

Fiscal Year 2025 Six Months Ended June 30, 2025



August 1, 2025

Fiscal Year 2025 Six Months Ended June 30, 2025

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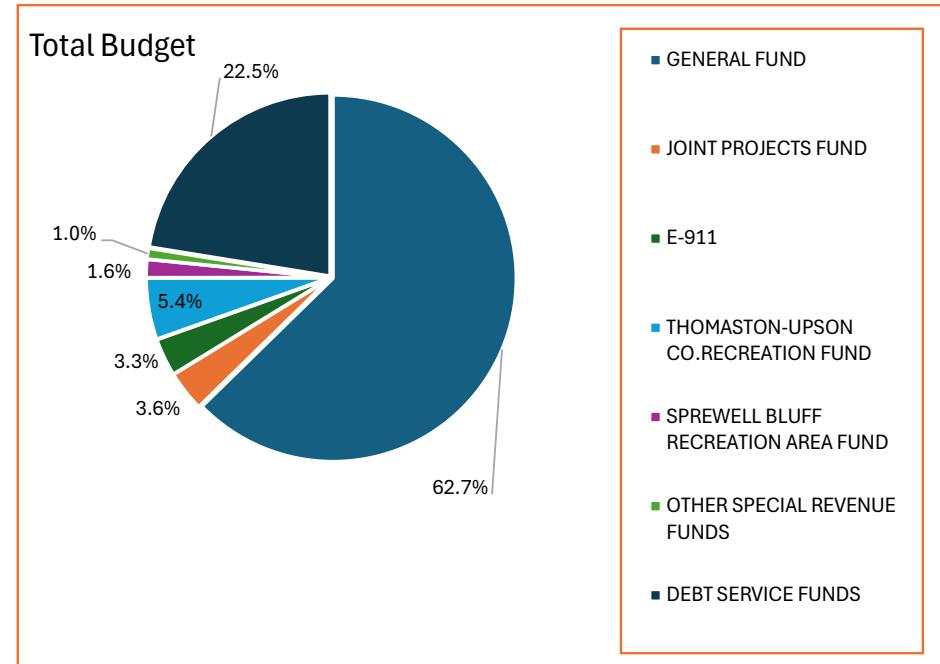
FY 2025 Total Budgeted Governmental Funds

| Fund Name | 2025 Budget | 2025 Actual | BTA |
|-------------------------------------|----------------------|----------------------|--------------|
| GENERAL FUND | \$ 20,014,607 | \$ 9,205,538 | 46.0% |
| JOINT PROJECTS FUND | \$ 1,137,702 | \$ 535,383 | 47.1% |
| E-911 | \$ 1,061,409 | \$ 411,473 | 38.8% |
| THOMASTON-UPSON CO.RECREATION FUND | \$ 1,728,284 | \$ 749,359 | 43.4% |
| SPREWELL BLUFF RECREATION AREA FUND | \$ 512,534 | \$ 267,939 | 52.3% |
| SEIZURE FUND | \$ 10,000 | \$ - | 0.0% |
| DRUG ABUSE TREATMENT FUND | \$ 18,000 | \$ 5,725 | 31.8% |
| JAIL CONSTRUCTION FUND | \$ 78,000 | \$ - | 0.0% |
| HOTEL/MOTEL | \$ 20,000 | \$ 3,971 | 19.9% |
| SHERIFF PROGRAM FUND | \$ 160,000 | \$ - | 0.0% |
| LAW LIBRARY | \$ 20,600 | \$ - | 0.0% |
| DEBT SERVICE FUND 2022 SERIES | \$ 3,113,165 | \$ 1,856,811 | 59.6% |
| DEBT SERVICE FUND 2024 SERIES | \$ 4,056,877 | \$ 2,483,234 | 61.2% |
| Grand Total | \$ 31,931,178 | \$ 15,519,432 | 48.6% |

Main County Operating Funds

Miscellaneous Special Revenue Funds.

Debt Service Funds

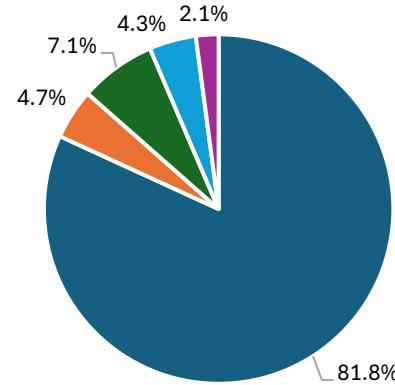


Main operating funds refer to those funds that contain all of the County's services. All of the County's employees are budgeted and accounted for within these funds.

**Comparative Years 2025 and 2025 Budget to Actual for Six Months Ended June 30,
Main Operating Funds**

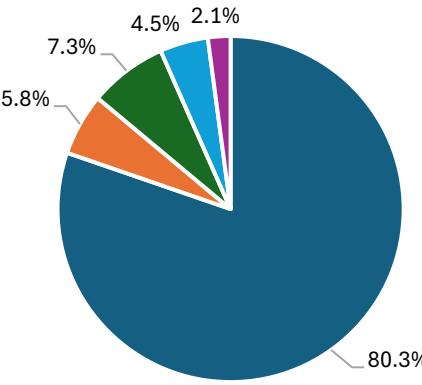
| Fund | Fund Name | 2025 | 2024 | BTA 2025 | BTA 2024 | | |
|--------------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------|---------------|
| | | Amended Budget | 2025 Actual | | | | |
| 100 | GENERAL FUND | \$ 20,014,607 | \$ 9,205,538 | \$ 19,181,725 | \$ 8,713,151 | 45.99% | 45.42% |
| 205 | JOINT PROJECTS FUND | \$ 1,137,702 | \$ 535,383 | \$ 1,385,186 | \$ 291,127 | 47.06% | 21.02% |
| 555 | THOMASTON-UPSON CO.RECREATION FUND | \$ 1,728,284 | \$ 749,359 | \$ 1,745,310 | \$ 645,974 | 43.36% | 37.01% |
| 215 | E-911 | \$ 1,061,409 | \$ 411,473 | \$ 1,078,790 | \$ 438,155 | 38.77% | 40.62% |
| 560 | SPREWELL BLUFF RECREATION AREA FUND | \$ 512,534 | \$ 267,939 | \$ 503,772 | \$ 203,886 | 52.28% | 40.47% |
| Grand Total | | \$ 24,454,536 | \$ 11,169,692 | \$ 23,894,783 | \$ 10,292,292 | 45.68% | 43.07% |

2025 Amended Budget



- 100 GENERAL FUND
- 205 JOINT PROJECTS FUND
- 555 THOMASTON-UPSON CO.RECREATION FUND
- 215 E-911
- 560 SPREWELL BLUFF RECREATION AREA FUND

2024 Amended Budget



- GENERAL FUND
- JOINT PROJECTS FUND
- THOMASTON-UPSON CO.RECREATION FUND
- E-911
- SPREWELL BLUFF RECREATION AREA FUND

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

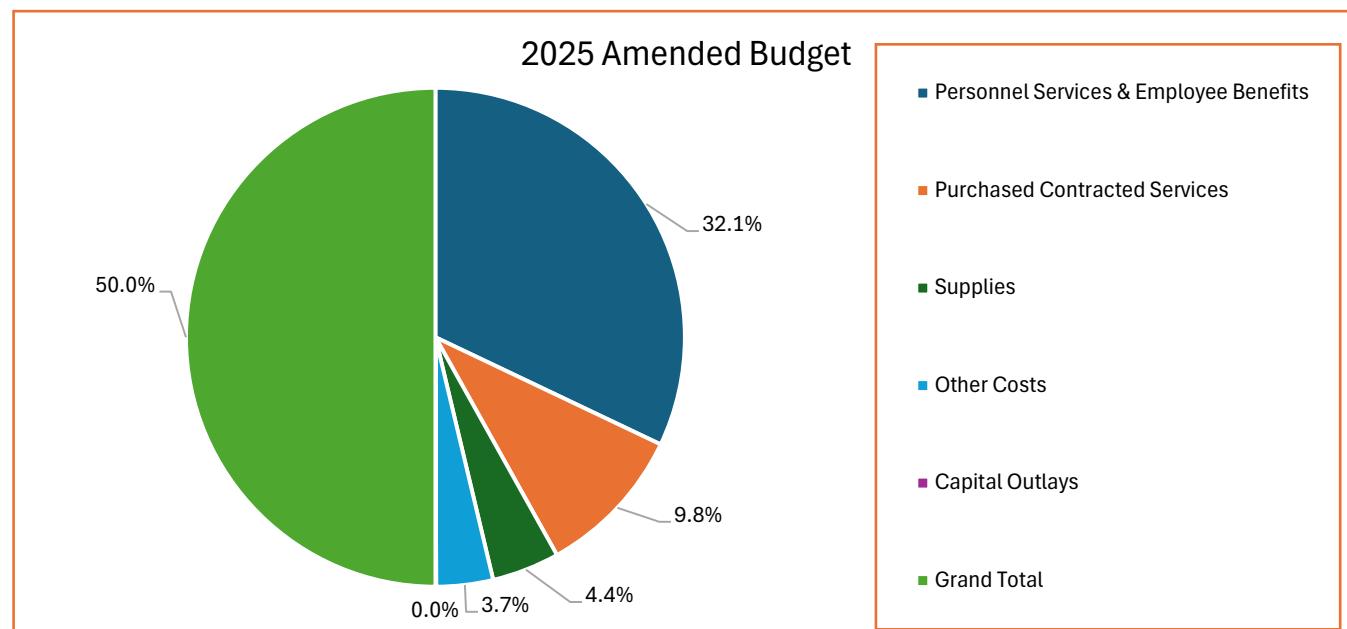
Most funds are presently below budget, which is largely driven by lower than budgeted compensation costs due to some vacancies in each fund.

FY 2025 Budget to Actual Percentage Used By Expenditure Class

Main Operating Funds (General, Joint Projects, Recreation, Sprewell Bluff)

| Major Classifications | 2025 Adopted Budget | 2025 Amended Budget | 2025 Actual | % of Budget | Budget to Actual |
|--|----------------------|----------------------|----------------------|---------------|------------------|
| Personnel Services & Employee Benefits | \$ 15,425,741 | \$ 15,683,987 | \$ 6,825,046 | 63.8% | 43.5% |
| Purchased Contracted Services | \$ 4,817,073 | \$ 4,807,913 | \$ 2,415,994 | 19.9% | 50.3% |
| Supplies | \$ 2,142,100 | \$ 2,143,600 | \$ 1,011,693 | 8.9% | 47.2% |
| Other Costs | \$ 1,778,500 | \$ 1,795,336 | \$ 915,433 | 7.4% | 51.0% |
| Capital Outlays | \$ 23,700 | \$ 23,700 | \$ 1,525 | 0.1% | 6.4% |
| Grand Total | \$ 24,187,114 | \$ 24,454,536 | \$ 11,169,692 | 100.0% | 45.7% |

Expenditures appear to be well within expectations. Turnover & vacancies result in lower than budgeted compensation expenditures. Changes in health care options can also be favorable.



Upson County Board of Commissioners

General Fund

| Rev/(Exp) | Major Classifications | 2025 Amended Budget | 2025 Actual | % of Budget | Forecasted |
|-------------------------------------|--|----------------------|-----------------------|--------------|----------------------|
| Revenue | Taxes | \$ 16,479,440 | \$ 3,059,290 | 18.6% | \$ 15,020,186 |
| | Charges for Services | \$ 897,600 | \$ 195,870 | 21.8% | \$ 897,600 |
| | Fines and Forfeitures | \$ 676,100 | \$ 236,869 | 35.0% | \$ 473,738 |
| | Intergovernmental Revenues | \$ 713,500 | \$ 281,530 | 39.5% | \$ 613,500 |
| | Licenses and Permits | \$ 307,100 | \$ 171,228 | 55.8% | \$ 342,456 |
| | Investment Income | \$ 218,500 | \$ 72,807 | 33.3% | \$ 145,615 |
| | Miscellaneous Revenue | \$ 197,700 | \$ 66,002 | 33.4% | \$ 132,004 |
| | Contributions/Donations | \$ 100 | \$ - | 0.0% | \$ 100 |
| Revenue Total | | \$ 19,490,040 | \$ 4,083,597 | 21.0% | \$ 17,625,199 |
| Other Financing Source | Other Financing Sources | \$ 741,400 | \$ 18,269 | 2.5% | \$ 570,000 |
| Other Financing Source Total | | \$ 741,400 | \$ 18,269 | 2.5% | \$ 570,000 |
| Expenditure | Personnel Services & Employee Benefits | \$ 12,870,526 | \$ 5,685,455 | 44.2% | \$ 9,734,157 |
| | Purchased Contracted Services | \$ 4,140,573 | \$ 2,033,912 | 49.1% | \$ 4,145,592 |
| | Other Costs | \$ 1,592,207 | \$ 827,793 | 52.0% | \$ 1,757,455 |
| | Supplies | \$ 1,387,600 | \$ 657,245 | 47.4% | \$ 1,324,963 |
| | Capital Outlays | \$ 23,700 | \$ 1,132 | 4.8% | \$ 23,000 |
| Expenditure Total | | \$ 20,014,606 | \$ 9,205,538 | 46.0% | \$ 16,985,167 |
| Other Financing Use | Other Financing Uses | \$ 216,834 | \$ 899,750 | 414.9% | \$ 1,241,584 |
| Total | | \$ 0 | \$ (6,003,422) | | \$ (31,552) |

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

| Cash Balances | | 08/01/2025 |
|-------------------------------------|-----------|------------------|
| GENERAL FUND | \$ | 2,183,146 |
| JOINT PROJECTS FUND | \$ | 510,937 |
| THOMASTON-UPSON CO.RECREATION FUND | \$ | 151,942 |
| E-911 | \$ | 243,878 |
| SPREWELL BLUFF RECREATION AREA FUND | \$ | 109,949 |
| Total Cash | \$ | 3,199,852 |

| Fund Balances | | 12/31/2024 |
|-------------------------------------|-----------|-------------------|
| 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 | | 7/31/2025 |
|----------------------------|----|-----------|
| 2022 SPLOST | \$ | 4,175,170 |
| 2024 TSPLOST | \$ | 6,574,797 |
| 2016 SPLOST | \$ | 5,801 |
| LMIG | \$ | 1,829,574 |

| Projected Balances Less Existing Encumbrances | | | | | |
|---|--------------|--------------|--------------|--------------|---------------|
| | 2025 | 2026 | 2027 | 2028 | 2029 |
| 2022 SPLOST | \$ 3,958,194 | \$ 5,932,486 | \$ 7,863,705 | \$ - | \$ - |
| 2024 TSPLOST | \$ 7,001,440 | \$ 7,918,674 | \$ 8,859,544 | \$ 9,824,051 | \$ 10,812,194 |
| 2016 SPLOST | \$ - | \$ - | \$ - | \$ - | \$ - |
| LMIG | \$ 305,000 | | | | |

Debt service funds are used to record the receipt of SPLOST revenues, pay debt service, and pay the shared portion with the City of Thomaston. Revenues exceeding those payments can be used for capital improvements and TSPLOST can be used for 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 encumbered amounts.

| 2022 SPLOST | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------|--------------|--------------|--------------|-------------|-------------|
| Beginning Balance | \$ 4,175,170 | \$ 3,958,194 | \$ 5,932,486 | \$ - | \$ - |
| Sales Tax Revenues | 2,115,000 | 5,076,000 | 5,076,000 | - | - |
| Interest | 63,450 | 155,286 | 112,212 | - | - |
| Annual Fees | (4,000) | (4,000) | (4,000) | - | - |
| Distributions | | | | | |
| COT | (747,727) | (1,794,544) | (1,794,544) | - | - |
| Debt Service | (1,461,575) | (1,458,450) | (1,458,450) | - | - |
| Encumbrances | (182,124) | - | - | - | - |
| Ending Balance | \$ 3,958,194 | \$ 5,932,486 | \$ 7,863,705 | \$ - | \$ - |

| 2024 TSPLOST | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------|--------------|--------------|--------------|--------------|---------------|
| Beginning Balance | \$ 6,451,371 | \$ 7,001,440 | \$ 7,918,674 | \$ 8,859,544 | \$ 9,824,051 |
| Sales Tax Revenues | 1,977,024 | 4,744,858 | 4,744,858 | 4,744,858 | 4,744,858 |
| Interest | 55,000 | 145,905 | 169,541 | 193,178 | 216,814 |
| Annual Fees | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) |
| Distributions | | | | | |
| COT | (805,637) | (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 | (672,318) | - | - | - | - |
| Ending Balance | \$ 7,001,440 | \$ 7,918,674 | \$ 8,859,544 | \$ 9,824,051 | \$ 10,812,194 |

| LMIG | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance | \$ 1,829,574 | \$ 1,539,820 | \$ 2,319,503 | \$ 2,319,503 | \$ 2,319,503 |
| Restricted for Restriping | (305,000) | - | - | - | - |
| Interest | 15,246 | - | - | - | - |
| Grants | - | 779,683 | - | - | - |
| LRA | - | - | - | - | - |
| Encumbrances | - | - | - | - | - |
| Ending Balance | \$ 1,539,820 | \$ 2,319,503 | \$ 2,319,503 | \$ 2,319,503 | \$ 2,319,503 |

LMIG Encumbrance includes the total of the 2025 LMIG and LRA to be used for Jeff Davis Rd. An additional \$476 thousand is included in the 2024 TSPLOST encumbrance for Jeff Davis Rd.

Water Services Fund

| | 2025 Adopted Budget | 2025 Amended Budget | 2025 Actual | BTA 2025 | Projected |
|--|------------------------|------------------------|---------------------|--------------|---------------------|
| WATER FUND | | | | | |
| Revenue | | | | | |
| Charges for Services | \$ 2,019,500 | \$ 2,024,825 | \$ 973,382 | 48.1% | \$ 1,946,764 |
| Charges for Services/Other Fees | \$ 32,000 | \$ 32,000 | \$ 14,250 | 44.5% | \$ 28,500 |
| Investment Income | \$ 50,000 | \$ 50,000 | \$ 12,797 | 25.6% | \$ 25,595 |
| Miscellaneous Revenue | \$ 393,500 | \$ 393,500 | \$ - | 0.0% | \$ - |
| Other Financing Source | \$ - | \$ 550,000 | \$ 530,000 | 100.0% | \$ 530,000 |
| Revenue Total | \$ 2,495,000 | \$ 3,050,325 | \$ 1,530,430 | 50.2% | \$ 2,530,859 |
| Expenditure | | | | | |
| Personnel Services & Employee Benefits | \$ 571,500 | \$ 576,825 | \$ 267,172 | 46.3% | \$ 534,343 |
| Supplies | \$ 547,200 | \$ 547,200 | \$ 253,262 | 46.3% | \$ 506,524 |
| Purchased Contracted Services | \$ 348,600 | \$ 348,600 | \$ 149,009 | 42.7% | \$ 298,017 |
| Capital Outlays | \$ 565,000 | \$ 1,115,000 | \$ 355,030 | 31.8% | \$ 530,000 |
| Interfund/Interdepartmental Charges | \$ 148,000 | \$ 148,000 | \$ 41,500 | 28.0% | \$ 83,000 |
| Expenditure Total | \$ 2,180,300 | \$ 2,735,625 | \$ 1,065,972 | 39.0% | \$ 1,951,885 |
| Debt Service | | | | | |
| Debt Service | \$ 314,700 | \$ 314,700 | \$ 157,397 | 50.0% | \$ 314,793 |
| Other Financing Use Total | \$ 314,700 | \$ 314,700 | \$ 157,397 | 50.0% | \$ 314,793 |
| WATER FUND Total | \$ - | \$ - | \$ 307,061 | | \$ 264,181 |

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.

| 2025 Budget Comparison | | | | | | | | |
|--|---------------------|---------------------|---------------------|--------------|---------------------|--|-----|-----------|
| | 2025 Adopted Budget | | 2025 Amended Budget | | 2025 Actual | | BTA | Projected |
| WASTE BILLING SERVICES FUND | | | | | | | | |
| Revenue | | | | | | | | |
| Charges for Services | \$ 1,454,400 | \$ 1,455,032 | \$ 610,759 | 42.0% | \$ 1,221,518 | | | |
| Charges for Services/Other Fees | \$ 34,000 | \$ 34,000 | \$ 21,708 | 63.8% | \$ 43,416 | | | |
| Investment Income | \$ 50,000 | \$ 50,000 | \$ 10,982 | 22.0% | \$ 21,964 | | | |
| Miscellaneous Revenue | \$ - | \$ 550,000 | \$ - | 0.0% | \$ - | | | |
| Revenue Total | \$ 1,538,400 | \$ 1,539,032 | \$ 643,449 | 41.8% | \$ 1,286,898 | | | |
| Expenditure | | | | | | | | |
| Purchased Contracted Services | \$ 1,375,700 | \$ 1,375,700 | \$ 566,501 | 41.2% | \$ 1,133,002 | | | |
| Personnel Services & Employee Benefits | \$ 47,500 | \$ 48,132 | \$ 20,646 | 42.9% | \$ 41,293 | | | |
| Supplies | \$ 4,600 | \$ 4,600 | \$ 6,039 | 131.3% | \$ 12,079 | | | |
| Interfund/Interdepartmental Charges | \$ 110,600 | \$ 110,600 | \$ 14,112 | 12.8% | \$ 28,224 | | | |
| Other Financing Uses | \$ - | \$ 550,000 | \$ 530,000 | 96.4% | \$ 530,000 | | | |
| Expenditure Total | \$ 1,538,400 | \$ 2,089,032 | \$ 1,137,299 | 54.4% | \$ 1,744,598 | | | |
| WASTE BILLING SERVICES FUND Total | \$ - | \$ (550,000) | \$ (493,850) | 89.8% | \$ (457,700) | | | |

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.

Misc. Revenue represents the use of existing fund balance to balance the budget.