

First Quarter 2025 Financial Review



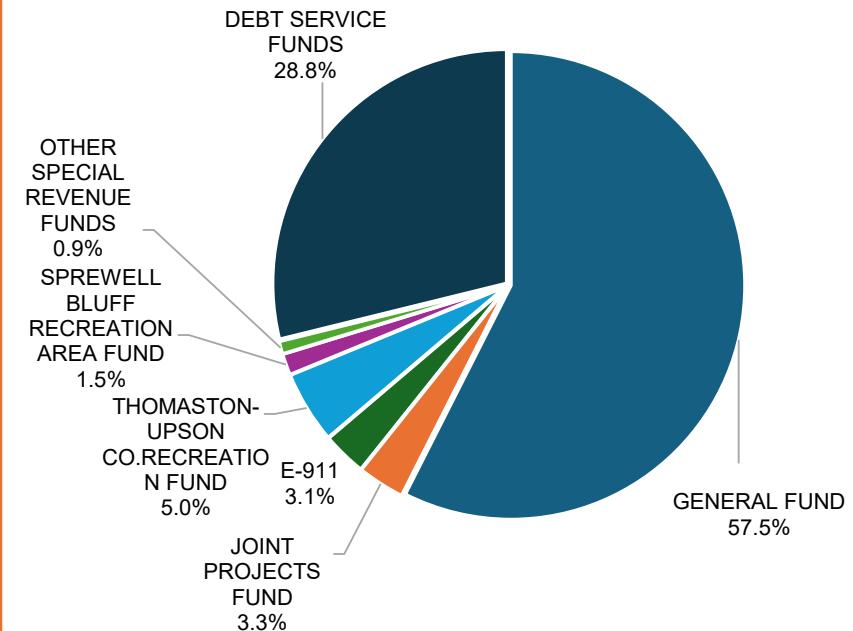
May 12, 2025

FY 2025 Total Budgeted Governmental Funds

Fund Name	2025 Budget	2025 Actual	BTA
GENERAL FUND	\$ 19,778,414	\$ 4,122,713	20.8%
JOINT PROJECTS FUND	\$ 1,126,600	\$ 262,591	23.3%
E-911	\$ 1,052,200	\$ 202,381	19.2%
THOMASTON-UPSON CO.RECREATION FUND	\$ 1,719,700	\$ 309,524	18.0%
SPREWELL BLUFF RECREATION AREA FUND	\$ 510,200	\$ 110,666	21.7%
SEIZURE FUND	\$ 10,000	\$ -	0.0%
DRUG ABUSE TREATMENT FUND	\$ 18,000	\$ -	0.0%
JAIL CONSTRUCTION FUND	\$ 78,000	\$ -	0.0%
HOTEL/MOTEL	\$ 20,000	\$ -	0.0%
SHERIFF PROGRAM FUND	\$ 160,000	\$ -	0.0%
LAW LIBRARY	\$ 20,600	\$ -	0.0%
DEBT SERVICE FUND 2022 SERIES	\$ 4,765,900	\$ 300,831	6.3%
DEBT SERVICE FUND 2024 SERIES	\$ 5,161,600	\$ 330,707	6.4%
Grand Total	\$ 34,421,214	\$ 5,639,413	16.4%
	Main County Operating Funds		
	Miscellaneous Special Revenue Funds.		
	Debt Service Funds		

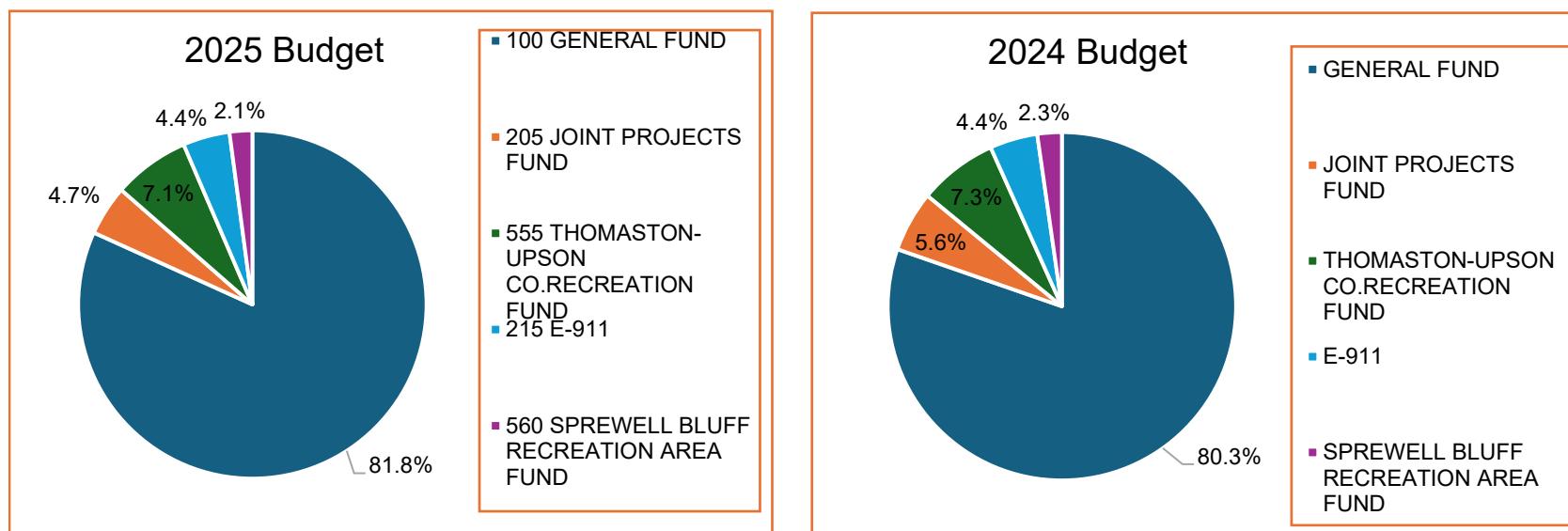
Main operating funds refer to those funds that contain all of the County's services. All of the County's employees are budgeted and accounted for within these funds.

Total Budget





Fund Name	2025 Budget	2025 Actual	2024 Budget	2024 Actual	BTA 2025	BTA 2024
GENERAL FUND	\$ 19,778,414	\$ 4,122,713	\$ 19,114,664	\$ 3,721,258	20.84%	19.47%
JOINT PROJECTS FUND	\$ 1,126,600	\$ 262,591	\$ 1,342,250	\$ 127,971	23.31%	9.53%
THOMASTON-UPSON CO.RECREATION FUND	\$ 1,719,700	\$ 309,524	\$ 1,745,310	\$ 262,856	18.00%	15.06%
E-911	\$ 1,052,200	\$ 202,381	\$ 1,056,935	\$ 977,254	19.23%	92.46%
SPREWELL BLUFF RECREATION AREA FUND	\$ 510,200	\$ 110,666	\$ 539,506	\$ 91,568	21.69%	16.97%
	\$ 24,187,114	\$ 5,007,875	\$ 23,798,665	\$ 5,180,907	20.70%	21.77%



The net budgets (non-tax revenues less expenditures) for Joint Projects are shared by the County and the City, approximately 68% to 32%.

FY 2025 Budget to Actual Percentage Used By Expenditure Class

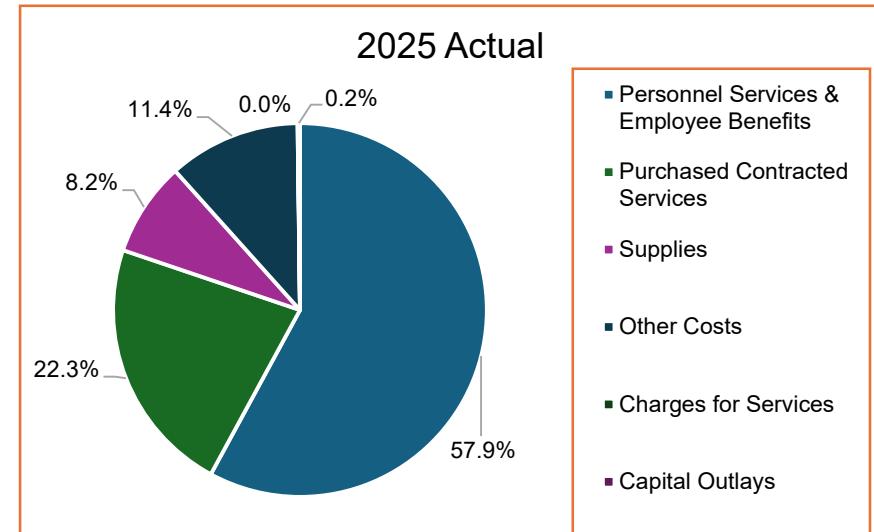
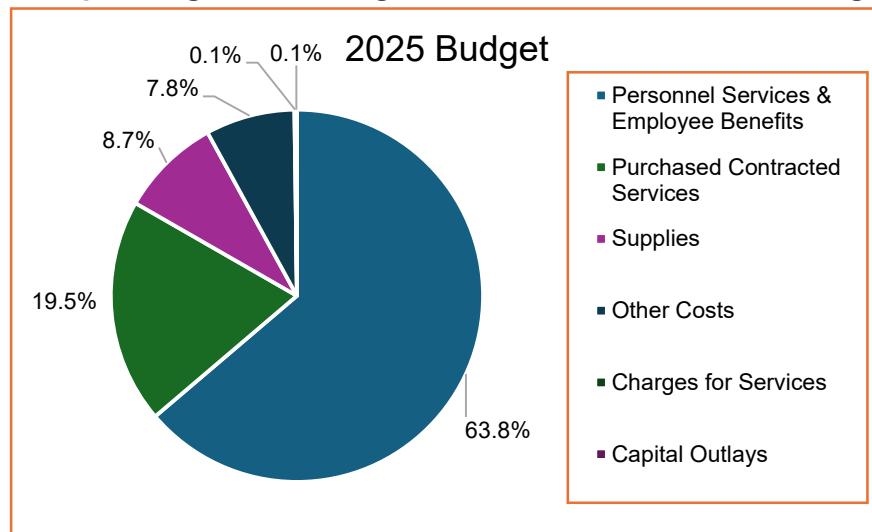
Main Operating Funds

Major Classifications	2025 Budget	2025 Actual	BTA 2025	% of Budget
Personnel Services & Employee Benefits	\$ 15,425,741	\$ 2,900,340	18.8%	63.8%
Purchased Contracted Services	\$ 4,720,373	\$ 1,115,690	23.6%	19.5%
Supplies	\$ 2,113,600	\$ 409,258	19.4%	8.7%
Other Costs	\$ 1,875,200	\$ 572,189	30.5%	7.8%
Charges for Services	\$ 28,500	\$ 1,480	5.2%	0.1%
Capital Outlays	\$ 23,700	\$ 8,917	37.6%	0.1%
Grand Total	\$ 24,187,114	\$ 5,007,875	20.7%	100.0%

63.8% of the County's total operating funds consists of salaries and benefits. This total also includes payroll taxes, workers comp. and insurance.

Top 5
 EMS \$1.2 million
 P&C Ins. \$382 thousand
 Medical Care \$347 thousand (Jail)
 Software License \$231 thousand
 Contract Labor \$199 thousand (JC)

Main Operating Funds Budget and Actual Relative Percentages



Position Counts

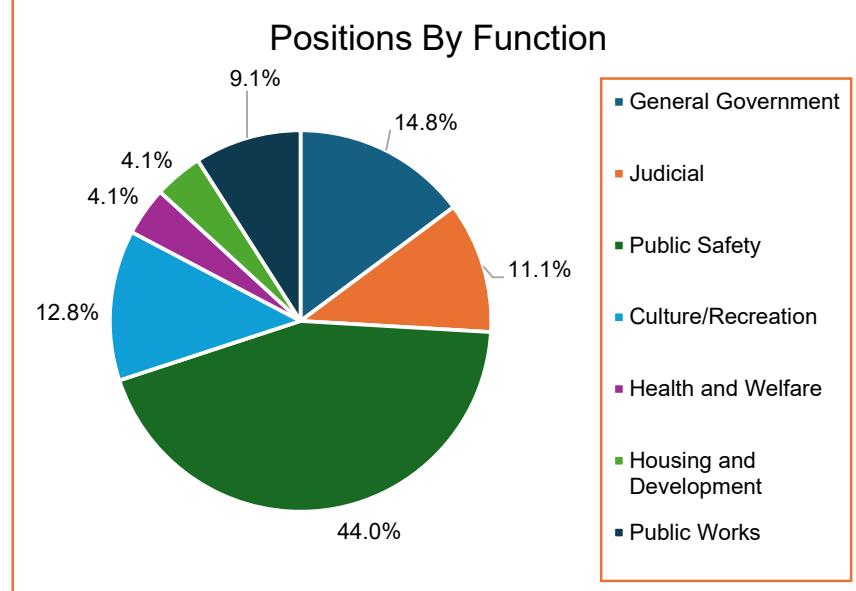
2025

Function\Department\Position	Total	FT	PT	Budgeted Vacancies	Current Vacancies
General Government	36	34	2	2	2
Judicial	27	25	2	1	5
Public Safety	107	90	17	8	8
Culture/Recreation	31	19	12	2	5
Health and Welfare	10	1	9	0	0
Housing and Development	10	10	0	1	1
Public Works	22	22	0	2	2
Grand Total	243	201	42	16	23

The County applies a vacancy rate to budgeted salary positions by discounting vacant positions by 50%.

Full-Time Salaries 2025	Average
All Governmental	\$ 51,462
Constitutional	\$ 90,387
Department Heads	\$ 68,661
Sheriff - Lt & Capt.	\$ 76,223
Patrol & Other Non-officer	\$ 51,108
All other non-Sheriff Staff	\$ 42,718
Appointed Officers & CFO	\$129,471

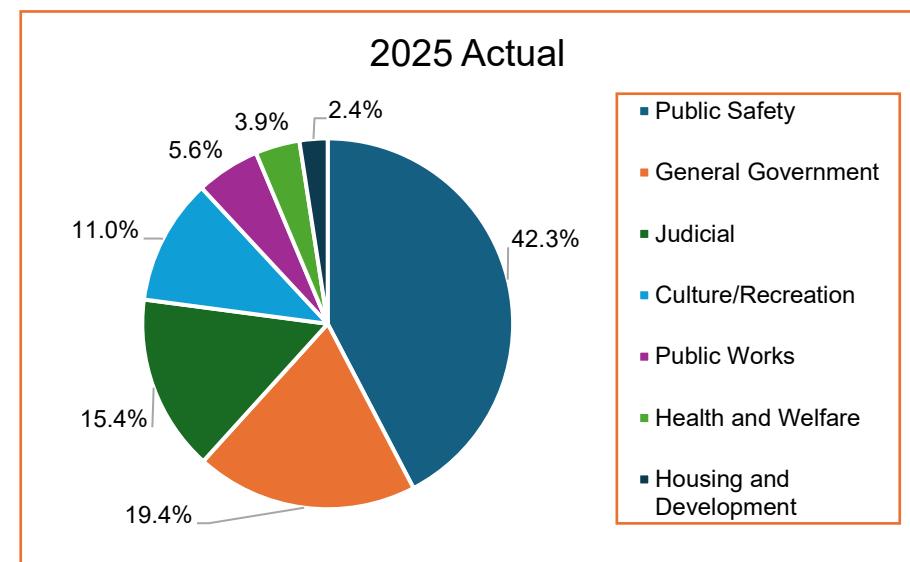
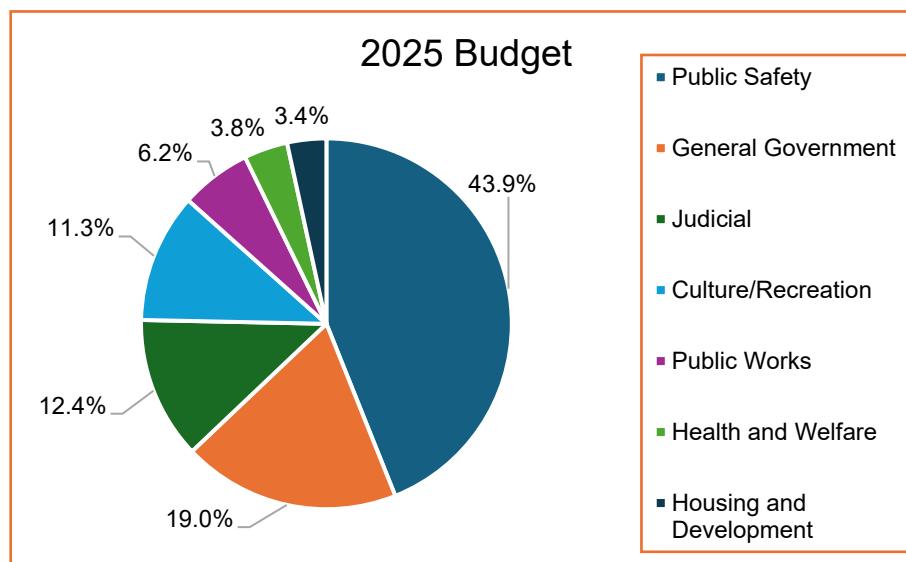
Salaries are based on actual with Steps built in at 100%



FY 2025 Budget to Actual Percentage By Function

Main Operating Funds

Functional Classification	2025 Budget	2025 Actual	BTA 2025
Public Safety	\$ 10,627,400	\$ 2,120,368	20.0%
General Government	\$ 4,590,485	\$ 970,161	21.1%
Judicial	\$ 3,002,729	\$ 770,251	25.7%
Culture/Recreation	\$ 2,728,300	\$ 550,938	20.2%
Public Works	\$ 1,489,900	\$ 279,555	18.8%
Health and Welfare	\$ 923,600	\$ 193,913	21.0%
Housing and Development	\$ 824,700	\$ 122,689	14.9%
Grand Total	\$ 24,187,114	\$ 5,007,875	20.7%



56.3% of the total budget for the County's main operating funds is made up of Public Safety and Judicial.

Constitutional and Elected Officials and Government Agencies

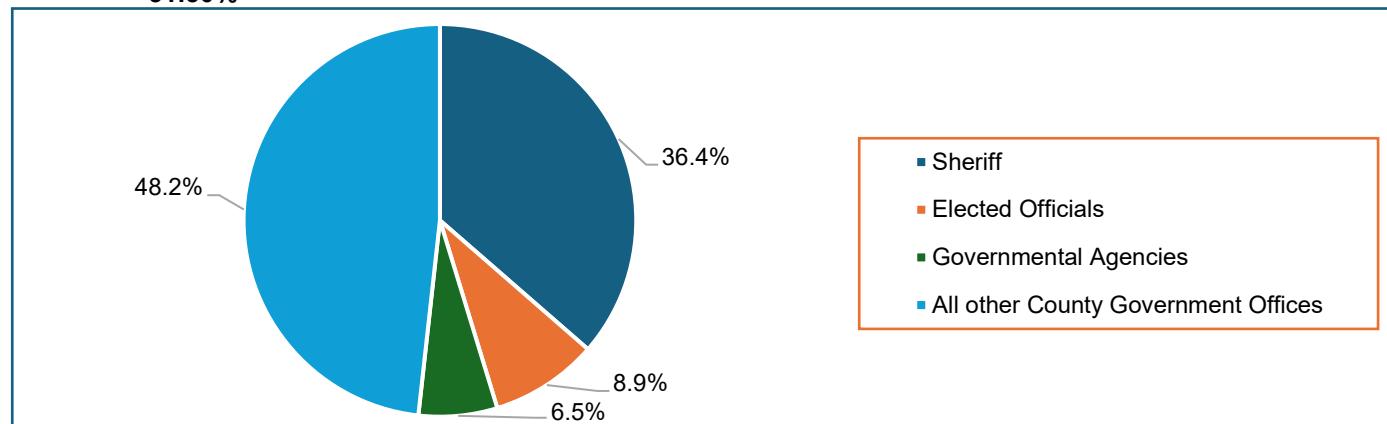
Department Name	2025 Budget	2025 Actual	BTA 2025
SHERIFF	\$ 3,981,000	\$ 860,040	21.6%
JAIL OPERATIONS	\$ 3,067,000	\$ 561,434	18.3%
JUDICIAL & BAILIFF	\$ 1,235,600	\$ 418,708	33.9%
E-911	\$ 1,052,200	\$ 202,381	19.2%
PROBATE COURT	\$ 628,599	\$ 125,380	19.9%
SCHOOL RESOURCE OFFICERS	\$ 576,100	\$ 35,902	6.2%
TAX COMMISSIONER	\$ 540,985	\$ 102,255	18.9%
CLERK OF SUPERIOR CRT	\$ 514,700	\$ 96,858	18.8%
MAGISTRATE COURT	\$ 399,461	\$ 71,801	18.0%
PUBLIC HEALTH ADMIN	\$ 200,800	\$ 50,218	25.0%
VICE CONTROL - NTF	\$ 128,100	\$ 4,128	3.2%
CORONER / ME	\$ 63,300	\$ 12,774	20.2%
TRANSPORATION SERVICES	\$ 52,500	\$ 22,022	41.9%
FOREST RESOURCES	\$ 15,000	\$ 14,723	98.2%
Grand Total	\$ 12,455,345	\$ 2,578,624	20.7%
Total Budget	\$ 24,187,114		
Percent of Total Budget		51.50%	

51.8% of the County's main operating budget is comprised of appropriations for the offices of elected officials and other State agencies.

Judicial & Bailiff represent the budgets for the District Attorney's Office, the Public Defender's Office, the Griffin Judicial Circuit, additional Court Reporter charges, and bailiff's salary.

Public Health Admin is the annual budget appropriation for the local Health Department.

Transportation Services reflect public transportation provided by Three Rivers Regional Commission.



Cash Balances and Fund Balances and Cash Projections for Capital Project Funds

Cash Balances	April 23, 2025
GENERAL FUND	\$ 5,713,845
JOINT PROJECTS FUND	\$ 739,200
THOMASTON-UPSON CO.RECREATION FUND	\$ 605,808
E-911	\$ 252,309
SPREWELL BLUFF RECREATION AREA FUND	\$ 216,680
Total Cash	\$ 7,527,842

Fund Balances	December 31, 2024
GENERAL FUND	\$ 10,602,935
JOINT PROJECTS FUND	\$ 112,319
THOMASTON-UPSON CO.RECREATION FUND	\$ 34,556
E-911	\$ 29,200
SPREWELL BLUFF RECREATION AREA FUND	\$ (124,783)
Total Fund Balances	\$ 10,654,227

Fund balances are unaudited. General Fund contains \$1.2 million in committed balance, leaving approximately \$9.4 million in uncommitted Funds.

Project Fund Cash Balances	April 23, 2025
2022 SPLOST	\$ 4,841,403.00
2024 TSPLOST	\$ 9,776,699.00
2016 SPLOST	\$ 155,507.00
LMIG	\$ 1,070,393.00

Projected Balances Less Existing Encumbrances					
	2025	2026	2027	2028	2029
2022 SPLOST	\$ 5,509,985	\$ 7,484,277	\$ 9,415,496	\$ -	\$ -
2024 TSPLOST	\$ 5,632,636	\$ 6,665,234	\$ 7,742,606	\$ 8,866,655	\$ 10,039,367
2016 SPLOST	\$ -	\$ -	\$ -	\$ -	\$ -
LMIG	\$ 300,000				

Debt service funds are used to record the receipt of SPLOST revenues and pay debt service and the shared portion with the City of Thomaston. Revenues exceeding those payments can be used for capital improvements and certain roadway maintenance. The forecast above represents the combined balances of the debt service funds and any remaining bond proceeds from issuance. The bond proceeds from the issuance of the 2022 Series Bonds has been spent on the construction and furnishing of the Justice Center.

Projected balances exclude current encumbrances. All of the remaining 2016 SPLOST is encumbered for Road Department tractor purchase. An additional \$45 thousand is encumbered in 2022 SPLOST for the tractor purchase.

2022 SPLOST	2025	2026	2027	2028	2029
Beginning Balance	\$ 4,841,403	\$ 5,509,985	\$ 7,484,277	\$ -	\$ -
Sales Tax Revenues	3,384,000	5,076,000	5,076,000	-	-
Interest	101,520	155,286	112,212	-	-
Annual Fees	(4,000)	(4,000)	(4,000)	-	-
Distributions					
COT	(1,196,363)	(1,794,544)	(1,794,544)	-	-
Debt Service	(1,461,575)	(1,458,450)	(1,458,450)	-	-
Encumbrances	<u>(155,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	\$ 5,509,985	\$ 7,484,277	\$ 9,415,496	\$ -	\$ -

2024 TSPL0ST	2025	2026	2027	2028	2029
Beginning Balance	\$ 6,937,601	\$ 5,632,636	\$ 6,665,234	\$ 7,742,606	\$ 8,866,655
Sales Tax Revenues	3,163,239	4,744,858	4,744,858	4,744,858	4,744,858
Interest	88,000	261,268	306,043	352,721	401,382
Annual Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Distributions					
COT	(1,289,019)	(1,933,529)	(1,933,529)	(1,933,529)	(1,933,529)
Debt Service	-	(2,036,000)	(2,036,000)	(2,036,000)	(2,036,000)
Encumbrances	<u>(3,263,184)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	\$ 5,632,636	\$ 6,665,234	\$ 7,742,606	\$ 8,866,655	\$ 10,039,367

LMIG	2025	2026	2027	2028	2029
Beginning Balance	\$ 1,070,393	\$ -	\$ -	\$ -	\$ -
Restricted for Restriping	\$ (300,000)				
Grants	-	-	-	-	-
LRA	843,415	-	-	-	-
Encumbrances	<u>(1,613,808)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -

LMIG Encumbrance includes the total of the 2025 LMIG and LRA to be used for Jeff Davis Rd. An additional \$386 thousand is included in the 2024 TSPL0ST encumbrance for Jeff Davis Rd.

	2025 Budget	2025 Actual	2025
WATER FUND			
Revenue			
Charges for Services	\$ 2,019,500	\$ 479,739	23.8%
Charges for Services/Other Fees	\$ 32,000	\$ 6,550	20.5%
Investment Income	\$ 50,000	\$ 4,760	9.5%
Miscellaneous Revenue	\$ 393,500	\$ -	0.0%
Revenue Total	\$ 2,495,000	\$ 491,049	19.7%
Expenditure			
Personnel Services & Employee Benefits	\$ 571,500	\$ 119,381	20.9%
Supplies	\$ 547,200	\$ 117,002	21.4%
Purchased Contracted Services	\$ 348,600	\$ 66,127	19.0%
Capital Outlays	\$ 565,000	\$ -	0.0%
Interfund/Interdepartmental Charges	\$ 148,000	\$ 13,833	9.3%
Expenditure Total	\$ 2,180,300	\$ 316,343	14.5%
Other Financing Use			
Debt Service	\$ 314,700	\$ 69,862	22.2%
Other Financing Use Total	\$ 314,700	\$ -	0.0%
WATER FUND Total	\$ -	\$ 104,844	

Calculated Fund Balance at December 31, 2024 \$ 1,091,774

State law does not require balanced budgets for proprietary funds.

We do prepare budgets but on a modified accrual basis or "fund basis." Annual reporting requires full-accrual basis of accounting, which means the recognition of long-lived assets and long-term assets.

The budgeted revenues reflect those necessary to balance the budget. However, revenues should exceed expenses, resulting in a profit.

Budgeted capital outlays needs to be amended to cover the difference for the total \$1,029,537 contract cost for the Thurston well. Budget a transfer of approximately \$465,000 from the Waste Billing Services Fund.

	2025 Budget	2025 Actual	BTA 2025
WASTE BILLING SERVICES FUND			
Revenue			
Charges for Services	\$ 1,454,400	\$ 303,371	20.9%
Charges for Services/Other Fees	\$ 34,000	\$ 10,401	30.6%
Investment Income	\$ 50,000	\$ 5,156	10.3%
Revenue Total	\$ 1,538,400	\$ 318,928	21%
Expenditure			
Purchased Contracted Services	\$ 1,375,700	\$ 224,071	16.3%
Personnel Services & Employee Benefits	\$ 47,500	\$ 9,076	19.1%
Supplies	\$ 4,600	\$ 287	6.2%
Interfund/Interdepartmental Charges	\$ 110,600	\$ 4,704	4.3%
Expenditure Total	\$ 1,538,400	\$ 238,138	15.5%
WASTE BILLING SERVICES FUND Total	\$ -	\$ 80,789	

State law does not require balanced budgets for proprietary funds.

We do prepare budgets but on a modified accrual basis or "fund basis." Annual reporting requires full-accrual basis of accounting, which means the recognition of long-lived assets and long-term assets.

The Waste Billing Services Fund has neither.

The budgeted revenues reflect those necessary to balance the budget.

Calculated Fund Balance at December 31, 2024 \$ 1,014,771