

Upson County 2023 Budget Book



Fiscal Year 2023

Adopted Annual Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Upson County
Georgia**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

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Acknowledgements

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County Manager

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& Director of Internal Services

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Director, Archives

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Community Engagement Coordinator

Amanda Warren
County Manager Administrative Assistant

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City of Thomaston
Economic Development Coordinator

Adopted for the fiscal year ending -
December 31, 2023

Upson County Government

Annual Budget

Board of Commissioners



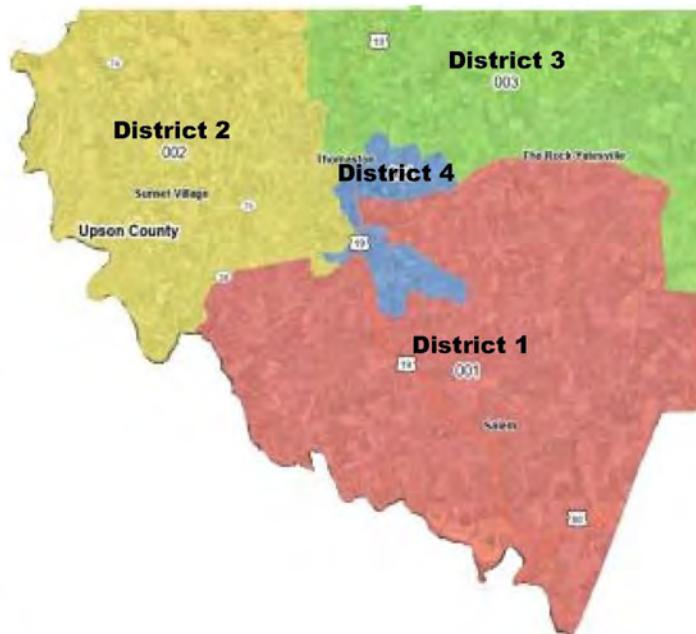
James Ellington
District 2



Norman Allen
Chairman



Paul Jones
District 3



Benjamin Watson
District 4



Lorenzo Wilder
District 1

Upson County Government

Annual Budget

Preface:

The Upson County Board of Commissioners and its staff, (referred to herein as “the County,” “we,” “us,” or “our”) are pleased to present the FY 2023 Budget Book. This is the first year of presenting a budget book. The Board’s primary intentions for the FY 2023 Budget Book is to provide more transparency to the County’s budgeting process, capital improvements, debt financing, fund balance, financial policies, millage rates, and to inform the County’s citizens and other readers of the budget book of new industry in Upson, future investments in Upson, industry in our region of Georgia, and to highlight points of interest in beautiful Upson County.

The budget book contains the FY 2023 adopted budgets for all the County’s funds as required by Georgia law, except for capital projects funds. Historically, the County has utilized an informal process of budgeting for capital improvements and purchases. Budgets contained herein were adopted on December 13, 2022, by the Board of Commissioners. The City Council, however, did not approve the Joint Projects budget for FY 2023.

Based on the new “Joint Projects Master Agreement” approved in December 2022 by both the Board of Commissioners and the City Council, disagreements concerning Joint Projects budgets are remedied in the short-term by using the average of the preceding two fiscal year’s budgets as a basis for the upcoming fiscal year’s budget. The Joint Projects and their budgets presented in this budget book reflect those budgeted revenues and expenditures adopted by resolution in December 2022 by the Upson County Board of Commissioners. Budget amendments to the adopted budget will be prepared and approved by both governing bodies to reflect the stipulations in the Joint Projects Master Agreement.

We encourage readers to consider the information presented in the budget book in conjunction with our most recently audited financial statements, “2021 Annual Comprehensive Financial Report” and other financial reports located on our website. [Upson County Website](#). Readers should refer to our fund structure on page 45 for a better understanding of our total funds.

We also encourage readers to follow us on social media. The County is located on LinkedIn, Facebook, and Instagram. Our Archives, Civic Center and Sprewell Bluff Park are also on Facebook.

Beginning in FY 2022, the County created a new position – Community Engagement Coordinator. The groundwork was laid initially by Ms. Jessica Hudson of Thomaston, establishing our social media sites and much more. Ashleigh Ruttinger joined us in January of 2023. She is a recent honor graduate of the University of West Georgia with a degree in Mass Communications with a focus in Public Relations and Marketing. The County is very proud to have Ashleigh on board!



Upson County Government

Annual Budget

Message from the Chairman

Upson County Board of Commissioners

Lorenzo Wilder, District 1

James Ellington, District 2

Paul Jones, District 3

Benjamin Watson, District 4

Commissioners,

In accordance with state law, I am pleased to present the Adopted Annual Budget for FY 2023.

Our balanced budget reflects our conservative financial management policies that are focused and providing the taxpayers of Upson County with the best possible services at the lowest cost possible.

The FY 2023 budget is focused on critical personnel and public safety needs. The post pandemic environment of labor shortages and historic inflation rates have challenged our personnel levels. With a focus on employee retention, our budget reflects increased salary levels for all positions with the highest increases directed toward staffing positions in the lower end of our pay scale.

Public safety remains our paramount concern. Toward the end of FY 2022, the former EMS provider pulled its services out of Upson County. As you know, the County Manager and our consultant worked diligently in applying for a state license to award Upson County an Emergency Response Zone. That license was awarded on January 14, 2022.

At the same time, we were able to negotiate a contract in late December 2021 with AmeriPro EMS to provide EMS services to Upson County. The contract was renegotiated in February 2022. Under the Contract, EMS services are provided to both Upson and Lamar Counties. Upson's share of the contract price was \$1.2 million.

For FY 2022, the contract cost was shared by the City of Thomaston under our former Joint Projects agreement, sharing approximately 35% of the cost. Under negotiations to renew the Joint Projects agreement this year, both governments decided to keep EMS services as solely a county provided service.

I am excited about our future. The County has seen economic growth in the past several years due to modest industrial and commercial growth. Just recently, Governor Brian Kemp announced \$59 million in new investment in Upson County by Green Georgia LLC to manufacture sustainable building materials. The investment is estimated to create 170 new jobs for Upson County.

We remain committed to our efforts in providing safe and efficient judicial facilities. The need for a modern, secure, and sufficiently sized facility was long overdue. The County's strong credit rating allowed us to secure low-cost financing, and the citizens of Upson County appreciating the benefits of SPLOST voted to approve the debt issuance and the continuation of the one cent sales tax under the 2022 SPLOST to enable the County to fund the judicial center's construction.

Please, review this budget book prepared by our dedicated staff. I believe the budget and the County's accomplishments illustrate our vision in identifying our present opportunities and anticipating our future challenges.

Respectfully submitted,



*Norman Allen, Chairman
Upson County, Board of Commissioners*



Upson County FY 2023 Budget

"At a Glance"

Guiding Principles

Mission

We are committed to provide leadership with integrity, accountability, customer service, and fiscal responsibility.

Vision

As trusted stewards of Upson County, we will actively seek input from all citizens as we strive to make the community a prosperous, safe, and financially stable place to call home.

Core Values

Leadership – The courage to lead from the front and shape the future.

Integrity – Doing what is right and assuming responsibility for our actions in and out of the public eye.

Fiscal Responsibility – Being good stewards of the County's resources by being effective and efficient in all actions.

Service – We will promote effective customer service by being responsible and innovative.

Accountability – We hold ourselves responsible for performance and behavior.

Goals

1. Demonstrate fiscal responsibility by balancing the budget with forecasted revenue generations and make responsible decisions regarding taxation, debt and spending that maintains a financially sound government.
2. Explore opportunities to improve infrastructure (roads, water, and sewer).
3. Continue to strive to improve all forms of communication within the board, government, and community.
4. Continually review personnel policies and County ordinances for improvements.
5. Committed to improving and maintaining an excellent quality of life for the Citizens of Upson County
6. Promote tourism.

Upson County FY 2023 Budget

"At a Glance"

Statistics

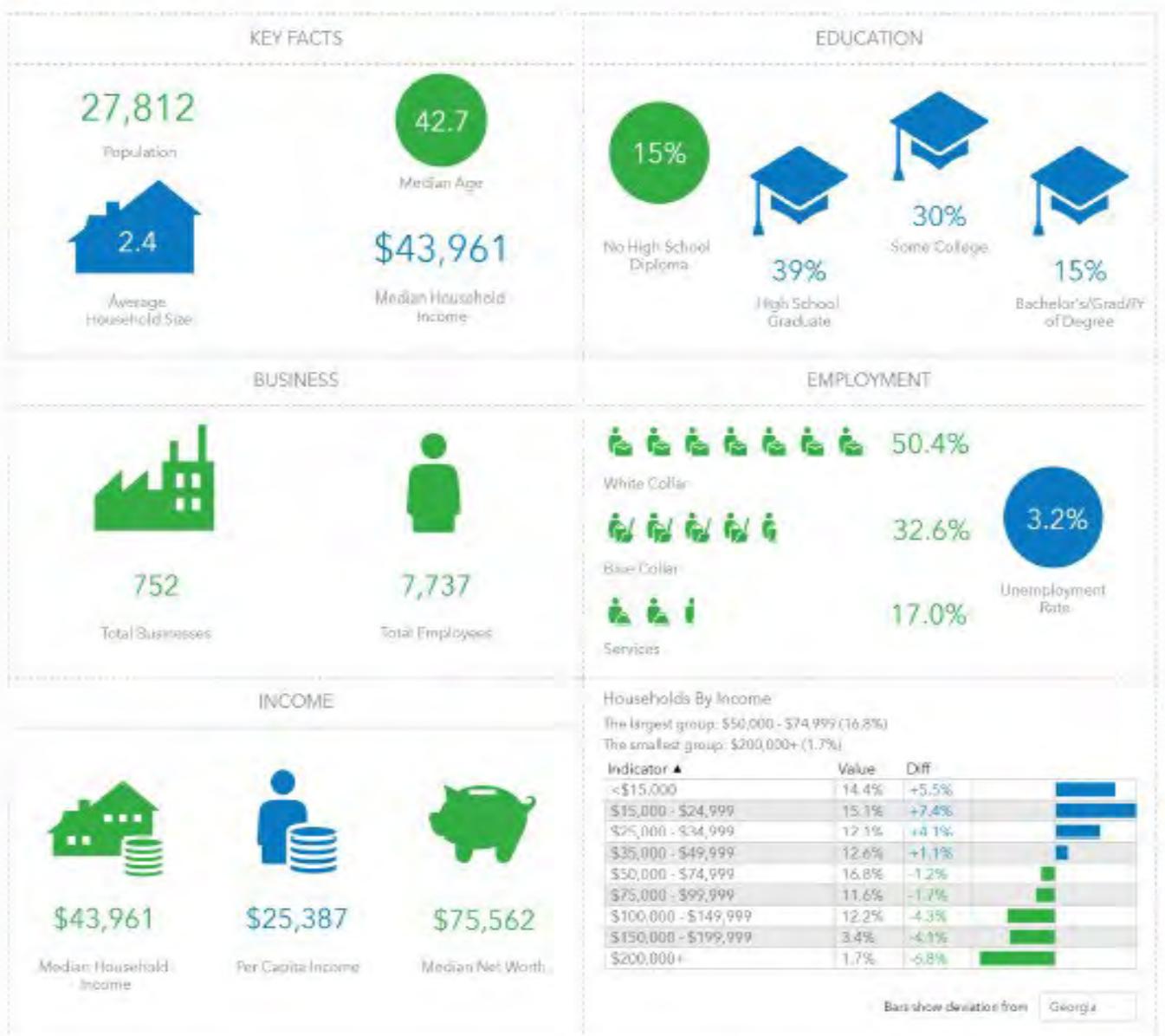
Key Facts

Upson County, GA
Upson County, GA (13293)
Geography: County

Prepared by Esri

Key Facts

Upson County, GA
Geography: County





Upson County FY 2023 Budget

"At a Glance"

Top 10 Employers in Upson County as of 2021:

Source: 2021 ACIR

The unemployment rate as of September 2022 was 2.5% in our region. This compares to the state level unemployment rate of 2.6% and national rate of 3.3%, not seasonally adjusted (Georgia Department of Labor).

2021		
Employer	Number of Employees	Rank
Upson Regional Medical Center	899	1
Thomaston-Upson School System	660	2
Quad/Graphics	399	3
DART Container	207	4
Upson County Government	189	5
Standard	184	6
Georgia Department of Transportation	152	7
Interfor	150	8
Tencate	101	9
City of Thomaston	89	10

Upson County is a part of the Three Rivers Regional Commission that consists of Upson, Pike, Carroll, Coweta, Spalding, Heard, Troup and Lamar Counties.

Upson County FY 2023 Budget

"At a Glance"

Top 10 Property Tax Sources:

Taxpayer	2021				
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value		Tax
Southern Natural Gas	\$ 22,474,813	1	3.66%	\$ 297,649	
Quad Graphics	17,210,719	2	2.83%	238,804	
Solo Cup	19,222,882	3	2.82%	229,497	
West Georgia Generating	26,456,852	4	2.70%	219,063	
Georgia Power	15,314,631	5	2.19%	177,835	
Southern Mills	15,284,628	6	1.12%	91,395	
Interfor	6,972,325	7	0.98%	79,800	
Ranew's	542,816	8	0.86%	69,881	
WalMart	6,476,698	9	0.66%	53,627	
Upson EMC	3,469,636	10	0.53%	43,333	
Total	\$ 133,426,000		18.35%	\$ 1,500,884	

Source: 2021 ACFR

Tax Digest and Millage Rates:

Real and personal property values continue to trend upward. Over the past five years, the County has benefited from an average growth rate of 8.1% in tax assessed property values. The 2022 tax assessed value of \$784.4 million was an increase of \$251.7 million, or 47.2%, over the tax assessed value for 2017 of \$532.7 million. The resulting increase in gross digest over those years has enabled the Board of Commissioners to roll back the county-wide millage for maintenance and operations ("M&O") for the past 10 years and the Unincorporated Services millage and Joint Projects millage for the past nine years.

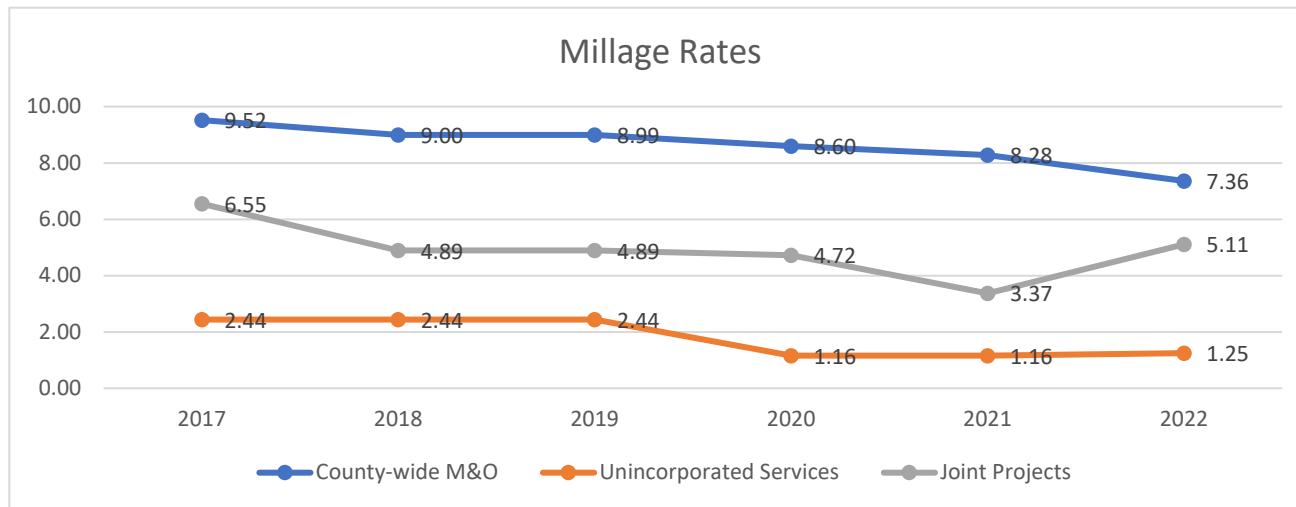
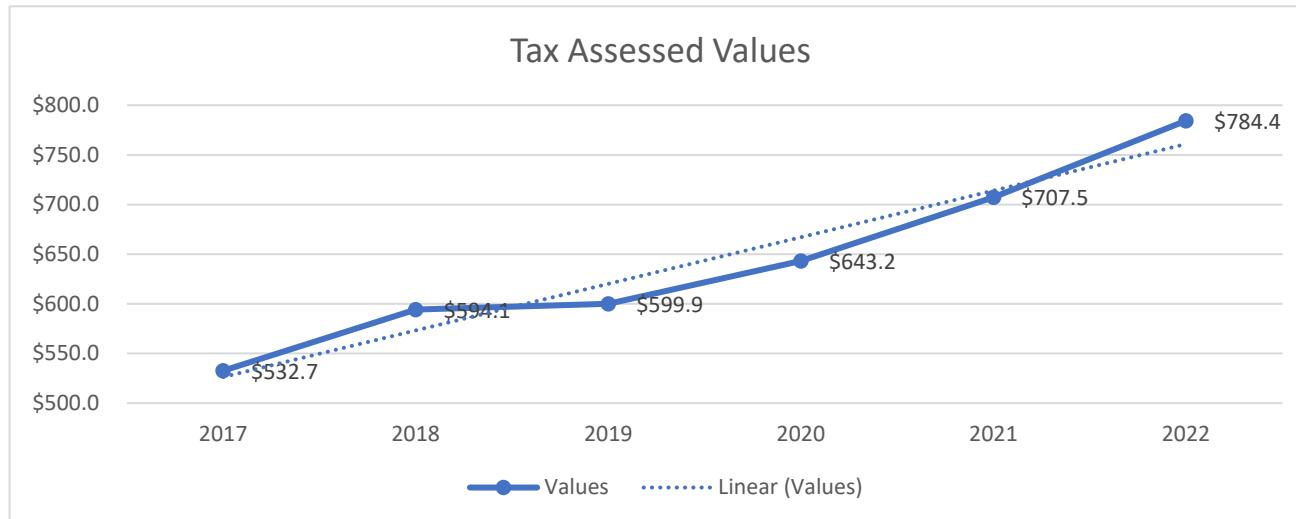
The County maintains three separate taxing districts: 1) County-wide M&O, 2) Joint projects, 3) Unincorporated services. Joint projects are special services provided to all citizens of the County that are funded by both the County and the City of Thomaston (the City). The County and the City's share of the costs to provide these services are based on a ratio of each government's percentage share of the Joint Projects net tax digest, which typically results in a 65% to 35% sharing ratio, County and City respectively.

Upson County FY 2023 Budget

"At a Glance"

The following charts illustrate the County's tax digest and millage rates for the past 5 years. Increases in the Unincorporated millage rates and Joint Projects rates in FY 2022 reflect increases in employee compensation and the addition of the EMS contract with AmeriPro in late December 2021, which was a Joint Project with the City.

The County is projecting increases in the gross digest again for FY 2023, and those increases are considered in the preparation of the FY 2023 budget.



Upson County FY 2023 Budget

"At a Glance"

Property Taxes

How is your property tax calculated?

The amount of property tax revenue levied overall is based on the size of the Tax Digest, which is the total value of all property subject to taxation as determined by the County Tax Assessor. Property in Georgia is assessed at 40 percent of fair market value, unless specified otherwise by law.

The economy along with State and local policies impact the size of the net tax digest. The net tax digest represents the gross tax digest less all exemptions. Millage rates are used to calculate the amount of tax revenue from the net digest. A millage rate represents \$1 per \$1,000 of the net digest.

Upson County has three taxing districts, one of which is for the entire County applicable to all residents and Businesses who own real estate. Property taxes levied to all residents of the County are referred to as County M&O. Two other taxing districts are applicable only to residents in the unincorporated areas of the county, which are the Joint Projects and Unincorporated taxing districts. For City residents and businesses, they are levied the County M&O as well as separate City taxes, and a separate City Joint Projects tax.

Your Property Tax Bill:

The average fair market value of a single-family residence in Upson County in FY 2023 is \$150,000. The amount of property taxes assessed on this residence is based upon taxes levied by either Upson County or the City and the Thomaston-Upson County Board of Education or (T-U BOE).

The amount of taxes levied is based upon the tax assessed value of this residence less exemptions multiplied by the millage rate set by the governing illustrated below:

Fair Market Value \$150,000		
Assessed Value	\$150,000 x 40% =	\$ 60,000
Assessed Value less than exemptions	\$60,000 - \$2,000 =	\$ 58,000
Tax Levy		
Tax – County	\$58,000 x 7.36/1000 =	\$ 426.88
Tax - School	\$58,000 x 14.01/1000 =	\$ 812.58
Tax - Unincorporated	\$58,000 x 1.25/1000 =	\$ 72.50
Tax – Joint Projects	\$58,000 x 5.11/1000 =	\$ 296.38
Total taxes		\$ 1,608.34

* Millage rate must be divided by 1,000 as millage represents \$1 per \$1,000.

Homestead Exemptions

In FY 2021, the Upson County Board of Commissioners adopted a resolution requesting the State General Assembly to increase homestead exemptions for residents of Upson County. The General Assembly approved the homestead exemption increase in FY 2022. The new exemptions are applicable for the FY 2023 for all residents who have filed their homestead exemptions to the Tax Assessor by April 1, 2023.

Age Requirement	Previous Homestead Exemptions	New Homestead Exemptions
Any age up to 61	County & School - \$2,000	County & School - \$10,000
62-64 (Income req.)	County - \$2,000/ School - \$15,000	County - \$12,000/ School - \$15,000
65+ (Income req.)	County - \$4,000/ School - \$15,000	County - \$14,000/ School - \$15,000
62-64	County - \$10,000	County - \$12,000
65+	County - \$10,000	County - \$14,000
Any age (Disability)	County - \$10,000	County - \$20,000
62-64 (Disability)	County - \$10,000	County - \$22,000
65+ (Disability)	County - \$10,000	County - \$24,000



Upson County FY 2023 Budget

“At a Glance”

Budget Plan and Process

Budget Calendar

July 2022	Prepare operating budget templates for departments
August 3, 2022	Send out instructions to department heads on completion of operating budgets
September 6, 2022	First draft of operating budgets due back from departments to Finance
September 9, 2022	Recreation, Water, Solid Waste, and Airport to return revenue budgets to Finance
September 15-28	Selected department heads to meet with County Manager and Finance Director to discuss budgets
October 20, 2022	County Board of Commissioners work session to discuss operating budget
November 8, 2022	Selected department heads to present budgets to the Board of Commissioners
November 22, 2022	Finalized department head presentations to the board
November 22, 2022	Board to hold public hearing on budget
December 2022	Finance to prepare final budget book for FY 2023
December 13, 2022	Adoption of resolution and full budget document

Upson County FY 2023 Budget

“At a Glance”

FY 2023 Budget “At a Glance”

Governmental Funds

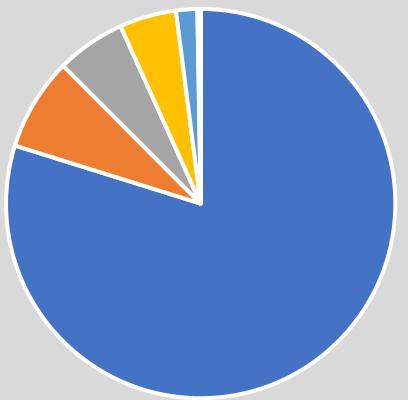
Upson County has three tax supported operating funds (General Fund, Unincorporated Services Fund, and Joint Projects Fund) that are supported by property taxes from three separate taxing districts within the County. These three funds are part of the County's governmental funds.

The following table displays all the County's governmental funds, except for our capital projects funds, debt service funds, and the American Rescue Plan Fund. Unincorporated services are reflected in the General Fund. Property tax revenues collected and recorded in the Unincorporated Services Fund are transferred into the General Fund.

Operating Budgets	FY 2023 Adopted Budget	%
<i>Budgeted interfund transfers between funds were eliminated.</i>		
General Fund	\$ 17,883,614	79.8%
Recreation Fund	\$ 1,724,876	7.7%
Joint Projects Fund	\$ 1,283,898	5.7%
9-11 Fund	\$ 1,056,933	4.7%
Spewell Bluff Recreation Area Fund	\$ 396,141	1.8%
Jail Construction Fund	\$ 59,000	0.3%
Drug Abuse Treatment Fund	\$ 1,000	0.0%
Total Operating Budgets	\$ 22,405,462	100.0%

FY 2023 Adopted Budget

- General Fund
- Recreation Fund
- Joint Projects Fund
- 9-11 Fund
- Spewell Bluff Recreation Area Fund
- Jail Construction Fund
- Drug Abuse Treatment Fund





Upson County FY 2023 Budget

"At a Glance"

American Rescue Plan Fund

The American Rescue Plan Fund was established to record the accounting for the American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds received by the US Treasury. Upson County received approximately \$5.2 million in total funds, with half of those funds received in FY 2021 and the final half in FY 2022. A small portion of those funds were used in FY 2021 to pay special incentive payments to certain employees and volunteer fire and emergency management personnel.

The FY 2023 adopted budget is based upon planned capital expenditures for our broadband infrastructure and contributions to the City under a Master Sewer Agreement to support a public works project to increase the sewage capacity of the Georgia Business and Technology Park.

Debt Service Funds

Our debt service funds are supported by the SPLOST and TSPLOST funds.

Operating Budgets	FY 2023 Adopted Budget	%
2022 SPLOST Debt Retirement Fund	\$ 4,690,000	51.6%
T-SPLOST 2019 Bond Sinking Fund	\$ 4,400,300	48.4%
Total Operating Budgets	\$ 9,090,300	100.0%

Operating Budget	FY 2023 Adopted Budget
American Rescue Plan Fund	\$ 3,751,300

Upson County FY 2023 Budget

“At a Glance”

Governmental Funds

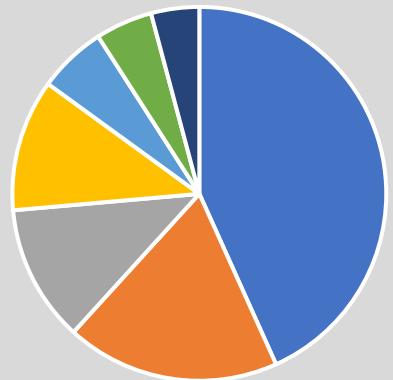
by Function and by Class

The County provides a broad range of services for the citizens of Upson such as public safety, road and street repair, and the court system. The following tables and charts show the operating budgets for the County's main governmental funds.

Operating Budget by Function	FY 2023 Adopted Expenditures	%
Public Safety	\$ 9,694,226	43.3%
General Government	\$ 4,140,749	18.5%
Culture/Recreation	\$ 2,654,791	11.8%
Judicial	\$ 2,555,801	11.4%
Public Works	\$ 1,322,452	5.9%
Health and Welfare	\$ 1,104,855	4.9%
Housing and Development	\$ 932,588	4.2%
Total	\$ 22,405,462	100.0%

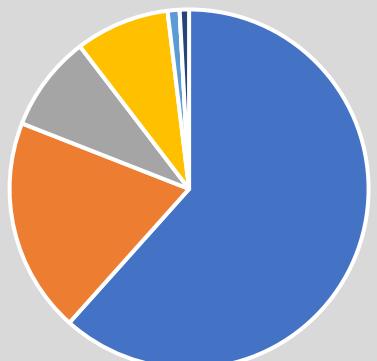
FY 2023 Operating Budget by Function

- Public Safety
- General Government
- Culture/Recreation
- Judicial
- Public Works
- Health and Welfare
- Housing and Development



FY 2023 Operating Budget by Expenditure Class

- Personal Services and Employee Benefits
- Purchased/Contracted Services
- Supplies
- Other Costs
- Capital Outlays



Operating Budget by Expenditure Class	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 13,805,670	61.6%
Purchased/Contracted Services	\$ 4,331,096	19.3%
Supplies	\$ 1,939,757	8.7%
Other Costs	\$ 1,899,103	8.5%
Capital Outlays	\$ 241,792	1.1%
Interfund Charges	\$ -	0.0%
Other financing uses	\$ 188,044	0.8%
Total	\$ 22,405,462	100.0%

Upson County FY 2023 Budget

“At a Glance”

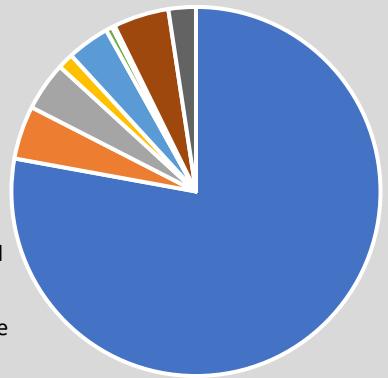
General Fund Budget

The General Fund is the largest of the County's three tax-supported funds. County maintenance and operations or M&O activities are recorded in the General Fund as well as services for residents living in unincorporated areas of Upson County, refer to our Fund Matrix on pages 47-50.

Revenue Sources	FY 2023 Adopted Revenues	%
Taxes	\$ 14,001,611	77.9%
Fines and Forfeitures	\$ 839,400	4.7%
Charges for Services	\$ 768,506	4.3%
Licenses and permits	\$ 248,165	1.4%
Intergovernmental Revenues	\$ 670,200	3.7%
Investment Income	\$ 103,000	0.6%
Miscellaneous Revenue	\$ 44,793	0.2%
Other Financing Sources	\$ 874,245	4.9%
Fund Balance	\$ 431,549	2.4%
Total Revenues	\$ 17,981,469	100.0%

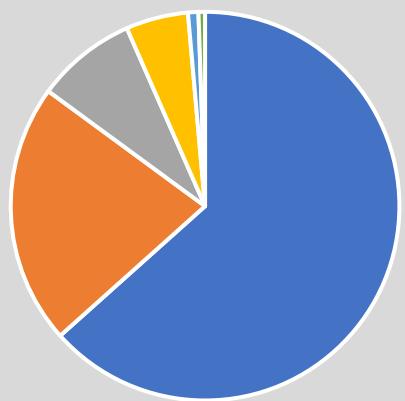
FY 2023 Adopted Revenues

- Taxes
- Fines and Forfeitures
- Charges for Services
- Licenses and Permits
- Intergovernmental Revenues
- Investment Income
- Miscellaneous Revenue
- Other Financing Sources



FY 2023 Adopted Expenditures

- Personal Services and Employee Benefits
- Purchased/Contracted Services
- Other Costs
- Supplies
- Capital Outlays



Expenditures	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 11,397,106	63.4%
Purchased/Contracted Services	\$ 3,899,891	21.7%
Other Costs	\$ 1,499,661	8.3%
Supplies	\$ 931,453	5.2%
Capital Outlays	\$ 155,500	0.9%
Other Financing Uses	\$ 97,858	0.5%
Total Expenditures	\$ 17,981,469	100.0%

Upson County FY 2023 Budget

"At a Glance"

Governmental Funds - Operating Budgets by Function and Department

Public Safety

Public Safety's total budget of \$9.6 million represents 43.3% of the total budget for governmental funds. Public Safety and Judicial budgets combined total \$12.2 million, which is 55% of the County's total governmental funds operating budget.



The Upson County Sheriff's Office constitutes \$7.7 million, or 80.0%, of the total Public Safety budget and 34.6% of the total governmental funds' budget. The Sheriff's Office consists of Patrol, Jail Operations, E-911 and School Resource Officers.

Approximately 75% of the School Resource Officer's annual budget is funded by contributions from the Upson County School District.



Public Safety	FY 2023 Adopted Budget	%
Sheriff -Patrol	\$ 3,259,903	33.6%
Sheriff- Jail Operations	\$ 2,902,455	29.9%
Sheriff - E-911	\$ 1,056,935	10.9%
Sheriff - School Resource Officers	\$ 532,758	5.5%
EMS Operations	\$ 1,213,430	12.5%
Animal Control	\$ 314,830	3.2%
Emergency Management	\$ 122,978	1.3%
Vice Control	\$ 111,766	1.2%
Fire Fighting	\$ 74,740	0.8%
Coroner/ME	\$ 42,531	0.4%
Jail Fund	\$ 59,000	0.6%
Fire	\$ 2,900	0.0%
Total	\$ 9,694,226	100.0%



In FY 2022, the County acquired its own license for EMS and outsourced these services to AmeriPro. The FY 2023 budget for EMS presents 12.5% of the total governmental funds budget.

Upson County FY 2023 Budget

"At a Glance"



Judicial

Judicial	FY 2023 Adopted Budget	%
Judicial Circuit	\$ 1,102,297	43.1%
Clerk of Superior Court	\$ 463,769	18.2%
Probate Court	\$ 447,173	17.5%
Magistrate Court	\$ 348,115	13.6%
Juvenile Court	\$ 193,447	7.6%
Drug Treatment Fund	\$ 1,000	0.0%
Total	\$ 2,555,801	100.0%

Judicial represents 11.4% of the operating budget for total governmental funds. The Judicial Circuit budget represents the approved budget support of the Griffin Judicial Circuit's judges and staff, District Attorney, Public Defender, and the Superior Court Bailiff. The Griffin Judicial Circuit consists of Fayette, Pike, Spalding, and Upson counties.

General Government

General Government	FY 2023 Adopted Budget	%
Administration & Finance	\$ 1,216,681	29.4%
General Government Bldg.	\$ 790,008	19.1%
Tax Assessor	\$ 720,015	17.4%
Tax Commissioner	\$ 473,519	11.4%
Information Technology	\$ 345,609	8.3%
Governing Body	\$ 317,003	7.7%
Elections	\$ 277,915	6.7%
Total	\$ 4,140,750	100.0%



FY 2023 Commissioners Retreat Strategic Planning and Project Updates

General Government represents 18.5% of the County's total governmental funds' operating budget. Admin & Finance represents 29.4% of the total General Government. Administration & Finance consists of the County Manager, County Clerk, Chief Financial Officer and Staff, Human Resources Director, and the Community Engagement Coordinator.

Upson County FY 2023 Budget

"At a Glance"

Public Works

Public Works	FY 2023 Adopted Budget	%
Roads and Streets Admin	\$ 1,102,297	70.4%
Maintenance and Shop	\$ 463,769	29.6%
Total	\$ 1,566,066	100.0%

Public works represents 5.9% of the operating budget for total governmental funds. The Road Department has the responsibility for the maintenance and upkeep of 414 miles of paved registered roads and 48 miles of unpaved roads. The Maintenance Shop keeps the vehicles and heavy equipment used by the Road Department serviceable.



Housing and Development

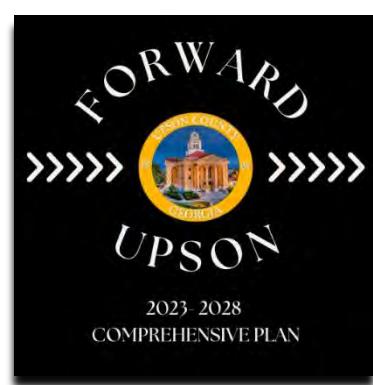
Housing and Development	FY 2023 Adopted Budget	%
Planning and Zoning	\$ 691,258	74.1%
Agricultural Resources	\$ 210,329	22.6%
Forest Resources	\$ 15,000	1.6%
Chamber of Commerce	\$ 10,000	1.1%
Conservation Admin	\$ 6,000	0.6%
Total	\$ 932,587	100.0%

Housing and Development represents 4.2% of the operating budget for total governmental funds. Planning and Zoning is the largest portion of the Housing and Development budget at 74.1%. Planning & Zoning is a critical component of the County government in establishing County ordinances, permitting for new construction and renovation, and code enforcement.



The Building & Zoning Department is headed by Douglas G. Currier II. Doug has 35 years' experience in urban planning in public service in Florida, South Carolina, and Georgia, including 10 years with Upson County. Doug holds a B.A. from the University of South Florida and is a member of the American Planning Association, Georgia Planning Association, Georgia Association of Zoning Administrators and Georgia Association of Business Tax Officials.

Doug is leading the effort to write the 2023-2028 update of the Comprehensive Plan under the slogan of "Forward Upson". The County and Cities of Yatesville & Thomaston joint plan is due to the State by June 30, 2023.



Upson County FY 2023 Budget

"At a Glance"

Culture & Recreation

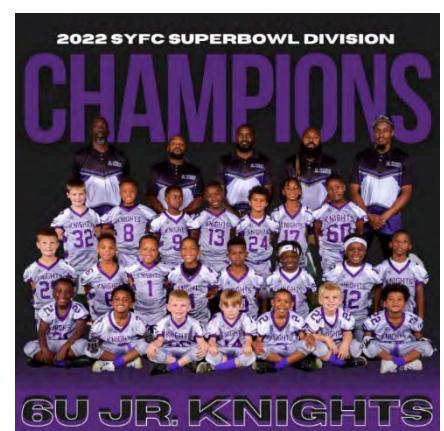


Culture & Recreation represents 11.8% of the operating budget for total governmental funds. The largest component consists of the Thomaston-Upson Recreation Department, which is a Joint Project with the City. Recreation represents 65.0% of the total Culture & Recreation budget. Community activities such as Bingo and Arts & Crafts shows are often hosted in the Civic Center. The Civic Center also provides sports activities such as basketball and indoor pickle ball. Under the Recreation Department, the County organizes and manages youth sports leagues such as basketball, baseball, and football. Additionally, adult intramural sports leagues are managed by the County as well through the Recreation Department.

Ms. Shaka Johnson took over the management of the Thomaston-Upson Recreation Department and management of other County parks in late December of 2020. She is a graduate of the University of Georgia with a B.S. in Sports Studies. Shaka was an all-around stellar athlete at UGA competing in gymnastics, basketball, and track and field. She won numerous awards in all sports. Since her arrival, she has brought about many new programs and events for citizens of Upson County. Shaka is a member of the Georgia Recreation and Park Association (GRPA). Recently, she was spotlighted by GRPA in their in the Winter edition of *Recreation & Parks in Georgia*.



Culture & Recreation	FY 2023 Adopted Budget	%
Recreation	\$ 1,724,876	65.0%
Sprewell Bluff Recreation Area	\$ 396,141	14.9%
Archives	\$ 233,608	8.8%
Recreation - County Parks	\$ 149,000	5.6%
Branch Libraries	\$ 146,166	5.5%
Art Galleries	\$ 5,000	0.2%
Total	\$ 2,654,791	100.0%



Upson County FY 2023 Budget

"At a Glance"



Sprewell Bluff Recreation Area or Sprewell Bluff Park represents 14.9% of the total Culture/Recreation budget. Sprewell Bluff is adjacent to the Flint River, providing a beautiful high-level view of the river and surrounding landscape. The park includes cabins and RV sites for rent year-round. Park goers can participate in numerous outdoor activities, including camping and hiking. The park provides access to the Flint River for kayaking, canoeing, and fishing. Seasonal events are held each year such as fishing tournaments and trail races.



Upson County FY 2023 Budget

"At a Glance"

Health and Welfare

Health and Welfare	FY 2023 Adopted Budget	%
Senior Center	\$ 781,145	70.7%
Public Health Admin	\$ 200,873	18.2%
Transportation Services	\$ 52,568	4.8%
Welfare Administration	\$ 40,000	3.6%
Community Service	\$ 30,269	2.7%
Total	\$ 1,104,855	100.0%

Health and Welfare represents 4.9% of the operating budget for total governmental funds. A large portion, 70.7%, of the total Health and Welfare Budget is attributed to the Senior Center. The Senior Center provides a variety of senior services to citizens of Upson County. Meals are offered daily at the Senior Center for qualified low-income residents of Upson County and meals are delivered to the homes of homebound residents of Upson County.

In addition to Upson County, the Senior Center is the central kitchen for Lamar, Pike, and Butts counties. For the FY 2022 (July 1 to June 30) Upson Senior Center prepared approximately 33,000 meals for Upson County senior citizens. For Pike, Lamar, and Butts counties, the Upson Senior Center provided prepared foods and food products resulting in approximately 21,000, 13,000, and 26,000 meals respectively for an approximate total of 93,000 meals.

Raw food costs, supplies, manpower and other expenditures to operate the Senior Center for meals provided to Upson County senior citizens are partially subsidized through Federal and State funds offered through the Georgia Division of Aging Services under the Department of Human Services. Upson County works closely with the Three Rivers Regional Commission of Georgia in budgeting for and reimbursement of these costs.



Three Rivers Regional Commission ("TRRC") is a 10-county regional planning commission for the West Central Georgia area of Butts, Carroll, Coweta, Heard, Lamar, Meriwether, Pike Spalding, Troup, and Upson counties. TRRC provides aging, workforce development, transportation, and local/regional planning services to these 10 counties.

Public Health Administration is the Upson County Health Department, which the County provides support funding to annually.

Transportation Services are provided through Three Rivers Regional Commission. The budgeted amount represents Upson County's portion of the cost to fund transport services to the elderly for doctors' appointments and other transportation needs.

Upson County FY 2023 Annual Budget

Joint Projects and Joint Projects Funds

Important governmental services such as public safety, health and welfare and culture and recreation are provided through Joint Projects with the City. Joint Projects are managed and funded according to the Joint Projects Agreement. The County and the City both have separate Joint Projects taxing districts.

Funding of the Joint Projects is based upon the tax digest. The County and the City's share is based upon a ratio of each government's relative portion of the Joint Projects Tax digest. Generally, the funding ratio each year approximates a 65% to 35% split, Upson County, and the City.

Property tax revenues and other revenues for Joint Projects are reported in the Joint Projects Fund. Tax revenues needed to support the other Joint Projects that are in separate funds are transferred to those funds throughout the year. The City remits its share of property tax revenues to County based upon the annual budgeted requirement. Those receipts are recorded in their respective funds and classified as intergovernmental revenues.

The matrix to the right shows each of the Joint Projects and respective funds. Certain functions are required by GASB to be accounted for in separate funds, such as 9-11, the Thomaston-Upson County Industrial Development Authority (IDA) and the Thomaston-Upson County Airport Authority Fund (Airport). The IDA and Airport are both component units of the County governed by their own separate boards. The Airport is financially self-sustaining now and does not require funding through Joint Projects. However, the County does provide capital funding assistance from SPLOST to support the local match requirements of grants from the Georgia Department of Transportation (GDOT).

The Thomaston-Upson County Recreation Department (Recreation Department) was formerly under the authority of a separate commission. The Commission was dissolved; however, and the County has maintained the Thomaston-Upson County Recreation Department in a separate fund.

Other smaller County parks within separate communities of the County and are not considered a part of the Joint Projects Agreement. Budgets for these other County Parks activities are accounted for within the General Fund and are a part of the Unincorporated Services taxing district.

In December 2022, the City and Upson County adopted a new 10-year master service delivery agreement, "Joint Projects Master Agreement" that refined some of the terms and conditions under the old agreement and added provisions for cost sharing, capital improvement, subleasing and sale of jointly owned facilities. Emergency Management Services was a Joint Project for FY 2022 but was removed from Joint Projects under the new agreement, and funding for the IDA was changed from a sharing ratio based on the net Joint Projects Tax digest to an annual appropriation from each governing body.

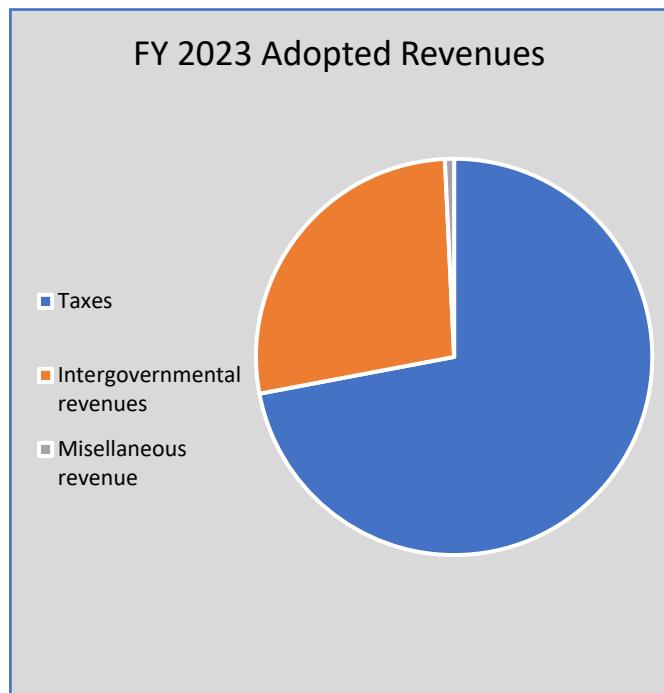
Joint Projects	Fund
Archives	Joint Projects
Senior Center	Joint Projects
EMA	Joint Projects
Pine Mt. Regional Library	Joint Projects
9-11	E-911
Recreation	Thomaston-Upson County Recreation
IDA	Thomaston - Upson County IDA
Airport	Thomaston - Upson County Airport

Upson County FY 2023 Annual Budget

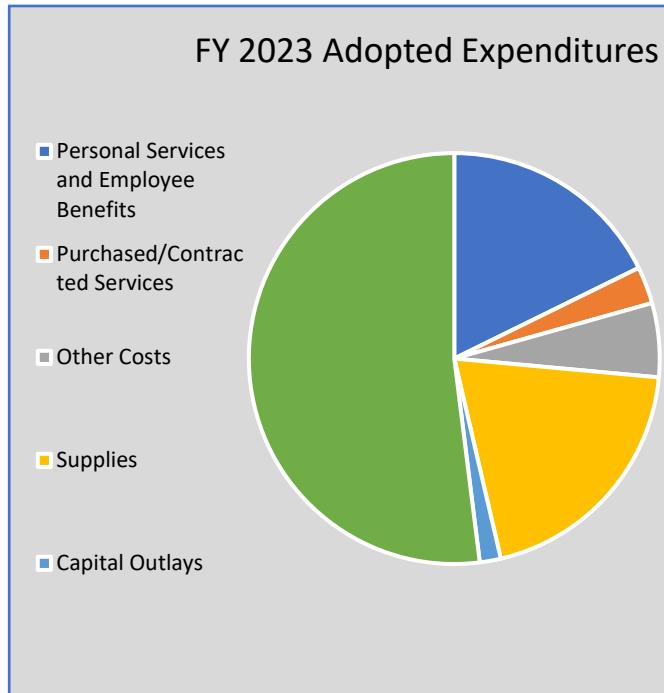
Joint Projects Fund Budget

Revenues. The main source of funding for the Joint Projects Fund is tax revenues levied by both the County and the City. The City remits to the County its portion of the budgeted funding support for Joint Projects, which is reflected in the table below as Intergovernmental Revenues. Other sources of revenues include grant funding from the Three Rivers Regional Commission for meals provided through by the Senior Center, and other State and Federal Grants for Upson County Emergency Management Agency (EMA).

Source	FY 2023 Adopted Revenues	%
Taxes	\$ 1,892,014	72.0%
Intergovernmental Revenues	\$ 715,211	27.2%
Miscellaneous revenue	\$ 19,594	0.7%
Total Revenues	\$ 2,626,819	100.0%



Expenditures	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 457,982	17.4%
Purchased/Contracted Services	\$ 75,358	2.9%
Other Costs	\$ 150,367	5.7%
Supplies	\$ 514,004	19.6%
Capital Outlays	\$ 42,792	1.6%
Other Financing Uses	\$ 1,342,922	51.1%
Interdepartmental charges	\$ 43,394	1.7%
Total Expenditures	\$ 2,626,819	100.0%



Other Financing Uses comprise the interfund transfers to the 9-11 Fund and the Thomaston-Upson County Recreation Fund (Recreation Fund) for the County's portion of funding requirements for these joint projects.

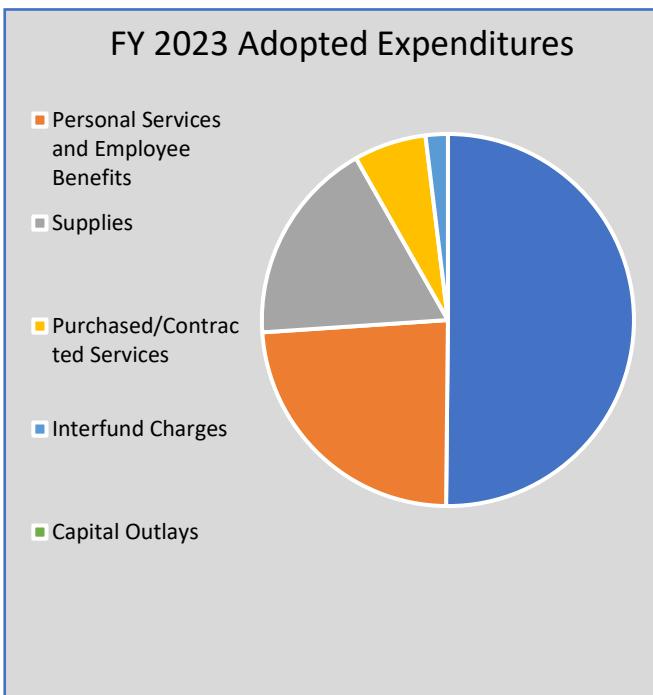
Upson County FY 2023 Annual Budget

Thomaston-Upson County Recreation Fund

The Thomaston-Upson County Recreation Fund or Recreation Fund supports the activities of the Civic Center, youth and adult sports programs, and other community event programming. Intergovernmental revenues represent the City's share of the Recreation Fund's net budget. Interfund transfers-in represent the County's share of the of the same and are transfers are from the Joint Projects Fund.

Source	FY 2023 Adopted Revenues	%
Intergovernmental Revenues	\$ 541,220	31.4%
Registration Fees	\$ 99,733	5.8%
Events and Concessions	\$ 17,000	1.0%
Rental income	\$ 13,000	0.8%
Programs and Other Misc. Revenues	\$ 2,220	0.1%
Interfund Transfers-In	\$ 1,051,703	61.0%
Total Revenues	\$ 1,724,876	100.0%

Expenditures	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 865,156	50.2%
Supplies	\$ 410,300	23.8%
Purchased/Contracted Services	\$ 307,634	17.8%
Interfund Charges	\$ 108,486	6.3%
Capital Outlays	\$ 33,300	1.9%
Total Expenditures	\$ 1,724,876	100.0%



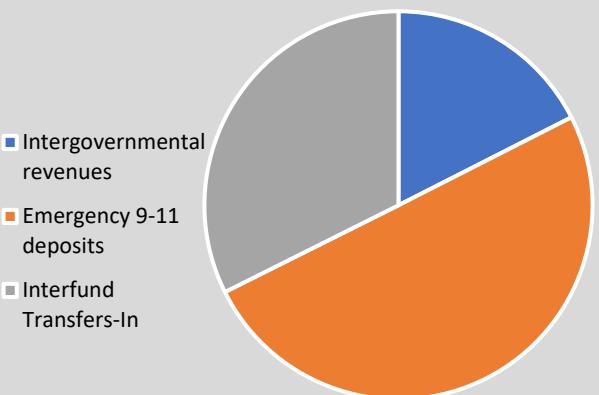
Upson County FY 2023 Annual Budget

E-911 Fund

Upson County Emergency 911 (E-911) is a vital part of the County's response and disaster preparedness system. E-911 Fund Revenues consist of both tax revenues levied by the City and County through the Joint Projects taxing district and user fees charged for landline telephones and wireless phones that are collected by the State's Department of Revenue for all counties and remitted to each county monthly.

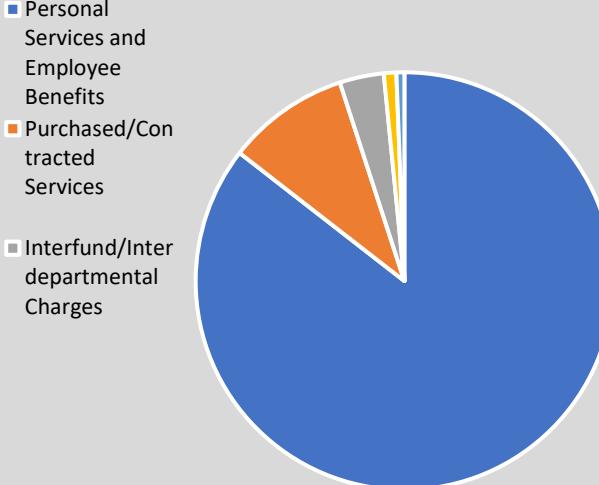
Source	FY 2023 Adopted Revenues	%
Intergovernmental Revenues	\$ 185,076	17.5%
Emergency 9-11 Deposits	\$ 529,654	50.1%
Interfund Transfers-In	\$ 342,205	32.4%
Total Revenues	\$ 1,056,935	100.0%

FY 2023 Adopted Revenues



Expenditures	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 903,841	85.5%
Purchased/Contracted Services	\$ 100,232	9.5%
Interfund/Interdepartmental Charges	\$ 36,162	3.4%
Capital Outlays	\$ 10,200	1.0%
Supplies	\$ 6,500	0.6%
Total Expenditures	\$ 1,056,935	100.0%

FY 2023 Adopted Expenditures



Intergovernmental revenues represent the City's share of the E-911 Fund's net budget. Interfund transfers-in represent the County's share of the of the same, which are transferred from the Joint Projects Fund where the property tax revenue is recorded.

Upson County FY 2023 Annual Budget

IDA Fund (Component Unit and Joint Project)

The FY 2023 budget is presented for informational purposes. Had there been any budgeted funding commitment from the County, its impact would have been reflected in the Joint Projects Fund's budget.

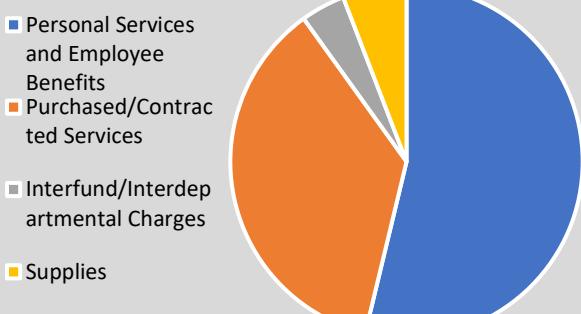
Source	FY 2023 Adopted Revenues	%
Intergovernmental Revenues	\$ -	0.0%
Investment Income	\$ 256	0.1%
Interfund Transfers-In	\$ -	0.0%
Fund Balance	\$ 296,269	99.9%
Total Revenues	\$ 296,525	100.0%

Expenditures	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 159,426	53.8%
Purchased/Contracted Services	\$ 107,685	36.3%
Interfund/Interdepartmental Charges	\$ 12,054	4.1%
Supplies	\$ 17,360	5.9%
Total Expenditures	\$ 296,525	100.0%

FY 2023 Adopted Revenues



FY 2023 Adopted Expenditures



Upson County FY 2023 Annual Budget

Airport Fund (Component Unit and Joint Project)

The FY 2023 budget is presented for informational purposes. Had there been any budgeted funding commitment from the County other than from SPLOST, its impact would have been reflected in the Joint Projects Fund's budget.

The Airport is a component unit of the County. Budgets are based on the fund basis of accounting or modified accrual basis of accounting. For financial reporting purposes, GASB requires the use of the flow of economic resources method and the accrual basis of accounting method. Separately prepared financial statements are audited annually. The Airport, other than capital funding assistance from the County is completely self-sufficient and is treated as a proprietary fund.

Other financing sources for the Airport consist of 2016 SPLOST funding as part the required commitment to receive a GDOT Grant for electrical lighting upgrade.

The Thomaston-Upson County Airport (KOPN) currently provides 6,350 feet of runway, an ILS approach and AWOS. There are 63 based aircraft, including five business operations, 96 T-hangars and seven corporate hangars. OPN provides a very important resource to the County to support industrial development. The IDA has successfully recruited several major businesses to whom airport access was at the top of their list of needs, the first of which was Quad Graphics in 1995.

KOPN is also the home of Sky Dive Atlanta. See Points of Interest for more information.



Source	FY 2023 Adopted Revenues	%
Intergovernmental Revenues	\$ 724,375	36.9%
Fuel Sales	\$ 700,000	35.7%
Hangar Rent	\$ 433,640	22.1%
Miscellaneous Sales & Other	\$ 150	0.0%
Investment Income	\$ 100	0.0%
Other Financing Sources	\$ 103,125	5.3%
Total Revenues	\$ 1,961,390	100.0%

Expenditures	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 275,847	14.2%
Purchased/Contracted Services	\$ 194,958	10.0%
Interfund/Interdepartmental Charges	\$ 40,983	2.1%
Supplies	\$ 600,000	30.9%
Capital Outlays	\$ 754,000	38.8%
Debt Service	\$ 77,875	4.0%
Total Expenditures	\$ 1,943,663	100.0%

Upson County FY 2023 Annual Budget

Proprietary Funds

The adopted budgets for the County's proprietary funds are based on the fund basis of accounting or modified accrual basis of accounting. For financial reporting purposes, GASB requires the use of the flow of economic resources method and the accrual basis of accounting method.



Water Fund

Source	FY 2023 Adopted Revenues	%
Water Services	\$ 1,439,000	84.0%
Sewer Services	\$ 170,000	9.9%
Other	\$ 104,074	6.1%
Total Revenues	\$ 1,713,074	100.0%

Expenditures	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 471,324	32.2%
Purchased/Contracted Services	\$ 259,618	17.7%
Supplies	\$ 342,000	23.4%
Interfund Charges	\$ 82,484	5.6%
Other costs	\$ 3,000	0.2%
Capital Outlays	\$ 8,000	0.5%
Debt Service	\$ 297,652	20.3%
Total Expenditures	\$ 1,464,078	100.0%

Waste Services Fund

Source	FY 2023 Adopted Revenues	%
Waste Services Fees	\$ 1,116,795	100.0%
Total Revenues	\$ 1,116,795	100.0%

Expenditures	FY 2023 Adopted Expenditures	%
Personal Services and Employee Benefits	\$ 45,594	4.1%
Purchased/Contracted Services	\$ 1,012,200	91.4%
Interfund Charges	\$ 28,224	2.5%
Supplies	\$ 21,500	1.9%
Total Expenditures	\$ 1,107,518	100.0%

The County's water and sewer system and solid waste services consists of approximately 2,400 and 4,300 customers, respectively. The water and sewer system consists of three water tanks, approximately 482 thousand feet of water lines, and approximately 46 thousand feet of sewer lines. Solid waste services are provided to the residents of the unincorporated areas of Upson County through contract with GFL Environmental Inc.



Upson County FY 2023 Annual Budget

Debt Service Funds

The County has two debt service funds that were created concurrent with the approval of the 2019 TSPLOST referendum and the 2022 SPLOST referendum. Voters approved the imposition of a one percent mass transit sales and use tax for raising a maximum of \$17 million for financing certain transportation outlay projects and the issue of up to \$6.0 million in general obligation bonds. The total actual 2019 Series bonds issued was \$5.6 million. Repayment of the debt is to come from the TSPLOST tax revenues. The \$5.6 million in proceeds from the bond issue was used for three phases of road resurfacing, which began in FY 2020.

In November 2021, voters approved the reimposition of the one percent SPLOST that existed under the 2016 SPLOST that ended in June 2022. The estimated 5-year SPLOST proceeds for the 2022 SPLOST is \$23.4 million of which \$9.0 million will be for debt service on the 2022 Series Revenue Bonds.

In February of 2022, the Thomaston-Upson County Building Authority ("TUCBOA") approved through resolution the issuance of \$21.1 million in Revenue Bonds for the purpose for financing all or a portion of the new County judicial center. The TUCBOA and Upson County entered into an installment sale agreement on March 1, 2022, setting forth the terms of the sale and repayments of the debt. Tax revenues received under the 2022 SPLOST will be used to service the debt for the first five years of the 20-year bonds issued. On March 22, the County completed the successful bond issue at a premium of \$2.3 million, resulting in \$23.4 million in bond proceeds for a bond par amount of \$21.1 million.

The bond premium was a direct result of the strong fiscal policies of the County. Moody's rated the County at Aa3 from A1.

"Aa3 reflects a sustained trend of positive financial operations resulting in healthy fund balance and liquidity levels, supported by conservative budgeting practices and adherence to formalized fiscal policies. The rating also incorporates the county's limited sized but steadily growing and stable tax base and below average wealth and resident income levels. The county benefits from manageable long-term liabilities reflecting minimal debt and a moderate pension liability resulting in manageable fixed costs." — Moody's

General Obligation TSPLOST Bonds, Series 2019	FY 2023 Adopted Budget	%
Debt Service	\$ 1,290,000	29.3%
Intergovernmental Payments	\$ 1,912,000	43.5%
Transfers Out	\$ 1,198,300	27.2%
Total	\$ 4,400,300	100.0%

Revenue Bonds, Series 2022	FY 2023 Adopted Budget	%
Debt Service	\$ 1,457,200	31.1%
Intergovernmental Payments	\$ 1,626,261	34.7%
Transfers Out	\$ 1,606,539	34.3%
Total	\$ 4,690,000	100.0%

Upson County FY 2023 Annual Budget

Capital Projects Funds

The County has four Capital Projects Funds:

1. 2019 TSPLOST Fund
2. 2016 SPLOST Fund
3. 2022 SPLOST Fund
4. LMIG Fund

Historically, the County has funded most of its capital projects and equipment purchases with SPLOST, and for road and bridge repairs, the County has utilized a combination of LMIG and SPLOST funds. Doing so relieves the property tax burden on County residents. The County operates out of older facilities, most are more than 50 years in age, except for the Upson County Jail, which is 20 years in age. These facilities require not only a lot of maintenance, but they often require renovations and equipment upgrades.

Major capital projects and equipment purchases are planned before the board approves the resolution calling for a SPLOST referendum. Projects are noted on the ballot for voters to approve and included in the intergovernmental agreement with the City and Yatesville. Historically, the County has relied upon the intergovernmental agreements and LMIG proceeds available as a capital budgeting tool. Budgets are prepared and approved by the Board on a project-by-project basis throughout the year. However, the County has not historically approved an annual capital budget. There is no formally approved annual capital budget for FY 2023.

Readers can refer to the Upson County website under the Finance Department for SPLOST activity reports or to our most recently audited Annual Comprehensive Financial Report. These reports will show the revised budgets, expenditures, and remaining budget for our existing SPLOST and TSPLOST as of December 31, 2022.

LMIG funds major capital improvements to roads, streets, and bridges. The size of the grant received each year is determined by the Georgia Department of Transportation. The County must apply for these grants annually with a list of projects. A portion of the grant must be matched with County funds. Typically, the matching funds are paid for out of our TSPLOST or SPLOST Funds.

Besides LMIG, the County applies for as many grants as possible to support funding of major infrastructure projects. In some cases, projects are not pursued unless grant funds are received.

One significant grant was an infrastructure grant for broadband services that the County was awarded by the State with state level American Rescue Plan Act (ARPA) funds. The broadband grant is enabling the County through its private partner, Highline, to bring highspeed, fiber optic internet services to thousands of residents across the County, to many residents who do not have high-speed access.



Upson County FY 2023 Annual Budget

Capital Projects Completed in FY 2022

Greater than \$100,000 in total cost.

	Project	Budget	Funding Source	Actual Cost
1	Courthouse Roof and Cupola Project	\$ 1,703,038	SPLOST	\$ 1,735,722
2	Auchumpkee Creek Covered Bridge Renovation	\$ 127,000	SPLOST	\$ 131,342
3	Acquisition of Vehicles and heavy equipment replacements	\$ 687,252	SPLOST	\$ 687,252
4.	Phase II and III Road resurfacing and restriping project	\$ 6,884,866	LMIG, 2019 TSPLOST, 2016 SPLOST	\$ 6,599,950
	Total	\$ 9,402,156		\$ 9,154,266

Notes:

1. The courthouse roof and cupola project that began in FY 2020 was finally completed in the Spring of 2022. COVID-19 related delays were to blame for the lengthy completion of the cupola. All new clay roofing tiles were added along with a hand-built cupola. Leaks and decay necessitated replacing both to the historical courthouse.
2. One of the few remaining covered bridges in Georgia needed major renovations to the sides, roof, and decking. Those were completed at a cost slightly over budget.
3. Vehicles were ordered in November 2021. All 17 vehicles ordered have now been received as of December. Among these new vehicle purchases, five new Sheriff's cruisers were purchased and outfitted at a total cost of \$198,714. Total includes one piece of heavy equipment for \$55,850.
4. Phases II and III of road resurfacing and restriping was completed in FY 2022. A total of 45.6 miles and 32 miles of roads were resurfaced and restriped, respectively.

Upson County FY 2023 Annual Budget

Upson County Historical Courthouse

The county's first courthouse was built between 1826-1828 at a contract rate of \$10,000. It stood in the exact location of the current courthouse. For practical use, wells were dug around the square in 1828. By 1895, there were four situated around the courthouse, each covered by a gazebo. In 1852, a new courthouse was built, utilizing some bricks from the original structure on the first story, while the second story was constructed of wood. In 1887, remodeling work began, including the addition of a 55-foot clock tower. Five years later, the town council gifted the County with a clock and bell for the tower, which was reincorporated into the 3rd and present courthouse, built in 1908. The 1892 bell remained until cracks were discovered in the early 1990's, and now sits in the Thomaston-Upson Archives.

A site in the National Register of Historic Places, the County undertook a project in 2019 to replicate the clocktower/cupola according to its original historic integrity, as the structure had deteriorated through natural exposure to the elements. The project was completed in May of 2022.



Courthouse of 1852



Courthouse of 1852. Note one of the corner wells in foreground.

Upson County FY 2023 Annual Budget

Present Day with New Roof and Cupola. The final touches with the cupola being added on in May 2022.



Upson County FY 2023 Annual Budget

Auchumpkee Creek Covered Bridge

The **Auchumpkee Creek Covered Bridge** is one of the few remaining covered bridges in Georgia. The firm of Herring and Alford completed the bridge in 1892 for the sum of \$1,194.98. It has a span of 96 feet between the stone piers and a total length of 120 feet, nine inches. The design was of Dr. J. W. Herring's (1823-1911) and features Town Truss design, which was patented in 1820 by Ithiel Town of Connecticut. The 3x10-inch heart pine crisscross lattices of the bridge trusses are pinned at the joints with wooden pegs.

The original bridge was the fourth bridge that stood at this site. The bridges here have also had several names, including the Hootenville Bridge, Wilmont Bridge, and Respess Bridge, because they took their names from the owners of nearby mills.



Tropical Storm Alberto dumped 15 inches of rain onto the area and consequently the bridge was destroyed. Thanks to more than \$200,000 in federal disaster relief money, the Upson County Historic Commission and Historic Preservation Commission were able to hire one of the few craftsmen in America capable of rebuilding the bridge, Arnold M. Graton of Ashland, N.H. In 2022, the exterior walls, roof supports, and roofing was replaced to preserve this historical gem.

During FY 2022, the Board approved much needed renovations to the bridge to replace siding, roofing, and walkups. Cedar planking and roofing was used for long-term durability. The color of the roofing and planking will darken over time giving the bridge the aged, rustic appearance. This structure is also in the National Register of Historic Places.



Upson County FY 2023 Annual Budget

Future Projects

The Judicial Center Project (**the “Judicial Center”**) is the largest construction project in the County’s history. For decades, judges and staff of the courts have expressed concern over the lack of sufficient room and physical security of structures used for the County’s various levels of court. The Probate and Magistrate courts are in the Thomaston-Upson County Municipal Complex, and the Superior and Juvenile Courts are located in our historical courthouse. Staff of these courts including the district attorney’s and public defender’s office for Upson are in the Drake Building of the Thomaston-Upson County Municipal Complex and in the old Department of Transportation building.

The Judicial Center will include approximately 53,000 square feet and three levels. There will be four courtrooms, two on the main level and two on the upper level. All judicial services through the offices of the Superior Court Clerk, the Probate, the Magistrate, and the Juvenile Court will be maintained inside the Judicial Center along with offices for the district attorney and public defender. The bottom floor will contain the drive in sallyport for prisoners. The site of the Judicial Center is located just over a mile south on State HWY 19 on a 26-acre parcel of land. More information regarding future projects can be found on page 107.



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Broadband Installation

In FY 2021, the Upson County Board of Commissioners was one of 49 grantees of funds awarded by Governor Kemp and the Broadband Infrastructure Committee to provide broadband access. The County was awarded \$4.3 million that will be used in part to fund the estimated \$8.8 million project. The County entered into a Public-Private Partnership Agreement with Highline to help fund and build the infrastructure. The County will invest an additional \$2.2 million of ARPA funds received from the US Treasury in FY 2021. Highline will invest \$2.3 million or the amount necessary to complete the installation of the infrastructure. Highline will operate a local office in Thomaston to provide customer support. This project will result in the delivery of high-speed internet to 4,330 addresses in Upson County.

Fiber optic line will be provided to the door of each new customer. Installation work officially began in September 2022.

Governor Kemp was the guest speaker for the Highline Launch Party. In attendance were State Representative Beth Camp of District 135, Chairman Allen, Mayor Stallings, and Commissioner Watson.



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Budget Message from the County Manager

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 must hold public hearings on the proposed budget and adopt a final budget by December 31, for the following January 1. The annual budget is prepared at the fund (e.g., General) and department level (e.g., Planning and Zoning).

The adopted budget includes the FY 2023 budgets for all major funds of the County, except Capital Asset Funds, which are our 2016 and 2022 SPLOST Funds, 2019 TSPLOST Fund, and LMIG Fund. 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 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 Annual Combined Financial Report. Formal budgets are not prepared for LMIG projects annually. Our engineering firm estimates the costs for resurfacing and other road and bridge repair and improvements, and these costs are used in our submission to GDOT for LMIG funding. Typically, SPLOST and LMIG are used to jointly fund road and bridge projects.

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 2023 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 surplus
- 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
- Seeking 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.
- Reviewing fees and charges for service
- Reviewing existing contracts and purchasing protocols
- Pursuing targeted investment in Capital improvements to reduce operating costs and improve service delivery
- Rewarding higher performing employees via a merit-based composition increase plan.
- Increasing levels of citizen engagement through social media and citizen feedback surveys

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Operating Budgets

Governmental Funds. We budget for all major governmental funds, except for our Capital Projects Funds, which are SPLOST and TSPLOST funds. The following funds are part of our governmental funds.

- General Fund
- Unincorporated Services Fund
- Joint Projects Fund
- E-911 Fund
- American Rescue Plan Fund
- Sprewell Bluff Recreation Area Fund
- Thomaston-Upson County Recreation Fund
- Drug Abuse Treatment Fund
- Jail Construction Fund
- Debt Service Funds

The FY 2023 Governmental Funds budget is \$22.4 million, an increase of \$1.0 million, or 4.9%, over the FY 2022 budget of \$21.4 million. The increase is attributed to the increase of \$838 thousand attributed to increases in personal services and employee benefits. The County adjusted its pay scale by increasing all positions but focusing the larger increases on the lower end of our pay scale. Additionally, the County's health care premiums increased approximately 15% over FY 2022. Budgeted other operating expenditures increased as well such as supplies, purchased contracted services, and Other Costs increased by a total of \$574,000, which reflects the needed increase for the costs of goods and services resulting from the historically high rates of inflation experienced in FY 2022. In addition to the impact of inflation, we increased the budgets for the Griffin Judicial Circuit Courts, district attorney, and public defender based on requested increases from those agencies to support their needed budgets.

General Fund. The General Fund is the largest of our governmental funds, representing 79.8% for our total Governmental Funds operating budget. The General Fund budget, including unincorporated services' budgets, for FY 2023 is \$17.9 million, and an increase of \$1.9 million, or 11.8%, over the FY 2022 budget of \$16.1. The increase is primarily attributable \$1.2 million of the increase is attributable to EMS services through AmeriPro. In FY 2022, EMS services was a Joint Project with the City. Based on discussions with the City during the Joint Projects Agreement renewal, EMS services will be removed from Joint Projects beginning in FY 2023. The remaining increase is due to increased budgets for salaries and health care.

Debt Service Funds. Our debt service funds are supported by tax revenues from our 2019 TSPLOST and 2022 SPLOST. After debt service and distributions to the City and Yatesville, excess funds are transferred out to the 2019 TSPLOST and 2022 SPLOST Capital Asset Funds for future capital expenditure. We maintain enough fund balance in the 2019 TSPLOST Debt Service fund to have sufficient funds to not only cover debt service but to allocate the City's annual share of the TSPLOST revenues. We do this every July.

ARPA. We budgeted \$3.7 million for ARPA funds usage for FY 2023. This amount represents funding the County has committed to the sewer expansion project headed by the City to expand sewage capacity for the Thomaston-Upson County Industrial Park and to the Broadband infrastructure project with Highline.

Proprietary Funds. Our proprietary funds consist of our Water Fund and Waste Services Fund. The FY 2023 operating budget for the Water Fund is \$1.5 million compared to \$1.4 million for FY 2022, a 7.0% increase. The FY 2023 operating budget for the Waste Services Fund is \$1.2 million compared to a budget of \$960 thousand for FY 2023, a 15.4% increase. These increases reflect increases in employee compensation and benefits and increased other operating costs. The Water Fund's budget consists of \$298 thousand of FY 2023 budgeted debt service compared to \$337 thousand for FY 2022.

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Awards and Acknowledgements. Preparing this report could not have been done without the efficient and dedicated service of Upson County Finance Director H. Allen Salter and the entire finance office staff. I would like to thank all department members who helped prepare 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's finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "W. Jason Tinsley".

W. Jason Tinsley, County Manager

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Budget Plan and Process

Introduction

The FY 2023-budget reflects the operating needs for Upson County for the fiscal year beginning January 1 and ending December 31. The budgets for the County's primary governmental operations represent over \$22 million in revenues from a variety of sources, with the primary source being property taxes of the Citizens of Upson County.

Upson County is bound by a basic obligation to prudently oversee the collection and disbursement of all public funds. At the direction of the Board of Commissioners and County Manager, the county's policies and procedures are strictly enforced to ensure that all financial and management decisions result in actions that reflect the best interests of Upson County.

Budget Process

Instructions to all department heads, including elected officials, were given based on guidance transmitted from the Chief Financial Officer. Timelines were established for each phase of the budgeting process. The process required county officials to justify any requests for increases in staffing or significant changes to specific line items from the previous year. County officials would submit their budgets to the Chief Financial Officer so that all budget requests could be accumulated by fund. County officials met with the County Manager and Chief Financial Officer to discuss their budgets in detail. Any modifications to their budgets were made by the Chief Financial Officer and redistributed back to the county officials.

On October 20, 2022, a work session including the Board of Commissioners, the County Manager and the Chief Financial Officer was held to discuss the preliminary budgets for all funds and departments. High-level questions and concerns were addressed in the work session. Next, budget hearings were set up for certain department heads to meet with the Board of Commissioners.

During the departmental budget hearings, department heads explained their respective budgets. Budgets were reviewed at the line-item level. During this process, several cost reductions were made in departmental budgets. The Chief Financial Officer made all the necessary adjustments, and a fresh round of budgets was submitted back to all department heads for a final review. Summary budgets for each fund were prepared and provided on the County's website and were available for the budget public hearing held on November 29, 2022.

The Budget Segments

Financial Plan

Overview: The Financial Plan outlines the funding levels of Operating Funds required to carry out planned activities during the upcoming fiscal years. State law mandates a balanced Financial Plan, which means budgeted expenditures must equal budgeted revenues. Departments within funds are not required to have balanced budgets, and normally would not. As a whole, each fund of the County must be balanced.

Upson County budgets each department at the account level. Account level budgets as well as budgets prepared using a "line-item" method of revenues by sources and expenditures are reviewed by the County Manager, Chief Financial Officer, and the Board of Directors. Throughout the year, the Chief Financial Officer reviews budgets to actual and reports on revenues and expenditures to the Board of Directors.

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Salary & Benefits Budgets: Salaries and benefits is the largest portion of our total operating budget for our governmental funds at 61.6%. Salaries, including overtime, and all fringe benefits are budgeted by position in each department. For FY 2023, the County Finance staff, Human Resources Director, and County Manager worked diligently to increase the overall pay scale for the entire County. The County has, as many other governments and private sector employers, struggled to maintain staff and replenish vacant positions in this post COVID era.

A revised pay scale was presented to the Board of Commissioners during work sessions. The board approved moving forward with the revision to the existing pay scale. The revision focused on increasing wages at the lowest end of the County's pay scale without creating too much compression in the middle of our pay scale.

Capital Plan

The County has historically maintained an informal capital plan, utilizing the list of projects approved by the voters and agreed upon among the County and the Cities of Thomaston and Yatesville in the Intergovernmental Agreement. The County, however, understands the need to establish a formal capital plan, one that fits within the County's Comprehensive Plan. The County is in process of formulating a robust 5-year capital plan that will incorporate all our available funding sources as well as borrowing capacity while maintaining a strong fund balance in our General Fund and keeping the County's debt levels well within a level that would not compromise our strong credit rating.

Even without a formal plan or an approved capital budget, the Chief Financial Officer collects and summarizes capital needs from each department annually and prepares an informal schedule for review by the Board of Commissioners. Most the County's capital expenditures are funded via our SPLOST Funds and our TSPLOST Fund. Capital expenditures by our component unit, the Thomaston-Upson County Airport are typically funded through GDOT grants but typically require some level of funding support. That support has historically come from one of our SPLOST Funds.

Budget Amendments After Adoption

The budget is a plan for future operations and contains many estimations of revenues and expenditures. Sometimes, the budget requires amendment. Georgia law regulates how and under what circumstances budgets may be amended. There are two general types of amendments: budget transfers and appropriation changes.

Transfers. Budget transfers are primarily a transfer from one or more line-item account(s) to another within a department's budget, which does not impact a department's total budget. Interdepartmental change requests in line items are submitted to the Chief Financial Officer for review and submission to the County Manager for approval. Interdepartmental changes do not impact the bottom line and therefore do not require the Board of Commissioners' approval.

Appropriation changes do require Board of Commissioner approval. These types of changes do change the bottom line of a department's budget and sometimes a fund's budget.

Transfer Within a Department – County Manager Approval Only	
From: Salaries	To: Other Operating or Capital
From: Operating	To: Capital
From: Capital	To: Operating
From: Designated Contingency	To: Designated Item
Transfers Requiring Board of Commissioner Approval	
From: Funds A	To: Fund B
From: Department A	To: Department B
From: Designated Contingency	To: Non-designated Contingency
From: Undesignated Contingency	To: Personal Services, Other Operating, or Capital

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Appropriations. An appropriation is an authorization made by the Board of Commissioners, which permits the County to collect revenue, incur obligations, and make expenditures. All revenue or expenditure appropriations that increase or decrease the adopted budget, for a department or fund, must be approved by the Board of Commissioners. The list below represents several examples:

- The appropriation of additional revenue, such as fund balance, to support operating expenditures or fund a major capital project.
- The appropriation of revenue and expenditures for a new facility, program, or department.
- The re-appropriation of funding, or transfers, from one fund to another.
- The appropriation of funding for additional employees, both full-time and part-time.

Fund Structure

Upson County operates under an annual balanced budget, which is adopted by resolution and administered in accordance with State law. Budgets are prepared for all governmental funds and proprietary funds, except for our Capital Projects funds. Our Capital Projects funds consist of the 2016 and 2022 Special Local Option Sales Tax (SPLOST) Funds, the 2019 Transportation Special Local Option Sales Tax (TSPLOST) Fund, and the Local Maintenance & Improvement Grant (LMIG) funded through the Georgia Department of Transportation.

Funding within the various SPLOST programs support countywide capital improvement and expansion projects across multiple functions of the government. Funding from SPLOST and TSPLOST limits the impact of financing these projects on tax-supported funds. The County applies for LMIG funds annually based on needed road and bridge repairs.

The County has three main tax supported funds within the governmental fund category:

1. General Fund
2. Unincorporated Services Fund
3. Joint Projects Fund

These funds support County services such as law enforcement, judicial, roads and bridges, recreation, and health & welfare. Each fund is also supported by tax revenues levied under three separate taxing districts.

The County's proprietary funds are Water and Waste Billing Services Funds. Budgets are prepared annually on a fund basis.

The Thomaston-Upson County Airport Authority (the "Airport") is a component unit of the County. The County provides all accounting services and budget support to the Airport. The fund is budgeted annually based on a fund basis. The Airport is a part of Joint Projects with the City. However, the Airport has been totally self-supporting for several years. However, the County does support the Airport with capital projects through SPLOST as needed.

The fund matrix that follows on the next several pages display the County's funds by type as well as departments under each fund by function. We have included two of Upson County's component units in the matrix as both are or could be tax-supported as they are a part of the County and City joint projects.

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Further discussion of our separate tax districts follows after the fund matrix.

Fund	Fund Type	Function	Department
General Fund	General Fund	General Government	Board of Commissioners
			Elections
			Finance & Administration
			Tax Commissioner
			Tax Assessor
			Management Information System
			Facilities
		Judicial	Clerk of Superior Court
			Magistrate Court
			Probate Court
			Juvenile
			Bailiff and Judicial Circuit Court
		Public Safety	Sheriff
			Jail Operations
			School Resource Officers
			Vice Control
			Coroner
			★ Fire
			★ Animal Control
		Public Works	★ Roads, Streets and Bridges
			Maintenance & Shop
		Health & Welfare	Health
			Welfare
			Community Services
		Culture & Recreation	★ Parks
			Art
		Housing & Development	★ Planning & Zoning
			Agricultural Resources
			★ Forest Resources
			★ Conservation Administration
			Economic Development
★ Joint Projects Fund	Special Revenue	Public Safety	EMS Operations
			Emergency Management
		Health & Welfare	Senior Center
		Culture & Recreation	Pine Mt. Regional Library System

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Fund	Fund Type	Function	Department
★ E-911	Special Revenue	Public Safety	911
Sprewell Bluff Recreation Area	Special Revenue	Culture & Recreation	Sprewell Bluff
American Rescue (ARPA)	Special Revenue	Various	Other financing uses, Fire Administration, Telecom/Broadband
★ Unincorporated Services	Special Revenue	Various	Various
★ Recreation	Special Revenue	Culture & Recreation	Recreation
Jail Construction	Special Revenue	Public Safety	Jail Fund
Drug Abuse Treatment	Special Revenue	Public Safety	Drug Treatment Fund
2022 SPLOST Debt Retirement Fund	Debt Service	Debt Service	Debt Service
T-SPLOST 2019 Bond Sinking Fund	Debt Service	Debt Service	Debt Service
Water	Proprietary	Public Works	Water
Waste Billing Services	Proprietary	Public Works	Solid Waste
★ Thomaston-Upson County Industrial Development Authority	Component Unit	Housing & Development	Industrial Development Authority
★ Thomaston-Upson County Airport Authority	Component Unit	Housing & Development	Airport

★ These funds are all Joint Projects, or in the case of the Joint Project Fund itself, the fund contains 5 separate departments that are Joint Projects.

Joint Projects – The County and the City entered into a Master Agreement between Upson County, Georgia, and the City, commonly referred to as Joint Projects Agreement on August 20, 2013. This agreement sets for the guidelines for the management and funding of certain services provided to the citizens of Thomaston and Upson County Georgia. The Joint Projects Agreement calls for a renewal every 10 years.

Two component units, The Thomaston-Upson County Industrial Development Authority (the “IDA”) and Thomaston-Upson County Airport Authority (the “Airport”) are component units of the County, each with their own separate governing boards, fall within the Joint Projects Agreement. In the recent past, the Airport has been self-sufficient as has not required any tax-supported funding.

By agreement, the County manages each of the services provided under the Joint Projects agreement. All employees within each of the departments, except for those in Component Units, are employees of the County. The County provides the payroll, budgeting and accounting, and financial reporting services for every Joint Project. Each fund is charged with an administrative fee from the General Fund to provide these services.

Except for the Airport, each Joint Project is tax-supported to some extent. Both the County and the City levy taxes under the Joint Projects taxing district. Each year, the City and Upson County hold joint budget sessions and approve operating budgets for all the Joint Projects. The required funding to balance each fund is provided by the County and City based on a ratio of net digest totals. Typically, the ratio calculates to an average of 65% to 35%, County and City Respectively.

All the County’s tax receipts are first recorded in the Joint Projects Fund, and the County’s portion of the funding for 9-11, Recreation, Thomaston-Upson County Industrial Development Authority and the Airport are transferred to each

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fund based upon their respective budgets. The County bills the City for its funding commitment for all Joint Projects. Receipts are deposited into the appropriate funds.

★ **Unincorporated services** - The County maintains a separate taxing district for unincorporated services and uses a separate Unincorporated Services Fund to account for the receipt and disbursement of tax revenues. Unincorporated services are budgeted and accounted for in our General Fund. A separate millage rate is calculated based on the total of each department's budgets less annual insurance premium taxes. Revenues are first recognized in the Unincorporated Services fund and then passed through as an interfund transfer to the General Fund.

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Financial Policies and Procedures

Conservative fiscal management is the cornerstone of Upson County's financial policies and procedures. Our Moody's rating of Aa3 reflects this fact. According to Moody's upgrade to our credit rating from A1 as part of our issuance of Series 2022 general obligation bonds in February, Moody's stated "...Aa3 reflects a sustained trend of positive financial operations resulting in healthy fund balance and liquidity levels, supported by conservative budgeting practices and adherence to formalized fiscal policies. The rating also incorporates the county's limited sized but steadily growing and stable tax base and below average wealth and resident income levels. The county benefits from manageable long-term liabilities reflecting minimal debt and a moderate pension liability resulting in manageable fixed costs."

Summarized below are some of the most significant policies, procedures and practices of sound, conservative fiscal management the County has in place:

Revenue and Budget Administration

In accordance with State Law, Upson County operates under an annual balanced budget (budgeted revenues equal budgeted expenditures), which is adopted by resolution annually. The general fund, special revenue funds, and debt services funds are all budgeted annually. Historically, the County has used an informal method of budgeting for capital expenditures. A formal annual budget for capital expenditure funds has not been adopted. State Law does not require annual budgets for capital expenditure funds.

Although budgets are prepared for all departments within every budgeted fund, the legal level of budget control exists at the fund level.

The County's Fund Balance Policy requires a minimum unassigned fund balance of 33% of the subsequent year's budgeted expenditures and outgoing transfers. See Fund Balance section for the County's Fund Balance Policy.

Procurement and Contract Administration

The County's Procurement Policies & Procedures manual can be found on the County's website. The following is a basic summary of its provisions:

- Purchasing authority rests with the Board of Commissioners and as such the Board delegates the County Manager as the purchasing agent.
- The County Manager may designate another person as agent.
- The County Manager has designated that person to be the Director of Finance and Special Projects
- Board approval is required for all purchases of goods and services greater than \$25,000.
- Department Managers are authorized to purchase a single item or service in an amount up to \$25,000 so long as that good or service is included in the current fiscal year budget without a Board approved budget amendment.
- Four methods of competitive solicitation
 1. Vendor quotes, informal process for small dollar purchases between \$5,000 and \$25,000
 2. Invitation to Bid (ITB)
 3. Request for Quotes, more formal process
 4. Request for Proposal
- Purchases of a single good or service for more than \$5,000 up to \$25,000 shall be based on at least three written proposals or quotes whenever possible.
- Purchases of a single good or service for more than \$25,000 must follow one of the three formal competitive solicitation processes in selection of a vendor or contractor.

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- All purchases of goods or services that individually exceed \$5,000 must be coordinated with the Procurement Specialist, which for Upson County is the Director of Finance and Special Projects
- The County Manager has the authority to approve purchases using SPLOST funds up to \$20,000 for a single item or service.
- Any purchase to be funded from SPLOST for more than \$20,000 requires Board approval.
- All documentation related to procurement must be submitted to the Procurement Specialist for review. A single procurement exceeding \$25,000 will be submitted to the board through a procurement package containing a procurement memo documenting the need for the product or service, funding source, method of solicitation, bid tabulation/evaluation, and recommendation.
- All formal methods of solicitation require that received bids, proposals, or quotes be evaluated by a team designated by the Procurement Specialist. Evaluations will be scored using a point scoring system and well documented.
- Price alone is not the primary factor for award. Awards shall be made to the bidder whose bid or offer is responsive to the solicitation and is most advantageous to the County. Price along with quality and other factors such as vendor/contractor reputation and proximity to Upson County are considerations.

Treasury and Debt Management

The County plans to establish an Investment Policy in FY 2023 based on sound business principles and applicable laws to ensure that prudent investment decisions are made to protect public funds, minimize market and security risks, and maximize utilization of funds with respect to liquidity and yield. When issuing debt, the county abides by all State laws and requirements and follows sound budgetary and fiscal policies to sustain its strong financial position and favorable credit rating.

Management and implementation of these policies are delegated to the Director of Finance and Special Programs who, in turn, will establish the internal procedures for the investment program.

Cash balances are maintained in interest-bearing accounts that are collateralized in accordance with the laws of the State of Georgia.

Since property taxes are not levied for the current year until October of the current fiscal year. Most of the tax revenues are received in late November and December, approximately 95% of the current year's levy. The County has for several years avoided Tax Anticipation Notes (TANS) as the General Fund has maintained adequate cash to fund the operations of the government through November.

The county adheres to the following guidelines to manage the payback of its debt:

- Long-term borrowing will be confined to capital improvements or projects that cannot be financed from current revenues.
- When issuing debt, the county abides by all State laws and requirements and follows sound budgetary and fiscal policies to sustain its strong financial position and favorable credit rating.
- For tax-supported funds, the County has maintained a guideline of only issuing debt that can be repaid from one percent sales taxes under voter approved SPLOST and TSPLST

Accounting and Grants Administration

Accounting. Upson County's financial statements are prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Adhering

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to Georgia Code, Upson County's books of account, financial records and transactions of all administrative departments are audited annually by independent certified public accountants.

An Annual Comprehensive Financial Report (ACFR) is prepared each year to present the County's financial position and results of the last fiscal year's operations, as measured by the financial activity of its various funds. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the county's financial affairs are included.

Upson County's accounting system employs the Fund as the basic accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. All governmental funds are accounted for using a current financial resource measurement focus. The modified accrual basis of accounting is used by all governmental fund types. Proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. The accrual basis of accounting is utilized by these two fund types.

All budgeted funds of the County are budgeted on a fund basis, meaning that all revenues and expenditures are budgeted using the modified accrual basis of accounting. Long-term assets and liabilities and related depreciation and interest expense are not budgeted. For example, depreciation expense for long-lived assets is not budgeted. Debt expenditures consist of the principal and interest payments under the modified accrual basis of accounting. Fund balance of all funds would represent only short-term, liquid assets and short-term liabilities. This applies to our two proprietary funds, Water and Waste Services.

The county's internal accounting controls are designed to provide reasonable assurance, related to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing statements and maintaining accountability for assets. This concept of reasonable assurance is based on recognizing the cost of control should not exceed the benefits likely to be derived, and the evaluation of those costs and benefits will require estimates and judgments be made by management.

The Board of Commissioners is responsible to the citizens of Upson County for the faithful stewardship of public money. It is the Board's duty to ensure public money is expended prudently and to fully document all expenditures.

Grant Administration. Upson County does not grant monies to other agencies. However, the County pursues both Federal and State grant opportunities for funding significant capital improvements to our water/sewer infrastructure, for funding the purchase of emergency management equipment for the County's EMA services, for funding the costs to rebuild after natural disasters, for improving flood control in flood prone areas, and improvements to County parks. The Director of Finance and Special Projects provides grant administration. Depending on the type of grant, the County may employ a third party for the preparation of the grant package. The County actively seeks grant opportunities as a means. The CARES Act and ARPA funds gave rise to other grant opportunities through both the Federal and State governments. The County has diligently pursued these grants. In all cases, the Director of Finance and Special Projects individually or through outsourcing has administered these grant applications, grant award funds, and required Federal and State reporting.

Risk Management and Claims

The County maintains adequate insurance to protect against claims resulting in loss. External insurance brokers and advisors review our claims history and budgets when evaluating the level of insurance needed for general liability, motor vehicle, property and crime, public official, legal liability, and workers compensation. The County Clerk acts as administrator over the County's insurance at the direction of the County Manager. The County's attorney also contributes to the risk management process by evaluating all contracts with vendors, responding to any threatened or pending litigation, and advising the Board and management on matters that could pose a legal risk to the County.

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Fund Balance

The County's fund balance policy applies to all governmental funds. The policy is necessary to address unanticipated events that could adversely affect the financial condition of the County and jeopardize the continuation of necessary public services. The policy is designed to ensure that the County maintains adequate fund balances and reserves to:

- a.) Provide sufficient cash flow for daily financial needs,
- b.) Secure and maintain investment grade bond ratings,
- c.) Offset significant economic downturns or revenue shortfalls, and
- d.) Provide funds for unforeseen expenditures related to emergencies.

Fund Type Definitions: The following definitions will be used in reporting activity in governmental funds across the County. The County may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

The **General Fund** is used to account for all financial resources not accounted for and reported in another fund.

Special Revenue Funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt services or capital projects.

Debt Service Funds are used to account for all financial resources restricted, committed, or assigned to expenditure for principal and interest.

Capital Project Funds are used to account for all financial resources restricted, committed, or assigned to expenditure for the acquisition or construction of capital assets.

Permanent Funds are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's purposes.

Fund balance reporting in governmental funds. Fund balance is reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

Non-spendable fund balance – Includes amounts that cannot be spent because they are either a.) not in spendable form or b.) legally or contractually required to be maintained intact. Non-spendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

- The County will maintain a fund balance equal to the balance of any long-term outstanding balances due from others (including other funds of the County)
- The County will maintain a fund balance equal to the value of inventory balances and prepaid items (to the extent that such balances are not offset with liabilities and actually result in fund balance)
- The County will maintain a fund balance equal to the corpus (principal) of any permanent funds that are legally or contractually required to be maintained intact.
- The County will maintain a fund balance equal to the balance of any land or other non-financial assets held for sale.

Restricted fund balance – Includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

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Committed fund balance – Includes amounts that can be used only for the specific purposes determined by a formal action of the County Commission. Commitments will only be used for specific purposes pursuant to a formal action of the County Commission. A majority vote is required to approve or remove a commitment.

Assigned fund balance – Includes amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The County Commission delegates the Finance Director the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

Unassigned fund balance – Includes the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Operational guidelines. The following guidelines address the classification and use of fund balance in governmental funds:

Classifying fund balance amounts – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

Prioritization of fund balance use – When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the County to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the County that the committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum unassigned fund balance use – The County will maintain a minimum unassigned fund balance in its General Fund of 33% of the subsequent year's budgeted expenditures and outgoing transfers. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Replenishing deficiencies – When fund balance falls below the minimum 33%, the County will replenish shortages/deficiencies using the budget strategies and timeframes described below.

- The County will reduce recurring expenditures to eliminate any structural deficit or,
- The County will increase revenues or pursue other fund sources, or,
- A combination of the two options above.

Upson County FY 2023 Annual Budget

Minimum fund balance deficiencies shall be replenished within the following time periods:

- A deficiency resulting in a minimum fund balance between 33% and 25% of the subsequent year's budgeted expenditures and outgoing transfers shall be replenished over a period not to exceed one year.
- A deficiency resulting in a minimum fund balance between 20% and 15% of the subsequent year's budgeted expenditures and outgoing transfers shall be replenished over a period not to exceed three years.
- A deficiency resulting in a minimum fund balance between 15% and 10% of the subsequent year's budgeted expenditures and outgoing transfers shall be replenished over a period not to exceed five years.

Surplus fund balance – Fund balance will be considered a surplus if over 40% of the subsequent year's budgeted expenditures and outgoing transfers. Should unassigned fund balance of the General Fund ever exceed 40%, the County will consider such fund balance surpluses for one-time expenditures that are nonrecurring in nature and that will not require additional future expense outlays for maintenance, additional staffing, or other recurring expenditures.

Upson County FY 2023 Annual Budget

Upson County

Local Government

Upson County is governed by a five-member board, four commissioners who are elected from single-member districts and one chairman who is elected countywide. The board has both legislative and executive authority within the county. The daily operations of the County are managed by a County Manager appointed by and responsible to the Board of Commissioners. Regular Board of Commissioner meetings occur twice a month, on Tuesdays, except for holiday weeks where some dates may vary. The Board of Commissioners also meet numerous times per year on Wednesdays for work sessions where a variety of topics are discussed. Annually, the Board of Commissioners hosts an annual two-day retreat to discuss significant matters relating to capital improvement, personnel and organizational changes, and other matters impacting services of the county. All meetings are open to the public.

Pictured below are members of our Board and appointed officers. From left to right starting in the back row are Norman Allen (Chairman), James Ellington, Lorenzo Wilder, Paul Jones, and in the front row starting from the right is Benjamin Watson. Jason Tinsley (County Manager) and Jessica Jones (County Clerk) are pictured in the front row. Not included in the photo below are our appointed county attorneys: Paschal English and Heath English of [The English Law Group, LLC.](#)



Upson County FY 2023 Annual Budget

Constitutional Officers

The Georgia Constitution allocates power between a governing authority (i.e., a board of commissioners) and county-level constitutional officers. Constitutional officers' duties are determined by general law and not on a county-by-county basis. The board of commissioners, on the other hand, is given its authority both through the Constitution and through statute.

The duties and minimum salaries of the constitutional officers are set by the General Assembly and are not within the authority of the board of commissioners to control, with the exception that discretionary supplements may be approved by the board of commissioners.

The board of commissioners is responsible for approval of the annual budgets for constitutional officers; however, the Board of Commissioners does not have supervisory authority of constitutional officers.

Office of the Sheriff

Dan Kilgore
Sheriff

235 Aviation Drive
Thomaston, GA 30286

[Weblink](#)



Office of the Tax Commissioner

Andy Chastain
Tax Commissioner

116 W Main Street
Courthouse Annex, 1st Floor
Thomaston, GA 30286

[Weblink](#)



Pictured left to right: Angela Raines, Tracy Butler, Debra Helms, Erin Gilbert, Brenda Harris, Holly Dunbar, and Andy Chastain

Upson County FY 2023 Annual Budget

Constitutional Officers (Continued)

Office of The Clerk of Superior Court

Teresa Meier

Clerk of Superior Court

[Weblink](#)

*116 W Main Street
Thomaston, GA 30286*



Probate Court

Danielle McRae

Probate Judge

106 E Lee Street

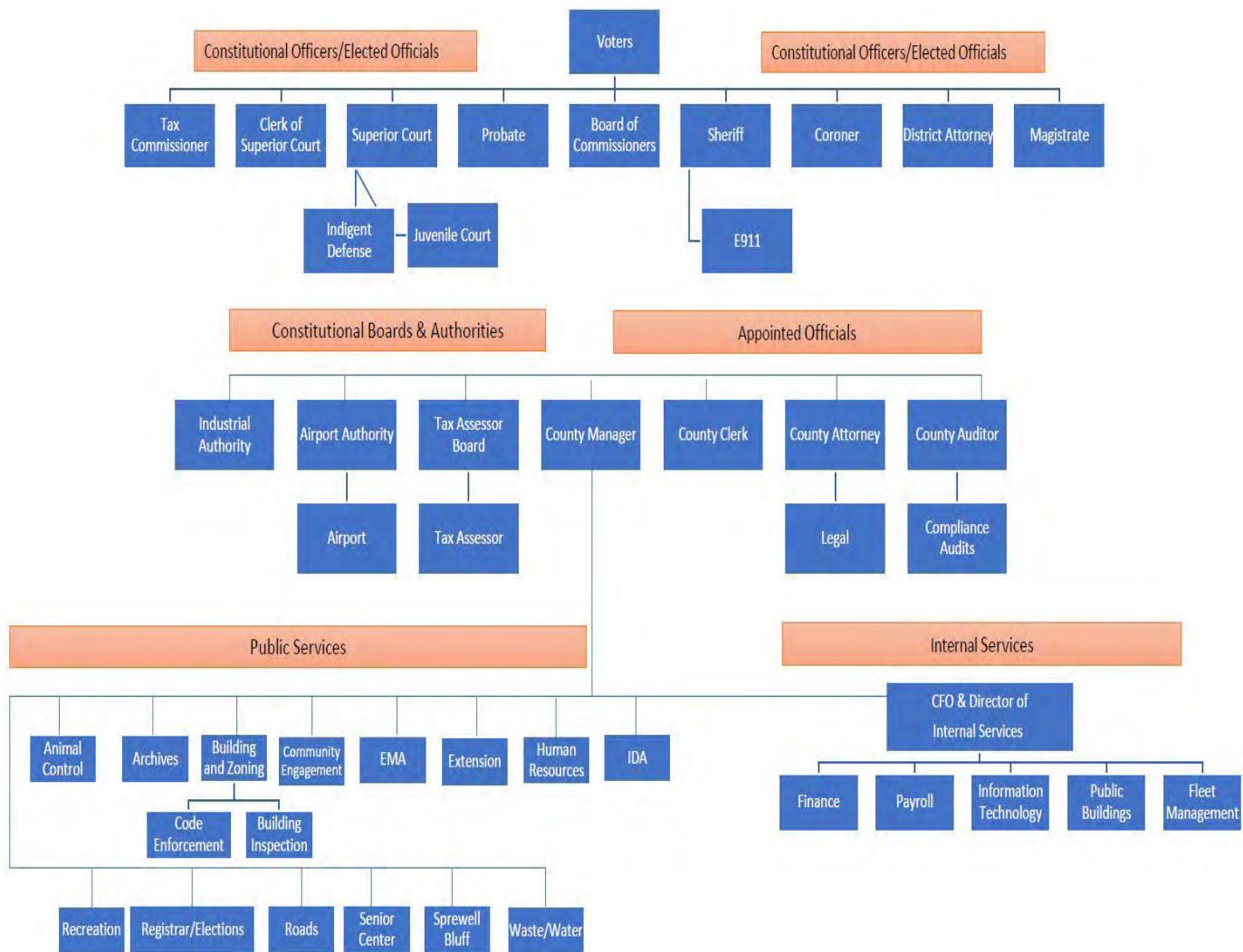
[Weblink](#)

*Suite 210
Thomaston, GA 30286*



Upson County FY 2023 Annual Budget

Organizational Chart



Upson County FY 2023 Annual Budget

History

Upson County was created in 1824 from land ceded to Georgia by the Creek Indians at the Treaty of Indian Springs in 1821. The County was named in honor of Stephen Upson, a prominent attorney who lived in Lexington, Georgia, and was born in Waterbury, Connecticut, in 1786. Thomaston was incorporated in June 1825 and made the county seat of Upson. The town was named for General Jett Thomas, famous in the War of 1812.

There was a large influx of settlers into the area before Upson County was created from Monroe County, a portion of Pike County, and a small section of Crawford County. An even greater number came following the division of the land into lots and distributed among the citizens of Georgia by the Lottery System employed by Georgia to quickly settle the newly acquired lands. The first census of Upson County in 1830 showed a population of 7013. (Thomaston-Upson Sesquicentennial).

In the early days, Upson, like all counties across the state was divided into militia districts, or areas with set boundaries which were supposed to contain at least one hundred men who were subject to military duty. The purpose of these districts was to prepare against the threat of wild animals or Indian raids, as muster days were regularly held for military training. The militia districts were known by the names of locally elected captains, though their official designation was by numbering. The earliest such one was the 470th, also known as Jug District, or "Captain Scroggins" district between the years of 1828-1829. Although parts of the Militia District system were abandoned in 1879, many of the land boundaries as well as their original numbering classifications remained the same. These districts serve as voting precincts today.

Throughout much of the 19th century, Upson's industry centered on agriculture, and grist as well as textile factories. Like many areas, Upson was hit with heavy destruction during the Civil War, when Gen. James Wilson's cavalry burned three out of four of the county's textile factories during their 3-day raid in April of 1865, in an overall attempt to cripple the south's infrastructure. By the late 1800's, the mule trading industry also dominated the area, with Upson coined as the "mule capital of the south."

In 1899, Thomaston Cotton Mills was incorporated, and in 1926 the company negotiated what the Atlanta Journal reported as the deal of the century in their contract with B.F. Goodrich to build another textile factory named Martha Mill and supply Goodrich with locally made tire cord. For most of the 20th century, the mills served as the driving force in the area's economy, employing 90% of the workforce during WWII. The period also saw success in the peach industry, where Upson produced more peaches than anywhere else in the state during 1928-1929. The county also contained numerous mica mines in operation during WWI and WWII, as the mineral was used as an insulator for electrical equipment.

After the mills' closure, the community was revived by numerous smaller scale companies such as Quad Graphics, Dart, Ranew, Interfor, to name a few, and retained some textile operations such as Standard Textile and Thomaston Mills (under new ownership).

Geographic Characteristics

Upson County is a rural county located approximately 60 miles southwest of downtown Atlanta. According to the U.S. Census Bureau, the county has a total area of 328 square miles, of which 323 square miles is land and 4.1 square miles (1.3%) is water.

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The vast majority of Upson County is located in the Upper Flint River sub-basin of the ACF River Basin (Apalachicola-Chattahoochee-Flint River Basin), with just a tiny northeastern corner of the county, north of Yatesville, located in the Upper Ocmulgee River sub-basin of the Altamaha River basin.

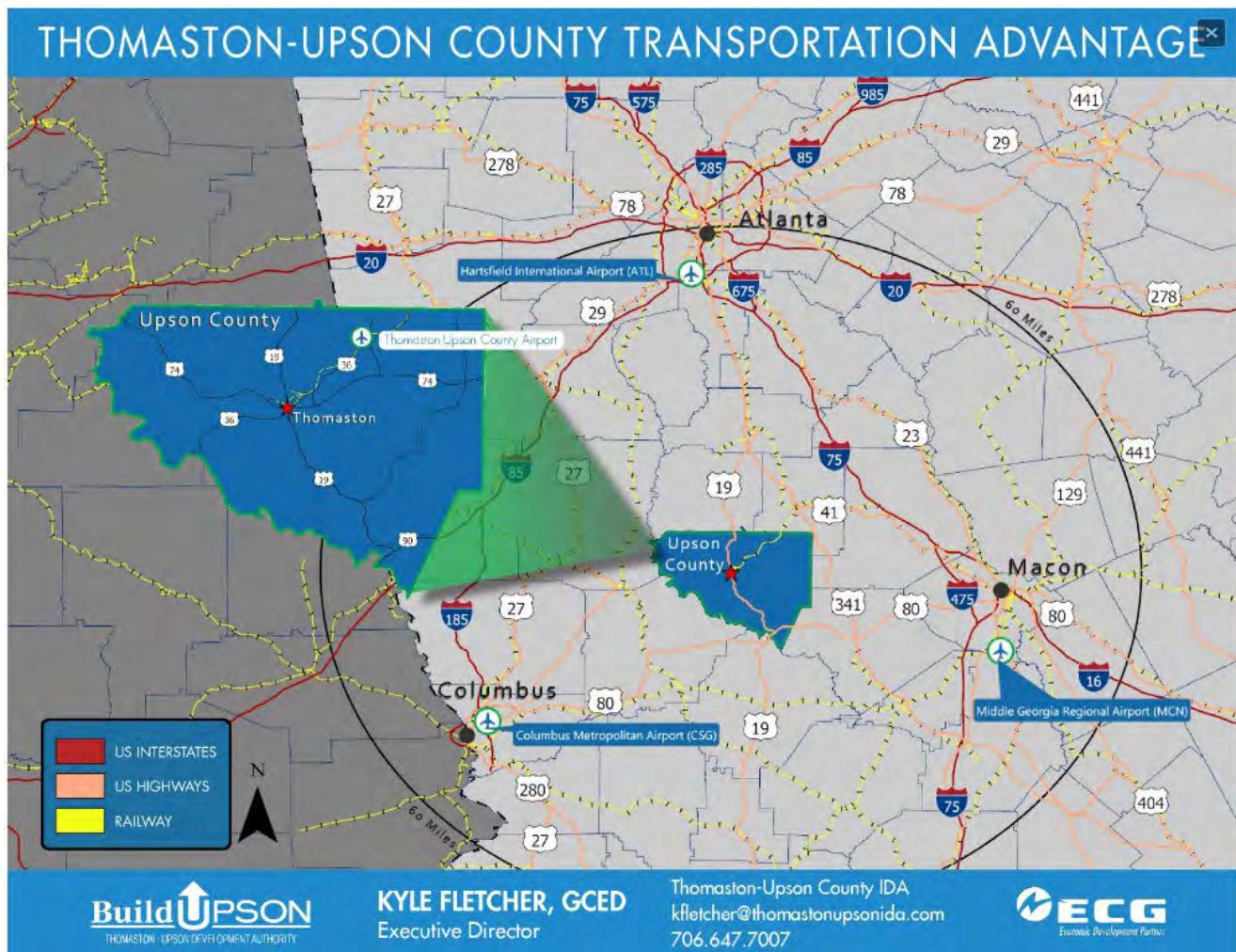
Transportation Advantage. Three major highways intersect the County: US HWY 19, State HWY 36, and State HWY 74. The City is the county seat of Upson. Thomaston lies between I-85 and I-75. Macon is the closest largest city approximately 50 miles slightly southeast. Columbus is approximately 55 miles to the southwest of Thomaston.

Upson is bordered by the following counties: **Lamar** (north), **Crawford** (southeast), **Monroe** (northeast), **Talbot** (southwest), Meriwether (northwest), Pike (north), Taylor (south).



Upson County FY 2023 Annual Budget

Broader Look at Transportation Advantage of Upson



Upson County FY 2023 Annual Budget

Economic Factors

Upson has a diverse industry base. The following private companies are among our top ten as noted on page 11.

- Dart Container - Manufacture of plastic food service products
- Quad Graphics - Commercial contract printer
- Standard Textiles - Textiles – Medical clothing and other materials
- Interfor - Lumber manufacturing and treatment
- Tencate - Textiles – Protective Fabrics

Companies Located in Upson County.



The IDA, the Downtown Development Authority (DDA) the County and the City continue work on attracting more industry, retailers, restaurants, and hotels to provide more employment and entertainment opportunities for our citizens and future citizens. Additionally, the City and the DDA have been actively pursuing new companies in the entertainment and hotel industry. The City has been focused heavily on revitalizing the downtown area around the Upson County Courthouse through rebranding efforts, establishment of an entertainment zone, modernizing local ordinances, and encouraging investment.



The City of Thomaston was selected in 2021 with five other cities across America for the first season of "Home Town Kickstart," which teamed "Home Town" hosts Ben and Erin Napier along with PEOPLE Magazine, and other HGTV hosts to revamp small towns across America. The makeover resulted in several local businesses receiving a fresh makeover of their facades and the renovation of a portion of a local home. Downtown Thomaston continues to see significant investment and revitalization following its master plan completion in 2021. Much of this has been done by utilizing the Georgia Department of Community Affairs Rural Zone Designation, which offers

Upson County FY 2023 Annual Budget

Georgia Tax Credits for building acquisition, rehabilitation, and job creation. In 2022 alone, the Rural Zone district in Downtown Thomaston saw nearly \$6 Million in building acquisitions, and another million in rehabilitation efforts. Some of these projects can be traced to the expanding campus of Tidal Wave Auto Spa, headquartered in Downtown Thomaston. Thomaston's Mayor and City Council expanded on the Downtown Development Authorities (DDA) Façade Grant Program by announcing an annual stipend of \$50,000. This program offers matching \$5,000 grants to DDA businesses interested in making façade improvements. Additional plans for a Downtown Farmer's Market, "Thomaston Courtyard", and Food Truck Court are on the horizon in 2023. In partnership with the University of Georgia Archway Program, and College of Engineering, the 10-block downtown "Entertainment District" is being studied for pedestrian safety improvements and streetscape modifications. The City is dedicated to reestablishing Downtown Thomaston as the socio-economic hub of the West Central Georgia Region, via strategic "Quality of Life" improvements.

Over the past 5 years, residents of Upson County have benefited from the addition of new employers, such as Renews Companies and Crowe Technologies and benefited from the addition of new dining establishments, such as Chick-fil-A, Longhorns Steak House, and Popeyes' Chicken. Much work has been done by City, Upson County, the IDA, and the Chamber of Commerce to promote Thomaston and Upson County to be the place for investment in new companies. The work continues and the future looks bright with potential opportunities to bring more jobs to the County.

One well known celebrity purchased a large parcel of land in the eastern part of the County in May of 2022. The Rock Ranch, a 1,500-acre working cattle ranch, was purchased by well-known comedian and host of the "Family Feud," Steve Harvey, from the Cathy family. The "Rock Ranch" was established in 1989 by S. Truett Cathy, founder of Chick-fil-A, Inc. for the purpose of helping disadvantaged youth learn agriculture and provide them with like skills. The Ranch eventually became an agritourism location providing visitors with several different family friendly outdoor activities. The "Rock Ranch" hosted over 100,000 visitors annually.

The ranch has been renamed "Legacy Ranch." Mr. Harvey and his wife Marjorie through their foundation, The Steve and Marjorie Foundation plan to continue in the tradition of the "Rock Ranch." *"The Legacy Ranch will be a place where youth and families can come and learn the history and tradition of agriculture and farming – as well as the fundamentals of entrepreneurship, innovation, and wealth creation. The Legacy Ranch will be an ideal setting for conversations and activities to inspire our future generations."* - Steve Harvey

Ranews. Upson plant applies industrial coatings to engines and engine parts for top performing companies in the fleet, farming, construction, and heavy equipment industries.



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Crown. Thomaston Plant manufactures and applies thermoplastic road, sidewalk, and parking lot markings.



Agriculture

Agriculture in Upson County consists of small-scale operations of which the top four commodities include poultry, hay/forages, cattle, and timber. The timber industry is large within our region. Interfor has a plant in Upson known as the Thomaston Division. This 98 -acre sawmill has two continuous dry kilns. This log mill produces 2"x4" and 2"x12" products for both domestic and international markets.

"Interfor is one of the world's largest forest products companies with operations across North America and customers around the globe. With an annual lumber capacity of approximately 5.2 billion board feet from world-class facilities, we strengthen local economies, build value for our employees and customers, and participate in sustainable forest management with sustainable building materials." <https://interfor.com/about/>



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The County's **Agricultural Services Department** is the "boots in the field" of the University of Georgia Cooperative Extension. Our agent, Hailey Partain, presently serves both Upson and Lamar Counties, but the County is working with the University of Georgia to designate Hailey as a one-county agent, Upson. Hailey and her staff provide a significant resource to Upson County for agriculture, agricultural education, and training.

In 2022, Upson County Cooperative Extension hosted several producer-oriented workshops for the surrounding counties, allowing participants to earn credit hours for their private and commercial pesticide licenses and gain knowledge needed to identify problems and implement solutions on their farms. They also hosted monthly Lunch-n-Learns for adults in the community to learn about a range of different homeowner agriculture topics.

With the need to focus on technology-based learning and resources, the Upson County Extension website gained many new resources. Under the Agriculture and Natural Resources tab, they now have many pages with educational videos, pictures, and write-ups focused on different agricultural topics. Each page is a focused resource; therefore, anyone researching the site does not have to jump around to other websites. These new pages include Toxic Weed Identification, Pastures and Forages Educational Resources, Livestock Management Educational Resources, Local Agricultural Videos, Georgia Forages Videos, and UGA Beef Team Videos.

Hay Contest. The 2022 Southeastern Hay Contest was a success. More than 60 samples from Upson and Lamar counties were entered, with three producers placing top three in their respective categories. *"Our counties are continuing to be recognized for our pride in producing high quality forages."*

Hailey Partain

Employee Spotlight/Awards

In 2021, Hailey Partain won the Cattlewoman of the Year award from the Georgia Cattlewomen's Association and the Top Georgia Agent for the Southeastern Hay Contest. In 2022 she won the Top Georgia Agent for the Southeastern Hay Contest, again.



In 2021 our Extension Administrative Coordinator, Menecia Wiggins, won the Larry B. Willingham Secretary Award for outstanding young secretary in Georgia and in 2022 she won the Larry B. Willingham Secretary Award for outstanding secretary in Georgia with over 5 years of service.



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Teaching Upson's Youth and Adults the Importance of Agriculture to our State and Nation



Cattle Handling Class



4-H Day at the Capital



Kids Cattle Camp

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Regionally



Upson is part of the **Region 4** of the Georgia Department of Economic Development. **Region 4** is home to West Georgia Technical College, Southern Crescent Technical College, the University of West Georgia, and LaGrange College. **Region 4** includes a labor force of nearly 250,000 (including a small portion of Metro Atlanta). The region's top outbound production consists of over \$4 billion annually in motor vehicles and/or related parts thanks to Kia Motors located in LaGrange, GA of Troup County. LaGrange is approximately 60 miles from Thomaston.



WEST
GEORGIA
TECHNICAL COLLEGE



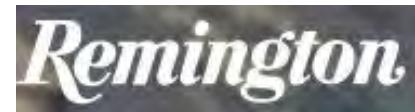
STANDARD
TEXTILE est. 1940



CATERPILLAR®



On November 8, 2021, Governor Brian P. Kemp announced that Remington Firearms would locate its new global headquarters in LaGrange as well as a world-class research and development center, investing \$100 million and creating 856 jobs over a five-year period.



Half of **Region 4's** counties have direct access to an interstate, which serves those counties well for transportation infrastructure and logistics. Upson County is fortunate to have a four-lane highway, HWY 19, that runs north and south through the County. I-75 is only 28 miles from Upson. The County is near Atlanta Hartsfield-Jackson Airport, which benefits local companies. Additionally, the Thomaston-Upson County Airport has 7 corporate hangars that provide easy access to company operations for companies headquartered outside of Upson.

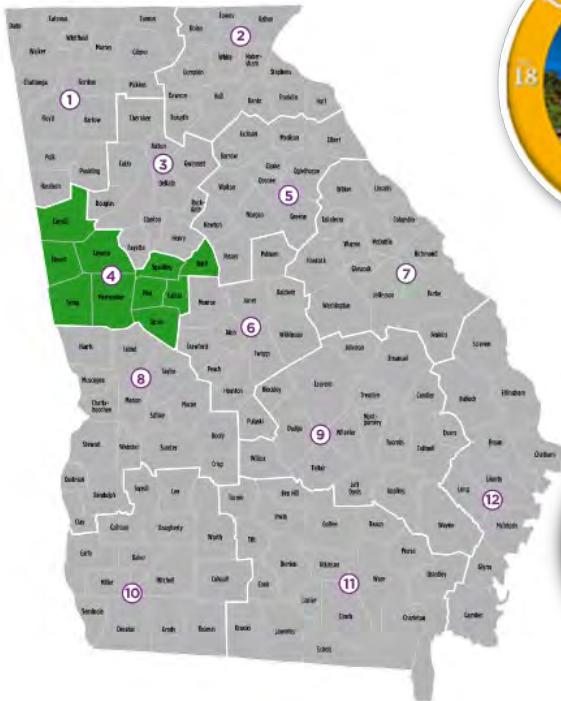
THE WALKING DEAD



The television series "The Walking Dead" was filmed in Senoia located in Coweta County. Film tourism has provided a significant boost to the Senoia's economy.

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Region 4



BUTTS COUNTY
GEORGIA



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Local Schools and Hospitals Among the Top 10 Employers



Upson Regional Medical Center (Upson Regional) employs nearly 900. Upson Regional provides full-service healthcare to Upson County and the surrounding region and has been doing so for over 70 years.

In 1990, the Thomaston City and Upson County School Systems were consolidated into one system, creating one system that would serve all students within Thomaston and Upson County, Thomaston-Upson County Schools. Approximately, 4,000 students attend Pre-K through high school in the consolidated system. The Thomaston-Upson County Schools employs approximately 660.



Upson-Lee Knights 2016-2017
GHSA 4A Champs



Upson-Lee Knights 2017-2018 GHSA
4A Champs



Travon Walker, a 2019 graduate of Upson-Lee High School. Played on 2022 National Championship team.
Drafted #1 overall in the 2022 NFL by the Jacksonville Jaguars.

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Future Investment in Upson County

Sustainable Building Materials

On January 27, 2023, Governor Brian Kemp announced that a sustainable building materials company is to invest \$59 million in Upson County. Green Georgia LLC is a sustainable building materials manufacturing company and will build a new company headquarters and manufacturing facility in the Central Georgia Business and Technology Park. Green Georgia LLC says they are committed to using local contractors for the construction of its more than 300,000 square foot manufacturing facility. The new facility is expected to create more than 170 new jobs.



"We believe their product and mission to provide sustainable materials furthers our community's mission to attract innovative and forward-thinking companies to our region. An investment of this size proves that companies are looking for what smaller communities in rural Georgia can offer: a robust workforce, opportunity for growth with small-town charm, and a tight-knit community. Georgia is the best state in which to do business, and this project represents a win for Thomaston, Upson County, and our middle Georgia community," Kyle Fletcher, Executive Director of the Thomaston-Upson County Industrial Development Authority said.

Biofuel

On January 26, 2023, the Department of Energy announced that they awarded a grand total of \$118 million in grants to fund 17 projects across the United States for the making of renewable energy. Out of all the grants awarded, the one for Georgia was the largest! \$80 million went to a company called **AVAPCO** based in **Thomaston!** AVAPCO is a biofuel, biochemical, and biomaterial company that turns wood residue into jet fuel in efforts to lessen the airline industry's carbon footprint.



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Points of Interest



Sprewell Bluff Recreation Area or Sprewell Bluff Park

Geologically Upson is located in the Piedmont zone of Georgia near the geological fall line that divides the state from the rolling Piedmont of the north to the flat Coastal Plain to the south. This area of the State contains some of the most beautiful landscape in Georgia. The landscape is marked by tall hills, referred to locally as mountains, and steep hollows filled with a wide variety of deciduous and evergreen trees and filled with a rich variety of flora and fauna. A hidden gem of Upson County is Sprewell Bluff Park managed by County, which is a 1,372-acre park sporting breathtaking views, diverse ecology, campgrounds, and recreational amenities. Sprewell Bluff overlooks the Flint River.



The Flint River begins as a small spring bubbling up in a suburb near the Hartsfield-Jackson International Airport, courses under the airport's runways and down through the western part of the State and empties into Lake Seminole. The river traverses 344 miles of the state, making it one of only 40 rivers in the nation that flow 200 miles or more unimpeded by dams or other manmade structures.

Upson County is bordered on the west by the Flint River, and the western side of the County contains some of the most beautiful land in the County. Sprewell Bluff sits perfectly at a point when the Flint begins its decent from the higher regions of the Piedmont to the lower regions of the Coastal Plain.



Sprewell Bluff Park provides easy access to the Flint River, cabins, and camper sites for overnight stays, hiking trails of different levels of difficulty. Fishing is phenomenal in the Flint. Many species of fish abound, including the well-known Shoal Bass, a breed of small mouth bass abundant in the Flint River.



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Auchumpkee Creek Covered Bridge

One of 16 covered bridges in Georgia.
Originally built in 1892.

Restoration of the siding plans, roof, and walk-ups completed in FY 2022 using 2016 SPLOST.

Pettigrew-White-Stamps House

The Pettigrew-White-Stamps House is one of two of the oldest remaining homes in Upson County. The home was built on North Church Street in 1833 by John E. Pettigrew. In 1840, Benjamin B. White purchased the house and added an additional bedroom, dining room, kitchen, and verandah across the rear of the structure. The Stamps family bought the house in the 1880s and remained until 1968. The house was moved to its present location by the Upson Historical Society in 1968 to save it from demolition. The Pettigrew-White-Stamps House is now a museum filled with artifacts of history from the early 19th century through more modern times.



Thomaston-Upson County Archives

Items documented in its holdings span over 17,000 entries which range from historical photographs, family papers, newspapers, records documenting local businesses, other manuscripts, and historical government records.

There are many local and regional artifacts owned or on loan to the Archives. The County is blessed to have this facility and its records. Over 3,000 visitors and researchers visit the Archives each year.



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Skydive Atlanta, Thomaston, Georgia



Upson County is home to Skydive Atlanta. Skydive Atlanta offers skydiving for first-time jumpers to someone with 10,000 or more jumps. Skydive Atlanta operates out of a state-of-the art, 15,000 sq. ft. facility, the largest in the state! <https://www.skydiveatlanta.com/>

MISSION:

To safely create the most fun, memorable, 5 Star experience of a lifetime for many thousands of customers each year.

VISION:

An environment where skydiving is more than an item on a bucket list. Stepping through that door at 14,000 feet is a life changing experience.

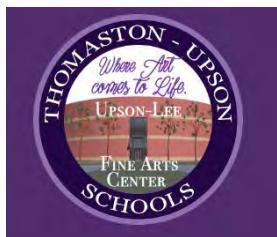
VALUES:

Safety, High Quality, Creating a fun environment. We strive for perfection; we settle for excellence.



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Upson-Lee Fine Arts Center



The Upson-Lee Fine Arts Center opened in May of 2013 and was funded by ESPLOST. The facility is state-of-the-art in design and function that includes a 900-seat auditorium (650 lower and 250 balcony seats) hosts student and community events. The Thomaston-Upson Arts Council (TUAC) sponsors performances and programs and the Armstrong School of Dance of Thomaston holds dance recitals in the Fine Arts Center. RUSH Ministries of Thomaston host events including concerts. Christian Artists such as Crowder has performed in the Fine Arts Center on several occasions.



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Financial Plan

Governmental Funds

Operating Revenues

Method. The County budgets operating revenues to support the operational and capital needs of the County. Real estate property taxes are budgeted based upon forecasted net property digests for each of our three separate taxing districts for the upcoming year. Other taxes, besides sales taxes, and other revenues are budgeted based upon a combination of historical and current trends. Fund balance is used as a means of funding the County's operating and capital needs to reduce the impact on real estate property taxes needed for the upcoming year.

The following table shows the operating revenue budgets for all governmental funds except for our capital projects and debt service funds and our ARP Fund **by source**.

Revenue Sources	FY 2021 Actual	FY 2022 Adopted Revenues	FY 2023 Adopted Revenues	Change	% Change
Taxes	\$ 13,589,280	\$ 16,032,896	\$ 16,647,870	\$ 614,974	3.8%
Intergovernmental Revenues	\$ 2,389,744	\$ 2,329,020	\$ 2,111,707	\$ (217,313)	-9.3%
Charges for Services	\$ 1,619,614	\$ 1,665,378	\$ 1,776,372	\$ 110,994	6.7%
Fines and Forfeitures	\$ 862,404	\$ 829,024	\$ 839,400	\$ 10,376	1.3%
Licenses and Permits	\$ 230,358	\$ 281,187	\$ 248,164	\$ (33,023)	-11.7%
Investment Income	\$ 5,336	\$ 1,630	\$ 103,240	\$ 101,610	6233.7%
Miscellaneous Revenue	\$ 499,651	\$ 120,868	\$ 109,180	\$ (11,688)	-9.7%
Contributions/Donations	\$ 23,850	\$ 18,400	\$ 17,980	\$ (420)	-2.3%
Other Financing Sources	\$ 16,995	\$ -	\$ 120,000	\$ 120,000	100.0%
Fund Balance	\$ -	\$ 210,000	\$ 431,549	\$ 221,549	105.5%
Total Revenues	\$ 19,237,232	\$ 21,488,403	\$ 22,405,462	\$ 917,059	4.3%

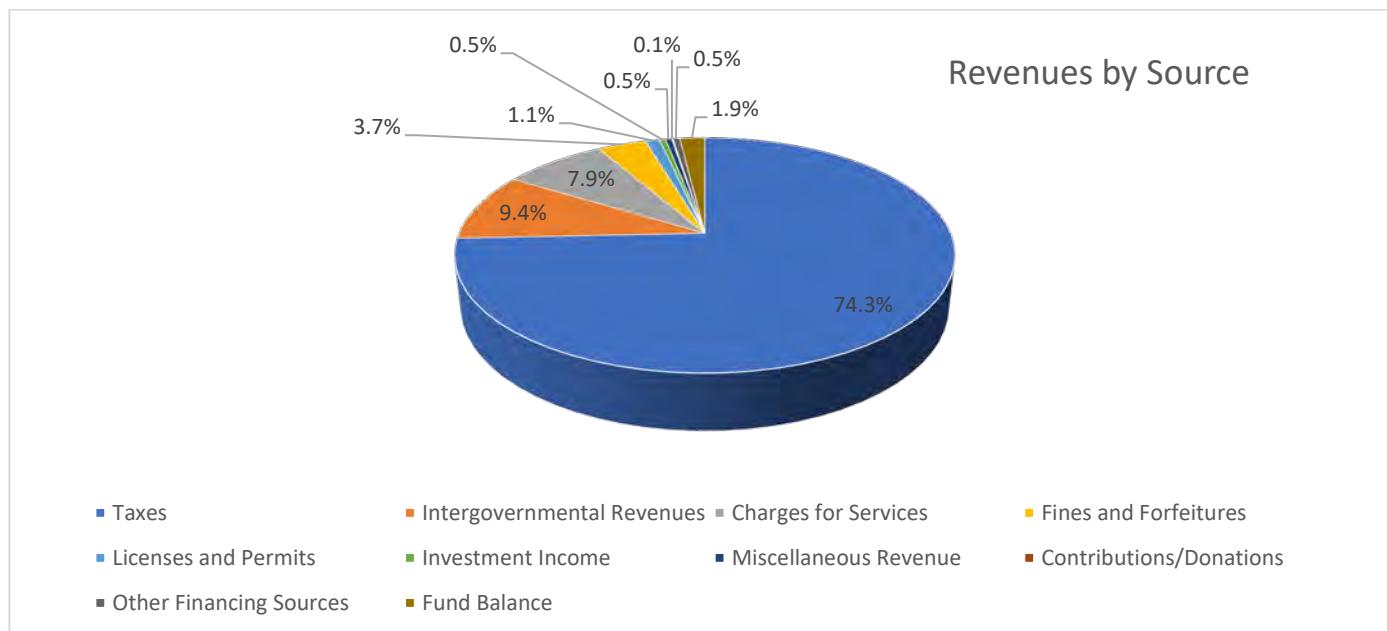
Total budgeted revenues reflect an increase of 4.3% over FY 2022. The largest budgeted increase is in Taxes of \$614,974, or 3.8% over FY 2022 budgeted amount. In addition to Taxes, budgeted increases included increases in Fund Balance appropriation of \$221,549, or 105.5%, Other Financing Sources of \$120,000 or 100.0%, Charges for Services of \$110,994, or 6.7%, and Investment income of \$101,610, or 6219.0%. These increases were offset by decreases in budgeted Intergovernmental Revenues of \$217,313 thousand, or 9.3%, Licenses and Permits of \$33,023, or 11.7%, and Miscellaneous Revenue of \$11,688, or 9.7%.

Increases in Taxes revenues reflect growth in certain types of taxes, which is further explained in a separate table on page 78. The County increased budgeted Charges for Services to reflect increases primarily in our Recreation Department's charges for participation in youth and adult sports. The \$120,000 for budgeted Other Financing Sources represents an estimate of net sales proceeds on surplus vehicles and land that the County intends to sell in FY 2023. The large increase in budgeted Investment Income results from the County's change in its banking relationships. For all funds, except for the two authorities, the County moved several banking relationships from local banks or branches to Synovus in early 2022. Our contract with Synovus requires paying the Federal Funds Rate on available deposits. Because of increases over FY 2022 in the Federal Funds Rate, our deposit interest income has grown significantly.

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The increase in the budgeted appropriation of fund balance reflects the County's efforts the level of property taxes needed to fund the County's governmental budget.

The decrease in Intergovernmental Revenues relates to the renegotiated Master Agreement with the City regarding Joint Projects. In the renegotiated agreement, EMS services were removed as a Joint Project. The total funding for the outsourced EMS services will be the responsibility of the County going forward. The \$1.2 million in budgeted cost is within the General Fund and will be part of the County M&O taxing district. The City's sharing of approximately 35% will no longer apply. Additionally, another \$150,000 in reimbursements from the City for County Road repair is no longer a part of the Master Agreement.



Top 5 Revenue Sources

Taxes. The primary source of revenues for the County's governmental funds is tax revenue. Other sources of revenues, including fund balance, reduce the reliance upon property taxes to fund the maintenance and operations of the County. FY 2023 budgeted tax revenue constitutes 74.3% of the County's tax-supported governmental funds.

Intergovernmental Revenues. Intergovernmental Revenues represent those revenues from federal, state, and local governments consisting of grants, mostly pass-through, or reimbursed which mostly consist of reimbursements from The Three Rivers Regional Commission for the costs of meals provided for qualified senior citizens through our Senior Center, reimbursements from the Upson-Lee School District for 75% of the salaries and benefits of Sheriff's Office personnel who are School Resource Officers for each of the schools in the district, and cost sharing by the City as part of our Joint Projects Agreement. Intergovernmental revenues represent 9.4% of the total budget for the County's tax-supported governmental funds.

Charges for Services. Charges for services consist of internal service fund charges for financial and administrative services provided to Joint Projects and the County's proprietary funds. Charges for services represent 7.9% of the County's tax-supported governmental funds.

Fines and Forfeitures. Fines and forfeitures represent 3.7% of the tax-supported governmental funds and consist of probate fees, Sheriff's fines, traffic court fines and superior court fines.

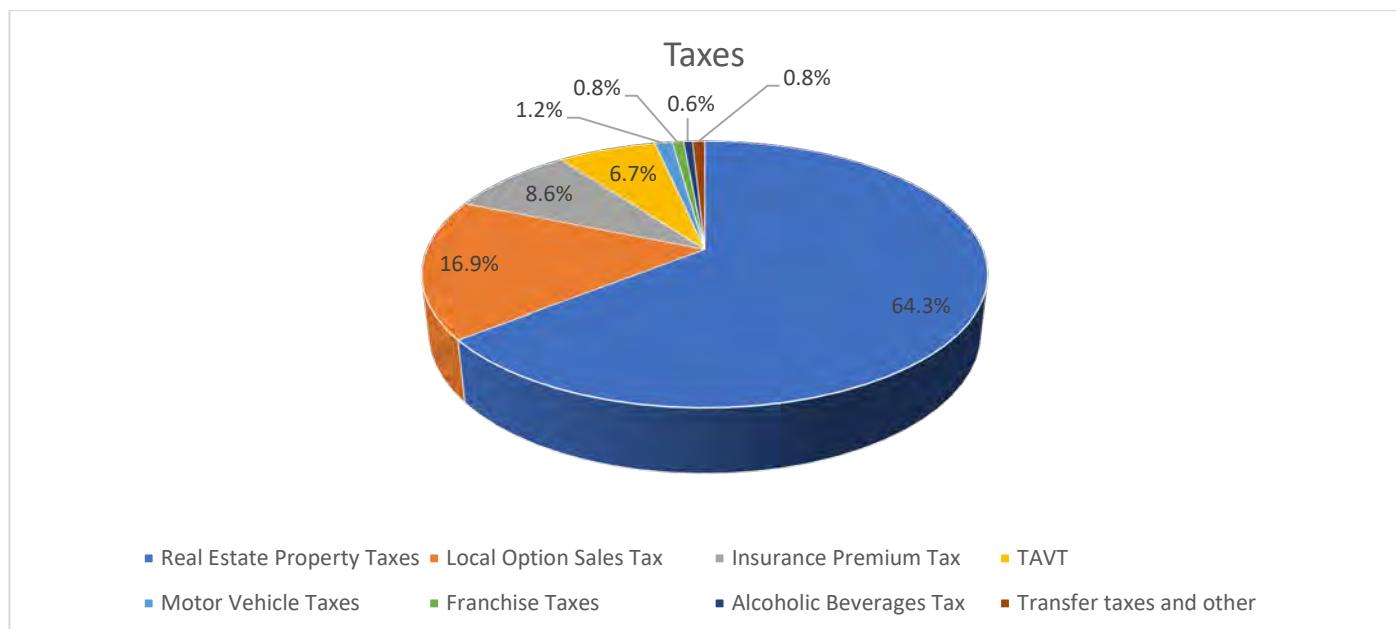
Upson County FY 2023 Annual Budget

Licenses and Permits. Licenses and permits represent 1.1% of the tax-supported governmental funds and consist of business licenses, alcohol licenses, marriage, and firearms licenses.

Other Financing Sources. Other financing sources for FY 2023 represents an estimate of net sales proceeds from the disposition of vehicles and land for FY 2023.

Taxes. A breakdown of tax revenues.

Revenue Sources	FY 2021 Actual	FY 2022 Adopted Revenues	FY 2023 Adopted Revenues	Change	% Change
Real Estate Property Taxes	\$ 8,196,375	\$ 10,885,197	\$ 10,712,215	\$ (172,982)	-1.6%
Local Option Sales Tax	\$ 2,287,498	\$ 2,297,264	\$ 2,814,000	\$ 516,736	22.5%
Insurance Premium Tax	\$ 1,342,944	\$ 1,216,197	\$ 1,435,289	\$ 219,092	18.0%
TAVT	\$ 1,116,858	\$ 1,067,398	\$ 1,120,500	\$ 53,102	5.0%
Motor Vehicle Taxes	\$ 190,566	\$ 145,058	\$ 196,021	\$ 50,963	35.1%
Franchise Taxes	\$ 215,815	\$ 171,000	\$ 129,230	\$ (41,770)	-24.4%
Alcoholic Beverages Tax	\$ 122,993	\$ 122,000	\$ 101,000	\$ (21,000)	-17.2%
Transfer taxes and other	\$ 116,231	\$ 128,782	\$ 139,615	\$ 10,833	8.4%
Total taxes	\$ 13,589,280	\$ 16,032,896	\$ 16,647,870	\$ 614,974	3.8%



Upson County FY 2023 Annual Budget

Top 4 Taxes

Real Estate Property Taxes. Real Estate Property Taxes make up the largest proportion of tax revenues at 64.3%. The decline in budgeted Real Estate Property Taxes reflects the increase in use of fund balance appropriations of \$221,549 for FY 2023 and the increases in our budgeted Local Option Sales Taxes, Insurance Premium Taxes, and increases in TAVT and Motor Vehicle Taxes.

Local Option Sales Tax (“LOST”) The LOST is the second largest tax revenue at 16.9%. The LOST is a 1 percent sales tax activated by a local referendum and imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. The LOST is a significant source of revenue for our County. Sharing of the LOST between the City and Upson County is based upon a mutually agreed upon agreement that must be filed with the Georgia Department of Revenue (DOR) every 10 years. Upson County and the City renegotiated its lost sharing in FY 2022 and filed timely with the DOR. Based upon the renegotiation, the County’s share increased from 55.0% to 59.25%. Therefore, the budgeted increase in the LOST reflects the percentage share increase and a trend of increased sales tax revenues.

Insurance Premium Tax. The Insurance Premium Tax is the third largest tax at 8.6%. The Insurance Premium Tax is collected by the State Tax Commissioner from insurance companies conducting business in the State of Georgia. The tax is calculated at 1.0% of the gross direct premium for life insurance, and 2.5% for all other insurance types. Funds are distributed to the County based on the population of unincorporated areas of Upson. This revenue must be used for the funding of the operations of the services provided to residents in unincorporated areas of the County, and it reduces the amount of real property taxes to be levied each year. The increase in the budgeted Insurance Premium Tax reflects an increase in the average trends of taxes received.

TAVT and Motor Vehicle Taxes. TAVT and Motor Vehicle Taxes constitute a combined 7.9% of total tax revenues. State legislation requires motor vehicle appraisal values to be set by averaging the wholesale and retail value of the vehicle. House Bill 386, effective March 1st, 2013, provides a transition in the way titled vehicles are taxed. All newly titled vehicles are subject to a one-time title ad valorem tax fee in lieu of annual ad valorem and sales tax. Owners of vehicles that were titled prior to March 1st, 2013, may opt to continue under the old annual ad valorem structure or they can request the one-time ad valorem tax fee be calculated on the current value of the vehicle. The onetime title Ad Valorem Tax Fee (TAVT) is based on a state defined fair market value. Budgeted increases in these taxes were based on increases in historical trends of taxes received.

Operating Expenditures

Method. The County budgets all necessary expenditures from employee compensation to supplies for every department of the County within every fund of the County, except the County has not historically adopted annual budgets for large capital expenditures but instead budgets informally on a project basis. Historically the County has used SPLOST or TSPLOST and grants to fund major capital projects and equipment purchases. LMIG and 2019 TSPLOST are the primary sources for road resurfacing and road and bridge repair. The following tables show the adopted budgets for the General Fund, Unincorporated Services Fund, and Joint Projects Fund.

Upson County FY 2023 Annual Budget

The following table shows adopted budgeted expenditures by classification for all governmental funds except for our capital projects and debt service funds and our ARP Fund.

Expenditures	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Personal Services and Employee Benefits	\$ 10,962,309	\$ 12,966,720	\$ 13,805,670	\$ 838,950	6.5%
Purchased/Contracted Services	\$ 2,546,796	\$ 4,132,576	\$ 4,331,096	\$ 198,520	4.8%
Supplies	\$ 1,719,415	\$ 1,761,525	\$ 1,939,757	\$ 178,232	10.1%
Other Costs	\$ 1,180,934	\$ 1,713,752	\$ 1,899,103	\$ 185,351	10.8%
Capital Outlays	\$ 1,929,526	\$ 416,267	\$ 241,792	\$ (174,475)	-41.9%
Debt Service	\$ 212,947	\$ 212,947	\$ -	\$ (212,947)	-100.0%
Interfund/Interdepartmental Charges	\$ 121,273	\$ 170,821	\$ 188,044	\$ 17,223	10.1%
Other financing uses	\$ 291,247	\$ 113,794	\$ -	\$ (113,794)	0.0%
Total Expenditures	\$ 18,964,447	\$ 21,488,402	\$ 22,405,462	\$ 917,060	4.3%

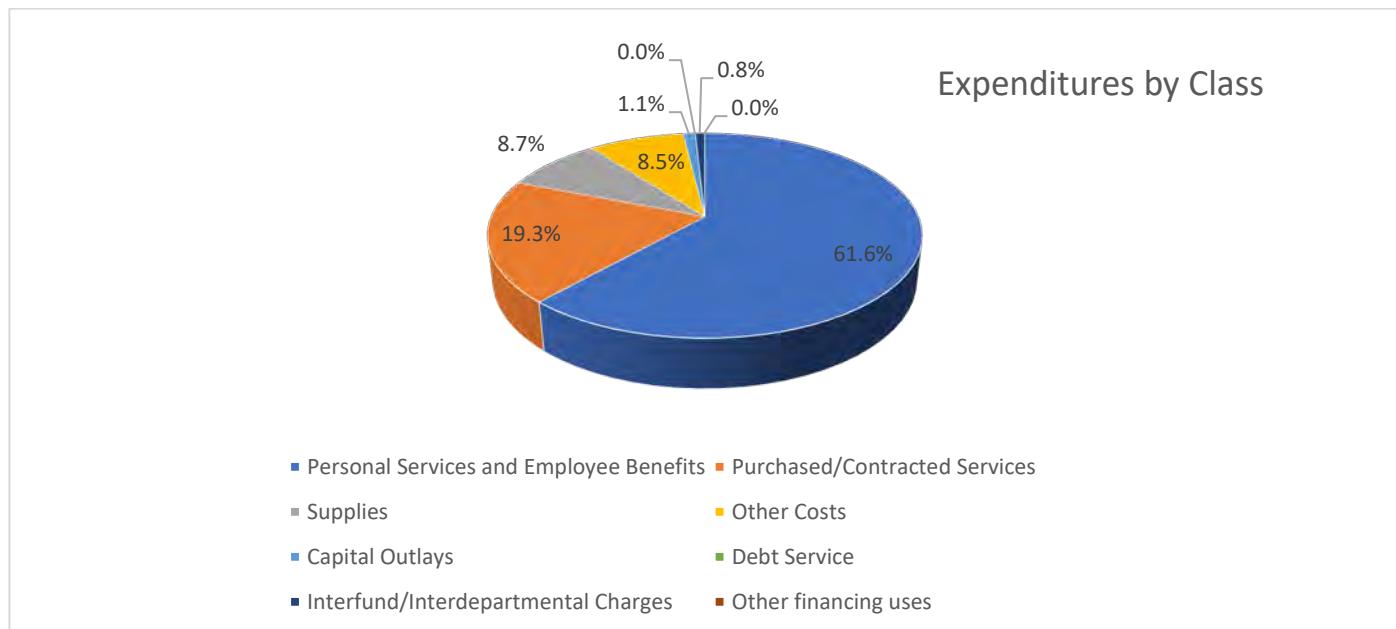
The total budgeted expenditures for the County's governmental funds increased by \$917,060, or 4.3%, over FY 2021 budgeted expenditures. The largest increase in the FY 2023 budget relates to Personal Services and Employee Benefits, which increased by \$839,950, or 6.5%, over the FY 2022 budgeted expenditures. The increase reflects a cost-of-living adjustment ("COLA") for all employees, annual step increases, and an approximately 15% in the County's health insurance premiums. The County covers on average 85% of an employee's cost of health and dental care across all plan selections.

Other budgeted increases for FY 2023 include Other Costs of \$185,351, or 10.8%, Supplies of \$178,232, or 10.1%, and Purchased/Contracted Services of \$198,520, or 4.8%. Other Costs consist primarily of intergovernmental and other agency expenditures where the County funds a portion of the budgets for these governments and agencies. As an example, the County is a part of the Griffin Judicial Circuit and as such budgets are submitted annually by the Courts, District Attorney and Public Defender. The Board makes the decision to approve these budgets. Requested funding has increased from these governmental entities because of inflation, and with respect to the District Attorney's Office, the District Attorney requested an increase to not only provide raises for her staff but to also add additional staffing to assist in prosecuting cases. The budgeted increase to intergovernmental expenditures for the Griffin Judicial Circuit Upson County, the District Attorney and the Public Defender for FY 2023 was approximately \$107,000.

Purchased/Contracted Services and Supplies increases reflect increasing costs for virtually every product and service because of the historic levels of inflation that presently exists. The large increase in the budgeted expense for Purchase/Contracted Services for FY 2022 over the actual amount for FY 2021 is primarily reflective of the addition of EMS services through contract with AmeriPro. The first-year contract cost was approximately \$1.2 million.

Actual capital outlays in FY 2021 represented costs incurred rebuilding our Road Department Shop that was destroyed by fire, purchase of land for the new judicial center and over \$600,000 of LMIG expenditures. Prior to FY 2022, LMIG revenues and expenditures were accounted for in the General Fund. A new capital projects fund for LMIG was established in FY 2022.

Upson County FY 2023 Annual Budget



Top 4 Expenditure Classes

Personal Services and Employee Benefits. Representing 61.6% of the County's governmental funds, Personal Services and Employee Benefits by far represents the largest budgeted and actual expenditure. This class of expenditure includes salaries for all full-time and part-time staff and seasonal employees. The only staff not included in the budgeted and actual expenditures are those for the Thomaston-Upson County Airport Authority, Thomaston-Upson County Industrial Development Authority, and our two proprietary funds, Water and Waste Billing Services. In addition to salaries, Personal Services and Employee Benefits includes the annual budgeted cost of our pension plan, defined contribution plan, health, dental, life and short-term disability insurance as well as payroll taxes and worker's compensation insurance. Budgeted Personal Service and Employee Benefits for FY 2023 was adjusted for vacancies. A further analysis of Personal Services and Employee Benefits follows on page 82.

Purchased/Contracted Services. This class of expenditure represents the second largest class of expenditure, both actual and budgeted. The FY 2023 budgeted expenditure represents 19.3% of our total governmental funds budget. Purchased/Contracted Services represents services provided to the County and includes professional and technical services, property services, and other purchased services. This class along with Supplies constitute most of the operating expenditures other than those related to personnel in our governmental funds.

Supplies. The third largest expenditure class is Supplies, representing 8.7% of the total budget for our governmental funds. Supplies include such expenditures as those for natural gas, water/sewage, gasoline, food, office supplies, small equipment, and other supplies.

Other Costs. Other Costs predominantly consist of intergovernmental expenditures to Federal, State and Local governments and agencies. Other Costs represent 8.5% of the total expenditures budget for governmental funds.

Upson County FY 2023 Annual Budget

Personal Services and Employee Benefits Expanded

The following analysis demonstrates the impact to operating expenditures for FY 2023 resulting from salary increases and benefits increases.

Personal Services and Employee Benefits	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Salaries	\$ 9,277,319	\$ 9,750,166	\$ 472,848	5.1%
Benefits				
Health Insurance	\$ 1,994,220	\$ 2,321,892	\$ 327,672	16.4%
Pension Contribution	\$ 557,264	\$ 494,870	\$ (62,394)	-11.2%
401(a) Matching Contribution	\$ 17,910	\$ 45,321	\$ 27,411	153.0%
Workers Compensation	\$ 400,067	\$ 316,134	\$ (83,933)	-21.0%
Other fringe benefits	\$ 719,940	\$ 877,287	\$ 157,346	21.9%
Benefits Subtotal	\$ 3,689,401	\$ 4,055,504	\$ 366,102	9.9%
Total Personal Services and Employee Benefits	\$ 12,966,720	\$ 13,805,670	\$ 838,960	6.5%

Personnel Demographics – Number of Positions by Department

Department	Full Time	Part Time	Department	Full Time	Part Time
Jail Operations	36	0	Shop	4	0
Sheriff	32	9	Agricultural Services	3	1
Road	18	0	Airport	3	3
E-911	13	0	Archives	3	0
Rec	11	20	Facilities	3	3
Administration & Finance	10	0	Information Technology	3	0
Tax Assessor	9	0	Elections	3	1
Clerk of Superior Court	7	1	IDA	2	0
SRO	6	0	Juvenile Court	2	0
Tax Commissioner	7	0	Sprewell Bluff	3	5
Water	8	0	Senior Center	1	8
Planning and Zoning	5	1	Waste	1	0
Probate	6	0	Water	1	0
Animal Control	5	0	Community Service	0	1
Magistrate Court	4	2	Coroner	0	2
Judicial & Bailiff	0	1	EMA	0	1
Grand Total			Grand Total	208	59

Upson County FY 2023 Annual Budget

Compensation - Analysis of Pay Increases

All Full-Time Staff					Full-Time Staff Excluding Constitutional Officers and County Manager (Appointed Position)				
	FY 2022 Salary	FY 2023 Salary	% Increase			FY 2022 Salary	FY 2023 Salary	% Increase	
Average	\$ 43,575	\$ 48,829	7.5%	Average		\$ 42,664	\$ 45,539	6.8%	
Median	\$ 40,229	\$ 42,226	5.0%	Median		\$ 39,565	\$ 42,229	6.7%	
Rate Increase									
COLA Average		6.69%		COLA Average		6.74%			
Average w/Step		7.49%		Average w/Step		7.58%			

Table does not include the IDA or Airport, two of our component units.

Constitutional Officer's salaries are determined by the State and may or may not include a local supplement. For FY 2023, all Constitutional Officers, the Magistrate and Associate Magistrate and Coroner received a State level \$5,000 increase.

Upson County's pay scale is based upon a grade and step matrix. The Sheriff uses a different pay scale than other Constitutional Officers for their staff. For FY 2023, the Sheriff agreed to the COLA increases that the County applied to all grades in our pay scale. The increase in our pay scale focused the largest increases to the bottom end the scale. Besides COLA increases, County employees receive a 1.75% Step increase for each year of service on their anniversary date. Some Constitutional Officers apply this Step increase at the beginning of the year. The salary figures above were determined with the Step increases in included. The total COLA increase and total salary increase with Step is shown above in percentage terms.

These averages reflect budgeted. The County uses vacancy rates in determining salaries to budget. The County awards Step increases on an employee's anniversary date. Therefore, the impact of Step increases was budgeted at 50%. The County also has a TED program that awards the equivalent of one step 1.75% for a specified number of hours of continuing education that leads to certifications applicable to their job duties. Employees can earn a maximum of four TED increases. Additionally, TED increases are awarded for advanced formal education leading to post-secondary degrees. Departments budget for these TED increases. TED increases are budgeted similarly to Step increases.

Number	Salary Range	COLA
36	<\$30,400	\$ 2,800
76	\$30,400-\$40,656	\$ 2,500
<u>94</u>	>\$40,657	\$ 2,000
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Upson County FY 2023 Annual Budget

The table below shows the dollar increase from COLA adjustments and new salary for each grade, the new salary with Step applied, and increases to the FY 2022 salary in percentage terms. The FY 2023 Salary w/Step column reflects the new annual salary per grade effective for FY 2023.

FY 2023 COLA and Step Analysis by Grade									
GRADE	FY 2022 Salary	Dollar Increase	FY 2023 Salary	FY 2023 Salary w/ Step	% COLA Increase	% Salary Increase			
6	\$ 18,879	\$ 2,800	\$ 21,679	\$ 22,058	14.83%	16.84%			
7	\$ 20,955	\$ 2,800	\$ 23,755	\$ 24,171	13.36%	15.35%			
8	\$ 23,260	\$ 2,800	\$ 26,060	\$ 26,516	12.04%	14.00%			
9	\$ 24,540	\$ 2,800	\$ 27,340	\$ 27,818	11.41%	13.36%			
10	\$ 25,889	\$ 2,800	\$ 28,689	\$ 29,191	10.82%	12.75%			
11	\$ 27,313	\$ 2,800	\$ 30,113	\$ 30,640	10.25%	12.18%			
12	\$ 28,815	\$ 2,800	\$ 31,615	\$ 32,169	9.72%	11.64%			
13	\$ 30,400	\$ 2,500	\$ 32,900	\$ 33,476	8.22%	10.12%			
14	\$ 32,072	\$ 2,500	\$ 34,572	\$ 35,177	7.79%	9.68%			
15	\$ 35,600	\$ 2,500	\$ 38,100	\$ 38,767	7.02%	8.90%			
16	\$ 37,558	\$ 2,500	\$ 40,058	\$ 40,759	6.66%	8.52%			
17	\$ 40,657	\$ 2,000	\$ 42,657	\$ 43,403	4.92%	6.76%			
18	\$ 42,893	\$ 2,000	\$ 44,893	\$ 45,678	4.66%	6.49%			
19	\$ 45,252	\$ 2,000	\$ 47,252	\$ 48,079	4.42%	6.25%			
20	\$ 47,741	\$ 2,000	\$ 49,741	\$ 50,611	4.19%	6.01%			
21	\$ 50,367	\$ 2,000	\$ 52,367	\$ 53,283	3.97%	5.79%			
22	\$ 55,907	\$ 2,000	\$ 57,907	\$ 58,920	3.58%	5.39%			
23	\$ 62,057	\$ 2,000	\$ 64,057	\$ 65,178	3.22%	5.03%			
24	\$ 68,883	\$ 2,000	\$ 70,883	\$ 72,123	2.90%	4.70%			
25	\$ 78,354	\$ 2,000	\$ 80,354	\$ 81,760	2.55%	4.35%			
26	\$ 91,283	\$ 2,000	\$ 93,283	\$ 94,915	2.19%	3.98%			

Upson County FY 2023 Annual Budget

Debt Service Funds

General Obligation TSPLOST Bonds, Series 2019	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Revenues					
Taxes	\$ 3,971,234	\$ 3,885,294	\$ 4,400,000	\$ 514,706	13.2%
Investment Income	\$ 318	\$ 304	\$ 300	\$ (4)	-1.3%
Total revenues	\$ 3,971,552	\$ 3,885,598	\$ 4,400,300	\$ 514,702	13.2%
Expenditures					
Debt service	\$ 1,294,000	\$ 1,290,750	\$ 1,290,000	\$ (750)	-0.1%
Intergovernmental Payments	\$ 1,649,707	\$ 1,710,355	\$ 1,912,000	\$ 201,645	11.8%
Transfers out	\$ 439,631	\$ 884,493	\$ 1,198,300	\$ 313,807	35.5%
Total expenditures	\$ 3,383,338	\$ 3,885,598	\$ 4,400,300	\$ 514,702	13.2%
Net change in fund balance	\$ 588,214	\$ -	\$ -	\$ -	0.0%
Fund balance, beginning of year	\$ 1,903,604	\$ 2,491,818	\$ 2,491,818	\$ -	0.0%
Fund balance, end of year	\$ 2,491,818	\$ 2,491,818	\$ 2,491,818	\$ -	0.0%

Revenue Bonds, Series 2022	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Revenues					
Taxes	\$ -	\$ -	\$ 4,600,000	\$ 4,600,000	100.0%
Investment Income	\$ -	\$ -	\$ 90,000	\$ 90,000	100.0%
Total revenues	\$ -	\$ -	\$ 4,690,000	\$ 4,690,000	100.0%
Expenditures					
Debt service	\$ -	\$ -	\$ 1,457,200	\$ 1,457,200	100.0%
Intergovernmental Payments	\$ -	\$ -	\$ 1,626,261	\$ 1,626,261	100.0%
Transfers out	\$ -	\$ -	\$ 1,606,539	\$ 1,606,539	100.0%
Total expenditures	\$ -	\$ -	\$ 4,690,000	\$ 4,690,000	100.0%
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	0.0%
Fund balance, beginning of year	\$ -	\$ -	\$ -	\$ -	0.0%
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	0.0%

Major Special Revenue Funds

Joint Projects Fund

The Joint Projects Fund is a special revenue fund and is included in the total governmental funds budget analysis on pages 76-81. The budget analysis is presented below to show the departments included within the fund itself. Other Joint Projects between the County and the City are accounted for in separate funds. Those budget analyses will be presented on the pages that follow.

Upson County FY 2023 Annual Budget

The Joint Projects Fund budget analysis is presented showing revenues by source and expenditures by function and department.

Joint Projects Fund	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Revenues				
Taxes	\$ 2,813,144	\$ 1,892,014	\$ 921,130	-32.7%
Charges for Services	\$ 2,000	\$ 3,594	\$ (1,594)	79.7%
Intergovernmental Revenues				
City of Thomaston	\$ 622,663	\$ 217,915	\$ 404,748	-65.0%
Three Rivers Regional Commission	\$ 254,026	\$ 468,000	\$ (213,974)	84.2%
FEMA/GEMA Grants	\$ 31,383	\$ 29,296	\$ 2,087	-6.7%
Contributions/Donations	\$ 16,000	\$ 16,000	\$ -	0.0%
Total Revenues	\$ 3,739,216	\$ 2,626,819	\$ 1,112,397	-29.7%
Expenditures				
Public Safety				
EMS Operations	\$ 1,195,498	\$ -	\$ (1,195,498)	-100.0%
Emergency Management	\$ 76,684	\$ 81,186	\$ 4,502	5.9%
Total Public Safety	\$ 1,272,182	\$ 81,186	\$ (1,190,996)	-93.6%
Health and Welfare				
Senior Center	\$ 573,506	\$ 780,145	\$ 206,639	36.0%
Total Health & Welfare	\$ 573,506	\$ 780,145	\$ 206,639	36.0%
Culture & Recreation				
Pine Mt. Regional Library System	\$ 139,480	\$ 146,166	\$ 6,686	4.8%
Archives	\$ 196,200	\$ 233,608	\$ 37,408	19.1%
Total Culture & Welfare	\$ 335,680	\$ 379,774	\$ 44,094	13.1%
Capital Outlay				
Emergency Management	\$ 61,474	\$ 41,793	\$ (19,681)	-32.0%
Senior Center	\$ 1,000	\$ 1,000	\$ -	0.0%
Total Capital Outlay	\$ 62,474	\$ 42,793	\$ (19,681)	-31.5%
Transfers Out				
E-911	\$ 337,190	\$ 342,205	\$ 5,015	1.5%
Ida	\$ 272,986	\$ -	\$ (272,986)	-100.0%
Recreation	\$ 885,198	\$ 1,000,716	\$ 115,518	13.0%
Total Transfers Out	\$ 1,495,374	\$ 1,342,921	\$ (152,453)	-10.2%
Total Expenditures	\$ 3,739,216	\$ 2,626,819	\$ (1,112,397)	-29.7%
Net Change in Fund Balance	\$ -	\$ -	\$ -	
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	
Fund Balance, End of Year	\$ -	\$ -	\$ -	

Upson County FY 2023 Annual Budget

Notes:

- FY 2021 actual amounts are not shown in the above presentation as the departments reflected above were transferred from the General Fund to the Joint Projects Fund effective for FY 2022.
- The interfund transfers reflect those revenues necessary to fund the other Joint Projects that are accounted for in different funds. The revenues from the City reflect the City's funding commitment for the Joint Projects accounted for within the Joint Projects Funds. The City's funding commitments for the other Joint Projects are reflected within the respective funds.
- No funding commitment was approved by the Board of Commissioners for FY 2023 IDA.
- The specific budget detail for the Archives, EMA, and Senior Center will be presented in the departmental budget analyses.

Thomaston-Upson County Recreation Fund

Thomaston-Upson County Recreation Fund	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Revenue Sources					
Intergovernmental Revenues	\$ 374,248	\$ 478,743	\$ 541,219	\$ 62,476	13.1%
Charges for Services	\$ 96,079	\$ 90,315	\$ 116,733	\$ 26,418	29.3%
Investment Income	\$ 270	\$ -	\$ 220	\$ 220	100.0%
Miscellaneous Revenues	\$ 63,550	\$ 16,000	\$ 15,000	\$ (1,000)	-6.3%
Transfers in	\$ 732,290	\$ 1,053,145	\$ 1,051,703	\$ (1,442)	-0.1%
Total revenues	\$ 1,266,437	\$ 1,638,203	\$ 1,724,875	\$ 86,673	5.3%

Expenditures					
Personal Services and Employee Benefits	\$ 655,588	\$ 865,715	\$ 865,156	\$ (559)	-0.1%
Purchased/Contracted Services	\$ 220,999	\$ 259,765	\$ 307,634	\$ 47,869	18.4%
Supplies	\$ 266,293	\$ 359,675	\$ 410,300	\$ 50,625	14.1%
Other Costs	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlays	\$ 18,481	\$ 35,500	\$ 33,300	\$ (2,200)	0.0%
Interfund/Interdepartmental Charges	\$ 94,457	\$ 117,548	\$ 108,485	\$ (9,063)	-7.7%
Transfers out	\$ -	\$ -	\$ -	\$ -	0.0%
Total expenditures	\$ 1,255,818	\$ 1,638,203	\$ 1,724,875	\$ 86,672	5.3%

The FY 2023 budget increased by \$86,672, or 5.3%, over FY 2022. The increase is attributable to increases in Purchased/Contracted Services and Supplies, offset by decreases in budgeted Capital Outlays and Interfund/Interdepartmental Charges. The increase in Purchased/Contracted Services reflect increases in repairs and maintenance costs for equipment and increases in travel and per diem costs for coaches for tournament play.

Upson County FY 2023 Annual Budget

E-911 Fund

E-911 Fund	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Revenue Sources					
Charges for Services	\$ 511,242	\$ 480,000	\$ 529,634	\$ 49,634	10.3%
Transfers In	\$ 209,704	\$ 337,189	\$ 342,206	\$ 5,016	1.5%
Intergovernmental Revenues	\$ 114,915	\$ 182,363	\$ 185,076	\$ 2,713	1.5%
Investment Income	\$ 170	\$ -	\$ 20	\$ 20	100.0%
Total Revenues	\$ 836,031	\$ 999,552	\$ 1,056,936	\$ 57,384	5.7%

Expenditures					
Personal Services and Employee Benefits	\$ 663,868	\$ 861,840	\$ 903,841	\$ 42,001	4.9%
Purchased/Contracted Services	\$ 108,435	\$ 95,069	\$ 100,232	\$ 5,163	5.4%
Supplies	\$ 1,547	\$ 5,500	\$ 6,500	\$ 1,000	18.2%
Capital Outlays	\$ 10,934	\$ 10,200	\$ 10,200	\$ -	0.0%
Interfund/Interdepartmental Charges	\$ 26,816	\$ 26,943	\$ 36,162	\$ 9,219	34.2%
Total expenditures	\$ 811,600	\$ 999,552	\$ 1,056,935	\$ 57,383	5.7%

The FY 2023 budget increased by \$57,384, or 5.7%, over FY 2022. The increase is primarily attributable to increases in personal services and employee benefits, which reflects FY 2023 pay increases and increases in health insurance premiums. Charges for services for FY 2023 reflect are based on an average of 2021 actual and FY 2022 forecasted amounts. These revenues are user fees charged for landline telephones and wireless phones that are collected by the State's Department of Revenue for all counties and remitted to each monthly.

- Transfers In reflect property tax revenues collected in the Joint Projects Fund and transferred into the E-911 Fund.
- Intergovernmental Revenues represent the City's share of the funding for the E-911 Fund.

Upson County FY 2023 Annual Budget

Sprewell Bluff Recreational Park

Sprewell Recreation Area	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Revenue Sources					
Charges for Services	\$ 226,136	\$ 178,500	\$ 256,316	\$ 77,816	30.4%
Contributions/ Donations	\$ 650	\$ 800	\$ 380	\$ (421)	-110.8%
Other Financing Sources	\$ 19,151	\$ 121,360	\$ 97,857	\$ (23,503)	-24.0%
Total Revenues	\$ 245,937	\$ 300,660	\$ 354,552	\$ 53,892	15.2%

Expenditures					
Personal Services and Employee Benefits	\$ 165,467	\$ 138,175	\$ 181,150	\$ 42,975	23.7%
Purchased/Contracted Services	\$ 78,171	\$ 129,985	\$ 140,902	\$ 10,917	7.7%
Supplies	\$ 21,976	\$ 32,500	\$ 32,500	\$ -	0.0%
Capital Outlays	\$ 7,372	\$ -	\$ -	\$ -	0.0%
Total expenditures	\$ 272,986	\$ 300,660	\$ 354,552	\$ 53,892	15.2%

Adopted FY 2023 budgeted revenues are an increase of \$54 thousand or 15.2% over FY 2022, reflecting the continued growth in reservations for cabin and camper space rentals and an increase in day use of the park. Charges for services are shown net of costs to sale for store items. The increase in Personal Services and Employee Benefits reflects the increase in compensation levels for existing staff.

Upson County FY 2023 Annual Budget

Proprietary Funds

Water Fund

Water Fund	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Revenue Sources					
Charges for Services	\$ 1,672,580	\$ 1,708,629	\$ 1,713,673	\$ 5,044	0.3%
Investment Income	\$ 157	\$ 157	\$ 61	\$ (96)	-157.7%
Total Revenues	\$ 1,672,737	\$ 1,708,787	\$ 1,713,734	\$ 4,948	0.3%
Expenditures					
Personal Services and Employee Benefits	\$ 425,186	\$ 481,668	\$ 471,324	\$ (10,344)	-2.2%
Purchased/Contracted Services	\$ 209,883	\$ 225,885	\$ 259,618	\$ 33,713	34.0%
Supplies	\$ 376,857	\$ 320,000	\$ 342,000	\$ 22,000	6.4%
Capital Outlays	\$ 45,339	\$ -	\$ 8,000	\$ 8,000	100.0%
Interfund Charges	\$ -	\$ -	\$ 82,484	\$ 82,484	
Other Costs	\$ 6,868	\$ 3,000	\$ 3,000	\$ -	0.0%
Debt Service	\$ 337,216	\$ 337,217	\$ 297,652	\$ (39,565)	-13.3%
Total expenditures	\$ 1,401,349	\$ 1,367,770	\$ 1,464,078	\$ 96,308	6.6%

Waste Services Fund

Waste Services	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Change	% Change
Revenue Sources					
Charges for Services	\$ 1,240,255	\$ 1,162,944	\$ 1,116,795	\$ (46,149)	-4.1%
Investment Income	\$ 118	\$ 102	\$ -	\$ (102)	-100%
Total Revenues	\$ 1,240,373	\$ 1,163,046	\$ 1,116,795	\$ (46,251)	-4.1%
Expenditures					

Personal Services and Employee Benefits	\$ 60,511	\$ 61,185	\$ 45,594	\$ (15,592)	-34.2%
Purchased/Contracted Services	\$ 994,935	\$ 882,000	\$ 1,012,200	\$ 130,200	12.9%
Supplies	\$ 22,417	\$ 16,500	\$ 21,500	\$ 5,000	23.3%
Interfund/Interdepartmental Charges	\$ -	\$ -	\$ 28,224	\$ 28,224	100.0%
Total expenditures	\$ 1,077,863	\$ 959,685	\$ 1,079,294	\$ 119,608	11.1%

Upson County FY 2023 Annual Budget

FY 2023 Budgets by
Department

General Fund Adopted Budgets by Function, Department and Expenditure Classification

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
General Government					
Governing Body					
Personal Services and Employee Benefits	\$ 92,449	\$ 89,943	\$ 120,917	\$ 30,974	34.4%
Purchased/Contracted Services	\$ 26,458	\$ 29,473	\$ 45,986	\$ 16,513	56.0%
Supplies	\$ -	\$ -	\$ 100	\$ 100	100.0%
Other Costs	\$ -	\$ 90,488	\$ 150,000	\$ 59,512	65.8%
Capital Outlays	\$ 626,947	\$ -	\$ -	\$ -	0.0%
Governing Body Total	\$ 745,854	\$ 209,904	\$ 317,003	\$ 107,099	51.0%
Administration & Finance					
Personal Services and Employee Benefits	\$ 663,004	\$ 733,114	\$ 819,903	\$ 86,789	11.8%
Purchased/Contracted Services	\$ 395,706	\$ 326,300	\$ 303,632	\$ (22,668)	-6.9%
Supplies	\$ 22,066	\$ 16,300	\$ 18,146	\$ 1,846	11.3%
Other Costs	\$ -	\$ 5,850	\$ 25,000	\$ 19,150	327.4%
Special Items	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlays	\$ 7,096	\$ 8,500	\$ 50,000	\$ 41,500	488.2%
Administration & Finance Total	\$ 1,087,872	\$ 1,090,064	\$ 1,216,681	\$ 126,616	11.6%
Elections					
Personal Services and Employee Benefits	\$ 134,517	\$ 155,862	\$ 176,301	\$ 20,438	13.1%
Purchased/Contracted Services	\$ 44,084	\$ 140,576	\$ 97,114	\$ (43,462)	-30.9%
Supplies	\$ 3,373	\$ 4,500	\$ 4,500	\$ -	0.0%
Elections Total	\$ 181,974	\$ 300,938	\$ 277,915	\$ (23,024)	-7.7%
General Government Bldg.					
Personal Services and Employee Benefits	\$ 169,727	\$ 196,070	\$ 232,489	\$ 36,419	18.6%
Purchased/Contracted Services	\$ 242,568	\$ 309,323	\$ 377,419	\$ 68,096	22.0%
Supplies	\$ 224,308	\$ 201,600	\$ 180,100	\$ (21,500)	-10.7%
Capital Outlays	\$ 312,983	\$ -	\$ -	\$ -	0.0%
General Government Bldg. Total	\$ 949,587	\$ 706,993	\$ 790,008	\$ 83,015	11.7%
Information Technology					
Personal Services and Employee Benefits	\$ 240,476	\$ 255,268	\$ 261,647	\$ 6,380	2.5%
Purchased/Contracted Services	\$ 44,066	\$ 54,202	\$ 54,412	\$ 210	0.4%

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
Supplies	\$ 2,145	\$ 1,500	\$ 1,550	\$ 50	3.3%
Capital Outlays	\$ 16,447	\$ 28,000	\$ 28,000	\$ -	0.0%
Information Technology					
Total	\$ 303,135	\$ 338,970	\$ 345,609	\$ 6,640	2.0%
Tax Assessor					
Personal Services and Employee Benefits	\$ 501,591	\$ 549,106	\$ 597,802	\$ 48,696	8.9%
Purchased/Contracted Services	\$ 91,001	\$ 95,553	\$ 99,113	\$ 3,560	3.7%
Supplies	\$ 10,793	\$ 12,000	\$ 15,000	\$ 3,000	25.0%
Capital Outlays	\$ 6,343	\$ 8,100	\$ 8,100	\$ -	0.0%
Tax Assessor Total	\$ 609,728	\$ 664,759	\$ 720,015	\$ 55,256	8.3%
Tax Commissioner					
Personal Services and Employee Benefits	\$ 344,266	\$ 376,157	\$ 405,211	\$ 29,054	7.7%
Purchased/Contracted Services	\$ 59,808	\$ 49,685	\$ 58,308	\$ 8,623	17.4%
Supplies	\$ 11,249	\$ 9,500	\$ 10,000	\$ 500	5.3%
Tax Commissioner Total	\$ 415,323	\$ 435,342	\$ 473,519	\$ 38,177	8.8%
General Government Total	\$ 4,293,473	\$ 3,746,970	\$ 4,140,749	\$ 393,779	10.5%
Public Safety					
Sheriff					
Personal Services and Employee Benefits	\$ 2,379,694	\$ 2,609,189	\$ 2,898,027	\$ 288,837	11.1%
Purchased/Contracted Services	\$ 154,259	\$ 167,713	\$ 178,876	\$ 11,163	6.7%
Supplies	\$ 121,540	\$ 122,500	\$ 166,500	\$ 44,000	35.9%
Capital Outlays	\$ 78,944	\$ 16,500	\$ 16,500	\$ -	0.0%
Sheriff Total	\$ 2,734,437	\$ 2,915,902	\$ 3,259,903	\$ 344,000	11.8%
Jail Operations					
Personal Services and Employee Benefits	\$ 1,493,885	\$ 2,178,637	\$ 2,090,681	\$ (87,956)	-4.0%
Purchased/Contracted Services	\$ 335,635	\$ 271,778	\$ 404,774	\$ 132,996	48.9%
Supplies	\$ 409,938	\$ 393,000	\$ 407,000	\$ 14,000	3.6%
Jail Operations Total	\$ 2,239,459	\$ 2,843,415	\$ 2,902,455	\$ 59,040	2.1%
School Resource Officers					
Personal Services and Employee Benefits	\$ 381,879	\$ 440,050	\$ 517,232	\$ 77,182	17.5%
Purchased/Contracted Services	\$ 8,254	\$ 9,431	\$ 9,626	\$ 195	2.1%
Supplies	\$ -	\$ 4,500	\$ 4,500	\$ -	0.0%
Capital Outlays	\$ -	\$ 1,400	\$ 1,400	\$ -	0.0%
School Resource Officers Total	\$ 390,133	\$ 455,381	\$ 532,758	\$ 77,377	17.0%

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
Animal Control					
Personal Services and Employee Benefits	\$ 206,638	\$ 224,039	\$ 258,183	\$ 34,144	15.2%
Purchased/Contracted Services	\$ 23,509	\$ 29,046	\$ 32,647	\$ 3,601	12.4%
Supplies	\$ 16,278	\$ 27,200	\$ 22,500	\$ (4,700)	-17.3%
Capital Outlays	\$ 272	\$ 1,000	\$ 1,500	\$ 500	50.0%
Animal Control Total	\$ 246,697	\$ 281,285	\$ 314,830	\$ 33,545	11.9%
EMS Operations					
Purchased/Contracted Services	\$ -	\$ -	\$ 1,213,430	\$ 1,213,430	0.0%
EMS Operations Total	\$ -	\$ -	\$ 1,213,430	\$ 1,213,430	0.0%
Emergency Management				\$ -	0.0%
Personal Services and Employee Benefits	\$ 14,357	\$ -	\$ -	\$ -	0.0%
Purchased/Contracted Services	\$ 27,876	\$ -	\$ -	\$ -	0.0%
Supplies	\$ 16,818	\$ -	\$ -	\$ -	0.0%
Other Costs	\$ 1,090	\$ -	\$ -	\$ -	0.0%
Capital Outlays	\$ 18,346	\$ -	\$ -	\$ -	0.0%
Emergency Management Total	\$ 78,488	\$ -	\$ -	\$ -	0.0%
Coroner/ME					
Personal Services and Employee Benefits	\$ 34,143	\$ 30,000	\$ 39,047	\$ 9,047	30.2%
Purchased/Contracted Services	\$ 6,256	\$ 6,390	\$ 1,884	\$ (4,506)	-70.5%
Supplies	\$ 652	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Costs	\$ 600	\$ 600	\$ 600	\$ -	0.0%
Coroner/ME Total	\$ 41,651	\$ 37,990	\$ 42,531	\$ 4,541	12.0%
Vice Control					
Other Costs	\$ -	\$ 111,766	\$ 111,766	\$ -	0.0%
Vice Control Total	\$ -	\$ 111,766	\$ 111,766	\$ -	0.0%
Fire					
Purchased/Contracted Services	\$ 2,117	\$ 2,900	\$ 2,900	\$ -	0.0%
Fire Total	\$ 2,117	\$ 2,900	\$ 2,900	\$ -	0.0%
Fire Fighting					
Personal Services and Employee Benefits	\$ 27,155	\$ 28,000	\$ 28,740	\$ 740	2.6%
Other Costs	\$ 38,047	\$ 46,000	\$ 46,000	\$ -	0.0%
Fire Fighting Total	\$ 65,202	\$ 74,000	\$ 74,740	\$ 740	1.0%
Public Safety Total	\$ 5,798,182	\$ 6,722,639	\$ 8,455,313	\$ 1,732,674	25.8%

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
Judicial					
Clerk of Superior Court					
Personal Services and Employee Benefits	\$ 350,712	\$ 384,654	\$ 368,156	\$ (16,498)	-4.3%
Purchased/Contracted Services	\$ 35,614	\$ 50,207	\$ 49,263	\$ (944)	-1.9%
Supplies	\$ 3,442	\$ 12,450	\$ 21,350	\$ 8,900	71.5%
Capital Outlays	\$ 22,853	\$ 25,000	\$ 25,000	\$ -	0.0%
Clerk of Superior Court Total	\$ 422,621	\$ 472,311	\$ 463,769	\$ (8,542)	-1.8%
Judicial & Bailiff					
Personal Services and Employee Benefits	\$ 7,376	\$ 20,927	\$ 15,113	\$ (5,814)	-27.8%
Purchased/Contracted Services	\$ 28,814	\$ 40,120	\$ 41,543	\$ 1,423	3.5%
Supplies	\$ 128	\$ 800	\$ 800	\$ -	0.0%
Other Costs	\$ 936,054	\$ 991,327	\$ 1,044,841	\$ 53,514	5.4%
Judicial & Bailiff Total	\$ 972,372	\$ 1,053,174	\$ 1,102,297	\$ 49,123	4.7%
Juvenile Court					
Personal Services and Employee Benefits	\$ 100,670	\$ 115,553	\$ 126,961	\$ 11,407	9.9%
Purchased/Contracted Services	\$ 4,571	\$ 8,123	\$ 53,387	\$ 45,264	557.2%
Supplies	\$ 1,748	\$ 4,600	\$ 3,600	\$ (1,000)	-21.7%
Other Costs	\$ 2,540	\$ 5,000	\$ 5,000	\$ -	0.0%
Capital Outlays	\$ 1,476	\$ 2,500	\$ 4,500	\$ 2,000	80.0%
Juvenile Court Total	\$ 111,005	\$ 135,776	\$ 193,448	\$ 57,671	42.5%
Magistrate Court					
Personal Services and Employee Benefits	\$ 234,479	\$ 274,373	\$ 310,705	\$ 36,331	13.2%
Purchased/Contracted Services	\$ 17,912	\$ 22,716	\$ 23,910	\$ 1,194	5.3%
Supplies	\$ 4,293	\$ 5,700	\$ 5,700	\$ -	0.0%
Other Costs	\$ 94	\$ 600	\$ 300	\$ (300)	-50.0%
Capital Outlays	\$ 7,169	\$ 7,500	\$ 7,500	\$ -	0.0%
Magistrate Court Total	\$ 263,946	\$ 310,889	\$ 348,115	\$ 37,225	12.0%
Probate Court					
Personal Services and Employee Benefits	\$ 348,467	\$ 372,787	\$ 386,911	\$ 14,124	3.8%
Purchased/Contracted Services	\$ 23,444	\$ 26,179	\$ 32,362	\$ 6,183	23.6%
Supplies	\$ 23,147	\$ 22,900	\$ 18,900	\$ (4,000)	-17.5%

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
Other Costs	\$ 767	\$ 3,000	\$ 3,000	\$ -	0.0%
Capital Outlays	\$ 6,452	\$ 6,000	\$ 6,000	\$ -	0.0%
Probate Court Total	\$ 402,277	\$ 430,866	\$ 447,173	\$ 16,307	3.8%
Judicial Total	\$ 2,172,222	\$ 2,403,016	\$ 2,554,801	\$ 151,785	6.3%
Public Works					
Roads and Streets Admin					
Personal Services and Employee Benefits	\$ 770,141	\$ 970,992	\$ 943,817	\$ (27,175)	-2.8%
Purchased/Contracted Services	\$ 113,479	\$ 66,820	\$ 50,719	\$ (16,101)	-24.1%
Supplies	\$ 47,802	\$ 60,550	\$ 28,800	\$ (31,750)	-52.4%
Other Costs	\$ -	\$ 1,200	\$ 1,200	\$ -	0.0%
Capital Outlays	\$ 8,300	\$ 10,000	\$ -	\$ (10,000)	-100.0%
Roads and Streets Admin					
Total	\$ 939,721	\$ 1,109,562	\$ 1,024,536	\$ (85,026)	-7.7%
Maintenance and Shop					
Personal Services and Employee Benefits	\$ 186,338	\$ 193,248	\$ 215,716	\$ 22,468	11.6%
Purchased/Contracted Services	\$ 55,201	\$ 76,302	\$ 76,801	\$ 499	0.7%
Supplies	\$ 103,704	\$ 114,415	\$ 5,400	\$ (109,015)	-95.3%
Capital Outlays	\$ 59,140	\$ -	\$ -	\$ -	0.0%
Maintenance and Shop					
Total	\$ 404,383	\$ 383,965	\$ 297,917	\$ (86,048)	-22.4%
LMIG					
Capital Outlays	\$ 714,109	\$ -	\$ -	\$ -	0.0%
Total	\$ 714,109	\$ -	\$ -	\$ -	0.0%
Public Works Total	\$ 2,058,213	\$ 1,493,527	\$ 1,322,452	\$ (171,075)	-11.5%
Health and Welfare					
Senior Center					
Personal Services and Employee Benefits	\$ 199,711	\$ -	\$ -	\$ -	0.0%
Purchased/Contracted Services	\$ 31,577	\$ -	\$ -	\$ -	0.0%
Supplies	\$ 377,065	\$ -	\$ -	\$ -	0.0%
Senior Center Total	\$ 608,353	\$ -	\$ -	\$ -	0.0%
Public Health Admin					
Other Costs	\$ 200,873	\$ 200,873	\$ 200,873	\$ -	0.0%
Public Health Admin Total	\$ 200,873	\$ 200,873	\$ 200,873	\$ -	0.0%
Community Service					
Personal Services and Employee Benefits	\$ 23,955	\$ -	\$ 29,713	\$ 29,713	100.0%

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
Purchased/Contracted Services	\$ -	\$ -	\$ 298	\$ 298	100.0%
Supplies	\$ 2,481	\$ -	\$ 258	\$ 258	100.0%
Community Service Total	\$ 26,435	\$ -	\$ 30,269	\$ 30,269	100.0%
Transportation Services					
Other Costs	\$ 17,884	\$ 17,568	\$ 52,568	\$ 35,000	199.2%
Transportation Services Total	\$ 17,884	\$ 17,568	\$ 52,568	\$ 35,000	199.2%
Welfare Administration					
Other Costs	\$ 6,386	\$ 40,000	\$ 40,000	\$ -	0.0%
Welfare Administration Total	\$ 6,386	\$ 40,000	\$ 40,000	\$ -	0.0%
Health and Welfare Total	\$ 859,931	\$ 258,441	\$ 323,710	\$ 65,269	25.3%
Housing and Development					
Agricultural Resources					
Personal Services and Employee Benefits	\$ 112,408	\$ 139,660	\$ 177,788	\$ 38,127	27.3%
Purchased/Contracted Services	\$ 13,144	\$ 24,702	\$ 26,791	\$ 2,089	8.5%
Supplies	\$ 4,650	\$ 4,750	\$ 4,750	\$ -	0.0%
Capital Outlays	\$ 355	\$ 1,000	\$ 1,000	\$ -	0.0%
Agricultural Resources Total	\$ 130,557	\$ 170,112	\$ 210,329	\$ 40,216	23.6%
Chamber of Commerce					
Purchased/Contracted Services	\$ -	\$ 4,000	\$ 10,000	\$ 6,000	150.0%
Chamber of Commerce Total	\$ -	\$ 4,000	\$ 10,000	\$ 6,000	150.0%
Conservation Admin					
Other Costs	\$ 5,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Conservation Admin Total	\$ 5,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Forest Resources					
Other Costs	\$ 14,560	\$ 15,000	\$ 15,000	\$ -	0.0%
Forest Resources Total	\$ 14,560	\$ 15,000	\$ 15,000	\$ -	0.0%
Planning and Zoning					
Personal Services and Employee Benefits	\$ 293,140	\$ 348,808	\$ 376,483	\$ 27,675	7.9%
Purchased/Contracted Services	\$ 54,658	\$ 318,308	\$ 297,775	\$ (20,533)	-6.5%
Supplies	\$ 8,243	\$ 9,750	\$ 11,000	\$ 1,250	12.8%
Capital Outlays	\$ 2,080	\$ -	\$ 6,000	\$ 6,000	100.0%
Planning and Zoning Total	\$ 358,121	\$ 676,866	\$ 691,258	\$ 14,392	2.1%
Housing and Development Total	\$ 508,238	\$ 871,979	\$ 932,587	\$ 60,608	7.0%

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
Culture/Recreation					
Archives					
Personal Services and Employee Benefits	\$ 159,746	\$ -	\$ -	\$ -	0.0%
Purchased/Contracted Services	\$ 14,916	\$ -	\$ -	\$ -	0.0%
Supplies	\$ 6,063	\$ -	\$ -	\$ -	0.0%
Capital Outlays	\$ 3,425	\$ -	\$ -	\$ -	0.0%
Archives Total	\$ 184,151	\$ -	\$ -	\$ -	0.0%
Art Galleries				\$ -	0.0%
Other Costs	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Art Galleries Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Pine Mt. Regional Library					
Other Costs	\$ 127,230	\$ -	\$ -	\$ -	0.0%
Branch Libraries Total	\$ 127,230	\$ -	\$ -	\$ -	0.0%
Recreation - County Parks					
Purchased/Contracted Services	\$ 78,025	\$ 242,938	\$ 149,000	\$ (93,938)	-38.7%
Recreation - County Parks Total	\$ 78,025	\$ 242,938	\$ 149,000	\$ (93,938)	-38.7%
Culture/Recreation Total	\$ 394,406	\$ 247,938	\$ 154,000	\$ (93,938)	-37.9%
Debt Service					
General Government Bldg.					
Debt Service	\$ 212,947	\$ 212,947	\$ -	\$ (212,947)	-100.0%
General Government Bldg. Total	\$ 212,947	\$ 212,947	\$ -	\$ (212,947)	-100.0%
Debt Service Total	\$ 212,947	\$ 212,947	\$ -	\$ (212,947)	-100.0%
Other Financing Uses					
Transfers out					
IDA Fund	\$ 291,247	\$ -	\$ -	\$ -	0.0%
E-911 Fund	\$ 209,704	\$ -	\$ -	\$ -	0.0%
Recreation Fund	\$ 682,951	\$ -	\$ -	\$ -	0.0%
Sprewell Bluff Recreation Fund	\$ 19,151	\$ 121,360	\$ 97,857	\$ (23,503)	-19.4%
Transfers Out Total	\$ 1,203,053	\$ 121,360	\$ 97,857	\$ (23,503)	-19.4%
Other Financing Uses Total	\$ 1,203,053	\$ 121,360	\$ 97,857	\$ (23,503)	-19.4%
Grand Total	\$ 17,500,666	\$ 16,078,817	\$ 17,981,469	\$ 1,902,652	11.8%

Notes:

- FY 2021 Joint Project tax revenues were received into the Joint Projects Fund and transferred to the General Fund for the Archives, Senior Center, EMA, Pine Mountain Regional Library System, IDA, E-911, and Recreation. The Archives, Senior Center, EMA and Pine Mountain Regional Library System were accounted for in the General Fund. Funds transferred in for the IDA, E-911 and Recreation Funds were transferred back out to each respective fund.
- In FY 2022, the County changed the accounting structure for the Archives, Senior Center, EMA, and Pine Mountain Regional Library System so that these departments would be budgeted in and accounted for in the Joint Projects Fund. Additionally, tax revenues received by the Joint Projects fund related to the IDA, E-911 and Recreation Funds were transferred from the Joint Projects Funds to each of those separate funds.
- In FY 2022, Upson received its license to operate EMS services and operates those services through a contract with AmeriPro. For FY 2022, EMS was a Joint Project. However, after renegotiating the 10-year Joint Projects agreement effective for January 1, 2023, the County and City agreed to remove EMS services as a Joint Project. Therefore, EMS services was budgeted in the General Fund for FY 2023.

Joint Projects Fund Adopted Budgets by Function, Department and Expenditure Classification

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
Public Safety					
EMS Operations					
Purchased/Contracted Services	\$ -	\$ 1,195,498	\$ -	\$ (1,195,498)	-100.0%
EMS Operations Total	\$ -	\$ 1,195,498	\$ -	\$ (1,195,498)	-100.0%
Emergency Management					
Personal Services and Employee Benefits	\$ -	\$ 14,934	\$ 13,995	\$ (940)	-6.3%
Purchased/Contracted Services	\$ -	\$ 46,249	\$ 36,193	\$ (10,056)	-21.7%
Supplies	\$ -	\$ 2,526	\$ 12,054	\$ 9,528	377.2%
Other Costs	\$ -	\$ 8,975	\$ 14,744	\$ 5,769	64.3%
Special Items	\$ -	\$ 4,000	\$ 4,200	\$ 200	0.0%
Capital Outlays	\$ -	\$ 61,474	\$ 41,792	\$ (19,682)	-32.0%
Emergency Management Total	\$ -	\$ 138,158	\$ 122,978	\$ (15,181)	-11.0%
Public Safety Total	\$ -	\$ 1,333,656	\$ 122,978	\$ (1,210,679)	-90.8%
Health and Welfare					
Senior Center					
Personal Services and Employee Benefits	\$ -	\$ 229,715	\$ 263,524	\$ 33,808	14.7%
Purchased/Contracted Services	\$ -	\$ 19,438	\$ 24,775	\$ 5,337	27.5%
Supplies	\$ -	\$ 306,560	\$ 472,560	\$ 166,000	54.1%
Other Costs	\$ -	\$ -	\$ -	\$ -	0.0%
Interfund/Interdepartmental Charges	\$ -	\$ 17,793	\$ 19,286	\$ 1,493	8.4%
Capital Outlays	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
Senior Center Total	\$ -	\$ 574,506	\$ 781,145	\$ 206,638	36.0%
Health and Welfare Total		\$ 574,506	\$ 781,145	\$ 206,638	36.0%
Culture/Recreation					
Archives					
Personal Services and Employee Benefits	\$ -	\$ 169,902	\$ 180,464	\$ 10,562	6.2%
Purchased/Contracted Services	\$ -	\$ 13,787	\$ 14,390	\$ 603	4.4%
Supplies	\$ -	\$ 6,500	\$ 26,700	\$ 20,200	310.8%
Interfund/Interdepartmental Charges	\$ -	\$ 6,011	\$ 12,054	\$ 6,043	100.5%
Archives Total	\$ -	\$ 196,200	\$ 233,608	\$ 37,408	19.1%

Function/Department/ Expenditure Class	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change	% Change
Pine Mt. Regional Library System					
Other Costs	\$ -	\$ 139,479	\$ 146,168	\$ 6,689	4.8%
Pine Mt. Regional Library System					
Pine Mt. Regional Library System Total	\$ -	\$ 139,479	\$ 146,168	\$ 6,689	4.8%
Culture/Recreation Total	\$ -	\$ 335,679	\$ 379,776	\$ 44,097	13.1%
Other Financing Uses					
Transfers out					
IDA Fund	\$ -	\$ 272,986	\$ -	\$ (272,986)	0.0%
E-911 Fund	\$ -	\$ 337,190	\$ 342,205	\$ 5,015	0.0%
Recreation Fund	\$ -	\$ 885,198	\$ 1,000,716	\$ 115,518	0.0%
General Fund	\$ 1,957,335	\$ -	\$ -	\$ -	0.0%
Transfers out total	\$ 1,957,335	\$ 1,495,374	\$ 1,342,921	\$ (152,453)	-10.2%
Other Financing Uses Total	\$ 1,957,335	\$ 1,495,374	\$ 1,342,921	\$ (152,453)	-10.2%
Grand Total	\$ 1,957,335	\$ 3,739,216	\$ 2,626,819	\$ (1,112,397)	-29.75%

Please see notes on page 99 concerning FY 2021 actual and Joint Projects budgets. The \$1.9 million transfer to the General Fund for FY 2022 represents the transfers of property tax collections within the Joint Projects Funds.

Fund Balance

Fund Balance Summaries

General Fund	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Beginning Balance	\$ 12,753,784	\$ 13,043,024	\$ 13,285,744
Revenues	\$ 15,268,879	\$ 15,499,141	\$ 17,107,225
Expenditures	\$ 16,297,613	\$ 15,957,457	\$ 17,883,612
Transfers in	\$ 2,504,032	\$ 579,676	\$ 754,244
Transfers out	\$ (1,203,053)	\$ (121,360)	\$ (97,857)
Proceeds from the sale of capital assets	\$ 16,995	\$ -	\$ 120,000
Ending Balance	\$ 13,043,024	\$ 13,285,744	\$ 13,285,744
Committed	\$ 1,201,446	\$ -	\$ -
Unassigned	\$ 11,841,578	\$ -	\$ -

Special Revenue Funds	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Beginning Balance	\$ 1,085,290	\$ 1,129,137	\$ 1,129,137
Revenues	\$ 3,986,730	\$ 5,784,369	\$ 5,067,249
Expenditures	\$ 2,399,996	\$ 5,212,258	\$ 4,461,849
Transfers in	\$ 961,145	\$ 1,511,694	\$ 1,491,766
Transfers out	\$ (2,504,032)	\$ (2,083,805)	\$ (2,097,166)
Ending Balance	\$ 1,129,137	\$ 1,129,137	\$ 1,129,137
Non-spendable	\$ 18,320	\$ -	\$ -
Restricted	\$ 1,110,817	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -

★ Special Revenue Funds consist of the Joint Projects Fund, Unincorporated Services Fund, E-911 Fund, Jail Construction Fund, Drug Abuse Fund, Sprewell Bluff Recreation Area Fund, Recreation Fund, Hotel/Motel Tax Fund, and the Law Library Fund.

Debt Service Funds	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Beginning Balance	\$ 1,903,604	\$ 2,492,089	\$ 2,492,089
Revenues	\$ 3,971,553	\$ 3,885,598	\$ 9,090,300
Expenditures	\$ 2,943,707	\$ 3,001,105	\$ 6,285,461
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ (439,361)	\$ (884,493)	\$ (2,804,839)
Proceeds from the sale of capital assets	\$ -	\$ -	\$ -
Ending Balance	\$ 2,492,089	\$ 2,492,089	\$ 2,492,089
Non-spendable	\$ -	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Restricted	\$ 2,492,089	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -

Debt

The County issues debt to fund significant capital improvements but only issues debt when other sources of funding are limited as to amount or already committed to other capital projects. The Revenue Bonds, Series 2022 were issued through the Thomaston-Upson County Office Building Authority (TUCBOA) and structured as an installment sale whereby TUCBOA conveyed the project components over to the county by limited warranty deed. The County has full the right of possession, use and quiet enjoyment of the rights to use the project components during the installment sale period. The County will make annual installment payments over a 20-year period. Security for the payments is through the County's credit and taxing power.

Voters approved the continuation of the 2016 SPLOST as 2022 SPLOST of a one percent sales tax. Included in the ballot was the County's planned use of the tax revenues of which was for the new judicial center. For the General Obligation TSPLOST Bonds, Series 2019, the Board through referendum called for an election to put forth the question of whether or not to impose a one percent transit sales tax to raise a maximum of \$17.0 million for the purpose of financing transportation capital projects and whether or not to issue up to \$6.0 million in general obligation debt. The vote for the tax and raising of the debt was approved.

Debt issued in support of our water infrastructure is typically done through GEFA loans. However, in 2019 the County completed a debt refunding known as the Series 2019 Bonds that were issued as a direct bank loan with JPMorgan Chase Bank.

Debt Profiles

The following tables show the total debt profile of the County, which includes self-supporting debt of our Water Fund. The tax-supported debt for the TSPLOST Bond Series 2019 and Revenue Bonds Series 2022 is supported by revenues from the 2019 TSPLOST and 2022 SPLOST, respectively.

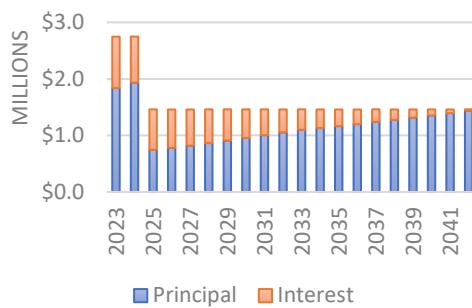
Tax-Supported Debt							
Issue	Project	Payment Source	Original Par	Outstanding 12/31/2022	Interest Rate(s)	Final Maturity	Call Date
General Obligation TSPLOST Bonds, Series 2019	TSPLOST Projects	TSPLOST	\$5,600,000	\$2,400,000	5.00%	8/1/2024	Non-Callable
Building Authority Revenue Bonds, Series 2022	Judicial Center	SPLOST	21,125,000	21,125,000	3.00 - 5.00%	6/1/2042	6/1/2032
Total			\$26,725,000	\$23,525,000			

Water Fund Self-Supporting Debt							
Issue	Project	Payment Source	Original Par	Outstanding 12/31/2022	Interest Rate(s)	Final Maturity	Call Date
Building Authority Revenue Bonds, Series 2019	Refunding of GEFA Loans	Water Fund	\$2,698,925	\$2,015,520	1.800%	12/1/2031	12/31/2025
GEFA Loan DW11018	W&S Improvements	Water Fund	1,300,000	756,508	1.125%	1/1/2034	Anytime
Total			\$3,998,925	\$2,772,029			

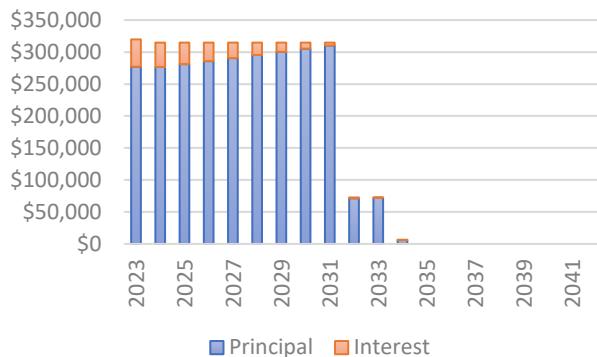
Debt Payment Schedules in Total

Existing Tax-Supported Debt Service					Existing Self-Supporting Debt Service				
	Principal	Interest	Total	Payout Ratio		Principal	Interest	Total	Payout Ratio
2023	\$1,840,000	\$907,200	\$2,747,200	7.82%	2023	\$277,074	\$42,709	\$319,783	10.00%
2024	1,935,000	814,325	2,749,325	16.05%	2024	276,599	38,197	314,796	19.97%
2025	745,000	716,575	1,461,575	19.21%	2025	281,177	33,619	314,796	30.12%
2026	780,000	678,450	1,458,450	22.53%	2026	285,832	28,964	314,796	40.43%
2027	820,000	638,450	1,458,450	26.01%	2027	290,567	24,229	314,796	50.91%
2028	865,000	596,325	1,461,325	29.69%	2028	295,383	19,413	314,796	61.57%
2029	910,000	551,950	1,461,950	33.56%	2029	300,281	14,515	314,796	72.40%
2030	955,000	505,325	1,460,325	37.62%	2030	305,263	9,533	314,796	83.41%
2031	1,005,000	456,325	1,461,325	41.89%	2031	310,331	4,466	314,797	94.61%
2032	1,055,000	404,825	1,459,825	46.38%	2032	71,331	1,321	72,652	97.18%
2033	1,100,000	361,950	1,461,950	51.05%	2033	72,141	511	72,652	99.78%
2034	1,130,000	328,500	1,458,500	55.86%	2034	6,049	6	6,054	100.00%
2035	1,165,000	294,075	1,459,075	60.81%	2035	0	0	0	100.00%
2036	1,200,000	258,600	1,458,600	65.91%	2036	0	0	0	100.00%
2037	1,240,000	222,000	1,462,000	71.18%	2037	0	0	0	100.00%
2038	1,275,000	184,275	1,459,275	76.60%	2038	0	0	0	100.00%
2039	1,315,000	145,425	1,460,425	82.19%	2039	0	0	0	100.00%
2040	1,355,000	105,375	1,460,375	87.95%	2040	0	0	0	100.00%
2041	1,395,000	64,125	1,459,125	93.88%	2041	0	0	0	100.00%
2042	1,440,000	21,600	1,461,600	100.00%	2042	0	0	0	100.00%
Total	\$23,525,000	\$8,255,675	\$31,780,675		Total	\$2,772,029	\$217,482	\$2,989,511	

Existing Tax-Supported Debt Service



Self-Supporting Debt Service



Debt Payment Schedules by Series

General Obligation TSPLOST Bonds, Series 2019

Original Issue Amount	\$5,600,000
Final Maturity	8/1/2024
Call Date	Non-Callable

Building Authority Revenue Bonds, Series 2022

Original Issue Amount	\$21,125,000
Final Maturity	6/1/2042
Call Date	6/1/2032

Date	Coupon	Principal	Interest	Total
		2,400,000	181,500	2,581,500
02/01/2023		60,000	60,000	
08/01/2023	5.000%	1,170,000	60,000	1,230,000
02/01/2024		30,750	30,750	
08/01/2024	5.000%	1,230,000	30,750	1,260,750

Date	Coupon	Principal	Interest	Total
		21,125,000	8,074,175	29,199,175
06/01/2023	5.000%	670,000	401,975	1,071,975
12/01/2023			385,225	385,225
06/01/2024	5.000%	705,000	385,225	1,090,225
12/01/2024			367,600	367,600
06/01/2025	5.000%	745,000	367,600	1,112,600
12/01/2025			348,975	348,975
06/01/2026	5.000%	780,000	348,975	1,128,975
12/01/2026			329,475	329,475
06/01/2027	5.000%	820,000	329,475	1,149,475
12/01/2027			308,975	308,975
06/01/2028	5.000%	865,000	308,975	1,173,975
12/01/2028			287,350	287,350
06/01/2029	5.000%	910,000	287,350	1,197,350
12/01/2029			264,600	264,600
06/01/2030	5.000%	955,000	264,600	1,219,600
12/01/2030			240,725	240,725
06/01/2031	5.000%	1,005,000	240,725	1,245,725
12/01/2031			215,600	215,600
06/01/2032	5.000%	1,055,000	215,600	1,270,600
12/01/2032			189,225	189,225
06/01/2033	3.000%	1,100,000	189,225	1,289,225
12/01/2033			172,725	172,725
06/01/2034	3.000%	1,130,000	172,725	1,302,725
12/01/2034			155,775	155,775
06/01/2035	3.000%	1,165,000	155,775	1,320,775
12/01/2035			138,300	138,300
06/01/2036	3.000%	1,200,000	138,300	1,338,300
12/01/2036			120,300	120,300
06/01/2037	3.000%	1,240,000	120,300	1,360,300
12/01/2037			101,700	101,700
06/01/2038	3.000%	1,275,000	101,700	1,376,700
12/01/2038			82,575	82,575
06/01/2039	3.000%	1,315,000	82,575	1,397,575
12/01/2039			62,850	62,850
06/01/2040	3.000%	1,355,000	62,850	1,417,850
12/01/2040			42,525	42,525
06/01/2041	3.000%	1,395,000	42,525	1,437,525
12/01/2041			21,600	21,600
06/01/2042	3.000%	1,440,000	21,600	1,461,600

Debt Payment Schedules by Series
Building Authority Revenue Bonds, Series 2019

Original Issue Amount	\$2,698,925
Final Maturity	12/1/2031
Call Date	12/31/2025

GEFA Loan DW11018

Original Issue Amount	\$1,300,000
Final Maturity	1/1/2034
Call Date	Anytime

Date	Coupon	Principal	Interest	Total
		2,015,520	168,765	2,184,285
06/30/2023			0	
12/30/2023	1.800%	212,638	34,493	247,131
06/30/2024			0	
12/30/2024	1.800%	211,431	30,713	242,144
06/30/2025			0	
12/30/2025	1.800%	215,268	26,876	242,144
06/30/2026			0	
12/30/2026	1.800%	219,175	22,969	242,144
06/30/2027			0	
12/30/2027	1.800%	223,153	18,991	242,144
06/30/2028			0	
12/30/2028	1.800%	227,203	14,941	242,144
06/30/2029			0	
12/30/2029	1.800%	231,327	10,818	242,144
06/30/2030			0	
12/30/2030	1.800%	235,525	6,619	242,144
06/30/2031			0	
12/30/2031	1.800%	239,801	2,344	242,145

Date	Coupon	Principal	Interest	Total
		756,508	48,717	805,226
06/30/2023			0	
12/30/2023	1.125%	64,436	8,215	72,652
06/30/2024			0	
12/30/2024	1.125%	65,168	7,484	72,652
06/30/2025			0	
12/30/2025	1.125%	65,909	6,743	72,652
06/30/2026			0	
12/30/2026	1.125%	66,657	5,995	72,652
06/30/2027			0	
12/30/2027	1.125%	67,414	5,238	72,652
06/30/2028			0	
12/30/2028	1.125%	68,180	4,472	72,652
06/30/2029			0	
12/30/2029	1.125%	68,955	3,697	72,652
06/30/2030			0	
12/30/2030	1.125%	69,738	2,914	72,652
06/30/2031			0	
12/30/2031	1.125%	70,530	2,122	72,652
06/30/2032			0	
12/30/2032	1.125%	71,331	1,321	72,652
06/30/2033			0	
12/30/2033	1.125%	72,141	511	72,652
06/30/2034			0	
12/30/2034	1.125%	6,049	6	6,054

Capital Projects

Roads

The 2019 TSPLOST and TSPLST Bonds issued provided the necessary funding to begin an aggressive road, street, and bridge repair program. Three separate road projects were planned and executed between the years 2019 and 2022. An FY 2022 resurfacing project was planned but was delayed until FY 2023 due to the extreme rise in the cost of asphalt.

The following table shows the total budgets and actual costs for Phases I, II and III. Phase III was a change order to the Phase II project, which began in 2020. Phase I began in 2019.

Phase	Miles	Budget	LMIG	TSPLOST	2016 SPLOST	Total
Phase I	30 Miles Resurface/20 Miles Restripe	\$ 5,598,433	\$ 663,109	\$ 4,935,324	\$ -	\$ 5,598,433
Phases II & III	40 Miles Resurface/12 Miles Restripe plus Pobiddy Road of 5.63 miles of resurfacing	\$ 6,884,866	\$ 558,241	\$ 2,193,485	\$ 3,848,224	\$ 6,599,950
Total		\$ 12,483,299	\$ 1,221,350	\$ 7,128,809	\$ 3,848,224	\$ 12,198,382

The delayed resurfacing project consists of 12.3 miles of road resurfacing at an estimated cost of \$3.4 million. A road assessment has been prepared and submitted to the Board for review. More road resurfacing will be considered after the Board reviews and approves the Capital Improvement Plan in February 2023.

The County is developing a long-term capital improvement plan (CIP) that should be completed by early February. The Board will review and request adjustments as desired. The County's goal is to have an approved 5-year CIP and FY 2023 capital budget by the end of February. Future budget books will include both the CIP and capital budgets. Once both are approved for FY 2023, they will be posted to the County's website.

The table that follows shows future capital projects that are either in the planning phase or have already begun, which can include projects for which a grant application was filed in FY 2022. This table does not represent all future capital projects or capital projects to begin beyond FY 2023. Budgeted amounts represent the County's best estimate of costs based upon bids, quotes, and architectural and engineering studies. The new judicial center's budget was approved by the Board at \$22,000,000.

Planned Projects or Projects in Progress Greater than \$100,000.

	Project	Budget	Grants	Debt	SPLOST/ TSPLOST	Other	Start	Estimated Completion
1	New Judicial Center	\$ 22,000,000	\$ -	\$ 22,000,000	\$ -	\$ -	Mar-23	Jul-24
2	FY 2023 Resurfacing (12.5 miles)	\$ 3,380,000	\$ 1,200,000	\$ -	\$ 2,100,535	\$ -	TBD	2023
3	Broadband	\$ 8,800,000	\$ 6,500,000	\$ -	\$ -	\$ 2,300,000	Sep-22	Jun-24
4	City of Thomaston Sewer Project	\$ 2,915,867	\$ 2,651,300	\$ -	\$ 264,567	\$ -	FY 22	1st QTR 2023
5	Sprewell Bluff Park Improvements	\$ 1,485,000	\$ 1,110,000	\$ -	\$ 375,000	\$ -	TBD	TBD
6	New Deep Water Well - Thurston	\$ 883,500	\$ 883,500	\$ -	\$ -	\$ -	TBD	TBD
Totals		\$ 39,464,367	\$ 12,344,800	\$ 22,000,000	\$ 2,740,102	\$ 2,300,000		

Notes:

- 1 The judicial center construction project began in FY 2022. Groundbreaking is anticipated in March of 2022. The project is being funded by 2022 Series Revenue Bonds. Repayment of the bonds for the first five years will be sourced from the 2022 SPLOST.
- 2 FY 2023 road resurfacing would be financed predominantly by unused portions of the 2022 LMIG and 2023 LMIG along with 2019 TSPLOST and 2016 SPLOST. A total of 12.3 miles of roads will be resurfaced.
- 3 The Broadband installation project began in FY 2022. Broadband grant funding represents \$2.2 million to be paid from the County's ARPA Grant funds and \$4.3 million to be paid from the broadband grant. Other costs for the broadband project represent Highline's capital input.
- 4 The City of Thomaston Sewer Project began in FY 2022 and represents our maximum costs committed by agreement to expand the sewage capacity for the Central Georgia Business and Technology Park.
- 5 The Sprewell Bluff project will only be undertaken if grant funds from the Department of Natural Resources are received. This project includes new multi-use paved trail, 3,590 linear feet, new platform camping sites, new tent camping sites, new rest station, signage, and new native planting.
- 6 The County has applied to the State for a grant to support drinking water projects for increased population. Funding for the well if the grant is not approved has not yet been determined.

Glossary

Accrual Basis: The basis of an accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

ACCG: Association of County Commissioners of Georgia is a nonprofit instrumentality of Georgia's county governments. Formed in 1914 with 19 charter county members, today ACCG serves as the consensus building, training, and legislative organization for all 159 county governments in the state.

ACFR: Annual Comprehensive Financial Report - a report compiled annually which provides detailed information on an organization's financial status.

Ad Valorem Tax: Tax levied on the assessed value of real and personal property.

Adopted Budget: Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

Appropriation: A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

ARPA or ARP Act: American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan was signed into law by President Joe Biden on March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

Assessed Value: The value placed on property as a basis for levying taxes.

Audit: An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget: A budget in which revenues are equal to expenditures.

BOC: Board of Commissioners - the elected governing body of Upson County. The Board consists of a Chairman elected at-large, and four Commissioners, elected from each of four county districts.

Budget: A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.

Budget Amendment: The increase, decrease, or transfer of appropriations requiring the approval of the Board of Commissioners, County Manger or the Budget Manager depending on the nature of the transfer.

Budget Calendar: The schedule of key dates which the County follows in the preparation, adoption, and administration of the budget.

Budget Control: The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Document: The official publication prepared by Finance which presents the proposed/approved budget to the citizens and governing body.

Budget Message: A general discussion of the proposed budget, presented in writing as part of the budget document. The message explains current budget issues compared to recent financial history and presents recommendations made by the Chairman and County Manager.

Capital Assets: See Fixed Assets.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing them.

Capital Expenditures: Expenses or expenditures for non-consumable items or projects that have a useful life of one year or more, and a unit cost of \$10,000 or more. These may be routine or non-routine in nature. See Fixed Assets for the criteria for capital depreciation.

Capital Outlay: See Capital Expenditures.

Capital Plan: A component of the Biennial Budget preparation process that lists and details major capital items or projects. It includes requests for Capital Replacements per the Five-Year Capital Replacement Schedule (CRS), and capital improvements per the Five-Year Capital Improvement Program (CIP).

Capital Projects Fund: A governmental fund to account for the financial resources and acquisition or construction of major capital items and facilities.

Debt Service: Costs associated with the interest, principal, or other expense payments related to bond issues or capital leases.

Debt Service Fund: A governmental fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit: The amount by which expenditures exceed revenues during a single accounting period.

Depreciation: A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Disbursement: Funds paid for goods or services received which results in a decrease in net financial resources; also, referred to as an expenditure or expense.

DOE: U.S. Department of Energy

GOR: Department of Revenue

ESPLOST: Education Special Purpose Local Option Sales Tax. Is a one penny sales tax levied by local school districts for capital improvements. ESPLOST can be a major source of funding for school districts to improve its educational and sports facilities.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

4-H: Four-H (Head, Heart, Hands & Health) - a youth development program for adolescents aged nine to nineteen which focuses on teaching life skills.

Fair-Market Value: The price or cash equivalent that an asset would bring at the date of acquisition.

Fiduciary Fund: A fund category used to account for activities in which the government is acting as an agent (collecting funds belonging to another agency) or trustee (managing pension plans for employees or holding gifts/endowments). This category includes one fund type: trust and agency fund.

Fines & Forfeitures: Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

Fiscal Year: The twelve-month period for which an organization plans the use of its funds.

Fixed Assets: Capital items of a long-term character which are intended to be held or used, such as land, buildings, improvements, machinery, and equipment. This is also the criteria level at which capital items become depreciable capital assets, with the exception that only items with a useful life of three years, or more are depreciated.

Fringe Benefits: The combination of benefits offered to Upson County full-time employees including medical, dental, mental health, and retirement benefits.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording all financial resources and liabilities which are segregated for a specific purpose, activity or objective.

Fund Balance: The difference between total revenues and total expenditures since the fund was created. Fund balance can be designated (reserved for a specific purpose) and/or undesignated (available to be used with proper authorization).

Fund Balance Appropriation: Funds appropriated and set aside for future use by approval of the County Manager and/or Board of Commissioners.

GAAP: Generally Accepted Accounting Principles - guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

GASB: Governmental Accounting Standards Board

GDOT: Georgia Department of Transportation, a state agency.

GEFA: Georgia Environmental Facilities Authority. May provide loans and/or grants to local governments' water and solid waste operations.

General Fund: A fund used to account for all financial resources and liabilities except those which are required to be accounted for in another fund.

GMA: Created in 1933, the Georgia Municipal Association (GMA) is the only state organization that represents municipal governments in Georgia. Based in Atlanta, GMA is a voluntary, non-profit organization that provides legislative advocacy, educational, employee benefit and technical consulting services to its members.

General Obligation Bond (G.O. Bond): A certificate of debt issued by a government in which the payment of the original investment (plus interest) is guaranteed and secured by the full faith and credit of the government. Issuance of these bonds usually requires voter approval.

General Obligation Debt: Indebtedness whereby the general taxing power of the jurisdiction is pledged to repay both the principal and interest associated with the debt.

Governmental Fund: A fund category used to account for a government's governmental-type activities. This category includes four fund types: general fund, special revenue fund, debt service fund, and capital projects fund.

Grant: A contribution of assets from one organization to another to support a particular function or purpose.

Infrastructure: The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g., roads, bridges, water/sewer lines, public buildings).

Interfund Transfer: A method used to transfer monies from one fund to another.

Intergovernmental Revenue: Revenue received from other governments or local agencies.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department to other departments of a government on a cost-reimbursement basis.

Joint Projects: Joint Projects are government provided services provided jointly by two or more governments that are governed by a joint project's agreement or joint services agreement. Those governments may share in the construction, acquisition, ownership and maintenance of property, joint employment of personnel or other similar cooperative activity. Under joint service agreements, governments share ownership and control.

LMIG: Local Maintenance and Improvement Grant. The LMIG program was developed in cooperation with ACCG, GMA, and others. The annual LMIG allocation is based on the total centerline road miles for each local road system and the total population of each county or city as compared with the total statewide centerline road miles and total statewide population. The LMIG program will allow local governments greater flexibility and quicker project delivery while allowing us to effectively administer the program with a reduced workforce and new funding match requirements.

Levy: The process whereby a Sheriff or other state official empowered by writ or other judicial directive actually seizes, or otherwise brings within his or her control, a delinquent taxpayer's property to satisfy the judgment.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses and sign permits.

Mill: One mill is equal to 1/1,1000 of \$1, or \$1 of tax for every \$1,000 of taxable value.

Millage Rate: The property tax rate which is set by the BOC and applied to the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed value.

Miscellaneous Revenue: All revenue received, not otherwise classified into another line item, such as interest, concessions, and rental of property/equipment.

Modified Accrual Basis: The basis of accounting under which transactions are recognized when they become both measurable (i.e., an amount can be determined) and available (i.e., able to liquidate liabilities of the current period).

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Operating Budget: Plans of current expenditures and the proposed means to finance them. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, supplies, training, utilities, fuel, various services, repair and maintenance, rentals and leases, and capital outlay.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Other Financing Sources: Non-operating revenue received to assist with financing county operations such as insurance recoveries, gifts/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or County Ordinance such as sales, beer, and hotel-motel tax.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

Personal Services: Costs associated with wages, salaries, retirement and other fringe benefits for Upson County employees.

Proprietary Fund: A fund category used to account for the business-type activities within a government. This category includes two fund types: enterprise and internal service.

Purchased/Contracted Services: This is a classification of expenditures that includes purchased technical, property and other purchased services such as education and training and advertising. This classification would be like other governmental presentations showing these services including supplies as operating expenditures.

Real Property: Immobile property such as land, natural resources (above and below the ground), and fixed improvements to land.

Reserves: Monies set aside and restricted for a specific purpose. Any unspent reserves revert back to the appropriate fund balance at year-end.

Revenue: Income which represents an increase in governmental fund type net current assets.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment (plus interest) is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal - document requesting vendors to respond with a proposal for a specific project or scope of work outlined in the request.

Special Revenue Fund: A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the 911 Fund.

SPLOST: Special Purpose Local Option Sales Tax - a sales tax imposed in the County for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the County through a majority vote.

TANs: Tax Anticipation Notes - notes issued, by a government, in anticipation of future tax receipts, which are due and payable when the government collects the taxes. These notes provide the funding for government operations until taxes become due and are collected.

Tax Digest: A listing of all property owners within the County, their property's assessed value, and the amount of taxes due. This listing is prepared annually and submitted to the State Department of Revenue.

TAVT: Title Ad Valorem Tax Fee (TAVT) is based on a state defined fair market value. All newly titled vehicles are subject to a one-time title ad valorem tax fee in lieu of annual ad valorem and sales tax. The onetime title Ad Valorem Tax Fee (TAVT) is based on a state defined fair market value.

TBD: To Be Determined.

TSPLOST: Transportation Special Purpose Local Option Sales Tax. There are four different TSPLOSTs in the state of Georgia – Regional, Single-County, Atlanta, Fulton. TSPLOST is a one penny sales tax that provides funding for transportation improvements such as roads, bridges, sidewalks, bicycle paths, and other transportation related purposes.