

## First Quarter 2025 Joint Project Financial Review



May 22, 2025

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**Executive Summary: Upson County Joint Projects First Quarter 2025 Financial Review**

This report provides a financial overview of Upson County's joint projects for the first quarter of 2025, ending March 31, 2025. The overall expenditures for all three funds are on track, with 19.7% of the total budget of \$3,898,500 expended, amounting to \$768,012.

**Budget to Actuals by Expenditure Class:** A significant portion of the budget, 62.1%, is allocated to Personnel Services & Employee Benefits, with 17.7% of that budget spent in the first quarter. Purchased Contracted Services saw 31.0% of its budget spent, which includes software licenses, and several annual license/subscription renewals for Recreation and E-911 have already been paid. Other Costs, primarily payments to other agencies like the Pine Mountain Regional Library System, utilized 22.3% of its budget.

**Staffing Levels:** The joint projects account for 48 positions, with Recreation comprising the largest share at 43.8% (21 positions), followed by E-911 at 27.1% (13 positions), and the Senior Center at 20.8% (10 positions). There are currently 2 budgeted vacancies, both within Recreation.

**Capital Projects Update:** All Level II budgeted 2016 SPLOST funds designated for joint projects have been fully expended.

**Baseball Fields:** Phase I is complete. For Phase II (Concession and Batting Cages), bids have significantly exceeded the initial budget, and the City's support is critical for funding this phase.

**Auditorium:** Phase I (Exterior) is awaiting contractor award. The Auditorium, a common area with a 50/50 cost-sharing agreement per the Intergovernmental Agreement (IGA), requires urgent repair to prevent further degradation and potential unusability.

**Archives:** Unexpected expenditures were incurred for a sump pump installation (\$5,760) due to sewage backup and the addition of a fire alarm system (\$13,517), which was previously non-existent. These costs were covered by 2022 SPLOST funds to avoid increasing millage rates. The HVAC system is also undergoing repairs due to a burst hot water coil and an inoperable compressor, operating at 50% cooling capacity.

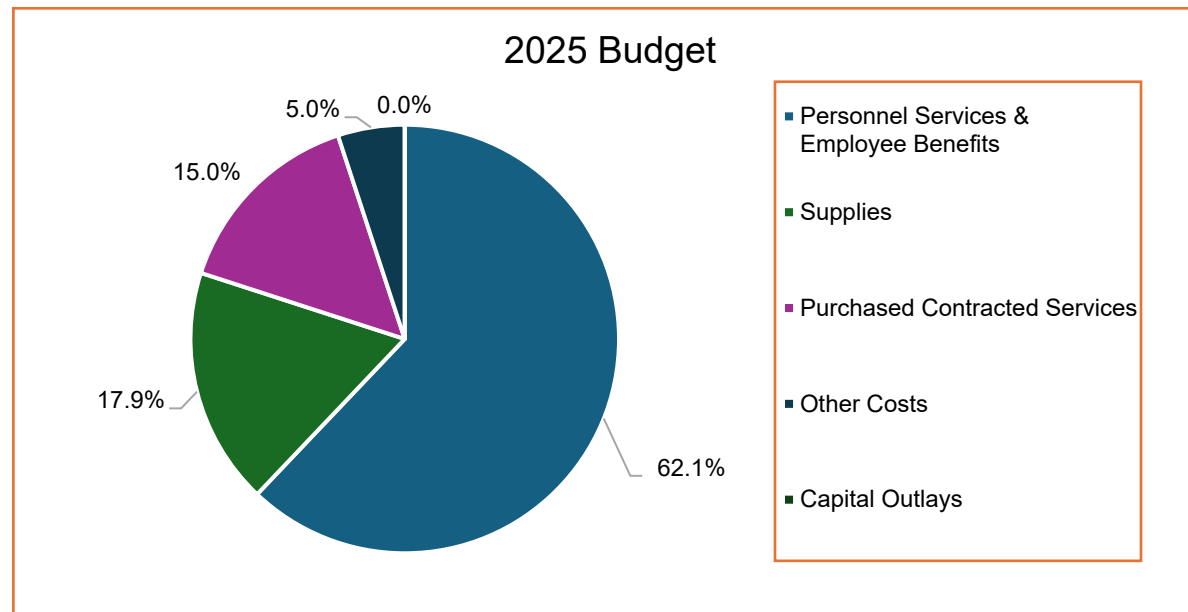
**Airport:** The GDOT grant match for the parking lot has been completed using 2022 SPLOST funding approved by the Upson County Board of Commissioners.

**EMA:** A trailer was purchased for \$4,430 to tow a new side-by-side.

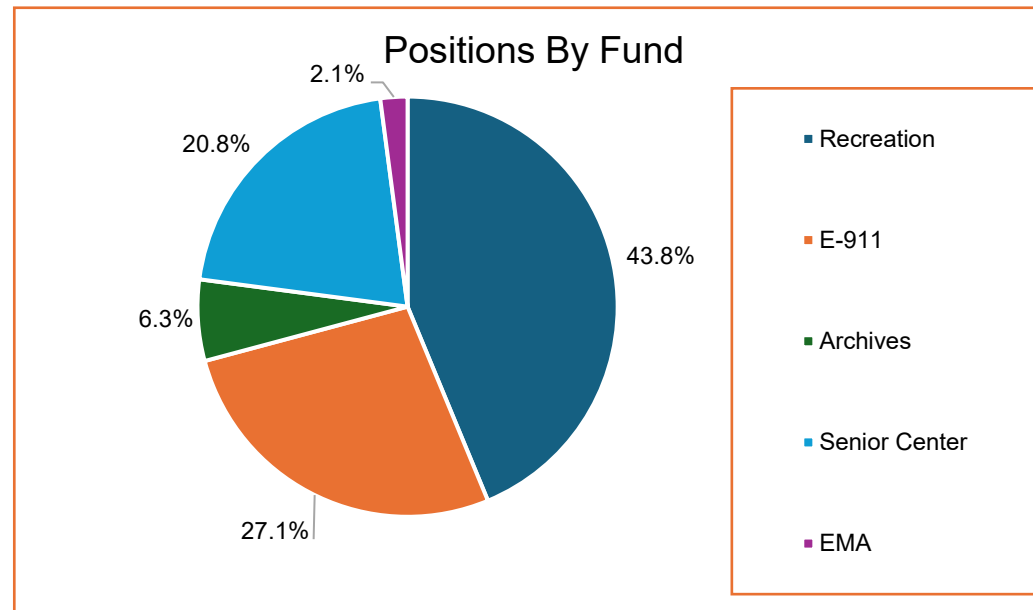
## FY 2025 Budget to Actual Percentage Used By Expenditure Class

## Combined All Joint Projects

Major Classifications	2025 Budget	2025 Actual	BTA 2025	% of Budget	% of Actual
Personnel Services & Employee Benefits	\$ 2,420,900	\$ 427,729	17.7%	62.1%	55.7%
Supplies	\$ 697,500	\$ 110,832	15.9%	17.9%	14.4%
Purchased Contracted Services	\$ 583,500	\$ 181,154	31.0%	15.0%	23.6%
Other Costs	\$ 196,600	\$ 43,870	22.3%	5.0%	5.7%
Capital Outlays	\$ -	\$ 4,428	0.0%	0.0%	0.6%
<b>Grand Total</b>	<b>\$ 3,898,500</b>	<b>\$ 768,012</b>	<b>19.7%</b>	<b>100.0%</b>	<b>100.0%</b>



Position Counts		2025			
Function\Department\Position	Total	FT	PT	Budgeted Vacancies	Current Vacancies
Recreation	21	13	8	2	2
E-911	13	13	0	0	0
Archives	3	3	0	0	0
Senior Center	10	1	9	0	0
EMA	1	0	1	0	0
Grand Total	48	30	18	2	2



## FY 2025 Budget to Actual Percentage Used By Expenditure Class

## Combined All Joint Projects

Fund Name	Major Classifications	2025 Budget	2025 Actual	BTA
JOINT PROJECTS FUND	Personnel Services & Employee Benefits	\$ 499,600	\$ 101,460	20.3%
	Supplies	\$ 293,800	\$ 63,389	21.6%
	Other Costs	\$ 196,600	\$ 43,820	22.3%
	Purchased Contracted Services	\$ 136,600	\$ 28,026	20.5%
	Capital Outlays	\$ -	\$ 4,428	0.0%
JOINT PROJECTS FUND Total		\$ 1,126,600	\$ 241,122	21.4%
E-911	Personnel Services & Employee Benefits	\$ 952,700	\$ 159,774	16.8%
	Purchased Contracted Services	\$ 96,500	\$ 40,187	41.6%
	Supplies	\$ 3,000	\$ 3,333	111.1%
E-911 Total		\$ 1,052,200	\$ 203,294	19.3%
THOMASTON-UPSON CO.RECREA	Personnel Services & Employee Benefits	\$ 968,600	\$ 166,495	17.2%
	Supplies	\$ 400,700	\$ 44,110	11.0%
	Purchased Contracted Services	\$ 350,400	\$ 112,940	32.2%
	Other Costs	\$ -	\$ 50	0.0%
THOMASTON-UPSON CO.RECREATION FUND Total		\$ 1,719,700	\$ 323,596	18.8%
Grand Total		\$ 3,898,500	\$ 768,012	19.7%

Total expenditures for all three funds are in line for the three months ended March 31. Purchased contracted services includes software licenses. Several of the annual license or subscription renewals for Recreation and E-911 have already been paid. Other costs primarily are those payments made to other agencies. Pine Mountain Regional Library system would be the largest payment. Note: This only includes the County's portion. City pays its own portion directly to PMRLS.

## FY 2025 Budget to Actual Percentage Used By Expenditure Class

## Joint Projects Fund by Department

Fund Name	Department Name	Major Classifications	2025 Budget	2025 Actual	BTA
JOINT PROJECTS FUND	SENIOR CENTER	Personnel Services & Employee Benefits	\$ 279,100	\$ 55,612	19.9%
		Supplies	\$ 267,900	\$ 60,147	22.5%
		Purchased Contracted Services	\$ 52,100	\$ 10,103	19.4%
	SENIOR CENTER Total		\$ 599,100	\$ 125,863	21.0%
	ARCHIVES	Personnel Services & Employee Benefits	\$ 204,400	\$ 42,725	20.9%
		Purchased Contracted Services	\$ 18,500	\$ 10,149	54.9%
		Supplies	\$ 11,400	\$ 2,013	17.7%
	ARCHIVES Total		\$ 234,300	\$ 54,887	23.4%
	BRANCH LIBRARIES	Other Costs	\$ 171,000	\$ 42,770	25.0%
		Purchased Contracted Services	\$ -	\$ 347	0.0%
	BRANCH LIBRARIES Total		\$ 171,000	\$ 43,116	25.2%
	EMERGENCY MANAGEMENT	Purchased Contracted Services	\$ 66,000	\$ 7,427	11.3%
		Personnel Services & Employee Benefits	\$ 16,100	\$ 3,122	19.4%
		Supplies	\$ 14,500	\$ 1,229	8.5%
		Other Costs	\$ 100	\$ 1,050	1050.0%
		Capital Outlays	\$ -	\$ 4,428	0.0%
	EMERGENCY MANAGEMENT Total		\$ 96,700	\$ 17,256	17.8%
	LANDFILL CLOSE/POST CLOSURE	Other Costs	\$ 25,500	\$ -	0.0%
	LANDFILL CLOSE/POST CLOSURE Total		\$ 25,500	\$ -	0.0%
JOINT PROJECTS FUND Total			\$ 1,126,600	\$ 241,122	21.4%
Grand Total			\$ 1,126,600	\$ 241,122	21.4%

Capital purchase for EMA was a towable trailer for new side-by-side that was wider than the old one. Other Costs for EMA are the monthly stipends we pay of \$333. Since March 31, we have reclassified approximately \$5 thousand out of Archives for property and casualty insurance that was allocated incorrectly.

## Capital Projects

	Project	Status	Budget	Actual
<b>Baseball Fields</b>	Phase I Fields	Completed	\$ 2,998,580	\$ 2,998,580
	Phase II Concession and Batting Cages	RFP Out	NA	(Budget \$850 thousand to \$1million)
	Two previous bids conducted by Schneider resulted in lowest bid of \$3.1 million.			
<b>Auditorium</b>	Phase I Exterior	Contractor Award Pending	\$ 279,210	
	Phase II Interior	Once Exterior Completed	NA	(No budget at this point)
	Previous billing by Merik for consulting services of \$8,400 paid by the County. Billed City 50% on May 7, 2025.			
<b>Archives</b>	Sump Pump	Completed	\$ 5,760	\$ 5,760
	Sewage backed up through the exterior drain adjacent to basement door. Sewage entered the basement. Floors were cleaned thoroughly. Issue appeared to be paper towels and other heavy weighted paper personal hygiene products. Lines were cleared and a heavy mechanical sump pump put into place. Total clearing and plumbing costs not yet billed.			
	HVAC	In progress	\$ -	\$ -
	HVAC system went down due to hot water coil burst and caused leaking. Also found that first stage compressor is inoperable. By passed for now and cooling with second stage. 50% cooling capacity for now. Options are to replace compressor for \$11,714 or replace the whole system, inside and outside. A&B to provide estimate.			
	Fire Alarm System	Completed	\$ 13,517	\$ 13,517
	We discovered when switching over to Acom for monitoring of security, fire, sprinkler, and boiler systems, and fire extinguisher testing that the Archives had no fire alarm system. System was added. Billed COT 32% on May 20, 2025.			
<b>Airport</b>	GDOT Grant Match	Completed	\$ 58,677	\$ -
	Airport received GDOT grant for parking lot. The grant called for a 25% local match. The UCBoc approved 2022 SPLOST funding for the matching portion.			
<b>EMA</b>	Trailer	Completed	\$ 4,430	\$ 4,430
	EMA purchased trailer to tow new side-by-side.			

The Archives expenditures were unexpected. The County funded these costs from 2022 SPLOST. Funding from the operating budget would cause overspending the budget and require an increase in millage. To avoid unnecessary increases in millage from capital-type expenditures.

All of the Level II budgeted 2016 SPLOST funds set aside for joint projects have been expended. We need the City's support for funding of Phase II of the baseball fields. The auditorium per IGA is a common area with a 50/50 share in costs. Getting the auditorium's exterior and interior issues repaired are critical to halting further degradation, which could possibly render the space as unusable.