HOUSTON COUNTY

GEORGIA







2025

BOARD OF COMMISSIONERS

PROPOSED VERSION - 5/28/24

BUDGET BOOK

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INTRODUCTION



Transmittal Letter

Chairman Dan Perdue

As Chairman of the Houston County Board of Commissioners, I am privileged to serve our community of over 170,000 residents. Daily, we work to ensure that the Houston County government operates with the utmost efficiency and effectiveness across the board. My brief time as Chairman has been an enriching experience, succeeding in the footsteps of past leaders who have wisely and innovatively stewarded this position before me. In the recent two election cycles, our Board of Commissioners has welcomed four new members, including myself. Despite our relative novelty, we have continued to operate with cooperation, transparency, and integrity, always prioritizing the best interests of Houston County. Each Commissioner, with their unique experiences and perspectives, diligently works to comprehend complex issues to reach fair and just solutions. I am reminded daily of the great honor of serving alongside fellow Commissioners who share a deep commitment to our community and uphold high standards for the government they help steer. At the forefront of all our decision-making are the citizens we serve. I speak for myself and all my fellow Commissioners that our citizens are the primary focus. Prioritizing community events gives me great joy and provides rewarding experiences and opportunities to meet new people and reconnect with old friends. The people of Houston County are the apex of our organizational structure. The love that Houston County's citizens have for their community is irreplaceable, and it fuels our collective aspiration for its betterment. The past year has been exhilarating, and we look forward to the years ahead with anticipation. I am eager to continue leading the Houston County Government in delivering services to our citizens in the most successful manner possible.

I am pleased to present the Proposed FY2025 Houston County Budget. With a history of strong fiscal management, Houston County continues to maintain a healthy financial position while facing inflationary increases, supply chain shortages, and rapid population growth. The budget document explains the relationship between requested funding and the vision, priorities, and strategic goals of the County. County leadership has taken into consideration the long-term fiscal implications of an annual budget during the budget process. The FY2025 budget was developed through discussion of recommended needs and priorities for fiscal funding with Executive Leadership and Department Heads. The priorities and goals presented in the FY2025 budget were reviewed to ensure that they align with the 2022-2026 Comprehensive Plan. Forecasting of revenues is based on historical trends by source combined with economic factors and organizational impacts. Expenditures are based on department operational needs, analysis of future cost implications, and historical trends.

Houston County projects an increase of 2.8% in property tax revenue due to new residential and commercial construction. Upon completion of the tax digest, the Board of Commissioners plans to implement a rollback millage, meaning no additional property tax revenue will be generated from existing properties than was generated in previous years. Projected revenue includes a transfer of prior year fund balance in the amount of $2,384,186 in the Other Financing Uses source. A 5.4% increase in Personal Services and Employee Benefits Expenditures includes 5 new positions in the General Fund and a 4% merit raise for county employees based on their annual performance evaluations. A 10.4% increase in public safety spending is reflected due to the rising cost of medical and food contracted professional services related to the Jail.

Sincerely,

Dan Perdue,
Chairman, Houston County Board of Commissioners

Dan Perdue, Chairman, Post 1



Chairman Dan Perdue, born and raised in Houston County, serves as the board's chief executive officer. He oversees all areas of county government and sits on various local boards, including the Hospital Authority, Middle Georgia Regional Commission, Central Georgia Joint Development Authority, and the Board of Health. He served as a part time commissioner in 2021 and became chairman in 2023.





Shane Gottwals, Post 2



Shane Gottwals, owner of Gottwals Books, joined the Commission in January of 2023. Commissioner Gottwals' work assignments include developing and maintaining appropriate personnel policies and fringe benefits for county employees. He is also acting liaison for the City of Centerville.

Gail Robinson, Post 3

Gail Robinson is an attorney in Warner Robins and has served on the Commission since 1999. Commissioner Robinson acts as liaison to the Juvenile and Magistrate Courts and supporting departments. Her work assignments also include working with first responder agencies, emergency management, purchasing, and she serves on the Animal Control Board.



Tal Talton, Post 4



Tal Talton is a dairy and row-crop farmer joining the commission in June of 2022. His work assignments include the Board of Elections, Public Works, Probate Court, and the Building Inspection and Zoning. He acts as liaison for the City of Perry.

Mark Byrd, Post 5

Mark Byrd, a small business owner and owner of Houston Lake Country Club, joined the commission in January of 2020. Commissioner Byrd's work assignments include fiscal policy, the county's landfill and water system, Superior Court, and the District Attorney. He acts as liaison for the City of Warner Robins and the Board of Education.



Robbie Dunbar, Director of Administration



Mr. Dunbar has worked for Houston County in various roles since 1991. As Director of Administration, he is responsible for the day-to-day operations of the County's staff departments. He oversees and advises the Board of Commissioners on matters relating to finance, purchasing, personnel, computer technology, building inspections, zoning, and animal control.

Brian Jones, Director of Operations

Mr. Jones has worked for the county's public works department since 2010. As Director of Operations, he is responsible for the day-to-day operations of the county's public works and utility departments. He oversees and advises the Board of Commissioners on matters relating to roads, engineering, water, solid waste, public buildings, fire service, and emergency management.



Tom Hall, County Attorney

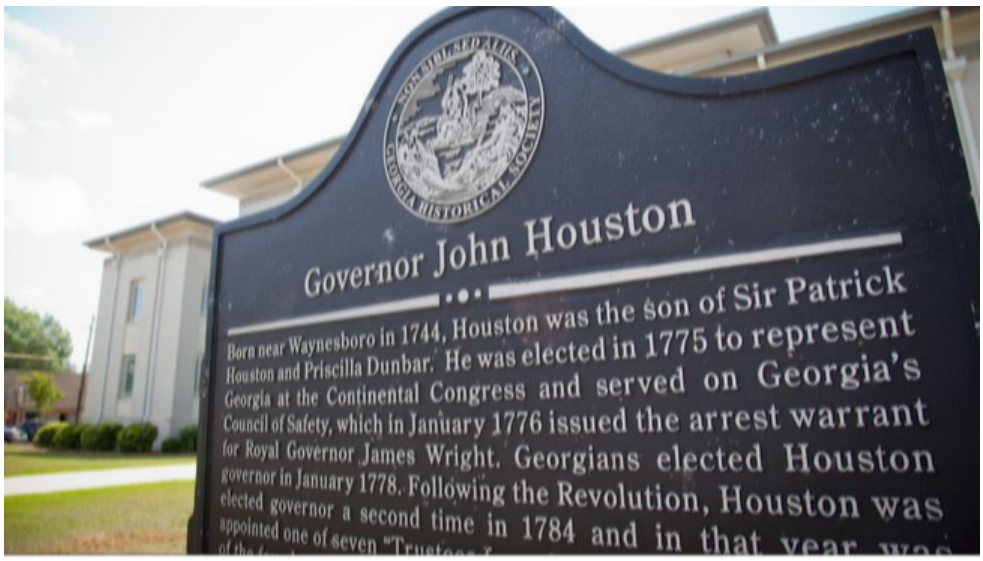


Mr. Hall was a county contractor before becoming the County Attorney in 2014. In this role, Mr. Hall advises the Board of Commissioners on the legality of its actions. He prepares and/or reviews all legal documents for the county and represents the Board of Commissioners in any civil litigation.

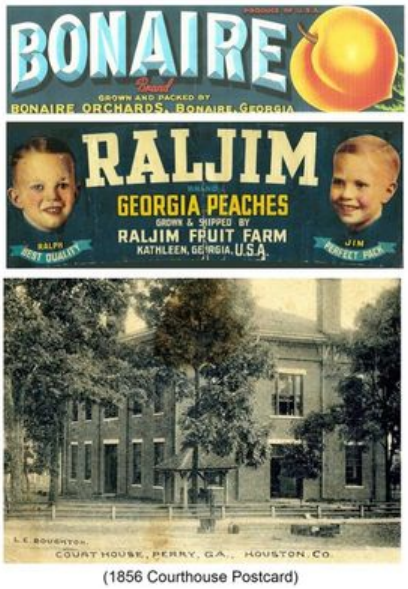
Board & Senior Executive Leadership



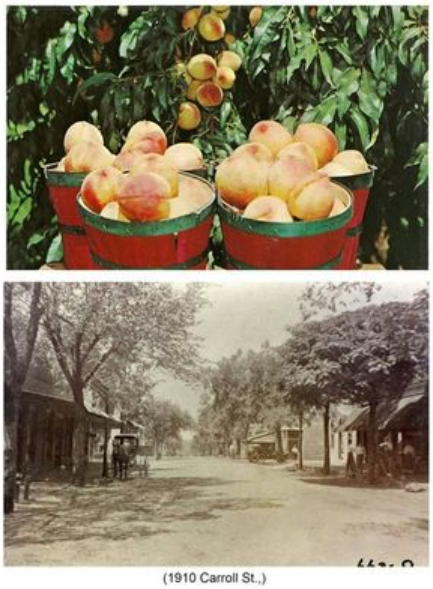
The Story of Houston County



Houston County was created on May 15, 1821, and named for Governor John Houstoun, one of the first governors of Georgia. After a few years and for some unknown reason, the spelling was changed, the letter u omitted, and Houstoun County became Houston County. The pronunciation, however, remains to this day "howston". In 1821 when Creek Indian lands were ceded to the state of Georgia, the little village of Wattsville was chosen as the seat of Houston County since it was centrally located and positioned on the banks of a navigable creek. The land was rich and soon purchasers came from surrounding counties and neighboring states to build homes, farm vegetables, and start businesses. By 1824 the town was incorporated, and the name changed to Perry in honor of Commodore Oliver Hazard Perry, an American naval commander and hero of the War of 1812. Later Perry would become known as "the Crossroads of Georgia" as two national highways crossed in the center of town.



(1856 Courthouse Postcard)


(1910 Carroll St.,)

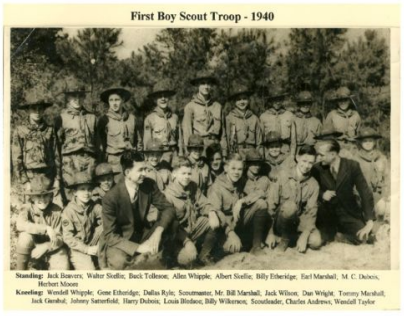
By 1870 Houston County was known as being one of the greatest fruit-producing sections in the United States and as having some of the largest peach orchards in the world. It was also known for good roads and railroads, good educational advantages for its citizens, ample banking, and telephone and telegraphic connections.

By 1930 Houston County had electricity, public waterworks, and had levied property taxes to support public schools. The first telephone exchange had been installed, the first automobile dealerships were operating, and the Central Dixie Highway was opened through Houston County. Houston Lake became a recreation area, Clinchfield Cement was in business, and the first Bluebird bus had been built. Peach production was on the decline, but corn, wheat, peanuts, and asparagus crops were on the increase.

Houston County made a significant impact in World War II. The U.S. Army Corps of Engineers took possession of vast cotton fields at the sleepy whistle-stop town of Wellston and built a depot named Robins Field. The man who oversaw the construction of the depot, Army Colonel Charles Thomas, named it for his mentor, Brigadier General Augustine Warner Robins, who is considered the “father of logistics.” This became a critical site for the war effort and a town rapidly grew next to the depot. On March 5, 1943, the town of about 50 permanent residents was incorporated as the City of Warner Robins.

By 1950 a municipal airport had been developed, the first public library was open, Boy Scout Troop 96 was ten years old, and a third courthouse had just been completed. The county continued to grow at a rapid rate and the infrastructure began to grow and change. Centerville was incorporated in 1958 and, contrary to popular belief, owes its name not to its geographical position within the State of Georgia, but its position between Macon (the seat of Bibb County) and Perry

Interstate 75 and the first hospital were built in the 1960s.



1st Boy Scout Troop


Old Houston County Courthouse


Early Watson Blvd

In 1990, the Georgia National Fairgrounds & Agricenter opened to showcase the agricultural achievements of Georgia’s young people. It provides a center for diverse activities and promotes tourism in Houston County with events throughout the year. Warner Robins continues to grow along with the importance of Robins Air Force Base, which has expanded and has now become the largest employer in Houston County and the fourth largest in Georgia.



I-75


Early Fair


C-5 Modification



Agricenter Sign

Looking to the future, projections show that population increases, industrial development, and a trained workforce prove Houston County to be one of the most rapidly growing communities in Georgia. No doubt this progress will bring struggles, but Houston County will face them with the same resilience it has shown over the past 200 years.

Story by
The Perry Area Historical Society

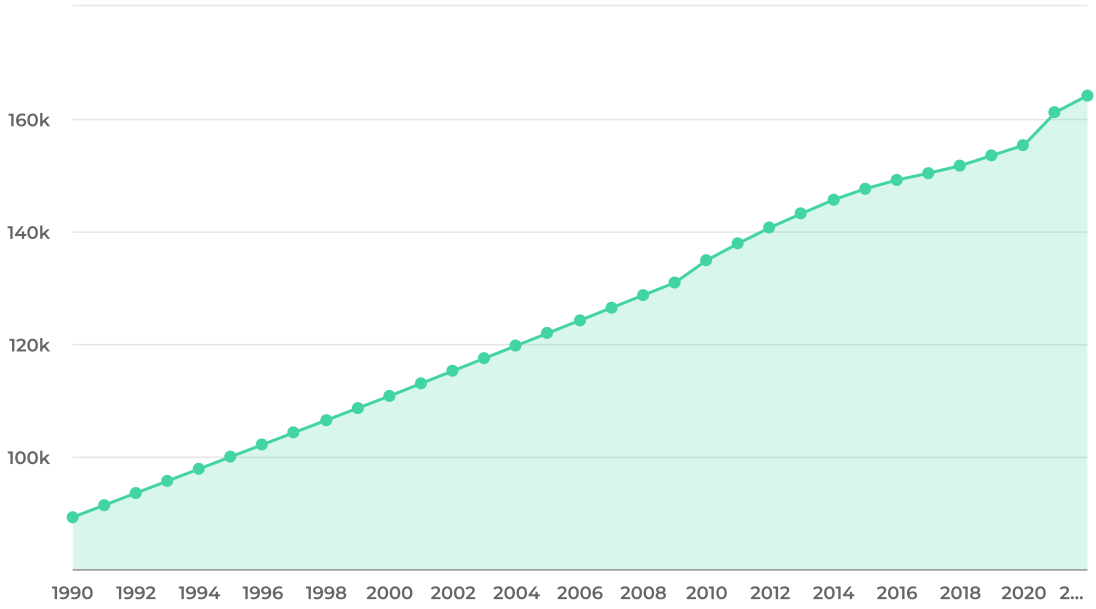
Population Overview

TOTAL POPULATION

169,117

▲ 1.8%
vs. 2021

GROWTH RANK
25 out of 160
Counties in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

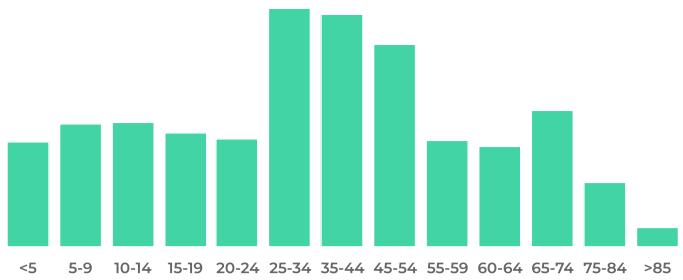
DAYTIME POPULATION

162,747

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

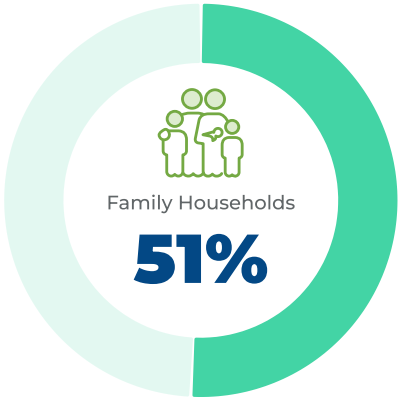
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

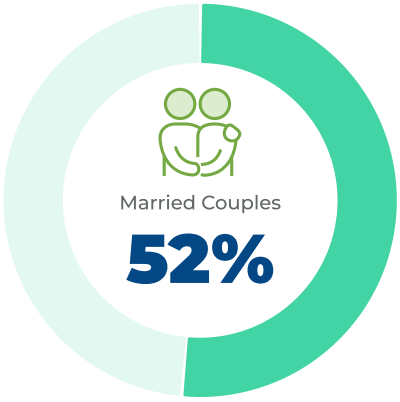
60,607

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



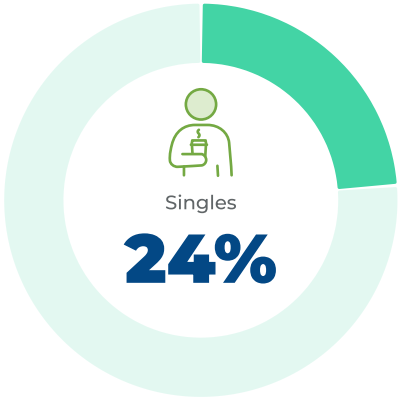
▲ 9%

higher than state average



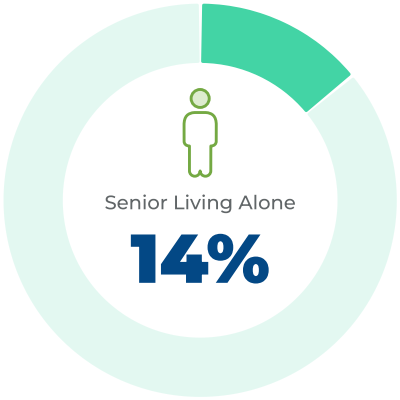
▲ 8%

higher than state average



▼ 13%

lower than state average



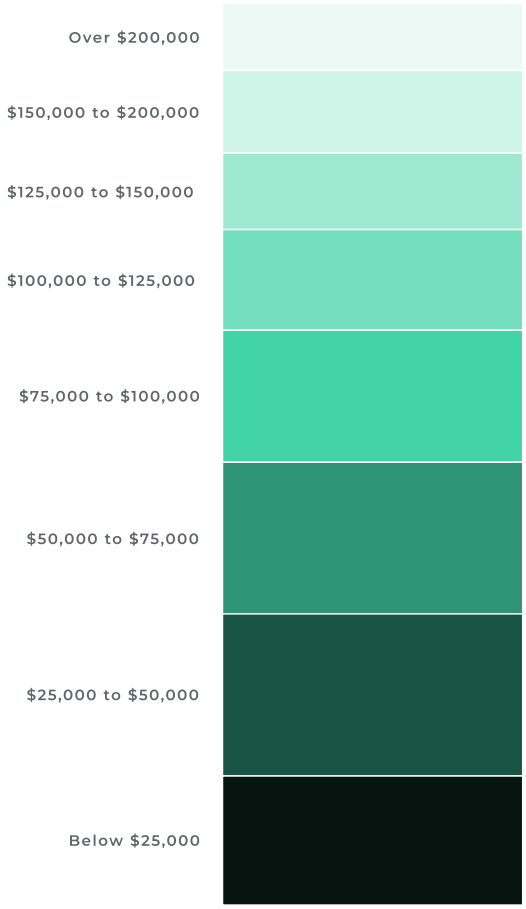
▼ 11%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

7%

▼ 26%
lower than state average

Median Income

76,968

▲ 8%
higher than state average

Below $25,000

14%

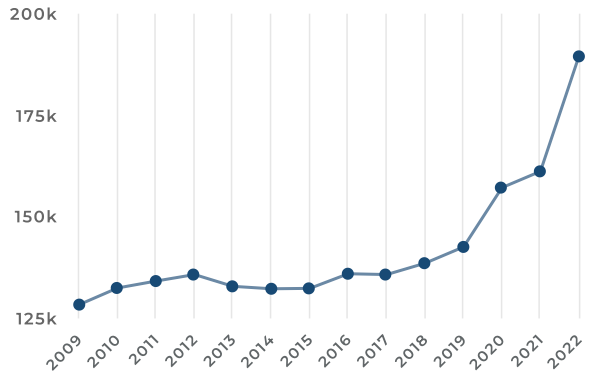
▼ 13%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

2022 MEDIAN HOME VALUE

$189,500



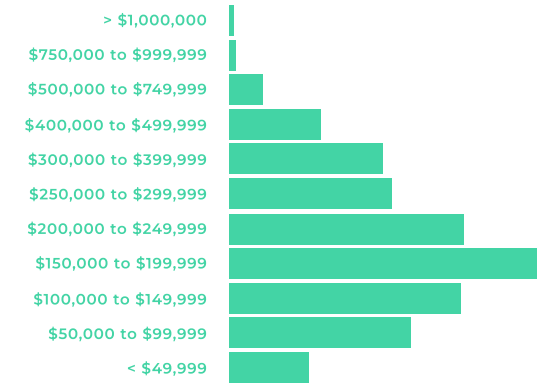
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



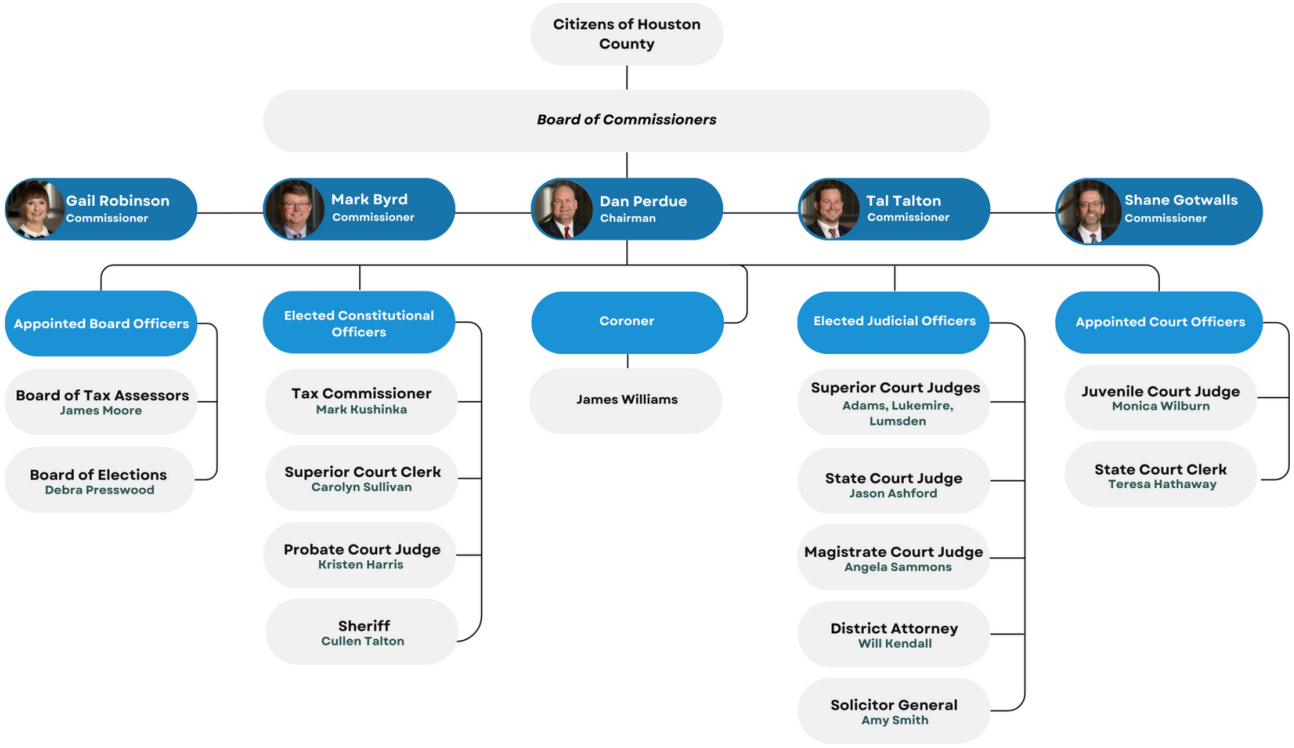
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION

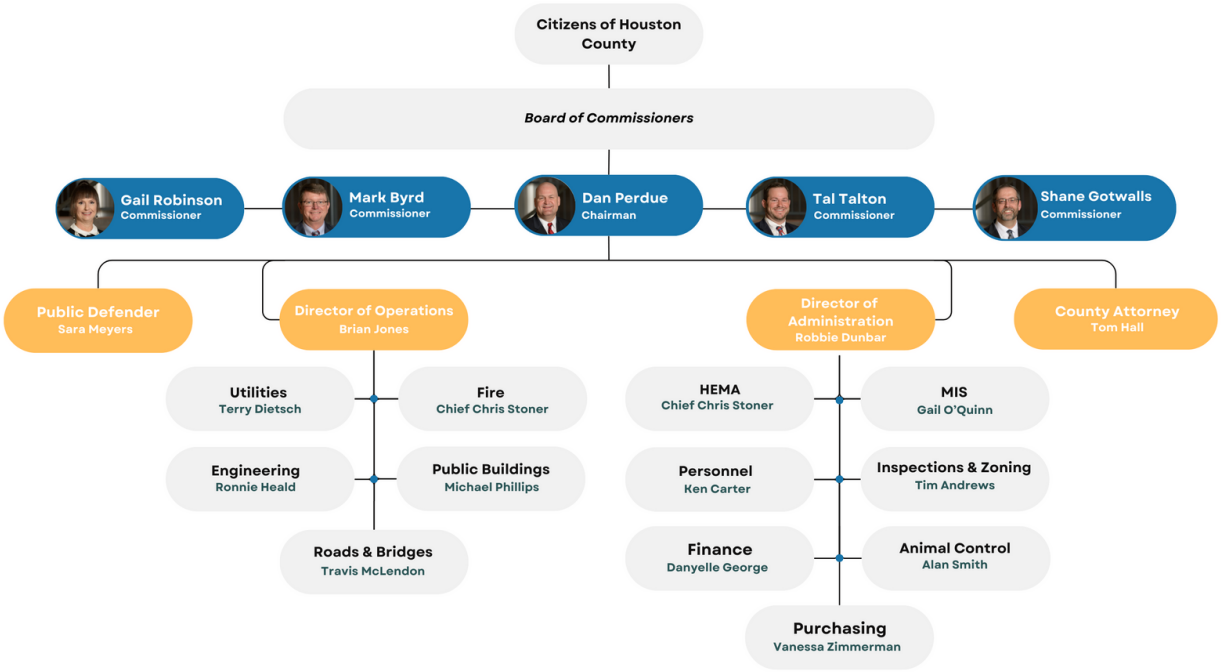


** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Organization Chart - Budgetary Control



Organizational Chart - Direct Supervision

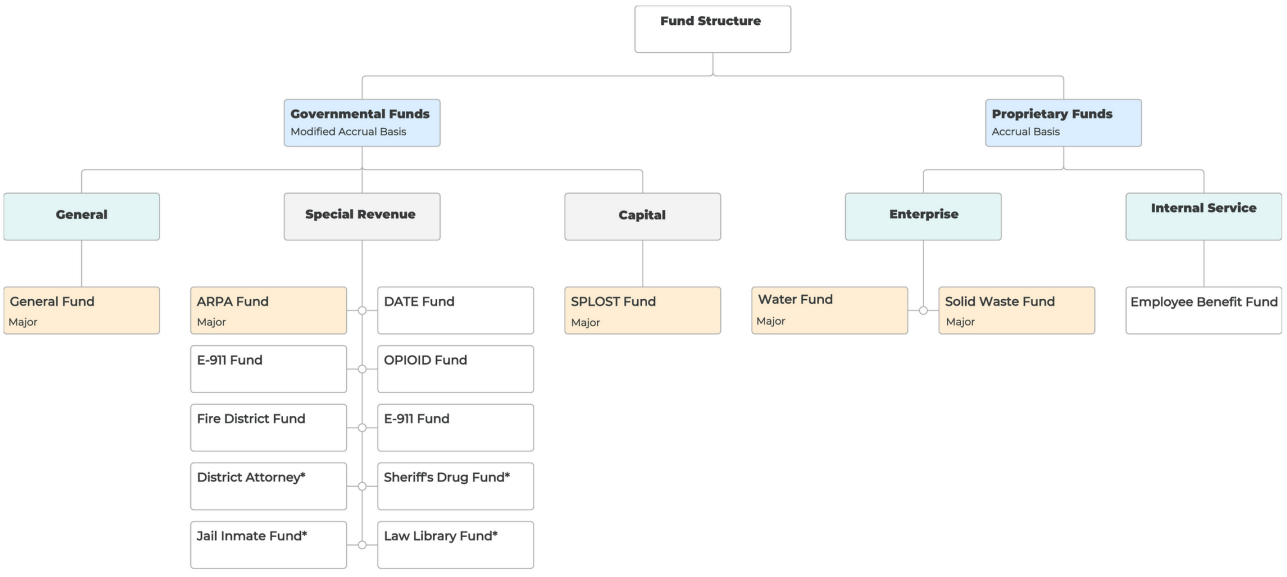


Fund Structure

Financial Accounting Structure:

The accounting policies of the county shall conform to the generally accepted accounting principles (“GAAP”) as applicable to local governments. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single entity. From an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other. Each entity is accounted for in a separate “fund”. A fund is defined as a fiscal entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Governmental funds are maintained on a modified accrual basis with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received, and the liabilities are incurred. Proprietary funds are maintained on an accrual basis.

CLASSIFICATION:	FUND TYPE:
Governmental Funds	General Fund
	Special Revenue Fund
	Capital Projects Fund
Proprietary Funds	Enterprise Fund



*Indicates Funds held by a Constitutional Officer

Fund Structure - Houston County

Governmental Funds use the modified accrual basis of accounting; proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures. Under the accrual method, income is recorded in the period in which it is earned, and expenses are recorded in the period in which they are incurred. Modified accrual is the method under which revenues are recognized in the period they become available and measurable and expenditures are recognized in the period the associated liability is incurred.

Governmental Funds are used to account for governmental activities. The county maintains three types of governmental funds:

- General
- Special Revenue
- Capital Projects

The General Fund is the primary operating fund of the county. It exists to account for a full range of countywide services traditionally associated with local government. These services include the court system, public safety, parks and recreation, libraries, planning & community development, economic development, and any other activity for which a special fund has not been created.

A Special Revenue Fund is a type of governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specified purpose by state law or local ordinance. The county maintains the following special revenue funds:

- ARPA
- OPIOID
- E-911
- Fire District
- Sheriff's Drug*
- Jail Inmate*
- Law Library*
- District Attorney*
- Drug Abuse & Treatment Education

**Indicates Funds held by Constitutional Officers*

Capital Projects Funds are a type of governmental fund used to provide for normal replacement of existing capital equipment and additional capital improvements to be financed by capital reserves. The county also uses Capital Funds for general purpose public improvements. The county currently has a SPLOST fund that falls under this fund type.

Proprietary funds are used to account for the county's business-type activities. The county maintains two different types of proprietary funds:

- Enterprise
- Internal Service

Enterprise Funds are operated on a "business-like" basis using the full accrual basis of accounting. These services are supported through user fees and charges with revenues earned in excess of operations. These funds are used to account for the Water System and Solid Waste operations. The Water Fund supports the operation, maintenance, and capital improvement of the water system. Revenues are received from monthly usage bills, connection fees, and development charges. The Solid Waste operations operation receives revenue from fees paid by waste haulers. Residential service fees are paid by homeowners in unincorporated Houston County and reported as Charges for Services.

Internal Service Funds are used to allocate costs internally among the county's various functions and to account for goods or services provided by one department or agency in the county to another. Other funds or departments pay the Internal Service Funds on an actuarial assessment of future costs. The county uses internal service funds to account for risk management, workers' compensation, and health insurance.

Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government's own programs. The county maintains the following seven fiduciary funds:

- Tax Commissioner
- Sheriff
- Clerk of Superior Court
- Clerk of State Court
- Probate Court
- Magistrate Court
- Juvenile Court
- District Attorney

Appropriated Funds

Annual budgets are adopted for the following funds:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Fund

Functions & Departments

General Government - Provides administrative, financial, technical, and general management functions for the government. Departments Include Accounting, Audit, Board of Equalization, Data Processing, Elections, Executive, Gen Admin Fees, Public Buildings, Governing Body, Human Resources, Law, Purchasing, Risk Management, Tax Assessor, Tax Commissioner.

General Government Performance Measures	2021	2022	2023	2024*
Board Motions	240	258	270	280
Business Licenses Issued	107	71	104	124
A/P Invoices Paid	15,502	16,073	16,849	17,433
A/P Checks Issued	6,122	6,342	6,926	6,533
Payroll Checks Issued	1,592	1,580	1,421	1,318
Payroll ACH Payments	16,133	16,462	16,740	17,468

Judicial - Provides general management functions for Houston County's Judicial System. Responsible for all affairs of the courts, clerk's offices, and prosecutor's offices. Departments include Clerk of Superior Court, Clerk State Court, Court Services, District Attorney, Domestic Violence Assist, Juvenile Court, Juvenile Ct-Enhancement, Magistrate Court, Probate Court, Public Defender, Solicitor State Court, State Court, Sup Ct Accountability Ct, Superior Court, Victim Advocates.

Judicial Performance Measures	2021	2022	2023	2024*
Jurors Summoned	10,881	13,603	12,922	12,937
Superior Court Criminal Cases	1,547	1,433	2,160	2,016
Superior Court Civil Cases	2,015	1,974	1,261	1,868
State Court Criminal Cases	6,893	10,075	8,857	8,547
State Court Civil Cases	925	994	1,261	1,470
State Court Traffic Cases	1,756	1,946	2,060	1,716

Public Safety - Services that provide for the safety and well-being of persons and property in Houston County. Departments include: Adult Probation & Parole, Animal Control, Coroner, E-911, Emergency Management, EMS Ambulance Service, Fire, HEMA CodeRED, Jail Operations, Sheriff, Sheriff-GOHS HEAT, Sheriff-SRO-HCBOE, Sheriff-SRO-Westfield, and Youth Investigations.

Public Safety Performance Measures	2021	2022	2023	2024*
911 Calls for Service	5,832	5,887	5,414	5,810
Fire Department Calls	4,195	4,791	4,910	4,991
Sheriff's Office Calls	62,474	58,938	68,010	63,820
Animal Control Calls	1,855	1,726	2,013	2,022

Public Works - Services related to the construction and maintenance of public infrastructure such as roads, bridges, right-of-ways, and county utilities**.** Departments include Highways and Streets, Public Works Administration, Solid Waste Collection, Solid Waste Disposal, Storm Drainage, Stormwater Management, Traffic Engineering, and Water.

Public Works Performance Measures	2021	2022	2023	2024*
Utility Work Orders	5,832	5,887	5,414	5,810
Gallons of Water Sold			4,600,802,000	4,465,933,639
After-Hours Public Works Calls	502	404	460	409
Solid Waste Disposed (Tons)	237,097	206,351	335,175	291,299
Solid Waste Recycled (Tons)	18,051	11,934	13,554	9,688

Health & Welfare - Provides services involved in the conservation and improvement of public health. Departments include Adult Health Services, Hospital Medical Care, Mental Health, Mosquito Control, Public Health Administration, and Vital Statistics.

Public Works Performance Measures	2021	2022	2023	2024*
EMS Calls for Service	31,122	33,589	33,934	35,922

Culture & Recreation - Provides services and activities related to culture and recreation to benefit residents and visitors. Departments include Libraries and Recreation.

Public Works Performance Measures	2021	2022	2023	2024*
Library Cards Issued	2,022	2,591	2,893	N/A
Total Circulation Items	419,914	415,799	444,344	N/A
Visitors to Houston Libraries	128,993	148,266	161,302	N/A

Housing & Development - Services to promote development, conservation of resources, and housing opportunities for county residents. Departments Include 21st Century Partnership, Agricultural Resources, Airport, Economic Development, Forest Resources, Planning and Zoning, and Protective Inspection.

Public Works Performance Measures	2021	2022	2023	2024*
Building Permits Issued	537	566	401	224
Inspections Performed	1,743	2,794	2,653	2,134
Inspections Passed	846	1,453	1,659	1,270

**Some 2024 totals represent Fiscal Year and Calendar Year. Some 2024 totals are estimated for completion of the 2024 Fiscal Year.*

Department & Fund Relationship Matrix

This matrix below displays the different fund classifications and types, as well as which departments are represented in each fund.

General Government

Function & Department	Governmental						Proprietary		
	MAJOR		NONMAJOR				MAJOR		NONMAJOR
	General	Capital	Special Revenue				Enterprise		Internal Service
	General Fund	Splost Fund	ARPA	E-911 Fund	Fire District Fund	D.A.T.E	Water Fund	Solid Waste Fund	Internal Service Fund
General Government									
Accounting	✓	✓							
Audit	✓								
Board of Equalization	✓								
Data Processing / MIS	✓	✓							
Elections	✓	✓							
Executive	✓	✓							
Gen Admin Fees	✓								
Gen Govt Bldgs & Plant	✓	✓							
Governing Body	✓								
Human Resources	✓	✓							
Law	✓	✓							
Other	✓								
Purchasing	✓	✓							
Risk Management	✓								✓
Tax Assessor	✓	✓							
Tax Commissioner	✓	✓							

Judicial

Function & Department	Governmental						Proprietary		
	MAJOR		NONMAJOR				MAJOR		NONMAJOR
	General	Capital	Special Revenue				Enterprise		Internal Service
	General Fund	Splost Fund	ARPA	E-911 Fund	Fire District Fund	D.A.T.E	Water Fund	Solid Waste Fund	Internal Service Fund
Judicial									
Clerk of Superior Court	✓	✓							
Clerk State Court	✓	✓							
Court Services	✓								
District Attorney	✓	✓							
Domestic Violence Assist	✓								
Juvenile Court	✓	✓							
Juvenile Ct-Enhancement	✓								
Magistrate Court	✓	✓							
Probate Court	✓	✓							
Public Defender	✓	✓							
Solicitor State Court	✓	✓							
State Court	✓	✓	✓						
Sup Ct Accountability Ct	✓					✓			
Superior Court	✓	✓							
Victim Advocates	✓								

Public Safety

Function & Department	Governmental						Proprietary		
	MAJOR		NONMAJOR				MAJOR		NONMAJOR
	General	Capital	Special Revenue				Enterprise		Internal Service
	General Fund	Splost Fund	ARPA	E-911 Fund	Fire District Fund	D.A.T.E	Water Fund	Solid Waste Fund	Internal Service Fund
Public Safety									
Adult Probation & Parole	✓								
Animal Control	✓	✓							
Coroner	✓	✓							
E-911	✓	✓	✓	✓					
Emergency Management	✓	✓							
EMS Ambulance Service	✓	✓	✓						
Fire		✓			✓				
HEMA CodeRED	✓								
Jail Operations	✓	✓							
Sheriff	✓	✓	✓						
Sheriff-GOHS HEAT	✓	✓							
Sheriff-SRO-HCBOE	✓								
Sheriff-SRO-Westfield	✓								
Youth Inv and Control	✓	✓							

Public Works

Function & Department	Governmental						Proprietary		
	MAJOR		NONMAJOR				MAJOR		NONMAJOR
	General	Capital	Special Revenue				Enterprise		Internal Service
	General Fund	Splost Fund	ARPA	E-911 Fund	Fire District Fund	D.A.T.E	Water Fund	Solid Waste Fund	Internal Service Fund
Public Works									
Closure and Post-Closure							✓		
Highways & Streets State	✓								
Highways and Streets	✓	✓							
Public Works Admin	✓	✓							
Solid Waste Collection							✓		
Solid Waste Disposal							✓		
Storm Drainage	✓	✓	✓						
Stormwater Management									
Traffic Engineering	✓								
Water		✓	✓						

Health & Welfare

Function & Department	Governmental						Proprietary		
	MAJOR		NONMAJOR				MAJOR		NONMAJOR
	General	Capital	Special Revenue				Enterprise		Internal Service
	General Fund	Splost Fund	ARPA	E-911 Fund	Fire District Fund	D.A.T.E	Water Fund	Solid Waste Fund	Internal Service Fund
Health & Welfare									
Adult Health Services	✓								
Hospital medical care	✓								
Mental Health	✓		✓						
Mosquito Control	✓								
NonProfit Assistance			✓						
Other Vendor Payments	✓								
Public Health Admin	✓	✓	✓						
Vital Statistics	✓								
Welfare Admin	✓								

Culture & Recreation

Function & Department	Governmental						Proprietary		
	MAJOR		NONMAJOR				MAJOR		NONMAJOR
	General	Capital	Special Revenue				Enterprise		Internal Service
	General Fund	Splost Fund	ARPA	E-911 Fund	Fire District Fund	D.A.T.E	Water Fund	Solid Waste Fund	Internal Service Fund
Culture & Recreation									
Libraries	✓	✓							
Recreation	✓	✓							

Housing & Development

Function & Department	Governmental						Proprietary		
	MAJOR		NONMAJOR				MAJOR		NONMAJOR
	General	Capital	Special Revenue				Enterprise		Internal Service
	General Fund	Splost Fund	ARPA	E-911 Fund	Fire District Fund	D.A.T.E	Water Fund	Solid Waste Fund	Internal Service Fund
Housing & Development									
21st Century Partnership	✓								
Agricultural Resources	✓	✓							
Airport	✓	✓	✓						
Econ Development	✓	✓							
Forest Resources	✓								
Planning and Zoning	✓								
Protective Inspection	✓	✓							

Other Financing Uses

Function & Department	Governmental						Proprietary		
	MAJOR		NONMAJOR				MAJOR		NONMAJOR
	General	Capital	Special Revenue				Enterprise		Internal Service
	General Fund	Splost Fund	ARPA	E-911 Fund	Fire District Fund	D.A.T.E	Water Fund	Solid Waste Fund	Internal Service Fund
Other Financing Uses									
Debt Service	✓								
Other Financing Uses	✓		✓					✓	

Financial Policies

OPERATING BUDGET POLICIES

Houston County will finance all current expenditures with current revenues. The county will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Houston County will not use short-term borrowing to meet operating budget requirements. The operating budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement. All governmental funds are subject to the annual budget process. Budgets will be prepared for proprietary funds (enterprise and internal service) to establish fees and charges and control expenses. The budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must equal total estimated expenditures for each fund.

BASIS OF BUDGETING

All budgets will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources. All operating budget appropriations will lapse at year-end.

BUDGETARY CONTROL

The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund).

- Transfers of appropriations within a department shall require only the approval of the management services director.
- Transfers between departments or funds, an increase of personal services appropriation, or an increase in the level of authorized positions shall require the approval of the board of commissioners. Department heads and elected officials are directed to operate within budget limitations to prevent "emergency" situations.
- The county will pay bills on the first and third Tuesday of each month. Department heads and elected officials are directed to submit payment requests within these timeframes. The Chairman of the board of commissioners shall, however, have the authority to issue special checks up to a maximum of $2,500.00. The director of administration shall have the authority to issue special checks up to a maximum of $1,000.00. The Director of Finance is authorized to issue special checks for the following:
    - Utility bills that do not lend themselves to timely payment within the regular billing cycle
    - Board travel as reserved by the executive secretary
    - Automobiles and heavy equipment that have been delivered in accordance with bid awards
- The county will strive to include a contingency amount in the general fund budget for unforeseen or emergency operating expenditures. The amount of the contingency will be no more than five percent of the operating budget.

- Houston County will strive to integrate performance measurement and objectives and productivity indicators within the budget.
- Houston County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues and expenditures with budgeted amounts.
- The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
- Houston County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.
- Enterprise and internal service fund budgets shall be self-supporting whenever possible. Excess revenues of enterprise funds shall not be transferred to other funds, unless authorized in the annual budget.

CAPITAL BUDGET POLICIES

Capital projects will be undertaken to preserve infrastructure and public facilities; promote economic development and enhance the quality of life; improve the delivery of services; preserve community assets; and improve economically depressed areas and those with low and moderate income households.

Capital Improvement Program

- Houston County will seek to develop a five-year Capital Improvement Program (CIP) annually to direct the financing of and appropriations for all capital projects. Houston County defines a capital project for inclusion in the CIP as any asset or project in excess of $10,000.00 with an estimated useful life of three years.
- Houston County will coordinate the development of the Capital Improvement Program with the development of the operating budget to ensure that future operating costs are projected and included in the operating budget where appropriate.
- Houston County will develop a program to replace authorized vehicles and equipment without significant impact to the capital budget.
- Houston County will seek public and private grants, contracts, and other outside sources of revenue to fund projects included in the Capital Improvement Program.
- The balances of appropriations for capital projects will be designated by the management at year-end and re-appropriated in the following years until the project is completed.

RESERVE POLICIES

The purpose of the reserve fund policy is to provide funds that are a stable funding source for expenditures that fluctuate significantly each year. For example, equipment acquisitions and replacements; working capital to maintain a sufficient cash flow; provide funding for services during periods of budget shortfalls or other revenue reductions during a budget year; and a stable or improved credit rating.

This policy covers all fund types for the county. Fund balances will be classified into one of the following classifications: nonspendable, restricted, committed, assigned, or unassigned. A fund may use more than one classification of fund balance.

- By their nature, any debt service funds will only classify fund balances as nonspendable or restricted. When debt expenses are paid, the county will use restricted fund balance first. All debt services funds will maintain a fund balance at a level to retire the debt. Once all debt is

retired, or the fund balance is sufficient to retire all remaining debt, any remaining fund balance will be transferred to other county funds or projects as directed by the board of commissioners.
- The lowest level of fund balance restrictions for special revenue funds will be committed fund balance. When expenses are paid, committed fund balance will be used first, unless the expense is for purchases which were listed in the restricted fund balance classification. Special revenue fund types will maintain their fund balance at a level consistent with restrictions imposed which created the fund.
- Capital projects funds lowest level of fund balance will be assigned for the funding of specific projects. An assigned fund balance will be spent first, unless the expenditures are tied to a restricted fund balance amount. Once the project is completed, any fund balance remaining will be transferred back to the fund(s) which were the original funding source.
- The general fund may maintain all five classifications of fund balance. Houston County will strive to accumulate an unassigned general fund reserve at least equal to six months of the total general fund budget.
- Net assets will be maintained for enterprise funds and will be classified as restricted, unrestricted or invested in capital assets. Net assets should be sufficient to cover operating cost and infrastructure replacement. The board of commissioners may transfer funds from the enterprise funds to other funds if the board deems net assets are sufficient to cover operating costs and asset replacement. Unrestricted net assets will be spent first, unless the expense was for a restricted asset.
- In accordance with GASB 54, Houston County will classify any fund balance using the following designations:
- For fund balance to be classified as nonspendable, the fund balance by its nature must be either: a) not in spendable form or b) legally or contractually required to be maintained intact.
- To be classified as restricted, the fund balance must have external constraints placed on the use of the resources or the constraint must be imposed by law through constitutional provisions or enabling legislation.
- For fund balance to be committed, the resources must be used for a specific purpose pursuant to constraints imposed by formal action by the Houston County Board of Commissioners.
- Assigned fund balances are amounts that are constrained by the county's intent to be used for specific purposes, but are neither restricted nor committed. The board of commissioners, director of administration or comptroller may designate fund balances as assigned fund balance.
- All other fund balances will be classified as unassigned fund balances.

REVENUE ADMINISTRATION

- Houston County will try to maintain a diversified and stable revenue stream to shelter it from short-run fluctuations in any single revenue source.
- Houston County will estimate its revenues by an objective analytical process in a prudent manner.
- Houston County will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.
- Houston County will seek public and private grants, contracts, and other outside sources of revenue for funding projects when appropriate.
- Houston County will establish the levels of all user charges based on an analysis of the cost of providing the services. User charges will be evaluated periodically.

- Houston County will set fees and charges for each enterprise and internal service fund, at a level that fully supports the total direct and indirect cost of the fund. Indirect costs include the cost of annual depreciation of capital assets and requirements for future capital costs.

DEBT POLICIES

- Houston County will confine long-term borrowing to capital improvements.
- Houston County will not use short-term debt for operating purposes.
- Houston County will follow a policy of full disclosure on every financial report and bond prospectus.
- General obligation debt will not be used for enterprise activities.
- Houston County will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues, available fund balances, or other current sources of capital financing.
- Enterprise fund debt will be used only when revenues are sufficient to satisfy operating expenses and debt service requirements.
- Houston County will limit the use of lease purchases and other short-term debt when possible.

INVESTMENT POLICIES

Houston County will maintain an aggressive program of investing all government funds under the direction of the director of administration and the Chief Financial Officer. The investment program shall be operated based on the following principles, in the order listed:

1. Legality. All investments comply with state and local laws.
2. Safety. Principal is protected from loss with secure investment practices and collaterialization.
3. Liquidity. Investments are readily convertible to cash when needed without losses.
4. Yield or return on investment. Earnings are maximized without diminishing the other principles.

The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.

The investment program shall use a competitive selection process for investments in excess of 30 days. Investments should be placed with only qualified financial institutions.

The investment program shall provide for a system of internal control over investments and timely financial reporting over investing activities.

The investment program shall include investing a portion of county funds in readily available fund accounts, such as the Georgia Local Government Investment Pool, to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Houston County shall ensure that all public funds are collateralized in accordance with state and federal law, thereby guaranteeing the safety of public deposits. Houston County will establish administrative systems to maintain such pledged collateral and will utilize pooled collateral systems provided by the state and local depositories when possible.

Houston County will continue to evaluate opportunities to make and receive electronic payments to achieve improved cash flow and interest earnings.

It is the intent of the governing authority of Houston County to maintain uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of Houston County. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.

The Chairman, or his designee, shall be responsible for the operation of Houston County's purchasing system.

All departments of Houston County must utilize competitive bidding procedures, as specified in the ordinance adopted by the board of commissioners. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local businesses.

Houston County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

Budget Process

The *budget* shall be adopted at the legal level of budgetary control, which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a department shall require only the approval of the management services director.

Proposed vs Adopted Budget

The proposed budget document represents the document as presented to the Board of Commissioners prior to the Public Hearing and Budget Presentation. After review of the proposed budget and recommendations, the Annual Budget Resolution is adopted by the Board of Commissioners. The Adopted Budget refers to official budgetary totals adopted by the Board.



The budget process takes several months to complete. However, monitoring of the budget continues throughout the year to ensure revenue and expenditures are as expected.

BUDGET OVERVIEW



Houston County's Executive Leadership, along with department heads met during the budget process to discuss annual strategic goals and plans. These plans were reviewed to ensure that they aligned with the Houston County Join Comprehensive Plan 2022-2026.

Houston County leaders also meet periodically to review and update a report of accomplishments. This involves reviewing each action plan and organizing discussion with all stakeholders involved in specific action plans.

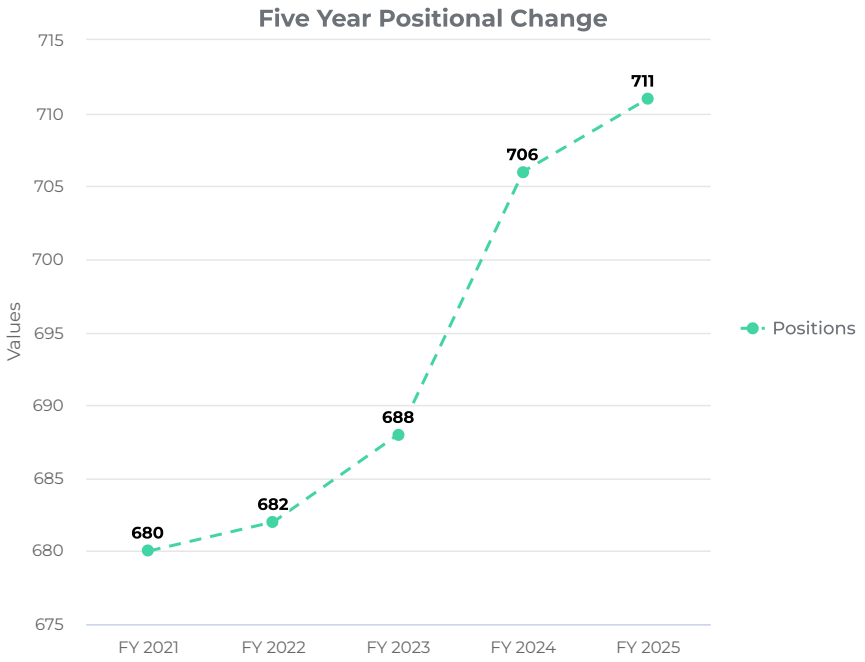
Results of stakeholder meetings are reviewed by the Chairman, Director of Administration, and Board of Commissioners to evaluate action plan progress.

Personnel Changes

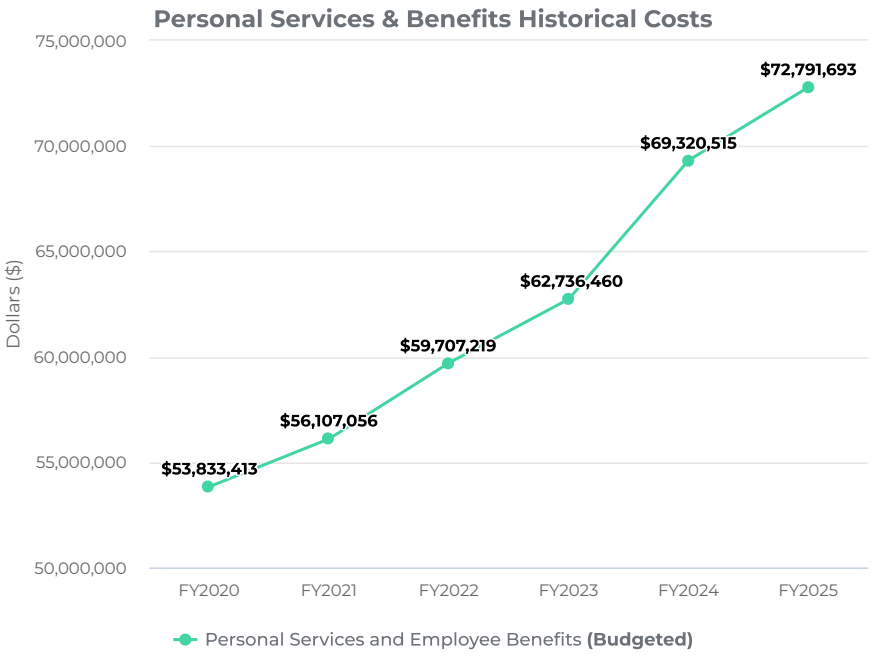
The FY2025 budget includes 711 approved positions. Included in that total, 5 new positions were added in the FY2025 General Fund Operating Budget. The new positions include 2 for Tax Commissioners, 1 new position for Public Defender, 1 new position for Magistrate Court, and 1 new position for Agricultural Resources (PT). There were no new positions added to the Water & Revenue Fund, Solid Waste Fund, Emergency Telephone Fund, or Fire District Fund Operating Budgets for FY2025.

Department	FY2023	FY2024	FY2025
Accounting	4	4	4
Agricultural Resources	1	1	2
Board of Equalization	5	5	5
Clerk of Superior Court	15	15	15
Clerk State Court	7	7	7
Coroner	1	1	1
Data Processing / MIS	10	10	10
District Attorney	20	20	20
E-911	50	50	50
Elections	12	12	12
Executive	8	8	8
Fire	37	37	37
Gen Govt Bldgs & Plant	17	17	17
Governing Body	5	5	5
Highways and Streets	41	41	41
Human Resources	4	4	4
Jail Operations	110	116	116
Juvenile Court	7	7	7
Law	2	2	2
Magistrate Court	12	12	13
Mental Health	3	3	3
Probate Court	9	9	9
Protective Inspection	5	5	5
Public Defender	18	18	19
Public Works Admin	7	7	7
Purchasing	4	4	4
Sheriff	111	111	111
Sheriff-SRO-HCBOE	21	21	21
Solicitor State Court	10	10	10
Solid Waste Collection	3	3	3
Solid Waste Disposal	25	25	25
State Court	4	4	4
Superior Court	15	15	15
Tax Assessor	26	26	26
Tax Commissioner	21	21	23
Victim Advocates	2	2	2
Water	37	37	37
Youth Inv and Control	11	11	11
Grand Total	**696**	**706**	**711**

Historical & Budgeted Positions



Historical & Budgeted Personnel Costs



Personnel Costs By Fund

Department	FTE	Total Cost
General Fund		
Accounting	4	$490,980
Agricultural Resources	1	$3,230
Board of Equalization	5	$2,799
Clerk of Superior Court	15	$1,324,656
Clerk State Court	7	$547,552
Coroner	1	$86,592
Data Processing / MIS	10	$1,100,784
District Attorney	20	$1,824,796
Elections	12	$473,130
Executive	8	$918,689
Gen Govt Bldgs & Plant	17	$1,367,378
Governing Body	5	$410,969
Highways and Streets	41	$3,485,784
Human Resources	4	$435,224
Jail Operations	116	$10,838,430
Juvenile Court	7	$667,773
Law	2	$306,655
Magistrate Court	12	$1,059,056
Mental Health	3	$270,261
Probate Court	9	$879,247
Protective Inspection	5	$597,478
Public Defender	18	$2,171,711
Public Works Admin	7	$954,208
Purchasing	4	$385,800
Sheriff	111	$10,814,458
Sheriff-SRO-HCBOE	21	$1,967,806
Solicitor State Court	10	$1,039,775
State Court	4	$449,759
Superior Court	15	$311,093
Tax Assessor	26	$2,168,986
Tax Commissioner	21	$1,757,337
Victim Advocates	2	$65,576
Youth Inv and Control	11	$1,187,365
Fund Total	**554**	**$50,365,336**
Fire District Fund		
Fire	37	$3,504,141
Fund Total	**37**	**$3,504,141**
Water Fund		
Water	37	$3,049,275
Fund Total	**37**	**$3,049,275**
Solid Waste Fund		
Collection	3	$250,398
Disposal	25	$2,068,508
Fund Total	**28**	**$2,318,906**
Emerg 911 Telephone Fund		
E-911	50	$4,698,658
Fund Total	**50**	**$4,698,658**
D.A.T.E Fund		
Mental Health	2	$176,006
Fund Total	**2**	**$176,006**

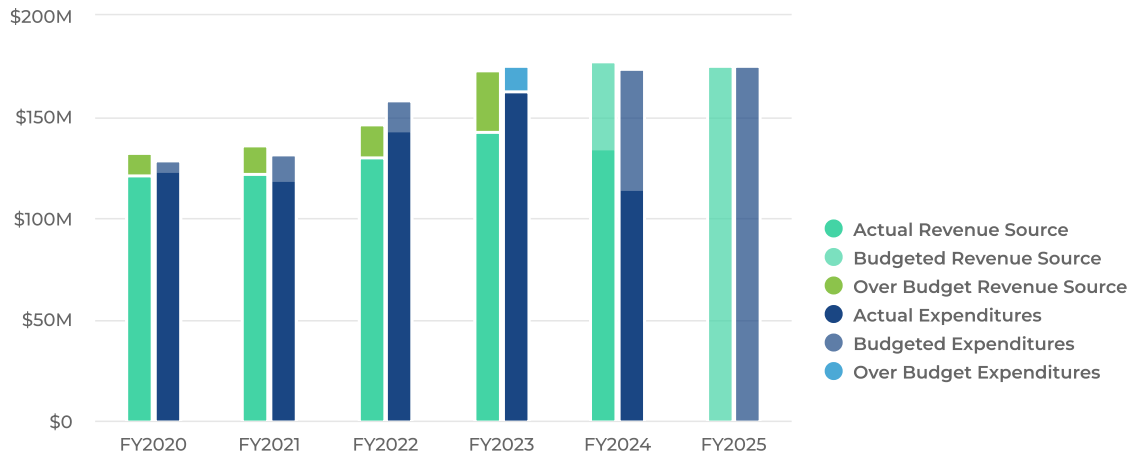
FUND SUMMARIES

Budget Summary - All Funds

A summary of total budgeted revenues and expenditures for General, Special Revenue, Enterprise, and Capital Project Funds.

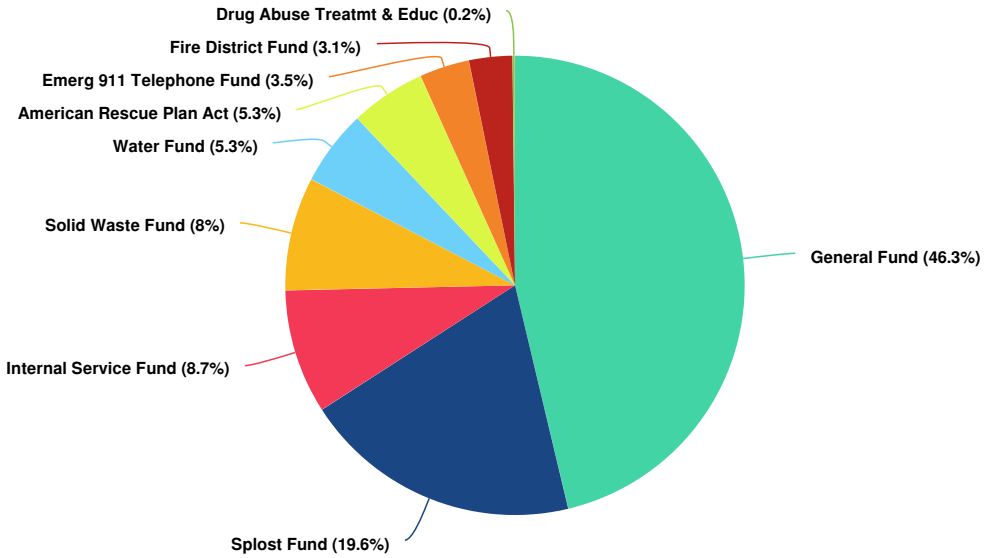
Summary

Houston County, GA is projecting $175.71M of revenue in FY2025, which represents a 1.0% decrease over the prior year. Budgeted expenditures are projected to increase by 0.7% or $1.31M to $175.71M in FY2025.



Revenue by Fund

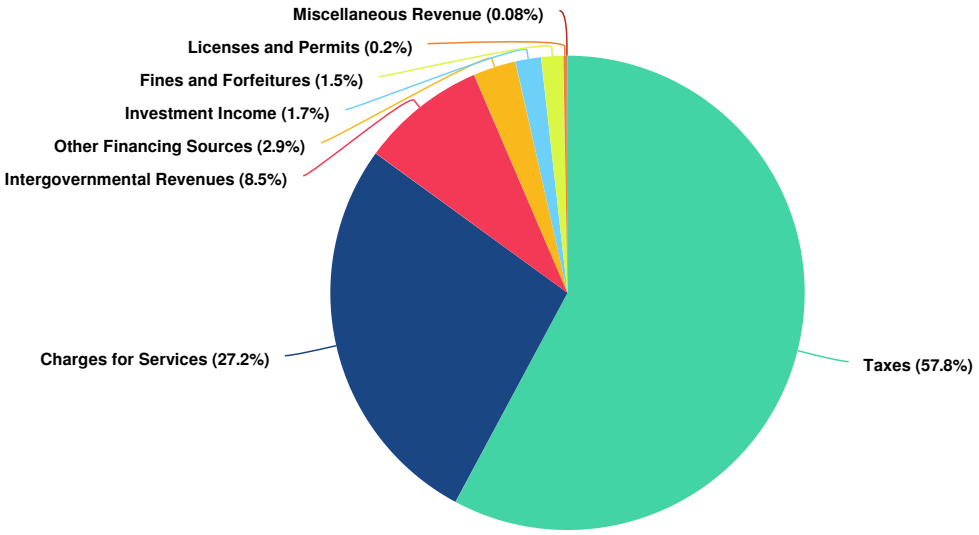
2025 Revenue by Fund Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
General Fund	$64,828,265	$69,997,185	$80,654,910	$75,604,781	$81,315,291	7.6%
Drug Abuse Treatmt & Educ			$0	$340,000	$283,006	-16.8%
Emerg 911 Telephone Fund	$4,699,898	$4,797,633	$4,691,747	$5,707,632	$6,196,256	8.6%
American Rescue Plan Act	$0	$0	$10,018,384	$13,628,484	$9,311,034	-31.7%
Fire District Fund	$3,305,452	$3,293,081	$6,833,998	$4,893,683	$5,373,683	9.8%
Splost Fund	$33,085,767	$35,362,036	$36,745,091	$39,498,723	$34,492,259	-12.7%
Water Fund	$9,260,973	$9,113,887	$9,803,247	$8,795,000	$9,315,547	5.9%
Solid Waste Fund	$9,910,990	$10,759,414	$13,440,395	$13,305,686	$14,060,986	5.7%
Internal Service Fund	$11,197,097	$13,087,498	$11,365,993	$15,686,461	$15,361,102	-2.1%
Total:	**$136,288,441**	**$146,410,734**	**$173,553,765**	**$177,460,450**	**$175,709,164**	**-1%**

Revenues by Source - All Funds

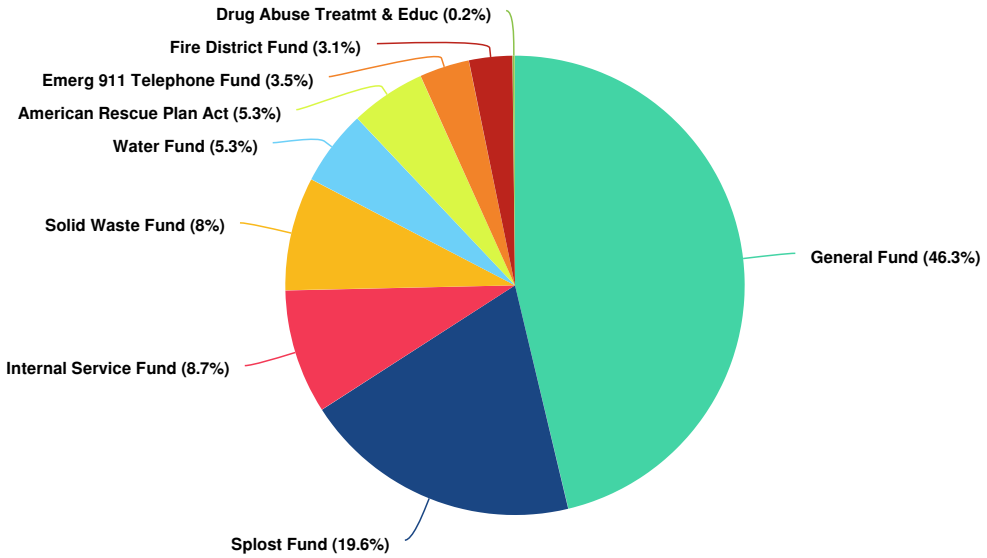
Projected 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$90,348,224	$96,587,654	$100,817,918	$105,265,723	$101,621,545	-3.5%
Licenses and Permits	$429,350	$418,080	$357,302	$400,400	$359,250	-10.3%
Intergovernmental Revenues	$4,081,128	$4,974,041	$16,669,077	$18,855,355	$15,012,414	-20.4%
Charges for Services	$37,755,594	$40,564,280	$41,706,884	$46,494,123	$47,762,413	2.7%
Fines and Forfeitures	$2,166,896	$1,903,498	$3,088,800	$2,490,850	$2,617,850	5.1%
Investment Income	$93,627	$368,772	$6,244,753	$1,841,200	$3,066,083	66.5%
Contributions and Donations	$54,215	$16,000	$0	$0	$0	0%
Miscellaneous Revenue	$347,731	$199,863	$194,741	$130,172	$134,172	3.1%
Other Financing Sources	$1,011,674	$1,378,546	$4,474,290	$1,982,627	$5,135,437	159%
Total Revenue Source:	**$136,288,441**	**$146,410,734**	**$173,553,765**	**$177,460,450**	**$175,709,164**	**-1%**

2025 Budgeted Expenditures by Fund

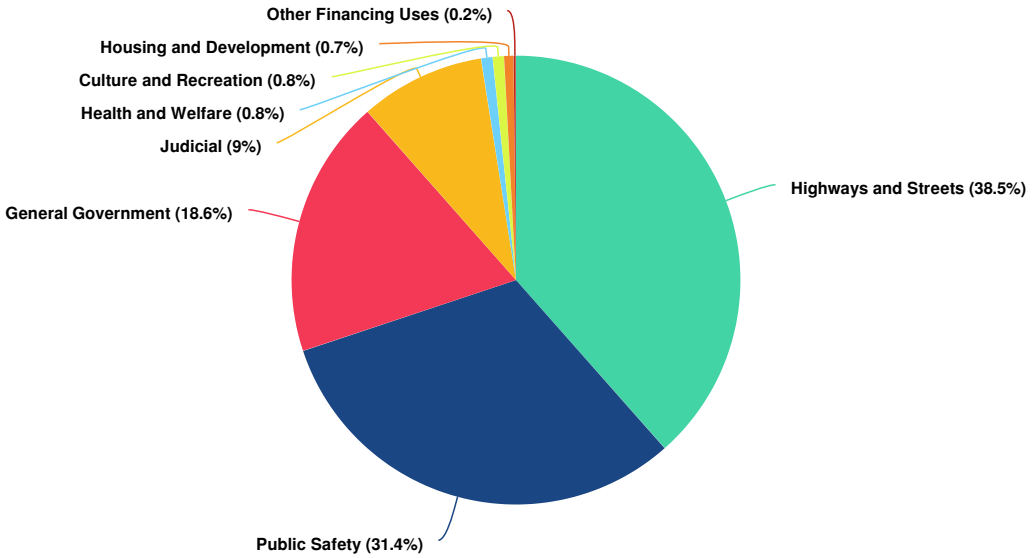
2025 Budgeted Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
General Fund	$59,922,816	$63,258,884	$65,379,718	$75,711,727	$81,315,291	7.4%
Drug Abuse Treatmt & Educ			$0	$233,054	$283,006	21.4%
Emerg 911 Telephone Fund	$4,307,839	$4,574,412	$4,991,808	$5,707,632	$6,196,256	8.6%
American Rescue Plan Act		$0	$9,942,218	$13,628,484	$9,311,034	-31.7%
Fire District Fund	$2,867,491	$3,222,202	$6,824,178	$4,893,683	$5,373,683	9.8%
Splost Fund	$23,250,716	$41,346,116	$53,110,724	$36,442,117	$34,492,259	-5.4%
Water Fund	$7,956,631	$8,274,781	$8,335,088	$8,795,000	$9,315,547	5.9%
Solid Waste Fund	$9,478,978	$10,398,359	$13,442,455	$13,305,686	$14,060,986	5.7%
Internal Service Fund	$11,502,593	$12,548,343	$13,624,093	$15,686,461	$15,361,102	-2.1%
Total:	**$119,287,064**	**$143,623,098**	**$175,650,282**	**$174,403,844**	**$175,709,164**	**0.7%**

Expenditures by Function & Department - All Funds

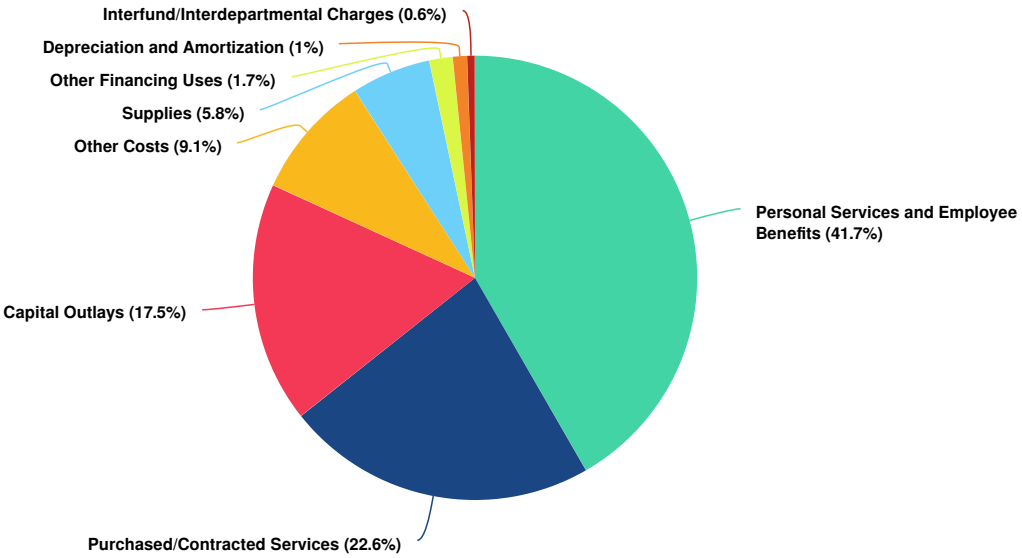
Budgeted Expenditures by Function Expenditures by Function & Department



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
General Government	$26,927,775	$26,979,232	$29,102,290	$31,764,299	$32,707,028	3%
Judicial	$12,845,634	$23,872,982	$21,462,257	$20,812,088	$15,824,680	-24%
Public Safety	$35,116,365	$44,951,434	$45,112,424	$49,976,249	$55,191,519	10.4%
Highways and Streets	$39,102,130	$44,293,798	$54,736,885	$66,090,799	$67,622,615	2.3%
Health and Welfare	$893,863	$463,772	$4,384,023	$3,666,111	$1,456,337	-60.3%
Culture and Recreation	$1,076,152	$988,925	$17,046,444	$915,000	$1,414,000	54.5%
Housing and Development	$3,325,145	$2,072,954	$3,762,852	$1,179,298	$1,212,985	2.9%
Other Financing Uses	$0	$0	$43,107	$0	$280,000	N/A
Total Expenditures:	**$119,287,064**	**$143,623,098**	**$175,650,282**	**$174,403,844**	**$175,709,164**	**0.7%**

Expenditures by Type - All Funds

Expenditures by Expense Type - All Funds



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$53,809,162	$54,295,354	$57,499,255	$69,320,515	$73,239,355	5.7%
Purchased/Contracted Services	$26,340,189	$31,047,005	$33,705,474	$36,612,546	$39,789,476	8.7%
Supplies	$7,875,212	$8,628,801	$9,658,899	$9,405,245	$10,137,135	7.8%
Capital Outlays	$9,764,183	$28,005,094	$35,719,423	$39,004,865	$30,802,748	-21%
Interfund/Interdepartmental Charges	$950,885	$1,008,762	$0	$990,000	$999,000	0.9%
Depreciation and Amortization	$1,809,608	$1,974,742	$1,761,150	$2,015,000	$1,819,354	-9.7%
Other Costs	$17,936,251	$17,667,070	$33,461,368	$15,417,494	$15,937,396	3.4%
Other Financing Uses	$801,574	$996,270	$3,844,711	$1,638,179	$2,984,700	82.2%
Total Expense Objects:	**$119,287,064**	**$143,623,098**	**$175,650,282**	**$174,403,844**	**$175,709,164**	**0.7%**

General Fund

The General Fund is classified as a Governmental Fund and is the central operating fund for Houston County.

Summary

Houston County, GA is projecting $81.32M of revenue in FY2025, which represents a 7.6% increase over the prior year. Budgeted expenditures are projected to increase by 7.4% or $5.6M to $81.32M in FY2025.



The General Fund is the central operating fund for all county revenues and expenditures that are not accounted for in other funds.



General Fund Comprehensive Summary

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed
Beginning Fund Balance:	**$42,486,949**	**$47,455,293**	**$52,360,741**	**$59,099,043**	**$74,374,235**	**$71,467,798**
Revenues						
Taxes	$51,311,870	$52,693,925	$56,486,098	$61,540,200	$60,661,631	$62,355,000
Licenses and Permits	$434,431	$429,350	$418,080	$357,302	$400,400	$359,250
Intergovernmental Revenues	$3,403,225	$3,052,716	$4,231,035	$5,424,206	$4,307,287	$4,538,790
Charges for Services	$5,556,569	$6,141,348	$6,207,982	$6,743,440	$5,966,362	$6,277,964
Fines and Forfeitures	$2,253,754	$2,166,896	$1,903,498	$3,088,800	$2,400,850	$2,527,850
Investment Income	$595,643	$20,798	$148,659	$3,066,189	$1,500,000	$2,500,000
Miscellaneous Revenue	$36,595	$51,516	$68,466	$49,023	$5,000	$9,000
Other Financing Sources	$403,450	$271,715	$533,367	$385,750	$363,251	$2,747,437
Total Revenues:	**$63,995,538**	**$64,828,265**	**$69,997,185**	**$80,654,910**	**$75,604,781**	**$81,315,291**
Expenditures						
Personal Services and Employee Benefits	$40,707,640	$44,070,985	$43,942,133	$46,223,947	$55,140,118	$58,108,811
Purchased/Contracted Services	$9,061,181	$7,023,322	$10,154,287	$10,667,548	$10,875,077	$13,035,703
Supplies	$3,904,040	$3,852,999	$4,075,313	$4,726,527	$5,149,128	$4,944,890
Capital Outlays	$244,803	$2,899,432	$1,679,042	$464,473	$502,846	$30,000
Interfund/Interdepartmental Charges	$0	$0	$0	$0	$0	$9,000
Other Costs	$1,726,085	$1,692,632	$2,773,189	$2,913,777	$2,822,229	$2,908,887
Other Financing Uses	$3,383,445	$383,445	$634,920	$383,445	$1,222,329	$2,278,000
Total Expenditures:	**$59,027,194**	**$59,922,816**	**$63,258,884**	**$65,379,718**	**$75,711,727**	**$81,315,291**
Total Revenues Less Expenditures:	**$4,968,344**	**$4,905,448**	**$6,738,301**	**$15,275,192**	**-$106,946**	**$0**
Ending Fund Balance:	**$47,455,293**	**$52,360,742**	**$59,099,042**	**$74,374,235**	**$74,267,289**	**$71,467,798**

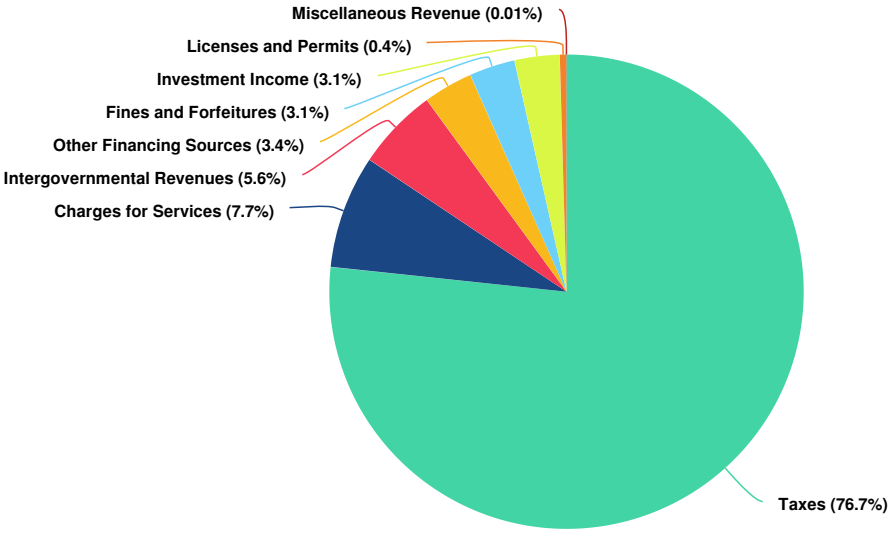
*Includes the transfer of prior year assigned fund balance in the amount of $2,384,186 to FY25 Revenue.

General Fund Revenues by Source

The General fund's revenues by source for the years 2023, 2024, and 2025 have seen changes in the top three categories.

In 2023, Taxes revenues increased by 9% to $61,540,200. However, in 2024, there was a slight decrease of 1% to $60,661,631. For the upcoming 2025 budget, Taxes revenues are expected to increase by 3% to $62,355,000.

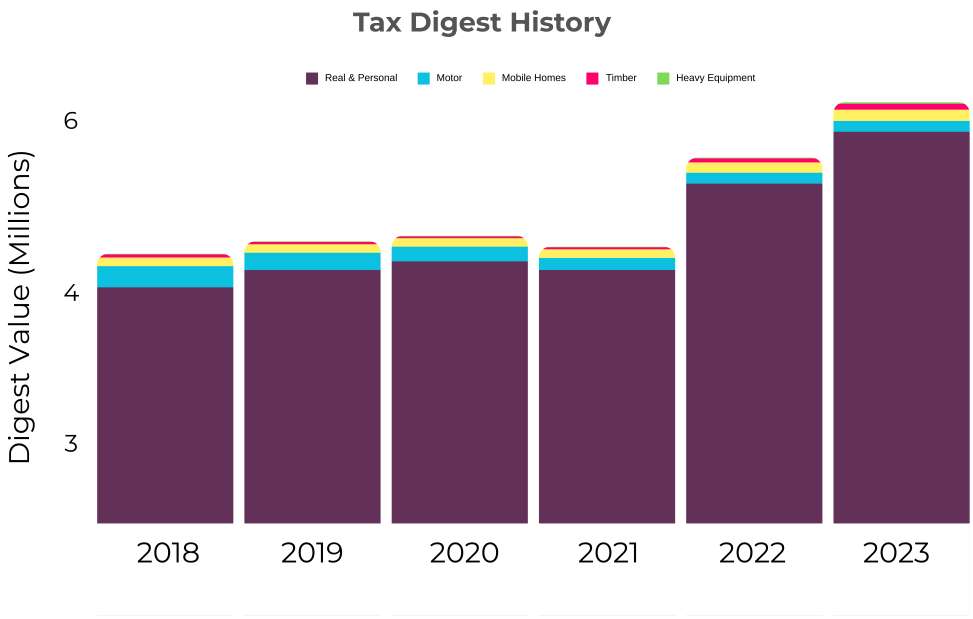
Projected 2025 Revenues by Source

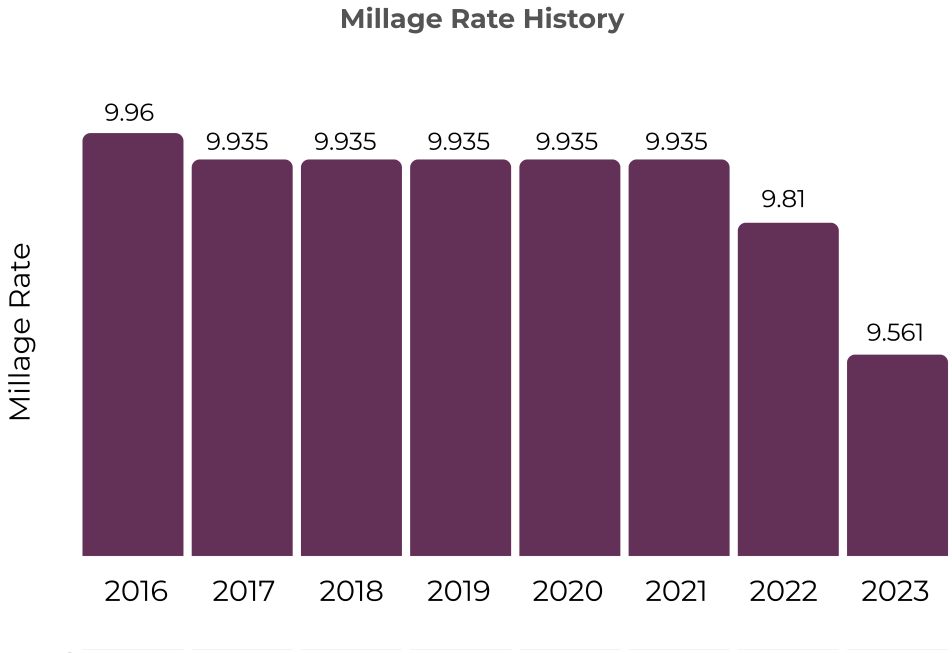


How are property taxes calculated?

Property taxes are a combination of property value, the millage rate, and any exemptions you may have on the property. The assessed value is 40% of the appraised value. One mill results one dollar of tax for every thousand dollars of assessed value.







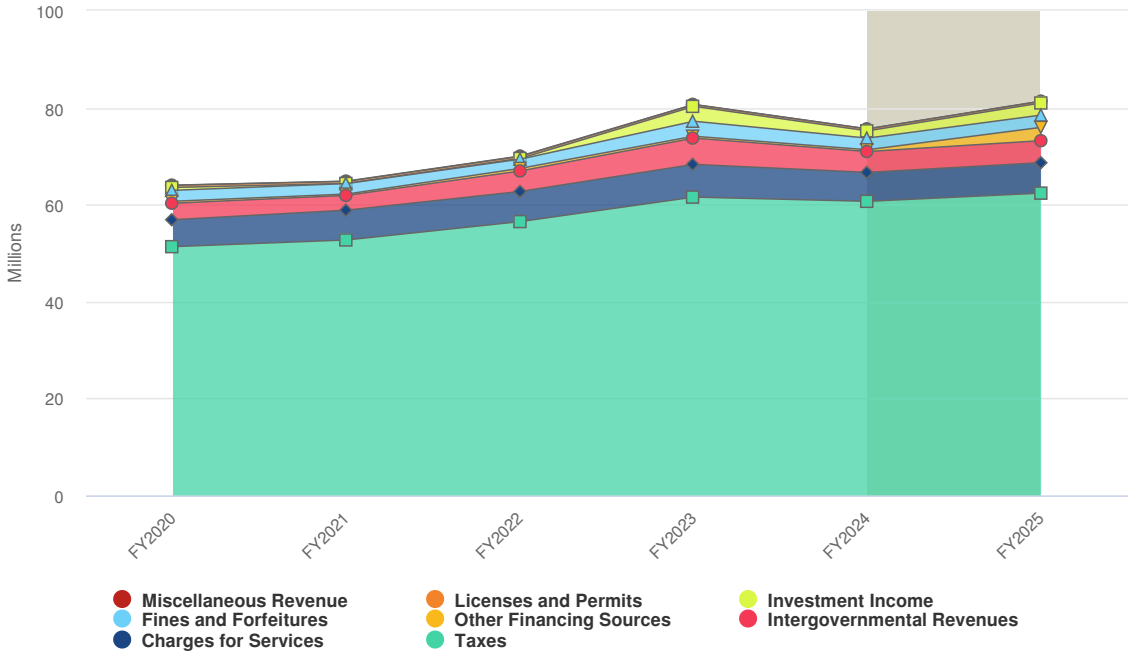
What is a tax cap?

Since 1982, Houston County Government has operated under a tax cap. This means that if the value of all properties that are taxed in Houston County (otherwise known as the tax digest) increases too rapidly, the Board of Commissioners is forced to reduce the millage rate. This occurred in 2022 after property values in Houston County began to rise rapidly. That year, the tax cap forced a reduction in the County's millage rate from 9.935 to 9.81.

Our Response:

In 2023 the Board of Commissioners reduced the millage rate for County Taxes to 9.561 mills. While the millage rate for 2024 property taxes cannot be set until the digest is finalized, the Board of Commissioners plans to implement a rollback millage, meaning no additional property tax will be generated from existing properties than was generated in previous years. Initial estimates indicate this millage rate will be below 9.

General Fund Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$52,693,925	$56,486,098	$61,540,200	$60,661,631	$62,355,000	2.8%
Licenses and Permits	$429,350	$418,080	$357,302	$400,400	$359,250	-10.3%
Intergovernmental Revenues	$3,052,716	$4,231,035	$5,424,206	$4,307,287	$4,538,790	5.4%
Charges for Services	$6,141,348	$6,207,982	$6,743,440	$5,966,362	$6,277,964	5.2%
Fines and Forfeitures	$2,166,896	$1,903,498	$3,088,800	$2,400,850	$2,527,850	5.3%
Investment Income	$20,798	$148,659	$3,066,189	$1,500,000	$2,500,000	66.7%
Miscellaneous Revenue	$51,516	$68,466	$49,023	$5,000	$9,000	80%
Other Financing Sources	$271,715	$533,367	$385,750	$363,251	$2,747,437	656.3%
Total Revenue Source:	**$64,828,265**	**$69,997,185**	**$80,654,910**	**$75,604,781**	**$81,315,291**	**7.6%**

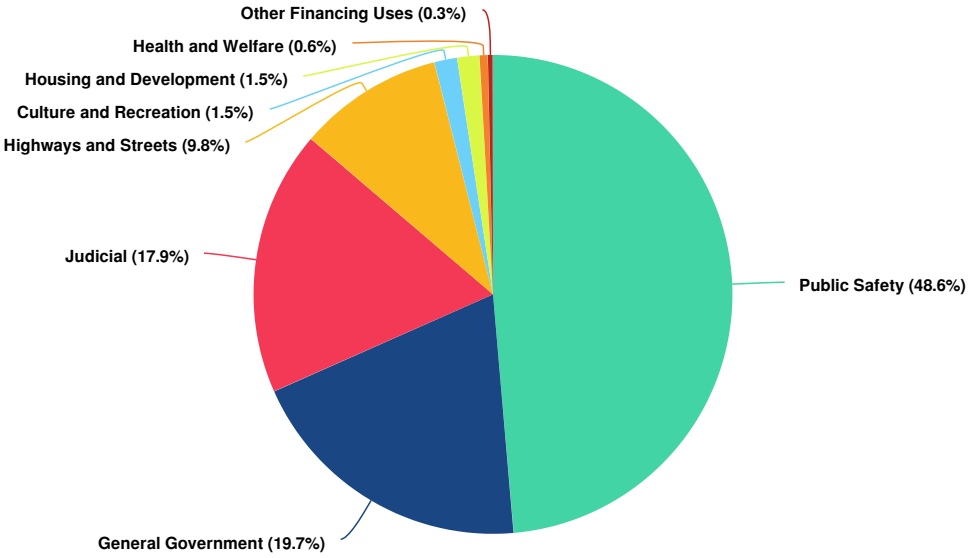
General Fund Expenditures by Function

The General fund's expenditures by function for the county of Houston, GA have seen significant changes in the past few years. In 2023, Public Safety expenditures increased by 13% to $30,410,203, followed by a 20% increase in 2024 to $36,495,979. The upcoming 2025 budget will see a further 8% increase to $39,547,076. This shows a consistent upward trend in the budget allocation for Public Safety.

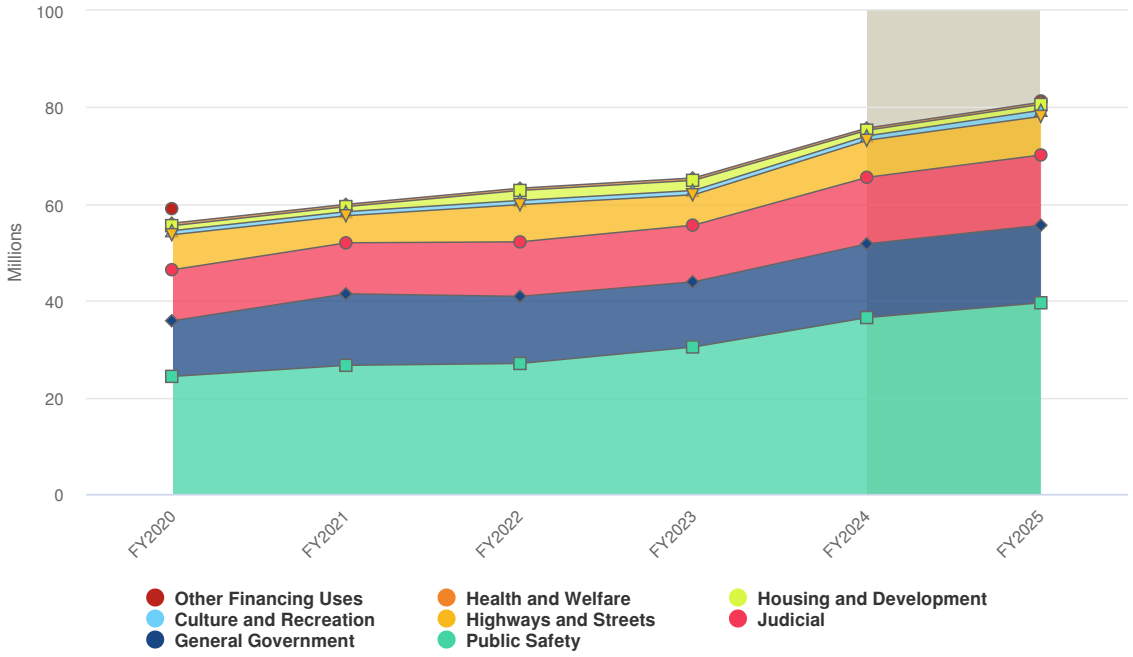
General Government expenditures, on the other hand, decreased by 3% to $13,473,589 in 2023, but then saw a 13% increase in 2024 to $15,262,588. The 2025 budget will see a 5% increase to $16,047,614. This indicates a slight fluctuation in the budget for General Government, but an overall increase in the past two years.

Judicial expenditures also saw a similar pattern, with a 4% increase in 2023 to $11,730,064, followed by a 17% increase in 2024 to $13,748,817. The 2025 budget will see a 6% increase to $14,541,725. This shows a consistent increase in the budget allocation for Judicial expenditures.

Budgeted Expenditures by Function General Fund Expenditures by Function



Budgeted and Historical Expenditures by Function General Fund Expenditures by Function

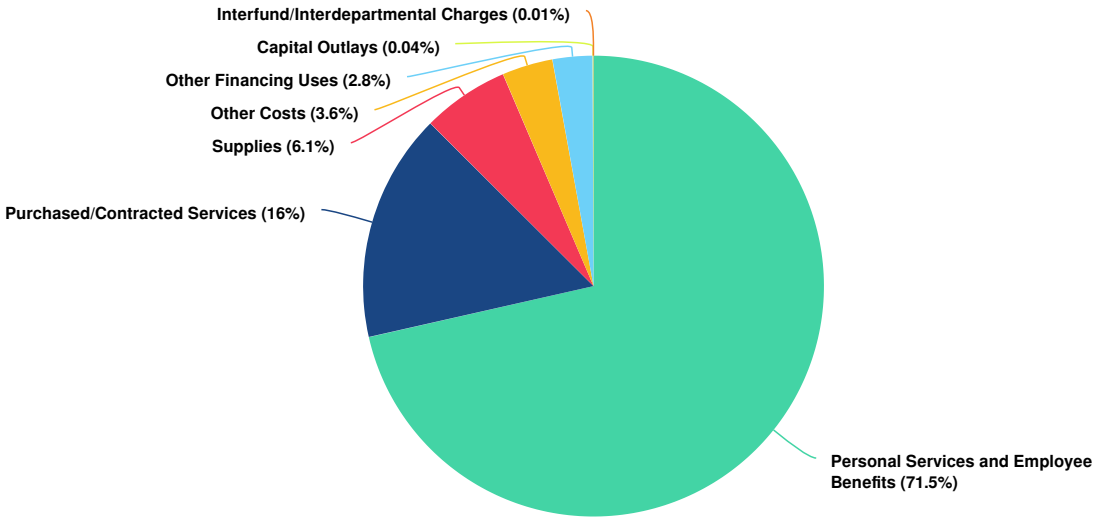


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
General Government	$14,789,087	$13,882,754	$13,473,589	$15,262,588	$16,047,614	5.1%
Judicial	$10,558,592	$11,278,439	$11,730,064	$13,748,817	$14,541,725	5.8%
Public Safety	$26,609,228	$26,992,687	$30,410,203	$36,495,979	$39,547,076	8.4%
Highways and Streets	$5,604,101	$7,704,353	$6,286,445	$7,662,670	$7,979,516	4.1%
Health and Welfare	$467,259	$463,772	$499,720	$447,375	$447,375	0%
Culture and Recreation	$841,152	$863,925	$886,444	$915,000	$1,259,000	37.6%
Housing and Development	$1,053,399	$2,072,954	$2,093,252	$1,179,298	$1,212,985	2.9%
Other Financing Uses	$0	$0	$0	$0	$280,000	N/A
Total Expenditures:	**$59,922,816**	**$63,258,884**	**$65,379,718**	**$75,711,727**	**$81,315,291**	**7.4%**

General Fund Expenditures by Expense Type

Budgeted Expenditures by Expense Type General Fund Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$44,070,985	$43,942,133	$46,223,947	$55,140,118	$58,108,811	5.4%
Purchased/Contracted Services	$7,023,322	$10,154,287	$10,667,548	$10,875,077	$13,035,703	19.9%
Supplies	$3,852,999	$4,075,313	$4,726,527	$5,149,128	$4,944,890	-4%
Capital Outlays	$2,899,432	$1,679,042	$464,473	$502,846	$30,000	-94%
Interfund/Interdepartmental Charges	$0	$0	$0	$0	$9,000	N/A
Other Costs	$1,692,632	$2,773,189	$2,913,777	$2,822,229	$2,908,887	3.1%
Other Financing Uses	$383,445	$634,920	$383,445	$1,222,329	$2,278,000	86.4%
Total Expense Objects:	**$59,922,816**	**$63,258,884**	**$65,379,718**	**$75,711,727**	**$81,315,291**	**7.4%**

Fund Balance

Anticipated fund balance for FY2025 is $71,467,798. This includes transfer of prior year assigned fund balance in budgeted revenue of $2,384,186 for personnel adjustments. This results in a 3.2% decrease from the FY2024 Adopted Budget fund balance in for the General Fund.



Financial Summary	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	—	
Unassigned	$46,329,202	$47,591,483	$50,788,848	$65,282,940	$65,282,940	$65,282,940	0%
Assigned	$2,048,979	$3,519,632	$7,321,154	$7,314,523	$7,314,523	$4,930,337	-32.6%
Committed	$0	$801,638	$510,404	$-510,404	$-510,404	$-510,404	0%
Restricted	$191,223	$72,642	$87,777	$1,498,990	$1,498,990	$1,498,990	0%
Nonspendable	$1,138,070	$375,347	$390,860	$265,935	$265,935	$265,935	0%
Total Fund Balance:	**$49,707,473**	**$52,360,741**	**$59,099,043**	**$73,851,984**	**$73,851,984**	**$71,467,798**	**-3.2%**

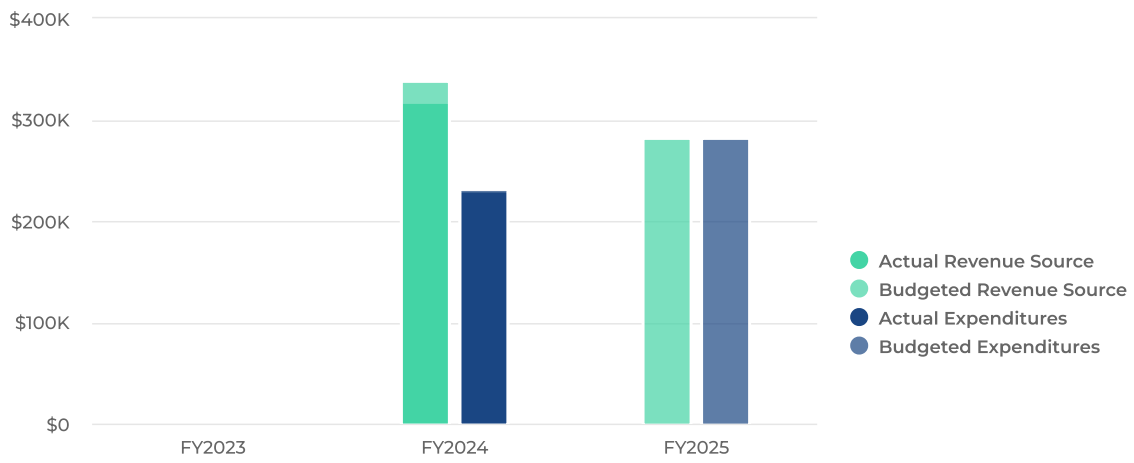
Drug Abuse Treatment & Education Fund

The Drug Abuse & Treatment Education (DATE) Fund is a Special Revenue Fund that falls under the Governmental Fund Type.

Summary

Houston County, GA is projecting $283.01K of revenue in FY2025, which represents a 16.8% decrease over the prior year. Budgeted expenditures are projected to increase by 21.4% or $49.95K to $283.01K in FY2025.

DATE fund was added in FY2024 and is used to collect court fees that are restricted for drug abuse and treatment purposes.

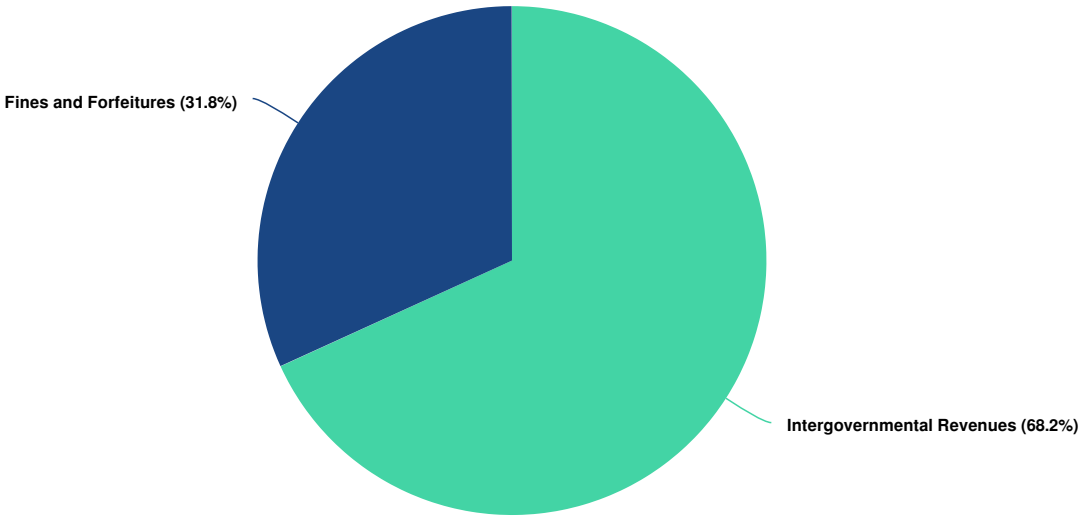


DATE Fund Comprehensive Summary

Name	FY2024 Adopted Budget	FY 2025 Proposed
Beginning Fund Balance:	**$0**	**$106,946**
Revenues		
Intergovernmental Revenues	$250,000	$193,006
Fines and Forfeitures	$90,000	$90,000
Total Revenues:	**$340,000**	**$283,006**
Expenditures		
Personal Services and Employee Benefits	$233,054	$176,006
Purchased/Contracted Services	$0	$107,000
Total Expenditures:	**$233,054**	**$283,006**
Total Revenues Less Expenditures:	**$106,946**	**$0**
Ending Fund Balance:	**$106,946**	**$106,946**

DATE Fund Revenues by Source

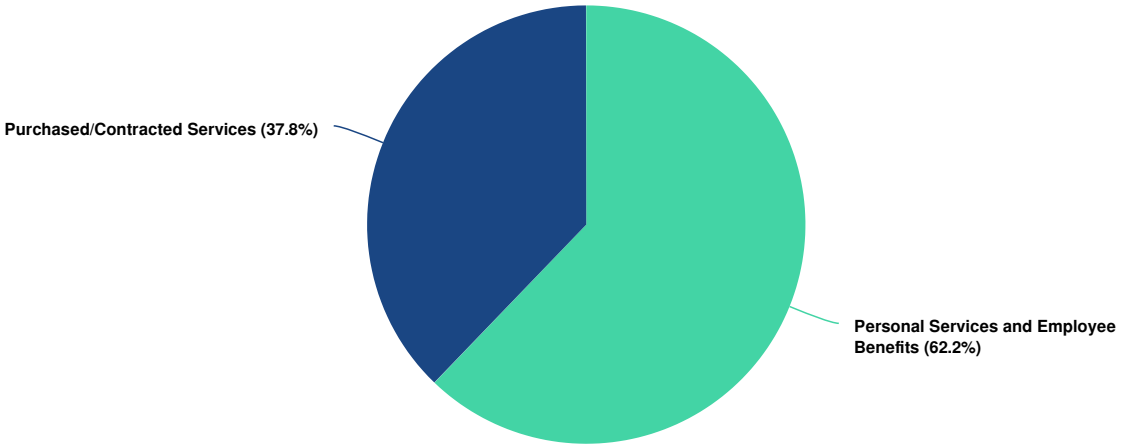
Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Intergovernmental Revenues	$0	$250,000	$193,006	-22.8%
Fines and Forfeitures	$0	$90,000	$90,000	0%
Total Revenue Source:	**$0**	**$340,000**	**$283,006**	**-16.8%**

DATE Fund Expenditures by Expense Type

Budgeted Expenditures by Expense Type D.A.T.E. Fund Expenditures by Expense Type



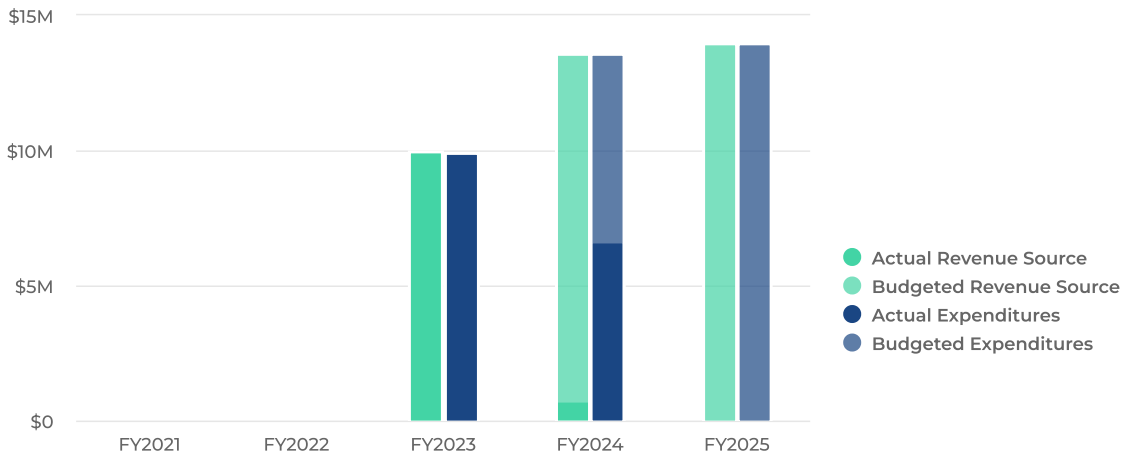
Name	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Personal Services and Employee Benefits	$0	$233,054	$176,006	-24.5%
Purchased/Contracted Services	$0	$0	$107,000	N/A
Total Expense Objects:	**$0**	**$233,054**	**$283,006**	**21.4%**

American Rescue Plan Act Fund

The American Rescue Plan Act (ARPA) Fund is a Special Revenue Fund which falls under the classification of Governmental Fund type.

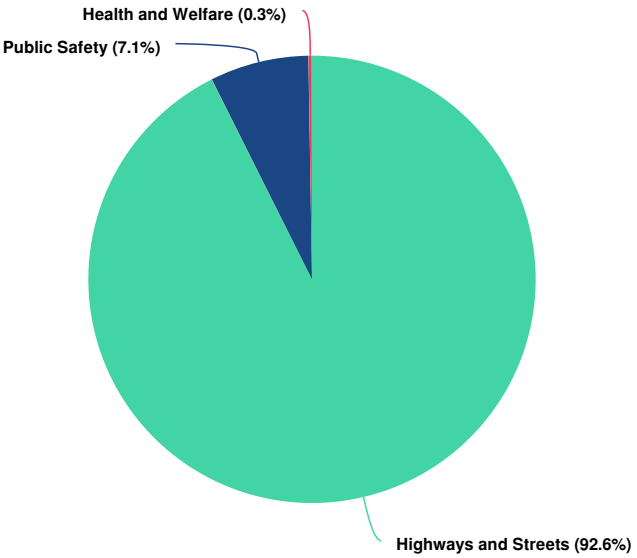
Summary

Houston County, GA is projecting $14M of revenue in FY2025, which represents a 2.7% increase over the prior year. Budgeted expenditures are projected to increase by 2.7% or $367.8K to $14M in FY2025.



ARPA Expenditures by Function

Budgeted Expenditures by Function ARPA Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Judicial	$0	$660,089	$877,770	$877,770	-100%
Public Safety	$0	$197,700	$1,000,000	$1,000,000	0%
Highways and Streets	$0	$4,157,018	$8,531,978	$6,424,302	51.9%
Health and Welfare	$0	$3,884,303	$3,218,736	$1,008,962	-98.9%
Housing and Development	$0	$1,000,000	$0	$0	0%
Other Financing Uses		$43,107	$0	$0	0%
Total Expenditures:	**$0**	**$9,942,218**	**$13,628,484**	**$9,311,034**	**2.7%**

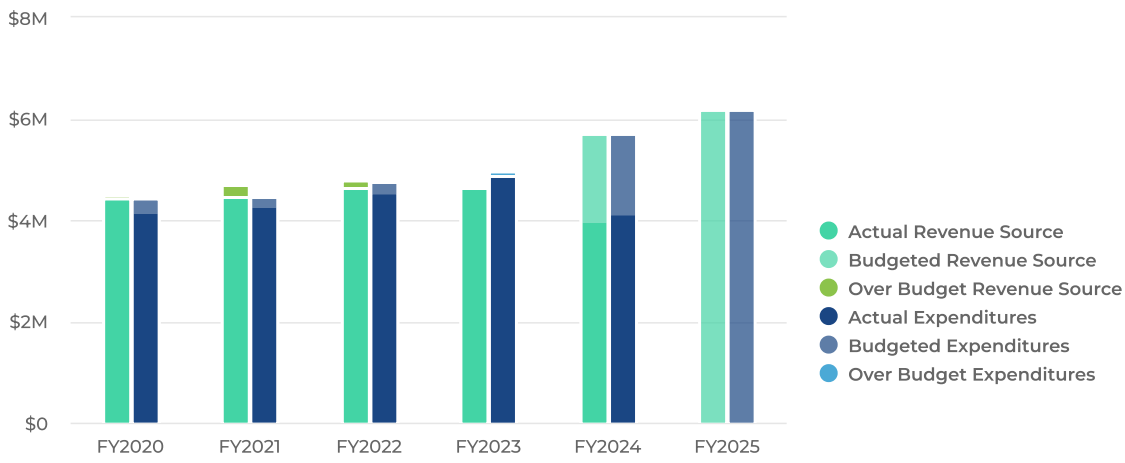
Emergency 911 Telephone Fund

The Emergency 911 Telephone (E-911) Fund is a Special Revenue Fund that is classified under the Governmental Fund Type.

Summary

Houston County, GA is projecting $6.2M of revenue in FY2025, which represents a 8.6% increase over the prior year. Budgeted expenditures are projected to increase by 8.6% or $488.62K to $6.2M in FY2025.

The Emergency 911 Telephone Fund accounts for the cost of operating and maintaining Houston County's Centralized Emergency Communications System. Financing is provided by a $1.50 charge to each telephone subscriber (wireless and land) whose exchange access lines are in the areas served by the Houston County 911 service.



Primary Mission

To receive emergency and non-emergency calls from Houston County citizens and dispatch the appropriate agency to the appropriate location in a professional and timely manner.

Serves 10 different agencies: 4 Law Enforcement (3 city police departments, Sheriff), 4 Fire (3 city fire departments and county fire - Houston County Emergency Management Agency HEMA), Emergency Medical Services (ambulances), Robins AFB.

Houston County E-911 operates as a central dispatch for all of Houston County. This means that all (emergency and non-emergency) official contact with any police, fire, or medical unit must be requested through the E-911 system. Communication Officers are no longer located at the individual agencies; they are consolidated within the 911 center.

"E" stands for Enhanced 911. This gives the center the ability to determine the exact location of the call. All calls are recorded and a printout is also maintained. If you have not called 911 to verify your address and telephone number, feel free to do so to ensure a proper response.

E-911 Fund Comprehensive Summary

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed
Beginning Fund Balance:	**$1,175,250**	**$1,497,975**	**$1,837,600**	**$2,229,658**	**$2,452,878**	**$1,969,015**	**$1,969,015**
Revenues							
Taxes	$1,097	$982	$1,181	$1,965	$2,268	$3,000	$3,000
Intergovernmental Revenues	$662,088	$662,088	$747,011	$705,148	$663,830	$662,084	$662,084
Charges for Services	$3,011,317	$3,142,068	$3,242,149	$3,236,922	$3,315,054	$3,500,000	$3,500,000
Miscellaneous Revenue	$28,682	$30,059	$36,150	$36,482	$37,450	$33,172	$33,172
Other Financing Sources	$671,208	$671,208	$673,408	$817,115	$673,145	$1,509,376	$1,998,000
Total Revenues:	**$4,374,392**	**$4,506,405**	**$4,699,898**	**$4,797,633**	**$4,691,747**	**$5,707,632**	**$6,196,256**
Expenditures							
Personal Services and Employee Benefits	$3,152,164	$3,254,447	$3,348,886	$3,638,056	$3,883,709	$4,535,708	$4,891,856
Purchased/Contracted Services	$628,187	$650,293	$694,148	$677,831	$1,009,411	$749,524	$821,450
Supplies	$83,022	$91,854	$92,434	$83,825	$92,688	$139,900	$114,950
Capital Outlays	$10,181	$5,019	$6,150	$0	$6,000	$105,500	$14,000
Interfund/Interdepartmental Charges	$155,168	$165,168	$166,221	$174,701	$0	$177,000	$177,000
Other Costs	$22,944	$0	$0	$0	$0	$0	$0
Other Financing Uses	$0	$0	$0	$0	$0	$0	$177,000
Total Expenditures:	**$4,051,666**	**$4,166,781**	**$4,307,839**	**$4,574,412**	**$4,991,808**	**$5,707,632**	**$6,196,256**
Total Revenues Less Expenditures:	**$322,725**	**$339,624**	**$392,059**	**$223,220**	**-$300,061**	**$0**	**$0**
Ending Fund Balance:	**$1,497,975**	**$1,837,600**	**$2,229,658**	**$2,452,878**	**$2,152,817**	**$1,969,015**	**$1,969,015**

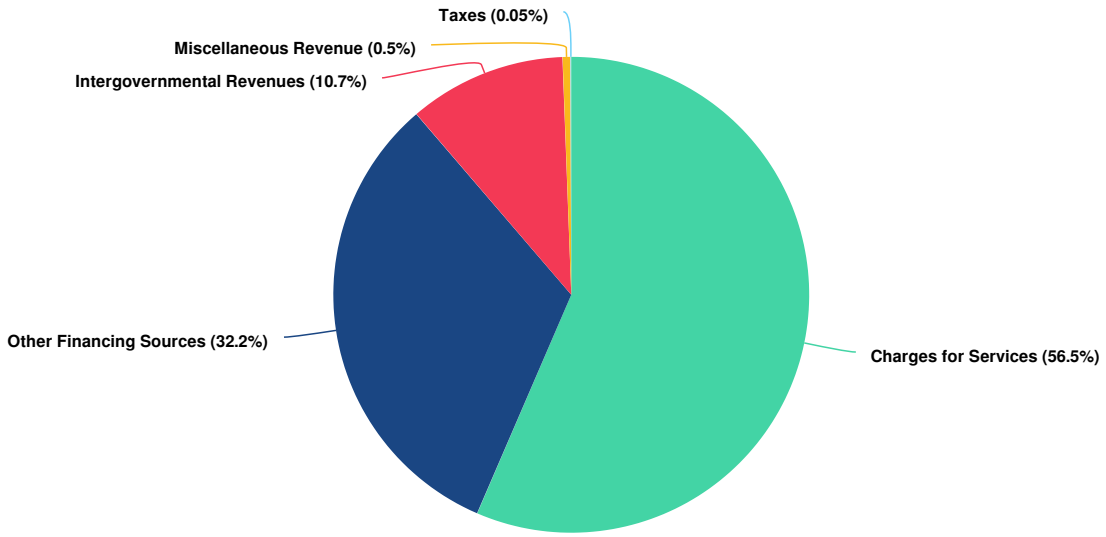
The Houston County 911 Center is nationally accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA). The Center received its initial accreditation award on July 31, 2010.

E-911 Revenues by Source

The Emerg 911 Telephone Fund fund's revenues by source for the years 2023, 2024, and 2025 budget year have seen some changes. In 2023, Charges for Services revenues increased by 2% to $3,315,054. This trend continued in 2024 with a 6% increase to $3,500,000. However, there will be no change in 2025 as it remains at $3,500,000.

Intergovernmental Revenues saw a decrease of 6% in 2023 to $663,830. This remained unchanged in 2024 at $662,084 and is expected to remain the same in the 2025 budget year. The 2025 budget year is expected to see no major changes in these revenues.

Projected 2025 Revenues by Source

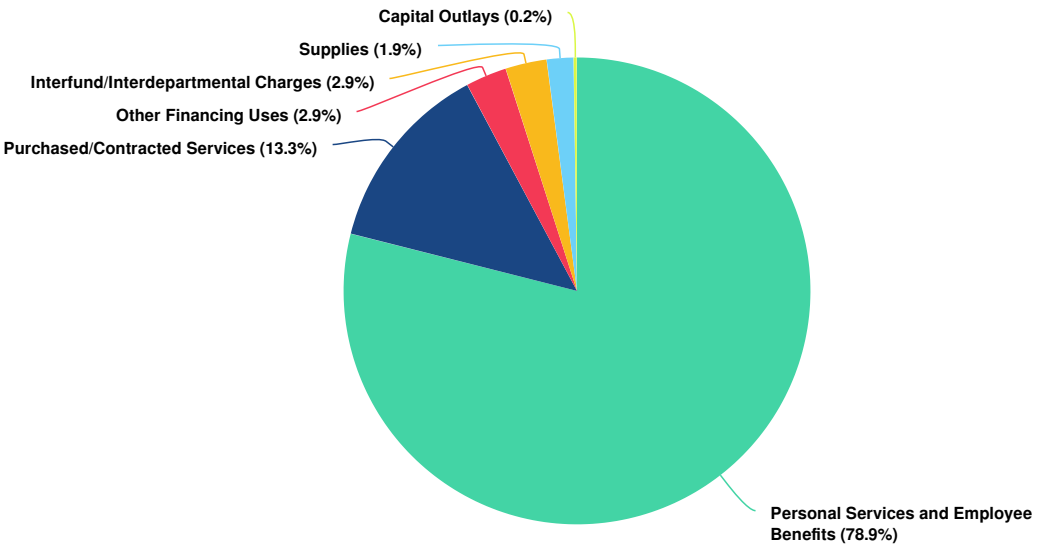


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$1,181	$1,965	$2,268	$3,000	$3,000	0%
Intergovernmental Revenues	$747,011	$705,148	$663,830	$662,084	$662,084	0%
Charges for Services	$3,242,149	$3,236,922	$3,315,054	$3,500,000	$3,500,000	0%
Miscellaneous Revenue	$36,150	$36,482	$37,450	$33,172	$33,172	0%
Other Financing Sources	$673,408	$817,115	$673,145	$1,509,376	$1,998,000	32.4%
Total Revenue Source:	**$4,699,898**	**$4,797,633**	**$4,691,747**	**$5,707,632**	**$6,196,256**	**8.6%**

E-911 Fund Expenditures by Expense Type

E-911 Fund's expenditures increased by 8.6% from $5,707,632 in FY2024 to $6,196,256 for FY2025. Personal Services and Employee Benefits is the largest expense type with 78.9% of budgeted expenditures.

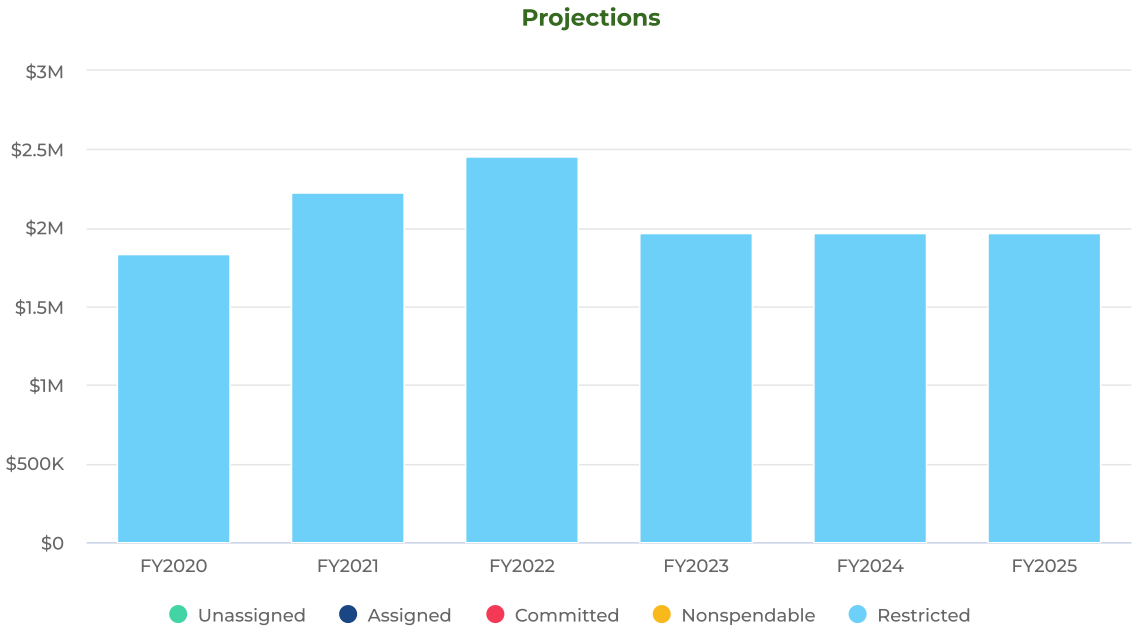
Budgeted Expenditures by Expense Type E-911 Fund Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$3,348,886	$3,638,056	$3,883,709	$4,535,708	$4,891,856	7.9%
Purchased/Contracted Services	$694,148	$677,831	$1,009,411	$749,524	$821,450	9.6%
Supplies	$92,434	$83,825	$92,688	$139,900	$114,950	-17.8%
Capital Outlays	$6,150	$0	$6,000	$105,500	$14,000	-86.7%
Interfund/Interdepartmental Charges	$166,221	$174,701	$0	$177,000	$177,000	0%
Other Financing Uses	$0	$0	$0	$0	$177,000	N/A
Total Expense Objects:	**$4,307,839**	**$4,574,412**	**$4,991,808**	**$5,707,632**	**$6,196,256**	**8.6%**

Fund Balance

The fund balance for the E-911 Fund is anticipated to remain at $1,969,015 with no changes from FY2024 to FY2025.



Financial Summary	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	—	
Unassigned	$0	$0	$0	$0	$0	$0	0%
Assigned	$0	$0	$0	$0	$0	$0	0%
Committed	$0	$0	$0	$0	$0	$0	0%
Restricted	$1,837,600	$2,229,658	$2,452,878	$1,969,015	$1,969,015	$1,969,015	0%
Nonspendable	$0	$0	$0	$0	$0	$0	0%
Total Fund Balance:	**$1,837,600**	**$2,229,658**	**$2,452,878**	**$1,969,015**	**$1,969,015**	**$1,969,015**	**0%**

Fire District Fund

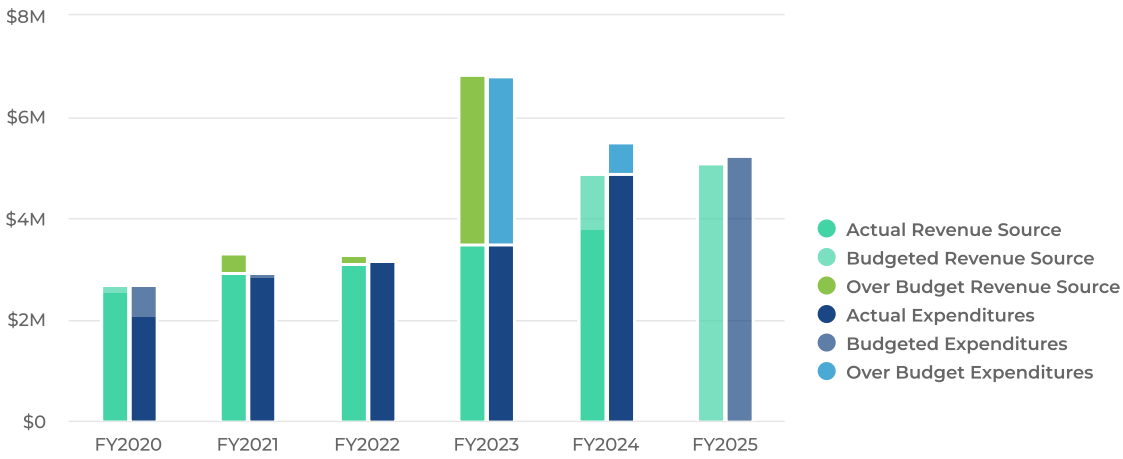
The Fire District Fund is a Special Revenue Fund that is classified under the Governmental Fund Type.



Summary

Houston County, GA is projecting $5.09M of revenue in FY2025, which represents a 4.1% increase over the prior year. Budgeted expenditures are projected to increase by 7.5% or $364.71K to $5.26M in FY2025.

The Fire Protection Fund accounts for the cost of operating and maintaining Houston County's fire protection services. This department consists of a combination of volunteer and full-time firefighters. Financing is primarily provided by levying a special fire tax on property in unincorporated Houston County.

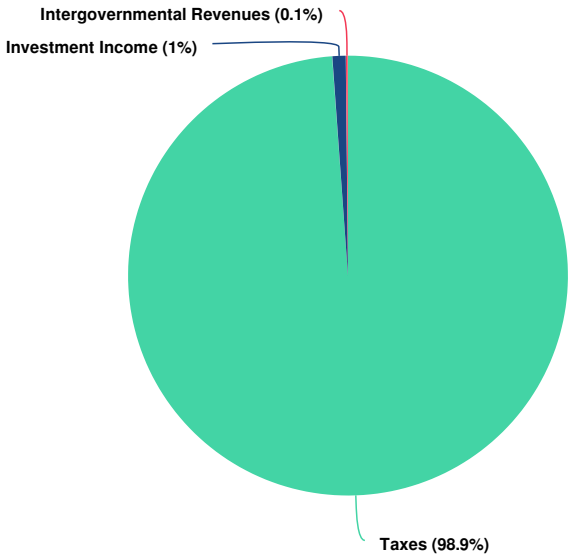


Fire District Fund Comprehensive Summary

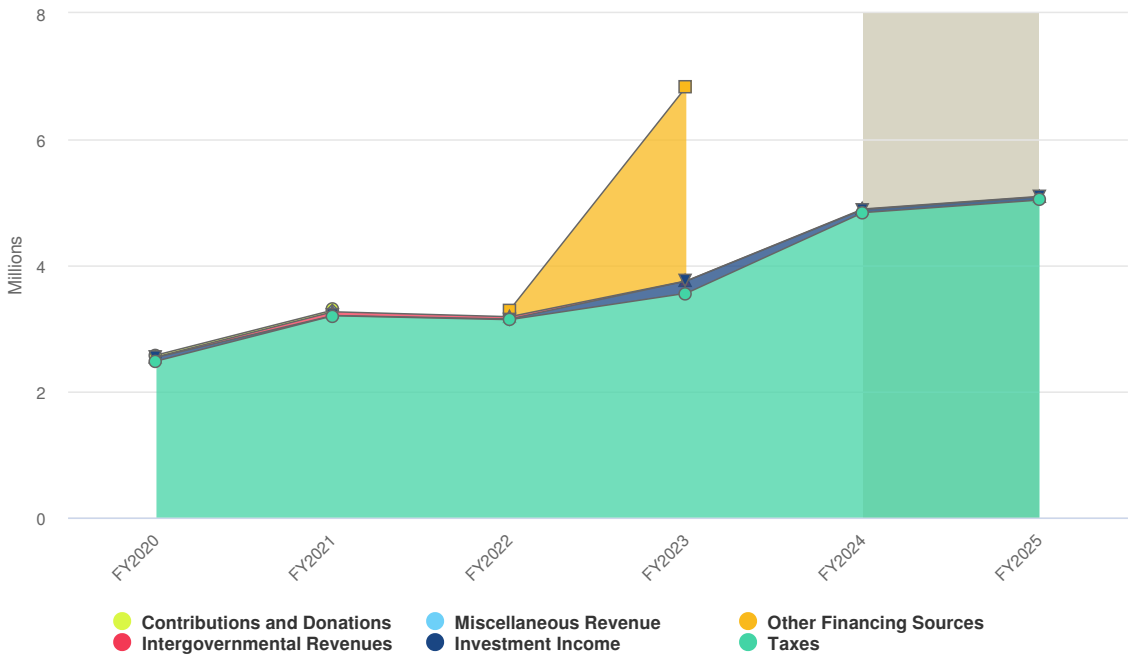
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed
Beginning Fund Balance:	**$4,214,892**	**$4,701,947**	**$5,139,909**	**$4,988,342**	**$4,998,163**	**$4,998,172**
Revenues						
Taxes	$2,481,684	$3,200,379	$3,138,649	$3,557,443	$4,836,183	$5,036,183
Intergovernmental Revenues	$7,628	$59,555	$36,336	$2,117	$7,500	$7,500
Investment Income	$59,034	$3,489	$10,592	$193,900	$50,000	$50,000
Contributions and Donations	$29,372	$27,052	$0	$0	$0	$0
Miscellaneous Revenue	$0	$14,977	$0	$0	$0	$0
Other Financing Sources	$0	$0	$107,505	$3,080,539	$0	$280,000
Total Revenues:	**$2,577,717**	**$3,305,452**	**$3,293,081**	**$6,833,998**	**$4,893,683**	**$5,373,683**
Expenditures						
Personal Services and Employee Benefits	$1,184,829	$1,856,577	$2,161,921	$2,402,177	$3,732,558	$4,186,437
Purchased/Contracted Services	$196,424	$239,547	$285,557	$305,850	$286,325	$350,946
Supplies	$212,882	$263,378	$270,074	$329,014	$275,100	$306,600
Capital Outlays	$38,287	$29,351	$12,026	$3,497,437	$100,000	$30,000
Interfund/Interdepartmental Charges	$170,476	$188,675	$202,923	$0	$210,000	$210,000
Other Financing Uses	$287,763	$289,963	$289,700	$289,700	$289,700	$289,700
Total Expenditures:	**$2,090,662**	**$2,867,491**	**$3,222,202**	**$6,824,178**	**$4,893,683**	**$5,373,683**
Total Revenues Less Expenditures:	**$487,055**	**$437,961**	**$70,879**	**$9,821**	**$0**	**$0**
Ending Fund Balance:	**$4,701,948**	**$5,139,909**	**$5,210,789**	**$4,998,163**	**$4,998,163**	**$4,998,172**

Fire District Fund Revenues by Source

Projected 2025 Revenues by Source



Fire District Fund Budgeted and Historical 2025 Revenues by Source

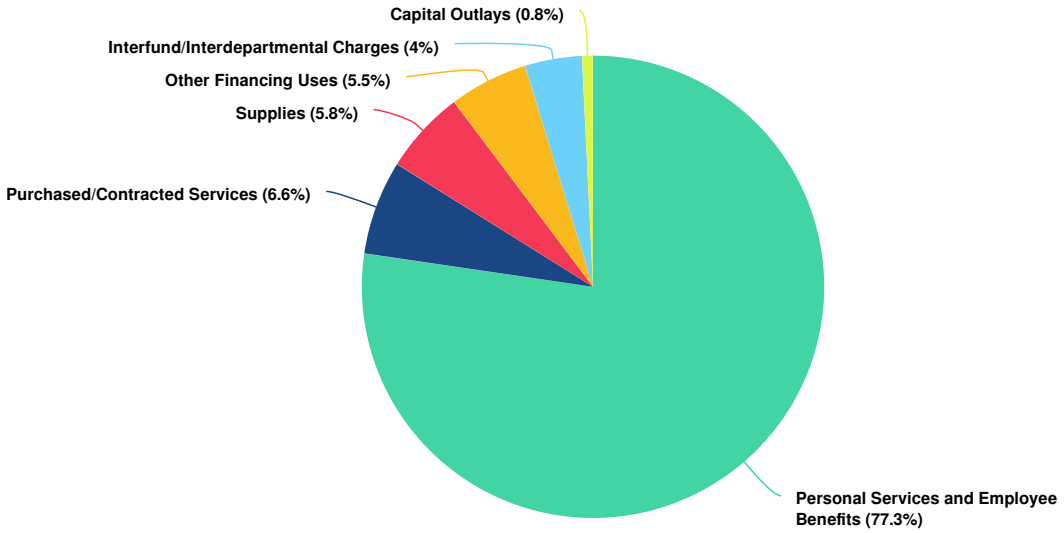


Grey background indicates budgeted figures.

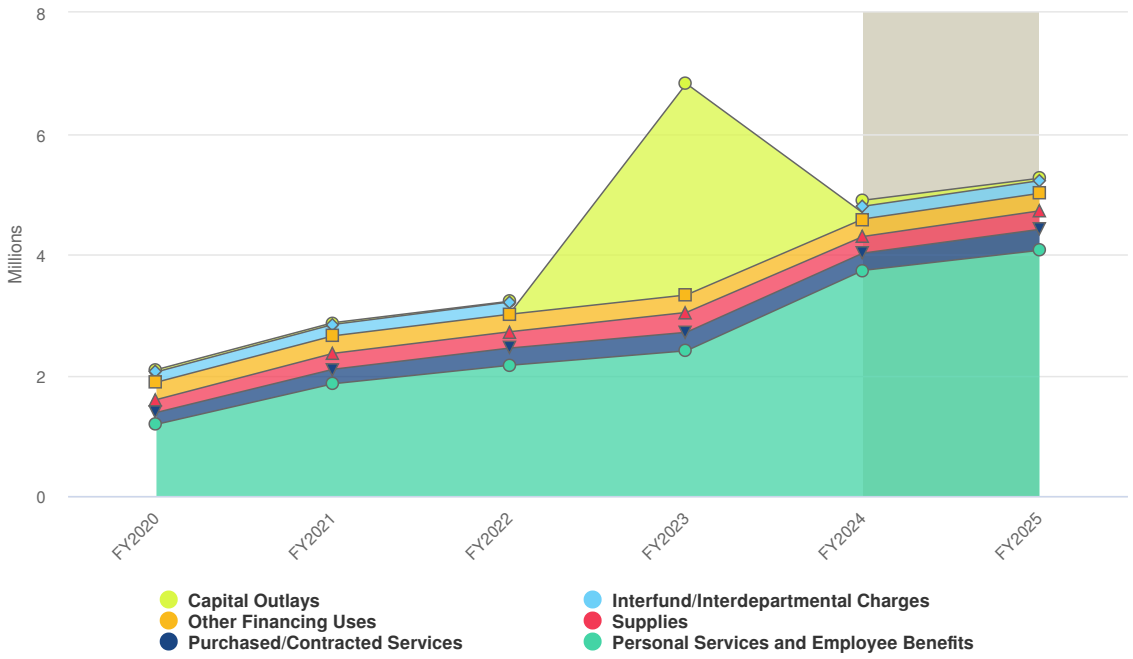
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$3,200,379	$3,138,649	$3,557,443	$4,836,183	$5,036,183	4.1%
Intergovernmental Revenues	$59,555	$36,336	$2,117	$7,500	$7,500	0%
Investment Income	$3,489	$10,592	$193,900	$50,000	$50,000	0%
Contributions and Donations	$27,052	$0	$0	$0	$0	0%
Miscellaneous Revenue	$14,977	$0	$0	$0	$0	0%
Other Financing Sources	$0	$107,505	$3,080,539	$0	$280,000	0%
Total Revenue Source:	**$3,305,452**	**$3,293,081**	**$6,833,998**	**$4,893,683**	**$5,373,683**	**4.1%**

Fire District Fund Expenditures by Expense Type

Fire District Fund Budgeted Expenditures by Expense Type



Fire District Fund Budgeted and Historical Expenditures by Expense Type

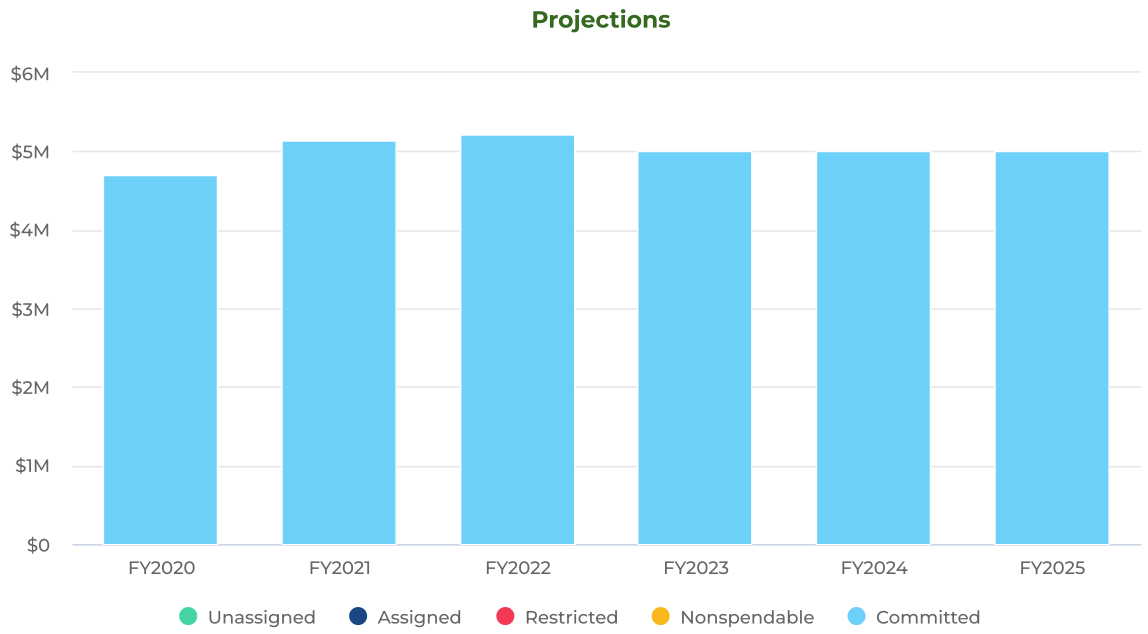


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$1,856,577	$2,161,921	$2,402,177	$3,732,558	$4,186,437	8.9%
Purchased/Contracted Services	$239,547	$285,557	$305,850	$286,325	$350,946	21%
Supplies	$263,378	$270,074	$329,014	$275,100	$306,600	11.5%
Capital Outlays	$29,351	$12,026	$3,497,437	$100,000	$30,000	-60%
Interfund/Interdepartmental Charges	$188,675	$202,923	$0	$210,000	$210,000	0%
Other Financing Uses	$289,963	$289,700	$289,700	$289,700	$289,700	0%
Total Expense Objects:	**$2,867,491**	**$3,222,202**	**$6,824,178**	**$4,893,683**	**$5,373,683**	**7.5%**

Fund Balance

The fund balance for the Fire District Fund is anticipated to remain at $4,998,172 with no changes from FY2024 to FY2025.



Financial Summary	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	—	
Unassigned	$0	$0	$0	$0	$0	$0	0%
Assigned	$0	$0	$0	$0	$0	$0	0%
Committed	$4,701,947	$5,139,908	$5,210,787	$4,998,172	$4,998,172	$4,998,172	0%
Restricted	$0	$0	$0	$0	$0	$0	0%
Nonspendable	$0	$0	$0	$0	$0	$0	0%
Total Fund Balance:	**$4,701,947**	**$5,139,908**	**$5,210,787**	**$4,998,172**	**$4,998,172**	**$4,998,172**	**0%**

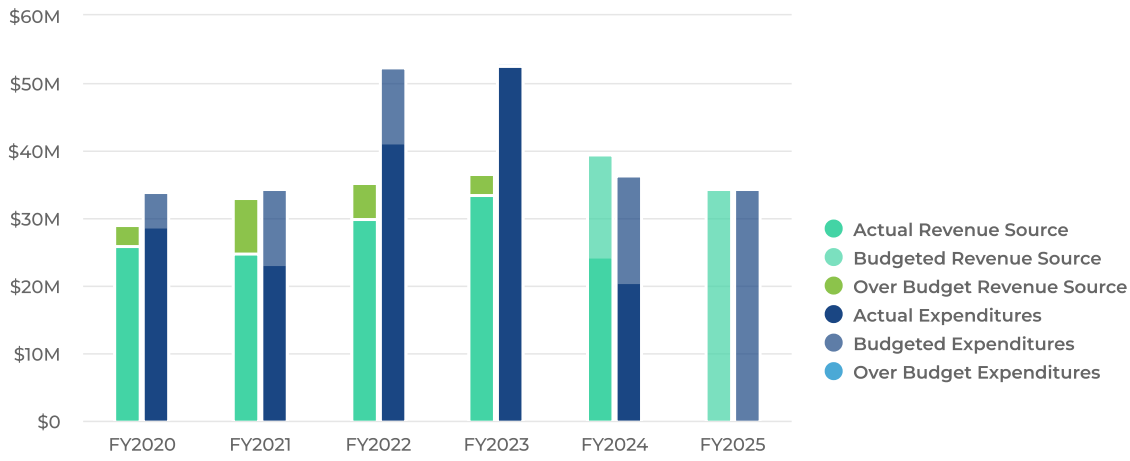
Splost Fund

The SPLOST Fund is a Capital Project Fund which falls under the classification of Governmental Funds.

Summary

Houston County, GA is projecting $34.49M of revenue in FY2025, which represents a 12.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.4% or $1.95M to $34.49M in FY2025.

Special Purpose Local Option Sales Tax (SPLOST) The Georgia legislature gave counties the option to implement a one-cent Special Purpose Local Option Sales Tax, commonly known as SPLOST, starting in 1985. The sales tax program requires voter approval to approve or renew the one-cent SPLOST Program collected for specified capital improvement projects during a general election. The voters approved a series of SPLOST Programs, and there are currently three active SPLOST Programs (2006, 2012, 2018) in effect. Collections for the three SPLOST programs vary in terms of length and program focus. See highlights below. Timing of the cost estimates, conditions on the ground, and fluctuations in the economy, among other factors, may alter the final budgets. 2024 SPLOST will begin in FY2025.



Splost Fund Comprehensive Summary

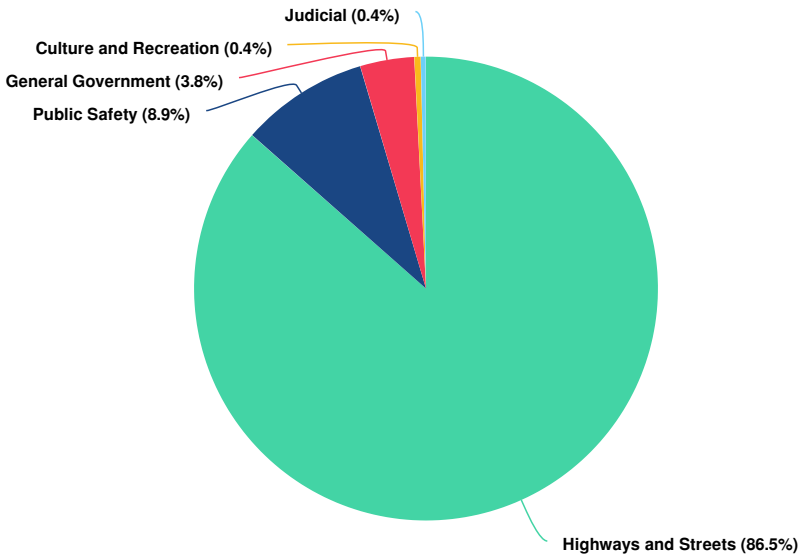
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed
Beginning Fund Balance:	**$60,710,278**	**$60,784,473**	**$70,619,523**	**$64,635,443**	**$51,392,055**	**$51,392,055**
Revenues						
Taxes	$27,648,295	$32,806,209	$35,189,024	$34,238,414	$39,463,723	$33,926,176
Intergovernmental Revenues	$0	$202,344	$0	$560,540	$0	$300,000
Investment Income	$925,884	$50,051	$157,012	$1,946,137	$35,000	$266,083
Contributions and Donations	$0	$27,163	$16,000	$0	$0	$0
Miscellaneous Revenue	$500,000	$0	$0	$0	$0	$0
Total Revenues:	**$29,074,179**	**$33,085,767**	**$35,362,036**	**$36,745,091**	**$39,498,723**	**$34,492,259**
Expenditures						
Purchased/Contracted Services	$387,661	$199,603	$388,170	-$131,458	$0	$2,150

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed
Supplies	$884,446	$582,353	$525,034	$644,488	$288,817	$1,017,395
Capital Outlays	$12,215,192	$6,829,250	$26,314,025	$23,250,102	$24,793,035	$21,472,714
Other Costs	$15,512,685	$15,639,509	$14,118,886	$29,347,591	$11,360,265	$12,000,000
Total Expenditures:	**$28,999,984**	**$23,250,716**	**$41,346,116**	**$53,110,724**	**$36,442,117**	**$34,492,259**
Total Revenues Less Expenditures:	**$74,195**	**$9,835,051**	**-$5,984,080**	**-$16,365,632**	**$3,056,606**	**$0**
Ending Fund Balance:	**$60,784,473**	**$70,619,523**	**$64,635,443**	**$48,269,811**	**$54,448,661**	**$51,392,055**

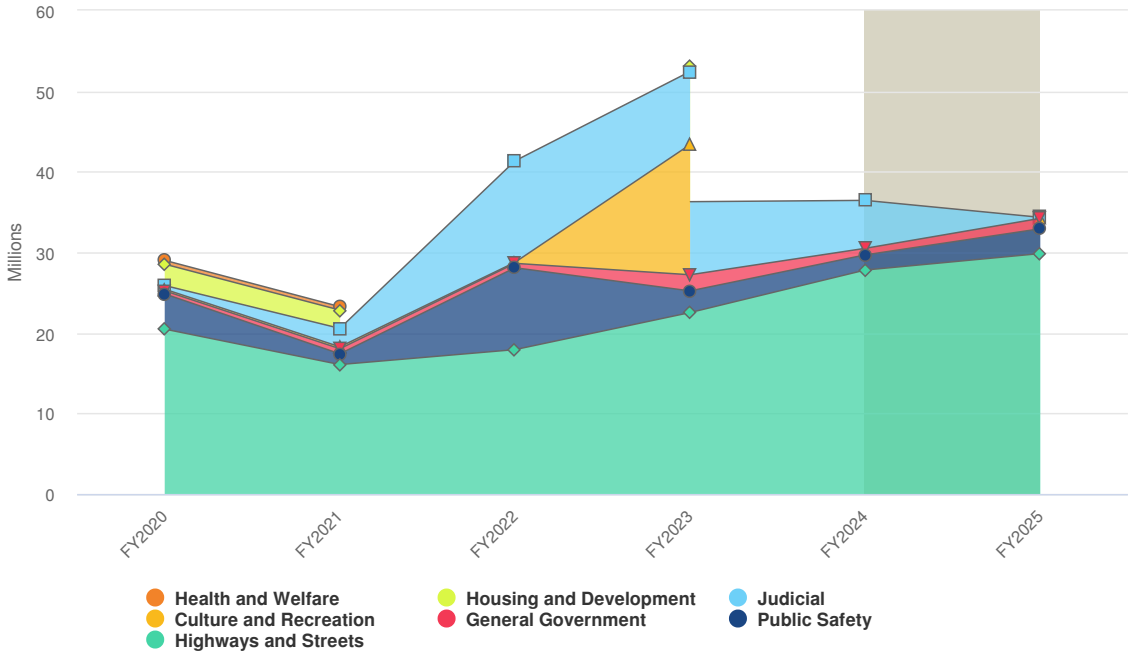
SPLOST Fund Expenditures by Function

The Splost Fund's expenditures by function for the years 2023, 2024, and 2025 show changes in the top three categories. In 2023, Highways and Streets expenditures remained the same at $25,942,415. However, in 2024, there was a 7% increase to $27,795,465, and this will remain the same in the upcoming 2025 budget. Judicial expenditures also remained the same in 2023 at $6,932,248, but decreased by 14% to $5,952,447 in 2024 due to the completion of the new State Courthouse addition in Perry. This amount will remain the same in the 2025 budget. Public Safety expenditures also remained the same in 2023 at $5,230,858, but saw a significant decrease of 64% to $1,878,955 in 2024. This amount will also remain the same in the 2025 budget.

Budgeted Expenditures by Function SPLOST Fund Expenditures by Function



Budgeted and Historical Expenditures by Function SPLOST Fund Expenditures by Function

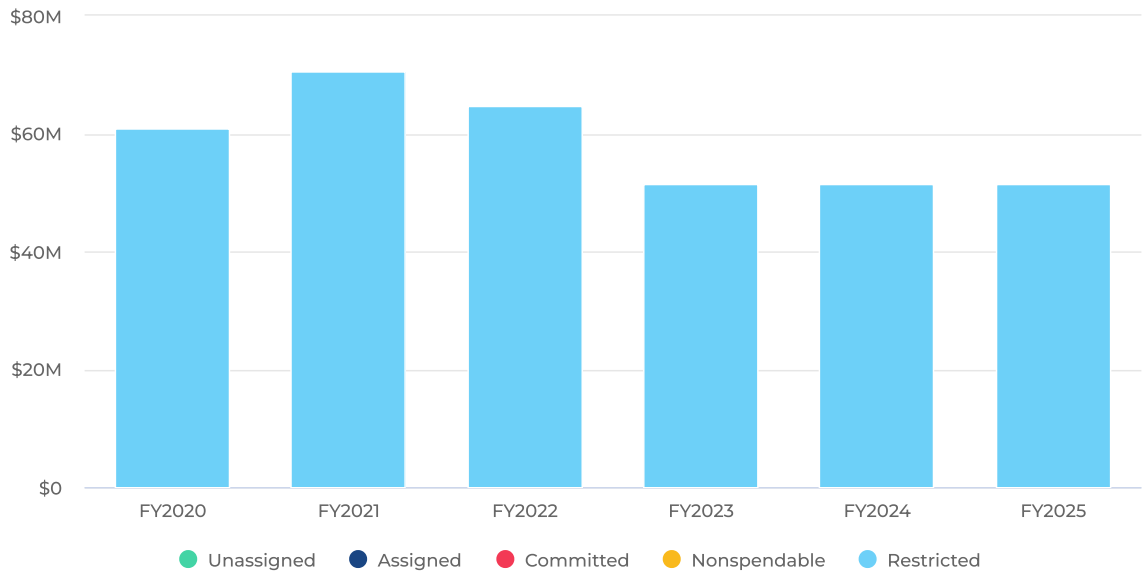


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
General Government	$636,095	$548,135	$2,004,607	$815,250	$1,298,312	59.3%
Judicial	$2,287,042	$12,594,544	$9,072,103	$5,952,447	$122,179	-97.9%
Public Safety	$1,331,808	$10,162,132	$2,688,535	$1,878,955	$3,074,504	63.6%
Highways and Streets	$16,062,420	$17,916,305	$22,515,878	$27,795,465	$29,842,264	7.4%
Health and Welfare	$426,604	$0	$0	$0	$0	0%
Culture and Recreation	$235,000	$125,000	$16,160,000	$0	$155,000	N/A
Housing and Development	$2,271,747	$0	$669,600	$0	$0	0%
Total Expenditures:	**$23,250,716**	**$41,346,116**	**$53,110,724**	**$36,442,117**	**$34,492,259**	**-5.4%**

Fund Balance

Projections



SPLOST
COUNTY-WIDE PROJECTS

Houston County Cultural Center:
$20,000,000
This will be a large, auditorium-style venue to host everything from one-act plays for the Board of Education to the latest singer-songwriter sensations who are touring. The facility will have 3,000+ seats and is a funding collaboration between the county in our SPLOST and the Board of Education in their latest E-SPLOST. It will be located on Cohen Walker Dr. near the Aquatic Center.


Houston County Cultural Center

N. Houston Lake Rd./Dunbar Rd. Improvements:
$15,900,000
This will be a combination of widening and intersection improvement along N. Houston Lake Rd. and Dunbar Rd. These roads are critical corridors for moving citizens safely and efficiently around the northwest end of Houston County.

Thompson Mill Rd. Extension:
$13,900,000
This is a new road extension beginning at the current end of Thompson Mill Rd. and proceeding to intersect Ga Hwy 247 at its intersection with Piney Grove Rd. There are several large residential communities at the end of Thompson Mill Rd. that are currently restricted to a single road for ingress and egress to the entrance of their neighborhoods. This is a public safety and access issue we are looking forward to resolving with the addition of this road.



Houston County Public Library

Animal Shelter:
$13,000,000
A new animal shelter will be constructed that will be utilized by the Cities of Warner Robins and Centerville and unincorporated residents of Houston County. This new Warner Robins Animal Shelter will be more accessible to the public and have a more adoption-friendly atmosphere.


Animal Shelter

Houston County Public Library:
$950,000
Houston County Public Library has locations in all three cities and uses SPLOST to fund purchase of books, technology, and assets that increase engagement and use of the library across the system.

Commodore Dr. Design & Engineering:
$7,000,000
We will extend Commodore Dr. from its current terminus at the Davis Farm Fire Station cross-country to eventually intersect Saddlecreek Rd near its intersection with US Hwy 341. This SPLOST project will fund a complete design, engineering work, and purchase the right-of-way for this project which will open up a significant amount of land in East Perry for residential development.

Parks & Recreation Projects:
$5,600,000
Recognizing that no park is an island and is shared by all residents of the County and many residents in our region, this project will distribute significant funds to each of the cities for significant capital investment in parks and recreation infrastructure. Warner Robins will receive $2.8M and both Centerville and Perry will receive $1.4M.

911 Upgrades:
$3,500,000
All three municipalities and the County use the 911 Center that Houston County operates for answering and dispatching emergency calls. This project will fund software and hardware upgrades to the 911 Center to prepare for next-gen 911 and ensure we remain ready and capable to serve the citizens of Houston County at the highest possible level.

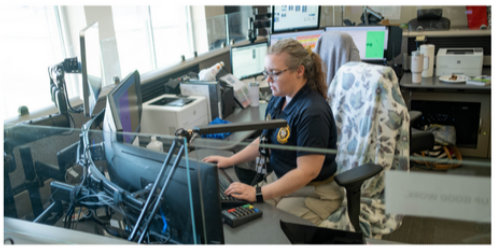
St. Patrick's Dr. Extension:
$8,000,000
This will fund phase one of a project to connect St. Patrick's Dr., North Perry Parkway, and Perimeter Rd. This project has been designed, engineering work is complete, and the landowners have donated right-of-way. This will be a frontage style road parallel to I–75 between exits 138 and 136 and will open up a significant amount of land to mix- used development including light industrial and large retail.

Jail Roof:
$2,700,000
All the municipalities and the County use the Jail and we foresee a significant capital need for a new roof in the next 5–6 years.



Parks & Recreation Projects


St. Patrick's Dr. Extension


911 Upgrades

PREVIOUSLY COMPLETED SPLOST PROJECTS:



The Tommy Stalnaker Aquatic Center will create a space for recreation and competitive swimming events. The 39,000-square-foot aquatic center will feature a 50-meter competition pool with timing technology.


North Houston Sports Complex consists of 4 baseball/softball fields. Inside the Claude Lewis Rec. Center, there are basketball courts, an indoor track, activity rooms, banquet rooms, and conference rooms.

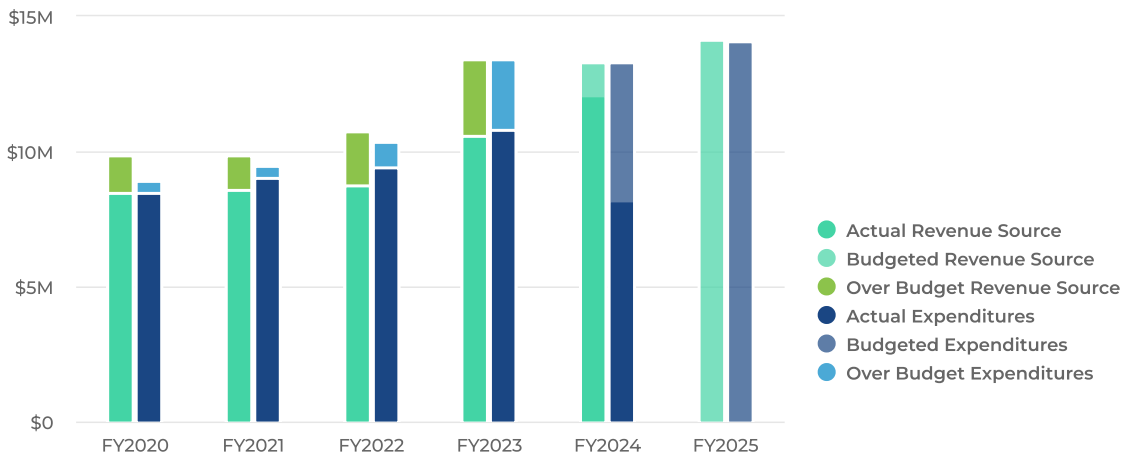

Center Park at Centerville is positioned to be the front door to Centerville's community activities. The space has a picnic pavilion, restroom pavilion, playground, and splash pad.

Solid Waste Fund

The Solid Waste Fund is an Enterprise Fund that falls under the Proprietary Fund Type.

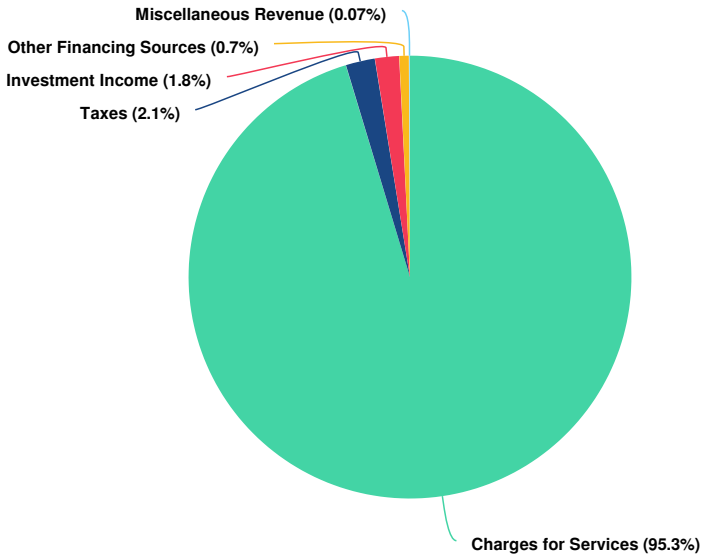
Summary

Houston County, GA is projecting $14.16M of revenue in FY2025, which represents a 6.4% increase over the prior year. Budgeted expenditures are projected to increase by 5.9% or $780.91K to $14.09M in FY2025.

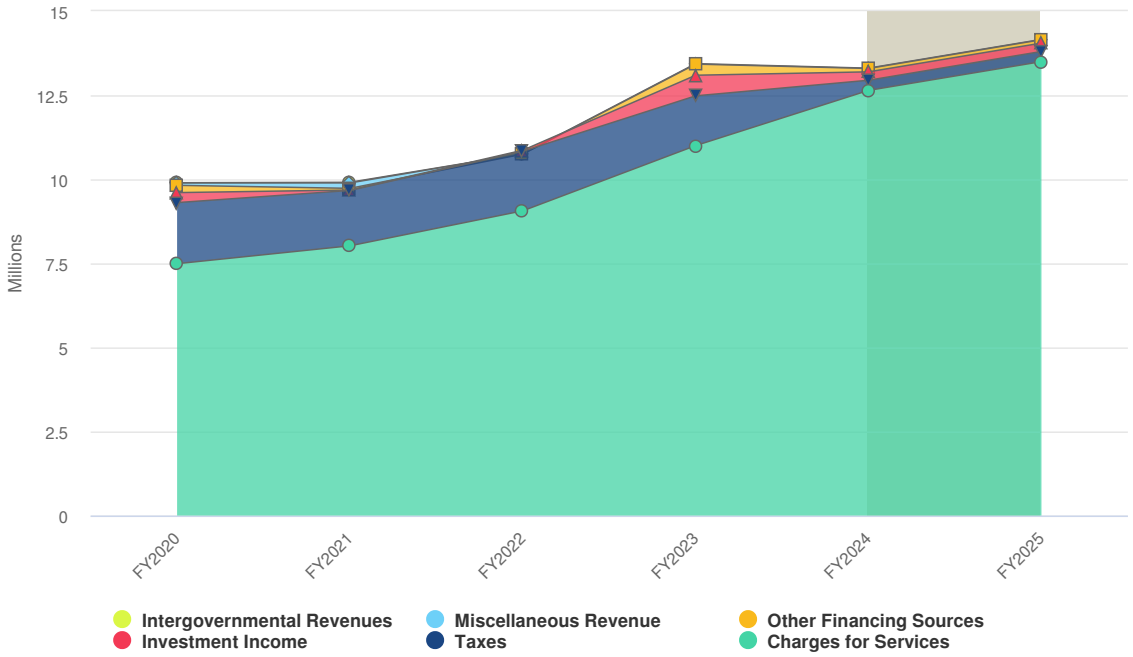


Solid Waste Fund Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

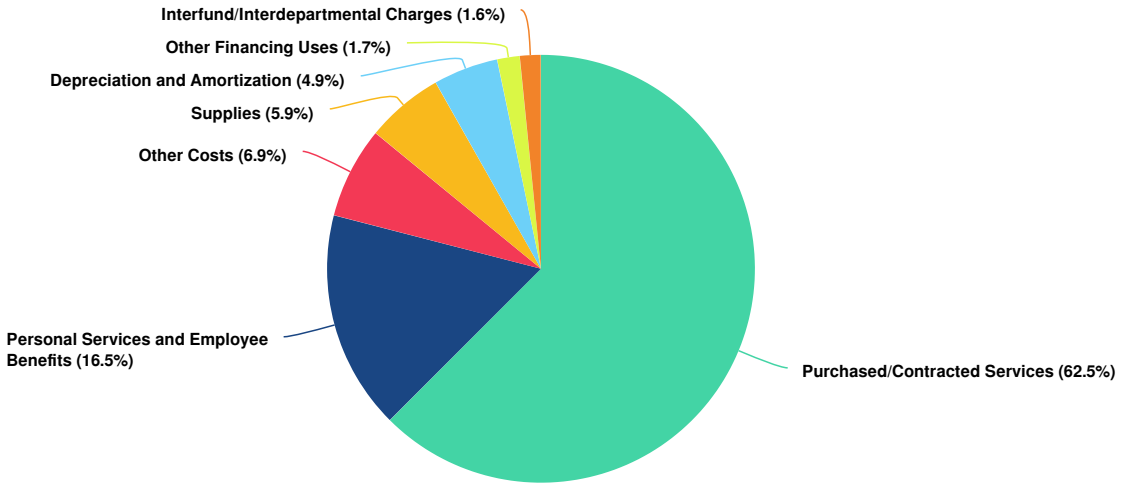


Grey background indicates budgeted figures.

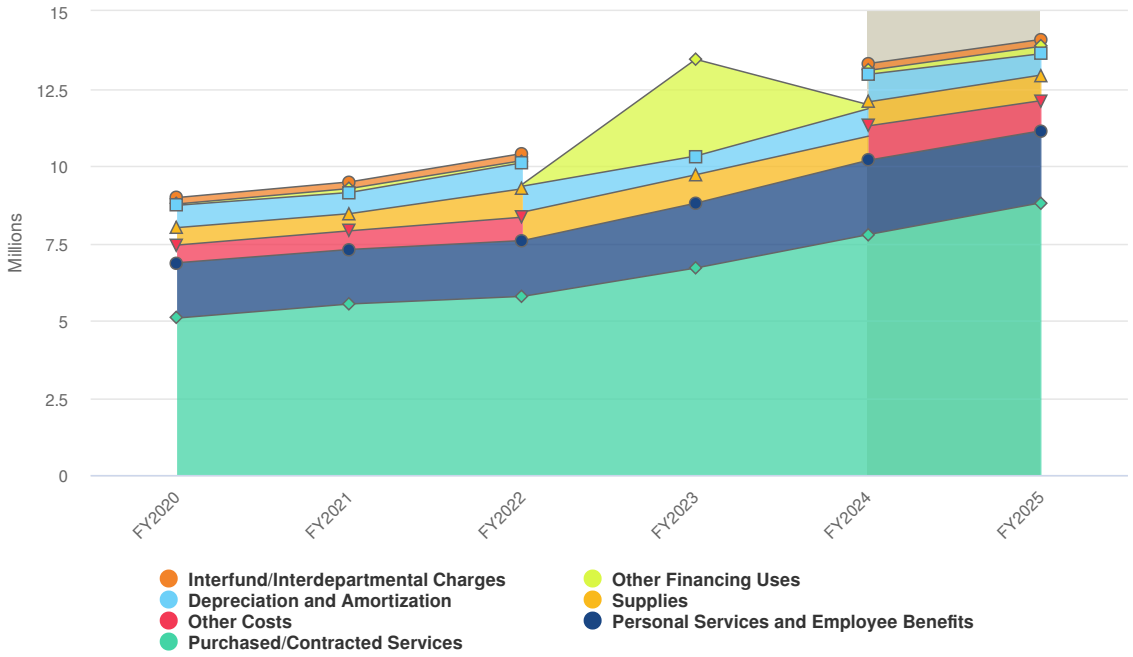
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$1,646,530	$1,771,919	$1,479,593	$301,186	$301,186	0%
Intergovernmental Revenues	$19,503	$1,522	$0	$0	$0	0%
Charges for Services	$8,021,617	$9,063,136	$11,002,457	$12,644,500	$13,549,800	6.8%
Investment Income	$13,398	$29,918	$612,824	$250,000	$100,000	0%
Miscellaneous Revenue	$160,541	$8,860	$14,666	$10,000	$10,000	0%
Other Financing Sources	$49,401	-$115,941	$330,856	$100,000	$100,000	0%
Total Revenue Source:	**$9,910,990**	**$10,759,414**	**$13,440,395**	**$13,305,686**	**$14,060,986**	**6.4%**

Solid Waste Fund Expenditures by Expense Type

Budgeted Expenditures by Expense Type Solid Waste Fund Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type Solid Waste Fund Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$1,762,205	$1,804,775	$2,097,632	$2,404,747	$2,398,035	-3.2%
Purchased/Contracted Services	$5,529,848	$5,775,598	$6,691,637	$7,775,289	$8,709,583	13.2%
Supplies	$555,059	$919,677	$919,118	$776,500	$827,500	6.6%
Interfund/Interdepartmental Charges	$215,153	$229,140	$0	$223,000	$223,000	0%
Depreciation and Amortization	$684,437	$840,583	$605,610	$890,000	$689,359	-22.5%
Other Costs	$604,110	$756,936	$0	$1,110,000	$973,509	-12.3%
Other Financing Uses	$128,166	$71,650	$3,128,459	$126,150	$240,000	90.2%
Total Expense Objects:	**$9,478,978**	**$10,398,359**	**$13,442,455**	**$13,305,686**	**$14,060,986**	**5.9%**

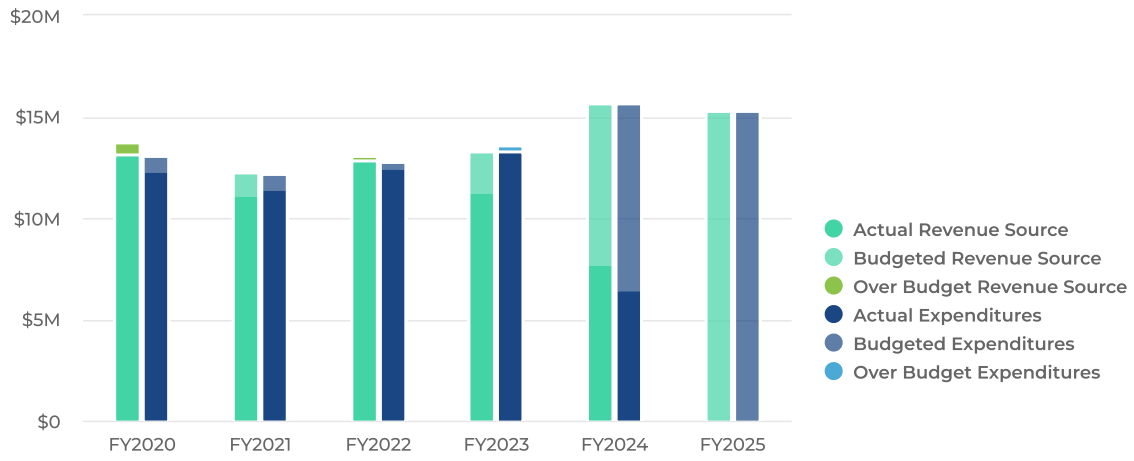
Internal Service Fund

The Internal Service Fund is a proprietary Internal Services Fund, which falls under the classification of Governmental Fund Type.

Summary

Houston County, GA is projecting $15.36M of revenue in FY2025, which represents a 2.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.1% or $325.36K to $15.36M in FY2025.

The Internal Services fund is used to account for services used by each department. For example, salaries, health insurance benefits, dental, vision, retirement, long-term disability, and all other employee benefits. Each department must pay for those items based on the number of employees within the department. These items are paid from one place, and the cost is then allocated from each department accordingly.

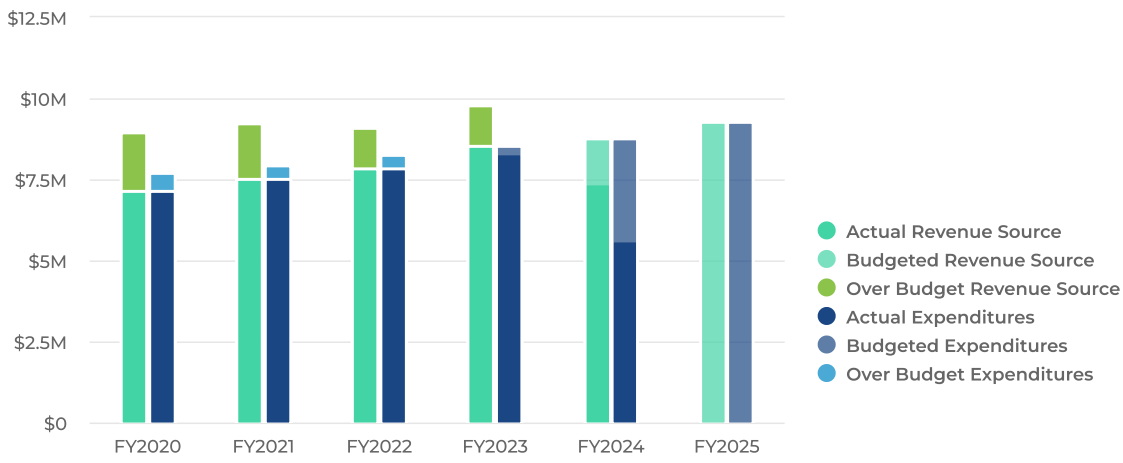


Water Fund

The Water & Revenue Fund is an Enterprise Fund that falls under the Proprietary Fund Type.

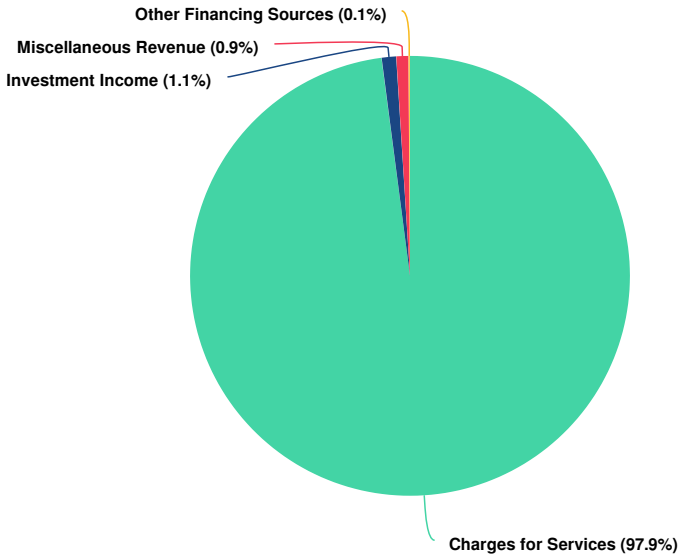
Summary

Houston County, GA is projecting $9.32M of revenue in FY2025, which represents a 5.9% increase over the prior year. Budgeted expenditures are projected to increase by 5.9% or $520.55K to $9.32M in FY2025.

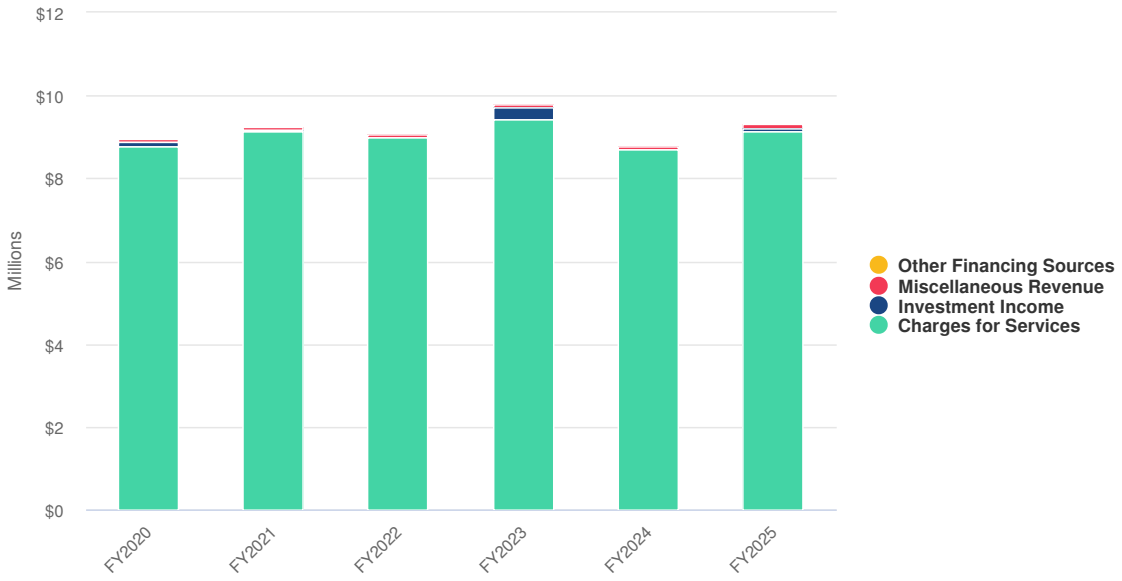


Water Fund Revenues by Source

Projected 2025 Revenues by Source



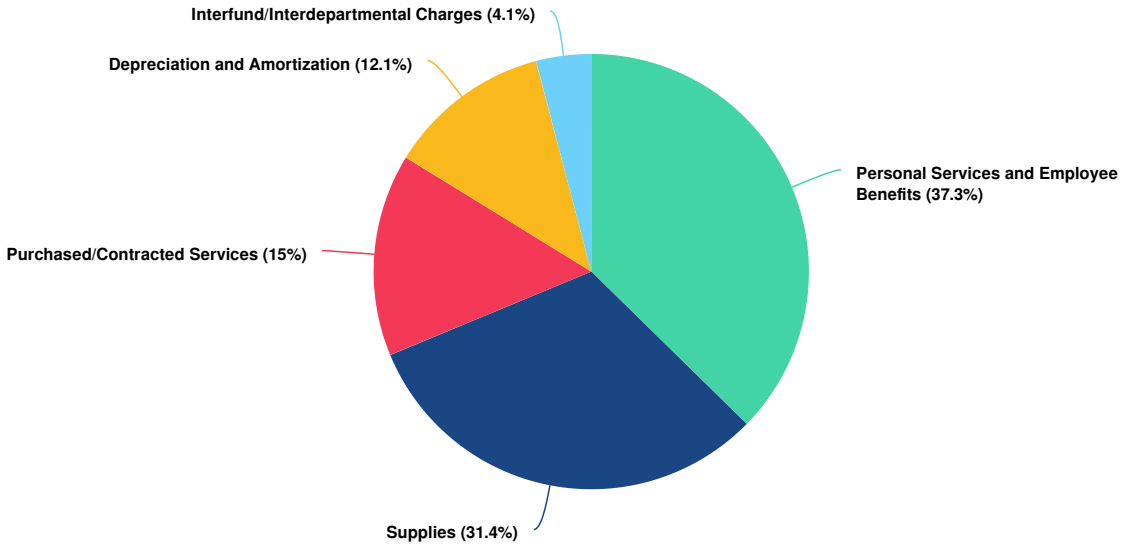
Budgeted and Historical 2025 Revenues by Source



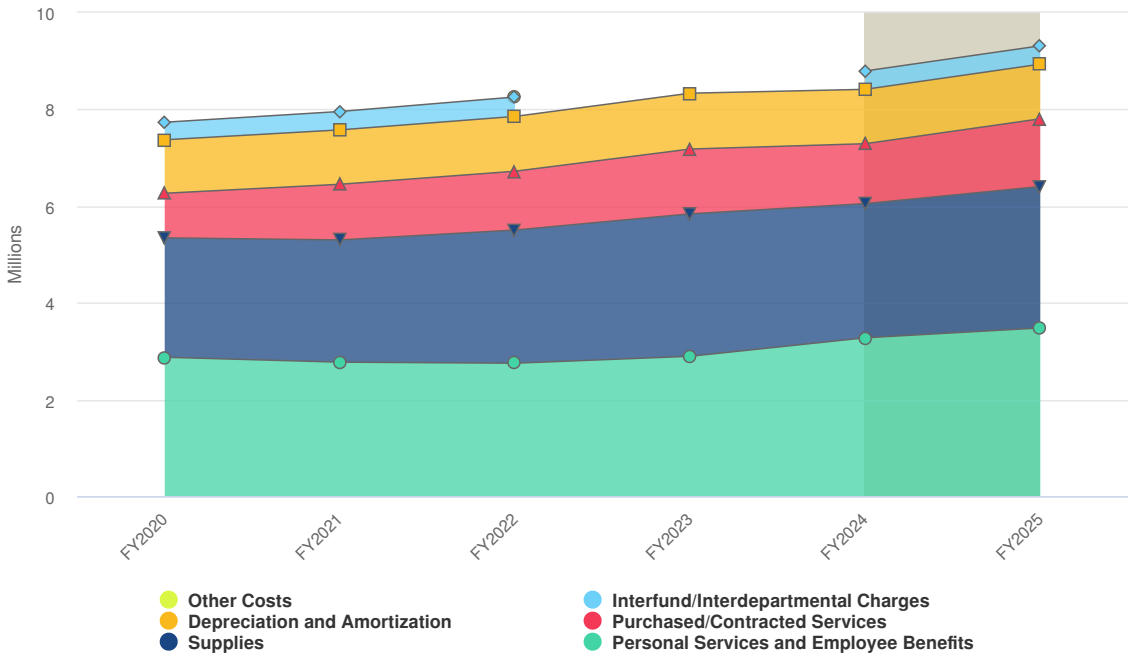
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services	$9,153,448	$8,975,349	$9,438,766	$8,698,000	$9,123,547	4.9%
Investment Income	$5,826	$15,983	$266,879	$5,000	$100,000	1,900%
Miscellaneous Revenue	$84,548	$86,055	$93,602	$82,000	$82,000	0%
Other Financing Sources	$17,150	$36,500	$4,000	$10,000	$10,000	0%
Total Revenue Source:	**$9,260,973**	**$9,113,887**	**$9,803,247**	**$8,795,000**	**$9,315,547**	**5.9%**

Water Fund Expenditures by Expense Type

Budgeted Expenditures by Expense Type Water Fund Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type Water Fund Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY 2025 Proposed	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$2,770,508	$2,748,470	$2,891,791	$3,274,330	$3,478,211	6.2%
Purchased/Contracted Services	$1,151,127	$1,217,219	$1,340,693	$1,239,870	$1,401,542	13%
Supplies	$2,528,989	$2,754,876	$2,947,064	$2,775,800	$2,925,800	5.4%
Interfund/Interdepartmental Charges	$380,836	$401,998	$0	$380,000	$380,000	0%
Depreciation and Amortization	$1,125,171	$1,134,159	$1,155,541	$1,125,000	$1,129,995	0.4%
Other Costs	$0	$18,059	$0	$0	$0	0%
Total Expense Objects:	**$7,956,631**	**$8,274,781**	**$8,335,088**	**$8,795,000**	**$9,315,547**	**5.9%**

CAPITAL IMPROVEMENTS

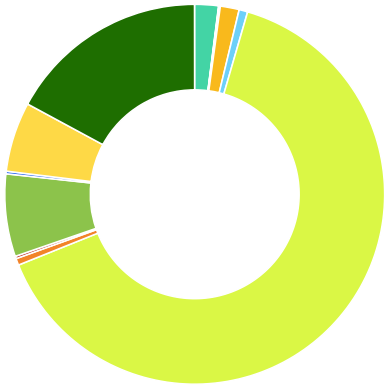
Capital Improvements: One-year Plan

Total Capital Requested

$27,707,317

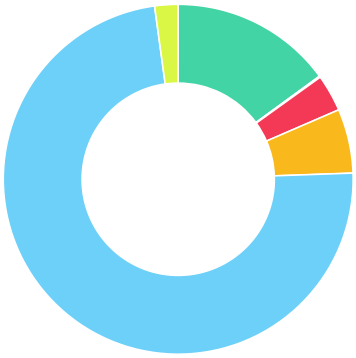
38 Capital Improvement Projects

Total Funding Requested by Department



Data Processing / MIS (2%)	$560,000.00
Emergency Management (0%)	$10,000.00
Fire (0%)	$30,000.00
Gen Govt Bldgs & Plant (2%)	$445,000.00
General Government (1%)	$200,000.00
Highways and Streets (64%)	$17,852,512.00
Jail Operations (1%)	$157,100.00
Libraries (0%)	$58,000.00
Public Safety (7%)	$1,947,000.00
Sheriff (0%)	$60,000.00
Solid Waste Disposal (6%)	$1,645,000.00
Water (17%)	$4,742,705.00
TOTAL	**$27,707,317.00**

Total Funding Requested by Source



ARPA (15%)	$4,147,705.00
Fire Capital Funds (0%)	$30,000.00
LMIG (3%)	$950,000.00
Solid Waste Capital Funds (6%)	$1,645,000.00
SPLOST (73%)	$20,339,612.00
Water Capital Funds (2%)	$595,000.00
TOTAL	**$27,707,317.00**

Highways and Streets Requests

Itemized Requests for 2025

Elberta Road Phase 1	**$3,692,202**
Elberta Road Phase 1	
Elberta Road Phase 2	**$2,900,000**
Elberta Road Phase 2	
Flournoy Road	**$1,410,286**
Flournoy Road	
Houston Lake at Smithville Church	**$1,481,827**
This project will improve the intersection at Houston Lake at Smithville Church to allow better traffic control.	
Road Resurfacing	**$950,000**
LMIG Road Resurfacing List:	
St. Pactricks Dr.	**$50,000**
St. Patricks Dr road project.	
Talton Road Widening	**$2,645,875**
Talton Road Widening	
Thompson Mill Road Ext	**$489,620**
Thompson Mill Road Ext	
Wilson Road Widening	**$3,524,788**
Widening of Wilson Road to Elberta Rd.	

Total: $17,144,598

Libraries Requests

Itemized Requests for 2025

Library Building Improvements	**$58,000**
Requested by Library System for improvements in existing buildings.	

Total: $58,000

Gen Govt Bldgs & Plant Requests

Itemized Requests for 2025

Access Control Systems - Annex & Courthouse **$145,000**

Replacement of the existing access control systems at the Superior Courthouse and additions to the existing access control systems at the Warner Robins Annex.

Renovations to State Court (Warner Robins) **$300,000**

Renovation of the old State Courthouse for Tax Commissioner and Sheriff's Office.

Total: $445,000

Sheriff Requests

Itemized Requests for 2025

Sheriff's Parking Lot Fence **$60,000**

Fence installation to secure the Sheriff's rear parking lot.

Total: $60,000

Fire Requests

Itemized Requests for 2025

Fire Evidence / Storage Building **$30,000**

Metal evidence and storage building behind Headquarters.

Total: $30,000

General Government Requests

Itemized Requests for 2025

General Government Vehicles **$200,000**

Replacement / additional vehicles for the following General Government Departments:DepartmentTotalData Processing / MIS$ 40,000.00 Gen Govt Bldgs &...

Total: $200,000

Public Safety Requests

Itemized Requests for 2025

Public Safety Vehicles	**$1,947,000**

Replacement / additional vehicles for the following General Government Departments:Animal Control ($47,000)Fire ($600,000)Jail Operations ($242,000)Sheriff ($1,003,000)Youth Inv and Control ($55,000)

Total: $1,947,000

Highways and Streets Requests

Itemized Requests for 2025

150HP Utility Tractors (2)	**$254,406**

150HP closed cab Utility Tractors (2) at $127,203 each. Replacing 2017 Kubota M6131 130HP tractors (2). Maintenance #510 & #511.

ProPatch Truck	**$228,508**

ProPatch Truck to replace #375, a 2007 International with 414,000 miles.

Tandem Dump Truck	**$225,000**

Tandem dump truck to replace #358, a 2003 International with 700,000 miles.

Total: $707,914

Water Requests

Itemized Requests for 2025

Bonaire Elevated Tank **$2,400,000**

Additional water tank for Bonaire community.

Dunbar Road Well / Pipe **$1,047,705**

Replacement of the well and pump piping for the Dunbar Road water system.

Hwy 341 Graham Rd. W/L Extension **$700,000**

Extension for existing waterline.

Meter Reader Equipment **$35,000**

Upgrade/replacement for water meter reader system and equipment.

Water System Equipment **$340,000**

Water System equipment upgrades:ItemQtyCostTotalScada System Upgrade1$40,000$40,000 System Well Rehab 2$35,000$70,000 8 Inch Master Meter 6$20,000$120,000 6 Inch Meter Dist 6$15,000$90,000 10 Inch Meter...

Water System Vehicles **$100,000**

Replacement for 2012 Water Treatment vehicle with 200,000 miles & 2014 Water Distribution vehicle with 195,000 miles.DepartmentCostWater - Treatment$ 50,000.00Water - Distribution$ ...

Total: $4,622,705

Solid Waste Disposal Requests

Itemized Requests for 2025

ATV Suppression Fire Unit	**$35,000**
Additional ATV with fire equipment that allows the landfill to quickly extinguish fires at the landfill.	
C&D Landfill Expansion	**$500,000**
C&D Landfill Expansion	
Entrance Road Repairs	**$400,000**
Resurface Landfill Roads/ Entrance Repairs	
Gas Collection & Control System Expansion	**$150,000**
Expansion of the Gas Collection and Control System for Landill Phase 6 Stage 1.	
Leachate Force Main Extension Project	**$150,000**
Construction for Leachate force main to pump leachate to the City of Perry's proposed wastewater treatment plant.	
Phase 2 Closure	**$100,000**
Phase 2 MSW Landfill closure	
Phase 6 Stage 2B Construction	**$150,000**
Phase 6 Stage 2B Construction - additional cell for MSW at Landfill.	
Round Bale Hay Blower	**$60,000**
Round Bale Hay Blower for use at the landfill.	
Skid Steer Loader	**$100,000**
Additional Skid Steer Loader for daily Solid Waste operations.	

Total: $1,645,000

Water Requests

Itemized Requests for 2025

Houston Lake Treatment Plant Improvements	**$120,000**
Replacement and improvement to the following items at Houston Lake:ItemCostCal-Flow Pump System $40,000 Pipe Work $50,000 Chemical Feed $30,000 Total$120,000	

Total: $120,000

Data Processing / MIS Requests

Itemized Requests for 2025

Network Equipment / Infrastructure **$560,000**

Disaster Recovery Backup – Court System (R)$ 50,000.00 Replace SAN - VM Cluster (Warner...

20,000.00 Replace Annex Camera System$

Total: $560,000

Jail Operations Requests

Itemized Requests for 2025

Body Cameras **$157,100**

A replacement fleet of body cameras for use at the Detention Center. The current fleet has reached end-of-life and is no longer supported by the vendor. Year 1 of a 5-year service contract that totals $535,100.

Total: $157,100

Emergency Management Requests

Itemized Requests for 2025

Emergency Operations Radio Tower **$10,000**

Radio tower for public safety communications at the Emergency Operations Center.

Total: $10,000

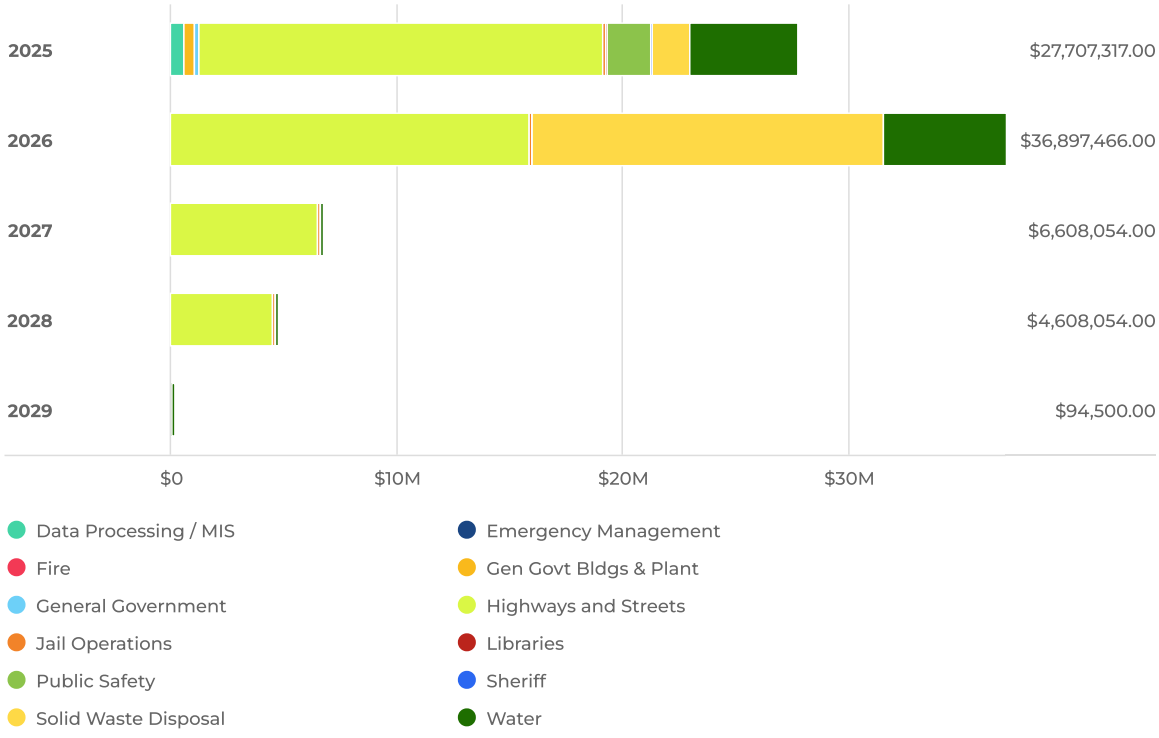
Capital Improvements: Multi-year Plan

Total Capital Requested

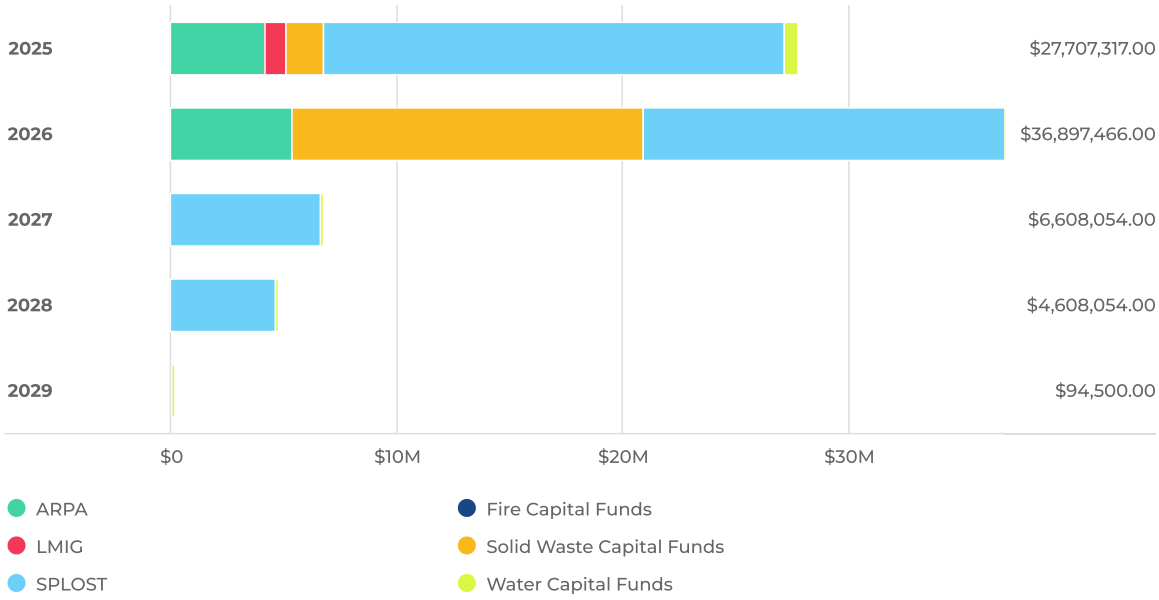
$75,915,391

38 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



Highways and Streets Requests

Itemized Requests for 2025-2030

Elberta Road Phase 1	**$7,712,180**
Elberta Road Phase 1	
Elberta Road Phase 2	**$8,709,610**
Elberta Road Phase 2	
Flournoy Road	**$1,914,004**
Flournoy Road	
Houston Lake at Smithville Church	**$1,481,827**
This project will improve the intersection at Houston Lake at Smithville Church to allow better traffic control.	
Road Resurfacing	**$950,000**
LMIG Road Resurfacing List:	
St. Pactricks Dr.	**$50,000**
St. Patricks Dr road project.	
Talton Road Widening	**$4,188,763**
Talton Road Widening	
Thompson Mill Road Ext	**$14,030,283**
Thompson Mill Road Ext	
Wilson Road Widening	**$5,017,183**
Widening of Wilson Road to Elberta Rd.	

Total: $44,053,850

Libraries Requests

Itemized Requests for 2025-2030

Library Building Improvements	**$58,000**
Requested by Library System for improvements in existing buildings.	

Total: $58,000

Gen Govt Bldgs & Plant Requests

Itemized Requests for 2025-2030

Access Control Systems - Annex & Courthouse	**$145,000**

Replacement of the existing access control systems at the Superior Courthouse and additions to the existing access control systems at the Warner Robins Annex.

Renovations to State Court (Warner Robins)	**$300,000**

Renovation of the old State Courthouse for Tax Commissioner and Sheriff's Office.

Total: $445,000

Sheriff Requests

Itemized Requests for 2025-2030

Sheriff's Parking Lot Fence	**$60,000**

Fence installation to secure the Sheriff's rear parking lot.

Total: $60,000

Fire Requests

Itemized Requests for 2025-2030

Fire Evidence / Storage Building	**$30,000**

Metal evidence and storage building behind Headquarters.

Total: $30,000

General Government Requests

Itemized Requests for 2025-2030

General Government Vehicles	**$200,000**

Replacement / additional vehicles for the following General Government Departments:DepartmentTotalData Processing / MIS$ 40,000.00 Gen Govt Bldgs &...

Total: $200,000

Public Safety Requests

Itemized Requests for 2025-2030

Public Safety Vehicles	**$1,947,000**

Replacement / additional vehicles for the following General Government Departments:Animal Control ($47,000)Fire ($600,000)Jail Operations ($242,000)Sheriff ($1,003,000)Youth Inv and Control ($55,000)

Total: $1,947,000

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Itemized Requests for 2025-2030

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150HP closed cab Utility Tractors (2) at $127,203 each. Replacing 2017 Kubota M6131 130HP tractors (2). Maintenance #510 & #511.

ProPatch Truck	**$228,508**

ProPatch Truck to replace #375, a 2007 International with 414,000 miles.

Tandem Dump Truck	**$225,000**

Tandem dump truck to replace #358, a 2003 International with 700,000 miles.

Total: $707,914

Water Requests

Itemized Requests for 2025-2030

Bonaire Elevated Tank **$6,990,000**

Additional water tank for Bonaire community.

Dunbar Road Well / Pipe **$1,047,705**

Replacement of the well and pump piping for the Dunbar Road water system.

Hwy 341 Graham Rd. W/L Extension **$1,480,822**

Extension for existing waterline.

Meter Reader Equipment **$35,000**

Upgrade/replacement for water meter reader system and equipment.

Water System Equipment **$340,000**

Water System equipment upgrades:ItemQtyCostTotalScada System Upgrade1$40,000$40,000 System Well Rehab 2$35,000$70,000 8 Inch Master Meter 6$20,000$120,000 6 Inch Meter Dist 6$15,000$90,000 10 Inch Meter...

Water System Vehicles **$100,000**

Replacement for 2012 Water Treatment vehicle with 200,000 miles & 2014 Water Distribution vehicle with 195,000 miles.DepartmentCostWater - Treatment$ 50,000.00Water - Distribution$ ...

Total: $9,993,527

Solid Waste Disposal Requests

Itemized Requests for 2025-2030

ATV Suppression Fire Unit	**$35,000**
Additional ATV with fire equipment that allows the landfill to quickly extinguish fires at the landfill.	
C&D Landfill Expansion	**$550,000**
C&D Landfill Expansion	
Entrance Road Repairs	**$400,000**
Resurface Landfill Roads/ Entrance Repairs	
Gas Collection & Control System Expansion	**$1,150,000**
Expansion of the Gas Collection and Control System for Landill Phase 6 Stage 1.	
Leachate Force Main Extension Project	**$3,150,000**
Construction for Leachate force main to pump leachate to the City of Perry's proposed wastewater treatment plant.	
Phase 2 Closure	**$4,100,000**
Phase 2 MSW Landfill closure	
Phase 6 Stage 2B Construction	**$7,650,000**
Phase 6 Stage 2B Construction - additional cell for MSW at Landfill.	
Round Bale Hay Blower	**$60,000**
Round Bale Hay Blower for use at the landfill.	
Skid Steer Loader	**$100,000**
Additional Skid Steer Loader for daily Solid Waste operations.	

Total: $17,195,000

Water Requests

Itemized Requests for 2025-2030

Houston Lake Treatment Plant Improvements	**$120,000**
Replacement and improvement to the following items at Houston Lake:ItemCostCal-Flow Pump System $40,000 Pipe Work $50,000 Chemical Feed $30,000 Total$120,000	

Total: $120,000

Data Processing / MIS Requests

Itemized Requests for 2025-2030

Network Equipment / Infrastructure **$560,000**

Disaster Recovery Backup – Court System (R)$ 50,000.00 Replace SAN - VM Cluster (Warner...

20,000.00 Replace Annex Camera System$

Total: $560,000

Jail Operations Requests

Itemized Requests for 2025-2030

Body Cameras **$535,100**

A replacement fleet of body cameras for use at the Detention Center. The current fleet has reached end-of-life and is no longer supported by the vendor. Year 1 of a 5-year service contract that totals $535,100.

Total: $535,100

Emergency Management Requests

Itemized Requests for 2025-2030

Emergency Operations Radio Tower **$10,000**

Radio tower for public safety communications at the Emergency Operations Center.

Total: $10,000

Project Breakdown by Year

	To Date	FY2025	FY2026	FY2027	FY2028	FY2029	Project Total
Buildings and Facilities							
Fire Evidence / Storage Building		$30,000.00					$30,000.00
Repairs/Improvements		$30,000.00					$30,000.00
Sheriff's Parking Lot Fence		**$60,000.00**					**$60,000.00**
Repairs/Improvements		$60,000.00					$60,000.00
Access Control Systems - Annex & Courthouse		**$145,000.00**					**$145,000.00**
Repairs/Improvements		$145,000.00					$145,000.00
Renovations to State Court (Warner Robins)	**$2,250,000.00**	**$300,000.00**					**$2,550,000.00**
Construction/Maintenance	$2,250,000.00	$250,000.00					$2,500,000.00
Furniture and Fixtures		$50,000.00					$50,000.00
Library Building Improvements		**$58,000.00**					**$58,000.00**
Repairs/Improvements		$58,000.00					$58,000.00
Total Buildings and Facilities	**$2,250,000.00**	**$593,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$2,843,000.00**
Technology Equipment							
Network Equipment / Infrastructure		**$560,000.00**					**$560,000.00**
Equipment		$560,000.00					$560,000.00
Total Computers / Technology Equipment	**$0.00**	**$560,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$560,000.00**
Land Improvements							
Leachate Force Main Extension Project		**$150,000.00**	**$3,000,000.00**				**$3,150,000.00**
Construction/Maintenance		$150,000.00	$3,000,000.00				$3,150,000.00
Gas Collection & Control System Expansion		**$150,000.00**	**$1,000,000.00**				**$1,150,000.00**
Construction/Maintenance		$150,000.00	$1,000,000.00				$1,150,000.00
Phase 2 Closure		**$100,000.00**	**$4,000,000.00**				**$4,100,000.00**
Construction/Maintenance		$100,000.00	$4,000,000.00				$4,100,000.00
Phase 6 Stage 2B Construction		**$150,000.00**	**$7,500,000.00**				**$7,650,000.00**
Construction/Maintenance		$150,000.00	$7,500,000.00				$7,650,000.00
C&D Landfill Expansion	**$200,000.00**	**$500,000.00**	**$50,000.00**				**$750,000.00**
Construction/Maintenance	$200,000.00	$500,000.00	$50,000.00				$750,000.00
Total Land Improvements	**$200,000.00**	**$1,050,000.00**	**$15,550,000.00**	**$0.00**	**$0.00**	**$0.00**	**$16,800,000.00**
Other Equipment							
Body Cameras		**$157,100.00**	**$94,500.00**	**$94,500.00**	**$94,500.00**	**$94,500.00**	**$535,100.00**
Equipment		$157,100.00	$94,500.00	$94,500.00	$94,500.00	$94,500.00	$535,100.00
Emergency Operations Radio Tower		**$10,000.00**					**$10,000.00**
Equipment		$10,000.00					$10,000.00
Round Bale Hay Blower		**$60,000.00**					**$60,000.00**
Equipment		$60,000.00					$60,000.00
ATV Suppression Fire Unit		**$35,000.00**					**$35,000.00**
Equipment		$35,000.00					$35,000.00
Meter Reader Equipment		**$35,000.00**					**$35,000.00**
Equipment		$30,000.00					$30,000.00
Installation		$5,000.00					$5,000.00
Total Other Equipment	**$0.00**	**$297,100.00**	**$94,500.00**	**$94,500.00**	**$94,500.00**	**$94,500.00**	**$675,100.00**
Other Infrastructure							
Entrance Road Repairs		**$400,000.00**					**$400,000.00**
Construction/Maintenance		$400,000.00					$400,000.00
Total Other Infrastructure	**$0.00**	**$400,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$400,000.00**
Roadways							
Road Resurfacing		**$950,000.00**					**$950,000.00**
Construction/Maintenance		$950,000.00					$950,000.00
St. Pactricks Dr.		**$50,000.00**					**$50,000.00**
Engineering		$50,000.00					$50,000.00
Wilson Road Widening		**$3,524,788.00**	**$1,492,395.00**				**$5,017,183.00**
Engineering		$30,000.00					$30,000.00
Land/Right-of-way		$50,000.00					$50,000.00
Construction/Maintenance		$3,344,788.00	$1,492,395.00				$4,837,183.00
Contract Labor		$100,000.00					$100,000.00
Houston Lake at Smithville Church		**$1,481,827.00**					**$1,481,827.00**
Land/Right-of-way		$10,000.00					$10,000.00
Construction/Maintenance		$1,411,827.00					$1,411,827.00
Contract Labor		$60,000.00					$60,000.00
Elberta Road Phase 2		**$2,900,000.00**	**$3,809,610.00**	**$2,000,000.00**			**$8,709,610.00**
Land/Right-of-way		$50,000.00					$50,000.00
Construction/Maintenance		$2,750,000.00	$3,809,610.00	$2,000,000.00			$8,559,610.00
Contract Labor		$100,000.00					$100,000.00
Thompson Mill Road Ext		**$489,620.00**	**$4,513,555.00**	**$4,513,554.00**	**$4,513,554.00**		**$14,030,283.00**
Engineering		$414,620.00					$414,620.00
Land/Right-of-way		$50,000.00					$50,000.00
Construction/Maintenance			$4,513,555.00	$4,513,554.00	$4,513,554.00		$13,540,663.00
Contract Labor		$25,000.00					$25,000.00
Talton Road Widening		**$2,645,875.00**	**$1,542,888.00**				**$4,188,763.00**

	To Date	FY2025	FY2026	FY2027	FY2028	FY2029	Project Total
Engineering		$38,000.00					$38,000.00
Construction/Maintenance		$2,532,875.00	$1,542,888.00				$4,075,763.00
Contract Labor		$75,000.00					$75,000.00
Flournoy Road		**$1,410,286.00**	**$503,718.00**				**$1,914,004.00**
Construction/Maintenance		$1,320,286.00	$503,718.00				$1,824,004.00
Contract Labor		$90,000.00					$90,000.00
Elberta Road Phase 1		**$3,692,202.00**	**$4,019,978.00**				**$7,712,180.00**
Construction/Maintenance		$3,667,202.00	$4,019,978.00				$7,687,180.00
Contract Labor		$25,000.00					$25,000.00
Total Roadways	**$0.00**	**$17,144,598.00**	**$15,882,144.00**	**$6,513,554.00**	**$4,513,554.00**	**$0.00**	**$44,053,850.00**
Vehicles							
150HP Utility Tractors (2)		**$254,406.00**					**$254,406.00**
Vehicle Cost		$254,406.00					$254,406.00
ProPatch Truck		**$228,508.00**					**$228,508.00**
Vehicle Cost		$228,508.00					$228,508.00
Skid Steer Loader		**$100,000.00**					**$100,000.00**
Equipment / Other Cost		$100,000.00					$100,000.00
Water System Vehicles		**$100,000.00**					**$100,000.00**
Vehicle Cost		$100,000.00					$100,000.00
Tandem Dump Truck		**$225,000.00**					**$225,000.00**
Vehicle Cost		$225,000.00					$225,000.00
Public Safety Vehicles		**$1,947,000.00**					**$1,947,000.00**
Vehicle Cost		$1,557,600.00					$1,557,600.00
Equipment / Other Cost		$389,400.00					$389,400.00
General Government Vehicles (4)		**$200,000.00**					**$200,000.00**
Vehicle Cost		$200,000.00					$200,000.00
Total Vehicles	**$0.00**	**$3,054,914.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$3,054,914.00**
Water and Sewer							
Hwy 341 Graham Rd. W/L Extension	**$194,037.00**	**$700,000.00**	**$780,822.00**				**$1,674,859.00**
Construction/Maintenance	$194,037.00	$700,000.00	$780,822.00				$1,674,859.00
Water System Equipment		**$340,000.00**					**$340,000.00**
Other		$340,000.00					$340,000.00
Houston Lake Treatment Plant Improvements		**$120,000.00**					**$120,000.00**
Other		$120,000.00					$120,000.00
Dunbar Road Well / Pipe	**$1,389,874.00**	**$1,047,705.00**					**$2,437,579.00**
Construction/Maintenance	$1,389,874.00	$1,047,705.00					$2,437,579.00
Bonaire Elevated Tank	**$10,000.00**	**$2,400,000.00**	**$4,590,000.00**				**$7,000,000.00**
Land/Right-of-way	$10,000.00	$240,000.00					$250,000.00
Construction/Maintenance		$2,160,000.00	$4,590,000.00				$6,750,000.00
Total Water and Sewer	**$1,593,911.00**	**$4,607,705.00**	**$5,370,822.00**	**$0.00**	**$0.00**	**$0.00**	**$11,572,438.00**
Total Project Types	**$4,043,911.00**	**$27,707,317.00**	**$36,897,466.00**	**$6,608,054.00**	**$4,608,054.00**	**$94,500.00**	**$79,959,302.00**

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.