Budget in Brief
FY2027



HOUSTON COUNTY
GEORGIA

COMMISSIONERS



Dan Perdue

Chairman, Board of Commissioners

I am pleased to present the Proposed FY2027 Houston County Budget. With a history of wise, conservative fiscal management, Houston County maintains a healthy financial position while navigating inflationary pressures and serving our growing population. The FY2027 budget was developed through several rounds of deliberations with the County's leadership and ensures alignment with our 2022-2026 Comprehensive Plan and supports long-term fiscal sustainability.

As Chairman of the Houston County Board of Commissioners, I remain focused on the primary functions that local government is best suited to deliver: public safety and infrastructure with maximum efficiency and effectiveness. Rather than broadening our scope, we are committed to excelling at the core services that matter most to our citizens. When our residents call 911, they deserve a rapid response. When they drive our roads, they should be safe and well-maintained. When citizens turn on their water tap, they expect safe, abundant water. This budget continues to reflect that core philosophy.

While no new positions or reclassifications are in this budget, I am recommending fully funding the County's Employee Merit System. This has been the most challenging budget process since I assumed this role. We continue to face growing calls for higher levels of service, even as the overwhelming majority of our citizens express a strong desire to moderate property tax growth. In response to those service demands and significant inflationary pressures, Department Heads, Constitutional Offices, and the Judiciary all increased their budget requests. As a result, we set a target of 2% non-personnel expense growth for all departments and offices. While many requests easily met this goal, some were asked to moderate them to meet this target. In its second year, our floating homestead tax exemption offers predictability and tax relief to homeowners while moderating the County's revenue growth. While the FLOST approved by voters in May has yet to begin collection, it will deliver a meaningful millage rate rollback for both commercial and residential property owners—partial relief on 2027 tax bills, with the full rollback reflected in 2028.

To ensure critical needs are still met, we continue to strategically put our general fund reserves to work on essential capital projects that fall outside our SPLOST plan. The renovation of our records retention warehouse is a prime example—using available resources wisely to close infrastructure gaps and support our community's long-term operational needs.

I am honored to serve alongside my fellow Commissioners, who bring unique experiences and perspectives to their service. Our Board continues to demonstrate remarkable cooperation, transparency, and integrity in all our deliberations. Each Commissioner shows genuine dedication to understanding complex issues and reaching thoughtful conclusions that serve our community's best interests. Their care for this community and the collaborative spirit they bring make serving all of Houston County a shared calling rather than a burden. I am also especially grateful to Director of Administration Robbie Dunbar, Chief Financial Officer Danyelle George, and Director of MIS Will Davis, whose diligence and long hours brought this budget together. The people of Houston County remain at the forefront of all our decision-making. I look forward to another year of serving Houston County alongside our Commissioners and our outstanding employees to help ensure that Houston County remains the best county in our great state to live, work, worship, raise a family, and enjoy all that life has to offer.

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

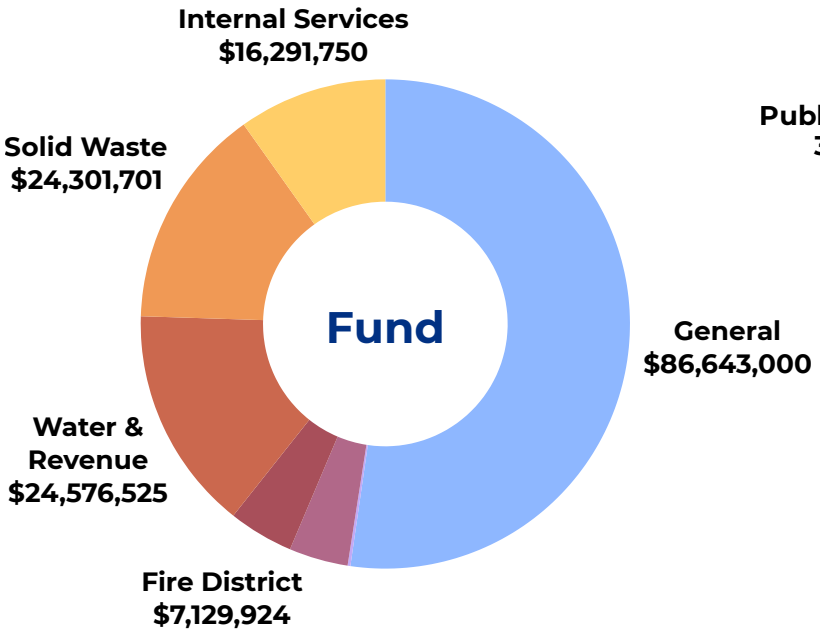
Tal Talton's department work assignments include the Board of Elections, Public Works, and the Probate Court. Commissioner Talton is also responsible for working with the Tax Commissioner, Computer services, and the Building Inspection and Zoning. He is liaison for the City of Perry.

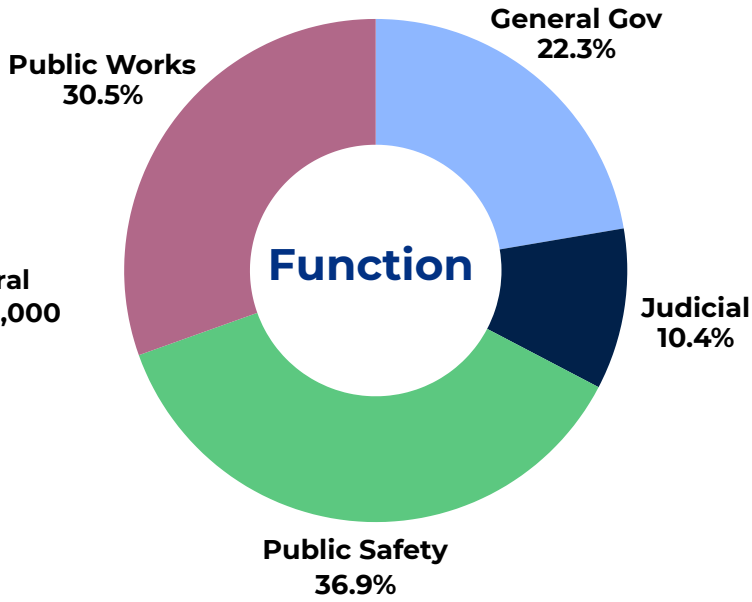
Mark Byrd Post 5

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.



FY27 Budget

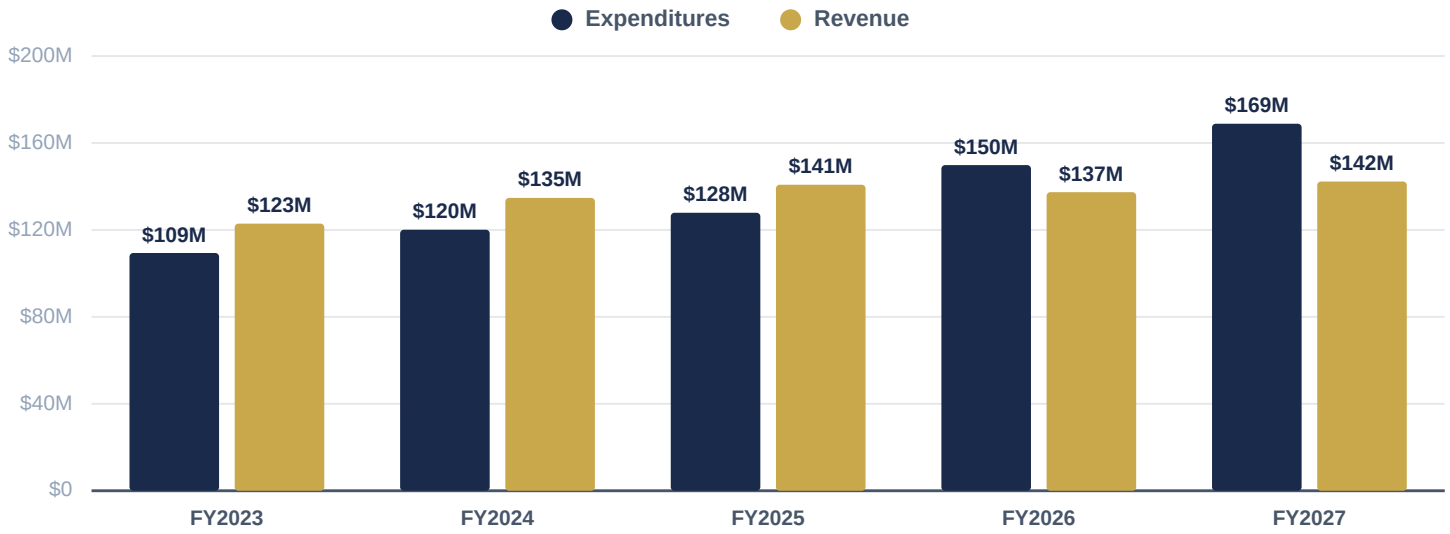




Fund	2023	2024	2025	2026	2027 Proposed
General	$62,894,171	$70,919,297	$78,787,511	$86,847,253	$87,626,525
DATE		$259,641	$283,006	$305,396	$308,439
OPIOID				$179,240	
Emergency 911	$5,162,848	$5,503,251	$6,003,718	$6,459,388	$6,467,198
Fire District	$6,333,716	$6,718,817	$5,083,983	$5,832,196	$7,129,924
Water & Revenue	$8,943,748	$9,829,224	$9,064,106	$12,303,706	$24,576,525
Solid Waste	$15,043,854	$13,517,058	$14,060,986	$23,444,919	$24,301,701
Internal Services	$13,405,329	$13,503,784	$15,361,102	$16,607,533	$16,291,750

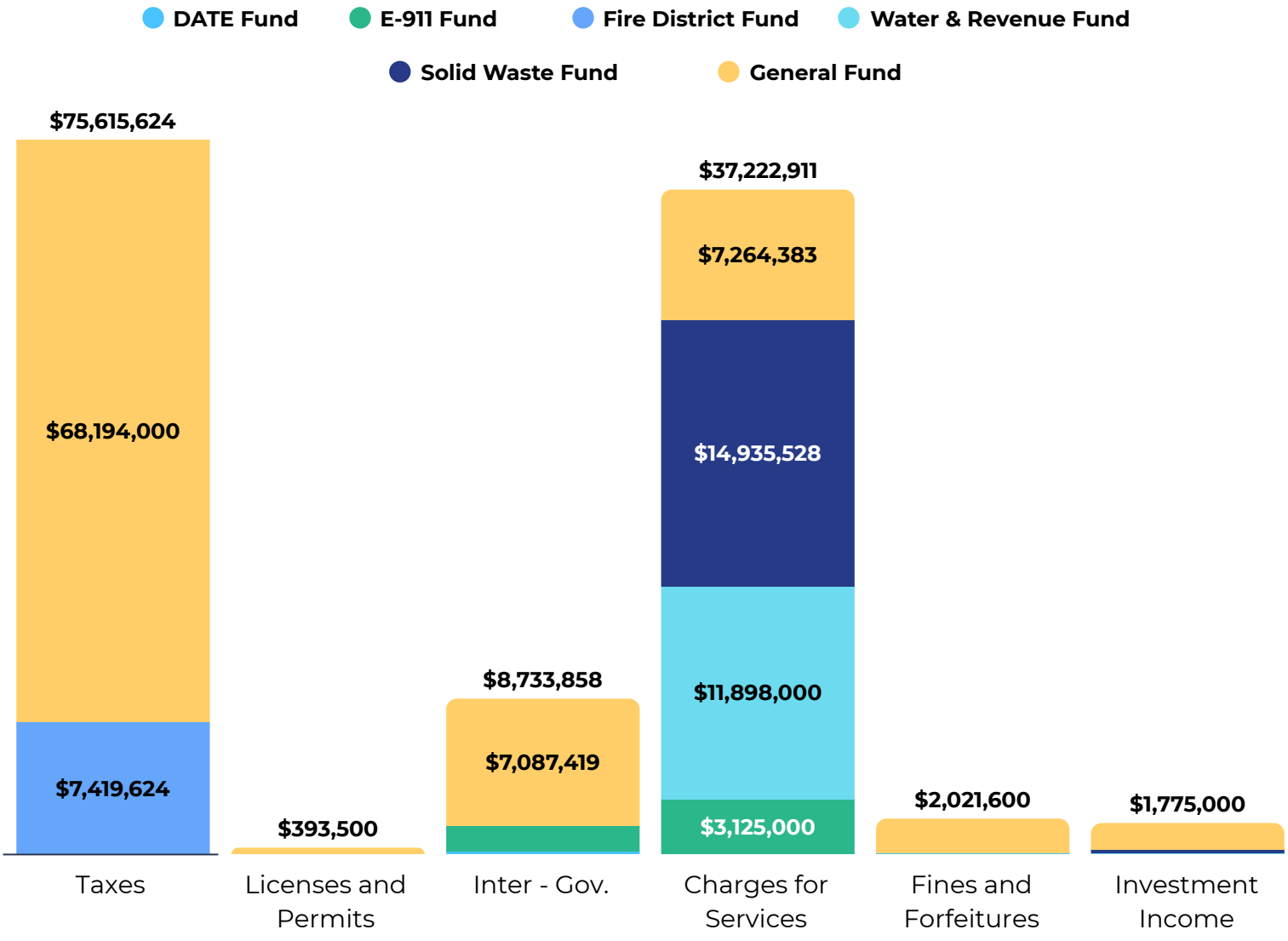
All Funds

↑ 13% **$168,841,853**



All Funds	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Proposed
Beginning Fund Balance:	**150,503,875**	**164,027,505**	**179,028,838**	**192,094,446**	**179,499,459**
Revenues					
Taxes	66,579,504	71,017,036	73,196,317	71,432,193	75,645,624
Licenses and Permits	357,302	363,554	481,172	368,500	393,500
Intergovernmental Revenues	6,088,410	7,000,504	7,409,738	7,669,251	8,733,858
Charges for Services	42,285,395	47,103,756	50,265,185	52,333,706	53,364,661
Fines and Forfeitures	3,088,800	2,781,138	2,646,999	2,299,600	2,021,600
Investment Income	4,283,686	6,252,225	5,341,576	3,084,071	1,925,000
Miscellaneous Revenue	201,241	219,533	1,484,475	147,000	167,000
Total Revenues:	**122,884,338**	**134,737,747**	**140,825,463**	**137,334,321**	**142,251,243**
Expenditures					
Personal Services and Employee Benefits	57,803,599	63,128,506	71,078,137	77,695,249	80,436,945
Purchased/Contracted Services	33,451,882	36,267,794	38,767,598	40,924,763	45,684,143
Supplies	9,084,352	9,968,600	10,433,118	9,714,638	10,404,680
Capital Outlays	3,964,173	3,225,835	2,596,772	15,842,958	26,334,495
Interfund/Interdepartmental Charges	1,135,188	2,399,914	1,734,435	1,734,435	1,931,333
Other Gen Government	3,978,074	5,092,768	3,321,886	3,947,265	4,050,257
Total Expenditures:	**109,417,269**	**120,083,416**	**127,931,945**	**149,859,308**	**168,841,853**
Other Financing Sources (Uses)					
Sale of Capital Assets	110,781	347,002	174,330	80,000	75,000
Transfers In	3,747,384	1,753,675	2,215,275	1,820,184	1,872,189
Transfers Out	(3,801,604)	(1,753,675)	(2,217,515)	(1,970,184)	(2,177,854)
Total Other Financing Sources (Uses)	**56,561**	**347,002**	**172,091**	**(70,000)**	**(230,665)**
Net Change in Fund Balance	**13,523,630**	**15,001,333**	**13,065,608**	**(12,594,987)**	**(26,821,274)**
Ending Fund Balance:	**164,027,505**	**179,028,838**	**192,094,446**	**179,499,459**	**152,678,185**

Revenue Sources



	General	D.A.T.E.	E-911	Fire	Hotel Motel	Solid Waste	Water Revenue
Taxes	68,194,000		2,000	7,419,624	30,000		
Licenses and Permits	393,500						
Intergovernmental	7,087,419	203,439	1,443,000				
Charges for Services	7,264,383		3,125,000			11,898,000	14,935,528
Fines and Forfeitures	1,916,600	105,000					
Investment Income	1,500,000					125,000	150,000
Miscellaneous	30,000		25,000			102,000	10,000
Total Revenues	**86,385,902**	**308,439**	**4,595,000**	**7,419,624**	**30,000**	**12,125,000**	**15,095,528**

PROPERTY TAXES

What is a tax cap?

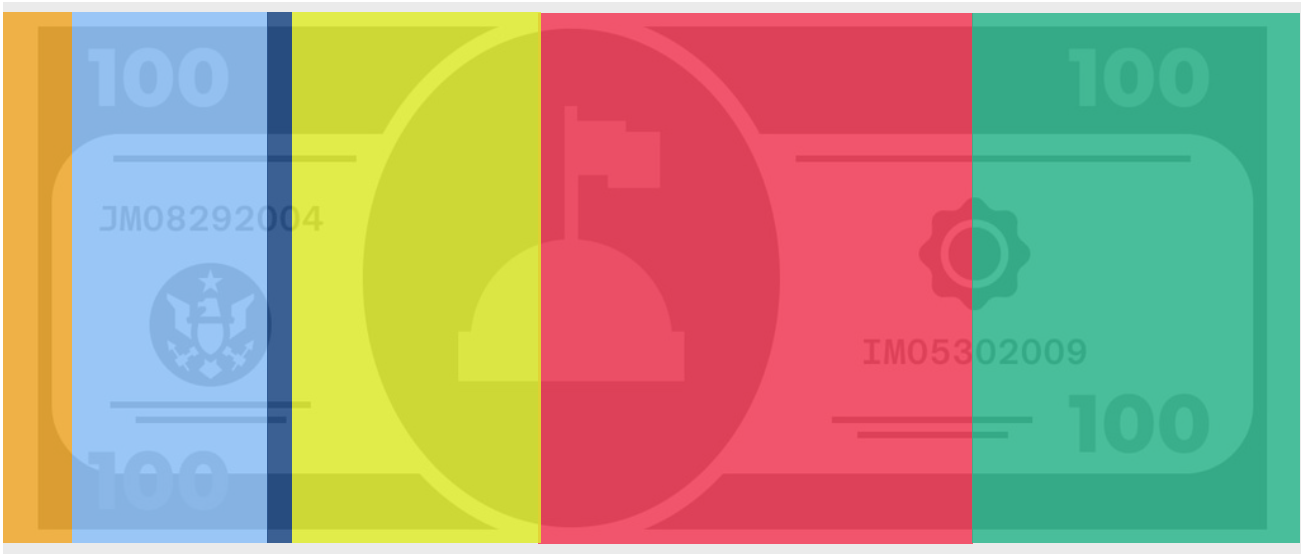
Since 1982, Houston County Government has operated under a tax cap. This means that if the value of all properties that are taxed in Houston County (otherwise known as the tax digest) increases too rapidly, the Board of Commissioners is forced to reduce the millage rate. This occurred in 2022 after property 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:

For FY2027, the Board of Commissioners continued its focus on responsible budgeting, conservative revenue estimates, and maintaining one of the lowest county millage rates in Georgia. The proposed budget balances rising service demands, inflation, capital needs, and continued population growth while working to limit the impact on taxpayers.

The County also continues to recognize the benefit of Georgia's Floating Homestead Exemption, which provides additional protection for eligible homeowners by limiting taxable value growth tied to inflation.

Your Tax "Dollar"

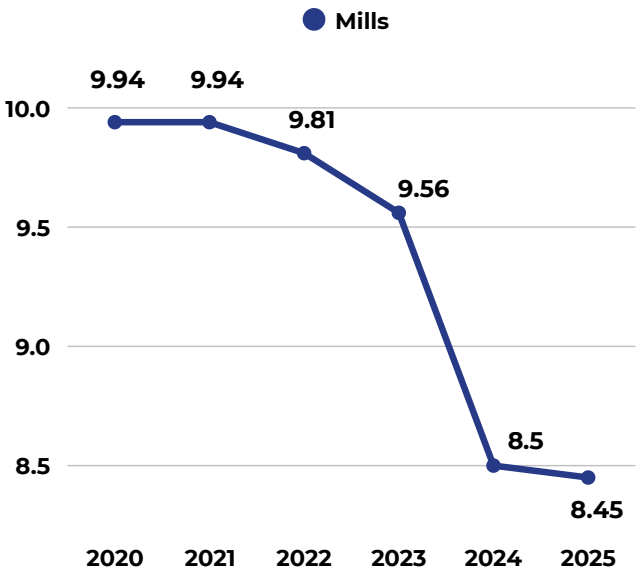


- **Culture and Recreation (3%)**
- **Highways and Streets (11%)**
- **Health & Welfare (1%)**
- **Judicial (17%)**
- **Public Safety (49%)**
- **General Government (20%)**

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.

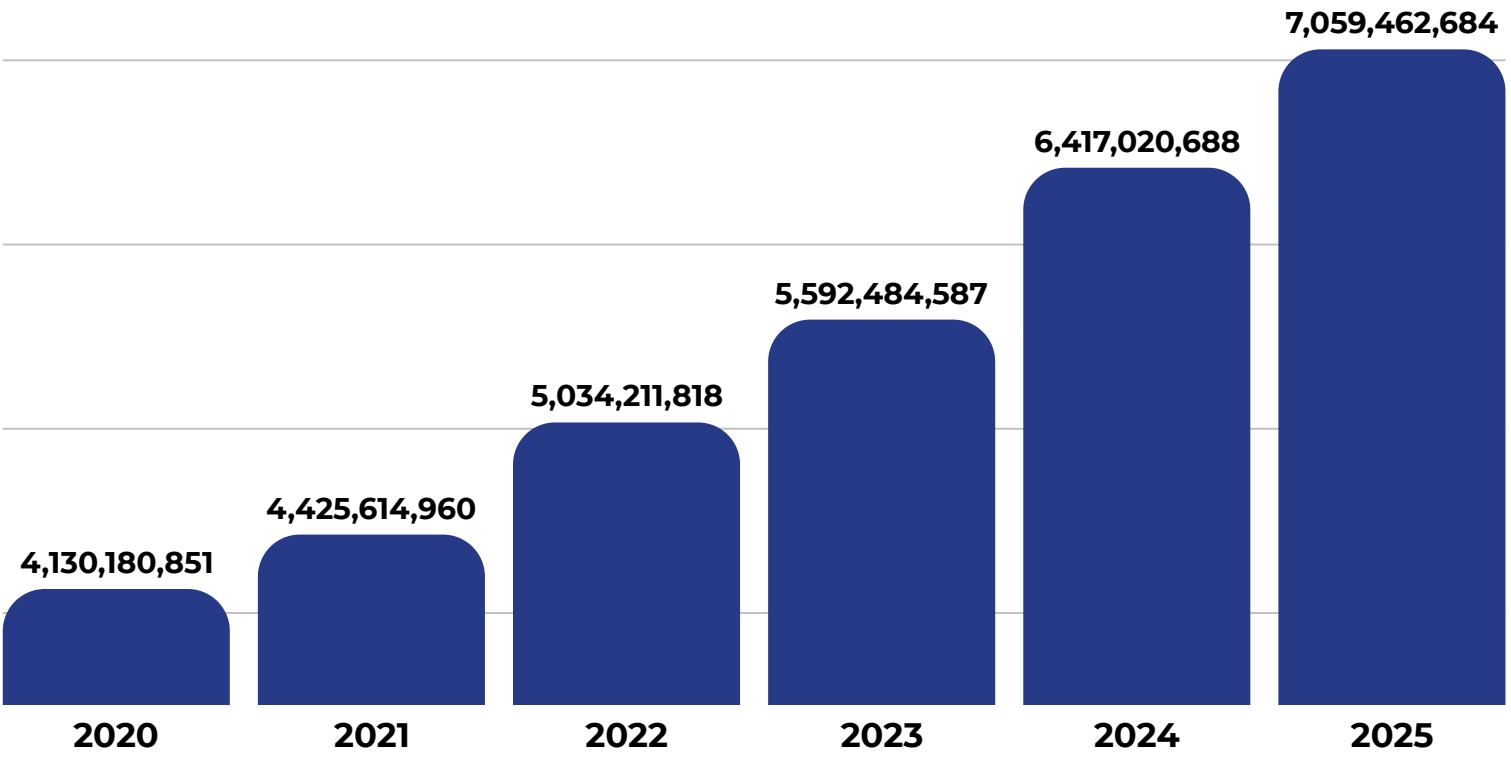
PROPERTY TAXES

Millage History





Digest History

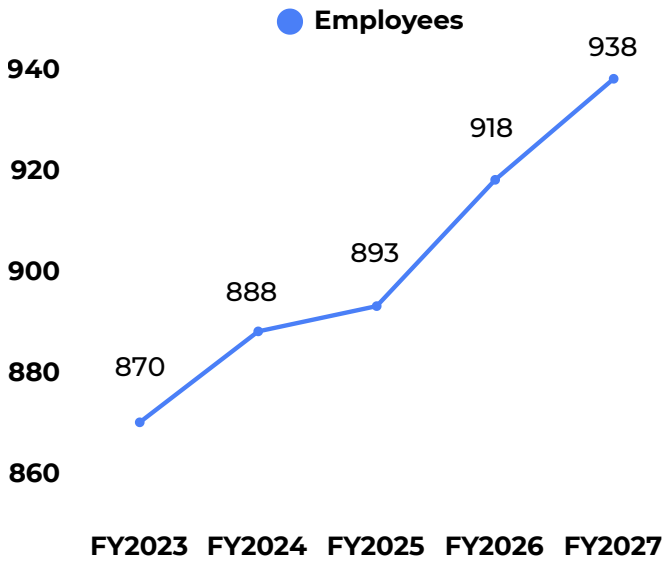


PERSONNEL CHANGES

Department	FY2026 Positions	FY2027 Positions	Net Change
Accounting	5	5	
Agricultural Resources	6	6	
Animal Control	3	3	
Board of Equalization	5	6	1
Clerk of Superior Court	17	16	-1
Clerk State Court	8	8	
Coroner	1	1	
Data Processing	11	12	1
District Attorney	23	21	-2
Drainage Storm Water	0	2	2
E-911	58	55	-3
Elections	60	60	
Emergency Management	0	1	1
Executive	5	5	
Fire	53	60	7
Gen Govt Bldgs & Plant	26	17	-9
Governing Body	5	5	
Highways and Streets	51	52	1
Human Resources	4	4	
Jail Operations	154	163	9
Juvenile Court	7	6	-1
Law	2	2	
Magistrate Court	13	16	3
Sup Ct Accountability Court	3	2	-1
Probate Court	9	11	2
Protective Inspection	5	5	
Public Defender	21	22	1
Public Works Admin	11	9	-2
Purchasing	4	4	
Sheriff	150	151	1
Sheriff-SRO-HCBOE	23	22	-1
Sheriff- SRO-Westfield	0	1	1
Solicitor State Court	11	12	1
Solid Waste Collection	3	4	1
Solid Waste Disposal	27	25	-2
State Court	4	4	
Superior Court	21	24	3
Tax Assessor	27	26	-1
Tax Commissioner	24	24	
Victim Advocates	2	6	4
Water	44	44	
Youth Inv and Control	16	16	



No additional positions are Included as part of the FY2027 budget. Positional changes from FY2026 to FY2027 reflect positions added by the Board of Commissioners during the fiscal year.



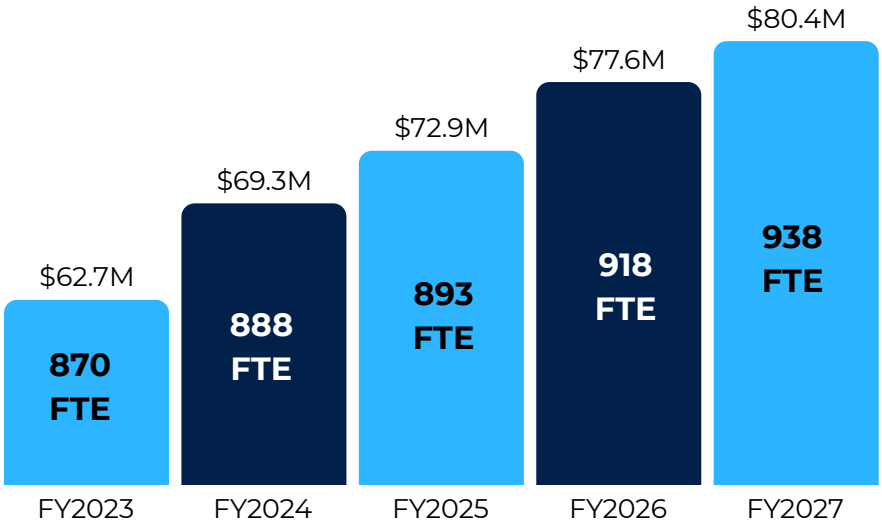
PERSONNEL COSTS

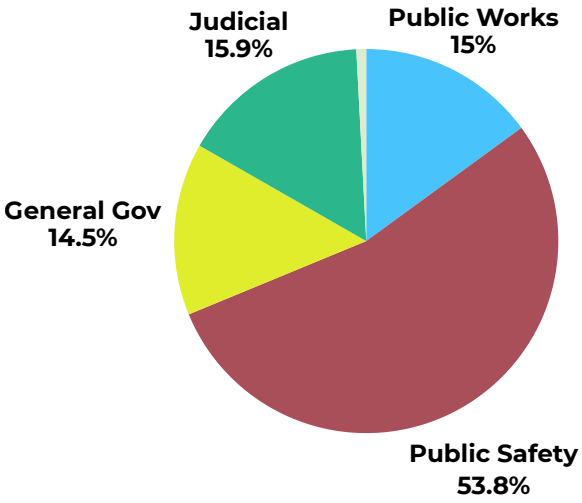
Total Personnel Budget (FY2027)

$80,436,945

New Positions

0

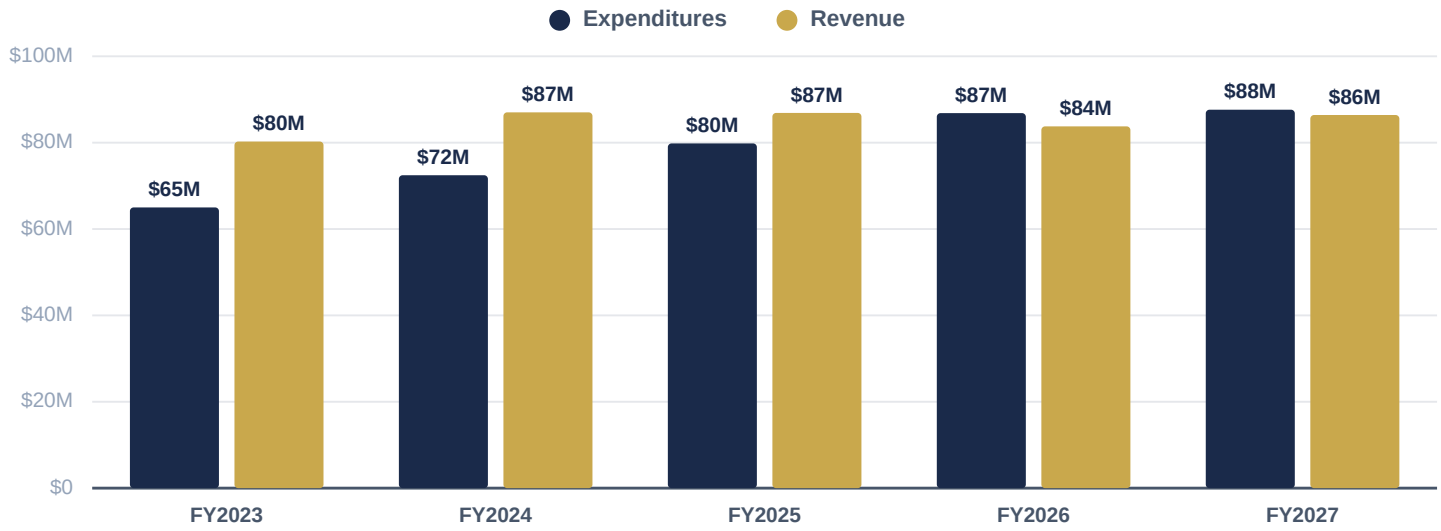




Fund	Wages	Overtime	Benefits	Total Compensation
General Fund	$39,537,055	$607,433	$23,034,358	$63,178,846
DATE Fund	$119,072		$65,817	$184,889
E-911 Fund	$3,117,784	$94,689	$1,849,612	$5,062,085
Fire District Fund	$3,934,482	$19,456	$1,758,807	$5,712,745
Water Fund	$2,291,465	$98,398	$1,465,492	$3,855,355
Solid Waste Fund	$1,528,574	$7,957	$906,493	$2,443,024
	$50,528,432	**$827,933**	**$29,080,579**	**$80,436,944**

General Fund

↑ 1% $87,626,525



General Fund	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Recommended
Beginning Fund Balance:	**59,380,312**	**74,362,387**	**87,548,066**	**92,818,167**	**88,288,931**
Revenues					
Taxes	61,540,200	65,544,015	66,898,605	65,677,114	68,194,000
Licenses and Permits	357,302	363,554	481,172	368,500	393,500
Intergovernmental Revenues	5,424,206	6,021,995	6,048,776	6,249,651	7,090,432
Charges for Services	6,743,440	8,201,130	7,647,365	6,748,635	7,264,383
Fines and Forfeitures	3,088,800	2,374,195	2,355,193	2,194,600	1,916,600
Investment Income	3,066,189	4,456,839	3,420,231	2,500,000	1,500,000
Miscellaneous Revenue	49,023	48,158	51,714	30,000	30,000
Total Revenues:	**80,269,159**	**87,009,887**	**86,903,056**	**83,768,500**	**86,388,915**
Expenditures					
Personal Services and Employee Benefits	46,223,947	50,292,577	56,342,229	61,510,579	63,178,846
Purchased/Contracted Services	10,677,132	11,962,490	13,897,906	13,337,041	13,184,798
Supplies	4,726,527	5,122,777	4,939,617	5,113,788	4,981,551
Capital Outlays	466,736	1,185,856	2,596,772	4,211,958	3,584,475
Interfund/Interdepartmental Charges	-	-	-	-	-
Other Gen Government	2,913,777	3,879,708	2,032,022	2,673,887	2,696,855
Total Expenditures:	**65,008,120**	**72,443,407**	**79,808,545**	**86,847,253**	**87,626,525**
Other Financing Sources (Uses)					
Sale of Capital Assets	104,481	83,174	173,590	80,000	75,000
Transfers In	-	-	-	-	-
Transfers Out	(383,445)	(1,463,975)	(1,998,000)	(1,530,484)	(1,827,189)
Total Other Financing Sources (Uses)	**(278,964)**	**(1,380,801)**	**(1,824,410)**	**(1,450,484)**	**(1,752,189)**
Net Change in Fund Balance	**14,982,075**	**13,185,678**	**5,270,101**	**(4,529,236)**	**(2,989,800)**
Ending Fund Balance:	**74,362,387**	**87,548,066**	**92,818,167**	**88,288,931**	**85,299,131**

Expenditures by Department

	FY2026		FY2027		
	Original	Revised	Requested	Proposed	% Change
Governing Body	214,923	214,923	491,391	489,325	56%
Executive	1,070,398	1,070,398	739,357	841,791	-27%
Elections	792,092	792,092	876,702	874,618	9%
Accounting	1,100,416	1,100,416	1,098,072	1,093,926	-1%
Purchasing	484,198	484,198	397,040	395,601	-22%
Law	339,948	339,948	371,022	368,786	8%
Data Processing / MIS	1,689,480	1,689,480	1,623,281	1,526,741	-11%
Human Resources	637,480	637,480	663,633	660,164	3%
Tax Commissioner	2,611,583	2,611,583	2,170,215	2,538,848	-3%
Tax Assessor	2,601,871	2,601,871	2,705,613	2,679,650	3%
Board of Equalization	12,405	12,405	6,350	6,350	-95%
Risk Management	644,548	644,548	218	1,248,968	48%
Audit	55,000	55,000	55,100	55,100	
Gen Govt Bldgs & Plant	4,203,215	4,237,642	5,418,248	4,869,465	14%
Gen Admin Fees	71,000	71,000	71,000	71,400	1%
Other	70,000	70,000	70,000	70,000	
Superior Court	1,269,359	1,269,359	1,278,474	1,277,618	1%
Clerk of Superior Court	1,416,986	1,416,986	1,558,309	1,551,122	9%
District Attorney	1,490,796	1,491,796	1,478,689	1,474,164	-1%
Domestic Violence Assist	271,316	271,316	288,564	287,533	6%
Victim Advocates	476,655	476,655	429,518	428,214	-11%
State Court	743,169	743,169	758,976	750,523	1%
Clerk State Court	604,703	604,703	685,323	682,858	11%
Solicitor State Court	1,148,651	1,202,963	1,269,977	1,264,390	9%
Magistrate Court	1,675,179	1,675,179	1,686,256	1,680,797	
Probate Court	1,025,559	1,025,559	1,063,211	1,059,380	3%
Juvenile Court	1,350,986	1,357,586	1,541,899	1,254,305	-8%
Juvenile DA	209,963	208,963	169,782	169,282	-24%
Public Defender	3,283,456	3,283,456	2,681,422	2,941,383	-12%
Sheriff	15,861,834	16,387,023	17,318,437	16,264,267	2%
Sheriff-SRO-HCBOE	2,518,943	2,518,943	2,811,944	2,760,535	9%
Sheriff-SRO-Westfield	121,370	121,370	13,046	54,422	-123%
Youth Inv and Control	1,426,535	1,426,535	1,753,608	1,745,897	18%
Jail Operations	18,946,840	18,946,840	20,910,219	19,237,680	2%

Expenditures by Department

	FY2026		FY2027		
	Original	Revised	Requested	Proposed	% Change
EMS Ambulance Service	750,000	750,000	750,000	750,000	
Coroner	237,563	237,563	242,245	241,785	2%
E-911	1,530,484	1,530,484	1,888,154	1,827,189	16%
Animal Control	374,878	374,878	357,591	356,516	-5%
Emergency Management	2,173,827	2,173,827	182,127	181,695	-1096%
HEMA CodeRED	85,000	85,000	83,500	83,500	-2%
Public Works Admin	960,644	960,644	994,241	985,841	3%
Highways and Streets	5,731,329	5,731,329	5,887,663	5,850,072	2%
Highways & Streets State	2,191,958	2,191,958	2,500,475	2,500,475	12%
Storm Drainage	602,862	602,862	605,882	605,151	
Traffic Engineering	81,000	81,000	81,000	81,000	
Public Health Admin	365,175	371,060	346,675	365,175	
Mental Health	65,000	70,885	65,000	65,000	
Vital Statistics	7,200	7,200	7,200	7,200	
Mosquito Control	5,000	5,000	5,000	5,000	
Adult Health Services	10,000	10,000	10,000	10,000	
Welfare Admin	50,000	50,000	50,000	50,000	
Other Vendor Payments	10,000	10,000	10,000	10,000	
Recreation	372,500	372,500	373,500	373,500	
Libraries	1,150,000	1,150,000	1,192,505	1,173,000	2%
Agricultural Resources	57,628	188,741	105,423	133,523	57%
Forest Resources	10,932	10,932	-	10,900	
Protective Inspection	629,224	629,324	630,072	627,113	
Planning and Zoning	20,400	20,400	-	19,200	-6%
Econ Development	379,680	379,680	379,680	381,180	
21st Century Partnership	40,000	40,000	40,000	40,000	
Airport	44,600	44,600	44,600	44,600	
Youth Work-Training	-	5,000,000	-	-	

Notable decreases/increases include:

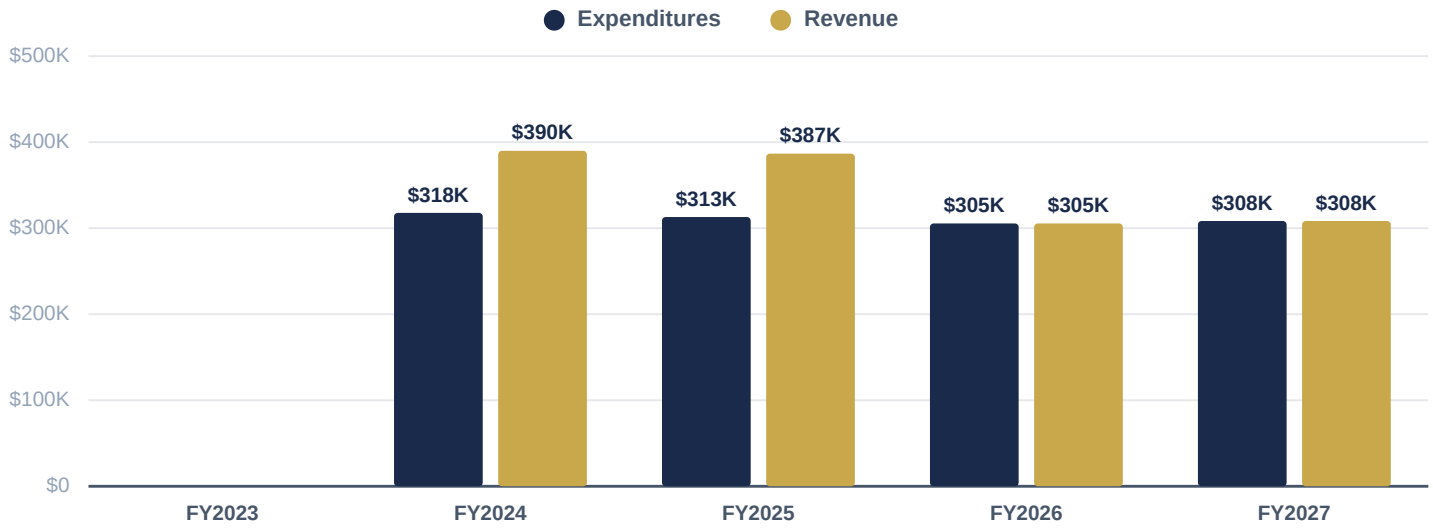
A significant decrease in Emergency Management. This decrease is due to allocation of assigned fund balance for the design and construction of an Emergency Management storage facility and warehouse capital project that was included in the FY26 budget.

Significant decrease in SRO Westfield is due to a non-recurring capital purchase of a vehicle in the FY26 budget.

To fund merit raises for our employees, this budget also reflects targeted reductions across departments. Investing in the people who deliver our services every day remains a core priority, and these choices reflect that commitment.

Drug Abuse Treatment & Education Fund

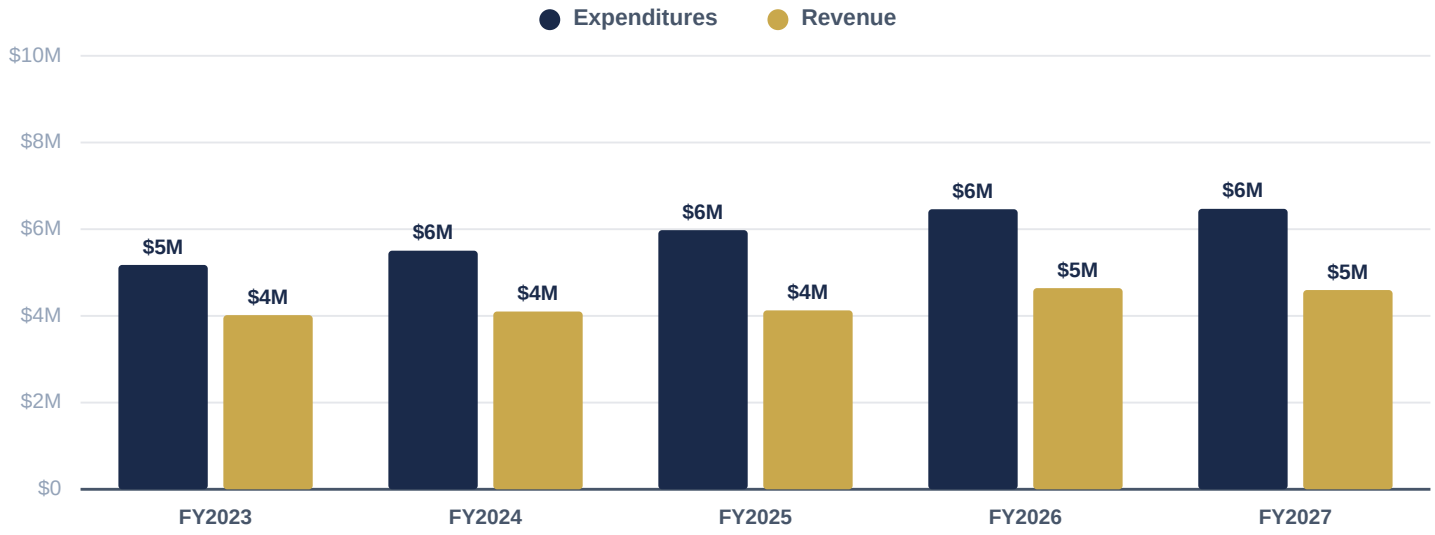
↑ 1% **$308,439**



Fund 212	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Proposed
Beginning Fund Balance:	**-**	**-**	**72,138**	**143,492**	**143,492**
Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	269,835	252,930	200,396	203,439
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	120,093	133,590	105,000	105,000
Investment Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues:	**-**	**389,928**	**386,520**	**305,396**	**308,439**
Expenditures					
Personal Services and Employee Benefits	-	163,523	175,298	172,793	184,889
Purchased/Contracted Services	-	154,267	115,302	113,000	106,000
Supplies	-	-	2,724	-	-
Capital Outlays	-	-	-	-	-
Interfund/Interdepartmental Charges	-	-	19,603	19,603	17,550
Other Gen Government	-	-	-	-	-
Total Expenditures:	**-**	**317,790**	**312,926**	**305,396**	**308,439**
Other Financing Sources (Uses)					
Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(2,240)	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**(2,240)**	**-**	**-**
Net Change in Fund Balance	**-**	**72,138**	**71,354**	**-**	**-**
Ending Fund Balance:	**-**	**72,138**	**143,492**	**143,492**	**143,492**

Emergency 911 Telephone Fund

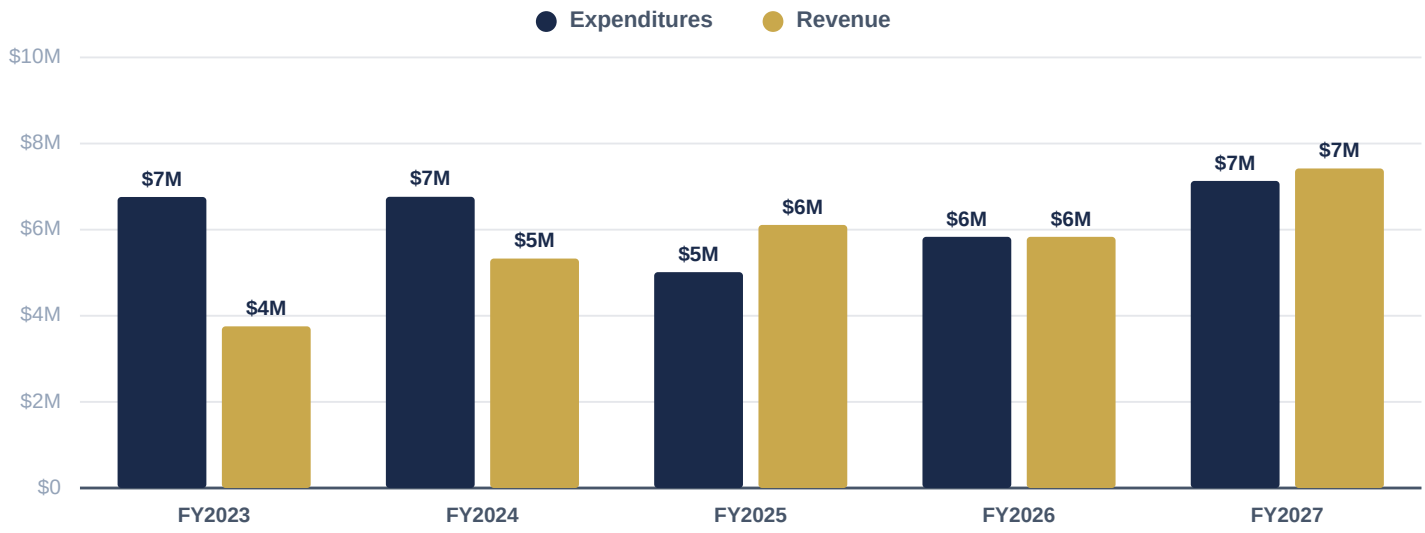
↑ 0% **$6,467,189**



Fund 215	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Proposed
Beginning Fund Balance:	**2,452,878**	**1,969,015**	**2,077,506**	**2,438,814**	**2,438,814**
Revenues					
Taxes	2,268	2,366	2,092	2,500	2,000
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	662,088	662,088	662,097	1,211,704	1,443,000
Charges for Services	3,315,054	3,401,011	3,422,851	3,400,000	3,125,000
Fines and Forfeitures	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous Revenue	37,450	34,248	38,252	25,000	25,000
Total Revenues:	**4,016,860**	**4,099,713**	**4,125,292**	**4,639,204**	**4,595,000**
Expenditures					
Personal Services and Employee Benefits	3,883,709	4,341,960	4,870,202	5,181,229	5,062,085
Purchased/Contracted Services	1,015,411	694,234	750,104	886,034	964,491
Supplies	92,688	85,144	90,118	106,550	117,340
Capital Outlays	-	-	-	16,000	45,000
Interfund/Interdepartmental Charges	182,060	381,913	269,575	269,575	278,273
Other Gen Government	-	-	-	-	-
Total Expenditures:	**5,173,868**	**5,503,251**	**5,979,998**	**6,459,388**	**6,467,189**
Other Financing Sources (Uses)					
Sale of Capital Assets	-	-	740	-	-
Transfers In	673,145	1,512,029	2,215,275	1,820,184	1,872,189
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	**673,145**	**1,512,029**	**2,216,015**	**1,820,184**	**1,872,189**
Net Change in Fund Balance	**(483,863)**	**108,491**	**361,309**	**0**	**(0)**
Ending Fund Balance:	**1,969,015**	**2,077,506**	**2,438,814**	**2,438,814**	**2,438,814**

Fire District Fund

↑ 22% **$7,129,924**



Fund 270	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Proposed
Beginning Fund Balance:	**5,210,787**	**4,998,172**	**3,536,384**	**4,413,674**	**4,126,857**
Revenues					
Taxes	3,557,443	5,026,138	5,808,964	5,752,579	7,419,624
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	2,116	7,866	29,973	7,500	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Income	193,900	294,686	270,155	75,000	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues:	**3,753,459**	**5,328,690**	**6,109,091**	**5,835,079**	**7,419,624**
Expenditures					
Personal Services and Employee Benefits	2,402,177	3,330,245	3,826,087	4,561,474	5,712,745
Purchased/Contracted Services	305,850	482,648	366,146	424,446	431,825
Supplies	329,014	355,461	387,017	381,000	404,500
Capital Outlays	3,497,437	2,039,979	-	30,000	30,000
Interfund/Interdepartmental Charges	222,436	556,273	435,276	435,276	550,854
Other Gen Government	-	-	-	-	-
Total Expenditures:	**6,756,914**	**6,764,607**	**5,014,525**	**5,832,196**	**7,129,924**
Other Financing Sources (Uses)					
Sale of Capital Assets	6,300	263,828	-	-	-
Transfers In	3,074,239	-	-	-	-
Transfers Out	(289,700)	(289,700)	(217,275)	(289,700)	(289,700)
Total Other Financing Sources (Uses)	**2,790,839**	**(25,872)**	**(217,275)**	**(289,700)**	**(289,700)**
Net Change in Fund Balance	**(212,615)**	**(1,461,788)**	**877,291**	**(286,817)**	**-**
Ending Fund Balance:	**4,998,172**	**3,536,384**	**4,413,674**	**4,126,857**	**4,126,857**

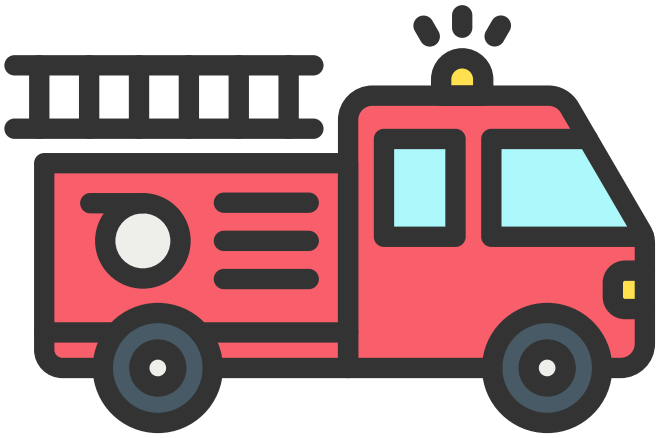
Expenditures by Department

Department	FY2026	FY2027	% Change
Fire Department	5,832,196	7,129,924	22%

Notable decreases/increases include:

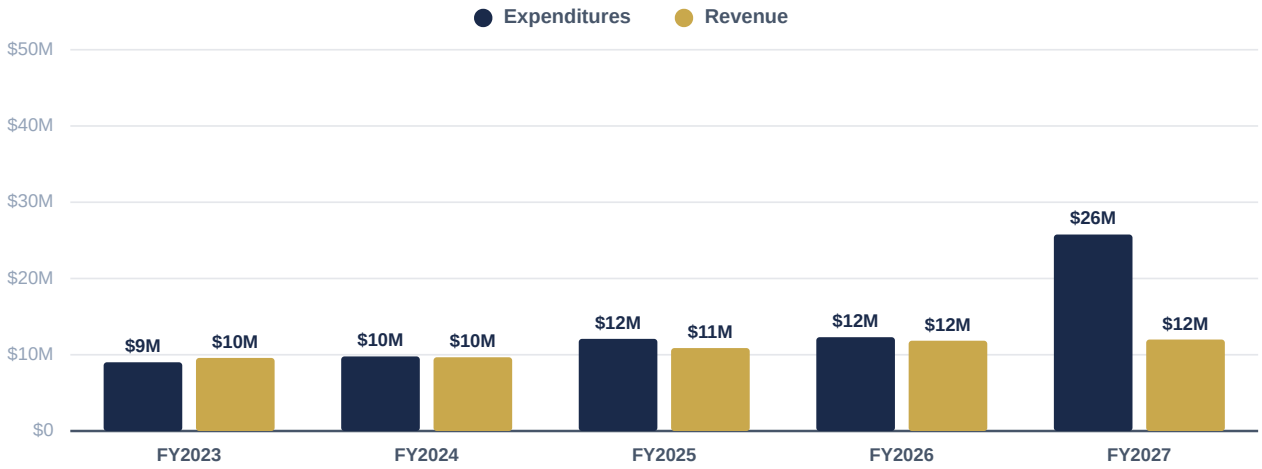
The FY2027 Fire Fund reflects a 22% increase as Houston Countyhas moved to 24/7 fire coverage throughout the county. This increase is the direct result of the fire millage rate adjustment approved to strengthen fire protection services, improve response capabilities, and provide more consistent coverage for residents and businesses.

The additional funding supports the staffing, operations, equipment, and service expansion needed to transition from a historically limited coverage model toward a more reliable countywide fire service structure. This investment was largely supported by citizens who recognized the importance of improving emergency response and ensuring that Houston County's fire protection keeps pace with continued growth.



Water & Revenue Fund

↑ 109% **$25,763,020**



Water & Revenue Fund	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Proposed
Beginning Net Assets:	**41,588,992**	**42,422,243**	**47,012,895**	**47,290,326**	**47,147,302**
Operating Revenues					
Sale of Landfill Gas	-	-	-	-	-
Taxes	-	-	-	-	-
Rents	93,602	119,239	123,271	80,000	100,000
Charges for Services	9,490,187	9,559,670	10,753,230	11,759,611	11,898,000
Miscellaneous	-	-	140	2,000	2,000
Total Operating Revenues:	**9,583,789**	**9,678,910**	**10,876,641**	**11,841,611**	**12,000,000**
Operating Expenses					
Personal Services	3,059,886	2,671,299	3,479,408	3,673,637	3,855,355
Contractual Services	1,356,523	1,592,225	1,658,998	1,456,750	3,205,532
Supplies and Materials	1,898,192	2,415,002	2,989,140	2,064,800	2,064,800
Heat, Light and Power	1,108,749	1,103,022	1,191,529	1,201,000	1,201,000
Capital Outlays	-	-	501,626	2,135,000	13,628,020
Interfund Charges	448,989	857,887	586,024	586,024	621,818
Depreciation	1,147,705	1,145,185	1,671,959	1,186,495	1,186,495
Landfill Closure/Post-Closure	-	-	-	-	-
Total Operating Expenses:	**9,020,044**	**9,784,619**	**12,078,684**	**12,303,706**	**25,763,020**
Operating Income (Loss):	**563,745**	**(105,710)**	**(1,202,043)**	**(462,095)**	**(13,763,020)**
Non-Operating Revenues (Expenses)					
Intergovernmental	-	-	368,820	-	-
Investment Income	267,005	426,638	602,809	309,071	125,000
Gain (Loss) on Sale of Assets	4,000	4,100	7,500	10,000	10,000
Capital Contributions	-	4,299,363	-	-	-
Loss on Disposition	(1,500)	(33,739)	(1,000)	-	-
Total Non-Operating Revenues (Expenses):	**269,505**	**4,696,361**	**978,129**	**319,071**	**135,000**
Change in Net Assets	**833,251**	**4,590,651**	**(223,914)**	**(143,024)**	**(13,628,020)**
Ending Net Assets:	**42,422,243**	**47,012,895**	**47,290,326**	**47,147,302**	**33,519,282**
Available for Budget (Unrestricted):	**28,286,288**	**31,382,758**	**9,277,895**	**9,134,871**	**(4,493,149)**

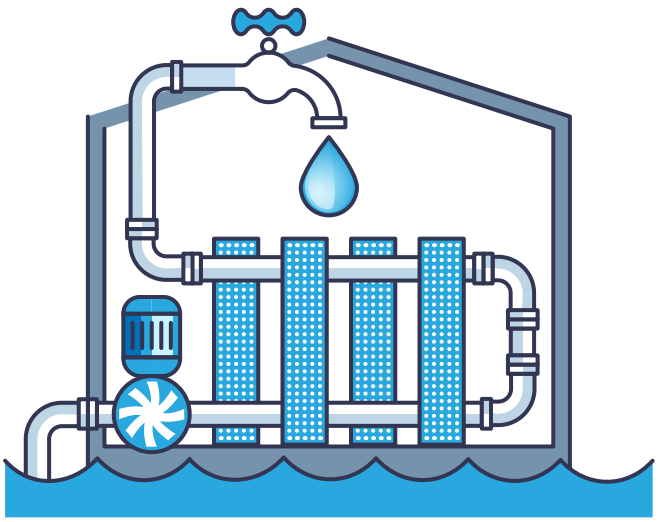
Expenditures by Department

Department	FY2026	FY2027	% Change
Stormwater Drainage	35,000	40,000	13%
Water	12,268,706	25,723,020	109%

Notable decreases/increases include:

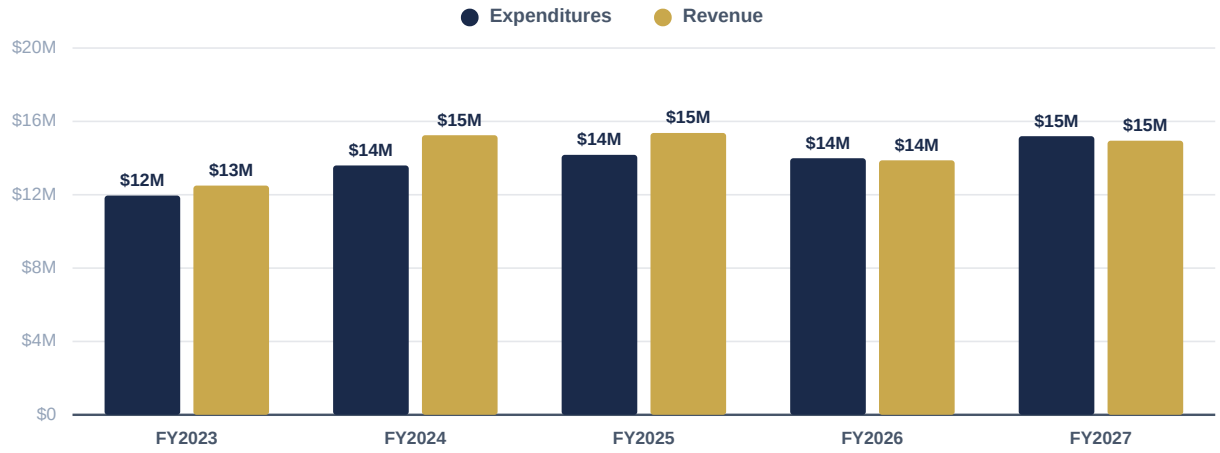
The FY2027 Water & Revenue Fund reflects a 121% increase in total expenditures, primarily due to planned capital outlay for major water and sewer infrastructure needs. While operating revenues remain relatively stable at approximately $12.1 million, the proposed budget includes over $13.6 million in capital projects and system improvements.

This increase is not the result of routine operating growth alone. It reflects the County's continued investment in utility infrastructure to support system reliability, long-term capacity, and continued growth throughout Houston County. These projects are being funded through a planned use of available unrestricted net position, allowing the County to address major infrastructure needs while maintaining ongoing utility operations.



Solid Waste Fund

↑ 9% **$15,195,528**



Solid Waste Fund	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Proposed
Beginning Net Assets:	**38,671,485**	**37,012,126**	**40,175,531**	**42,214,244**	**39,289,201**
Operating Revenues					
Sale of Landfill Gas	-	87,742	412	50,000	20,000
Taxes	1,479,593	444,518	486,656	-	-
Rents	-	-	-	-	-
Charges for Services	11,002,457	14,693,319	14,868,004	13,817,927	14,915,528
Miscellaneous	21,166	17,887	12,299	10,000	10,000
Total Operating Revenues:	**12,503,215**	**15,243,466**	**15,367,371**	**13,877,927**	**14,945,528**
Operating Expenses					
Personal Services	2,233,881	2,328,902	2,384,913	2,595,538	2,443,024
Contractual Services	6,691,637	7,878,145	8,147,697	7,920,719	9,164,942
Supplies and Materials	887,933	849,391	789,401	804,500	814,000
Heat, Light and Power	41,249	37,804	41,421	43,000	43,000
Interfund Charges	281,703	603,841	423,957	423,957	462,838
Depreciation	763,539	966,291	1,115,309	933,827	933,827
Landfill Closure/Post-Closure	1,060,297	928,289	1,271,364	1,273,378	1,333,897
Total Operating Expenses:	**11,960,238**	**13,592,663**	**14,174,061**	**13,994,919**	**15,195,528**
Operating Income (Loss):	**542,978**	**1,650,803**	**1,193,310**	**(116,992)**	**(250,000)**
Non-Operating Revenues (Expenses)					
Intergovernmental	-	38,720	47,143	-	-
Investment Income	597,767	832,258	783,184	150,000	150,000
Gain (Loss) on Sale of Assets	330,856	889,954	33,400	100,000	100,000
Capital Contributions	-	2,702	-	-	-
Loss on Disposition	(2,500)	(251,032)	(17,500)	-	-
Transfers Out	(3,128,459)	-	-	(150,000)	-
Capital Outlays	-	-	(1,650,565)	(2,908,051)	(10,040,000)
Total Non-Operating Revenues (Expenses):	**(2,202,337)**	**1,512,602**	**(804,338)**	**(2,808,051)**	**(9,790,000)**
Change in Net Assets	**(1,659,359)**	**3,163,405**	**388,972**	**(2,925,043)**	**(10,040,000)**
Ending Net Assets:	**37,012,126**	**40,175,531**	**42,214,244**	**39,289,201**	**29,249,201**
Net Investment in Capital Assets	3,821,859	3,821,859	42,786,990	42,786,990	42,786,990
Available for Budget (Unrestricted):	**33,190,267**	**36,353,672**	**(572,746)**	**(3,497,789)**	**(13,537,789)**

Expenditures by Department

Department	FY2026	FY2027	% Change
Solid Waste Collection	6,575,446	6,869,638	4%
Solid Waste Disposal	15,746,095	17,031,993	8%
Closure Post Closure	1,273,378	1,333,897	5%

Notable decreases/increases include:

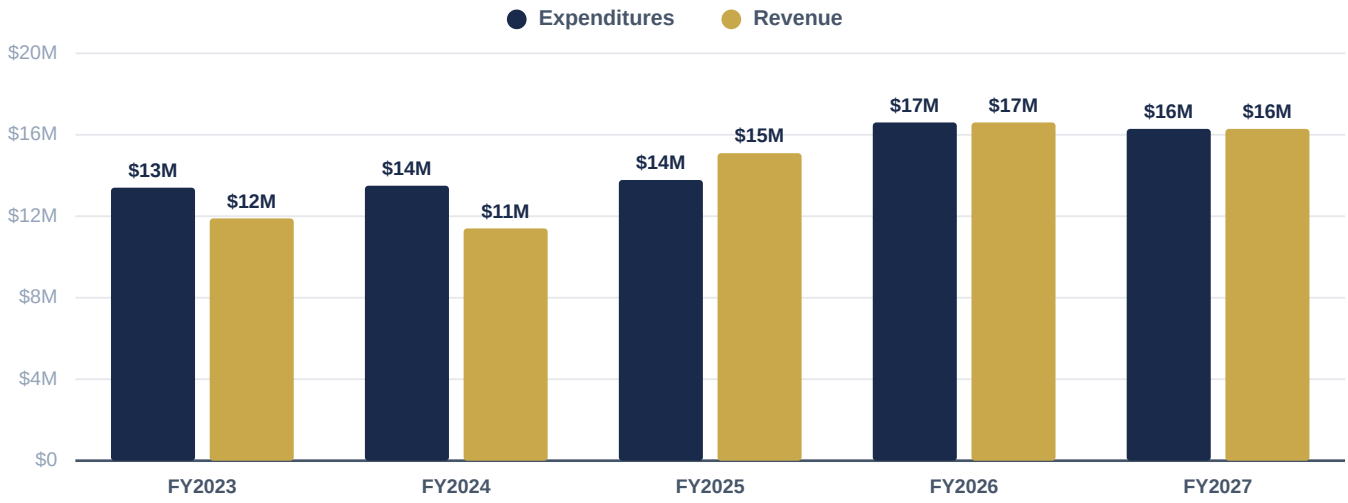
The FY2027 Solid Waste Fund reflects an 8% increase as Houston County continues to strengthen both solid waste collection services and long-term landfill operations. A major driver of this increase is the County's solid waste collection contract with Ryland Environmental, which provides enhanced service levels and includes new collection options for customers.

The FY2027 budget also reflects continued investment in landfill-related capital needs, including planned equipment, cell development, closure, and post-closure responsibilities. These investments help ensure the County can safely manage current landfill operations while also preparing for future environmental obligations.



Internal Services Fund

↓ 2% $16,291,750



Fund 600	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Proposed
Beginning Fund Balance:	**4,775,808**	**3,263,562**	**1,162,467**	**2,477,248**	**2,477,248**
Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charges for Services	11,734,257	11,160,884	13,574,147	16,557,533	16,141,750
Fines and Forfeitures	-	-	-	-	-
Investment Income	158,825	241,805	265,197	50,000	150,000
Miscellaneous Revenue	-	-	1,259,080	-	-
Total Revenues:	**11,893,083**	**11,402,689**	**15,098,424**	**16,607,533**	**16,291,750**
Expenditures					
Personal Services and Employee Benefits	-	-	-	-	-
Purchased/Contracted Services	13,405,329	13,503,784	13,783,643	16,607,533	16,291,750
Supplies	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Interfund/Interdepartmental Charges	-	-	-	-	-
Other Gen Government	-	-	-	-	-
Total Expenditures:	**13,405,329**	**13,503,784**	**13,783,643**	**16,607,533**	**16,291,750**
Other Financing Sources (Uses)					
Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**-**
Net Change in Fund Balance	**(1,512,246)**	**(2,101,095)**	**1,314,781**	**-**	**-**
Ending Fund Balance:	**3,263,562**	**1,162,467**	**2,477,248**	**2,477,248**	**2,477,248**