



UPSON COUNTY
Proposed Fiscal Year 2024 Budget

**FY 2023 ADOPTED AND FY 2024 PROPOSED
Budgets by Fund**

Fund	Fund Type	FY 2023 Budget	FY 2024 Budget	\$ Change	%Change
General Fund	General	\$ 18,061,484	\$ 19,305,466	\$ 1,243,982	6.9%
Joint Projects Fund	Special Revenue	\$ 2,633,596	\$ 2,756,176	\$ 122,580	4.7%
Thomaston-Upson County Recreation Fund	Special Revenue	\$ 1,724,876	\$ 1,745,310	\$ 20,434	1.2%
Sprewell Bluff Recreation Area Fund	Special Revenue	\$ 396,141	\$ 539,506	\$ 143,365	36.2%
E-911	Special Revenue	\$ 1,056,935	\$ 1,078,790	\$ 21,855	2.1%
LMIG Fund	Grant Fund	\$ -	\$ 2,195,591	\$ 2,195,591	100.0%
Jail Construction Fund	Special Revenue	\$ 59,000	\$ 74,000	\$ 15,000	25.4%
Drug Abuse Treatment Fund	Special Revenue	\$ 1,000	\$ 74,000	\$ 73,000	7300.0%
ARP Fund	Special Revenue	\$ 3,751,300	\$ 332,496	\$ (3,418,804)	-91.1%
Debt Service Fund Series 2019	Debt Service Fund	\$ 4,400,300	\$ 1,291,500	\$ (3,108,800)	-70.6%
Debt Service Fund Series 2022	Debt Service Fund	\$ 4,690,000	\$ 5,036,000	\$ 346,000	7.4%
Water Services Fund	Proprietary Fund	\$ 1,464,078	\$ 2,914,356	\$ 1,450,278	99.1%
Waste Billing Services Fund	Proprietary Fund	\$ 1,107,518	\$ 2,318,988	\$ 1,211,470	109.4%

* FY 2023 Adopted Budgets include Board approved amendments through September 30, 2023.

Governmental Operating Funds		FY 2023 Budget	FY 2024 Budget	\$ Change	%Change
General Fund	General	\$ 17,814,627	\$ 18,965,260	\$ 1,150,633	6.5%
Joint Projects Fund	Special Revenue	1,290,673	1,362,556	71,883	5.6%
Thomaston-Upson County Recreation Fund	Special Revenue	1,724,876	1,745,310	20,434	1.2%
Sprewell Bluff Recreation Area Fund	Special Revenue	396,141	539,506	143,365	36.2%
E-911	Special Revenue	1,056,935	1,078,790	21,855	2.1%
Total		\$ 22,283,252	\$ 23,691,422	\$ 1,408,170	6.3%

* Interfund transfers are eliminated in the table above.

LMIG was not budgeted for FY 2023. The significant decrease in the ARP Fund and Debt Service Fund Series 2019 reflect decreases in each of the respective funds cash balances resulting from use of these funds for their intended purposes. No additional revenues are anticipated for either fund.

The total increase in operating budgets of \$1.6 million, or 6.%, reflect the increase in operating costs brought on by rising costs goods and services stemming from inflation and an overall increase in salaries and benefits of approximately 7.2%. Budgeted salaries include a 3.0% COLA and 1.75% merit increases. Vacant positions at the time of budget preparation are budgeted at 50% of actual. Merit increases are budgeted at 50% of actual as merit increases for the County are awarded on employees' anniversary dates.

The General Fund budget reflects the budgets for both county M&O and Unincorporated Services.

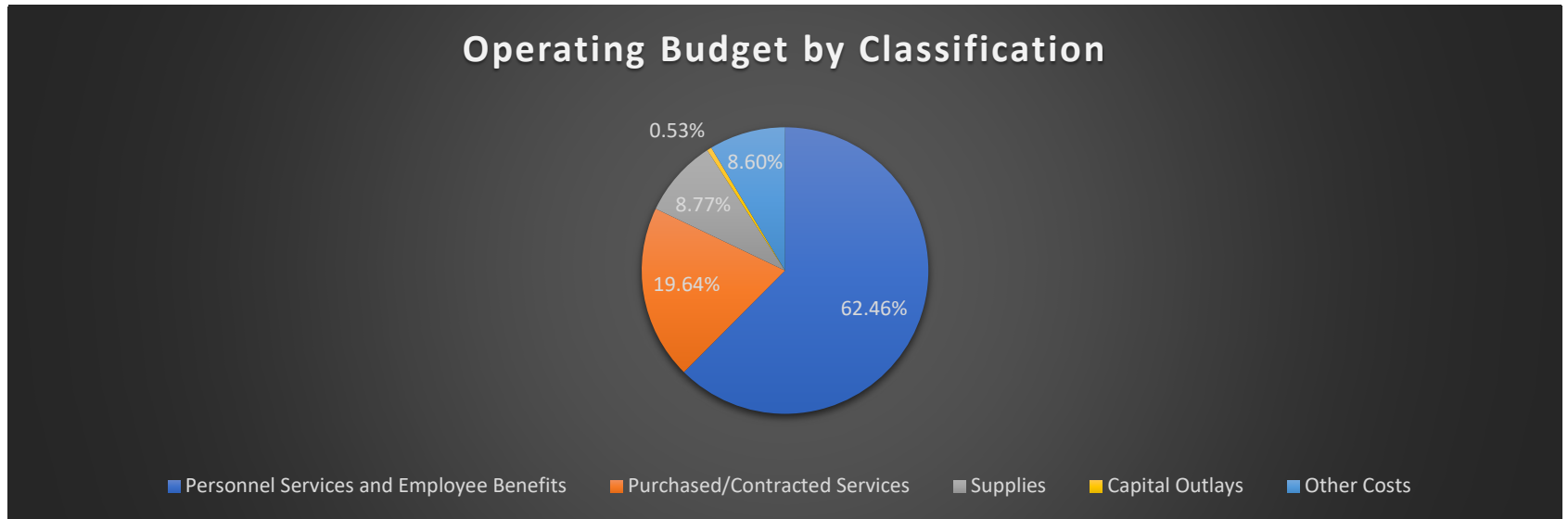
The Recreation Fund and E-911 are Joint Projects. Joint Projects funding is based on the Joint Projects net digest split between the County and the City, which is based on the FY 2023 actual digest. The funding splits is approximately 68% to 32%, County and City.

Millage rates needed to fund this proposed budget compared with FY 2023 actual millage rates are as follows:

Taxing District	FY 2024 Millage	FY 2023 Millage
General Fund M&O	10.61	6.45
General Fund Unincorporated Services	1.24	2.75
Joint Projects	<u>3.02</u>	<u>2.75</u>
	14.86	11.95

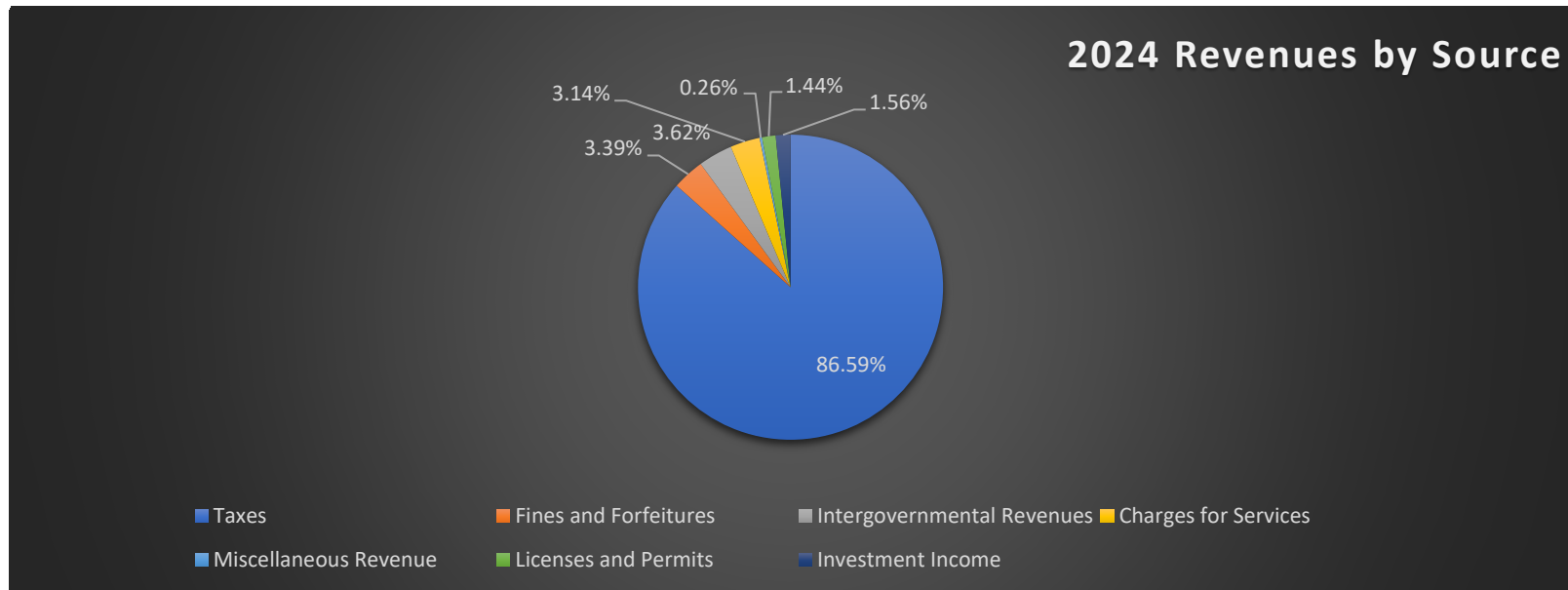
**FY 2023 ADOPTED AND FY 2024 PROPOSED GOVERNMENTAL FUND
Operating Budgets by Classification**

Expenditure Classification	FY 2023 Budget	FY 2024 Budget	% Change
Personnel Services and Employee Benefits	\$ 13,805,670	\$ 14,798,154	7.2%
Purchased/Contracted Services	4,288,235	4,652,504	8.5%
Supplies	1,891,407	2,077,126	9.8%
Interfund/Interdepartmental Charges	188,042	-	-100.0%
Capital Outlays	227,092	125,792	-44.6%
Other Costs	1,882,806	2,037,846	8.2%
Total	\$ 22,283,252	\$ 23,691,422	6.3%



GENERAL FUND
FY 2023 Adopted and FY 2024 Proposed Revenues by Source

Revenue Source	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Taxes	\$ 14,835,871	\$ 4,498,654	\$ 14,161,285	\$ 16,716,722	12.7%
Fines and Forfeitures	\$ 839,400	\$ 463,074	\$ 633,680	\$ 653,548	-22.1%
Intergovernmental Revenues	\$ 670,200	\$ 438,902	\$ 661,864	\$ 699,466	4.4%
Charges for Services	\$ 768,506	\$ 421,180	\$ 825,262	\$ 606,680	-21.1%
Miscellaneous Revenue	\$ 474,742	\$ 139,626	\$ 191,067	\$ 50,250	-89.4%
Licenses and Permits	\$ 248,164	\$ 330,104	\$ 451,721	\$ 278,000	12.0%
Investment Income	\$ 103,000	\$ 209,711	\$ 286,973	\$ 300,800	192.0%
Contributions/Donations	\$ 1,600	\$ -	\$ -	\$ -	-100.0%
Other Financing Sources	\$ 120,000	\$ 42,170	\$ 200,000	\$ -	-100.0%
Grand Total	\$ 18,061,484	\$ 6,543,421	\$ 17,411,852	\$ 19,305,466	6.89%



GENERAL FUND

FY 2023 Adopted and FY 2024 Proposed Expenditures by Function and Department

Functional Classification	Department Name	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Public Safety	Sheriff	\$ 3,259,903	\$ 2,469,176	\$ 3,378,869	\$ 3,421,418	5.0%
	Jail Operations	\$ 2,902,455	\$ 2,242,372	\$ 3,068,510	\$ 3,092,625	6.6%
	School Resource Officers	\$ 532,758	\$ 226,981	\$ 310,605	\$ 582,230	9.3%
	Animal Control	\$ 314,830	\$ 215,946	\$ 295,504	\$ 330,990	5.1%
	VICE CONTROL - NTF	\$ 111,766	\$ 18,162	\$ 24,855	\$ 120,466	7.8%
	Fire Fighting	\$ 74,740	\$ 50,263	\$ 68,781	\$ 92,286	23.5%
	Coroner/ME	\$ 42,531	\$ 36,888	\$ 50,478	\$ 45,617	7.3%
	Community Service	\$ 30,269	\$ 11,082	\$ 15,165	\$ 32,351	6.9%
	Fire	\$ 2,900	\$ 2,246	\$ 3,073	\$ 2,900	0.0%
	EMS Operations	\$ 1,213,430	\$ 927,610	\$ 1,269,361	\$ 1,283,745	5.8%
Public Safety Total		\$ 8,485,582	\$ 6,200,726	\$ 8,485,201	\$ 9,004,628	6.1%
General Government	Administration & Finance	\$ 1,216,681	\$ 823,667	\$ 1,127,123	\$ 1,289,513	6.0%
	General Government Bldg.	\$ 790,008	\$ 599,660	\$ 804,556	\$ 881,582	11.6%
	Tax Assessor	\$ 720,015	\$ 520,629	\$ 712,439	\$ 741,184	2.9%
	Tax Commissioner	\$ 473,519	\$ 340,189	\$ 473,021	\$ 535,219	13.0%
	Information Technology	\$ 345,609	\$ 241,407	\$ 330,346	\$ 385,003	11.4%
	Elections	\$ 277,915	\$ 148,798	\$ 203,618	\$ 335,514	20.7%
	Governing Body	\$ 317,003	\$ 128,252	\$ 175,503	\$ 384,390	21.3%
General Government Total		\$ 4,140,749	\$ 2,802,701	\$ 3,826,742	\$ 4,552,405	9.9%
Judicial	Judicial & Bailiff	\$ 1,120,812	\$ 882,068	\$ 1,207,043	\$ 1,192,479	6.4%
	Clerk of Superior Court	\$ 463,769	\$ 294,710	\$ 403,287	\$ 439,350	-5.3%
	Probate Court	\$ 484,673	\$ 388,512	\$ 531,645	\$ 546,406	12.7%
	Magistrate Court	\$ 372,115	\$ 246,593	\$ 337,444	\$ 355,633	-4.4%
	Juvenile Court	\$ 193,448	\$ 117,011	\$ 160,121	\$ 222,960	15.3%
	Public Defender	\$ -	\$ 1,500	\$ 2,053	\$ -	0.0%
Judicial Total		\$ 2,634,816	\$ 1,930,394	\$ 2,641,593	\$ 2,756,828	4.6%

GENERAL FUND

FY 2023 Adopted and FY 2024 Proposed Expenditures by Function and Department

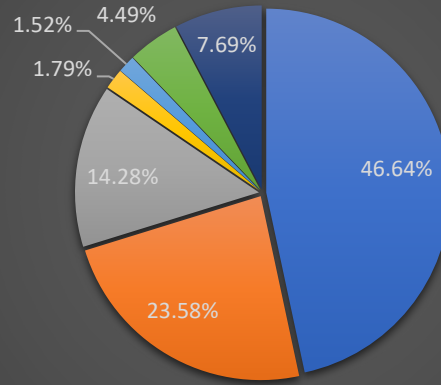
Functional Classification	Department Name	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Culture/Recreation	Recreation - County Parks	\$ 246,857	\$ 229,518	\$ 314,078	\$ 340,206	37.8%
	Art Galleries	\$ 5,000	\$ 5,750	\$ 7,868	\$ 5,500	10.0%
Culture/Recreation Total		\$ 251,857	\$ 235,268	\$ 321,946	\$ 345,706	37.3%
Health and Welfare	Public Health Admin	\$ 200,873	\$ 150,655	\$ 206,159	\$ 200,873	0.0%
	Welfare Administration	\$ 40,000	\$ 4,472	\$ 6,119	\$ 40,000	0.0%
	Transportation Services	\$ 52,568	\$ -	\$ -	\$ 52,568	0.0%
Health and Welfare Total		\$ 293,441	\$ 155,126	\$ 212,278	\$ 293,441	0.0%
Housing and Development	Planning and Zoning	\$ 691,258	\$ 364,807	\$ 499,210	\$ 628,303	-9.1%
	Agricultural Resources	\$ 210,329	\$ 128,225	\$ 175,469	\$ 207,760	-1.2%
	Forest Resources	\$ 15,000	\$ 14,558	\$ 19,922	\$ 15,000	0.0%
	Chamber of Commerce	\$ 10,000	\$ 10,185	\$ 13,937	\$ 10,000	0.0%
	Conservation Admin	\$ 6,000	\$ 2,500	\$ 3,421	\$ 6,000	0.0%
	Transfers Out	\$ -	\$ 6,876	\$ 9,410	\$ -	0.0%
Housing and Development Total		\$ 932,587	\$ 527,151	\$ 721,369	\$ 867,063	-7.0%

GENERAL FUND

FY 2023 Adopted and FY 2024 Proposed Expenditures by Function and Department

Functional Classification	Department Name	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Public Works	Roads and Streets Admin	\$ 1,024,536	\$ 1,783,446	\$ 2,025,992	\$ 1,160,400	13.3%
	Maintenance and Shop	\$ 297,917	\$ 193,309	\$ 264,530	\$ 324,995	9.1%
	Waste Billing Services	\$ -	\$ 179	\$ 245	\$ -	0.0%
Public Works Total		\$ 1,322,452	\$ 1,976,934	\$ 2,290,767	\$ 1,485,395	12.3%
Grand Total		\$ 18,061,484	\$ 13,828,301	\$ 18,499,896	\$ 19,305,466	6.9%

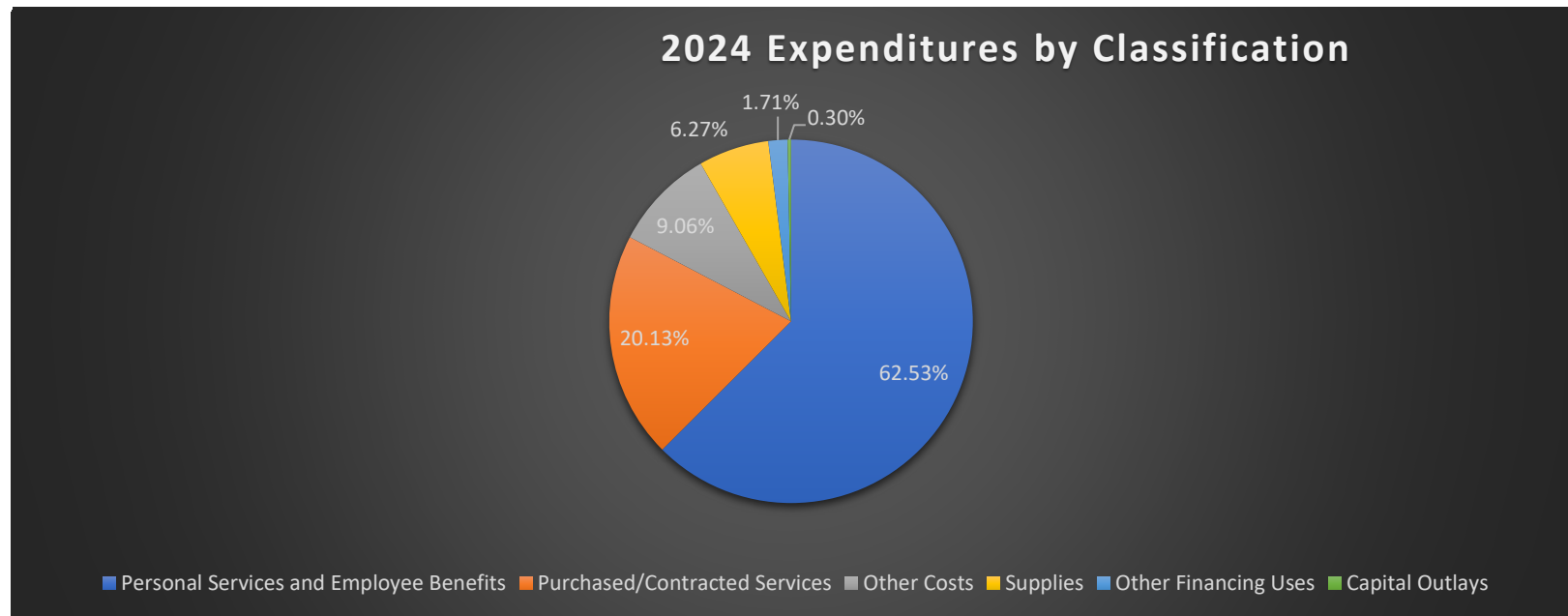
2024 Expenditures by Function



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

GENERAL FUND
FY 2023 Adopted and FY 2024 Proposed Expenditures by Classification

Major Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	% of Budget	Change
Personal Services and Employee Benefits	\$ 11,397,540	\$ 8,019,436	\$ 10,973,970	\$ 12,468,251	\$ 12,018,818	5.5%
Purchased/Contracted Services	\$ 3,613,121	\$ 3,644,607	\$ 4,580,348	\$ 4,014,553	\$ 3,934,553	8.9%
Other Costs	\$ 1,725,663	\$ 1,039,403	\$ 1,422,339	\$ 1,806,653	\$ 1,806,653	4.7%
Supplies	\$ 930,303	\$ 801,954	\$ 1,097,408	\$ 1,250,236	\$ 1,145,236	23.1%
Other Financing Uses	\$ 246,857	\$ 236,394	\$ 323,488	\$ 352,005	\$ 340,206	37.8%
Capital Outlays	\$ 148,000	\$ 86,222	\$ 101,954	\$ 60,000	\$ 60,000	-59.5%
Debt Service	\$ -	\$ 284	\$ 389	\$ -	\$ -	0.0%
Grand Total	\$ 18,061,484	\$ 13,828,301	\$ 18,499,896	\$ 19,951,698	\$ 19,305,466	6.9%



JOINT PROJECTS FUND

FY 2023 and FY 2024 Proposed Revenues by Source and Expenditures by Function and Department

Revenue Source			2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Taxes			\$ 1,898,791	\$ 380,408	\$ 1,783,703	\$ 1,960,166	3.2%
Intergovernmental Revenues			\$ 715,211	\$ 414,897	\$ 676,518	\$ 684,010	-4.4%
Contributions/Donations			\$ 16,000	\$ 6,000	\$ 8,211	\$ 16,000	0.0%
Charges for Services			\$ 3,594	\$ 4,852	\$ 6,640	\$ 7,000	94.8%
Investment Income			\$ -	\$ 59,497	\$ 81,417	\$ 89,000	100.0%
Other Financing Sources			\$ -	\$ 6,876	\$ 9,410	\$ -	0.0%
Miscellaneous Revenue			\$ -	\$ 3,188	\$ 4,362	\$ -	0.0%
Contributions and Donations			\$ -	\$ 700	\$ 958	\$ -	0.0%
Grand Total			\$ 2,633,596	\$ 876,418	\$ 2,571,219	\$ 2,756,176	4.7%

Expenditure by Function	Department Name		2023 Budget	2023 Actual	Forecast	2024 Budget	Change
Health and Welfare	Senior Center		\$ 781,145	\$ 527,228	\$ 724,792	\$ 787,672	0.8%
Culture/Recreation	Archives		\$ 233,608	\$ 177,284	\$ 242,599	\$ 234,244	0.3%
Culture/Recreation	Branch Libraries		\$ 152,943	\$ 109,580	\$ 149,951	\$ 152,943	0.0%
Public Safety	EMA		\$ 122,978	\$ 66,919	\$ 91,571	\$ 113,447	-7.8%
Public Works	Landfill		\$ -	\$ -	\$ -	\$ 74,250	100.0%
Other Financing Uses	Transfers Out	INTERFUND TRNS - RECREATION	\$ 1,000,716	\$ 750,537	\$ 1,027,051	\$ 1,035,335	3.5%
Other Financing Uses	Transfers Out	INTERFUND TRNS - 911	\$ 342,206	\$ 256,654	\$ 351,211	\$ 358,285	4.7%
Other Financing Uses	Transfers Out Total		\$ 1,342,922	\$ 1,007,192	\$ 1,378,262	\$ 1,393,620	3.8%
Grand Total			\$ 2,633,596	\$ 1,888,201	\$ 2,587,175	\$ 2,756,176	4.7%

RECREATION FUND

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	Charges for Services - Culture and Recreation	\$ 116,733	\$ 139,332	\$ 190,665	\$ 121,000	3.7%
Revenue	Contributions and Donations From Private Sources	\$ -	\$ 800	\$ 1,095	\$ 100	100.0%
Revenue	Intergovernmental - City of Thomaston JP	\$ 541,219	\$ 319,872	\$ 437,719	\$ 501,375	-7.4%
Revenue	Investment Income - Interest Revenues	\$ 220	\$ 21,605	\$ 29,565	\$ 25,000	11268.8%
Revenue	Miscellaneous Revenue - Other Miscellaneous Revenues	\$ 2,000	\$ 1,939	\$ 2,653	\$ 1,000	-50.0%
Revenue	Miscellaneous Revenue - Rents and Royalties	\$ 13,000	\$ 12,625	\$ 17,276	\$ 10,500	-19.2%
Revenue Total		\$ 673,172	\$ 496,172	\$ 678,973	\$ 658,975	-2.1%
Expense	Personal Services and Employee Benefits - Salaries and Wages	\$ 637,405	\$ 440,254	\$ 602,452	\$ 706,508	10.8%
Expense	Personal Services and Employee Benefits - Benefits	\$ 227,751	\$ 166,024	\$ 227,192	\$ 283,679	24.6%
Expense	Supplies - General	\$ 250,300	\$ 148,443	\$ 203,132	\$ 243,530	-2.7%
Expense	Purchased Contracted Services - Other Purchased Services	\$ 169,084	\$ 105,224	\$ 143,989	\$ 193,393	14.4%
Expense	Purchased Contracted Services - Property Services	\$ 137,700	\$ 116,764	\$ 159,782	\$ 153,200	11.3%
Expense	Supplies - Energy	\$ 160,000	\$ 103,330	\$ 141,398	\$ 145,000	-9.4%
Expense	Capital Outlays - Machinery and Equipment	\$ 20,000	\$ -	\$ -	\$ 20,000	0.0%
Expense	Interfund/Interdepartmental Charges - Indirect Cost Allocations	\$ 108,486	\$ 81,365	\$ 111,341	\$ -	-100.0%
Expense	Capital Outlays - Computers/Software	\$ 13,300	\$ -	\$ -	\$ -	-100.0%
Expense	Purchased Contracted Services - Professional and Technical	\$ 850	\$ -	\$ -	\$ -	-100.0%
Expense Total		\$ 1,724,876	\$ 1,161,403	\$ 1,589,286	\$ 1,745,310	1.2%
Other Financing Source	Interfund Transfers-In	\$ 1,051,703	\$ 705,385	\$ 965,263	\$ 1,086,335	\$ 0
Other Financing Source Total		\$ 1,051,703	\$ 705,385	\$ 965,263	\$ 1,086,335	3.3%
Surplus/(Deficit)		\$ 0	\$ 40,154	\$ 54,950	\$ -	

SPREWELL BLUFF FUND

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	Investment Income - Interest Revenues	\$ -	\$ 4,856	\$ 6,646	\$ 8,000	100.0%
Revenue	Contributions and Donations From Private Sources	\$ 380	\$ 36	\$ 49	\$ 4,300	1033.1%
Revenue	Charges for Services - Culture and Recreation	\$ 297,905	\$ 198,842	\$ 272,100	\$ 287,000	-3.7%
Revenue Total		\$ 298,284	\$ 203,734	\$ 278,795	\$ 299,300	0.3%
Expense	Personal Services and Employee Benefits - Salaries and Wages	\$ 125,132	\$ 126,711	\$ 173,394	\$ 255,201	103.9%
Expense	Purchased Contracted Services - Property Services	\$ 82,500	\$ 48,131	\$ 65,863	\$ 73,200	-11.3%
Expense	Purchased Contracted Services - Other Purchased Services	\$ 58,402	\$ 42,234	\$ 57,793	\$ 54,868	-6.1%
Expense	Personal Services and Employee Benefits - Benefits	\$ 56,018	\$ 39,486	\$ 54,034	\$ 81,503	45.5%
Expense	Charges for Services - Culture and Recreation	\$ 41,589	\$ 26,657	\$ 36,478	\$ 40,734	-2.1%
Expense	Supplies - General	\$ 18,000	\$ 16,331	\$ 22,348	\$ 20,000	11.1%
Expense	Supplies - Energy	\$ 14,500	\$ 7,827	\$ 10,710	\$ 14,000	-3.4%
Expense	Capital Outlays -Site Improvements	\$ -	\$ 14,900	\$ 20,389	\$ -	0.0%
Expense Total		\$ 396,141	\$ 322,277	\$ 441,009	\$ 539,506	36.2%
Other Financing Source	Interfund Transfers-In	\$ 97,857	\$ 97,857	\$ 133,909	\$ 240,206	145.5%
Other Financing Source Total		\$ 97,857	\$ 97,857	\$ 133,909	\$ 240,206	145.5%
Surplus/(Deficit)		\$ -	\$ (20,686)	\$ (28,305)	\$ -	

9-11 FUND

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	Investment Income - Interest Revenues	\$ 20	\$ 15,548	\$ 21,276	\$ 20,000	99155.6%
Revenue	Intergovernmental - City of Thomaston JP	\$ 185,076	\$ 111,479	\$ 152,551	\$ 173,505	-6.3%
Revenue	Charges for Services - Public Safety	\$ 529,634	\$ 388,253	\$ 531,294	\$ 527,000	-0.5%
Revenue Total		\$ 714,729	\$ 515,281	\$ 705,121	\$ 720,505	0.8%
Expense	Personal Services and Employee Benefits - Salaries and Wages	\$ 640,742	\$ 390,151	\$ 533,891	\$ 705,711	10.1%
Expense	Personal Services and Employee Benefits - Benefits	\$ 263,100	\$ 154,888	\$ 211,950	\$ 246,307	-6.4%
Expense	Purchased Contracted Services - Other Purchased Services	\$ 105,982	\$ 96,630	\$ 132,230	\$ 117,422	10.8%
Expense	Interfund/Interdepartmental Charges - Indirect Cost Allocations	\$ 36,162	\$ 27,121	\$ 37,112	\$ -	-100.0%
Expense	Purchased Contracted Services - Property Services	\$ 600	\$ 2,796	\$ 3,826	\$ -	-100.0%
Expense	Supplies - General	\$ 6,500	\$ 587	\$ 803	\$ 5,500	-15.4%
Expense	Purchased Contracted Services - Professional and Technical	\$ 850	\$ -	\$ -	\$ 850	0.0%
Expense	Capital Outlays - Machinery and Equipment	\$ 3,000	\$ -	\$ -	\$ 3,000	0.0%
Expense Total		\$ 1,056,935	\$ 672,172	\$ 919,812	\$ 1,078,790	2.1%
Other Financing Source	Interfund Transfers-In	\$ 342,206	\$ 199,620	\$ 273,164	\$ 358,285	4.7%
Other Financing Source Total		\$ 342,206	\$ 199,620	\$ 273,164	\$ 358,285	4.7%
Surplus/(Deficit)		\$ 0	\$ 42,729	\$ 58,473	\$ -	-100.0%

LMIG FUND

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	Intergovernmental Revenues- State Government Grants	\$ -	\$ 929,452	\$ 929,452	\$ -	0%
Revenue	Investment Income - Interest Revenues	\$ -	\$ 40,637	\$ 55,608	\$ 625,000	100%
Revenue Total		\$ -	\$ 970,089	\$ 985,060	\$ 625,000	100%
Expense	Capital Outlays -Infrastructure	\$ -	\$ -	\$ -	\$ 2,195,591	100%
Expense Total		\$ -	\$ -	\$ -	\$ 2,195,591	100%
Other Financing Source	Other Financing Sources	\$ -	\$ -	\$ -	\$ 1,570,591	100%
Other Financing Source Total		\$ -	\$ -	\$ -	\$ 1,570,591	100%
Surplus/(Deficit)		\$ -	\$ 970,089	\$ 985,060	\$ -	

AMERICAN RESCUE PLAN (ARP) FUND
FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	Intergovernmental - Federal Government Transfers (Non-Grant)	\$ 2,556,176	\$ -	\$ -	\$ -	-100.0%
Revenue	Miscellaneous Revenue	\$ 1,195,124	\$ -	\$ -	\$ 322,496	-73.0%
Revenue	Investment Income - Interest Revenues	\$ -	\$ 86,615	\$ 118,526	\$ 10,000	100.0%
Revenue Total		\$ 3,751,300	\$ 86,615	\$ 118,526	\$ 332,496	-91.1%
Expense	Purchased Contracted Services - Professional and Technical	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ -	-100.0%
Expense	Intergovernmental	\$ 2,651,300	\$ -	\$ 496,656	\$ 332,496	-87.5%
Expense Total		\$ 3,751,300	\$ 1,100,000	\$ 1,596,656	\$ 332,496	-91.1%
Surplus/(Deficit)		\$ -	\$ (1,013,385)	\$ (1,478,130)	\$ -	

JAIL CONSTRUCTION FUND

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	FY 2024 Budget	Change
Revenue	Investment Income	\$ -	\$ 14,356	\$ 19,645	\$ 20,000	100.0%
Revenue	Charges for Services	\$ 59,000	\$ 39,537	\$ 54,104	\$ 54,000	-8.5%
Revenue Total		\$ 59,000	\$ 53,893	\$ 73,749	\$ 74,000	25.4%
Expense	Machinery & Equipment	\$ -	\$ 90,832	\$ 90,832	\$ -	0.0%
Expense	Supplies - General	\$ 44,000	\$ -	\$ -	\$ -	-100.0%
Expense	Purchased Contracted Services - Property Services	\$ 15,000	\$ -	\$ -	\$ -	-100.0%
Expense	Contingencies	\$ -	\$ -	\$ -	\$ 74,000	100.0%
Expense Total		\$ 59,000	\$ 90,832	\$ 90,832	\$ 74,000	25.4%
Surplus/(Deficit)		\$ -	\$ (36,939)	\$ (17,083)	\$ -	

DRUG ABUSE TREATMENT FUND

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	FY 2024 Budget	Change
Revenue	Intergovernmental - City of Thomaston JP	\$ -	\$ 283	\$ 387	\$ 400	100.0%
Revenue	Charges for Services - Gen. Government	\$ 1,000	\$ 3,472	\$ 4,751	\$ 5,000	400.0%
Revenue	Investment Income - Interest Revenues	\$ -	\$ 5,378	\$ 7,359	\$ 7,400	100.0%
Revenue	Fines and Forfeitures	\$ -	\$ 6,170	\$ 8,443	\$ 8,000	100.0%
Revenue Total		\$ 1,000	\$ 15,302	\$ 20,940	\$ 20,800	1980.0%
Expense	Contingencies	\$ -	\$ -	\$ -	\$ 20,800	100.0%
Expense	Supplies - General	\$ 1,000	\$ 9,168	\$ 12,546	\$ -	-100.0%
Expense Total		\$ 1,000	\$ 9,168	\$ 12,546	\$ 20,800	1980.0%
Surplus/(Deficit)		\$ -	\$ 6,134	\$ 8,394	\$ -	

DEBT SERVICE FUND SERIES 2019

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	General Sales and Use Taxes - SPLOST	\$ 4,400,000	\$ 3,543,611	\$ 4,849,151	\$ -	-100.0%
Revenue	Investment Income - Interest Revenues	\$ 300	\$ 51,575	\$ 70,576	\$ 35,000	11566.7%
Revenue Total		\$ 4,400,300	\$ 3,595,185	\$ 4,919,727	\$ 35,000	-99.2%
Expense	Debt Service	\$ 1,290,000	\$ 1,240,000	\$ 1,696,842	\$ 1,291,500	0.1%
Expense	Intergovernmental Payments of SPLOST	\$ 1,912,000	\$ 2,041,984	\$ 2,794,294	\$ -	-100.0%
Expense Total		\$ 3,202,000	\$ 3,281,984	\$ 4,491,136	\$ 1,291,500	-59.7%
Other Financing Use	Interfund Transfers Out - 2019 TSPLOST Fund	\$ 1,198,300	\$ -	\$ -	\$ -	-100.0%
Other Financing Use Total		\$ 1,198,300	\$ -	\$ -	\$ -	-100.0%
Other Financing Source	Other Financing Sources	\$ -	\$ -	\$ -	\$ 1,256,500	100.0%
Other Financing Source Total		\$ -	\$ -	\$ -	\$ 1,256,500	100.0%
Surplus/(Deficit)		\$ -	\$ 313,201	\$ 428,591	\$ -	

DEBT SERVICE FUND SERIES 2022

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	Investment Income - Interest Revenues	\$ 90,000	\$ 29,837	\$ 40,830	\$ 36,000	-60.0%
Revenue	General Sales and Use Taxes - SPLOST	\$ 4,600,000	\$ 3,749,655	\$ 5,000,000	\$ 5,000,000	8.7%
Revenue Total		\$ 4,690,000	\$ 3,779,492	\$ 5,040,830	\$ 5,036,000	7.4%
Expense	Intergovernmental Payments of SPLOST	\$ 1,626,261	\$ 1,182,358	\$ 1,617,964	\$ 1,767,675	8.7%
Expense	Debt Service - Principal	\$ 1,457,200	\$ 670,000	\$ 916,842	\$ 705,000	-51.6%
Expense Total		\$ 3,083,461	\$ 2,254,333	\$ 3,084,877	\$ 3,225,500	4.6%
Other Financing Use	Interfund Transfers Out - 2022 SPLOST Fund	\$ 1,606,539	\$ -	\$ -	\$ 1,810,500	12.7%
Other Financing Use Total		\$ 1,606,539	\$ -	\$ -	\$ 1,810,500	12.7%
Surplus/(Deficit)		\$ -	\$ 1,525,158	\$ 1,955,953	\$ -	

WATER SERVICES FUND

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	Charges for Services - Other Fees	\$ 600	\$ 1,320	\$ 1,806	\$ 1,000	66.7%
Revenue	Investment Income - Interest Revenues	\$ 1,713,073	\$ 1,292,198	\$ 1,768,270	\$ 1,866,356	8.9%
Revenue	Charges for Services - Utilities/Enterprise	\$ 61	\$ 62,249	\$ 85,183	\$ 72,000	117932.8%
Revenue Total		\$ 1,713,734	\$ 1,355,767	\$ 1,855,259	\$ 1,939,356	13.2%
Expense	Personal Services and Employee Benefits - Salaries and Wages	\$ 318,686	\$ 246,219	\$ 336,931	\$ 404,419	26.9%
Expense	Personal Services and Employee Benefits - Benefits	\$ 152,638	\$ 105,080	\$ 143,793	\$ 170,743	11.9%
Expense	Purchased Contracted Services - Property Services	\$ 178,500	\$ 186,929	\$ 255,799	\$ 223,500	25.2%
Expense	Purchased Contracted Services - Other Purchased Services	\$ 44,618	\$ 30,231	\$ 41,369	\$ 552,057	1137.3%
Expense	Purchased Contracted Services - Professional and Technical	\$ 126,984	\$ 80,704	\$ 110,438	\$ 125,000	-1.6%
Expense	Supplies - Inventory	\$ 120,000	\$ 258,277	\$ 353,432	\$ 400,000	233.3%
Expense	Supplies - Energy	\$ 65,000	\$ 73,120	\$ 100,059	\$ 65,000	0.0%
Expense	Supplies - General	\$ 157,000	\$ 106,476	\$ 145,702	\$ 180,840	15.2%
Expense	Capital Outlays - Machinery and Equipment	\$ -	\$ 54,016	\$ 73,916	\$ 55,000	100.0%
Expense	Capital Outlays -Vehicles	\$ -	\$ -	\$ -	\$ 55,000	100.0%
Expense	Capital Outlays - Infrastructure	\$ -	\$ -	\$ -	\$ 180,000	100.0%
Expense	Capital Outlays - Buildings and Improvements	\$ -	\$ -	\$ -	\$ 175,000	100.0%
Expense	Capital Outlays - Computers/Software	\$ -	\$ 2,667	\$ 3,649	\$ 10,000	100.0%
Expense	Payments to Other Agencies	\$ 3,000	\$ 1,671	\$ 2,287	\$ 3,000	0.0%
Expense Total		\$ 1,166,426	\$ 1,145,390	\$ 1,567,375	\$ 2,599,559	122.9%
Other Financing Use	Debt Service - Principal	\$ 297,652	\$ 244,037	\$ 333,946	\$ 314,797	5.8%
Other Financing Use Total		\$ 297,652	\$ 244,037	\$ 333,946	\$ 314,797	5.8%
Other Financing Source	Interfund Transfers-In	\$ -	\$ -	\$ -	\$ 975,000	100.0%
Other Financing Source Total		\$ -	\$ -	\$ -	\$ 975,000	100.0%
Grand Total		\$ 249,656	\$ (33,660)	\$ (46,062)	\$ -	

WASTE BILLING SERVICES FUND

FY 2023 Adopted and FY 2024 Proposed Revenues and Expenditures by Source and Classification

Revenue and Expenditures	Source and Classification	2023 Budget	2023 Actual	2023 Forecast	2024 Budget	Change
Revenue	Charges for Services - Utilities/Enterprise	\$ 1,116,795	\$ 838,775	\$ 1,147,797	\$ 1,129,520	1.1%
Revenue	Investment Income - Interest Revenues	\$ -	\$ 48,525	\$ 66,403	\$ 64,772	100.0%
Revenue	Miscellaneous Revenue - Other Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 1,124,696	100.0%
Revenue Total		\$ 1,116,795	\$ 887,300	\$ 1,214,200	\$ 2,318,988	107.6%
Expense	Personal Services and Employee Benefits - Salaries and Wages	\$ 32,450	\$ 23,781	\$ 32,542	\$ 33,423	3.0%
Expense	Personal Services and Employee Benefits - Benefits	\$ 13,144	\$ 10,183	\$ 13,936	\$ 14,181	7.9%
Expense	Contract with Solid Waste Company	\$ 1,008,000	\$ 723,787	\$ 1,240,778	\$ 1,241,000	23.1%
Expense	Interfund/Interdepartmental Charges - Indirect Cost Allocations	\$ 28,224	\$ 21,168	\$ 28,967	\$ 28,224	0.0%
Expense	Purchased Contracted Services - Other Purchased Services	\$ 2,200	\$ 6,641	\$ 9,088	\$ 5,660	157.3%
Expense	Purchased Contracted Services - Property Services	\$ 2,000	\$ 598	\$ 818	\$ 2,000	0.0%
Expense	Supplies - General	\$ 21,500	\$ 15,382	\$ 21,050	\$ 19,500	-9.3%
Expense Total		\$ 1,107,518	\$ 801,541	\$ 1,347,179	\$ 1,343,988	21.4%
Other Financing Use	Interfund Transfers Out - Water Fund	\$ -	\$ -	\$ -	\$ (975,000)	100.0%
Other Financing Use Total		\$ -	\$ -	\$ -	\$ (975,000)	100.0%
Grand Total		\$ 9,277	\$ 85,759	\$ (132,979)	\$ -	