HOUSTON COUNTY
GEORGIA



2026 BUDGET IN BRIEF

Updated 6.17.25

COMMISSIONERS



Dan Perdue

Chairman, Board of Commissioners

I am pleased to present the Proposed FY2026 Houston County Budget. With a history of strong fiscal management, Houston County maintains a healthy financial position while navigating inflationary pressures and serving our growing population of over 170,000 residents. The FY2026 budget was developed through careful discussion with Executive Leadership and Department Heads, ensuring alignment with our 2022-2026 Comprehensive Plan and long-term fiscal sustainability.

As Chairman of the Houston County Board of Commissioners, I remain steadfast in our focus on what government should do best: delivering exceptional public safety and infrastructure services with maximum efficiency and effectiveness. Rather than broadening our scope, we are committed to excelling at the fundamental responsibilities that matter most to our citizens. When our residents call 911, they deserve rapid response. When they drive our roads, they should be safe and well-maintained. This budget reflects that core philosophy.

We've taken a disciplined approach to staffing, adding no new positions in this proposed budget. However, when we set the millage rate in the coming months, we plan to consider an amended budget that may include essential positions specifically in public safety and infrastructure—the areas where strategic growth can directly enhance the services our citizens depend on most.

A transformative change this year is our implementation of a floating homestead tax exemption, providing homeowners with both predictability and meaningful relief in their property taxes. While this policy has moderated our expected revenue growth compared to previous years, it represents our direct response to what constituents consistently told us they needed. This measured approach to revenue growth allows us to balance responsible fiscal management with genuine taxpayer relief.

To ensure critical needs are met, we are strategically putting our general fund reserves to work on essential capital projects that didn't make it into our SPLOST plan. The construction of a HEMA warehouse is a prime example—using every available resource wisely to address real infrastructure gaps that impact our community's safety and preparedness.

I am deeply privileged to work alongside each of my fellow Commissioners, who bring unique experiences and perspectives to our collective work. Despite welcoming four new members to our Board in recent election cycles, including myself, we have maintained remarkable cooperation, transparency, and integrity in all our deliberations. Each Commissioner demonstrates genuine dedication to understanding complex issues and reaching thoughtful solutions that serve Houston County's best interests. Their commitment to excellence and collaborative spirit makes my role as Chairman rewarding and effective. I am continually impressed by their willingness to tackle complex challenges with wisdom and care. The people of Houston County remain at the forefront of all our decision-making. Their love for their community is irreplaceable and fuels our collective aspiration for its betterment.

I am eager to continue leading the Houston County Government in delivering the essential services our citizens deserve in the most effective manner possible.

Sincerely,

Dan Perdue, Chairman, Houston County
Board of Commissioners

COMMISSIONERS



Shane Gottwals Post 2

Shane Gottwals's work assignments include developing and maintaining appropriate personnel policies and fringe benefits for county employees. He is liaison for the City of Centerville. Other departmental assignments include the Houston County Library Board, the State Court and support departments, and the Superior Court Clerk's Office.

Gail Robinson Post 3

Post 3 Commissioner Gail Robinson is liaison to the Juvenile and Magistrate Courts and supporting departments. Commissioner Robinson also works closely with the Sheriff's Department, the E-911 services, the Fire Department, the Houston Emergency Management Agency, Purchasing, and serves on the Animal Control Board.





Tal Talton Post 4

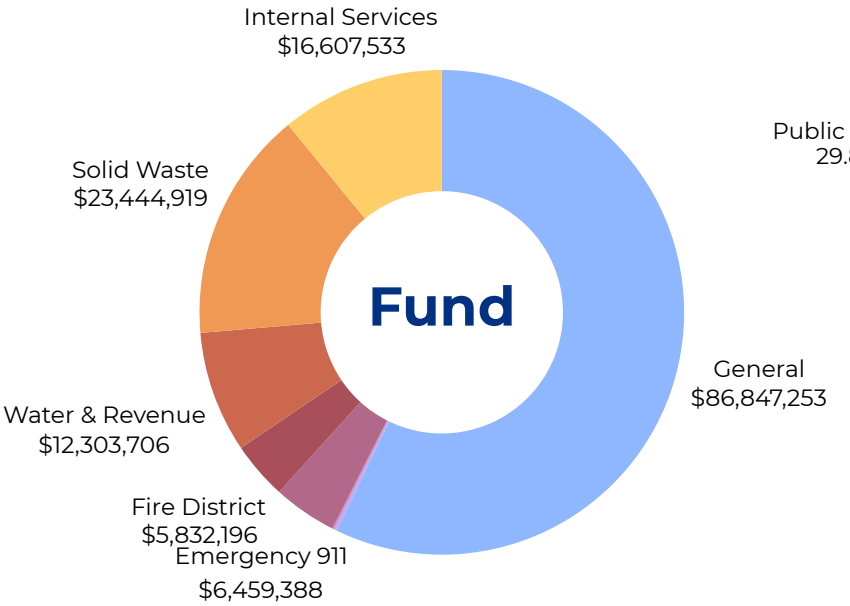
Tal Talton's department work assignments include the Board of Elections, Public Works, and the Probate Court. Commissioner Talton is also responsible for working with the Tax Commissioner, Computer services, and the Building Inspection and Zoning. He is liaison for the City of Perry.

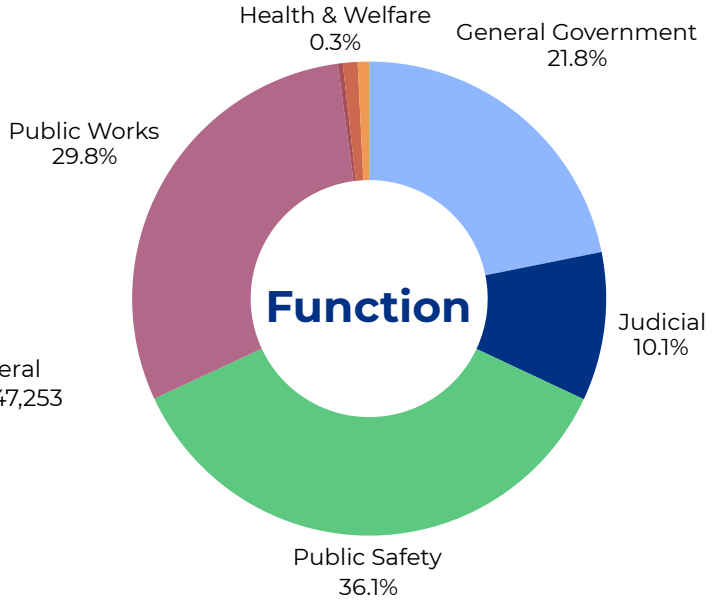
Mark Byrd Post 5

Post 5 Commissioner Mark Byrd is responsible for reviewing and developing appropriate fiscal policy. Issues affecting the operations of the county's Landfill, the Tax Assessor's office, Superior Court, District Attorney, and the Water system also come under his purview. He is liaison for the City of Warner Robins and the Board of Education.



FY26 Budget





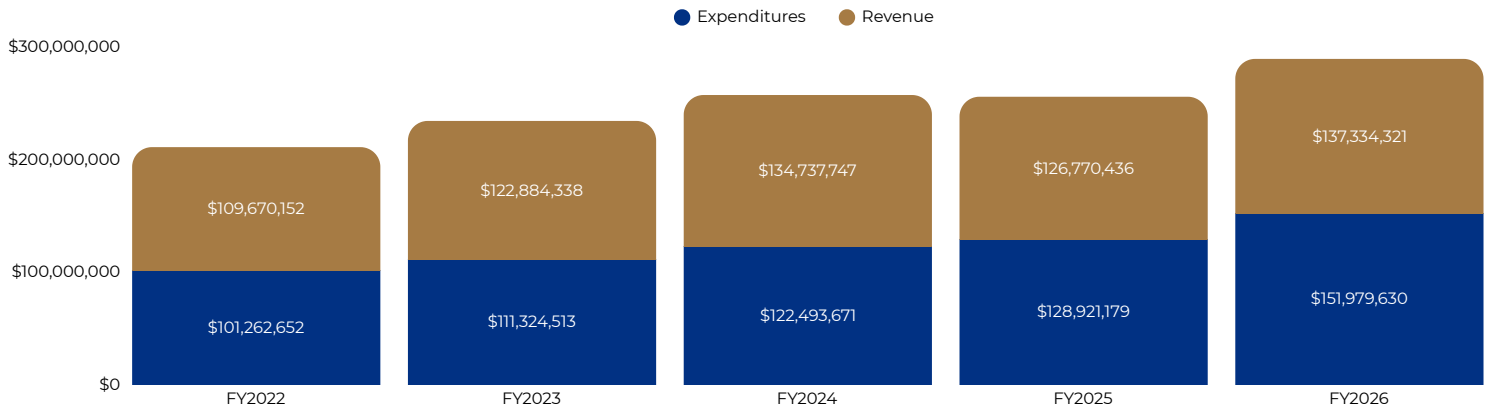
Proposed

Fund	2022	2023	2024	2025	2026
General	57,667,396	62,894,171	70,919,297	78,787,511	86,847,253
DATE			259,641	283,006	305,396
OPIOID					179,240
Emergency 911	4,531,352	5,162,848	5,503,251	6,003,718	6,459,388
Fire District	2,884,048	6,333,716	6,718,817	5,083,983	5,832,196
Water & Revenue	8,147,370	8,943,748	9,829,224	9,064,106	12,303,706
Solid Waste	10,334,970	15,043,854	13,517,058	14,060,986	23,444,919
Internal Services	12,548,343	13,405,329	13,503,784	15,361,102	16,607,533

BUDGET SUMMARY

All Funds

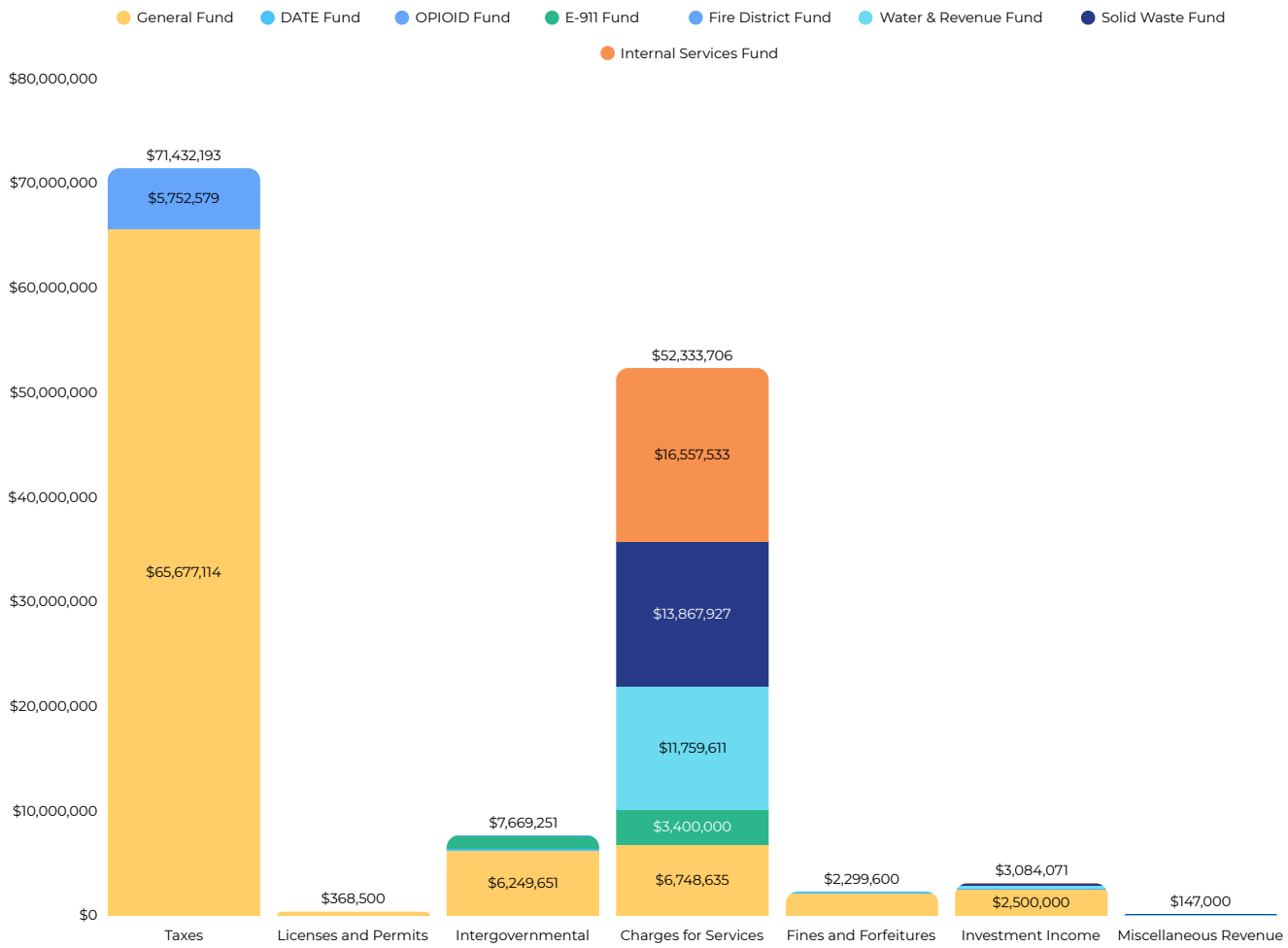
↑15% **$151,979,630**



All Funds	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Proposed
Beginning Fund Balance:	143,027,278	151,798,994	164,027,505	172,928,504	170,678,312
Revenues					
Taxes	61,398,631	66,579,504	71,017,036	67,695,369	71,432,193
Licenses and Permits	418,080	357,302	363,554	359,250	368,500
Intergovernmental Revenues	4,974,041	6,088,410	7,000,504	5,401,381	7,669,251
Charges for Services	40,650,335	42,378,997	47,222,995	47,842,414	52,413,706
Fines and Forfeitures	1,903,498	3,088,800	2,781,138	2,617,850	2,299,600
Investment Income	211,760	4,283,686	6,252,225	2,800,000	3,084,071
Miscellaneous Revenue	113,808	107,639	100,294	54,172	67,000
Total Revenues:	109,670,152	122,884,338	134,737,747	126,770,436	137,334,321
Expenditures					
Personal Services and Employee Benefits	54,295,354	57,803,599	63,690,604	73,239,363	77,695,249
Purchased/Contracted Services	32,046,909	35,242,871	38,679,101	41,363,835	43,208,122
Supplies	8,103,766	9,084,352	9,968,763	9,119,740	9,714,638
Capital Outlays	1,691,068	3,964,173	3,225,835	74,000	15,842,958
Interfund/Interdepartmental Charges	377,624	404,496	938,186	396,000	724,454
Other Gen Government	4,747,930	4,825,021	5,991,183	4,728,241	4,794,209
Total Expenditures:	101,262,652	111,324,513	122,493,671	128,921,179	151,979,630
Other Financing Sources (Uses)					
Sale of Capital Assets	-	-	-	-	-
Transfers In	1,378,546	4,474,290	2,743,700	2,751,251	2,160,184
Prior-Year Fund Balance Appropriation	-	-	-	2,250,192	14,390,309
Transfers Out	(1,014,329)	(3,805,604)	(6,086,777)	(2,984,700)	(1,970,184)
Total Other Financing Sources (Uses)	364,217	668,686	(3,343,077)	2,016,743	14,580,309
Net Change in Fund Balance	8,771,716	12,228,511	8,900,999	(2,250,192)	(14,390,309)
Ending Fund Balance:	151,798,994	164,027,505	172,928,504	170,678,312	156,288,003

BUDGET SUMMARY

Revenue Sources



	General Fund	DATE Fund	OPIOID Fund	E-911 Fund	Fire District Fund	Water & Revenue Fund	Solid Waste Fund	Internal Services Fund
Revenues								
Revenues								
Taxes	65,677,114	-	-	2,500	5,752,579	-	-	-
Licenses and Permits	368,500	-	-	-	-	-	-	-
Intergovernmental	6,249,651	200,396	-	1,211,704	7,500	-	-	-
Charges for Services	6,748,635	-	-	3,400,000	-	11,759,611	13,867,927	16,557,533
Fines and Forfeitures	2,194,600	105,000	-	-	-	-	-	-
Investment Income	2,500,000	-	-	-	75,000	309,071	150,000	50,000
Miscellaneous Revenue	30,000	-	-	25,000	-	82,000	10,000	-
Total Revenues:	83,768,500	305,396	-	4,639,204	5,835,079	12,150,682	14,027,927	16,607,533
Other Financing Sources (Uses)								
Sale of Capital Assets	80,000	-	-	-	-	10,000	100,000	-
Transfers In	150,000	-	-	1,820,184	-	-		-
Prior-Year Fund Balance Appropriation	4,379,236	-	179,240	-	286,817	143,024	9,466,992	-
Transfers Out	(1,530,484)	-	-	-	(289,700)	-	(150,000)	-
Total Other Financing Sources (Uses)	3,078,753	-	179,240	1,820,184	(2,883)	153,024	9,416,992	-
Net Change in Fund Balance / Net Assets	(4,379,236)	-	(179,240)	-	(286,817)	(143,024)	(9,466,992)	-
Ending Fund Balance / Net Assets:	83,233,831	92,652	349,255	2,077,506	3,687,232	38,271,145	30,705,838	1,162,467

PROPERTY TAXES

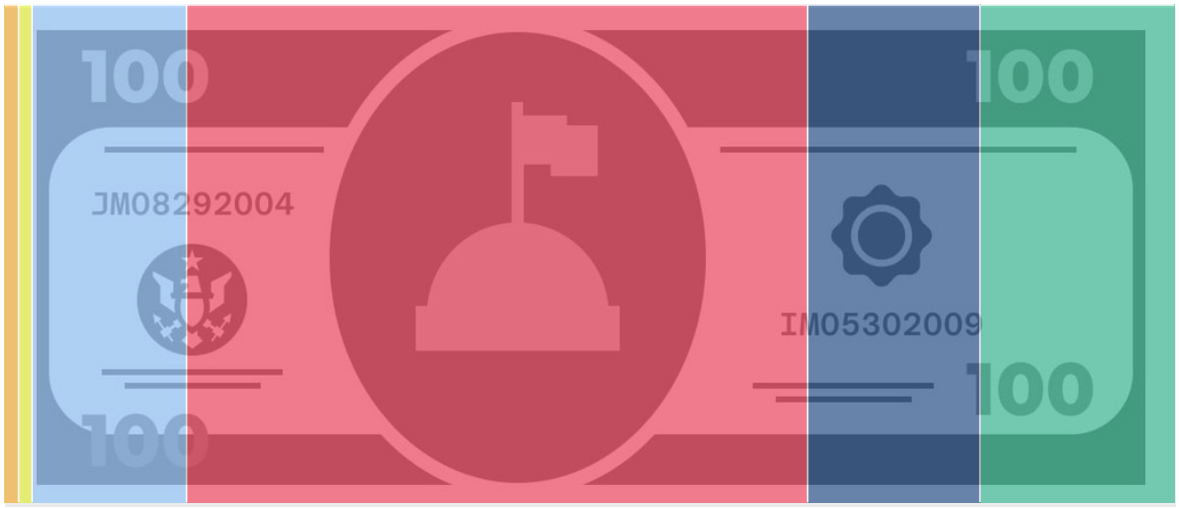
What is a tax cap?

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 FY2025 the Board of Commissioners elected to a full rollback, reducing the millage rate for County Taxes to 8.501 mills. The Board of Commissioners also voted to opt into Georgia's Floating Homestead Exemption, allowing homeowners to gain an additional exemption based off of inflation rates.

Your Tax "Dollar"

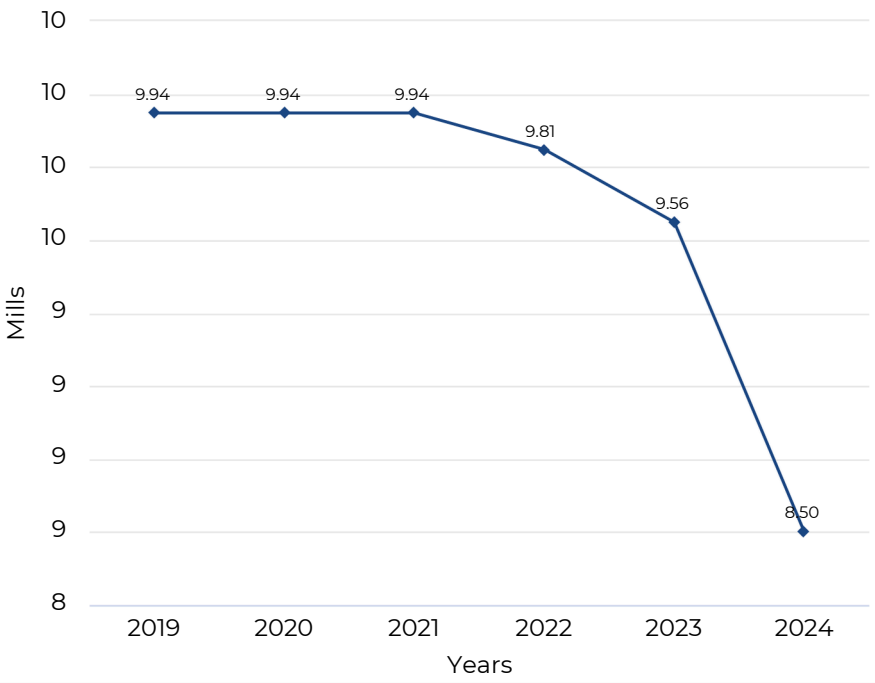


- **Culture and Recreation (1.75%)**
- **Highways and Streets (11.02%)**
- **Judicial (17.23%)**
- **Housing and Development (1.36%)**
- **Public Safety (48.93%)**
- **General Government (19.11%)**

One mill results in one dollar of tax for every thousand dollars of assessed value. The chart above shows how that "dollar" is spread out to provide services for the citizens of Houston County.

PROPERTY TAXES

Millage Rate History

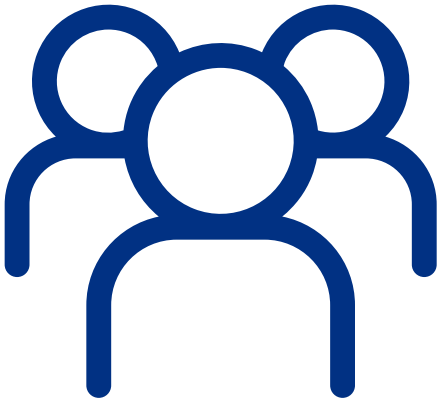


Digest History

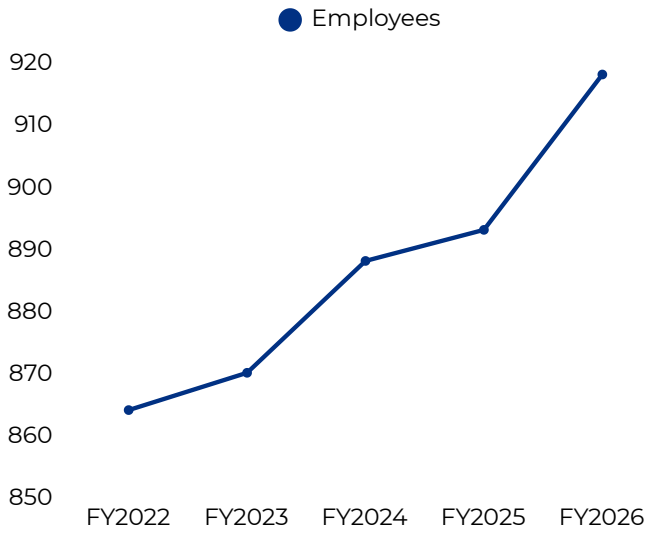


PERSONNEL CHANGES

Department	FY2025 Positions	FY2026 Positions	Net Change
Accounting	4	5	1
Agricultural Resources	1	2	1
Animal Control	3	3	
Board of Equalization	5	5	
Clerk of Superior Court	16	17	1
Clerk State Court	8	8	
Coroner	1	1	
Data Processing	11	11	
District Attorney	24	23	-1
E-911	54	58	4
Elections	60	60	
Executive	5	5	
Fire	50	53	3
Gen Govt Bldgs & Plant	21	26	5
Governing Body	5	5	
Highways and Streets	51	51	
Human Resources	4	4	
Jail Operations	154	154	
Juvenile Court	7	7	
Law	2	2	
Magistrate Court	14	13	-1
Sup Ct Accountability Court	3	3	
Probate Court	9	9	
Protective Inspection	5	5	
Public Defender	22	21	-1
Public Works Admin	11	11	
Purchasing	5	4	-1
Sheriff	144	150	6
Sheriff-SRO-HCBOE	21	23	2
Solicitor State Court	11	11	
Solid Waste Collection	3	3	
Solid Waste Disposal	26	27	1
State Court	4	4	
Superior Court	19	21	2
Tax Assessor	27	27	
Tax Commissioner	22	24	2
Victim Advocates	2	2	
Water	44	44	
Youth Inv and Control	15	16	1



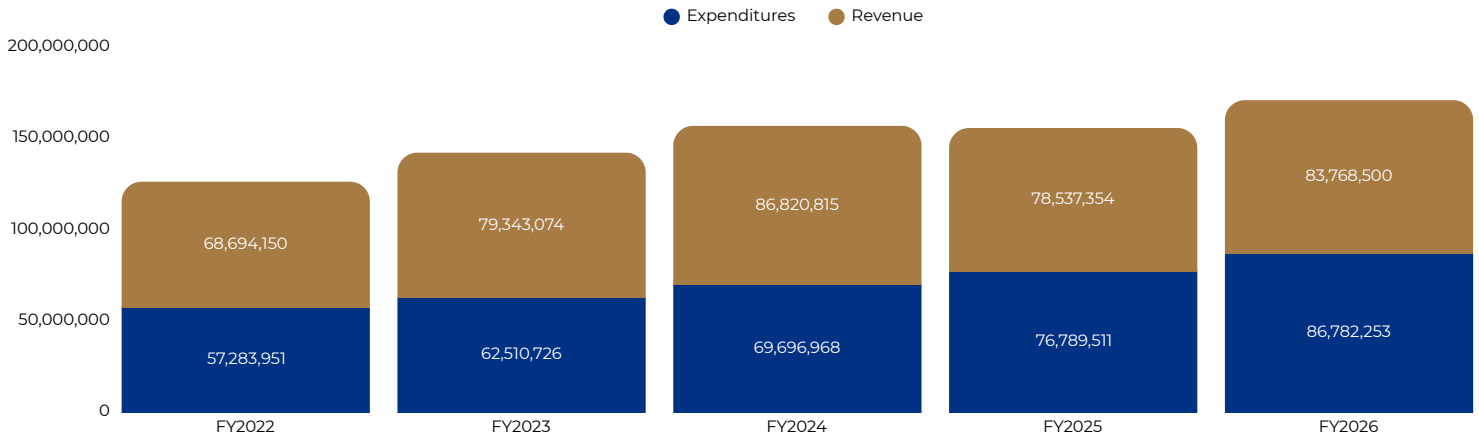
No additional positions are Included as part of the FY2026 budget. Positional changes from FY2025 to FY2026 reflect positions added by the Board of Commissioners during the 2025 fiscal year.



BUDGET SUMMARY

General Fund

↑ 10% **$86,847,253**



General Fund	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Proposed
Beginning Fund Balance:	46,097,614	57,592,735	74,362,387	87,548,067	85,163,881
Revenues					
Taxes	56,447,642	61,495,652	65,544,015	62,355,000	65,677,114
Licenses and Permits	418,080	357,302	363,554	359,250	368,500
Intergovernmental Revenues	3,844,075	5,186,892	6,021,995	4,538,790	6,249,651
Charges for Services	5,989,154	6,470,877	8,201,130	6,277,964	6,748,635
Fines and Forfeitures	1,812,873	2,731,639	2,374,195	2,527,850	2,194,600
Investment Income	148,659	3,066,189	4,456,839	2,500,000	2,500,000
Miscellaneous Revenue	33,666	34,523	48,175	9,000	30,000
Total Revenues:	68,694,150	79,343,074	87,009,904	78,567,854	83,768,500
Expenditures					
Personal Services and Employee Benefits	42,722,118	45,254,009	50,292,577	58,108,817	61,575,579
Purchased/Contracted Services	7,986,086	10,073,248	11,940,345	13,035,703	13,337,041
Supplies	3,932,559	4,506,942	5,122,777	4,944,890	5,113,788
Capital Outlays	-	-	1,185,856	30,000	4,211,958
Interfund/Interdepartmental Charges	-	-	-	9,000	-
Other Gen Government	2,708,189	2,741,527	3,901,869	1,908,887	2,608,887
Total Expenditures:	57,348,951	62,575,726	72,443,423	78,037,297	86,847,253
Other Financing Sources (Uses)					
Sale of Capital Assets	79,421	104,481	83,174	80,000	80,000
Transfers In	453,946	281,269	-	283,251	150,000
Prior-Year Fund Balance Appropriation	-	-	-	2,384,186	4,379,236
Transfers Out	(383,445)	(383,445)	(1,463,975)	(2,278,000)	(1,530,484)
Total Other Financing Sources (Uses)	149,922	2,305	(1,380,801)	469,437	3,078,753
Net Change in Fund Balance	11,495,121	16,769,652	13,185,680	(2,384,186)	(4,379,236)
Ending Fund Balance:	57,592,735	74,362,387	87,548,067	85,163,881	80,784,645

Expenditures by Department

Department	FY2025	FY2026	% Change
Governing Body	220,125	214,923	-2.4%
Executive	1,041,276	1,070,398	2.8%
Elections	740,288	792,092	7.0%
Accounting	973,229	1,100,416	13.1%
Purchasing	475,122	484,198	1.9%
Law	328,255	339,948	3.6%
Data Processing / MIS	1,554,089	1,689,480	8.7%
Human Resources	569,917	637,480	11.9%
Tax Commissioner	2,324,228	2,611,583	12.4%
Tax Assessor	2,734,771	2,601,871	-4.9%
Board of Equalization	18,460	12,405	-32.8%
Audit	55,000	55,000	0.0%
Gen Govt Bldgs & Plant	3,906,853	4,203,215	7.6%
Gen Admin Fees	71,000	71,000	0.0%
Other	1,035,000	70,000	-93.2%
Superior Court	1,031,420	1,269,359	23.1%
Sup Ct Accountability	283,006	434,636	53.6%
Clerk of Superior Court	1,485,752	1,416,986	-4.6%
District Attorney	1,414,712	1,490,796	5.4%
Domestic Violence Assi	251,854	271,316	7.7%
Victim Advocates	405,041	476,655	17.7%
State Court	681,759	743,169	9.0%
Clerk State Court	667,052	604,703	-9.3%
Solicitor State Court	1,083,541	1,148,651	6.0%
Magistrate Court	1,882,101	1,675,179	-11.0%
Probate Court	977,096	1,025,559	5.0%
Juvenile Court	1,313,697	1,350,986	2.8%
Juvenile Ct-Enhancemen	196,151	209,963	7.0%
Public Defender	3,151,551	3,283,456	4.2%
Sheriff	14,228,104	15,861,834	11.5%
Sheriff-SRO-HCBOE	2,318,878	2,518,943	8.6%
Sheriff-SRO-Westfield	112,615	121,370	7.8%
Youth Inv and Control	1,487,459	1,426,535	-4.1%
Jail Operations	18,319,854	18,946,840	3.4%
EMS Ambulance Service	280,000	750,000	167.9%
Coroner	210,110	237,563	13.1%
E-911	1,998,000	1,530,484	-2.5%
Animal Control	355,941	374,878	5.3%
Emergency Management	171,118	2,173,827	1170.4%
HEMA CodeRED	65,000	85,000	30.8%
Public Works Admin	873,445	960,644	10.0%
Highways and Streets	5,395,011	5,731,329	6.2%
State Highways and Streets	990,000	2,191,958	121%
Storm Drainage	642,561	602,862	-6.2%
Traffic Engineering	78,500	81,000	3.2%

Expenditures by Department

Department	FY2025	FY2026	% Change
Public Health Admin	365,175.00	365,175.00	0.00%
Mental Health	-	65,000	100.0%
Vital Statistics	7,200.00	7,200.00	0.00%
Mosquito Control	5,000.00	5,000.00	0.00%
Adult Health Services	10,000.00	10,000.00	0.00%
Welfare Admin	50,000.00	50,000.00	0.00%
Other Vendor Payments	10,000.00	10,000.00	0.00%
Recreation	309,000.00	372,500.00	20.60%
Libraries	950,000.00	1,150,000.00	21.10%
Agricultural Resources	56,380.00	57,627.94	2.20%
Forest Resources	10,932.00	10,932.00	0.00%
Protective Inspection	621,994.00	629,224.32	1.20%
Planning and Zoning	24,400.00	20,400.00	-16.40%
Econ Development	379,680.00	379,680.00	0.00%
21st Century Partnersh	75,000.00	40,000.00	-46.70%
Airport	44,600.00	44,600.00	0.00%

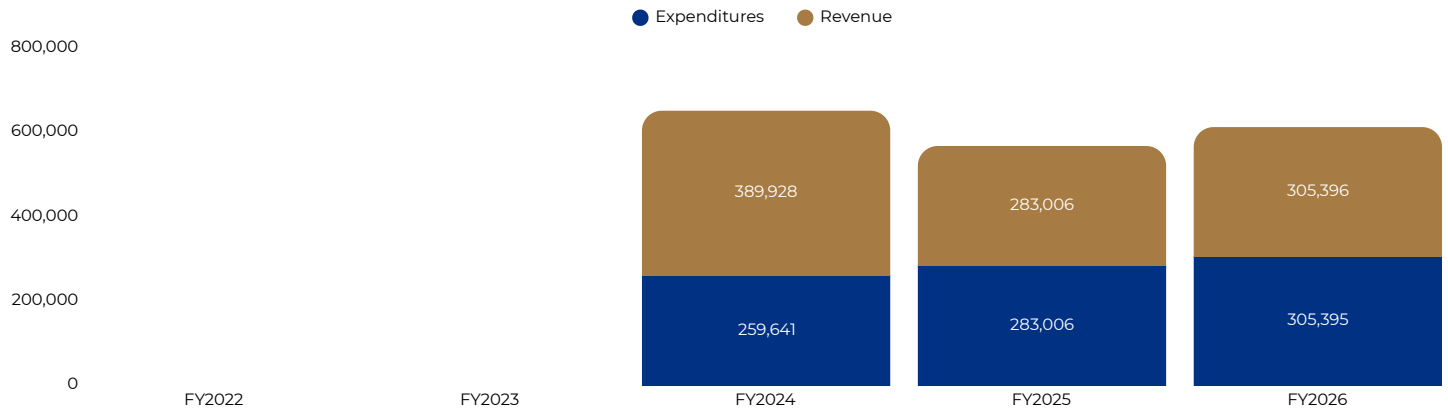
Notable increases include:

- A 1,170% increase in Emergency Management. This increase is due to allocation of assigned fund balance for the design and construction of an Emergency Management storage facility and warehouse capital project.
- An 11.7% increase in EMS Ambulance Services. The Board of Commissioners is committed to supporting the operational cost of emergency services provided by Houston Healthcare.
- HEMA CodeRED - The Board of Commissioners has approved a contract with a new vendor to provide improved emergency alerts to Houston County residents.
- Superior Court - An additional judge was added to the Superior Court in FY2025. The FY2026 budget includes funding for support staff, capital improvements, and operational expenses related to this addition.
- Libraries - Houston County Public Libraries has increased staff in order to provide additional services and circulations to Houston County residents.
- Recreation - The Board of Commissioners partners with the Houston County Board of Education to fund operational and maintenance of the Tommy Stalnaker Aquatic Center. Increase in budget includes electricity and chemicals.
- Significant personnell reclassifications & reorganization in Sheriff's Department

BUDGET SUMMARY

Drug Abuse Treatment & Education Fund

↑ 7% **$305,396**

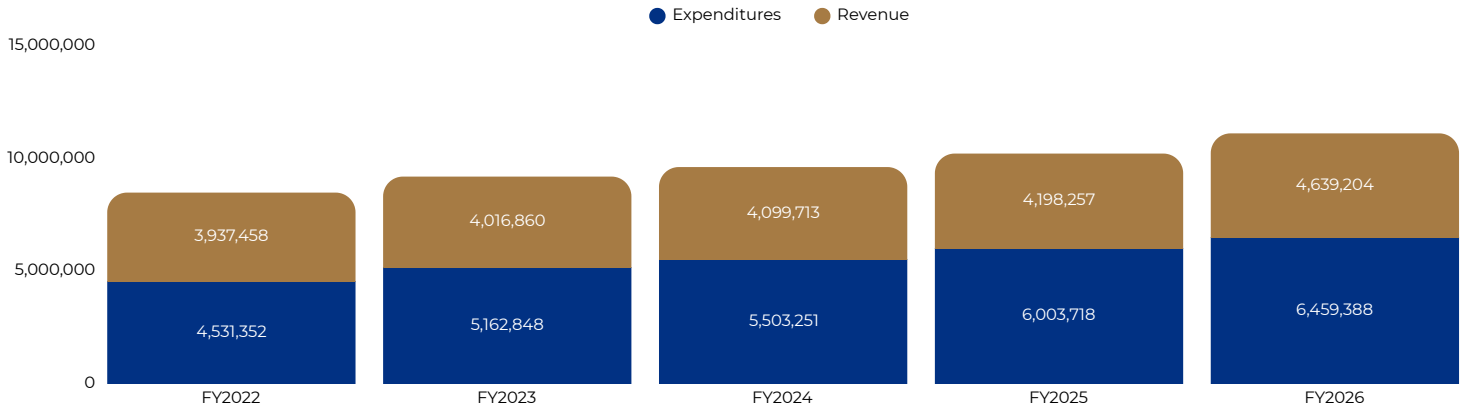


DATE Fund 212	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Proposed
Beginning Fund Balance:	-	-	-	130,288	130,288
Revenues					
311 Taxes	-	-	-	-	-
322 Licenses and Permits	-	-	-	-	-
334 Intergovernmental Revenues	-	-	269,835	193,006	200,396
344 Charges for Services	-	-	-	-	-
351 Fines and Forfeitures	-	-	120,093	90,000	105,000
361 Investment Income	-	-	-	-	-
381 Miscellaneous Revenue	-	-	-	-	-
Total Revenues:			389,928	283,006	305,396
Expenditures					
511 Personal Services and Employee Benefits	-	-	105,373	176,006	172,793
512 Purchased/Contracted Services	-	-	154,267	107,000	113,000
513 Supplies	-	-	-	-	-
514 Capital Outlays	-	-	-	-	-
521 Interfund/Interdepartmental Charges	-	-	-	-	19,603
541 Other Gen Government	-	-	-	-	-
Total Expenditures:	-	-	259,641	283,006	305,396
Other Financing Sources (Uses)					
393 Sale of Capital Assets	-	-	-	-	-
393 Transfers In	-	-	-	-	-
401 Prior-Year Fund Balance Appropriation	-	-	-	-	-
537 Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	-	130,288	-	-
Ending Fund Balance:	-	-	130,288	130,288	130,288

BUDGET SUMMARY

Emergency 911 Telephone Fund

13% **$6,459,388**

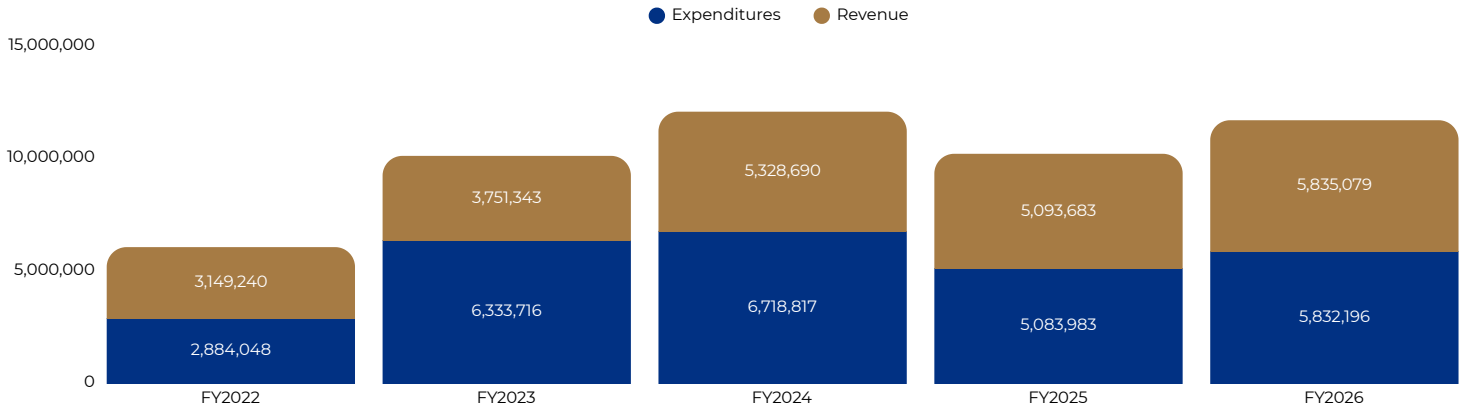


E-911 Fund	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Proposed
Beginning Fund Balance:	1,272,951	1,496,172	1,969,015	2,077,506	2,077,506
Revenues					
Taxes	1,965	2,268	2,366	3,000	2,500
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	662,088	662,088	662,088	662,085	1,211,704
Charges for Services	3,236,922	3,315,054	3,401,011	3,500,000	3,400,000
Fines and Forfeitures	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Revenue	36,482	37,450	34,248	33,172	25,000
Total Revenues:	3,937,458	4,016,860	4,099,713	4,198,257	4,639,204
Expenditures					
Personal Services and Employee Benefits	3,594,996	3,883,709	4,341,960	4,891,857	5,181,229
Purchased/Contracted Services	677,831	1,004,391	694,234	805,911	886,034
Supplies	83,825	92,688	85,144	114,950	106,550
Capital Outlays	-	-	-	14,000	16,000
Interfund/Interdepartmental Charges	174,701	182,060	381,913	177,000	269,575
Other Gen Government	-	-	-	177,000	-
Total Expenditures:	4,531,352	5,162,848	5,503,251	6,180,718	6,459,388
Other Financing Sources (Uses)					
Sale of Capital Assets	-	-	-	-	-
Transfers In	817,115	673,145	1,512,029	1,998,000	1,820,184
Prior-Year Fund Balance Appropriation	-	-	-	-	-
Transfers Out	-	-	-	(177,000)	-
Total Other Financing Sources (Uses)	817,115	673,145	1,512,029	1,821,000	1,820,184
Net Change in Fund Balance	223,220	(472,843)	108,491	-	-
Ending Fund Balance:	1,496,172	1,969,015	2,077,506	2,077,506	2,077,506

BUDGET SUMMARY

Fire District Fund

↑ 13% **$5,832,196**



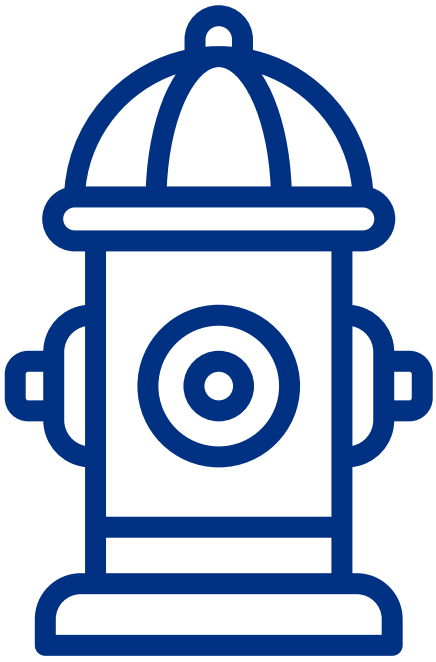
Fire District Fund	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Proposed
Beginning Fund Balance:	5,091,454	5,210,787	4,998,171	3,576,385	3,576,385
Revenues					
Taxes	3,138,649	3,557,443	5,026,138	5,036,183	5,752,579
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	36,336	2,117	7,866	7,500	7,500
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Income	10,592	193,900	294,686	227,314	75,000
Miscellaneous Revenue	-	-	-	-	-
Total Revenues:	3,185,577	3,753,460	5,328,690	5,270,997	5,835,079
Expenditures					
Personal Services and Employee Benefits	2,125,494	2,402,177	3,331,445	4,186,437	4,561,474
Purchased/Contracted Services	285,557	305,850	482,648	350,946	424,446
Supplies	270,074	329,014	355,461	306,600	381,000
Capital Outlays	-	3,074,239	1,992,989	30,000	30,000
Interfund/Interdepartmental Charges	202,923	222,436	556,273	210,000	435,276
Other Gen Government	-	-	-	-	-
Total Expenditures:	2,884,048	6,333,716	6,718,817	5,083,983	5,832,196
Other Financing Sources (Uses)					
Sale of Capital Assets	-	-	263,828	-	-
Transfers In	107,505	3,074,239	-	280,000	-
Prior-Year Fund Balance Appropriation	-		1,421,786	-	286,817
Transfers Out	(289,700)	(289,700)	(289,700)	(289,700)	(289,700)
Total Other Financing Sources (Uses)	(182,195)	2,784,539	1,395,914	(9,700)	(2,883)
Net Change in Fund Balance	119,333	204,283	(1,421,786)	-	(286,817)
Ending Fund Balance:	5,210,787	4,998,171	3,576,385	3,576,385	3,289,568

Expenditures by Department

Department	FY2025	FY2026	% Change
Fire Department	5,373,683	6,171,896	14%

Notable decreases/increases include:

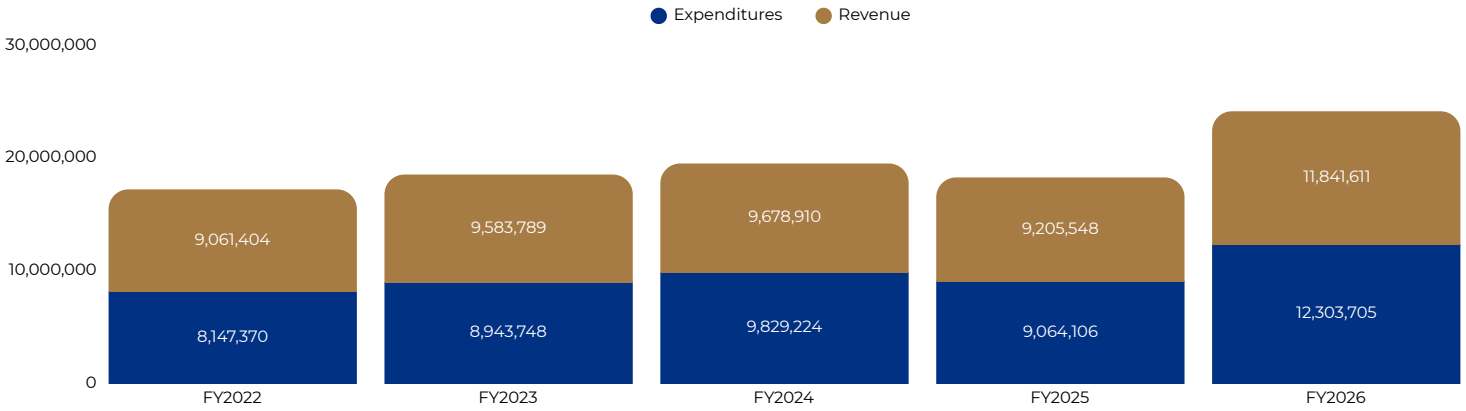
- Increases in the FY2026 budget include 2 additional positions that were added by the Board of Commissioners in FY2025.



BUDGET SUMMARY

Water & Revenue Fund

↑26% **$12,303,705**



Water & Revenue Fund	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Proposed
Total Net Position - Beginning	40,264,254	41,230,771	42,141,818	42,422,241	42,422,241
Operating Revenues					
331 Intergovernmental	-	-	-	-	-
341 Metered Sales	8,491,103	9,060,189	9,070,428	8,663,548	11,254,611
342 Service Charges	470,250	422,822	481,272	450,000	495,000
343 Miscellaneous	100,051	100,778	127,210	90,000	90,000
Total Operating Revenues:	9,061,404	9,583,789	9,678,910	9,205,548	11,841,611
Operating Expenditures					
51 Personal Services and Employee Benefits	2,655,490	3,002,708	2,743,576	3,478,211	3,673,636
52 Purchased/Contracted Services	1,602,845	1,786,394	2,422,439	1,530,100	2,042,774
53 Supplies	137,883	132,513	133,616	134,800	134,800
531 Materials	1,615,439	1,765,679	2,281,386	1,640,000	1,930,000
532 Utiltities	1,001,555	1,108,749	1,103,022	1,151,000	1,201,000
54 Capital Outlays	-	-	-	-	2,135,000
56 Depreciation	1,134,159	1,147,705	1,145,185	1,129,995	1,186,495
Total Operating Expenditures:	8,147,370	8,943,748	9,829,224	9,064,106	12,303,705
Non-Operating Revenues (Expenses)					
36 Intergovernmental	15,983	267,005	426,638	100,000	309,071
39 Investment Income	36,500	4,000	4,100	10,000	10,000
57 Gain (loss) Sale of Capital Assets	-	-	-	-	-
40 Prior-Year Fund Balance Appropriation	-	-	-	-	143,024
Total Non-Operating Revenues (Expenses)	52,483	271,005	430,738	110,000	462,095
Change in Net Position	966,517	911,047	280,423	-	(143,024)
Total Net Position - Ending	41,230,771	42,141,818	42,422,241	42,422,241	42,279,217

Expenditures by Department

Department	FY2025	FY2026	% Change
Water	9,280,548	12,268,706	32%
Stormwater	35,000	35,000	0%

Notable decreases/increases include:

- The Board of Commissioners has signed a new contract for Solid Waste Collections with Ryland Environmental. The new contract lowers rates for homeowners by allowing subscription-based services for recycling and bulk yard waste.

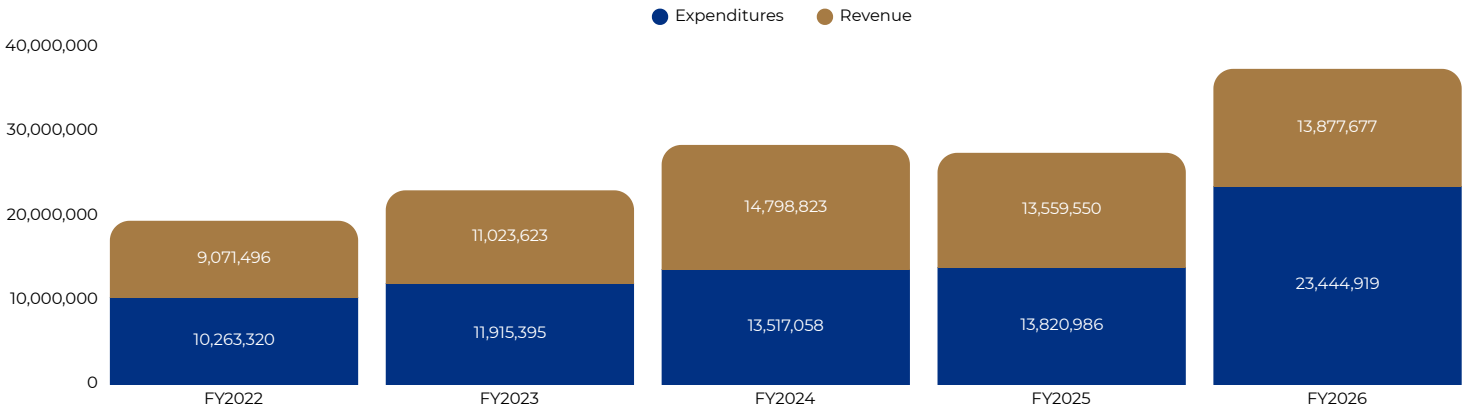
- Capital outlays have not historically been budgeted in business-type enterprise funds. The Houston County Water System has several capital outlay projects planned for FY2026, such as a new water treatment plant and engineering expenses for the Bonaire elevated tank.



BUDGET SUMMARY

Solid Waste Fund

↑41% **$23,444,919**



Solid Waste Fund	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Proposed
Total Net Position - Beginning	38,180,667	37,134,702	37,171,552	40,175,530	40,175,530
Operating Revenues					
Intergovernmental	-	-	-	-	-
Collection & Disposal Fees	9,059,981	10,998,692	14,775,797	13,547,450	13,865,477
Service Charges	2,655	3,765	5,139	2,100	2,200
Miscellaneous	8,860	21,166	17,887	10,000	10,000
Total Operating Revenues:	9,071,496	11,023,623	14,798,823	13,559,550	13,877,677
Operating Expenditures					
Personal Services and Employee Benefits	1,741,386	2,190,234	2,253,297	2,398,035	2,595,538
Purchased/Contracted Services	6,761,675	8,033,637	9,410,275	9,906,092	9,618,054
Supplies	919,677	927,986	887,195	827,500	847,500
Capital Outlays	-	-	-	-	9,450,000
Depreciation	840,583	763,539	966,291	689,359	933,827
Total Operating Expenditures:	10,263,320	11,915,395	13,517,058	13,820,986	23,444,919
Non-Operating Revenues (Expenses)					
Intergovernmental	-	-	-	-	-
Investment Income	29,918	597,767	832,258	100,000	150,000
Gain (loss) Sale of Capital Assets	115,941	330,856	889,954	(100,000)	100,000
Prior-Year Fund Balance Appropriation	-	-	-	-	9,466,991.57
Total Non-Operating Revenues (Expenses)	145,859	928,622	1,722,212	-	9,716,992
Change in Net Position	(1,045,965)	36,850	3,003,978	-	(9,466,992)
Total Net Position - Ending	37,134,702	37,171,552	40,175,530	40,175,530	30,858,288

Expenditures by Department

Department	FY2025	FY2026	% Change
Solid Waste Collection	7,411,011	6,575,466	-13%
Solid Waste Disposal	5,676,466	15,596,095	175%
Closure Post Closure	973,509	1,273,378	30%

Notable decreases/increases include:

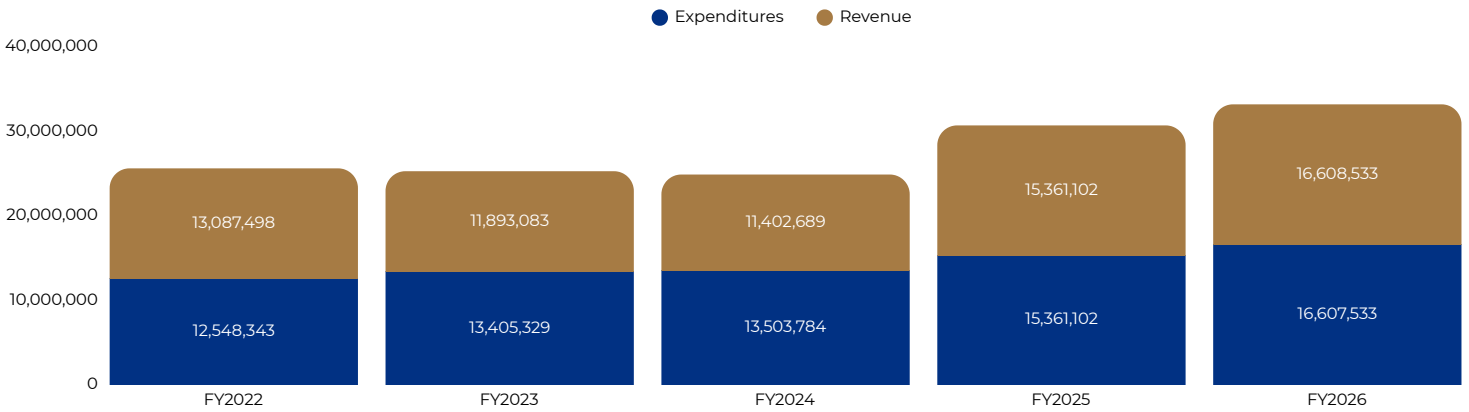
- The Board of Commissioners has signed a new contract for Solid Waste Collections with Ryland Environmental. The new contract lowers rates for homeowners by allowing subscription based services for recycling and bulk yard waste.
- Capital outlays have not historically been budgeted in business type enterprise funds. The Houston County Landfill has multiple capital outlay projects planned for FY2026 including cell closure, cell expansion, and equipment upgrades.
- To prepare for long-term environmental responsibilities, Houston County invests in our Closure Post Closure reserve fund, ensures we have the resources needed to safely manage the landfill after it closes —without unexpected costs to taxpayers in the future.



BUDGET SUMMARY

Internal Services Fund

↑ 8% **$16,607,533**



Internal Service Fund	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Proposed
Beginning Fund Balance:	(539,155)	-	(1,512,246)	(3,613,341)	(3,613,341)
Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charges for Services	13,080,891	11,734,257	11,160,884	15,311,102	16,557,533
Fines and Forfeitures	-	-	-	-	-
Investment Income	6,607	158,825	241,805	50,000	50,000
Miscellaneous Revenue	-	-	-	-	-
Total Revenues:	13,087,498	11,893,083	11,402,689	15,361,102	16,607,533
Expenditures					
Personal Services and Employee Benefits	-	-	-	-	-
Purchased/Contracted Services	12,548,343	13,405,329	13,503,784	15,361,102	16,607,533
Supplies	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Interfund/Interdepartmental Charges	-	-	-	-	-
Other Gen Government	-	-	-	-	-
Total Expenditures:	12,548,343	13,405,329	13,503,784	15,361,102	16,607,533
Other Financing Sources (Uses)					
Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Prior-Year Fund Balance Appropriation	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	539,155	(1,512,246)	(2,101,095)	-	-
Ending Fund Balance:	-	(1,512,246)	(3,613,341)	(3,613,341)	(3,613,341)