

HOUSTON COUNTY COMMISSION



FY 23-24 BUDGET



Houston County Commission
Funds Summary
FY 2023-2024

9/5/2023

Fund	Fund Name	Projected Beginning Fund Balance 10/1/2023	Proposed Revenues Yearly	Proposed Expenditures Yearly	NET	Net Operating Transfers	Projected Ending Fund Balance 9/30/2024
001	General	17,508,489	29,672,166	38,497,474	8,683,181	4,813,108	13,496,289
003	Contingent Fund	0		12,000	(12,000)		(12,000)
004	Rebuild AI Bond	432,340			432,340		432,340
006	Special Assessment Fund	409,126			409,126		409,126
010	Farm Center	0			0		0
015	Sanitation	969,244	3,329,900	4,863,374	(564,230)	(316,616)	(880,846)
015	Sanitation Collections	0		316,616	(316,616)	316,616	0
020	EMA	0		543,412	(543,412)	543,412	0
020	EMA Grants	0			0		0
021	APCO Ref	84,209		124,586	(40,377)		(40,377)
029	Pistol Permit	0	50,000	42,500	7,500	(7,500)	0
030	Revenue Commission	623,589	455,905	922,196	157,298		157,298
031	Opioid Settlement	0	106,964	0	106,964	(106,964)	0
OS		0			0		0
	Total General Funds	\$20,026,998	\$33,614,935	\$45,322,158	8,319,775	5,242,056	13,561,831
111	Gasoline	0	7,383,481	19,197,823	(11,814,342)	11,814,342	0
112	Public Bldgs, Rds & Bridges	0	12,989,476		12,989,476	(12,989,476)	0
113	Public Highway & Traffic	(0)	148,500		148,500	(148,500)	(0)
117	RRR Gasoline Tax	(0)	1,370,000		1,370,000	(1,370,000)	(0)
118	Secondary Road	0			0		0
119	Special Five Cents Gas Tax	0	470,000		470,000	(470,000)	0
OS		0			0		0
	Total Road and Bridge Funds	(\$0)	\$22,361,457	\$19,197,823	3,163,634	(3,163,634)	(0)
115	AL Mineral Severance Tax	0			0		0
116	Capital Improvement Fund	(0)	500,000		500,000	(500,000)	(0)
120	Tax Reappraisal Fund	(302,161)	1,257,641	964,575	(9,095)		(9,095)
125	Walden Gas Tax (Net)	(0)	101,000	70,696	30,304	(30,304)	(0)
	Total Special Revenue Funds	(\$302,161)	\$1,858,641	\$1,035,271	521,209	(530,304)	(9,095)
300	Debt Service Funds	0		1,718,165	(1,718,165)	1,718,165	0
136	Trust Funds	18,480	3,000		21,480		21,480
187	Community Corrections	766,480	1,196,800	1,320,908	642,372		642,372
220	Rebuild AI- Material - R&B	2,486,283	965,000	950,000	2,501,283	(2,501,283)	(0)
220	Rebuild AI- Bond - GF	0	565,000		565,000	(565,000)	0
	Total "Other" Funds Revenue	\$3,271,243	\$2,729,800	\$3,989,073	\$2,011,970	(\$1,348,118)	\$663,852
	Subtotal	\$22,996,079	\$60,564,833	\$69,544,325	\$14,016,587	\$200,000	\$14,216,587
	Revenue From Other Sources	\$ -	\$0	\$ -	\$0	\$0	\$0
297	ARPA - LATCF	100,000		100,000	0		0
298	ARPA - Revenue Replacement	5,860,269	100,000	5,010,902	949,367	(100,000)	849,367
299	ARPA - Enumerated Uses	8,051,566	100,000	7,785,687	365,879	(100,000)	265,879
	Total ARPA Funds	\$14,011,835	\$200,000	\$12,896,589	\$1,315,246	(\$200,000)	\$1,115,246
	Final Total	\$37,007,914	\$60,764,833	\$82,440,914	\$15,331,833	\$0	\$15,331,833

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

	2022-23 Amended Budget	Total 22-23 Projected Revenues	\$ Variance Budget vs Actual/Proj	2023-24 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
PROBATE JUDGE	5,877,230	5,184,031	(693,199)	4,688,460	(495,571)
REVENUE COMMISSIONER	17,589,911	19,403,301	1,813,390	19,730,404	327,103
ALATAX	10,855,000	11,870,815	1,015,815	12,270,000	399,185
FARM CENTER	0	11,275	11,275	0	(11,275)
SHERIFF	861,500	1,054,544	193,044	995,200	(59,344)
LOCAL REVENUES	966,225	1,346,946	380,721	1,038,381	(308,565)
INTEREST INCOME	85,000	904,914	819,914	658,250	(246,664)
SANITATION FUND	300,000	361,315	61,315	0	(361,315)
SANITATION FEE COLLECTION	3,306,500	3,263,553	(42,947)	3,329,900	66,347
ROAD & BRIDGE	5,041,031	4,146,875	(894,156)	5,303,481	1,156,606
COMMUNITY CORRECTIONS	1,046,500	1,521,288	474,788	1,196,800	(324,488)
MISCELLANEOUS REVENUE	625,872	688,687	62,815	3,021,958	2,333,271
STATE INCOME	6,852,000	7,666,107	814,107	8,132,000	465,893
ARPA FUNDS	50,000	50,000	0	0	(50,000)
GRANTS	225,262	379,604	154,342	400,000	20,396
TOTAL - ALL REVENUE	53,682,031	57,853,257	4,171,226	60,764,834	2,911,577

*Houston County Commission
Budget Comparative Analysis & Projections
Summary of Expenditures*

General Fund 001

Expenditure Number	Department	Page #	FY22-23 Amended Budget	FY22-23 Projected Expenditures	\$ Variance 23 Budget vs 23 Acutal/Proj	FY 2023-2024 Normal Budget	FY 2023-2024 Electronics & Special Req	FY 2023-2024 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
51100	County Commission	7	1,341,090	1,270,099	(70,991)	1,188,051	4,466,000	5,654,022	4,383,923
51105	Exiting Employee Costs	8	167,550	123,075	(44,475)	60,756	0	60,756	(62,319)
51110	Accounting	8	134,089	124,573	(9,516)	143,757	2,500	146,257	21,684
51130	County Buildings	9	4,195,488	3,005,193	(1,190,295)	3,498,670	865,972	4,364,642	1,359,449
51146	Sheriff-Five Star Bldg Remodel		0	403,141	403,141	0	0	0	(403,141)
51260	District Attorney	11	19,599	14,774	(4,824)	19,688	0	19,688	4,913
51280	Court Reporters	11	40,022	35,090	(1,913)	41,016	0	41,016	2,587
51300	Probate Judge	12	2,460,898	2,186,834	(274,064)	2,471,839	57,572	2,529,412	342,578
51910	Elections	13	207,106	161,502	(45,604)	373,702	2,850	376,552	215,049
51920	Registrar	14	89,849	74,575	(15,274)	89,931	0	89,931	15,356
51928	Carla Woodall - Payroll	14	30,883	26,712	(4,172)	30,142	0	30,142	3,430
51930	Tax Equalization	15	500	0	(500)	500	0	500	500
51940	Veterans Affairs	15	5,000	3,593	(1,407)	5,000	0	5,000	1,407
51960	Personnel Office	16	423,915	407,418	(16,497)	454,694	24,930	479,624	72,206
51961	Safety	17	96,889	88,208	(8,681)	103,148	0	103,148	13,940
51965	Information Technology	18	863,453	860,365	(3,088)	509,931	240,943	750,874	(109,491)
51990	Excess Funds over 3 years	19	15,000	0	(15,000)	15,000	0	15,000	15,000
51995	Retired Employees	19	400,000	209,719	(190,281)	400,000	0	400,000	190,281
51994	Capital Replacements	19	150,000	136,782	(13,218)	195,000	0	195,000	58,218
52100	Sheriff	20	11,245,842	10,743,665	(502,177)	10,804,222	720,150	11,524,372	780,706
52102	Sheriff - Inmate Medical & Fuel	22	700,869	623,066	(77,803)	757,336	0	757,336	134,270
52103	Sheriff - Pistol Permit Rev. Loss		40,520	88,591	48,072	42,500	0	42,500	(46,091)
52105	Relocating Prisoners	22	102,000	199,365	97,365	204,500	0	204,500	5,135
52150	Rabies Control	23	137,722	137,333	(389)	151,756	0	151,756	14,423
52200	Jail	24	6,118,296	5,541,076	(577,220)	6,229,055	125,075	6,354,130	813,054
52400	Coroner	26	55,581	48,266	(7,315)	68,718	20,000	88,718	40,452
52600	Juvenile Services	27	480,600	491,375	10,775	655,600	0	655,600	164,225
55151	HC Water Testing Lab	27	102,439	99,149	(3,291)	111,010	0	111,010	11,861
56202	In-Home Service	28	131,102	118,171	(12,931)	134,670	0	134,670	16,499
56204	Wicksburg Senior Citizens	29	13,011	12,376	(635)	13,117	0	13,117	741
56300	Service for the Indigent	30	5,000	490	(4,510)	5,000	0	5,000	4,510
57200	Omussee Park	30	18,350	15,683	(2,667)	19,850	0	19,850	4,167
57210	St Line Ind Park -Waste Disposal	31	28,513	29,834	1,322	0	0	0	(29,834)
001	Total Departmental Expenditures		\$29,821,174	\$27,280,096	(\$2,538,060)	\$28,798,160	\$6,525,992	\$35,324,123	\$8,039,688

General Fund 001 Cont...

Expenditure Number	Department	Page #	FY22-23 Amended Budget	FY22-23 Projected Expenditures	\$ Variance 23 Budget vs 23 Actual/Proj	FY 2023-2024 Normal Budget	FY 2023-2024 Electronics & Special Req	FY 2023-2024 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
51100	Contingent Fund 003	33	12,000	73	(11,927)	12,000	0	12,000	11,927
51500	Revenue Comm Oper 030	39	817,943	760,393	(57,550)	825,905	96,292	922,196	161,803
51992	Farm Center Fund 010	34	119,656	38,699	(80,957)	0	0	0	(38,699)
52300	EMA Fund 020	37	713,533	437,398	(278,551)	543,292	120	543,411	106,013
52310	APCO Fund 021	38	119,364	66,910	(52,453)	124,586	0	124,586	57,676
54110	Sanitation Collections 015	36	303,455	216,370	(87,085)	316,615	0	316,615	100,245
54100	Sanitation Fund 015	35	3,599,344	5,079,188	1,479,844	2,987,974	1,875,400	4,863,374	(215,814)
003-015	Other General Fund Accounts		\$5,685,294	\$6,599,031	\$911,320	\$4,810,371	\$1,971,812	\$6,782,183	\$183,151
	Total Agency Requests	46	\$4,621,912	\$4,621,912	\$0	\$3,215,851	\$0	\$3,215,851	(\$46,561)
001-015 and Agencies	TOTAL GENERAL FUND ACCOUNTS		\$40,128,381	\$38,501,039	(\$1,626,740)	\$36,824,382	\$8,497,804	\$45,322,157	\$8,176,278

Other Funds

Expenditure Number	Department	Page #	FY22-23 Amended Budget	FY22-23 Projected Expenditures	\$ Variance 23 Budget vs 23 Actual/Proj	FY 2023-2024 Normal Budget	FY 2023-2024 Electronics & Special Req	FY 2023-2024 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
111-53100	Gasoline		20,470,454	16,744,771	(3,725,683)	18,103,743	1,094,080	19,197,823	2,453,053
	Road & Bridge Funds	40	\$20,470,454	\$16,744,771	(\$3,725,683)	\$18,103,743	\$1,094,080	\$19,197,823	\$2,453,053
120-51985	Reappraisal Prop Mtce Prog	42	\$977,842	\$869,721	(\$108,120)	\$839,824	\$124,750	\$964,574	\$94,853
125-59200	Walden Gas Tax	43	\$73,391	\$61,149	(\$12,242)	\$70,696	\$0	\$70,696	\$9,547
136-51300	Motor Vehicle Special Training	43	\$19,670	\$13,908	(\$5,762)	\$0	\$0	\$0	(\$13,908)
187-52910	Community Corrections	44	\$1,170,027	\$1,202,772	\$32,745	\$1,173,408	\$147,500	\$1,320,908	\$118,136
Funds 111-187	TOTAL SPECIAL FUND ACCOUNTS		\$22,711,383	\$18,892,321	(\$3,819,062)	\$20,187,672	\$1,366,330	\$21,554,002	\$2,661,681

220-53100	County Rebuild AL Fund	\$550,000	\$0	(\$550,000)	\$550,000	\$0	\$550,000	\$550,000
221-53100	FAEF - Federal Aid Exchange	\$400,000	\$0	(\$400,000)	\$400,000	\$0	\$400,000	\$400,000
Funds 220-221	TOTAL REBUILD AL FUNDS	\$950,000	\$0	(\$950,000)	\$950,000	\$0	\$950,000	\$950,000

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297-51750	LATCF		\$100,000	\$0	(\$100,000)	\$100,000	\$0	\$100,000	\$100,000
298-51760	County Infrastructure		\$5,000,000	\$3,872,723	(\$1,127,277)	\$1,127,277	\$0	\$1,127,277	(\$2,745,446)
298-51761	Industrial Development		\$900,000	\$67,007	(\$832,993)	\$832,993	\$0	\$832,993	\$765,986
298-51762	Homeland Security / Sheriff's Bid		\$3,600,000	\$0	(\$3,600,000)	\$2,550,632	\$0	\$2,550,632	\$2,550,632
298-51763	Fiber Loop		\$500,000	\$200,000	(\$300,000)	\$300,000	\$0	\$300,000	\$100,000
299-51785	Ashford Water		\$200,000	\$0	(\$200,000)	\$200,000	\$0	\$200,000	\$200,000
299-51786	Cottonwood Water		\$200,000	\$0	(\$200,000)	\$200,000	\$0	\$200,000	\$200,000
299-51787	Webb Water		\$200,000	\$0	(\$200,000)	\$200,000	\$0	\$200,000	\$200,000
299-51788	Columbia Water		\$200,000	\$0	(\$200,000)	\$200,000	\$0	\$200,000	\$200,000
299-51789	House of Ruth		\$10,000	\$10,000	\$0	\$0	\$0	\$0	(\$10,000)
299-51790	Wiregrass Food Bank		\$10,000	\$10,000	\$0	\$0	\$0	\$0	(\$10,000)
299-51791	Wiregrass Angel House		\$10,000	\$10,000	\$0	\$0	\$0	\$0	(\$10,000)
299-51792	Rehobeth Sewer Tie-In		\$250,000	\$100,000	(\$150,000)	\$150,000	\$0	\$150,000	\$50,000
299-51793	Cowarts Sewer Plant		\$500,000	\$0	(\$500,000)	\$500,000	\$0	\$500,000	\$500,000
299-51794	Kinsey Sewer Plant		\$250,000	\$0	(\$250,000)	\$250,000	\$0	\$250,000	\$250,000
299-51795	Taylor Sewer Plant		\$500,000	\$500,000	\$0	\$0	\$0	\$0	(\$500,000)
299-51796	Houston County Water Authority		\$4,950,000	\$250,000	(\$4,700,000)	\$4,700,000	\$0	\$4,700,000	\$4,450,000
299-51797	QCT Downtown Greenspace		\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	(\$1,000,000)
299-51798	Single Audit Fee		\$100,000	\$16,340	(\$83,660)	\$16,340	\$0	\$16,340	\$0

299-51799	Consulting Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
299-51999	Storm Water Management	\$1,569,347	\$0	(\$1,569,347)	\$1,569,347	\$0	\$1,569,347	\$1,569,347
Funds 297-299	TOTAL ARPA Funds	\$20,049,347	\$6,036,070	(\$14,013,277)	\$12,896,589	\$0	\$12,896,589	\$6,860,519

Expenditure Number	Department	Page #	FY22-23 Amended Budget	FY22-23 Projected Expenditures	\$ Variance 23 Budget vs 23 Acutal/Proj	FY 2023-2024 Normal Budget	FY 2023-2024 Electronics & Special Req	FY 2023-2024 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
309-59100	2020A Bond	47	711,050	711,050	0	703,050	0	703,050	(8,000)
310-59100	2020B Bond	47	662,650	662,650	0	662,650	0	662,650	(0)
313-59101	2015 Bond Issue	47	346,915	348,565	1,650	352,465	0	352,465	3,900
Combined Total Debt Service			\$1,720,615	\$1,722,266	\$1,651	\$1,718,165	\$0	\$1,718,165	(\$4,101)

Grants

Expenditure Number	Department	Page #	FY22-23 Amended Budget	FY22-23 Projected Expenditures	\$ Variance 23 Budget vs 23 Acutal/Proj	FY 2023-2024 Normal Budget	FY 2023-2024 Electronics & Special Req	FY 2023-2024 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
52101	Sheriff - GRANTS	45	0	0	0	0	0	0	0
52301	EMA Fund 020 - GRANTS	45	65,315	33,473	(31,842)	0	0	0	(33,473)
TOTAL GRANTS (Except R&B)			65,315	33,473	(31,842)	0	0	0	(33,473)
Grand Total - Expenditures			\$85,625,041	\$65,185,169	(\$20,439,270)	\$72,576,808	\$9,864,134	\$82,440,913	\$18,610,905
			\$65,575,694	\$59,149,099	LESS ARPA	\$59,680,219			