

**UPSON COUNTY BOARD OF COMMISSIONERS**  
**1:00 P.M. –Budget Work Session**  
**City of Thomaston Conference Room – October 20, 2022**

I. CALL TO ORDER

Chairman Norman Allen

II. ATTENDANCE

Chairman Norman Allen  
 Commissioner Lorenzo Wilder  
 Commissioner James Ellington  
 Commissioner Paul Jones  
 Commissioner Ben Watson (Virtual)  
 County Manager Jason Tinsley  
 Finance Director Allen Salter

III. NEW BUSINESS

a. Review and discuss the 2023 Budget

Mr. Salter stated that there is a projected net deficient of \$554,000 before general fund appropriation. An Increase in payroll of 6.8% and 15.2% in benefits. Every vacant position was included in the budget but was not budgeted at 100%. To avoid overbudgeting due to turnover, vacant positions were budgeted at 50%.

**FY 2023 Budget Request**

The Airport Fund, Water Services and Waste Billing Funds are excluded here. These funds are self-sufficient and require no appropriations from the General Fund. Separate summaries will be presented for these funds.

FY 2023 Budget	Revenues	Expenditures	Fund Balance Appropriation
General Fund County M&O	\$ 13,988,639	\$ 14,393,855	\$ (405,216)
General Fund Unincorp. Services	2,182,041	2,330,961	(148,920)
Joint Projects Fund	4,043,668	4,043,668	-
	<u>\$ 20,214,348</u>	<u>\$ 20,768,484</u>	<u>\$ (554,136)</u>

**Fund Balance Appropriation Explained**

Changes in Revenue Budgets	FY 2023	FY 2022	Change
General Fund County M&O	\$ 13,988,639	\$ 14,071,344	(82,705)
General Fund Unincorp. Services	2,182,041	2,007,473	174,568
Joint Projects Fund	4,043,668	3,739,216	\$ 304,453
	<u>\$ 20,214,348</u>	<u>\$ 19,818,033</u>	<u>\$ 396,316</u>

**Changes in Expenditure Budgets**

General Fund County M&O	\$ 14,393,855	\$ 13,670,266	723,589
General Fund Unincorp. Services	2,330,961	2,408,551	(77,590)
Joint Projects Fund	4,043,668	3,739,216	304,452
	<u>\$ 20,768,484</u>	<u>\$ 19,818,033</u>	<u>\$ 950,451</u>
<b>Net Deficit Before General Fund Appropriation</b>	<u>\$ (554,136)</u>	<u>\$ -</u>	<u>\$ (554,135)</u>

General Fund M&O revenues are budgeted lower than FY 2022. This is the result of using the rollback or rate lower than the rollback millage rate of 7.36 set for FY 2022 tax billing vs. the budgeted millage rate of 8.28. The net digest growth is estimated to be \$906 million, very early estimate.

## Changes in Expenditure Budgets Explained

	Changes In Expenditures						
	Total	Change In Salaries	%	Change In Benefits	%	Change in Other Operating	%
	General Fund County M&O	\$ 723,589 ***	\$ 445,489	6.78%	\$ 414,644	15.18%	\$ (136,545) *
General Fund Unincorp. Services	(77,590)	6,596	0.64%	28,788	5.38%	(112,974)	-13.50%
Joint Projects Fund	304,452	30,686	2.64%	31,018	7.78%	242,749 **	10.27%
	<u>\$ 950,451</u>	<u>\$ 482,771</u>	5.52%	<u>\$ 474,450</u>	12.96%	<u>\$ (6,770)</u>	0.58%

\* These changes are gross and do not represent the portion of the SRO budget for salaries and benefits funded by the BOE at 75%, which is shown in the General Fund M&O revenue budget.

\*\* Shown net of the City's share of the funding of 35.1%.

\*\*\*General fund appropriations for the Sprewell Bluff Recreation Area Fund necessary to balance the fund are included in the General M&O expenditures. The amount needed for FY 2023 is \$98,353, a \$27,007 decrease in required funding from FY 2023.

## General Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
<b>Revenues</b>				
Taxes	\$ 12,663,399	\$ 12,631,320	\$ 32,079	0.3 %
Fines and forfeitures	790,514	829,024	(38,510)	(4.6)
Charges for services	722,174	679,670	42,504	6.3
Licenses and permits	245,164	281,187	(36,023)	(12.8)
Intergovernmental revenues	658,362	759,842	(101,479)	(13.4)
Investment income	65,629	1,630	63,999	3,926.3
Miscellaneous revenue	249,593	314,868	(65,275)	(20.7)
Contributions/donations	1,600	1,600	-	-
Total revenues	<u>15,396,436</u>	<u>\$ 15,499,141</u>	<u>\$ (102,705)</u>	<u>(0.7)</u>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government:</b>				
Board of Commissioners	167,003	209,904	(42,901)	(20.4) %
Elections	277,915	300,938	(23,024)	(7.7)
Finance & administration	1,144,527	1,081,564	62,963	5.8
Tax commissioner	480,661	435,342	45,320	10.4
Tax assessor	718,230	656,659	61,571	9.4
MIS	317,939	310,970	6,969	2.2
Facilities	751,703	706,993	44,710	6.3
Total general government	<u>3,857,978</u>	<u>3,702,370</u>	<u>155,608</u>	<u>4.2</u>

There will be a contingency of approximately \$150,000 added to the budget to avoid budget amendments.

Mr. Salter explained the Tax Assessor and Tax Commissioner’s office requested legal services be added in their budget to retain their own legal counsel. The Board decided a contingency marked “Other Legal” will be added in the General Fund for use in the event they have a legal matter the County Attorney can’t handle.

IV. ADJOURNMENT

A motion was made by Commissioner Jones, with a second from Commissioner Ellington to adjourn the meeting.

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Chairman Norman Allen

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Commissioner James Ellington

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Commissioner Benjamin Watson

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Commissioner Lorenzo Wilder

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Commissioner Paul Jones