



Fiscal Year 2025 Six Months Ended June 30, 2025



August 1, 2025



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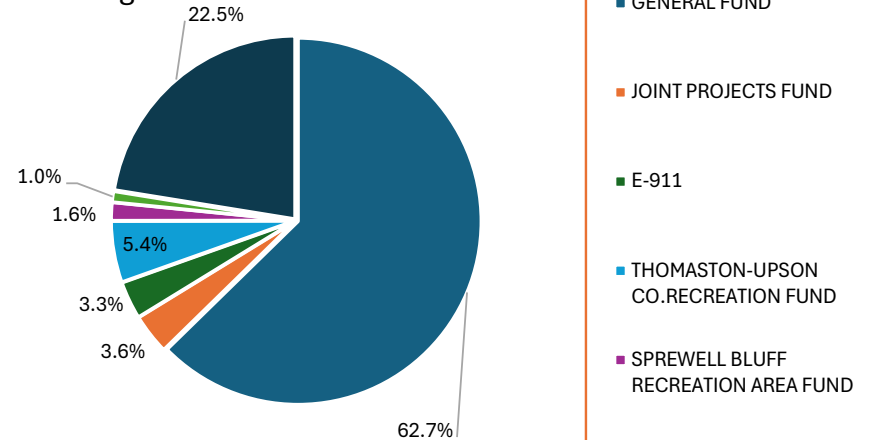
FY 2025 Total Budgeted Governmental Funds

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.

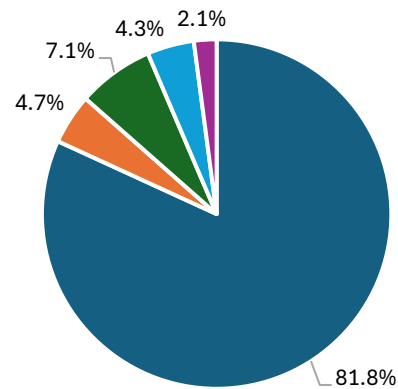
Total Budget



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

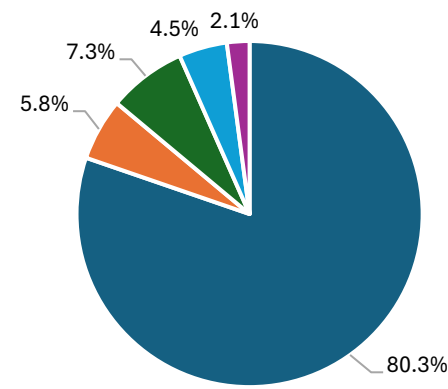
Fund	Fund Name	2025 Amended Budget	2025 Actual	2024 Amended Budget	2024 Actual	BTA 2025	BTA 2024
100	GENERAL FUND	\$ 20,014,607	\$ 9,205,538	\$ 19,181,725	\$ 8,713,151	45.99%	45.42%
205	JOINT PROJECTS FUND	\$ 1,137,702	\$ 535,383	\$ 1,385,186	\$ 291,127	47.06%	21.02%
555	THOMASTON-UPSON CO.RECREATION 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%.

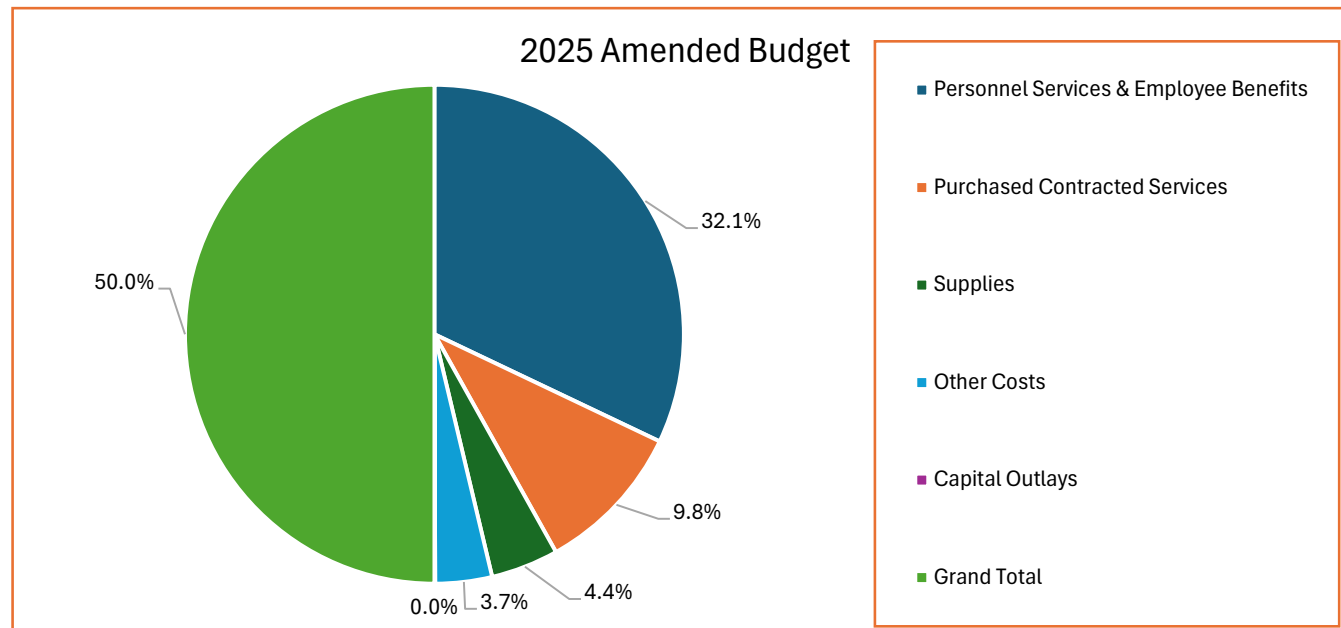
Most funds are presently below budget, which is largely driven by lower than budgeted compensation costs due to some vacancies in each fund.

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
\$ 3,958,194	\$ 5,932,486	\$ 7,863,705	\$ -	\$ -
\$ 7,001,440	\$ 7,918,674	\$ 8,859,544	\$ 9,824,051	\$ 10,812,194
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 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 contruction and furnishment of the Justice Center.

Projected balances exclude current encumbrancered amonuts.

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 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.