



UPSON COUNTY FISCAL YEAR 2025

Q3 YEAR-TO-DATE FINANCIAL REVIEW



TABLE OF CONTENTS

2.0 Total Governmental Fund Summary	3
3.0 Forecast Results General Fund	6
4.0 Forecast Results Joint Projects Fund	7
5.0 Forecast Results E-911 Fund	8
6.0 Forecast Results Recreation Fund	9
7.0 Forecast Results Sprewell Bluff Fund	10
8.0 Cash Balances and Fund Balances and Cash Projections for Capital Project Funds	11

Total Governmental Funds Summary

Expenditures by Fund

Category	FY 2025 Amended	FY 2025 Actual	FY 2025 Amended vs. FY 2025 Actual (\$ Change)	FY 2025 Amended vs. FY 2025 Actual (% Change)
GENERAL FUND	\$20,231,440.72	\$15,017,091.31	-\$5,214,349.41	-25.77%
JOINT PROJECTS FUND	\$2,531,495.00	\$1,776,596.69	-\$754,898.31	-29.82%
LAW LIBRARY	\$20,600.00	-	-\$20,600.00	-100.00%
UNINCORPORATED SERVICES FUND	\$754,244.00	-	-\$754,244.00	-100.00%
SEIZURE FUND	\$10,000.00	-	-\$10,000.00	-100.00%
DRUG ABUSE TREATMENT FUND	\$18,000.00	\$6,801.23	-\$11,198.77	-62.22%
E-911	\$1,061,409.00	\$639,170.38	-\$422,238.62	-39.78%
JAIL CONSTRUCTION FUND	\$78,000.00	\$653.19	-\$77,346.81	-99.16%
HOTEL/MOTEL	\$20,000.00	\$3,971.25	-\$16,028.75	-80.14%
SHERIFF PROGRAM FUND	\$160,000.00	-	-\$160,000.00	-100.00%
DEBT SERVICE FUND 2022 SERIES	\$4,765,899.91	\$2,325,818.47	-\$2,440,081.44	-51.20%
DEBT SERVICE FUND 2024 SERIES	\$5,161,600.00	\$2,995,939.77	-\$2,165,660.23	-41.96%
THOMASTON-UPSON CO.RECREATION FUND	\$1,728,284.00	\$1,188,274.58	-\$540,009.42	-31.25%
SPREWELL BLUFF RECREATION AREA FUND	\$512,534.00	\$400,496.93	-\$112,037.07	-21.86%
Total Expenditures	\$37,053,506.63	\$24,354,813.80	-\$12,698,692.83	-34.27%

The dollar change and percentage change columns represent the level at which actual expenditures are below budget. As of September 30, we should expect to see at least 25% of the budget remaining. Per fund, we are in a good position to come within budget, particularly for our main operating funds — General Fund, Joint Projects Fund, E-911 Fund, Recreation Fund, and Sprewell Bluff Fund. Sprewell Bluff is a little outside that 25% mark. Higher than budgeted repairs and maintenance expenditures for the public bathrooms and higher general liability and other property insurance are the reasons for the slight over-expenditure.

Expenditures by Major Classification

Expenditures by Major Classification

Category	FY 2025 Amended	FY 2025 Actual	FY 2025 Amended vs. FY 2025 Actual (\$ Change)	FY 2025 Amended vs. FY 2025 Actual (% Change)
PERSONNEL SERVICES & EMPLOYEE BENEFITS				
PERSONNEL SERVICES & EMPLOYEE BENEFITS - SALARIES AND WAGES	\$11,087,613	\$7,346,550	-\$3,741,064	-33.74%
PERSONNEL SERVICES & EMPLOYEE BENEFITS - BENEFITS	\$4,596,373	\$3,046,261	-\$1,550,112	-33.72%
Total PERSONNEL SERVICES & EMPLOYEE BENEFITS	\$15,683,987	\$10,392,811	-\$5,291,176	-33.74%



Category	FY 2025 Amended	FY 2025 Actual	FY 2025 Amended vs. FY 2025 Actual (\$ Change)	FY 2025 Amended vs. FY 2025 Actual (% Change)
PURCHASED CONTRACTED SERVICES				
PURCHASED CONTRACTED SERVICES - PROFESSIONAL AND TECHNICAL	\$2,301,800	\$1,794,046	-\$507,754	-22.06%
PURCHASED CONTRACTED SERVICES - PROPERTY SERVICES	\$979,814	\$1,001,711	\$21,897	2.23%
PURCHASED CONTRACTED SERVICES - OTHER PURCHASED SERVICES	\$1,503,499	\$1,083,931	-\$419,568	-27.91%
Total PURCHASED CONTRACTED SERVICES	\$4,785,113	\$3,879,687	-\$905,426	-18.92%
SUPPLIES				
INVENTORY	\$28,500	\$26,850	-\$1,650	-5.79%
SUPPLIES - ENERGY	\$765,000	\$559,565	-\$205,435	-26.85%
SUPPLIES - GENERAL	\$980,700	\$595,671	-\$385,029	-39.26%
SUPPLIES - FOOD	\$560,400	\$377,227	-\$183,173	-32.69%
SUPPLIES - BOOKS & PERIODICALS	\$35,400	\$10,060	-\$25,340	-71.58%
SUPPLIES - INVENTORY	\$5,000	\$3,914	-\$1,086	-21.71%
Total SUPPLIES	\$2,375,000	\$1,573,287	-\$801,713	-33.76%
CAPITAL OUTLAYS				
CAPITAL OUTLAYS - BUILDINGS AND IMPROVEMENTS	-	\$7,241	\$7,241	-
CAPITAL OUTLAYS - FURNITURE & FIXTURES	\$200	\$7,106	\$6,906	3,452.79%
CAPITAL OUTLAYS - COMPUTERS/SOFTWARE	\$17,000	\$6,982	-\$10,018	-58.93%
CAPITAL OUTLAYS - OTHER EQUIPMENT	\$84,500	\$969	-\$83,531	-98.85%
Total CAPITAL OUTLAYS	\$101,700	\$22,297	-\$79,403	-78.08%
OTHER COSTS				
CONTINGENCIES	-	\$510	\$510	-
INTERGOVERNMENTAL PAYMENTS	\$4,880,799	\$3,217,590	-\$1,663,209	-34.08%
PAYMENTS TO OTHER AGENCIES	\$384,100	\$260,095	-\$124,005	-32.28%
INTERGOVERNMENTAL	\$222,529	\$160,710	-\$61,819	-27.78%
Total OTHER COSTS	\$5,487,428	\$3,638,905	-\$1,848,523	-33.69%
DEBT SERVICE				
DEBT SERVICE - PRINCIPAL	\$2,370,000	\$2,370,000	-	0.00%
DEBT SERVICE - INTEREST	\$1,125,950	\$592,600	-\$533,350	-47.37%
DEBT SERVICE	\$2,000	\$2,000	-	0.00%
Total DEBT SERVICE	\$3,497,950	\$2,964,600	-\$533,350	-15.25%
OTHER FINANCING USES				
INTERFUND TRANSFER OUT	\$5,122,329	\$1,883,227	-\$3,239,102	-63.23%
Total OTHER FINANCING USES	\$5,122,329	\$1,883,227	-\$3,239,102	-63.23%
Total Expenditures	\$37,053,507	\$24,354,814	-\$12,698,693	-34.27%



We've exceeded our budget to date on Purchased Contracted Services, mainly within Purchased Property Services. This stems from higher-than-budget expenditures for maintenance at the Archives from cleanup as a result of flooding in the earlier part of the year, higher maintenance costs at the Bluff, and a moderate increase in property-related insurance such as general liability, insurance on facilities and on autos.



Forecast Results General Fund

Rev/(Exp)	Major Classifications	2025 Amended Budget	2025 Actual	% of Budget	Forecasted
Revenue	Taxes	\$ 16,479,440	\$ 4,367,877	26.5%	\$ 16,461,920
	Charges for Services	\$ 897,600	\$ 420,314	46.8%	\$ 858,248
	Fines and Forfeitures	\$ 676,100	\$ 493,169	72.9%	\$ 657,563
	Intergovernmental Revenues	\$ 713,500	\$ 409,596	57.4%	\$ 551,738
	Licenses and Permits	\$ 307,100	\$ 245,520	79.9%	\$ 302,614
	Investment Income	\$ 218,500	\$ 87,468	40.0%	\$ 112,483
	Miscellaneous Revenue	\$ 197,700	\$ 272,855	138.0%	\$ 273,493
	Contributions/Donations	\$ 100	\$ -	0.0%	\$ -
Revenue Total		\$ 19,490,040	\$ 6,296,800	32.3%	\$ 19,218,059
Other Financing Source	Other Financing Sources	\$ 741,400	\$ 18,269	2.5%	\$ 1,194,422
Other Financing Source Total		\$ 741,400	\$ 18,269	2.5%	\$ 1,194,422
Expenditures	Personnel Services & Employee Benefits	\$ 12,870,526	\$ 8,611,176	66.9%	\$ 11,783,714
	Purchased Contracted Services	\$ 4,140,573	\$ 3,284,880	79.3%	\$ 4,379,840
	Other Costs	\$ 1,592,207	\$ 1,143,202	71.8%	\$ 1,524,269
	Supplies	\$ 1,387,600	\$ 1,014,238	73.1%	\$ 1,352,318
	Capital Outlays	\$ 23,700	\$ 16,019	67.6%	\$ 21,359
Expenditure Total		\$ 20,014,606	\$ 14,069,514	70.3%	\$ 19,061,499
Other Financing Uses	Other Financing Uses	\$ 216,834	\$ 966,125	445.6%	\$ 1,298,410
Total		\$ 0	\$ (8,720,570)		\$ 52,572



Joint Projects Fund Forecast Results

Rev/(Exp)	Major Classifications	2025 Amended Budget	2025 Actual	% of Budget	Forecast
Revenue	Taxes	\$ 1,681,095	\$ 166,548	9.9%	\$ 1,716,972
	Charges for Services	\$ 7,000	\$ 12,043	172.0%	\$ 16,058
	Intergovernmental Revenues	\$ 564,300	\$ 313,513	55.6%	\$ 409,915
	Investment Income	\$ 13,100	\$ 9,428	72.0%	\$ 12,571
	Contributions/Donations	\$ 16,000	\$ 20,250	126.6%	\$ 21,583
Revenue Total		\$ 2,281,495	\$ 521,783	22.9%	\$ 2,177,100
Other Financing Sources	Other Financing Sources	\$ 250,000	\$ 767,000	306.8%	\$ 767,000
Other Financing Source Total		\$ 250,000	\$ 767,000	306.8%	\$ 767,000
Expenditure	Personnel Services & Employee Benefits	\$ 504,173	\$ 369,735	73.3%	\$ 505,953
	Purchased Contracted Services	\$ 136,600	\$ 221,238	162.0%	\$ 294,984
	Other Costs	\$ 203,129	\$ 134,624	66.3%	\$ 179,499
	Supplies	\$ 293,800	\$ 133,606	45.5%	\$ 178,141
	Capital Outlays	\$ -	\$ 393	0.0%	\$ 500
Expenditure Total		\$ 1,137,702	\$ 859,596	75.6%	\$ 1,159,077
Other Financing Uses	Other Financing Uses	\$ 1,393,793	\$ 917,002	65.8%	\$ 1,691,529
Total		\$ -	\$ (487,815)		\$ 93,494



E-911 Fund Forecast Results

Rev/(Exp)	Major Classifications	2025 Amended	2025 Actual	% of Budget	Forecasted
		Budget	Actual		
Revenue	Charges for Services	\$ 527,000	\$ 380,082	72.1%	\$ 506,776
	Intergovernmental Revenues	\$ 163,000	\$ 122,261	75.0%	\$ 114,515
	Investment Income	\$ 18,000	\$ 5,625	31.3%	\$ 7,500
Revenue Total		\$ 708,000	\$ 507,968	71.7%	\$ 628,791
Other Financing Source	Other Financing Sources	\$ 353,409	\$ 229,468	64.9%	\$ 243,344
Other Financing Source Total		\$ 353,409	\$ 229,468	64.9%	\$ 243,344
Expenditures	Personnel Services & Employee Benefits	\$ 961,909	\$ 567,358	59.0%	\$ 776,385
	Purchased Contracted Services	\$ 96,500	\$ 66,865	69.3%	\$ 89,153
	Supplies	\$ 3,000	\$ 4,948	164.9%	\$ 6,597
Expenditure Total		\$ 1,061,409	\$ 639,170	60.2%	\$ 872,134
Other Financing Use	Other Financing Uses	\$ -	\$ -		\$ -
Total		\$ -	\$ 98,265		\$ -



Recreation Fund Forecast Results

Rev/(Exp)	Major Classifications	2025 Amended	2025 Actual	% of Budget	Forecasted
		Budget	Actual		
Revenue	Charges for Services	\$ 161,500	\$ 162,823	100.8%	\$ 170,000
	Intergovernmental Revenues	\$ 488,400	\$ 366,287	75.0%	\$ 446,205
	Investment Income	\$ 25,000	\$ 7,035	28.1%	\$ 9,379
	Miscellaneous Revenue	\$ 11,000	\$ 15,732	143.0%	\$ 15,732
	Contributions/Donations	\$ 2,000	\$ 13,765	688.3%	\$ 13,765
Revenue Total		\$ 687,900	\$ 565,642	82.2%	\$ 655,082
Other Financing Source	Other Financing Sources	\$ 1,040,384	\$ 725,783	69.8%	\$ 948,185
Other Financing Source Total		\$ 1,040,384	\$ 725,783	69.8%	\$ 948,185
Expenditures	Personnel Services & Employee Benefits	\$ 977,184	\$ 596,489	61.0%	\$ 816,248
	Purchased Contracted Services	\$ 350,400	\$ 326,267	93.1%	\$ 435,023
	Supplies	\$ 400,700	\$ 259,584	64.8%	\$ 346,111
	Capital Outlays	\$ -	\$ 5,885	0.0%	\$ 5,885
Expenditures Total		\$ 1,728,284	\$ 1,188,224	68.8%	\$ 1,603,267
Other Financing Use	Other Financing Uses	\$ -	\$ -		
Total		\$ -	\$ 103,201		\$ -



Sprewell Bluff Forecast Results

By County		2025 Amended	2025 Actual	% of Budget	Forecasted
Revenue	Major Classifications	Budget	Actual		
	Charges for Services	288,000	184,468	64.1%	221,361
	Investment Income	3,400	259	7.6%	345
	Contributions/Donations	4,300	3,160	73.5%	3,160
Revenue Total		295,700	187,887	63.5%	224,867
	Other Financing Sources	216,834	160,875	74.2%	276,285
Other Financing Sources Total		216,834	160,875	74.2%	276,285
Expenditure	Personnel Services & Employee Benefits	370,194	248,053	67.0%	330,737
	Purchased Contracted Services	83,840	70,808	84.5%	94,410
	Supplies	58,500	57,003	97.4%	76,004
Expenditure Total		512,534	375,864	73.3%	501,152
Other Financing Uses	Other Financing Uses	-	-	-	-
Total		-	(27,102)		\$(0)



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

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

	Cash Balances 9/30/2025	Fund Balances 12/31/2024
GENERAL FUND	\$932,792	\$10,602,935
JOINT PROJECTS FUND	\$150,489	\$112,319
THOMASTON-UPSON CO. RECREATION FUND	\$167,421	\$34,556
E-911	\$133,485	\$29,200
SPREWELL BLUFF RECREATION AREA FUND	\$54,585	\$(124,783)
Total Cash	\$1,438,772	\$10,654,227

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

Projected Balances Less Existing Encumbrances	9/30/2025	2025	2026	2027	2028	2029
2022 SPLOST	\$3,873,945	\$3,853,053	\$5,827,345	\$7,758,563	\$-	\$-
2024TSPLOST	\$6,826,965	\$6,525,991	\$7,443,225	\$8,384,095	\$9,348,601	\$10,336,744
2016 SPLOST	\$581	\$-	\$-	\$-	\$-	\$-
LMIG	\$1,839,023	\$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 have been spent on the construction and furnishings of the Justice Center.

2022 SPLOST	2025	2026	2027	2028	2029
Beginning Balance	\$ 3,873,945	\$ 3,853,053	\$ 5,827,345	\$ -	\$ -
Sales Tax Revenues	1,703,632	5,076,000	5,076,000	-	-
Interest	39,200	155,286	112,212	-	-
Annual Fees	-	(4,000)	(4,000)	-	-



2022 SPLOST	2025	2026	2027	2028	2029
Distributions					
COT	(453,000)	(1,794,544)	(1,794,544)	-	-
Debt Service	(348,975)	(1,458,450)	(1,458,450)	-	-
Encumbrances	(961,749)	-	-	-	-
Ending Balance	\$ 3,853,053	\$ 5,827,345	\$ 7,758,563	\$ -	\$ -
2024 TSPLOST	2025	2026	2027	2028	2029
Beginning Balance	\$ 6,451,371	\$ 6,525,991	\$ 7,443,225	\$ 8,384,095	\$ 9,348,601
Sales Tax Revenues	1,581,619	4,744,858	4,744,858	4,744,858	4,744,858
Interest	44,000	145,905	169,541	193,178	216,814
Annual Fees	-	(4,000)	(4,000)	(4,000)	(4,000)
Distributions					
COT	(483,382)	(1,933,529)	(1,933,529)	(1,933,529)	(1,933,529)
Debt Service	(184,375)	(2,036,000)	(2,036,000)	(2,036,000)	(2,036,000)
Encumbrances	(883,242)	-	-	-	-
Ending Balance	\$ 6,525,991	\$ 7,443,225	\$ 8,384,095	\$ 9,348,601	\$ 10,336,744
LMIG	2025	2026	2027	2028	2029
Beginning Balance	\$ 1,839,023	\$ 308,809	\$ 1,088,492	\$ 1,088,492	\$ 1,088,492
Restricted for Restriping	(305,000)	-	-	-	-
Interest	12,260	-	-	-	-
Grants	-	779,683	-	-	-
LRA	(550,000)	-	-	-	-
FY 2025 LMIG	(687,474)	-	-	-	-
Ending Balance	\$ 308,809	\$ 1,088,492	\$ 1,088,492	\$ 1,088,492	\$ 1,088,492

LMIG Encumbrances include the total of the 2025 LMIG that will be used in the 2025 resurfacing and LRA portion to be used in the Pobiddy Road Bridge.

2022 Encumbrances include the Lincoln Park Lift Station & Drake renovation.

2024 TSPLOST Encumbrance includes remaining 2024 resurfacing and 30% 2025 LMIG match.

