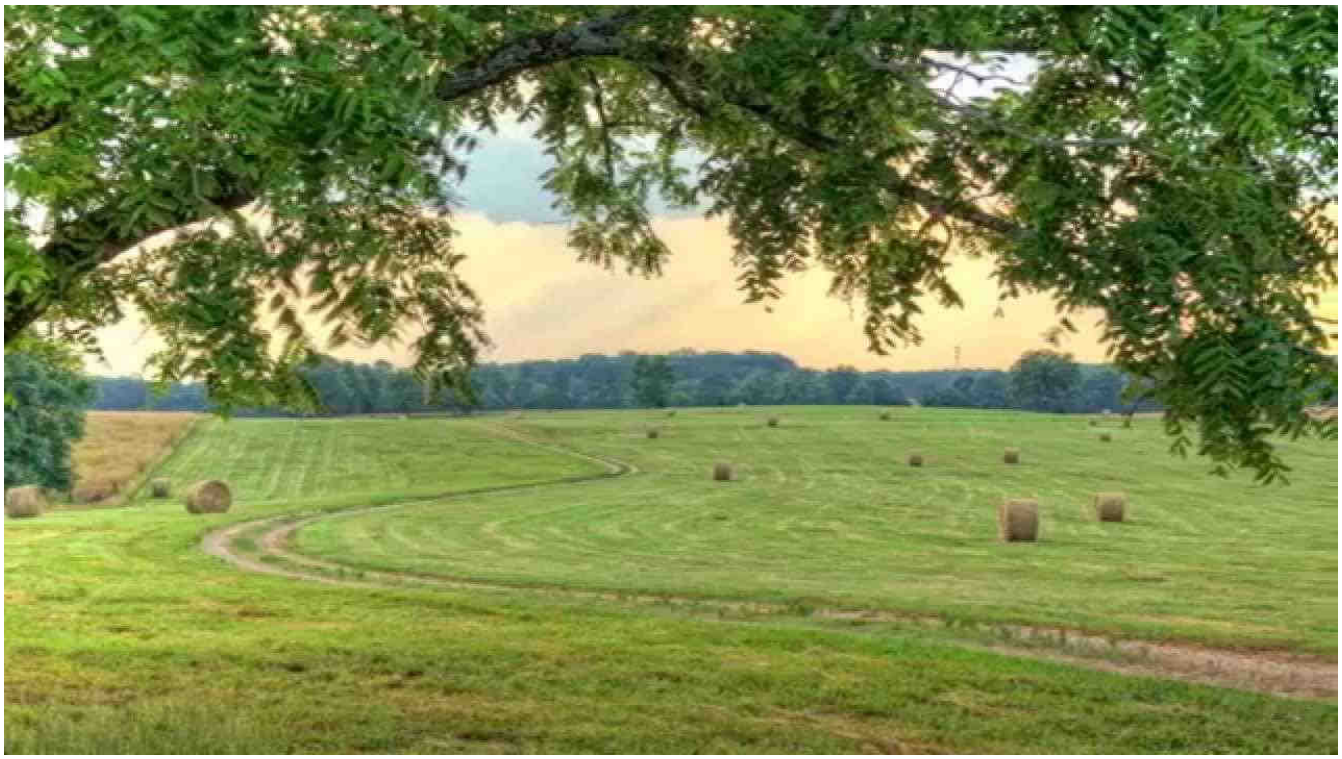
Henry County
FY 2024 Adopted Budget



Final Version

Last updated 08/14/23

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INTRODUCTION

Budget Transmittal/Summary



May 17, 2023

Chair and Members of the Board of Commissioners:

In accordance with state law, I am pleased to present to you the annual budget for Henry County, Georgia for FY 2024, which covers the 12-month period from July 1, 2023, to June 30, 2024. This budget represents our overall action plan for providing sustainable county services and providing a great quality of life for Henry County residents. Some of the priorities included in this year's budget are providing employees with competitive pay and affordable benefits; covering state employee judicial contract and supplemental pay increases; covering the inflationary cost increases for countywide contracts; strengthening community partnerships through additional financial support to help address homelessness, youth, and mental illness; and purchasing needed supplies for more rapid disaster response. The development of the FY 2024 budget incorporated the Henry County Pillars of Excellence, which are fiscal stewardship, integrity, service, accountability and collaboration. These pillars are the fundamental beliefs, concepts and principles that underline the culture of our organization. Input from the Board of Commissioners and feedback from county department heads and elected officials were also key to the development of the budget. The FY 2024 budget serves as a guide for county officials and appointed staff to responsibly manage the resources entrusted to them.

The FY 2024 Budget is balanced for all funds and totals $788.8M, an increase of $21.3M, or a 2.8% year over year increase compared to the approved FY 2023 budget. The year over year increases are primarily due to employee pay enhancements, additional funds being received from the ERAP 2 Reallocation program, and the addition of several capital improvement projects. A year over year comparative breakdown of the FY 2024 budget by fund type is as follows:

Fund Name	FY 2024 Approved	FY 2023 Approved	$ Change
General Fund	$232,011,000	$ 216,907,158	$ 15,103,842
Special Revenue Funds	$ 25,406,034	$ 14,580,444	$ 10,825,590
American Rescue Plan Act Fund	$ 29,992,990	$45,560,736	$ (15,567,746)
Capital Projects Funds [incl. SPLOST]*	$ 474,410,442	$ 460,445,323	$ 13,965,119
Grant Funds	$ 5,717,033	$ 6,062,104	$ (345,071)
Debt Service Funds	$ 11,545,110	$ 12,805,235	$ (1,260,125)
Enterprise Funds	$ 9,673,513	$ 11,064,239	$ (1,390,726)
Total Operating Budget	**$ 788,756,122**	**$ 767,425,239**	**$ 21,330,883**

* Capital Projects Fund budgets are tracked outside of the current financial system

The Operating Budget

Henry County was able to achieve double digit growth in property tax collections, and steady growth in sales tax. Actual FY 2023 revenue collections were 11% and 5% higher than budgeted for FY 2023, respectively. Because of the growth in property taxes and sales taxes, we were able to address employee compensation through the completion and implementation of the Classification & Compensation study in FY 2024. Although we had noteworthy growth in our main revenue sources, we have chosen to continue to take a conservative approach to budgeting and long-range financial planning due to the uncertainty surrounding current world events and the potential for an economic downturn. Reserves remain built into the budget to ensure a structurally balanced budget can be maintained throughout future economic cycles.

During the preparation of the FY 2024 budget, the Board maintained the current property tax millage rate set at 12.733 mils. For the last six years the goal of the Board has been to fulfill as many organizational and departmental requests as possible without raising the property tax millage rate of 12.733 mills.

In 2023, Henry County remained one of the fastest growing counties in metro Atlanta. Henry County is the 9th largest county in the state of Georgia with an estimated 2023 population of 251,749 residents. The county grew 1.48% in the past year according to the most recent United States census data. Annual inflation is at about 3%, slightly higher than the desired level of inflation at 2%, which is considered low enough for consumer comfort but relaxed enough for the economy to flourish. The population growth and slight inflation are contributing to the growth in sales tax collections. Despite the growth, and the desire to hold the property tax millage rate at 12.733, one of the lowest in the state, this creates budget constraints as available resources need to stretch further to cover the increased cost of providing services.

Revenues

Property tax revenue continues to be the County's most significant revenue source. Henry County is experiencing increases in both commercial and residential property values. The County's net tax digest is projected to grow 16% as compared to last year's digest. Most of the growth is driven by increased home values in the county, as well as new housing inventory growth. Also contributing to the growth in the county is the proximity to Atlanta, the business capital of the American South, and the Hartsfield-Jackson International Airport, the world's busiest international airport.

Local option sales tax (LOST) is projected to be 7% higher than the FY 2023 budgeted amount. This increase is due to projected steady, consistent consumer spending. Factors leading to this projection assumption are continuous county growth and steady inter and intrastate commerce throughout the county. Licenses and Permits are projected to increase 25% over the FY 2023 budget primarily due to increased building inspections and zoning & land use applications. Charges for services are increasing 16% as compared to the FY 2023 budget. Fines & forfeitures are expected to increase by 28% as compared to the FY 2023 budget. This change is primarily driven by higher criminal fines due to the courts beginning to resume normal operations post-pandemic and the caseload increasing.

Expenditures

Henry County believes that one of our most valuable resources is human capital. The FY 2024 budget reflects this sentiment, which includes a Classification & Compensation Plan at a cost of approximately $12.7M, which increased pay for most employees. Pay enhancements were included as a means of attracting and retaining valuable, qualified staff members and to assist employees in dealing with rising costs due to inflation. Another important component related to human capital is the employee insurance and pension provided for all full-time employees. In the FY 2024 budget, the County invested an additional $0.6M to cover the health insurance increases so that they were not passed on to the employees. Another key human capital item for the Board of Commissioners is continued funding of the pension program. The County continued to fund the pension at the recommended levels, which resulted in an additional $2.2M of expense as compared to last year.

Capital Expenditures [excluding SPLOST programs]

Henry County utilizes a 5-year Capital Improvement Plan to guide most capital expenditures. The plan is reviewed on an annual basis to make plans for the coming 5 years. The current year's plan is reviewed more frequently by key stakeholders to ensure that all planned initiatives/projects are still needed, spending is staying on track, and project completion deadlines are being met. Frequent review meetings on the current year's capital plan provide county leadership with an opportunity to review projects, reevaluate the need for the project, and reprioritize projects if necessary. Capital projects are being funded by certificates of participation, SPLOST collections, and on a pay-as-you go basis.

FY 2024 budgeted capital expenditures total $22.1M, which are covered in more detail in the capital improvements section, along with the related funding sources. Some of the major projects include the following:

FY 2024 Capital Projects

Project	Budgeted Amount
Tax Commissioner	$ 5,000,000
Fire Department	$ 4,554,170
Judicial Center/Annex	$ 4,000,000
Facilities Repairs	$ 4,000,000
EMA/E-911	$ 2,000,000
Sheriff/Corrections	$ 1,400,000
Airport Improvements	$ 1,000,000
Facilities/Public Safety Master Plan	$ 150,000
Total FY 2024 Capital Projects	**$22,104,170**

In conclusion, this budget reflects the Board of Commissioners' direction on priorities, funding strategies, cost containment, and low taxes. This balanced budget provides the necessary level of funding for the county to continue to provide high-quality services to Henry County residents in a cost-effective manner. The staff is looking forward to another successful year in Henry County.

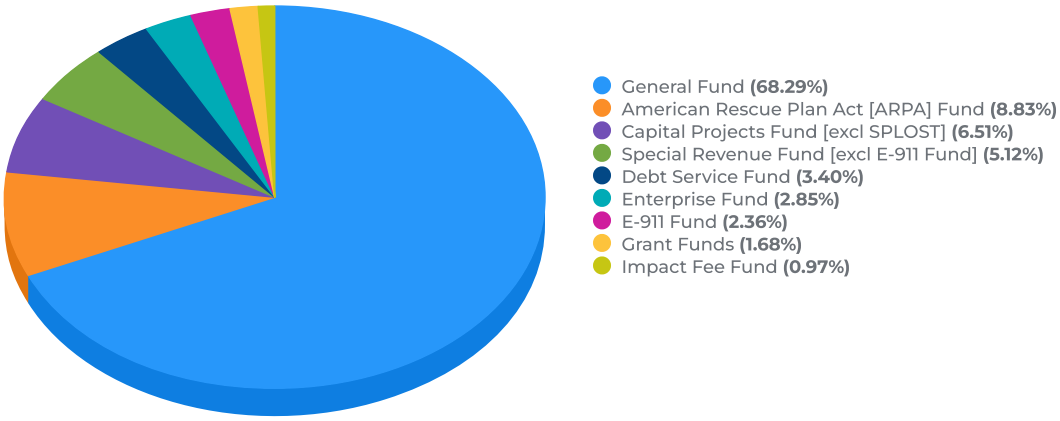
Respectfully Submitted,

Cheri Hobson-Matthews

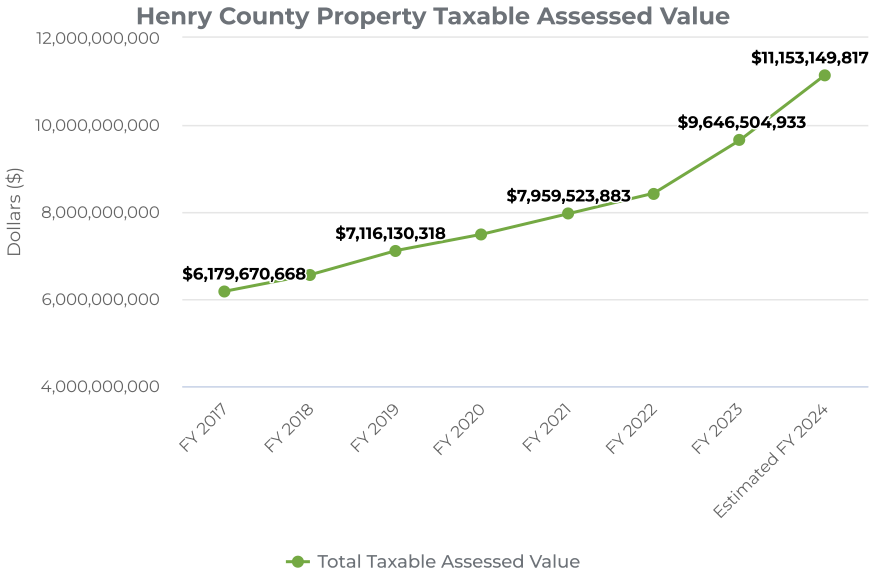
County Manager

Summary of Fund Expenditures

FY 2024 Summary of Budgeted Fund Expenditures



Total Taxable Assessed Value of Henry County Properties



FY 2024 Adopted Budget Resolution

The FY 2024 Adopted Budget Resolution can be viewed at the following link:

FY 2024 Adopted Budget Resolution

Budget at a Glance - Summary

The total FY 2024 Adopted Budget, including governmental and proprietary funds, is $788.8M. The Governmental Funds budget, which is $779.1M, is made up of the General Fund, American Rescue Plan Fund, Special Revenue Funds, Capital Assets Funds, Grant Funds, and the Debt Service Fund. The Proprietary Funds budget, which is $9.7M, is made up of the Enterprise Funds.

Budget at a Glance - Revenues and Other Financing Sources

	General Fund	American Rescue Plan Act Fund	Special Revenue Fund	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Revenues								
Property Taxes	125,674,961	-	-	-	-	-	-	**125,674,961**
Sales Tax	56,063,110	-	700,100	449,000,000	-	-	-	**505,763,210**
Other Taxes	17,170,338	-	-	-	-	-	-	**17,170,338**
Licenses and Permits	3,466,382	-	-	-	-	-	-	**3,466,382**
Intergovernmental	100,000	-	2,813,395	-	4,860,831	-	235,877	**8,010,103**
Charges for Services	21,747,907	-	6,204,280	3,306,272	-	-	6,282,688	**37,541,147**
Fines and Forfeitures	5,880,899	-	3,317,688	-	-	-	-	**9,198,587**
Investment Income	233,255	-	15,100	-	-	-	-	**248,355**
Contributions	19,805	-	-	-	-	-	-	**19,805**
Miscellaneous	1,074,907	-	-	-	-	-	30,240	**1,105,147**
Operating Revenues	**231,431,564**	**-**	**13,050,563**	**452,306,272**	**4,860,831**	**-**	**6,548,805**	**708,198,035**
Other Financing Sources								
Transfers In	420,060	-	817,126	-	856,202	11,545,110	-	**13,638,498**
Proceeds from Sale of Capital Assets	159,376	-	-	-	-	-	-	**159,376**
Appropriated Fund Balance	-	29,992,990	11,538,345	22,104,170			3,124,708	**66,760,213**
Total Other Financing Sources	**579,436**	**29,992,990**	**12,355,471**	**22,104,170**	**856,202**	**11,545,110**	**3,124,708**	**80,558,087**
Total Revenues & Other Financing Sources	**232,011,000**	**29,992,990**	**25,406,034**	**474,410,442**	**5,717,033**	**11,545,110**	**9,673,513**	**788,756,122**

Budget at a Glance - Expenditures and Other Financing Uses

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
General Government								
Board of Commissioners	1,273,260	-	-	-	-	-	-	1,273,260
Board of Ethics	321,224	-	-	-	-	-	-	321,224
County Clerk	210,917	-	-	-	-	-	-	210,917
Public Relations	799,100	-	-	-	-	-	-	799,100
County Manager	875,916	-	-	-	-	-	-	875,916
County Attorney	325,000	-	-	-	-	-	-	325,000
Tax Commissioner	4,122,487	-	-	-	-	-	-	4,122,487
Finance	1,292,809	1,734,040	8,959,059	-	-	-	-	11,985,908
Information Systems	7,376,853	1,043,458	-	-	-	-	-	8,420,311
Human Resources	1,342,617	-	-	-	-	-	-	1,342,617
Risk Management	3,500,601	-	-	-	-	-	-	3,500,601
Budget	424,346	-	-	-	-	-	-	424,346
Purchasing	776,549	-	-	-	-	-	-	776,549
Tax Assessor	4,128,127	-	-	-	-	-	-	4,128,127
Elections	3,010,432	-	-	-	-	-	-	3,010,432
Facilities Maintenance	5,630,388	969,789	-	-	-	-	-	6,600,177
GIS Mapping	326,851	-	-	-	-	-	-	326,851
Other - Unclassified (Group Ins, Retirement, Certs, Contingency)	353,806	-	-	-	-	-	-	353,806
Other - Enterprise Fund Operations	-	-	-	-	-	-	9,673,513	9,673,513
Total General Government	**36,091,283**	**3,747,287**	**8,959,059**	**-**	**-**	**-**	**9,673,513**	**58,471,142**

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
Judicial								
Judge of Superior Court	895,802	-	-	-	-	-	-	895,802
Clerk of Superior Court	2,766,607	524,974	-	-	-	-	-	3,291,581
Court Reporter	275,750	-	-	-	-	-	-	275,750
Jury/Bailiff	228,785	-	-	-	-	-	-	228,785
District Attorney	4,296,393	-	-	-	114,906	-	-	4,411,299
Public Defender	2,712,434	-	-	-	-	-	-	2,712,434
Juvenile Court	2,646,787	-	-	-	162,938	-	-	2,809,725
State Court	2,804,316	-	-	-	-	-	-	2,804,316
State Court Solicitor	3,899,208	-	-	-	-	-	-	3,899,208
State Court Clerk	2,200,638	-	-	-	-	-	-	2,200,638
DUI Court	189,012	-	-	-	101,751	-	-	290,763

Judges	20,000	-	-	-	-	-	-	20,000
Magistrate Court	1,683,367	-	-	-	-	-	-	1,683,367
Probate Court	1,971,464	-	-	-	-	-	-	1,971,464
Probate Resource Court (Accountability Court)	392,405	-	-	-	407,984	-	-	800,389
Total Judicial	**26,982,968**	**524,974**	**-**	**-**	**787,579**	**-**	**-**	**28,295,521**

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
Public Safety								
Police	39,269,791	-	-	-	247,739	-	-	39,517,530
Fire	44,095,938	1,365,000	-	-	15,000	-	-	45,475,938
Emergency Management	1,216,046	-	-	-	50,000	-	-	1,266,046
E-911	-	-	-	-	-	-	-	-
Communications (Public Safety)	-	-	-	-	-	-	-	-
Sheriff	16,681,109	-	-	-	166,428	-	-	16,847,537
Jail	17,602,944	508,636	-	-	-	-	-	18,111,580
Early Release - Community Service	896,184	-	-	-	-	-	-	896,184
Sentence Enforcement	2,178,606	-	-	-	-	-	-	2,178,606
Coroner	363,257	-	-	-	-	-	-	363,257
Animal Control	1,757,225	-	-	-	-	-	-	1,757,225
Total Public Safety	**124,061,100**	**1,873,636**	**-**	**-**	**479,167**	**-**	**-**	**126,413,903**

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
Public Works								
DOT	4,939,415	-	-	-	-	-	-	4,939,415
DOT - Construction and Roads	7,189,713	-	-	-	860,254	-	-	8,049,967
Waste Management	76,299	-	-	-	-	-	-	76,299
Traffic Engineering	309,431	-	-	-	-	-	-	309,431
Capital/SPLOST	-	-	-	-	-	-	-	-
Maintenance Shop	1,882,955	-	-	-	-	-	-	1,882,955
Total Public Works	**14,397,813**	**-**	**-**	**-**	**860,254**	**-**	**-**	**15,258,067**

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
Health and Welfare								
General Health - Henry County	425,000	425,000	-	-	-	-	-	850,000

Health and Wellness Center	850,000	-	-	-	-	-	-	850,000
Boys & Girls Club	150,000	-	-	-	-	-	-	150,000
A Friend's House	100,000	-	-	-	-	-	-	100,000
Hands of Hope	50,000	-	-	-	-	-	-	50,000
Health - Indigents	16,000	-	-	-	-	-	-	16,000
Department of Family and Children Services	100,000	-	-	-	-	-	-	100,000
Connecting Henry	-	-	-	-	-	-	-	-
Transit System	2,779,718	-	-	-	2,518,254	-	-	5,297,972
Senior Services	5,474,054	40,000	-	-	1,071,779	-	-	6,585,833
Total Health and Welfare	**9,944,772**	**465,000**	**-**	**-**	**3,590,033**	**-**	**-**	**13,999,805**

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
Culture and Recreation								
Recreation	7,434,102	1,403,000	-	1,883,116	-	-	-	10,720,218
Libraries	2,633,000	-	-	250,000	-	-	-	2,883,000
Total Culture and Recreation	**10,067,102**	**1,403,000**	**-**	**2,133,116**	**-**	**-**	**-**	**13,603,218**

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
Housing and Development								
County Extension (AG)	394,256	-	-	-	-	-	-	394,256
Soil & Water - NRCS	42,775	-	-	-	-	-	-	42,775
Building Department	2,567,722	-	-	-	-	-	-	2,567,722
Planning and Zoning	1,116,014	-	-	-	-	-	-	1,116,014
Code Enforcement	1,413,136	-	-	-	-	-	-	1,413,136
Community Development	88,683	-	-	-	-	-	-	88,683
Total Housing and Development	**5,622,586**	**-**	**-**	**-**	**-**	**-**	**-**	**5,622,586**

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
Intergovernmental								
Intergovernmental	-	2,228,809	15,853,759	-	-	-	-	18,082,568

Payments to Other Agencies	-	19,750,284	-	126,687,706	-	-	-	146,437,990
Capital Outlay	-	-	-	337,387,714	-	-	-	337,387,714
Debt Service:	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	10,314,279	-	10,314,279
Interest	-	-	-	-	-	1,230,831	-	1,230,831
Depreciation	-	-	-	-	-	-	-	-
Total Intergovernmental/Debt Service	-	21,979,093	15,853,759	464,075,420	-	11,545,110	-	513,453,382
Operating Expenditures								
Operating Expenditures	227,167,624	29,992,990	24,812,818	466,208,536	5,717,033	11,545,110	9,673,513	775,117,624

	General Fund	American Rescue Plan Act Fund	Special Revenue Funds	Capital Assets Fund	Grant Fund	Debt Service Fund	Enterprise Fund	Total Funds
Expenditures								
Other Financing Uses								
Transfers Out	4,843,376	-	593,216	8,201,906	-	-	-	13,638,498
Total Other Financing Uses	4,843,376	-	593,216	8,201,906	-	-	-	13,638,498
Total Expenditures & Other Financing Uses	232,011,000	29,992,990	25,406,034	474,410,442	5,717,033	11,545,110	9,673,513	788,756,122
Excess (Deficiency) Revenues over (under) Expenditures	-	-	-	-	-	-	-	-
Net Change in Fund Balance	-	(29,992,990)	(11,538,345)	(22,104,170)	-	-	(3,124,708)	(66,760,213)
Fund Balance, Beginning of Year	105,211,308	29,992,990	22,628,707	179,902,309	119,427	-	29,450,650	367,305,391
Fund balance, End of Year	105,211,308	-	11,090,362	214,950,598	119,427	-	26,325,942	357,697,637

Budget at a Glance - Summary File

Attached for your convenience is an in-depth spreadsheet of all the funds listed above and the detailed totals for each fund.

FY 2023 GFOA Distinguished Budget Presentation Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Henry County
Georgia

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

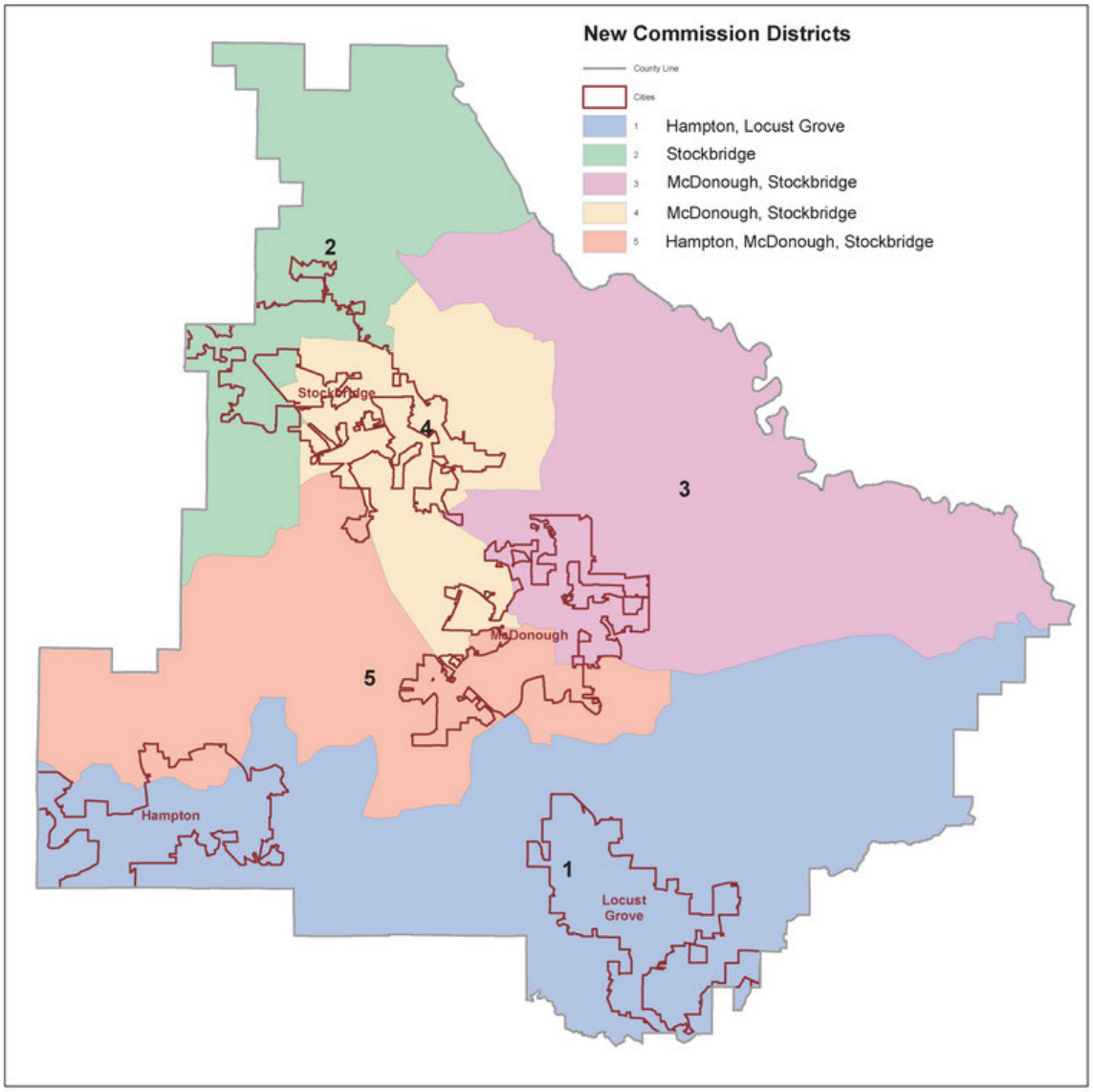
Executive Director



The governing authority of Henry County is the Board of Commissioners consisting of five members elected by district and a Chairman elected at-large. The commissioners serve on a part-time basis and are elected to staggered terms of four years. The commissioners are responsible, among other things, for passing ordinances, adopting the budget and establishing and setting the millage rate. Appointing committees and hiring the County Manager, County Attorney, and the County Clerk, who report directly to the Board of Commissioners.

Board of Commissioner Election Districts

On March 2, 2022, Georgia Governor Brian Kemp signed into law new Board of Commissioner and Board of Education district boundaries for Henry County.



Purpose

Our purpose is to create an environment and culture within Henry County that allows you to safely live, work and play with essential services that add to your life.

Mission

Henry County is committed to providing exceptional services to enhance the quality of life for all citizens through the efficient use of resources.

We pledge to provide the highest caliber of service to citizens with a focus on public safety, economic development, transportation and quality of life initiatives, utilizing the latest technology and best practices to enhance the health, safety and welfare of our community.

Promise

Henry County Government promises to be responsive, provide quality customer service and transparency in how we serve the needs of our community.

Henry County Pillars of Excellence



Service

We strive every day to bring the highest level of service to our citizens in the most respectful and efficient manner.

Integrity

We commit to being honest, respectful and accountable in all aspects of our government and on behalf of our citizens, in adhering to the highest ethical practices.

Transparency

We pledge to be open and clear in our actions and activities on behalf of the citizens of Henry County.

Stewardship

We commit to responsible fiscal management of county funds, property and resources.

Inclusion

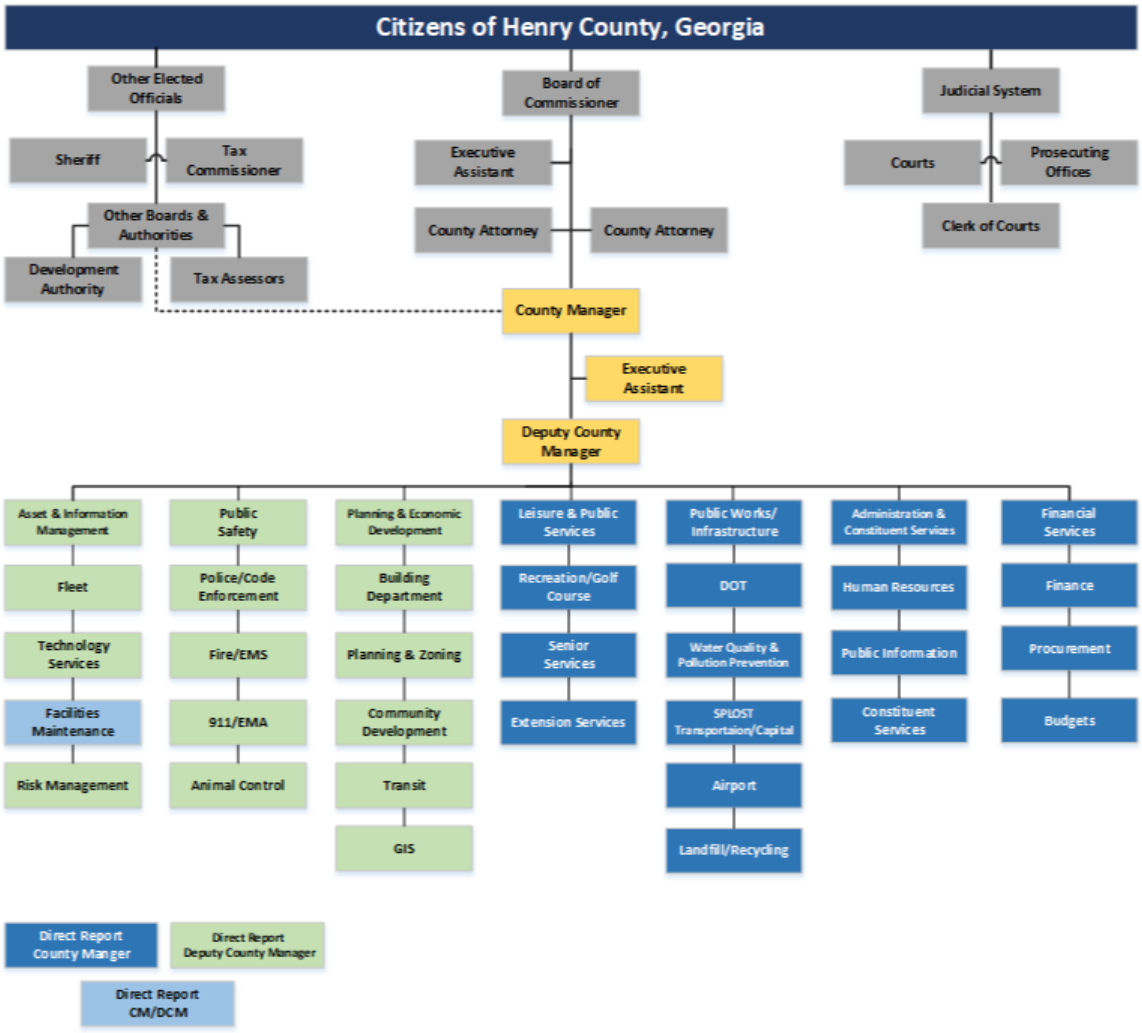
We are committed to serving all citizens and visitors, celebrating our diverse population and ensuring that all people feel valued, welcomed and heard.

Innovation

We work to continually find ways to better serve our community through technology, education and best practices, embracing new ideas and initiatives to enhance quality of life for all.

Organization Chart

The County Manager is responsible for the administration of all the affairs of the County, including offering positions of classified employment, as well as appointing heads of various departments.

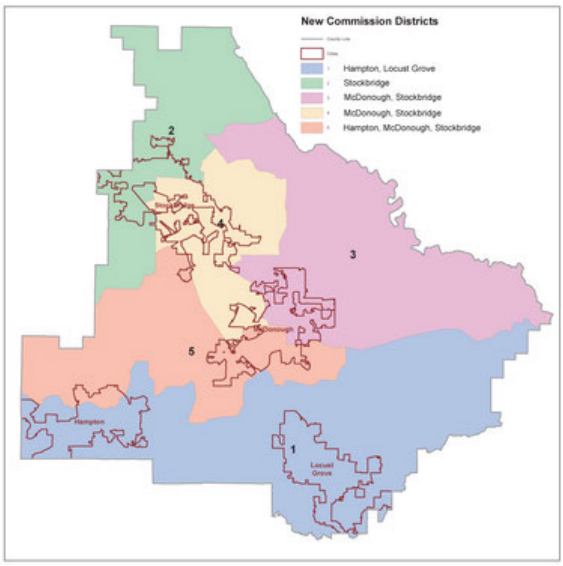


History of Henry County

Henry County was formed in 1821 from Creek Indian Lands. Georgia's 50th county is located in the north central portion of the State of Georgia, approximately 25 miles southeast of the City of Atlanta, and is considered part of the metropolitan Atlanta area. Henry County currently occupies 322.7 square miles of land and serves a population of approximately 241,000 based on the 2020 Census. Henry County is empowered to levy a property tax on both real and personal property located within its boundaries.

Henry County is bordered on the north by DeKalb County, on the east by Rockdale and Newton Counties, on the south by Spalding and Butts Counties, and on the west by Clayton County. Four incorporated municipalities are located within Henry County; McDonough, which is the County seat, Stockbridge, Hampton, and Locust Grove. The governing authority of Henry County is a Board of Commissioners consisting of five members elected by district and a Chairman elected at large. The commissioners serve on a part-time basis and are elected to staggered terms of four years. The commissioners are responsible, among other things, for passing ordinances, adopting the budget, establishing tax rates, appointing committees, and hiring the County's Manager, Clerk, and Attorney. In 1974, the General Assembly of Georgia created the position of County Administrator for Henry County. This position was changed to the present day position of County Manager in 1992. The County Manager is responsible for the administration of all of the affairs of the County over which he or she has jurisdiction, including offering positions of classified employment, as well as appointing heads of various departments.

Henry County provides a full range of services; law enforcement; corrections, the construction and maintenance of county buildings, parks, streets, highways, bridges, storm water drainage facilities, and other associated infrastructure; parks and recreational activities, 911 emergency communications, voter registration and election, court systems, tax assessment and collection, building inspections, geographic information system, planning and zoning, recycling, and general administrative and support activities. The County also provides fire protection and emergency medical services for the incorporated and unincorporated areas within its boundaries, with the exception of the City of McDonough where the County supplements their City Fire Department.





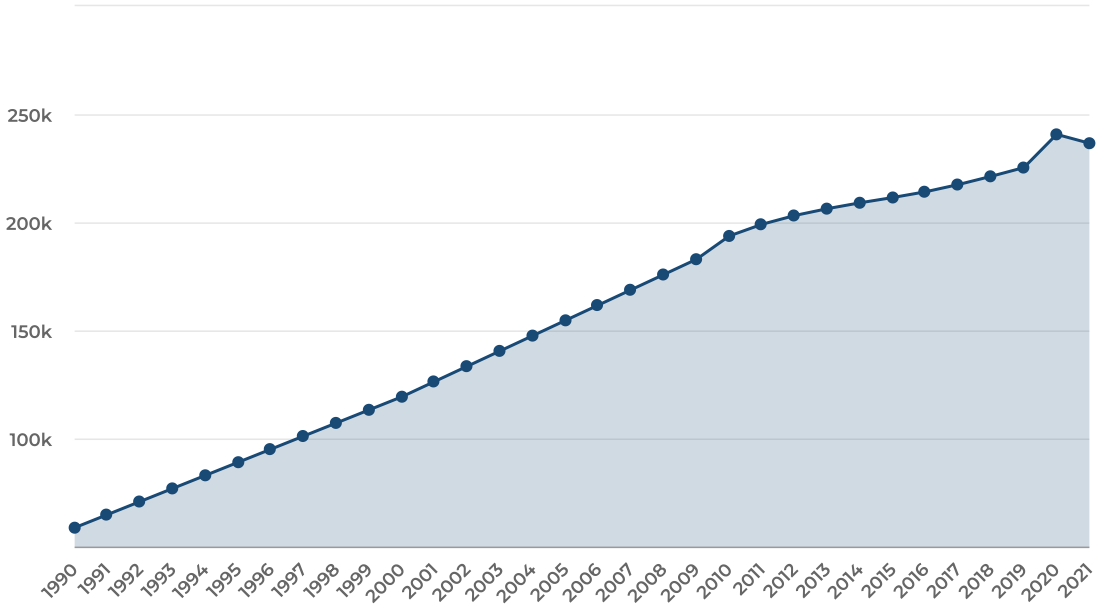
Population Overview

TOTAL POPULATION

236,615

▼ 1.7%
vs. 2020

GROWTH RANK
147 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*

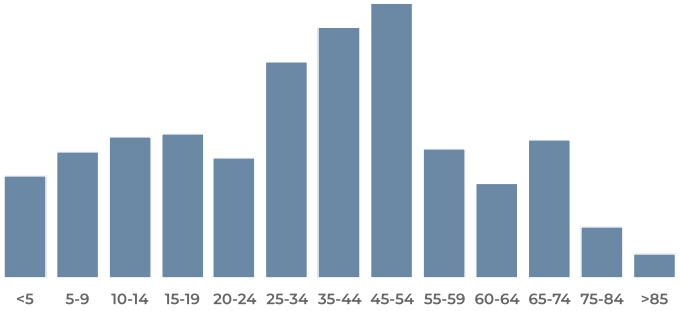
DAYTIME POPULATION

207,243

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.

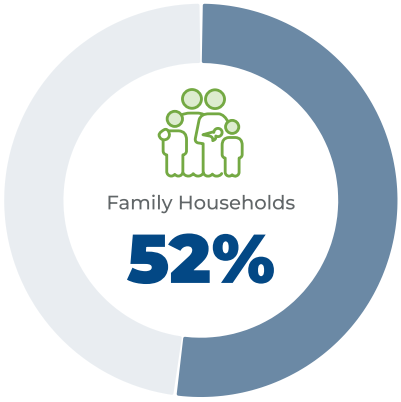
** Data Source: American Community Survey 5-year estimates*

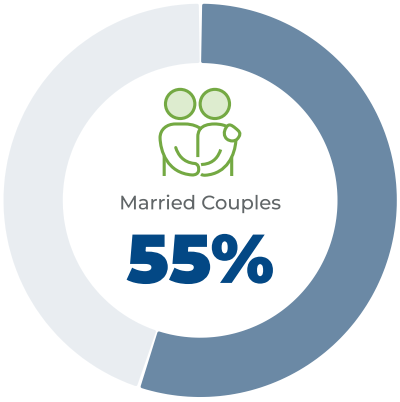
Household Analysis

TOTAL HOUSEHOLDS

80,672

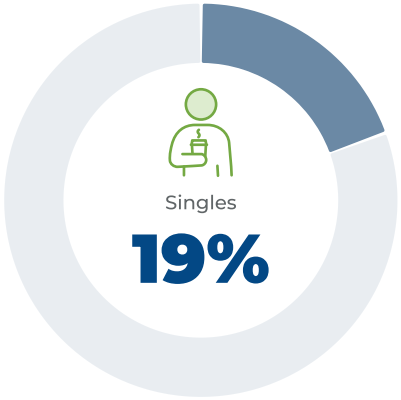
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.





▲ 16%

higher than state average





▼ 29%

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%

Median Income

$73,491

Below $25,000

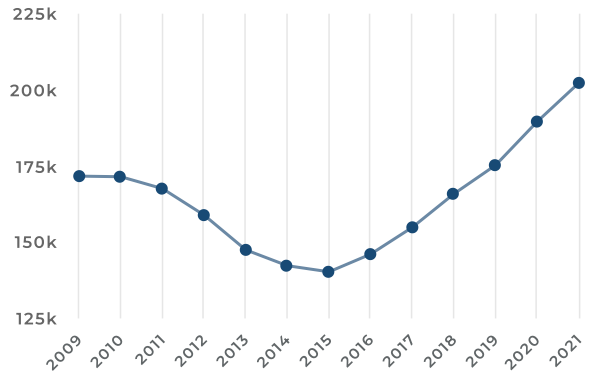
10%

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

Housing Overview

2021 MEDIAN HOME VALUE

$202,300



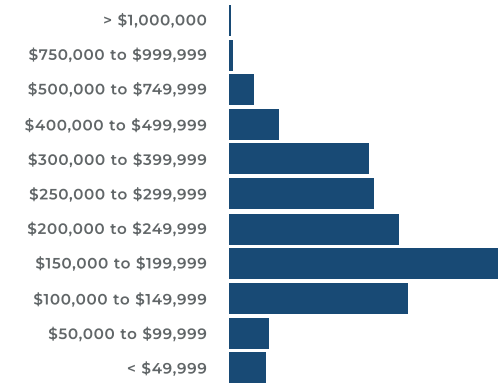
** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2021 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: 2021 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.*

Henry County Unemployment Rates

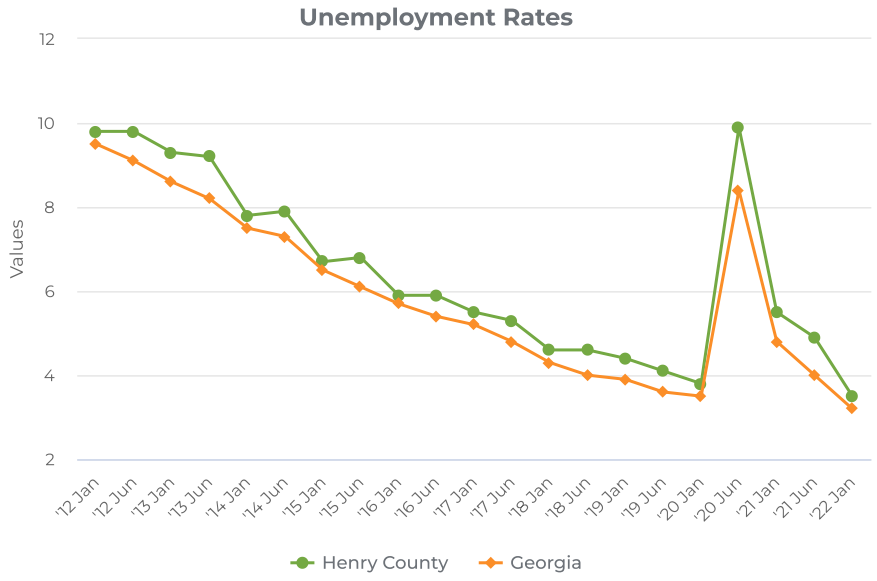
The chart below shows the unemployment rates of Henry County and the state of Georgia for the past ten years. While slightly higher than the statewide rate, Henry County unemployment remains comparable to the statewide unemployment rate.

Sources: **Georgia Statewide**

Georgia Statewide - Seasonally Adjusted (https://beta.bls.gov/dataViewer/view/timeseries/LASST130000000000003)

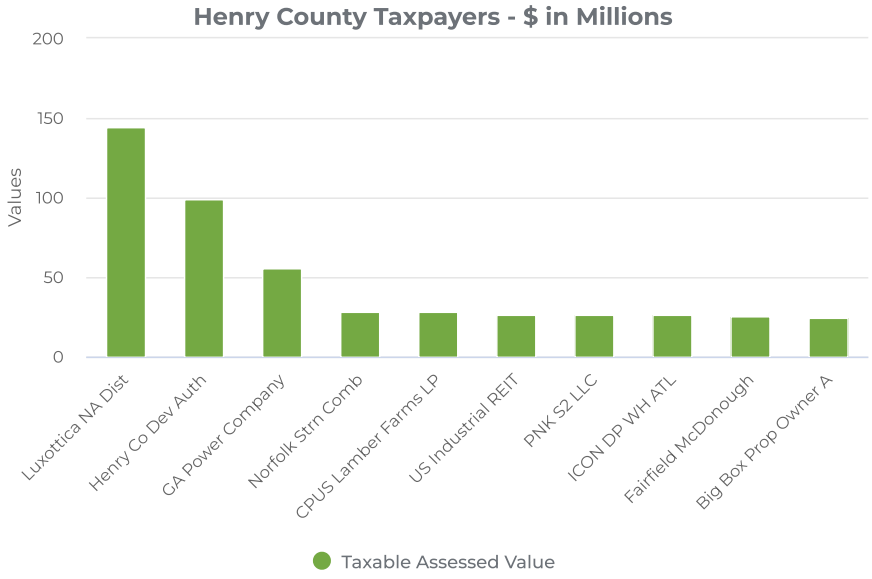
Henry County

Henry County - Unadjusted (https://beta.bls.gov/dataViewer/view/timeseries/LAUCN131510000000003)



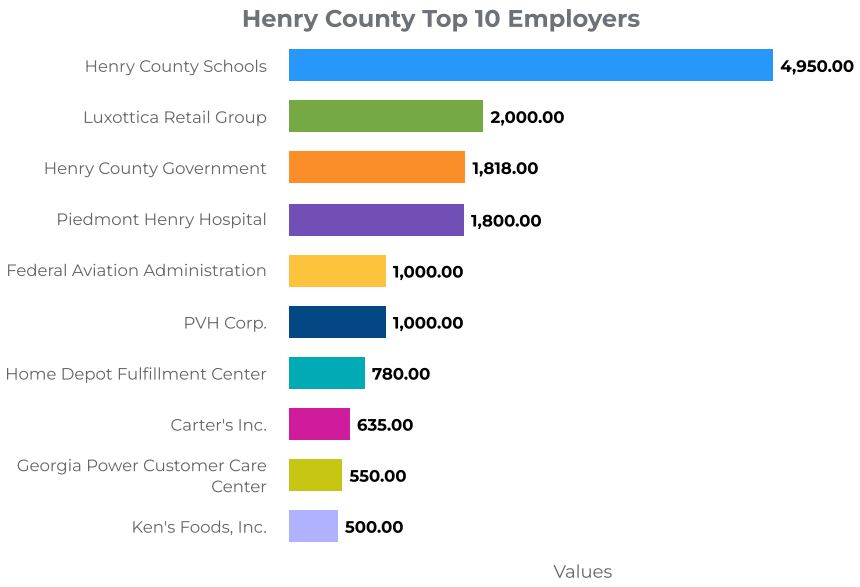
Henry County Top 10 Taxpayers

Taxpayer	Taxable Assessed Value	Percentage of Total Assessed Value	Rank
Luxottica NA Distribution LLC	144,609,458	1.82%	1
Henry Co Development Authority	99,063,444	1.24%	2
Georgia Power Company	55,383,970	0.70%	3
Norfolk Southern Combined	28,712,273	0.36%	4
CPUS Lamber Farms LP	28,303,480	0.36%	5
US Industrial REIT	26,680,000	0.34%	6
PNK S2 LLC	26,176,720	0.33%	7
ICON DP WH ATL Owner Pool 5 GA/FL LLC	26,000,000	0.33%	8
Fairfield McDonough LLC	25,200,000	0.32%	9
Big Box Property Owner A LLC	24,790,800	0.31%	10



Henry County Top 10 Employers

Employer	Employees	Percentage of Total County Employment	Rank
Henry County Schools	4,950	4.03%	1
Luxottica Retail Group	2,000	1.63%	2
Henry County Government	1,818	1.48%	3
Piedmont Henry Hospital	1,800	1.46%	4
Federal Aviation Administration	1,000	0.81%	5
PVH Corp	1,000	0.81%	6
Home Depot Direct Fulfillment Center	780	0.63%	7
Carter's Inc.	635	0.52%	8
Georgia Power Customer Care Center	550	0.45%	9
Ken’s Foods, Inc.	500	0.41%	10



Henry County Highlights

Henry County officials gathered on Tuesday afternoon, June 20, 2023, for the swearing-in of Commissioner Neat Robinson. Robinson fills the District 2 commission seat following the resignation of Dee Clemmons.



Groundbreaking ceremony held on April 11, 2023 on a complete road improvement of Peeksville Road in Locust Grove and ribbon cutting on the newly-extended South Ola Road in McDonough.





Ribbon cutting ceremony celebrating the new facility for Henry County Board of Elections and Voter's Registration.



Henry County officials and staff celebrate the opening of a new event pavilion. The park is located off Jonesboro Road on the western side of Henry County. The 2,460 square foot event space includes a stacked stone fireplace and curved seat wall. It can accommodate seating for up to 225 guests.





Henry County proposed Aquatic Center concepts. Completion date Jan 2026.





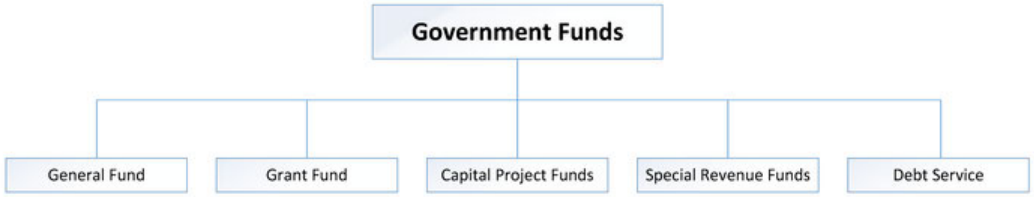
Fund Descriptions

Fund	Description	Basis of Accounting
General Fund (Major)	The General Fund is the primary operating fund of the County government. Most of the operating expenditures of the County should be accounted for in the General Fund unless there is a compelling reason for them to be reported in another fund type.	Modified Accrual
Special Revenue Funds (Non-Major)	*Funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.*	*Modified Accrual*
ARPA Fund (American Rescue Plan Act)	The American Rescue Plan Act Fund is used to account for monies provided by the economic relief package which allows for aid to American states, counties, and cities in response to the COVID-19 pandemic and its impacts on the economy, public health, state and local governments, individuals, and businesses.	Modified Accrual
Law Library Fund	This fund is used to account for the monies received and used for the Law Library which is managed by the courts.	Modified Accrual
RedSpeed Fund	This fund accounts for fees collected by the Police Department for violations in school zones.	Modified Accrual
Emergency 911 Fund	This fund accounts for the County's emergency communication operations by providing an open channel between citizens and public safety providers.	Modified Accrual
Confiscated Assets Fund	This fund is used to account for cash received either as a result of a cash confiscation or cash received from a sale of capital assets acquired from a drug raid.	Modified Accrual
CDBG Fund	This fund accounts for the Community Development Block Grant (CDBG) funds that were granted to the county.	Modified Accrual
NSP Fund	This fund accounts for the Neighborhood Stabilization Program (NSP) funds that were granted to the county.	Modified Accrual
HOME Fund	This fund accounts for funds granted to the county for creating affordable housing for low-income households. The program is federally funded.	Modified Accrual
ERAP (Emergency Rental Assistance Program) Fund	This fund accounts for funds granted to the county to support housing stability throughout the COVID-19 pandemic by providing federal funds for rental and utility payments for impacted residents who qualify.	Modified Accrual
Technology Fund	This fund accounts for fees collected by the State Court which are used to provide for the technological needs of the court.	Modified Accrual
Juvenile Assistance Fund	This fund accounts for fees collected by the Juvenile Court which are to be used for mediation costs and other ancillary services on behalf of juveniles under the court's supervision.	Modified Accrual
Henry First Fund	Fund used to account for revenues received relative to the Henry First Initiative. It receives donations from other entities and/or individuals who can only donate to non-profit organizations.	Modified Accrual

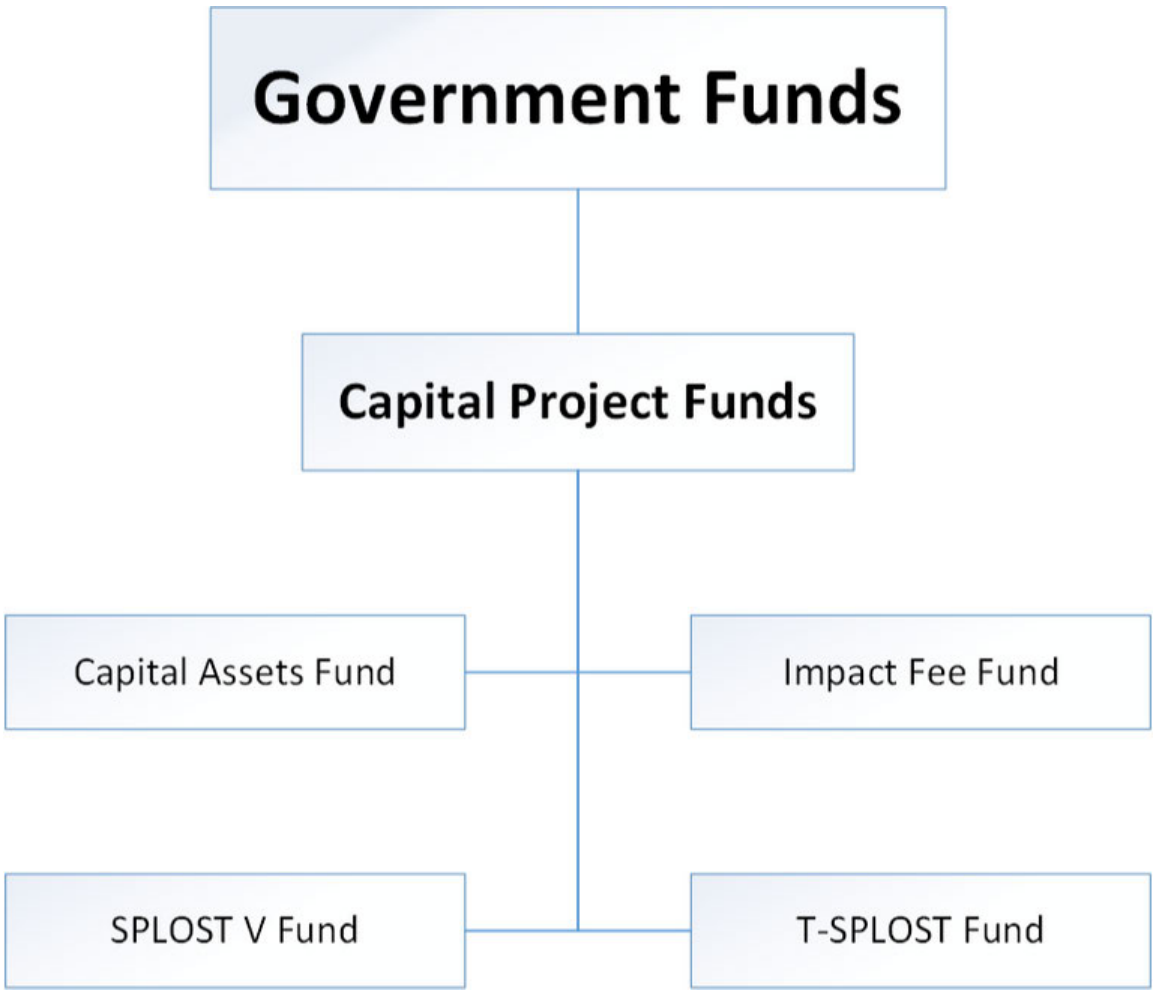
Fund Descriptions - Continued

Fund	Description	Basis of Accounting
Special Court Fund	This fund is used to account for revenues received from the various courts in the County which are reserved for specific uses.	Modified Accrual
Hotel/Motel Fund	This fund accounts for monies collected from the hotel/motel tax and disbursed to other agencies.	Modified Accrual
Development Authority Fund	This fund is a blend component unit and reported as if it were part of the primary government because of the intergovernmental agreement between the County and the Henry County Development Authority through capital lease agreements relative to the Henry County Development Authority's current outstanding long-term debts.	Modified Accrual
Intergovernmental Grants Fund	This fund accounts for the majority of grants received by the County. Exceptions are generally for CDBG & NSP funds or others that qualify as capital projects.	Modified Accrual
Capital Projects Funds	*Fund used to account for specific revenues that are legally restricted to capital expenditures for a particular purpose.*	*Modified Accrual*
Capital Asset Funds	This fund is used to account for the financial resources to be used to purchase or construct major capital facilities other than those accounted for in specific funds.	Modified Accrual
SPLOST V Fund (Special Purpose Local Option Sales Tax)	This fund is used to account for the revenues and expenditures relating to the County's current SPLOST.	Modified Accrual
T-SPLOST (Transportation SPLOST) Fund	1% tax approved by Henry County constituents in November 2021. Tax collections will occur April 1, 2022-March 31, 2027. Revenues will be used to for major transportation projects and county road resurfacing.	Modified Accrual
Impact Fees	This fund is used to account for the capital projects activity funded by developmental impact fees.	Modified Accrual
Debt Service Fund	*Fund used to account for accumulation of resources for the payment of general long-term debt, principal and interest.*	*Modified Accrual*
Enterprise Funds	*Enterprise funds are "business-like" funds that are financed primarily through user charges.*	*Accrual*
Stormwater	This fund accounts for the revenues and expenses relating to the operation of Stormwater services provided to county residents.	Accrual
Airport	This fund is used to account for revenues and expenses relating to the operation of the airport.	Accrual
Cotton Fields Golf Course	This fund accounts for revenues and expenses relating to the operations of the golf course.	Accrual

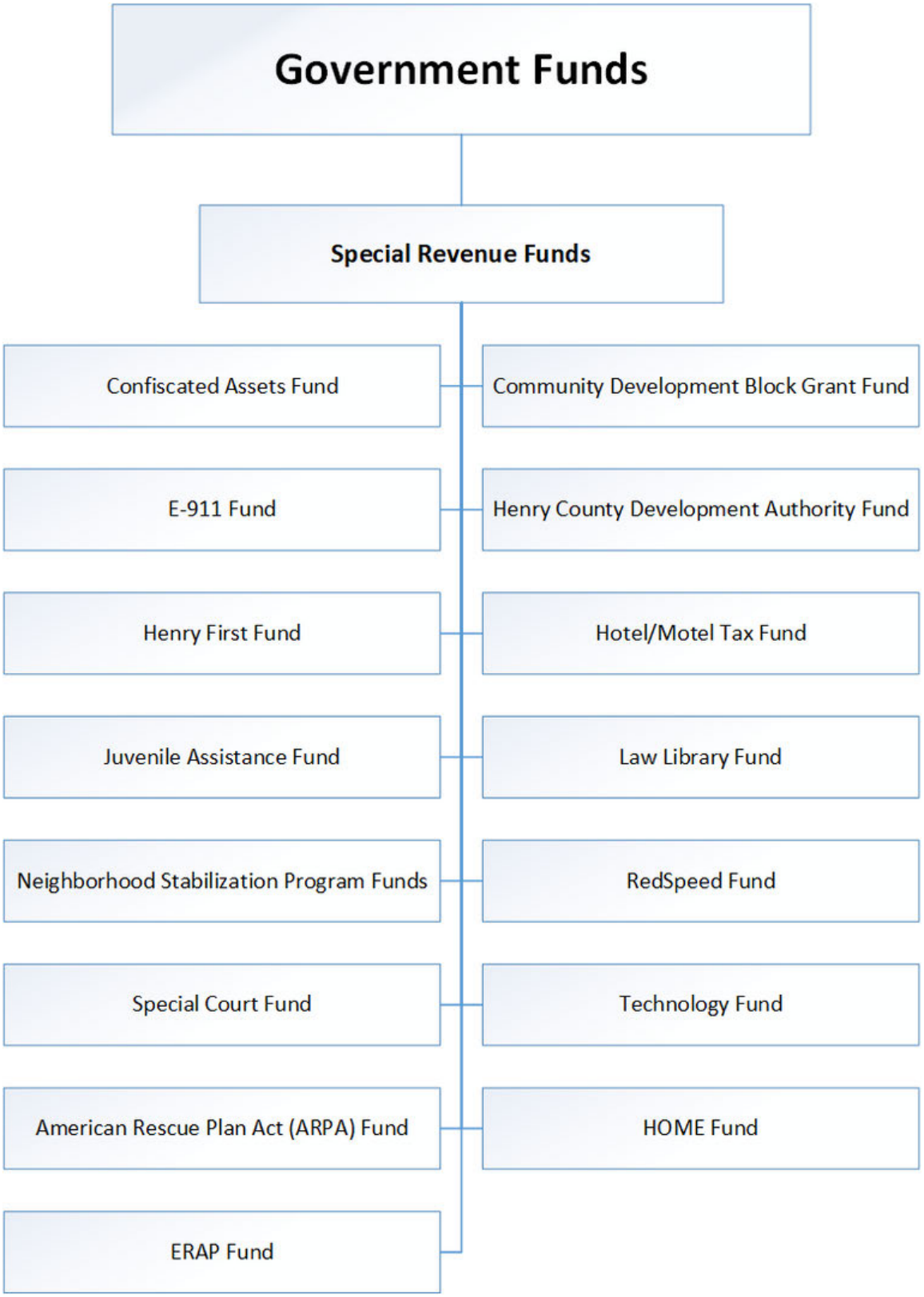
Fund Structure - Government Funds



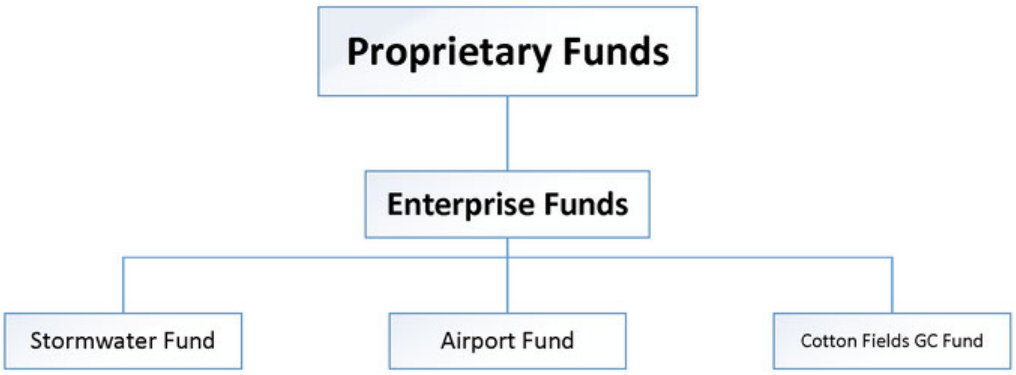
Fund Structure - Capital Project Funds



Fund Structure - Special Revenue Funds



Fund Structure - Proprietary Funds



Department/Fund Matrices

These are the Henry County Fund Relationship Matrices for Fiscal Year 2024.

They show the funding sources for each department as shown in the column headers in each table.

General Fund

Function	Department	General Fund
General Gov	1110 - Governing Body	X
General Gov	1111 - Governing Body-Chair	X
General Gov	1112 - Governing Body-District I	X
General Gov	1113 - Governing Body-District II	X
General Gov	1114 - Governing Body-District III	X
General Gov	1115 - Governing Body-District IV	X
General Gov	1116 - Governing Body-District V	X
General Gov	1120 - Board of Ethics	X
General Gov	1130 - County Clerk	X
General Gov	1320 - County Manager	X
General Gov	1400 - Elections	X
General Gov	1512 - Accounting	X
General Gov	1513 - Budget	X
General Gov	1517 - Purchasing	X
General Gov	1530 - Law	X
General Gov	1535 - Data Processing MIS	X
General Gov	1536 - GIS Mapping	X
General Gov	1540 - Human Resources	X
General Gov	1545 - Tax Commissioner	X
General Gov	1550 - Tax Assessor	X
General Gov	1555 - Risk Management	X
General Gov	1565 - Gen Gov Buildings	X
General Gov	1570 - Public Information	X

Function	Department	General Fund
Judicial	2110 - Judges	X
Judicial	2150 - Superior Court	X
Judicial	2151 - Jury and Bailiffs	X
Judicial	2160 - DUI Court	X
Judicial	2180 - Clerk of Superior Court	X
Judicial	2181 - Court Reporter	X
Judicial	2200 - District Attorney	X
Judicial	2300 - State Court	X
Judicial	2310 - State Court Solicitor	X
Judicial	2320 - Clerk of State Court	X
Judicial	2400 - Magistrate Court	X
Judicial	2450 - Probate Court	X
Judicial	2455 - Accountability Court	X
Judicial	2600 - Juvenile Court	X
Judicial	2800 - Public Defender	X
Public Safety	3210 - Police	X
Public Safety	3270 - Public Safety Communication	X
Public Safety	3310 - Sheriff	X
Public Safety	3410 - Community Service	X
Public Safety	3420 - Corrections	X
Public Safety	3450 - Sentence Enforcement	X
Public Safety	3510 - Fire Administration	X
Public Safety	3520 - Fire Shift	X
Public Safety	3700 - Coroner	X
Public Safety	3910 - Animal Control	X
Public Safety	3921 - EMA	X

General Fund - Continued

Function	Department	General Fund
Public Works	4210 - DOT-Admin	X
Public Works	4220 - DOT-ROW	X
Public Works	4270 - Transportation Planning	X
Public Works	4280 - SPLOST Department	X
Public Works	4510 - Waste Management	X
Public Works	4900 - Fleet Services	X
Health & Welfare	5100 - Health	X
Health & Welfare	5170 - Wellness Center	X
Health & Welfare	5190 - Indigent Medical Care	X
Health & Welfare	5400 - Welfare -DFACS	X
Health & Welfare	5520 - Senior Citizens Center	X
Health & Welfare	5540 - Transportation Services	X
Health & Welfare	5550 - Connecting Henry	X
Culture & Rec	6110 - Recreation Admin	X
Culture & Rec	6120 - Participant Recreation	X
Culture & Rec	6220 - Park Areas	X
Culture & Rec	6500 - Libraries	X
Culture & Rec	6570 - Extension Office	X
Housing & Dev	7110 - Conservation-NRCS	X
Housing & Dev	7200 - Building Department	X
Housing & Dev	7410 - Planning & Zoning	X
Housing & Dev	7450 - Code Enforcement	X
Housing & Dev	7510 - Economic Development & Resources	X
Housing & Dev	7540 - Tourism	X

Special Revenue Funds

Function	Department	NSP Fund	NSP 3 Fund	CDBG Grant	HOME Fund	ERAP Fund	Police RedSpeed Fund	Henry First Fund	E-911 Fund
General Gov	1512 - Accounting					X			
Public Safety	3210 - Police						X	X	
Public Safety	3520 - Fire Shift							X	
Public Safety	3920 - E911								X
Culture & Rec	6120 - Participant Recreation							X	
Housing & Dev	7310 - Neighborhood Stabilization Project	X	X						
Housing & Dev	7680 - Community Development			X	X				

Function	Department	Special Court Fund	Tech Fund	Juvenile Assistance Fund	Conf Assets Fund	Econ Dev Fund	Hotel/Motel Tax Fund
Judicial	2160 - DUI Court	X					
Judicial	2200 - District Attorney	X					
Judicial	2300 - State Court		X				
Judicial	2310 - State Court Solicitor	X					
Judicial	2455 - Accountability Court	X					
Judicial	2600 - Juvenile Court			X			
Public Safety	3210 - Police				X		
Public Safety	3310 - Sheriff				X		
Housing & Dev	7510 - Econ Dev & Resources					X	X
Housing & Dev	7540 - Tourism						X

Capital Asset Funds

Function	Department	Capital Asset Funds
General Gov	1400 - Elections	X
General Gov	1535 - Data Processing MIS	X
General Gov	1545 - Tax Commissioner	X
General Gov	1550 - Tax Assessor	X
General Gov	1555 - Risk Management	X
General Gov	1565 - Gen Gov Buildings	X
General Gov	1570 - Public Information	X
Judicial	2310 - State Court Solicitor	X
Public Safety	3210 - Police	X
Public Safety	3310 - Sheriff	X
Public Safety	3410 - Community Service	X
Public Safety	3450 - Sentence Enforcement	X
Public Safety	3520 - Fire Shift	X
Public Safety	3700 - Coroner	X
Public Safety	3910 - Animal Control	X

Function	Department	Capital Asset Funds	SPLOST V Fund	Impact Fees
Public Works	4220 - DOT-ROW	X		
Public Works	4270 - Transportation Planning	X		
Public Works	4280 - SPLOST Department		X	
Public Works	4900 - Fleet Services	X		
Health & Welfare	5520 - Senior Citizens Center	X		
Culture & Rec	6110 - Recreation Admin	X		
Culture & Rec	6220 - Park Areas			X
Culture & Rec	6500 - Libraries			X
Housing & Dev	7200 - Building Department	X		
Housing & Dev	7510 - Econ Dev & Resources	X		
Housing & Dev	7563 - Airport	X		
Housing & Dev	7680 - Community Development	X		

Grant, Debt Service, Enterprise Funds

Department	Intergov Grant Fund	ARPA Fund
1512 - Accounting		X
1535 - Data Processing MIS		X
1555 - Risk Management	X	
2150 - Superior Court	X	
2180 - Clerk of Superior Court		X
2160 - DUI Court	X	
2200 - District Attorney	X	
2450 - Probate Court	X	
2455 - Accountability Court	X	
2600 - Juvenile Court	X	
3210 - Police	X	
3310 - Sheriff	X	
3420 - Corrections		X
3500 - Fire	X	
3920 - E911	X	
4220 - DOT-ROW	X	
5100 - Health		X
5520 - Senior Citizens Center	X	
5540 - Transportation Services	X	
6120 - Participant Recreation		X

Function	Department	Debt Service Fund
Debt Service	8000 - Debt Service	X

Department	Stormwater Fund	Airport Fund	Cotton Fields GC Fund
4320 - Stormwater Collect & Disposal	X		
6149 - Cotton Fields Golf Course			X
7563 - Airport		X	

Financial Policies-Rev 05/2020

The Financial Policies and Procedures of Henry County are set with the following goals: 1.) To maintain a financially viable county that can maintain an adequate level of county services, 2.) To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes, and 3.) To maintain and enhance the sound fiscal condition of the county. A review of the Commission adopted Financial Policy should be conducted on an annual basis in conjunction with the preparation of the annual budget. As circumstances change, there is sometimes a need to modify existing fiscal policy statements.

This Financial Policies and Procedures statement includes subsections on Reserves, Revenues, Budgeting, Capital, Debt, Finance and Accounting, Investments and Purchasing.

RESERVES: The County fund balance reserve policy provides for the General Fund to maintain a minimum unassigned fund balance in the General Fund of 30% of the subsequent year's budgeted expenditures and outgoing transfers at the end of the County's fiscal year. The purpose of the County reserve policy is to maintain an adequate fund balance in order to have cash flows available to meet essential services prior to receipt of tax revenues, provide rate stability, protect against downturns in revenue collections, provide a positive cash flow, and provide necessary funds in the event of a natural disaster or other unforeseeable emergencies.

Unreserved, undesignated fund balances in excess of the working reserve should be used only for one-time capital non-operating expenditures as approved by the Board of Commissioners. Any use of fund balance requires approval from the Board of Commissioners. The County will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds. The County will also develop capital funding to provide for normal replacement of existing capital plans and additional capital improvements financed on a pay-as-you-go basis.

REVENUES: Henry County derives its revenues from ten basic categories: Property Taxes, Sales Taxes, Other Taxes, Licenses and Permits, Intergovernmental Grants, Charges for Services, Fines and Forfeitures, Investment Income, Contributions, and Miscellaneous.

- Property tax rates shall be maintained at a rate adequate to fund an adequate and basic service level. Based upon taxable values, rates will be adjusted to fund this service level.
- The County will estimate its annual revenues by an objective, analytical and conservative process utilizing trend, judgmental, and statistical analysis as appropriate.
- User fees will be adjusted annually to recover the full cost of services provided, except when the County Commission determines that a subsidy from the General Fund is in the public interest.
- One-time revenues will be used for one-time expenditures only.

BUDGETS: The County's annual budget is prepared in accordance with the State of Georgia's Official Code, O.C.G.A. 36-81-5.

- Departments and constitutional officers are provided with a budget calendar and instructions needed for preparing the upcoming year's budget in January/February.
- All departments and constitutional officers are given an opportunity to participate in the budget process by providing input into personnel and operational budgetary needs.
- One-time revenue sources will be used to purchase non-recurring items, such as capital. One-time revenues will not be used to support items that will have a long-term operational impact on future county expenditures. The County will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets.
- Annual budgets are adopted for all funds and must be balanced; total anticipated revenues must equal total anticipated expenses for each fund.

- Budgets for the upcoming fiscal year must be adopted by May 31st of the current year. Annual fiscal budgets cover the 12-month period of July 1-June 30.
- Budgets for governmental fund types will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP) except for the recognition of outstanding encumbrances. 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 unencumbered appropriations will lapse at year-end. Encumbered funds will automatically carry forward to the subsequent year as a revised budget amount. When these encumbrances become expenditures, they will be charged to the subsequent years' revised budget. Finance staff will review all encumbrances each year-end for validity. Encumbrances that are not considered legitimate will be liquidated before the year-end rollover.
- The budget shall be adopted at the legal level of budgetary control, which is the department level. Department directors shall have the authority to transfer appropriations within a department within the same fund from one line item subject to the approval of the Finance Director or his designee.
- Henry County shall comply with all state laws applicable to budget hearings, public notices, public inspections and budget adoption.
- The budgets for Enterprise Funds 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 EXPENDITURES: Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years.

- The County will develop an annual five-year plan for capital improvements, including CIP design, development, implementation, and operation and maintenance costs.
- The County will project its equipment replacement and maintenance needs for the next five years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The County will coordinate development of the capital improvement budget with the development of the operating budget.
- The County will identify estimated project costs and potential funding sources for each capital project before submission for approval.
- The County will determine the most cost effective financing method for all new projects.
- All project requests will be reviewed and prioritized by the CIP Committee.
- Long-term debt is considered and utilized only when the County faces a project that is of such importance and sufficient financial magnitude as to warrant a bond referendum.
- Capital assets are inventoried annually to verify their existence, the condition of the asset, and determine if the asset should be replaced, removed from the books and sold as surplus.

DEBT: The County will confine long-term borrowing to capital improvements that cannot be funded from current revenues.

- Proceeds from long-term debt will not be used for current ongoing operations.
- In accordance with state statutes, the County will limit the amount of general obligation debt to 10% of its total assessed valuation.
- **Bond Ratings**
  - The County will maintain a good credit rating in the financial community of at least Aaa Moody's Rating.
  - Full and continuing disclosure will be provided in the general financial statements and bond representations.

- **Other Debt Policies**
  - Annual budget appropriations shall include debt service payments and reserve requirements for all general long-term debt currently outstanding.
  - Long-term borrowing will be incorporated into the County's capital improvement plan as necessary.

FINANCE AND ACCOUNTING: The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and standards of the Government Accounting Standards Board (GASB).

- A fixed asset system will be maintained to identify all County assets, their condition, historical cost, replacement value, and useful life.
- An annual audit will be performed by an independent public accounting firm with the subsequent issue of an Annual Comprehensive Financial Report (ACFR), including an audit opinion. The Annual Comprehensive Financial Report will be submitted annually to the Government Finance Officers' Association (GFOA) to determine its eligibility for the Certificate of Achievement for Excellence in Financial Reporting. The County will also submit the Annual Budget to the GFOA for consideration for the Distinguished Budget Presentation Award.
- All funds of the County, as well as all component units of the County will be subject to a full-scope audit.
- Henry County will follow a policy of full disclosure of its financial reports.

INVESTMENTS: The County will maintain an aggressive stance of investing all government funds under the direction of the Finance Director or his designee.

- The investment program shall be operated based on the following principles; legality-all investments comply with state and local laws; safety-principal is protected from loss with secure investment practices, liquidity-investments are readily convertible to cash when needed without losses, and return on investment-earnings are maximized without diminishing other governmental principles.
- The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.
- Statues authorize the County to invest in obligations of the United States and of its agencies and instrumentalities, bonds of the State of Georgia and its agencies, instrumentalities and political subdivisions, certificates of deposit of national or state banks that are fully insured or collateralized by United States obligations, and Georgia Fund 1, the Local Government Investment Pool.

PURCHASING: It is the intent of the governing authority of the County to establish 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 the county. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.

- The Purchasing Manager shall be responsible for the operation of the county's purchasing system.
- All departments and agencies of the county must utilize competitive bidding procedures, as specified and adopted by the Board of Commissioners. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local and minority businesses.
- The 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

Henry County Government strives to provide its citizens with quality services at the most practical cost. The preparation of the annual budget is a vital element to achieving success in this area. The budget shapes the financial direction of the county and provides the blueprint for accomplishing the county's strategic vision. The Budget Team uses a conservative approach in estimating fiscal year revenues. A conservative approach allows the County to hold levels of spending to prioritized needs while reducing the need to utilize fund balance. The budget process is split into two phases, the revenue projection and the expenditure projection. There are several integral steps necessary in each phase in order to have a sound, fiscally responsible budget.

In the revenue projection phase the primary item of note is the need to estimate tax revenue collections for the current year, since this is the primary source of funding for the General Fund. This is normally done in the mid November to December timeframe each year. Based on the current estimations and historical data from the past 3 years the Budget Team begins to form an opinion on preliminary FY 2024 revenue projections. Once a preliminary revenue estimate is in place the Budget Team then meets with the Tax Assessor and Tax Commissioner offices to gain insight into digest growth and collection rates. Based on information obtained from these meetings the FY 2024 revenue estimates are set for Phase 1 of the revenue projection. The next phase of the revenue budgeting process is to check to see if there are any changes in user fees, charges, changes in service delivery or any anticipated impacts of new State and Federal legislation that should be factored into the projection. The goal of the process is to produce a reliable revenue estimate that the County can reasonably expect to achieve in the upcoming fiscal year. Once all these items have been considered the Budget Team is now ready to begin meeting with departments to understand what the operational expenditure needs are for the upcoming fiscal year.

In the expenditure phase of the budgeting process, usually in the December timeframe, the Budget Team meets with each department and constitutional office to determine the sufficiency of the FY 2023 budget totals for the remainder of the year. If during this time it is found that departments need additional operational funds these requests would be considered for adjustment during the midyear budget adjustment. Once FY 2023 budgets are normalized for current year's operations, this usually will become the baseline for the upcoming fiscal year's budget. This assumes that each department will operate on the same budget as the prior year, excluding any extraordinary or one-time items, additional funding would be added for any new approved initiatives, programs or personnel. Once a baseline has been established, each department and constitutional office is provided a detailed budget preparation package. The package includes a budget calendar, budget forms and instructions [capital & operating], Tyler MUNIS departmental input instructions, and a copy of the FY 2023 revised budget by account & department.

Using a blend of program and performance budgeting techniques, department heads and other elected officials of county government are asked to:

Identify prior year service accomplishments;

Identify key issues and activity measures;

Project workforce staffing levels;

Set service delivery priorities that could be used to measure or benchmark future progress;

Explain service delivery needs and fiscal warrants (justifications) for supplemental expenditures

Along with departmental input, the Board of Commissioners is charged with determining priorities for the upcoming fiscal year. These identified priorities along with departmental requests are then balanced against the opportunities and challenges facing the county in the upcoming fiscal year planning period.

The Board of Commissioners determined priority-funding consideration for countywide service functions for FY 2024 in the following rank-ordered context:

Public Safety

Judicial Cluster

Employee pay enhancements & manageable employee paid benefit costs are maintained

In addition to board priorities, departmental activities were also ranked and funded in the following order:

Mandated program requirements

Non-mandated, but essential agreements and contracts

Critical facility needs

Critical vehicle and equipment needs

Service improvements or new programs

Compensation adjustments and additional personnel

Ordinary costs

Contingency

Once all budgets had been submitted and reviewed by the Budget Team, budget meetings were then held in March to afford the department or budgetary unit an opportunity to elaborate on its request and to inform the budget review team of any necessary capital outlays or anticipated extraordinary costs. At the conclusion of the departmental meetings, the County Manager then submitted the proposed budget to the Board of Commissioners. Several work sessions were held with the Commissioners, the County Manager, and the Budget Review Team in late March/early April where the proposed budget was further reviewed prior to approval and adoption.

The final step in the budget process prior to adoption, was allowing public review and comment. This was achieved by publishing a budget summary in the local newspaper in late April, making the proposed budget available in multiple public county facilities in late April, as well as, holding two public hearings in May.

At the conclusion of the public hearings and comment period, the Commissioners voted to approve and adopt the final FY 2024 budget on May 16, 2023.

After adoption, the budget is normally amended around the midyear (Dec/Jan) point of each fiscal year to account for any updated revenue and expense estimates. These adjustments to the adopted budget are based on policies adopted by the Board of Commissioners. Once adjustments are included with the adopted budget the budget is then referred to as the amended budget.

FY 2024 Budget Timeline

Nov 1, 2022

FY 2023 end of fiscal year revenue projections begin

Jan 30, 2023

Distribute budget instructions, baseline estimates, and position control listings by department for FY 2024

Feb 8, 2023

Deadline to submit FY 2024 budgets into the Tyler MUNIS system

Feb 25, 2023

FY 2023 Budget Projections from Departments due and completed

Feb 28, 2023

Budget interviews with all departments begin

Mar 2, 2023

Budget Interviews with all departments end

Mar 8, 2023

Deadline for the Board of Commissioners and County Manager to provide FY 2024 supported requests to be submitted to the Budget Team

Mar 14, 2023

Budget Team notify departments of Board of Commissioners FY 2024 supported requests

Mar 15, 2023

Initial budget rollup and review with the County Manager

Mar 21, 2023

Budget Team and County Manager workshop with Board of Commissioners (before regularly scheduled BOC meeting)
No departments presented during this meeting

Apr 12, 2023

Board of Commissioners advertise public hearings for tentative FY 2024 budget


Apr 15, 2023
Board of Commissioners advertises FY 2024 Budget Summary
May 2, 2023
First Public Hearing on the FY 2024 Budget
May 16, 2023
Second Public Hearing on the FY 2024 Budget and Adoption of the Final FY 2024 Budget
Jul 1, 2023
Begin Fiscal Budget Year 2024

Basis of Accounting and Budgeting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general fund, special revenue funds, grant funds, enterprise funds, and debt service funds. The County does not budget for Agency funds. The County's basis of budgeting is identical to its basis of accounting for all fund types. The County budget shall provide a complete financial plan for the ensuing fiscal year and shall include, but not be limited to: Detailed estimate of all anticipated revenue applicable to proposed expenditures. Proposed expenditures with an enumeration of debt service requirements, appropriations required by statute and other purposes. Comparative data on the last completed fiscal year, actual data for the current fiscal year.

Under Henry County Budget Ordinance, all expenditures are subject to an annual appropriation. Strict controls are in place to ensure that expenditures do not exceed these appropriations at the fund level. This level of legal budgetary control (the level at which expenditures may not exceed appropriations) at the fund level has the following provisions: Only the Director of Finance or his/her designee has the authority to transfer amounts from salary or fringe benefit accounts to operating accounts within the same department. Amounts that would increase and/or decrease total department appropriations require approval by the Board of Commissioners. The County may not legally exceed the total Fund Annual appropriation without an official Board of Commissioners action in the form of a Board of Commissioners meeting agenda item and sufficient support. Once the budget amendment is approved via a formal board resolution the adopted budget is revised and updated in the financial system and now becomes the amended budget.

Beginning in fiscal year 2003, the County began following Statement No. 42 of the Governmental Accounting Standards Board. This statement substantially changes the financial reporting model for governments. In addition to the fund financial statements, government-wide statements (including all funds) are presented on the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, will continue to be maintained on the traditional basis of accounting depending on the fund type.

Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred. The focus of accounting is on current financial resources.

Proprietary funds (enterprise funds) are maintained using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for these funds is on determination of income.

BUDGET OVERVIEW

Budget Comparison by Fund

FUND	FY 2023 ADOPTED	FY 2024 ADOPTED	% Change	NOTES
General Fund	$ 216,907,158	$ 232,011,000	7.0%	
Special Revenue Fund	$ 14,580,444	$ 25,406,034	74.2%	
Law Library	$ 141,320	$ 141,320	0.0%	
Neighborhood Stabilization Fund	$ 570,262	$ -	-100.0%	A
Neighborhood Stabilization Fund 3	$ 1,625,935	$ 410,000	-74.8%	B
Community Development Block Grant Fund	$ 1,725,817	$ 2,556,238	48.1%	C
CDBG CARES Act Fund	$ -	$ -	0.0%	
ESG CARES Act Fund	$ -	$ 86,922	100.0%	D
COVID ERAP Fund	$ -	$ 8,959,059	100.0%	E
Police Redspeed Fund	$ 625,757	$ 1,819,764	190.8%	F
Henry First Fund	$ -	$ -	0.0%	
E911 Fund	$ 6,820,477	$ 8,019,077	17.6%	G
HOME Fund	$ -	$ 539,724	100.0%	H
Special Court Fund	$ 1,354,327	$ 1,054,259	-22.2%	I
Technology Fund	$ 62,050	$ 124,000	99.8%	J
Juvenile Assistance Fund	$ 28,445	$ 28,445	0.0%	
Confiscated Assets Fund	$ 150,000	$ 150,000	0.0%	
Hotel/Motel Fund	$ 700,100	$ 700,100	0.0%	
Development Authority Fund	$ 775,954	$ 817,126	5.3%	
American Rescue Plan Act Fund	$ 45,560,736	$ 29,992,990	-34.2%	K
Capital Assets Fund	$ 460,445,323	$ 474,410,442	3.0%	
Capital Assets Fund	$ 9,445,323	$ 22,104,170	134.0%	L
2002 SPLOST	$ -	$ -	0.0%	
2008 SPLOST	$ -	$ -	0.0%	
2014 SPLOST	$ -	$ -	0.0%	
2020 SPLOST	$ 204,000,000	$ 204,000,000	0.0%	
2022 T-SPLOST	$ 245,000,000	$ 245,000,000	0.0%	
Impact Fees Fund	$ 2,000,000	$ 3,306,272	65.3%	M
Grant Fund	$ 6,062,104	$ 5,717,033	-5.7%	
Debt Service Fund	$ 12,805,235	$ 11,545,110	-9.8%	
Enterprise Fund	$ 11,064,239	$ 9,673,513	-12.6%	
Airport	$ 3,300,024	$ 1,887,213	-42.8%	N
Stormwater	$ 6,933,881	$ 7,135,034	2.9%	
Cottonfields Golf Course	$ 830,334	$ 651,266	-21.6%	O
TOTAL OPERATING BUDGET	**$ 767,425,239**	**$ 788,756,122**	**2.8%**	

Budget Comparison Explanations

The table shows the FY 2024 Adopted Budget compared to the FY 2023 Adopted Budget, detailed by fund.
Changes between the FY 2024 budget and the FY 2023 budget will only be discussed if the change is greater than 10%.

A: Henry County has expended all of its DCA funding for the NSP 1 program. It is being closed out. Therefore, no budget was created for FY 2024.

B: The NSP 3 Fund decreased by 74.8%, Henry County is in the process of closing out this program. The program is expected to be fully closed in FY 2024.

C: CDBG Fund increased by 48.1% due to an increase in county funding to address housing initiatives for low to moderate income families in the County.

D: ESG CARES Fund increased 100% due to the receipt of new funding for homeless assistance initiatives.

E: COVID ERAP Fund increased 100% due to the County receiving additional ERAP 2 reallocation funds from the state for emergency rental assistance programs.

F: Police Redspeed Fund increased 190.8% due to anticipated higher fine issuances and collections as schools are now operating on normal pre-pandemic schedules.

G: E911 Fund increased 17.6% due to the addition of the Nurse Navigation program and increases in radio maintenance & other annual agreements.

H: HOME Fund increased 100%. This is the first year that the County is participating in this program, which is designed to create affordable housing for low-income households.

I: Special Court Fund decreased 22.2% due to expense realignment to the General Fund.

J: Technology Fund increased by 99.8% due to both State Court & Magistrate Court now collecting fees & incurring expenses related to this fund.

K: American Rescue Plan Act [ARPA] Fund decreased by 34.2% due to funds being distributed to several community organizations & county initiatives.

L: Capital Assets Fund increased 134.0% due to more capital projects expected in FY 2024, specifically the burn tower for the Fire Dept & construction beginning on the Judicial Center.

M: The Impact Fees Fund increased 65.3% due to an increase in impact fee revenue from $1,600 to $3,500 per development. Also contributing to the year over year increase is the expected increase in developments within the county, both residential & commercial.

N: The Airport Enterprise Fund decreased 42.8% due to a reduction in grant funding. FY 2023 included grant revenues & expenses related to runway design & construction costs, this project has now been completed.

O: The Cottonfields Golf Course Enterprise Fund decreased 21.6% due to 2 positions being inactivated & expense realignment with the General Fund.

Strategic Plan

A strategic plan is a guiding document to allow Henry County the ability to identify key areas where improvements can be made and then develop action plans so as to accomplish the goals and objectives set forth. The strategic plan covers a five-year period and will be reviewed annually to monitor progress and include updates as necessary. The strategic plan is designed to enhance the operational value and efficiency of the county and also assist County leadership in making informed long and short term decisions that are vital to the continued success of the county. By using a strategic plan, stakeholders will have the ability to measure different metrics and track the success of each key area identified. Stakeholders include Henry County Board of Commissioners, County Manager and staff, local city governments, appointed boards, commissions, and committees, Henry County School Board and Henry County residents.

The strategic plan began with the County Manager working with the Board of Commissioners to determine the key areas of focus for the next 5 years. The leadership group then sat down and came up with 4 key areas that they wanted to focus on to make Henry County a better place to live, work, and play. Once the key areas were identified, the leadership team then honed in to provide more actionable items that applied to key development areas.

Key Focus Areas

1) The People of Henry County will know that the County is a good steward of the County's assets:

- Project Planning – Grow the teams ability to plan and execute on large and small projects so that things get done efficiently and effectively
- Budget Expertise – Improve the team's budget know-how so we are more fiscally sound and educated
  - **Budget Expertise Action Items**
    - Hold annual budget training sessions for department heads and finance support personnel to ensure everyone understands their respective budgets and how to monitor/manage the resources provided.
    - Meet regularly with departments to ensure that budgeted revenues and expenses remain on track throughout the year. Get detailed explanations from departments for any significant variances.
- Strategic Planning – Develop a strategic plan that guides the County for the next 5 years
  - **Strategic Planning Action Items**
    - Seek Commission input on vision by December 31, 2023 (reviewed annually)
    - Develop a Mission (Cluster Leaders completed January 2022)
    - Develop a set of values to operate by (Cluster Leaders completed January 2022)
    - Finalize strategic priorities (Cluster Leaders completed June 2022)
    - Complete strategic goals (Cluster Leaders completed June 2022)
    - Document Performance Management Plan by June 30, 2023 [preliminary version provided to management, final version in process]
    - Determine how to update the Strategic Plan annually by March, 2023
- Performance Appraisals – We will procure and launch an employee performance appraisal system so our team members know how well they are performing in the current assigned role. To be fully implemented by December 2023.
- Performance Management – We will measure and track the progress of our major strategic priorities and report on them quarterly to the public and the Board of Commissioners. Currently in place.

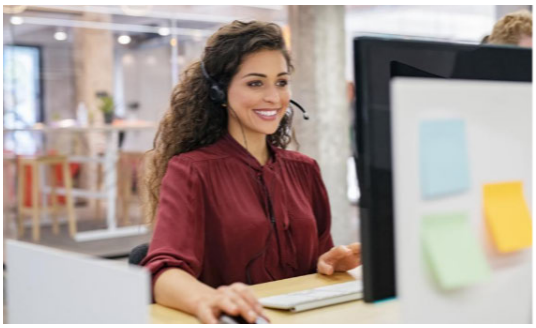




2) The People and leaders of Henry County will work together well and citizen engagement will be exceptional:

- Customer Service – We will design and implement a customer service philosophy and set of actions that make our citizens satisfaction Job #1.
  - **Customer Service Action Items**
    - Determined current customer service levels February 2022
    - Evaluated best practices by other organizations and counties & compared to Henry County February 2022
    - Created our own customer service standard July 2022
    - Create and implement customer service training by August 31, 2022.--Phase 1 complete; video training sent to all employees, phase 2 on the job training in process.
    - Implemented an annual award program September 2022
    - Measure and track customer service annually starting October 2023
- Marketing – We will design a look and message for Henry County that tells our story well to developers, citizens and visitors. New logo and website were unveiled in June 2023.
- Board of Commissioners – We will work with our Board to enable smooth relations with a focus on respect, strategy and results. Planning Retreat held in March 2023 with the Board and members of leadership to begin fostering better working relations & to develop a cohesive working strategy.
- Leadership Development – We will create a plan to invest in our current and emerging leaders so we have a sustainable workforce that emanates the brand we want-Leadership program is being rolled out to second level leaders via a rolling format; now in second phase of rollout.
  - **Professional Development Action Items**
    - Completed a leadership development program for Cluster Leaders September 2021
    - Determined gaps in leadership January 2023
    - Created a plan to invest in Supervisors, Managers and Department leaders February 2022
    - Create a succession plan for each department using a 9-Box analysis September 2023

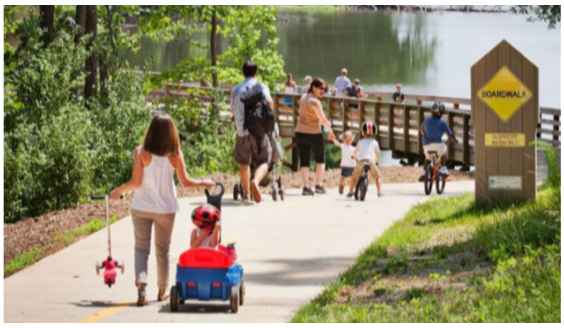




3) The people of Henry County will experience a high quality of life:

- We will invest in transportation improvements to make travel better and walking and biking more accessible.
  - Henry County Transportation Plan complete
  - Henry County Transit Master Plan complete
  - Henry County Trails Plan complete
- We will invest in Parks and Recreation improvements as well as Cultural Arts Improvements
  - Henry County Aquatic Center in the design phase, expected completion Late 2025/Early 2026
  - Multiple park renovations & overhauls underway. Project is expected to be ongoing.
- We will focus on growing our economic base so the quality of life can be enhanced. As the county continues to grow, we will receive higher property and sales tax revenues that will provide funding for new initiatives and programs for county residents.





4) The People of Henry County will benefit from a united county:

- We will target and improve key relationships with Henry County agencies so that we will have greater unity and cohesion within the County
- We will grow collaboration and cooperation partnerships with key stakeholders including:
  - Board of Education and Technical College
  - Health Department and Health Care Providers
  - Development Authority and the Henry County Chamber of Commerce (including AMS and Transportation Industry)
  - Public Safety including Sheriff, City Police Forces and County Police
  - Social agencies who will address social issues such as homelessness, mental health & youth



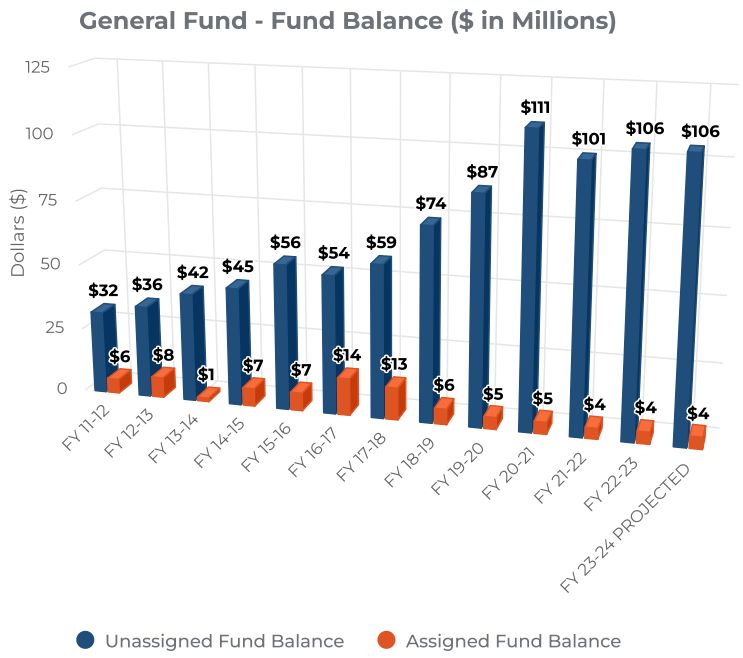


General Fund - Fund Balance

The following chart and table provides a comparison of the fund balance for the General Fund over a ten year period. As shown below there has been steady growth of fund balance throughout the years. At the end of FY 2023, estimated fund balance is $109.4M, this is a $5.1M increase from the prior year. The increase is due to continued growth of property tax and local option sales tax revenues. Henry County is still in the enviable position of having sufficient monies available to meet cash flow shortfalls, if any should arise. Having such a healthy general fund fund balance is further evidenced in the Aaa bond rating from Moody's which has been assigned to the County.

The fund balance is separated into two categories, unassigned and assigned. Assigned fund balance includes funds set aside for prepaid assets, inventory carryforward, and capital project carryforward. All funds that do not fall into one of the assigned items mentioned above then it falls into unassigned fund balance.

General Fund - Historical Fund Balance



General Fund - Fund Balance Totals by Year

FY	Total	Unassigned	Assigned
FY 2012	$37,362,384	$31,764,728	$5,597,656
FY 2013	$43,503,132	$35,501,521	$8,001,611
FY 2014	$42,823,833	$41,608,532	$1,215,301
FY 2015	$52,120,724	$45,440,368	$6,680,356
FY 2016	$63,145,159	$56,244,935	$6,900,224
FY 2017	$67,667,716	$53,519,303	$14,148,413
FY 2018	$71,206,521	$58,684,990	$12,521,531
FY 2019	$80,396,691	$74,279,873	$6,116,818
FY 2020	$92,188,287	$87,366,823	$4,821,464
FY 2021	$116,147,833	$111,299,500	$4,848,333
FY 2022	$105,211,308	$101,002,856	$4,208,452
FY 2023	$110,314,789	$105,902,198	$4,412,592

Fund Balance Summary-Special Revenue Funds

	2022 Actuals	2023 Actuals	2024 Budget	Assigned	Unassigned	% Change in Fund Balance
Law Library Fund [Fund 205]						
Balance July 1	74,665	95,507	93,585			
Sources	142,218	111,810	141,320			
Uses	121,376	113,732	141,320			
Ending Fund Balance	**$ 95,507**	**$ 93,585**	**$ 93,585**	**$ 93,585**	**$ -**	**0%**
Neighborhood Stabilization Fund [Fund 206]						
Balance July 1	(396,164)	(462,140)	(784,725)			
Sources	214,685	80,923	-			
Uses	280,661	403,508	-			
Ending Fund Balance	**$ (462,140)**	**$ (784,725)**	**$ (784,725)**	**$ (784,725)**	**$ -**	**0%**
Neighborhood Stabilization 3 Fund [Fund 207]						
Balance July 1	340,350	45,055	(781,422)			
Sources	5,607	-	410,000			
Uses	300,902	826,477	410,000			
Ending Fund Balance	**$ 45,055**	**$ (781,422)**	**$ (781,422)**	**$ (781,422)**	**$ -**	**0%**
CDBG Fund [Fund 209]						
Balance July 1	(5,194)	(15,161)	(458,736)			
Sources	1,105,010	935,638	2,556,238			
Uses	1,114,977	1,379,213	2,556,238			
Ending Fund Balance	**$ (15,161)**	**$ (458,736)**	**$ (458,736)**	**$ (458,736)**	**$ -**	**0%**
Confiscated Assets Fund [Fund 210]						
Balance July 1	1,728,177	1,816,097	1,936,122			
Sources	265,256	356,618	150,000			
Uses	177,336	236,593	150,000			
Ending Fund Balance	**$ 1,816,097**	**$ 1,936,122**	**$ 1,936,122**	**$ 1,936,122**	**$ -**	**0%**
CDBG CARES Fund [Fund 211]						
Balance July 1	(17,043)	144,982	47,678			
Sources	865,978	273,251	-			
Uses	703,952	370,556	-			
Ending Fund Balance	**$ 144,982**	**$ 47,678**	**$ 47,678**	**$ 47,678**	**$ -**	**0%**
ESG CARES Fund [Fund 212]						
Balance July 1	(66,786)	(132,204)	(365,008)			
Sources	157,718	25,225	86,922			
Uses	223,136	258,029	86,922			
Ending Fund Balance	**$ (132,204)**	**$ (365,008)**	**$ (365,008)**	**$ (365,008)**	**$ -**	**0%**
Police RedSpeed Fund [Fund 213]						
Balance July 1	1,734,114	1,975,049	2,847,611			
Sources	1,516,714	2,830,509	1,819,764			
Uses	1,275,778	1,957,947	1,819,764			
Ending Fund Balance	**$ 1,975,049**	**$ 2,847,611**	**$ 2,847,611**	**$ 2,847,611**	**$ -**	**0%**
E-911 Fund [Fund 215]						
Balance July 1	9,199,565	9,860,862	7,667,126			
Sources	5,410,021	5,295,796	6,219,280			
Uses	4,748,725	7,489,531	8,019,077			
Ending Fund Balance	**$ 9,860,862**	**$ 7,667,126**	**$ 5,867,329**	**$ 5,867,329**	**$ -**	**-23%**
HOME Fund [Fund 216]						

Balance July 1	-	-	-			
Sources	-	-	539,724			
Uses	-	-	539,724			
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
COVID19 ERAP Fund [Fund 251]						
Balance July 1	917,100	(5,984)	9,282,941			
Sources	16,682,689	21,234,059	-			
Uses	17,605,773	11,945,134	8,959,059			
Ending Fund Balance	**$ (5,984)**	**$ 9,282,941**	**$ 323,882**	**$ 323,882**	**$ -**	**-97%**
Special Court Fund [Fund 261]						
Balance July 1	196,617	43,123	(341,176)			
Sources	940,315	739,099	1,054,259			
Uses	1,093,809	1,123,399	1,054,259			
Ending Fund Balance	**$ 43,123**	**$ (341,176)**	**$ (341,176)**	**$ (341,176)**	**$ -**	**0%**
Technology Fund [Fund 262]						
Balance July 1	61,719	139,307	180,605			
Sources	137,638	46,461	124,000			
Uses	60,050	5,162	124,000			
Ending Fund Balance	**$ 139,307**	**$ 180,605**	**$ 180,605**	**$ 180,605**	**$ -**	**0%**
Juvenile Assistance Fund [Fund 263]						
Balance July 1	474,190	470,953	465,721			
Sources	22,606	33,728	28,445			
Uses	25,842	38,960	28,445			
Ending Fund Balance	**$ 470,953**	**$ 465,721**	**$ 465,721**	**$ 465,721**	**$ -**	**0%**
Hotel/Motel Fund [Fund 275]						
Balance July 1	910,359	1,555,026	2,136,709			
Sources	1,074,445	925,387	700,100			
Uses	429,778	343,703	700,100			
Ending Fund Balance	**$ 1,555,026**	**$ 2,136,709**	**$ 2,136,709**	**$ 2,136,709**	**$ -**	**0%**
Henry First Fund [Fund 290]						
Balance July 1	2,719	3,090	7,992			
Sources	1,754	15,465	-			
Uses	1,382	10,564	-			
Ending Fund Balance	**$ 3,090**	**$ 7,992**	**$ 7,992**	**$ 7,992**	**$ -**	**0%**
Economic Development Fund [Fund 380]						
Balance July 1	1,660,777	1,337,819	693,685			
Sources	445,014	109,031	817,126			
Uses	767,972	753,166	817,126			
Ending Fund Balance	**$ 1,337,819**	**$ 693,685**	**$ 693,685**	**$ 693,685**	**$ -**	**0%**

Fund Balance Summary-Capital Asset Funds

	2022 Actuals	2023 Actuals	2024 Budget	Assigned	Unassigned	% Change in Fund Balance
Capital Assets Fund [Fund 351]						
Balance July 1	13,056,305	21,228,630	22,104,170			
Sources	20,011,956	13,123,163	-			
Uses	11,839,631	12,247,624	22,104,170			
Ending Fund Balance	**$ 21,228,630**	**$ 22,104,170**	**$ -**	**$ -**	**$ -**	**-100%**
Impact Fees Fund [Fund 370]						
Balance July 1	3,450,533	3,722,323	6,182,058			
Sources	3,311,158	3,261,084	3,306,272			
Uses	3,039,368	801,349	3,306,272			
Ending Fund Balance	**$ 3,722,323**	**$ 6,182,058**	**$ 6,182,058**	**$ 6,182,058**	**$ -**	**0%**

Fund Balance Summary-SPLOST Funds

	2022 Actuals	2023 Actuals	2024 Budget	Assigned	Unassigned	% Change in Fund Balance
SPLOST II 2002 Fund [Fund 322]						
Balance July 1	255,583	234,348	234,370			
Sources	25	22	-			
Uses	21,260	-	-			
Ending Fund Balance	**$ 234,348**	**$ 234,370**	**$ 234,370**	**$ 234,370**	**$ -**	**0%**
SPLOST III 2008 Fund [Fund 323]						
Balance July 1	1,894,715	1,150,909	966,220			
Sources	630	453	-			
Uses	744,436	185,143	-			
Ending Fund Balance	**$ 1,150,909**	**$ 966,220**	**$ 966,220**	**$ 966,220**	**$ -**	**0%**
SPLOST IV 2014 Fund [Fund 324]						
Balance July 1	35,536,002	17,646,130	11,736,315			
Sources	1,121,093	122,104	-			
Uses	19,010,965	6,031,919	-			
Ending Fund Balance	**$ 17,646,130**	**$ 11,736,315**	**$ 11,736,315**	**$ 11,736,315**	**$ -**	**0%**
SPLOST V 2020 Fund [Fund 325]						
Balance July 1	80,433,788	79,051,603	79,887,858			
Sources	57,461,706	37,557,380	42,375,250			
Uses	58,843,891	36,721,124	40,059,408			
Ending Fund Balance	**$ 79,051,603**	**$ 79,887,858**	**$ 82,203,700**	**$ 82,203,700**	**$ -**	**3%**
T-SPLOST 2021 Fund [Fund 335]						
Balance July 1	-	13,065,002	58,791,318			
Sources	13,303,843	49,222,619	59,067,143			
Uses	238,841	3,496,303	4,230,527			
Ending Fund Balance	**$ 13,065,002**	**$ 58,791,318**	**$ 113,627,935**	**$ 113,627,935**	**$ -**	**93%**

Fund Balance Summary-Grant Fund

	2022 Actuals	2023 Actuals	2024 Budget	Assigned	Unassigned	% Change in Fund Balance
Grant Fund [Fund 250]						
Balance July 1	23,148	171,173	119,427			
Sources	6,747,826	1,326,127	5,717,033			
Uses	6,599,801	1,377,873	5,717,033			
Ending Fund Balance	**$ 171,173**	**$ 119,427**	**$ 119,427**	**$ 119,427**	**$ -**	**0%**
American Rescue Plan Fund [Fund 252]						
Balance July 1	22,780,368	45,560,736	29,992,990			
Sources	22,780,368	-	-			
Uses	-	15,567,746	29,992,990			
Ending Fund Balance	**$ 45,560,736**	**$ 29,992,990**	**$ -**	**$ -**	**$ -**	**-100%**

Fund Balance Summary-Debt Service Fund

	2022 Actuals	2023 Actuals	2024 Budget	Assigned	Unassigned	% Change in Fund Balance
Debt Service Fund [Fund 400]						
Balance July 1	-	-	-			
Sources	15,223,716	12,805,235	11,545,110			
Uses	15,223,716	12,805,235	11,545,110			
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Fund Balance Summary-Enterprise Funds

	2022 Actuals	2023 Actuals	2024 Budget	Assigned	Unassigned	% Change in Fund Balance
Stormwater Fund [Fund 505]						
Balance July 1	707,171	(989,546)	(1,152,318)			
Sources	3,701,301	3,685,793	4,010,326			
Uses	5,398,018	3,848,565	7,135,034			
Ending Fund Balance	**$ (989,546)**	**$ (1,152,318)**	**$ (4,277,026)**	**$ (4,277,026)**	**$ -**	**271%**
Airport Fund [Fund 550]						
Balance July 1	29,640,256	29,736,075	30,774,189			
Sources	1,750,104	5,271,390	1,887,213			
Uses	1,654,285	4,233,276	1,887,213			
Ending Fund Balance	**$ 29,736,075**	**$ 30,774,189**	**$ 30,774,189**	**$ 30,774,189**	**$ -**	**0%**
Cottonfields Golf Course Fund [Fund 555]						
Balance July 1	15,438	(272,116)	(171,221)			
Sources	522,727	847,475	651,266			
Uses	810,281	746,579	651,266			
Ending Fund Balance	**$ (272,116)**	**$ (171,221)**	**$ (171,221)**	**$ (171,221)**	**$ -**	**0%**

Fund Balance Change Highlights by Fund

Explanations are provided below for any fund balances that reflect a year over year change of 10% or more.

Special Revenue Funds

Law Library Fund: The Law Library is a self-supporting accounting fund which the surcharges by the various courts on traffic & criminal fines are collected. These monies have legal restrictions for their use and can only be used for the management and maintenance of the county's Law Library. The operations of this fund are sufficient to support this program.

NSP & NSP 3 Funds: NSP Funds are grant funded programs in which the county receives funds directly from the U.S. Department of Housing & Urban Development and as a pass through grant from the Georgia Department of Community Affairs. Through these funds the county acquires, rehabs, and disposes of foreclosed, bank-owned, vacant, and abandoned properties at or below market appraisal value for income eligible buyers. The fund balances will vary depending on the timing of grant receipts and related expenditures.

CDBG Fund: This is a grant funded program in which the county receives funds directly from the U.S Department of Housing & Urban Development. These funds help support community development activities to build stronger and more resilient communities. The fund balances will vary depending on the timing of grant receipts and related expenditures.

Confiscated Asset Fund: The Confiscated Asset Fund is a self-supporting accounting fund in which the revenues collected from seized assets are accounted for in a separate fund. These monies are legally restricted for the enhancement of law enforcement activities in Henry County.

CDBG CARES Fund: Grant funded program in which the county receives federal CARES Act funding to support CDBG initiatives and programming. There are no receipts or expenditures expected beginning in FY 2024.

ESG CARES Fund: Grant funded program in which the county receives federal CARES Act funding to support Emergency Solutions Grant initiatives and programming.

Police Redspeed Fund: The Redspeed Fund is a self-supporting accounting fund which derives its revenue from civil monetary penalties from individuals who violate speed limits in school zones. This fund can only be used to fund local law enforcement and public safety initiatives. The operations of this fund are sufficient to support this program.

E-911 Fund: The E-911 Fund is a self-supporting accounting entity whose revenues are derived from landline and wireless device fees. These funds are restricted to cover the county's emergency communications and operations. The operations of this fund are sufficient to support this program.

HOME Fund: Grant funded program in which the county receives federal funding to create affordable housing for low-income households.

COVID19 ERAP Fund: Grant funded program in which the county receives federal funding to support housing stability throughout the COVID-19 pandemic by providing funds for rental and utility payments for impacted residents who qualify.

Special Court Fund: The Special Court Fund is used to account for revenues received from fines collected in various courts in the county. These funds can only be used for specific needs of the District Attorney and State Court Solicitor. Due to personnel growth outpacing collections, funding is transferred from the General Fund once per year to cover program expenditures.

Technology Fund: The Technology Fund provides for the imposition and collection of a fee to be used for fulfilling the technological needs of State Court and Magistrate Court & its supporting offices. As court activity increases, the fund balance is expected to increase.

Juvenile Assistance Fund: The Juvenile Assistance Fund is a self-supporting fund created through a surcharge on juvenile court fines. The monies are restricted to supervisory services for the Juvenile Court System.

Hotel/Motel Fund: The Hotel/Motel Fund is a self-supporting fund in which revenues are collected from the county's hotel/motel tax and are expected to cover all expenditures incurred to provide the services. The monies are legally restricted for the promotion of tourism in Henry County.

Henry First Fund: The Henry First Fund is used to account for revenues received relative to the Henry First initiative and its sole purpose is to search and receive grants and donations from other organizations. There are no receipts or expenditures expected for FY 2024.

Economic Development Fund: The Economic Development Fund is the entity used to account for the county's lead economic development agency

which works to help retain local companies looking to relocate or grow their operations in Henry County. The operations of this fund are sufficient to support this program.

Capital Assets Funds

Capital Assets Fund: The Capital Assets Fund accounts for the construction of major capital improvements and capital purchases within the county. These projects are funded on a pay-as-you-go basis and/or through the use of the Certificates of Participation which the county entered into in August 2020.

Impact Fees Fund: The Impact Fee Fund is used to account for the capital projects activity funded by developmental impact fees. As more homes are developed and built in the county, this fund's fund balance will continue to grow. Funds will be used for major capital improvments near and around new developments.

SPLOST Funds

SPLOST II Fund: The SPLOST II Fund is used to account for the SPLOST approved by voters in November 2002. Revenue collections for this SPLOST expired in March 2008. As more projects are completed and closed out related to this SPLOST the fund balance will continue to decrease.

SPLOST III Fund: The SPLOST III Fund is used to account for the SPLOST approved by voters in November 2007. Revenue collections for this SPLOST expired in March 2014. As more projects are completed and closed out related to this SPLOST the fund balance will continue to decrease.

SPLOST IV Fund: The SPLOST IV Fund is used to account for the SPLOST approved by voters in November 2013. Revenue collections for this SPLOST expired in March 2020. As more projects are completed and closed out related to this SPLOST the fund balance will continue to decrease.

SPLOST V Fund: The SPLOST V Fund is used to account for the SPLOST approved by voters in November 2019. Revenue collections will continue until March 2025. The funds will be used for various countywide transportation, equipment purchases and other capital projects.

T-SPLOST Fund: The T-SPLOST Fund is used to account for the SPLOST approved by voters in November 2021. Revenue collections began in April 2002 and will continue until March 2027. The funds will be used to fund various transportation only projects throughout the county.

Grant Funds

Grant Fund: The Grant Fund is used to account for federal and state grant funds provided to the county to fund many county initiatives and programs. The operations of this fund are currently funded at adequate levels.

American Rescue Plan Fund: The ARPA Fund is a grant fund required to account for funds received by the county from the U.S. Treasury. Funds are restricted for use on program specific initiatives.

Debt Service Fund

Debt Service Fund: The Debt Service Fund is used to account for the resources accumulated and payments made for principal and interest on long-term debt. There is not a carryover balance in this fund as all resources are expended on required debt payments for the year.

Enterprise Funds

Stormwater Fund: The Stormwater Fund accounts for the revenues and expenses related to the operations of Stormwater services provided to county residents. Fund balance was decreased to cover several capital purchases for the entity, as well as, to cover Comp & Class personnel increases.

Airport Fund: The Airport Fund accounts for the revenues and expenses related to the operations of the Atlanta Speedway Airport. The operations of this fund are sufficient to support this program.

Cottonfields Golf Course Fund: The Cottonfields Golf Course Fund accounts for the revenues and expenses related to the operations of the county golf course facility.

General Fund Five Year Outlook Summary

The chart and table below show the projected revenue and expenditure growth of the General Fund. For the projected fiscal years of 2025-2028, an annual growth rate of approximately 9% has been applied to revenues and expenditures.

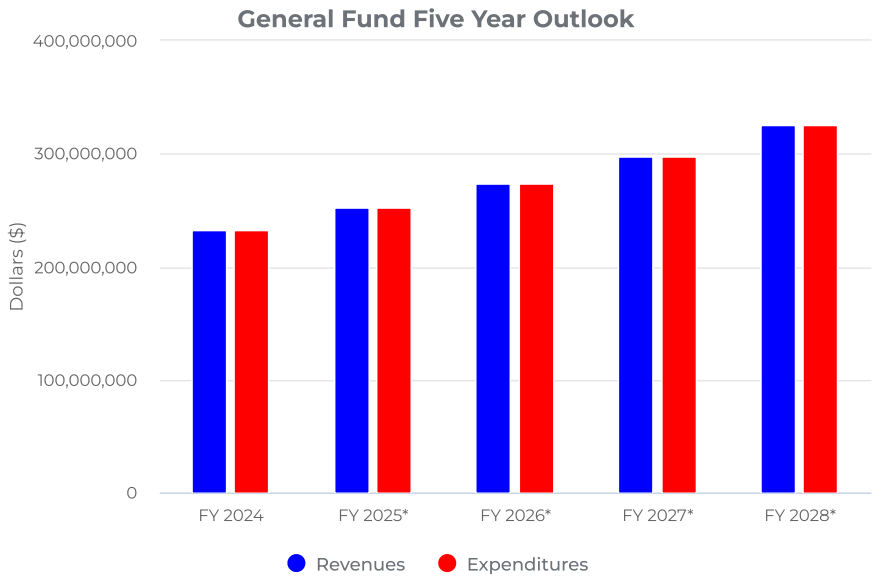
The major assumption used in these projections is that property tax revenue, the largest revenue source for the county, will continue to increase at an average rate of about 9% annually. This aligns with historical patterns as residential and commercial property valuations have been on a steady increase over the last 6 years. Also, with the increasing number of developments in the county, both residential and commercial, this will cause tax digest growth, thereby increasing property tax revenue. Also included in these assumptions is that the property tax millage rate will remain unchanged, currently set at 12.733 mills. Another key revenue assumption is that sales tax collections will continue to show steady growth averaging approximately 8% each year.

The assumptions include the annual 2% COLA & 1% longevity for certain employees, 25% reduction in employer-paid health insurance costs for employees due to the county moving from one PPO provider and one HMO provider to a self funded option, as a result, costs are expected to decrease.

The five year outlook aligns with the following strategic initiatives that have been outlined by County leadership; being a good steward of county funds, planning for future growth and making sure that there are sufficient funds to support and sustain changes implemented; strategically planning for future projects, and ensuring that the county is equipped and prepared to provide county residents with the quality of life desired by offering desired amenities and services.

**This is a forward-looking projection for FY 2025 - FY 2028 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2024-FY 2028



General Fund Five Year Outlook Summary (in Millions)

	FY 2024	FY 2025*	FY 2026*	FY 2027*	FY 2028*
General Fund Beginning Balance	**$ 110.3**	**$ 110.3**	**$ 110.3**	**$ 110.3**	**$ 110.3**
Revenues	**$ 232.0**	**$ 251.9**	**$ 273.8**	**$ 298.1**	**$ 324.9**
Property Taxes	$ 125.7	$ 136.9	$ 149.9	$ 164.1	$ 179.6
Sales and Other Taxes	$ 73.2	$ 80.6	$ 88.6	$ 97.5	$ 107.2
Licenses & Permits	$ 3.5	$ 3.9	$ 4.3	$ 4.8	$ 5.4
Intergovernmental	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1
Charges for Services	$ 21.8	$ 22.3	$ 22.8	$ 23.3	$ 24.0
Fines & Forfeitures	$ 5.9	$ 5.9	$ 6.0	$ 6.1	$ 6.1
Other Sources of Funds	$ 0.6	$ 0.6	$ 0.6	$ 0.6	$ 0.6
Investment Income	$ 0.2	$ 0.2	$ 0.3	$ 0.3	$ 0.3
Miscellaneous	$ 1.1	$ 1.3	$ 1.2	$ 1.3	$ 1.6
Expenditures	**$ 232.0**	**$ 251.9**	**$ 273.8**	**$ 298.1**	**$ 324.9**
Personnel	$ 180.9	$ 195.9	$ 212.3	$ 230.5	$ 250.5
Contracted Services	$ 14.6	$ 15.8	$ 17.1	$ 18.6	$ 20.3
Supplies & Materials	$ 4.8	$ 5.2	$ 5.7	$ 6.2	$ 6.8
Other	$ 27.1	$ 30.1	$ 33.5	$ 37.2	$ 41.5
Capital Outlay	$ 0.3	$ 0.4	$ 0.4	$ 0.5	$ 0.5
Other Financing Uses	$ 4.3	$ 4.5	$ 4.8	$ 5.0	$ 5.3
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Net Position Change To General Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
General Fund Ending Balance	**$ 110.3**	**$ 110.3**	**$ 110.3**	**$ 110.3**	**$ 110.3**

E-911 Five Year Outlook Summary

The chart and table below show the projected revenue and expenditure growth of the E-911 Fund. For the projected fiscal years of 2025-2028, an annual growth rate of approximately 6% and 3% has been applied to revenues and expenditures, respectively. FY 2024 is projected to increase 17% compared to FY 2023. While the county is experiencing significant growth and projecting an increase in E-911 charges, Fund Balance is being used to cover the class & compensation employee pay enhancements for staff as well as, cover start up costs for the newly created Nurse Navigation program.

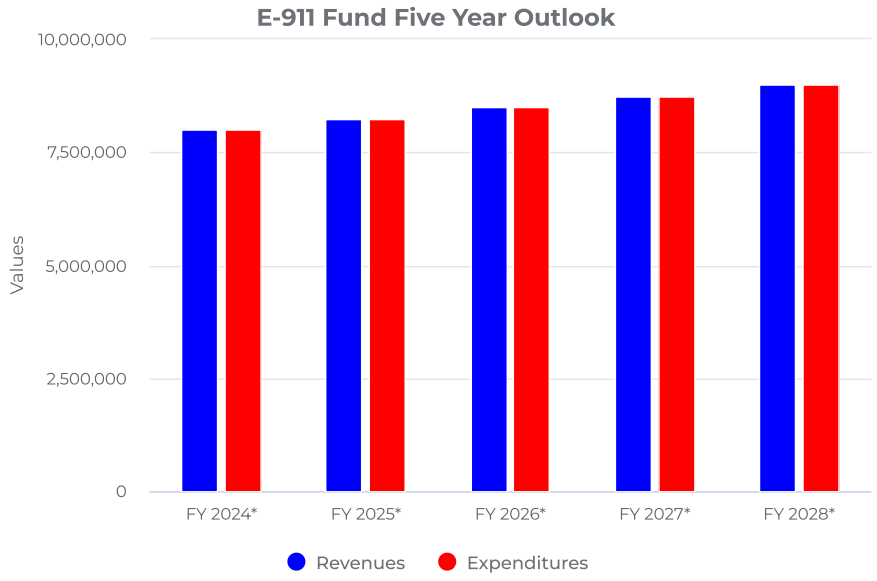
Assumptions used in these projections is that E-911 charges from cellular service will continue to increase. As the county continues to experience exponential growth bringing in new residents, these residents will now be charged the E-911 fee associated with emergency response coverage in the county.

In Q4 of FY 2022 the E-911 department began a significant department reorganization and restructure of operations, as a result, the five year outlook does not assume that there will be a need for significant increases to the number of personnel needed for these operations. There were 19 positions added in FY 2023, which should provide the necessary staffing levels for future growth. The final major assumption made each year is that there will continue to be the 2% annual COLA and 1% longevity for certain employees. Also included as an assumption is the reduction of insurance costs associated with the county moving from one PPO and one HMO provider to be self-insured.

The five year outlook aligns with the following strategic initiatives that have been outlined by County leadership; being a good steward of county funds, planning for future growth and making sure that there are sufficient funds to support and sustain changes implemented; strategically planning for future projects, and ensuring that the county is equipped and prepared to provide county residents with the quality of life desired by offering desired amenities and services.

**This is a forward-looking projection for FY 2025 - FY 2028 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2023 - FY 2027



E-911 Fund Five Year Outlook Summary (in Millions)

	FY 2024	FY 2025*	FY 2026*	FY 2027*	FY 2028*
E-911 Fund Beginning Balance	**$ 5.87**	**$ 5.87**	**$ 5.87**	**$ 5.87**	**$ 5.87**
Revenues	**$ 8.02**	**$ 8.25**	**$ 8.49**	**$ 8.74**	**$ 8.99**
Charges for Services	$ 6.20	$ 6.58	$ 6.97	$ 7.39	$ 7.83
Investment Income	$ 0.02	$ 0.02	$ 0.02	$ 0.02	$ 0.02
Miscellaneous	$ -	$ 1.66	$ 1.50	$ 1.33	$ 1.14
Other Sources of Funds	$ 1.80	$ -	$ -	$ -	$ -
Expenditures	**$ 8.02**	**$ 8.25**	**$ 8.49**	**$ 8.74**	**$ 8.99**
Personnel	$ 6.13	$ 6.30	$ 6.49	$ 6.68	$ 6.87
Contracted Services	$ 1.26	$ 1.30	$ 1.33	$ 1.37	$ 1.41
Supplies & Materials	$ 0.10	$ 0.10	$ 0.11	$ 0.11	$ 0.11
Other	$ 0.53	$ 0.55	$ 0.56	$ 0.58	$ 0.60
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Net Position Change To E-911 Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
E-911 Fund Ending Balance	**$ 5.87**	**$ 5.87**	**$ 5.87**	**$ 5.87**	**$ 5.87**

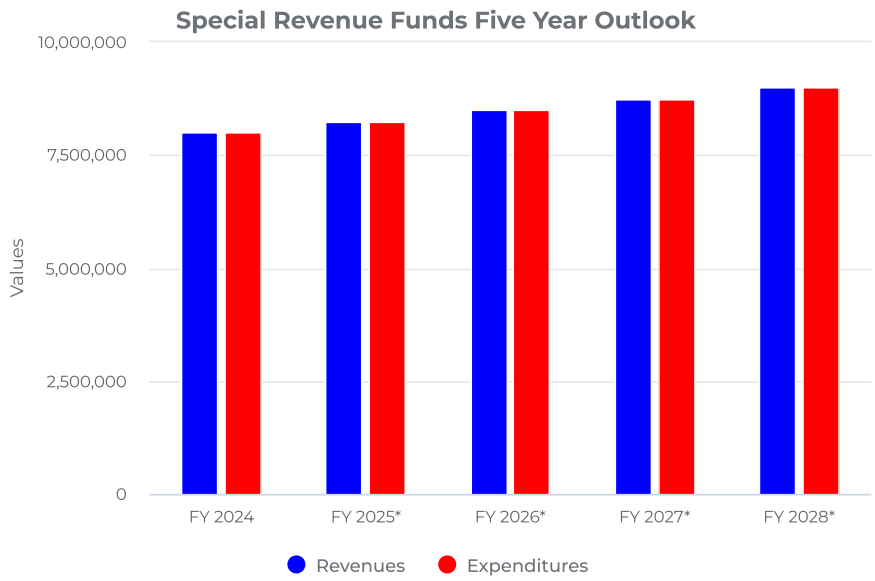
Special Revenue Funds Five Year Outlook Summary

The chart and table below show the projected revenue and expenditure growth of the Special Revenue Fund [excluding E-911 Fund & the ARPA Fund]. For the projected fiscal years of 2025-2028, an annual growth rate of approximately 2% has been applied to revenues and expenditures. The Special Revenue funds are stable with very little change year over year so modest growth has been applied [Law Library Fund, CDBG Fund, HOME Fund, Tech Fund, Juvenile Assistance Fund, Hotel/Motel Fund, and Economic Development Fund]. The following funds are dependent upon various outside circumstances that vary each year. Therefore, these funds are being forecasted on a conservative basis due to the high level of uncertainty [Confiscated Assets Fund, Police Redspeed Fund, and the Special Court Fund]. Beginning in FY 2025 NSP 1, NSP 3, ARPA, and the COVID ERAP Funds are not included in the outlooks as those funds are expected to be closed by then.

The five year outlook aligns with the following strategic initiatives that have been outlined by County leadership; being a good steward of county funds, planning for future growth and making sure that there are sufficient funds to support and sustain changes implemented; strategically planning for future projects, and ensuring that the county is equipped and prepared to provide county residents with the quality of life desired by offering desired amenities and services.

**This is a forward-looking projection for FY 2025 - FY 2028 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2024 - FY 2028



Special Revenue Funds Five Year Outlook Summary (in Millions)

	FY 2024	FY 2025*	FY 2026*	FY 2027*	FY 2028*
Special Revenue Funds Beginning Balance	**$ 6.00**	**$ 6.00**	**$ 6.00**	**$ 6.00**	**$ 6.00**
Revenues	**$ 17.39**	**$ 8.18**	**$ 8.34**	**$ 8.51**	**$ 8.68**
Sales and Other Taxes	$ 0.70	$ 0.71	$ 0.73	$ 0.74	$ 0.76
Intergovernmental	$ 2.81	$ 2.45	$ 2.50	$ 2.55	$ 2.60
Charges for Services	$ 1.82	$ 1.86	$ 1.89	$ 1.93	$ 1.97
Fines & Forfeitures	$ 1.50	$ 1.53	$ 1.56	$ 1.59	$ 1.62
Investment Income	$ -	$ -	$ -	$ -	$ -
Other Sources of Funds	$ 10.56	$ 0.83	$ 0.85	$ 0.87	$ 0.88
Miscellaneous	$ -	$ 0.80	$ 0.81	$ 0.83	$ 0.84
Expenditures	**$ 17.39**	**$ 8.18**	**$ 8.34**	**$ 8.51**	**$ 8.68**
Personnel	$ 10.72	$ 1.79	$ 1.83	$ 1.86	$ 1.86
Contracted Services	$ 0.65	$ 0.67	$ 0.68	$ 0.69	$ 0.69
Supplies & Materials	$ 0.77	$ 0.79	$ 0.80	$ 0.82	$ 0.82
Other	$ 4.15	$ 4.24	$ 4.32	$ 4.41	$ 4.41
Capital Outlay	$ 0.50	$ 0.09	$ 0.09	$ 0.09	$ 0.09
Other Financing Uses	$ 0.59	$ 0.61	$ 0.62	$ 0.63	$ 0.63
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Net Position Change To Special Revenue Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Special Revenue Funds Ending Balance	**$ 6.00**	**$ 6.00**	**$ 6.00**	**$ 6.00**	**$ 6.00**

Airport Fund Five Year Outlook Summary

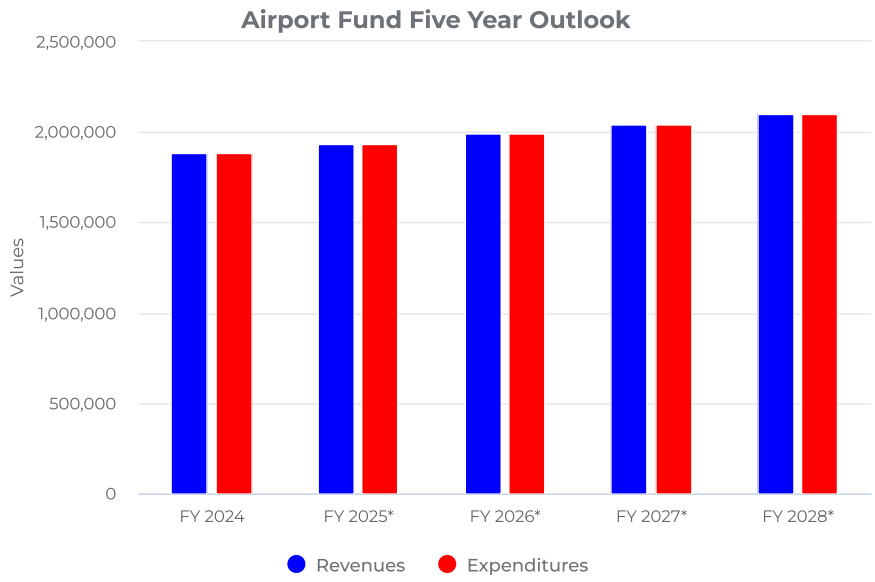
The chart and table below show the projected revenue and expenditure growth of the Airport Fund.

Jet fuel and gas sales are expected to remain consistent, with an approximate 3% growth each year. As more events are held at the Atlanta Motor Speedway and flight activity increases, sales are expected to increase as well. Significant Airport improvements have been made with the intention to draw additional flight traffic, increasing revenues both from fuel sales and hangar rental fees. Although traffic and revenue increases are expected the future outlook remains conservative so as not to be overly aggressive. Expenses are expected to remain relatively consistent at about a 2% year over year increase.

The five year outlook aligns with the following strategic initiatives that have been outlined by County leadership; being a good steward of county funds, planning for future growth and making sure that there are sufficient funds to support and sustain changes implemented; strategically planning for future projects, and ensuring that the county is equipped and prepared to provide county residents with the quality of life desired by offering desired amenities and services.

**This is a forward-looking projection for FY 2025 - FY 2028 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2024 - FY 2028



Airport Fund Five Year Outlook Summary (in Millions)

	FY 2024*	FY 2025*	FY 2026*	FY 2027*	FY 2028*
Airport Fund Beginning Balance	**$ 30.77**	**$ 30.77**	**$ 30.77**	**$ 30.77**	**$ 30.77**
Revenues	**$ 1.89**	**$ 1.94**	**$ 1.99**	**$ 2.05**	**$ 2.10**
Intergovernmental	$ 0.24	$ 0.24	$ 0.25	$ 0.25	$ 0.26
Charges for Services	$ 1.37	$ 1.41	$ 1.45	$ 1.50	$ 1.54
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ 0.28	$ 0.29	$ 0.29	$ 0.30	$ 0.30
Other Sources of Funds	$ -	$ -	$ -	$ -	$ -
Expenditures	**$ 1.89**	**$ 1.94**	**$ 1.99**	**$ 2.05**	**$ 2.10**
Personnel	$ 0.43	$ 0.43	$ 0.43	$ 0.44	$ 0.44
Contracted Services	$ 0.32	$ 0.32	$ 0.33	$ 0.33	$ 0.33
Supplies & Materials	$ 0.98	$ 0.99	$ 1.00	$ 1.01	$ 1.02
Other	$ 0.08	$ 0.09	$ 0.09	$ 0.09	$ 0.09
Capital Outlay	$ 0.08	$ 0.08	$ 0.08	$ 0.08	$ 0.08
Miscellaneous	$ -	$ 0.03	$ 0.07	$ 0.10	$ 0.14
Net Position Change To Airport Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Airport Fund Ending Balance	**$ 30.77**	**$ 30.77**	**$ 30.77**	**$ 30.77**	**$ 30.77**

Stormwater Fund Five Year Outlook Summary

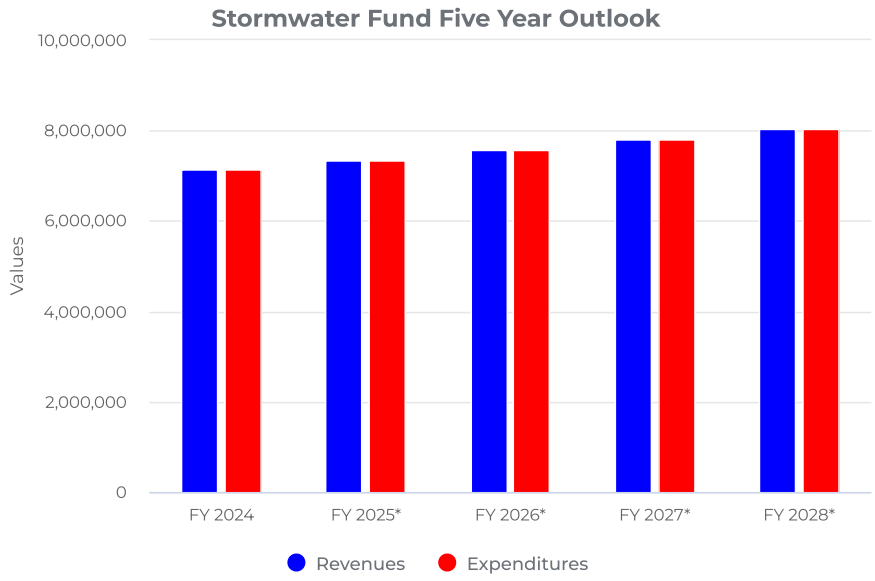
The chart and table below show the projected revenue and expenditure growth of the Stormwater Fund. For the projected fiscal years of 2025-2028, an annual growth rate of approximately 3% and 2% has been applied to revenues and expenditures respectively.

Assumptions used in these projections are that stormwater charges will remain consistent and grow modestly over the next 5 years. Stormwater fees are based on the amount of impervious area in the county. As more homes and businesses are added, the amount of impervious area will increase, thereby increasing the amount of stormwater fee revenue. Stormwater fees are based on an annual flat fee of $40 for each single family residential parcel, irrespective of size. Non-residential rates are $40 for every 4,780 square feet of impervious surface.

The five year outlook aligns with the following strategic initiatives that have been outlined by County leadership; being a good steward of county funds, planning for future growth and making sure that there are sufficient funds to support and sustain changes implemented; strategically planning for future projects, and ensuring that the county is equipped and prepared to provide county residents with the quality of life desired by offering desired amenities and services.

**This is a forward-looking projection for FY 2025 - FY 2028 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2024 - FY 2028



Stormwater Fund Five Year Outlook Summary (in Millions)

	FY 2024	FY 2025*	FY 2026*	FY 2027*	FY 2028*
Stormwater Fund Beginning Balance	**-$ 1.15**	**-$ 4.28**	**-$ 7.46**	**-$ 10.72**	**-$ 14.06**
Revenues	**$ 7.14**	**$ 7.35**	**$ 7.57**	**$ 7.80**	**$ 8.03**
Charges for Services	$ 4.01	$ 4.13	$ 4.25	$ 4.38	$ 4.51
Miscellaneous	$ -	$ 0.03	$ 0.06	$ 0.07	$ 0.07
Other Sources of Funds	$ 3.12	$ 3.19	$ 3.25	$ 3.35	$ 3.45
Investment Income	$ -	$ -	$ -	$ -	$ -
Expenditures	**$ 7.14**	**$ 7.35**	**$ 7.57**	**$ 7.80**	**$ 8.03**
Personnel	$ 3.30	$ 3.40	$ 3.50	$ 3.60	$ 3.71
Contracted Services	$ 2.97	$ 3.06	$ 3.15	$ 3.25	$ 3.34
Supplies & Materials	$ 0.44	$ 0.45	$ 0.46	$ 0.48	$ 0.49
Other	$ 0.28	$ 0.29	$ 0.30	$ 0.31	$ 0.32
Capital Outlay	$ 0.15	$ 0.15	$ 0.15	$ 0.16	$ 0.16
Other Financing Uses	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Net Position Change To Stormwater Fund	**-$ 3.12**	**-$ 3.19**	**-$ 3.25**	**-$ 3.35**	**-$ 3.45**
Stormwater Fund Ending Balance	**-$ 4.28**	**-$ 7.46**	**-$ 10.72**	**-$ 14.06**	**-$ 17.51**

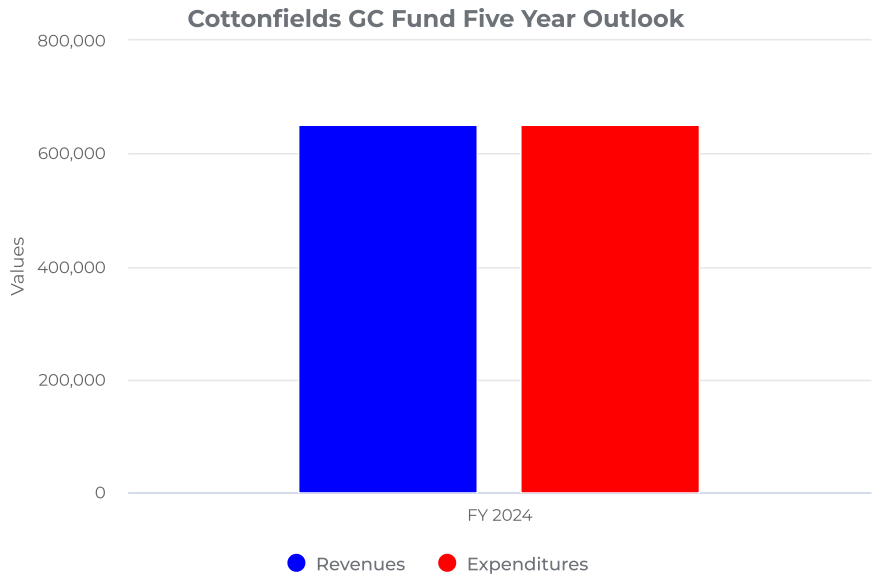
Cottonfields Golf Course Five Year Outlook Summary

The chart and table below show the projected revenues and expenditures of the Cottonfields Golf Course Fund for FY 2024 only. Cottonfields Golf Course is expected to close in FY 2024. The golf course will be converted to a full service public safety training facility and aquatic center, both scheduled to open in late 2025/early 2026.

The five year outlook aligns with the following strategic initiatives that have been outlined by County leadership; being a good steward of county funds, planning for future growth and making sure that there are sufficient funds to support and sustain changes implemented; strategically planning for future projects, and ensuring that the county is equipped and prepared to provide county residents with the quality of life desired by offering desired amenities and services.

**This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2024



Cottonfields GC Fund Five Year Outlook Summary (in Millions)

	FY 2024	FY 2025*	FY 2026*	FY 2027*	FY 2028*
Cotton Fields GC Fund Beginning Balance	**-$ 0.171**	**-$ 0.171**	**-$ 0.171**	**-$ 0.171**	**-$ 0.171**
Revenues	**$ 0.651**	**$ -**	**$ -**	**$ -**	**$ -**
Charges for Services	$ 0.651	$ -	$ -	$ -	$ -
Sales Taxes	$ 0.000	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Other Sources of Funds	$ -	$ -	$ -	$ -	$ -
Expenditures	**$ 0.651**	**$ -**	**$ -**	**$ -**	**$ -**
Personnel	$ 0.258	$ -	$ -	$ -	$ -
Contracted Services	$ 0.189	$ -	$ -	$ -	$ -
Other	$ 0.094	$ -	$ -	$ -	$ -
Supplies & Materials	$ 0.098	$ -	$ -	$ -	$ -
Capital Outlay	$ 0.012	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Net Position Change To Cotton Fields GC Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cotton Fields GC Fund Ending Balance	**-$ 0.171**	**-$ 0.171**	**-$ 0.171**	**-$ 0.171**	**-$ 0.171**

Henry County Aquatic Center Outlook Summary

The chart and table below show the projected revenues and expenditures of the Henry County Aquatic Center for FY 2026-FY 2028.

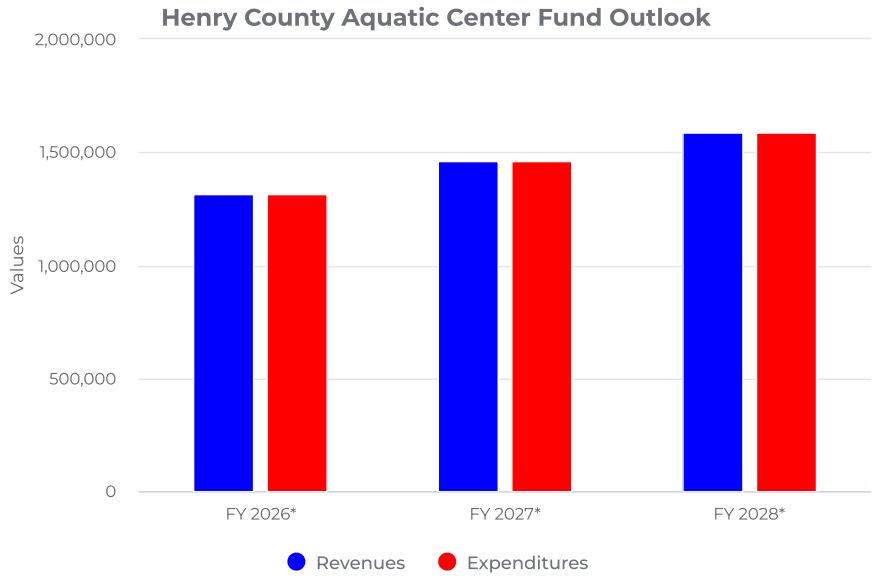
Because of the community anticipation of the aquatic center and its state of the art design, layout and amenities included, projections currently include an aggressive ramp up of revenues from year 1 to year 2 and year 3. Year over year growth from FY 2026 to FY 2027 is expected to be an increase of 20% and 15% respectively. Due to the aquatic center being new to the County, it is expected that there will be transfers from the general fund of approximately 30% of operating cost in year 1 and 25% in year 2, and 13% in year 3. It is projected that by year 4 of operations , the aquatic center will be fully self-sustaining. Expenditures are expected to have a year over year increase from 10% from year 1 to year 2, a 15% increase from year 2 to year 3.

Revenues for the aquatic center will be generated from admission fees, annual memberships, facility and lane rental fees, instructional classes, concessions, resale and party/cabana rental.

The five year outlook aligns with the following strategic initiatives that have been outlined by County leadership; being a good steward of county funds, planning for future growth and making sure that there are sufficient funds to support and sustain changes implemented; strategically planning for future projects, and ensuring that the county is equipped and prepared to provide county residents with the quality of life desired by offering desired amenities and services.

**This is a forward-looking projection for FY 2026 - FY 2028 created at a certain point in time. This information is subject to change as additional information becomes available. Initial projections provided by independent aquatic consultants.

Revenue/Expenditure Comparison FY 2026 - FY 2028



Henry County Aquatic Center Fund Outlook Summary (in Millions)

	FY 2024	FY 2025	FY 2026*	FY 2027*	FY 2028*
HC Aquatics Center Fund Beginning Balance	**$ -**	**$ -**	**$ -**	**-$ 0.395**	**-$ 0.735**
Revenues	**$ -**	**$ -**	**$ 1.315**	**$ 1.465**	**$ 1.588**
Charges for Services	$ -	$ -	$ 0.300	$ 0.375	$ 0.425
Miscellaneous	$ -	$ -	$ -	$ -	$ 0.099
Other Sources of Funds	$ -	$ -	$ 0.395	$ 0.340	$ 0.170
Expenditures	**$ -**	**$ -**	**$ 1.315**	**$ 1.465**	**$ 1.588**
Personnel	$ -	$ -	$ 0.442	$ 0.486	$ 0.535
Contracted Services	$ -	$ -	$ 0.493	$ 0.542	$ 0.596
Other	$ -	$ -	$ 0.266	$ 0.292	$ 0.321
Supplies & Materials	$ -	$ -	$ 0.113	$ 0.124	$ 0.136
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ 0.002	$ 0.021	$ -
Net Position Change To HC Aquatics Center Fund	**$ -**	**$ -**	**-$ 0.395**	**-$ 0.340**	**-$ 0.170**
HC Aquatics Center Fund Ending Balance	**$ -**	**$ -**	**-$ 0.395**	**-$ 0.735**	**-$ 0.904**

FUND SUMMARIES

All Funds

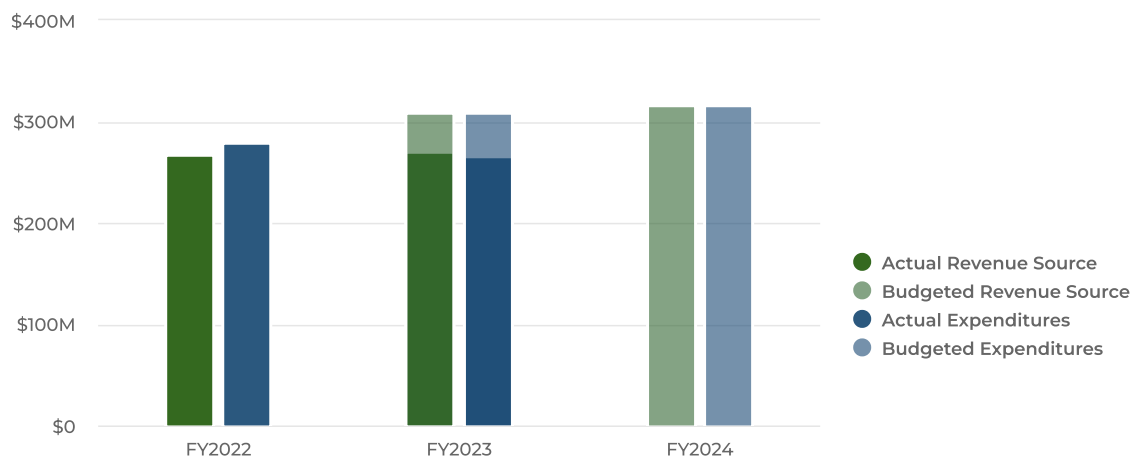
Government Funds account for the County's general government activities undertaken in response to the needs of the citizens of Henry County and are designed to measure the extent to which revenues obtained during the current fiscal year are sufficient to cover current expenditures. The County maintains governmental funds to account for the following activities: General, Special Revenue, Capital Projects, Grant, and Debt Service Funds. The following governmental funds are considered major for Henry County: General Fund, ARPA Fund, T-SPLOST, and SPLOST V funds. Remaining governmental funds, which include special revenue funds, debt service funds, and grant funds, are considered non-major governmental funds.

Henry County also has 3 proprietary [enterprise] funds. These funds account for operations that are conducted in a manner similar to private business in which costs are charged as a user fee. The 2 major proprietary funds are the Airport Fund and the Stormwater Fund. The Cottonfields Golf Course fund is a non-major proprietary fund.

**SPLOST and Capital Projects Funds financials ($471.1M) are tracked outside of the current financial system, thus the activity for those funds will not be included in the summaries and charts below.

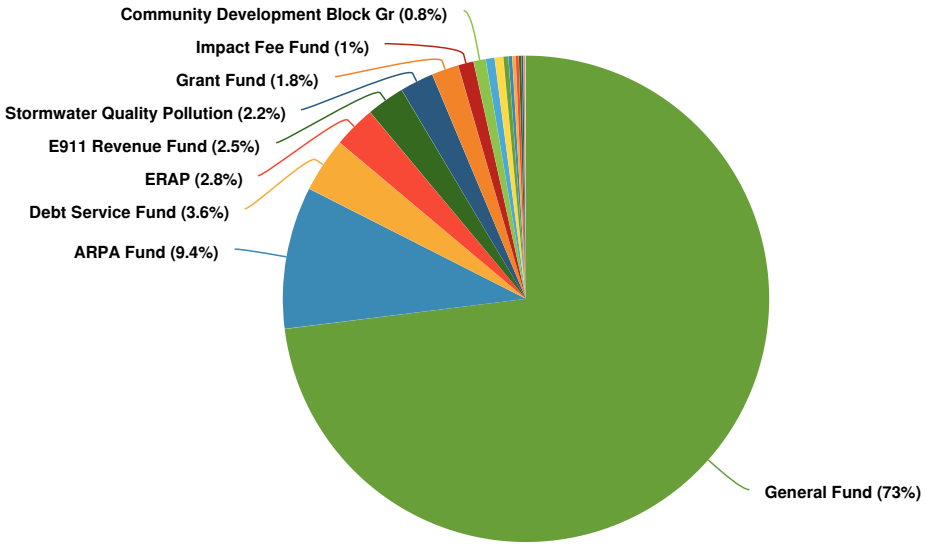
Summary

Henry County is projecting $317.65M of revenue in FY2024, which represents a 2.8% increase over the prior year. Budgeted expenditures are projected to increase by 2.8% or $8.67M to $317.65M in FY2024.



Revenue by Fund

FY 2024 Budgeted Revenue by Fund

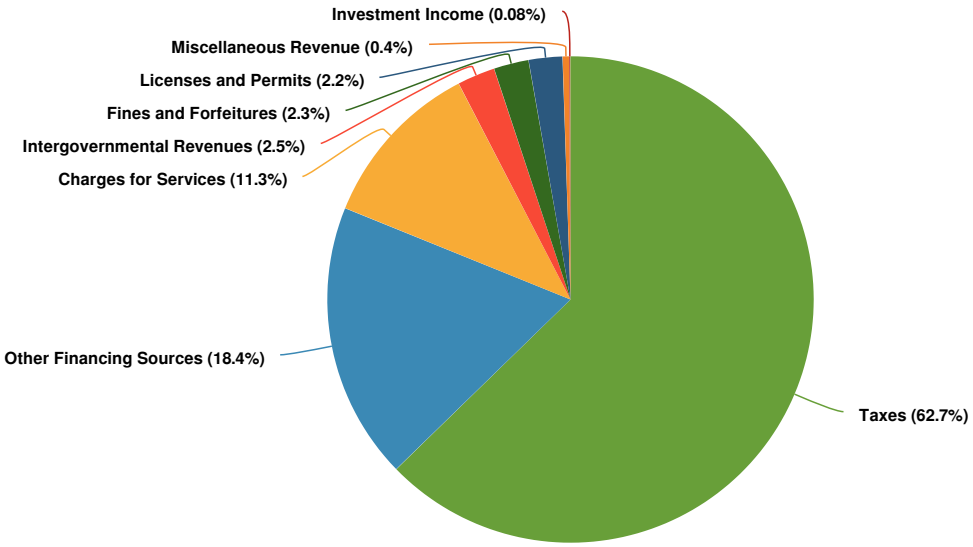


Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	$206,221,113	$219,590,537	$216,907,158	$232,011,000	7%
Law Library Fund	$142,218	$111,810	$141,320	$141,320	0%
Neighborhood Stabilization Pro	$220,292	$80,923	$2,196,197	$410,000	-81.3%
Community Development Block Gr	$1,105,010	$935,638	$1,725,817	$2,556,238	48.1%
Confiscated Assets	$265,256	$356,618	$150,000	$150,000	0%
CDBG Cares Fund	$865,978	$273,251	$0	$0	0%
ESG Cares Fund	$157,718	$25,225	$0	$86,922	N/A
Redspeed Fund	$1,516,714	$2,554,844	$625,757	$1,819,764	190.8%
E911 Revenue Fund	$5,410,021	$4,837,669	$6,820,477	$8,019,077	17.6%
HOME Partnership Grant	$0	$0	$0	$539,724	N/A
Grant Fund	$6,747,826	$1,281,127	$6,062,104	$5,717,033	-5.7%
ERAP	$16,682,689	$12,275,000	$0	$8,959,059	N/A
ARPA Fund	$1,507,713	$8,461,392	$45,560,736	$29,992,990	-34.2%
Special Court Revenue Fund	$940,315	$739,099	$1,354,327	$1,054,259	-22.2%
Technology Fund	$137,638	$46,461	$62,050	$124,000	99.8%
Juvenile Assistance Fund	$22,606	$30,935	$28,445	$28,445	0%
Hotel/Motel Tax Fund	$1,074,445	$925,358	$700,100	$700,100	0%
Henry First Inc	$1,754	$15,465	$0	$0	0%
HC Development Authority	$445,014	$182,538	$775,954	$817,126	5.3%
Impact Fee Fund	$3,311,158	$3,073,991	$2,000,000	$3,306,272	65.3%
Debt Service Fund	$15,223,716	$4,984,633	$12,805,235	$11,545,110	-9.8%
Stormwater Quality Pollution	$3,701,301	$3,679,885	$6,933,881	$7,135,034	2.9%
Airport Fund	$1,750,104	$5,229,117	$3,300,024	$1,887,213	-42.8%

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Cottonfield Golf Course	$522,727	$835,771	$830,335	$651,266	-21.6%
Total:	**$267,973,325**	**$270,527,288**	**$308,979,917**	**$317,651,952**	**2.8%**

Revenues by Source

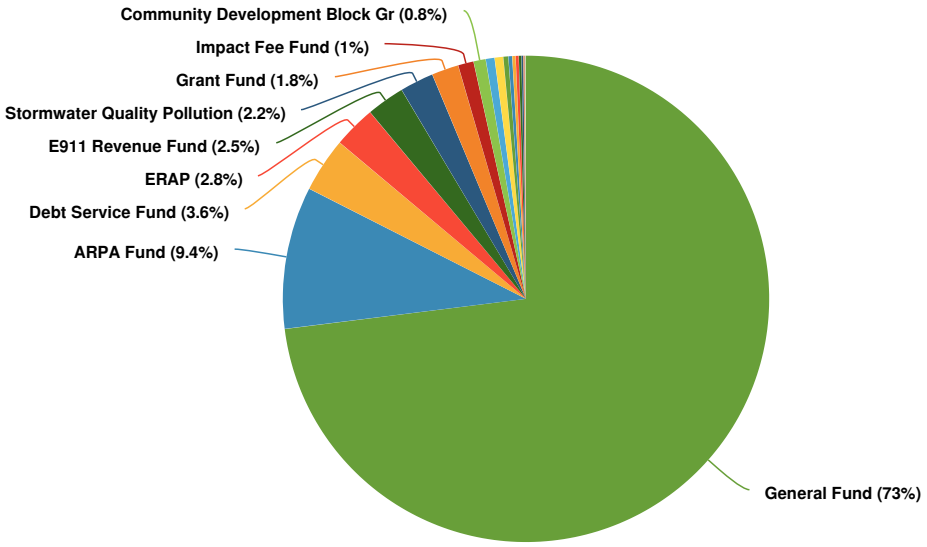
FY 2024 Budgeted Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	$175,241,874	$188,173,610	$175,854,218	$199,246,366	13.3%
Licenses and Permits	$7,271,506	$6,524,949	$5,102,381	$7,134,195	39.8%
Intergovernmental Revenues	$26,992,923	$26,277,022	$51,532,048	$8,010,103	-84.5%
Charges for Services	$32,972,314	$33,647,589	$35,605,012	$35,804,639	0.6%
Fines and Forfeitures	$6,013,793	$6,485,714	$5,907,555	$7,378,823	24.9%
Investment Income	$241,280	$1,371,207	$72,454	$248,955	243.6%
Contributions and Donations	$44,230	$91,056	$6,529	$19,805	203.3%
Miscellaneous Revenue	$1,435,392	$1,585,844	$1,399,956	$1,355,149	-3.2%
Other Financing Sources	$17,760,013	$6,370,297	$33,499,764	$58,453,917	74.5%
Total Revenue Source:	**$267,973,325**	**$270,527,288**	**$308,979,917**	**$317,651,952**	**2.8%**

Expenditures by Fund

FY 2024 Expenditures by Fund

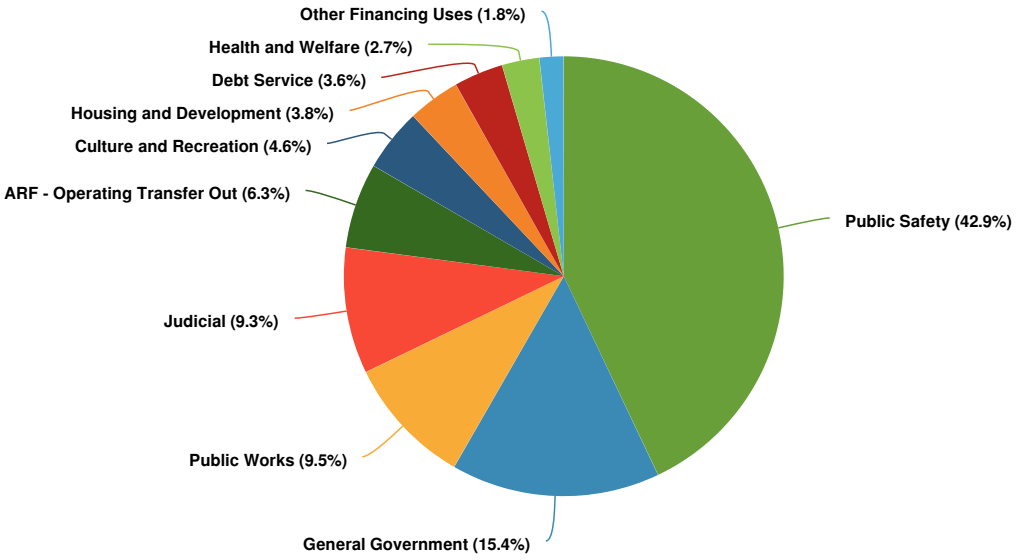


Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	$218,051,732	$212,758,617	$216,907,158	$232,011,000	7%
Law Library Fund	$121,376	$113,732	$141,320	$141,320	0%
Neighborhood Stabilization Pro	$280,661	$1,229,984	$2,196,197	$410,000	-81.3%
Community Development Block Gr	$1,114,977	$1,370,415	$1,725,817	$2,556,238	48.1%
Confiscated Assets	$177,336	$236,593	$150,000	$150,000	0%
CDBG Cares Fund	$703,952	$370,240	$0	$0	0%
ESG Cares Fund	$223,136	$258,029	$0	$86,922	N/A
Redspeed Fund	$1,275,778	$1,953,726	$625,757	$1,819,764	190.8%
E911 Revenue Fund	$4,748,725	$7,436,104	$6,820,477	$8,019,077	17.6%
HOME Partnership Grant	$0	$0	$0	$539,724	N/A
Grant Fund	$6,039,233	$1,365,306	$6,062,104	$5,717,033	-5.7%
ERAP	$17,605,773	$11,945,134	$0	$8,959,059	N/A
ARPA Fund	$1,507,713	$11,417,631	$45,560,736	$29,992,990	-34.2%
Special Court Revenue Fund	$1,093,809	$1,107,741	$1,354,327	$1,054,259	-22.2%
Technology Fund	$60,050	$5,162	$62,050	$124,000	99.8%
Juvenile Assistance Fund	$25,842	$35,323	$28,445	$28,445	0%
Hotel/Motel Tax Fund	$429,778	$343,703	$700,100	$700,100	0%
Henry First Inc	$1,382	$10,531	$0	$0	0%
HC Development Authority	$767,972	$276,583	$775,954	$817,126	5.3%
Impact Fee Fund	$3,039,368	$801,349	$2,000,000	$3,306,272	65.3%
Debt Service Fund	$15,223,716	$4,984,633	$12,805,235	$11,545,110	-9.8%
Stormwater Quality Pollution	$5,398,018	$3,774,143	$6,933,881	$7,135,034	2.9%
Airport Fund	$1,654,285	$4,212,904	$3,300,024	$1,887,213	-42.8%

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Cottonfield Golf Course	$810,281	$743,218	$830,334	$651,266	-21.6%
Total:	**$280,354,894**	**$266,750,803**	**$308,979,916**	**$317,651,952**	**2.8%**

Expenditures by Function

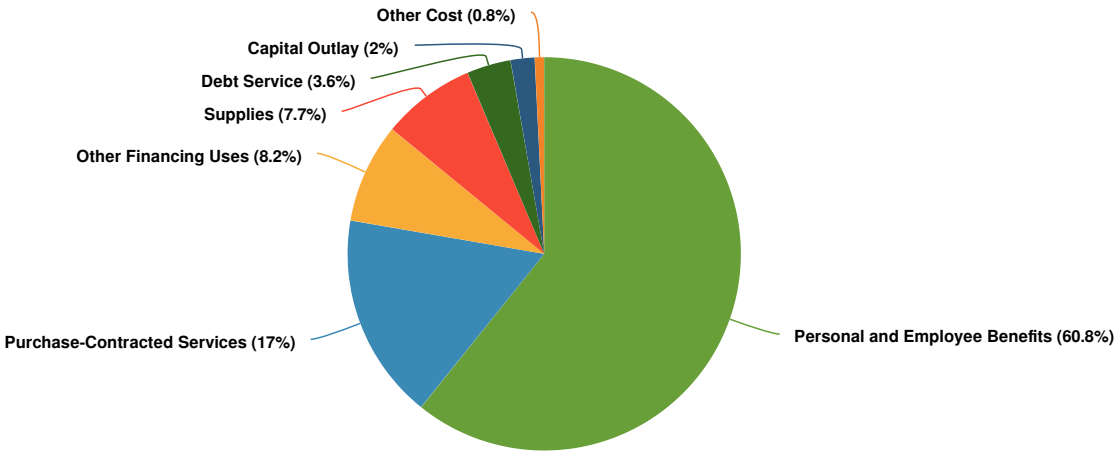
FY 2024 Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government	$44,155,137	$52,619,188	$30,520,572	$48,797,629	59.9%
Judicial	$23,484,827	$26,347,591	$28,582,866	$29,470,389	3.1%
Public Safety	$117,647,930	$130,230,081	$127,480,379	$136,421,229	7%
Public Works	$19,406,357	$16,380,333	$43,427,123	$30,245,790	-30.4%
Health and Welfare	$5,705,237	$6,334,983	$7,076,556	$8,701,833	23%
Culture and Recreation	$10,333,074	$10,992,995	$12,297,171	$14,648,740	19.1%
Housing and Development	$10,596,045	$12,398,520	$13,799,474	$12,225,653	-11.4%
Other Financing Uses	$33,802,570	$6,462,480	$11,056,131	$5,654,603	-48.9%
Debt Service	$15,223,716	$4,984,633	$12,805,235	$11,545,110	-9.8%
ARF - Operating Transfer Out	$0	$0	$21,934,409	$19,940,976	-9.1%
Total Expenditures:	**$280,354,894**	**$266,750,803**	**$308,979,916**	**$317,651,952**	**2.8%**

Expenditures by Expense Type

FY 2024 Budgeted Expenditures by Expense Type



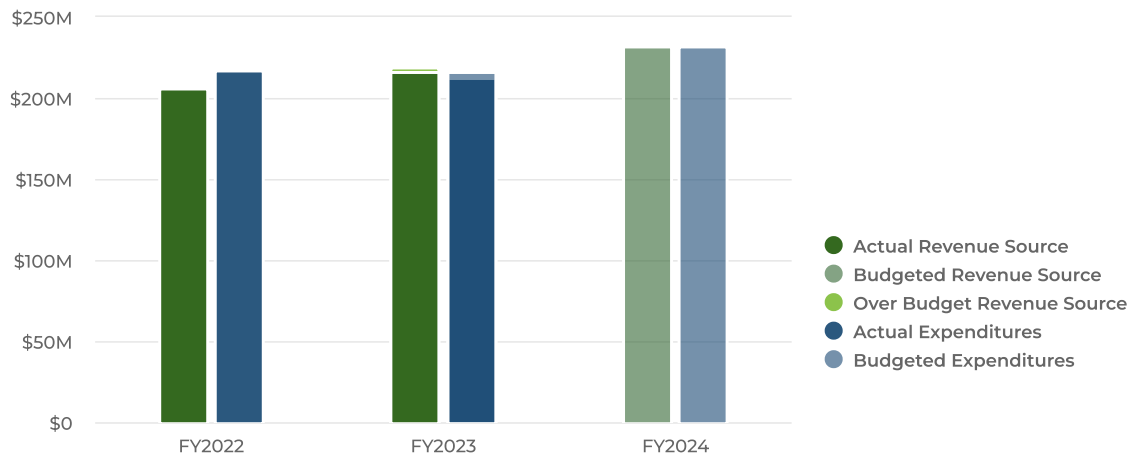
Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$151,034,151	$167,271,381	$179,218,746	$193,040,491	7.7%
Purchase-Contracted Services	$44,482,068	$47,890,417	$38,399,224	$53,862,414	40.3%
Supplies	$18,656,585	$20,572,131	$40,513,613	$24,455,513	-39.6%
Capital Outlay	$9,488,290	$7,845,962	$3,649,011	$6,286,872	72.3%
Other Cost	$7,652,807	$11,707,560	$1,053,497	$2,427,428	130.4%
Debt Service	$15,223,716	$4,984,633	$12,805,235	$11,545,110	-9.8%
Other Financing Uses	$33,817,277	$6,478,717	$33,340,590	$26,034,124	-21.9%
Total Expense Objects:	**$280,354,894**	**$266,750,803**	**$308,979,916**	**$317,651,952**	**2.8%**

General Fund

The General Fund is the County's primary operating fund. It accounts for all the financial resources of the County, except those required to be accounted for in other funds. The General Fund is funded primarily by general unrestricted revenue streams such as property tax, sales tax, license and permit fees, fines, charges, and reimbursements. General Fund expenditures include the costs associated with general government, the costs associated with providing internal services, and transfers to other funds.

Summary

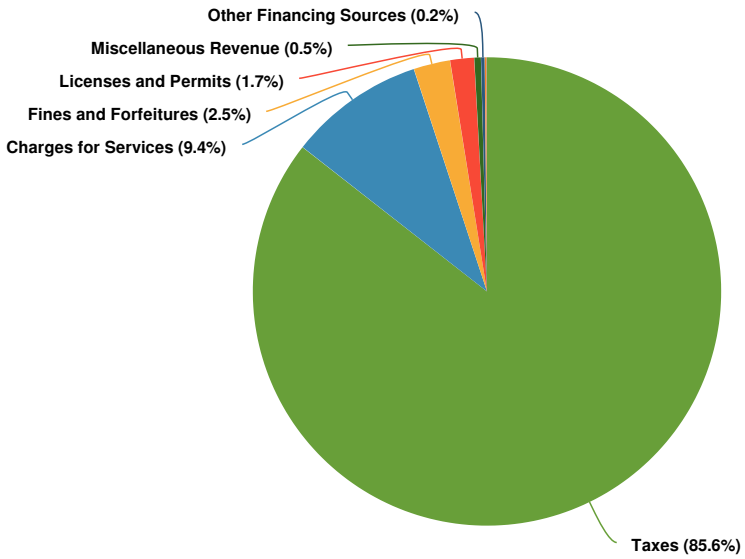
Henry County's General Fund budget is balanced by using current expected revenues to fund current expected expenditures. The FY 2024 budget has been set at $232M which is a $15.1M or a 7% increase compared to the FY 2023 approved budget of $216.9M. The increase in projected revenues is primarily being driven by higher expected property tax collections due to tax digest growth, both inflationary and real and increased sales tax collections due to steady, consistent consumer spending. Collectively, this has assisted the County with not needing to budget for the use of fund balance in FY 2024.



Revenues by Source

Henry County derives its revenues from ten basic categories: Property Taxes, Sales Taxes, Other Taxes, Licenses and Permits, Intergovernmental Grants, Charges for Services, Fines and Forfeitures, Investment Income, Contributions, and Miscellaneous. The following revenue section includes a summary of major revenue categories for the general fund, an analysis of actual revenues by category and a revenue budget summary for the upcoming fiscal year.

Projected 2024 Revenues by Source



***In the chart above Property Taxes and LOST (local option sales tax) are combined into the Taxes category.*

Property taxes: Property taxes are the primary funding source of the General Fund, which represents approximately 54% of the revenue budget. Based on expected continuous increases in commercial and residential property values, the County's net tax digest is projected to grow 14% as compared to last year's digest. However, County Leadership has chosen to budget more conservatively and grow the budget by a modest 9% year over year while maintaining a consistent millage rate of 12.733, one of the lowest in the area. Most of the property tax growth is driven by increased home values in the county, as well as new housing inventory growth. Developers and residents are attracted to Henry County due to its close proximity to Atlanta, the business capital of the American South, and the Hartsfield-Jackson International Airport, the world's busiest international airport.

Local option sales tax (LOST): The second largest funding source of the General Fund, which represents 32% of the revenue budget, is projected to be 3% higher year over year. This increase is also tied to the county's growth and increased commerce throughout the county, primarily due to the number of major thoroughfares and transit routes that run through the county. The revenue projection assumes that the overall economy, specifically local retail sales, will continue to expand at a moderate rate in FY 2024 despite the unknown outcomes of several major current events and an expected economic downturn. This revenue source can be very elastic, with collections being heavily dependent on local economic conditions. However, this revenue stream has historically been very resilient to unfavorable economic conditions.

Licenses and Permits: Year over year growth is projected to increase 19% over the FY 2023 budget primarily due to increased building inspections and zoning and land use applications. This revenue category represents 1.7% of the FY 2023 revenue budget.

Intergovernmental Revenues: Revenue is from funds sent to the County from the State and Federal governments. This revenue source is payment for services provided to/from any of the previously mentioned governments, grant awards, salary reimbursements. There is a 0% year over year change in this category. This revenue category represents 0.4% of the FY 2024 revenue budget.

Charges for services: Year over year growth is projected to increase 14% compared to the FY 2023 budget. This revenue category is the third largest revenue source for the County and represents 9.4% of the FY 2024 revenue budget. There are 46 line item revenue accounts accounted for in this classification. These items include; court fees, activity fees, ambulance fees, legal instrument recording fees, and special assessments. Projections indicate an increase in charges for services due to activities returning to pre-pandemic levels.

Fines & Forfeitures: Year over year growth is projected to increase by 23% as compared to the FY 2023 budget. This change is primarily driven by higher criminal fines due to the courts being fully operational post-pandemic & an increased caseload due to county growth. This revenue category represents 2.5% of the FY 2024 revenue budget.

Miscellaneous Revenues: Miscellaneous revenues are mainly comprised of rents and royalties and miscellaneous revenues. This revenue category represents 0.5% of the FY 2024 revenue budget.

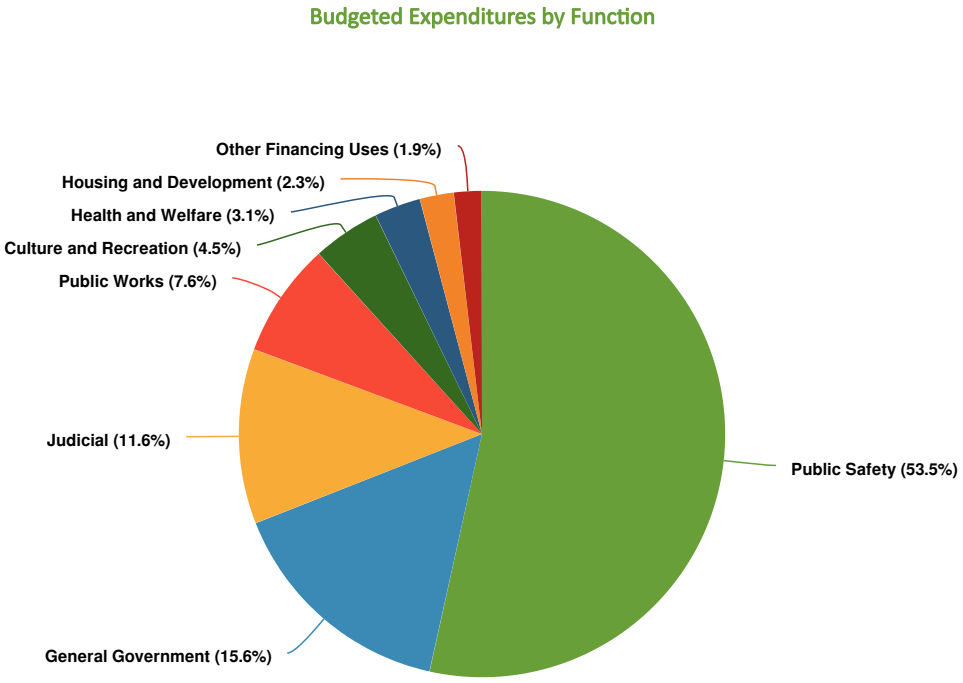
Other Financing Sources: Revenues are projected to decrease year over year by 2317% compared to the FY 2023 budget. This decrease is primarily due to the use of fund balance in FY 2023 to fund the employee pay enhancements approved by the Board. Also included in this category are interfund transfers to the General Fund, as well as revenue from the sale of fixed assets and surplus materials, all of which are expected to be lower in FY 2024.

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	$174,167,429	$187,247,477	$175,154,218	$198,546,266	13.4%
Licenses and Permits	$3,960,947	$3,451,769	$3,102,720	$3,828,523	23.4%
Intergovernmental Revenues	$1,215,239	$398,673	$100,000	$100,000	0%
Charges for Services	$20,410,369	$20,480,993	$18,795,234	$21,747,907	15.7%
Fines and Forfeitures	$4,747,423	$5,200,920	$4,560,048	$5,880,899	29%
Investment Income	$223,212	$1,180,314	$59,865	$233,255	289.6%
Contributions and Donations	$13,678	$37,142	$6,529	$19,805	203.3%
Miscellaneous Revenue	$1,131,133	$1,213,457	$1,121,637	$1,074,909	-4.2%
Other Financing Sources	$351,684	$379,791	$14,006,907	$579,436	-95.9%
Total Revenue Source:	**$206,221,113**	**$219,590,537**	**$216,907,158**	**$232,011,000**	**7%**

Expenditures by Function

Henry County's FY 2024 General Fund expenditures of $232.0M are budgeted to increase from the expenses budgeted for FY 2023. The total increase of $15.1M or 7.0% includes implementation of the classification and compensation study which increased employees pay totaling $11.8M, as well as inflationary cost increases of goods and services.

General Fund expenditures represent 29% of the total expenditure budget for the County.



The functions with the most significant year over year increases are the General Government (21%), Health & Welfare (12%), Public Safety (7%) and Judicial (7%) clusters.

-General Goverment increase is due to increased election expenses including equipment purchases, transportation costs & required staff training to keep up with changing election rules & practices. Also driving the increase for General Government is the increase in countywide technology contract renewal costs. Finally, as the County's fleet inventory expands, so does the required insurance, thereby causing departmental increases for Risk Management.

-Health & Welfare increase is due to increased costs to operate the employee health clinic. Contributing to the increase are higher drug costs, as well as increases in provider's hourly rates. Also contributing to the increase is the Board allocated funding to the Boys & Girls Club of Metro Atlanta, A Friend's House and Hands of Hope, 3 important community-centered organizations that are providing much needed human services to residents of Henry County.

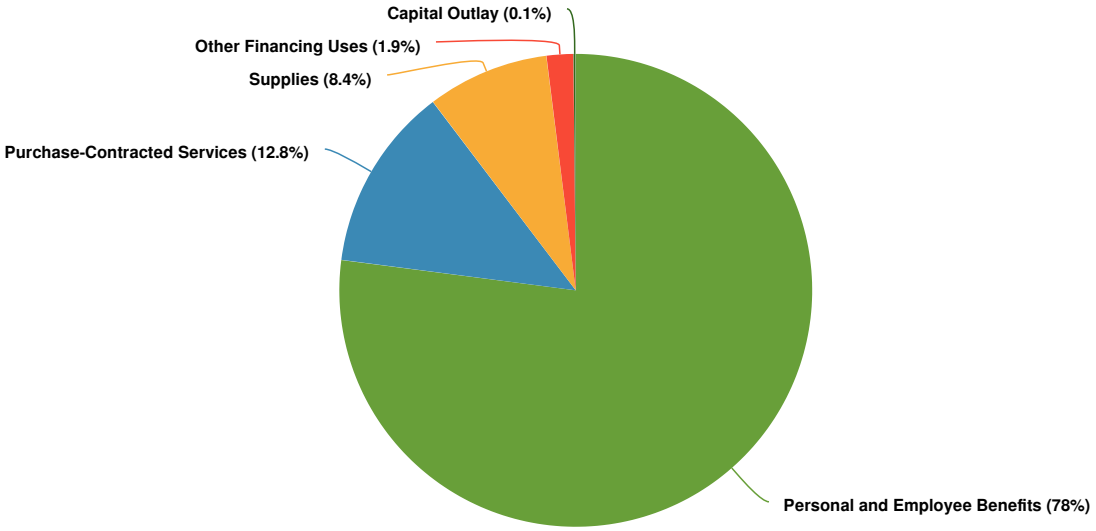
- Public Safety increases are due to the expansion of the EMA/Homeland Security department, including the addition of new staff & increased operating expenses needed to address the needs of a growing county. Also contributing to the overall increase is an increase in Sentence Enforcement. Beginning in FY 2024 the probation officers in Sentence Enforcement will begin making field visits to clients. As a result of this change, additional training and equipment were required. Finally, the costs of providing medical services to inmates in the jail also increased, causing a year over year increase for the jail. The increase was due to increased provider hourly rates & an increased jail population.

- Judicial increases are also necessary as the county continues to grow and expand. In order to keep up with the anticipated increased caseload that normally comes as the population grows, the judicial sector also needed to increase its court reporter contracted rates, cover salary increases for state employees working in the Public Defender's office, as well as, increase the judicial supplements.

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government	$28,261,672	$32,789,909	$28,505,572	$36,091,283	26.6%
Judicial	$21,957,096	$24,127,814	$25,055,704	$26,982,968	7.7%
Public Safety	$107,889,050	$118,357,432	$115,233,217	$124,079,585	7.7%
Public Works	$11,500,680	$11,920,111	$17,302,175	$17,694,131	2.3%
Health and Welfare	$4,862,701	$6,018,518	$6,160,296	$7,165,054	16.3%
Culture and Recreation	$8,453,976	$9,995,805	$10,239,993	$10,461,358	2.2%
Housing and Development	$3,700,745	$3,911,727	$5,101,382	$5,228,330	2.5%
Other Financing Uses	$31,425,811	$5,637,303	$9,308,819	$4,308,291	-53.7%
Total Expenditures:	**$218,051,732**	**$212,758,617**	**$216,907,158**	**$232,011,000**	**7%**

Expenditures by Expense Type

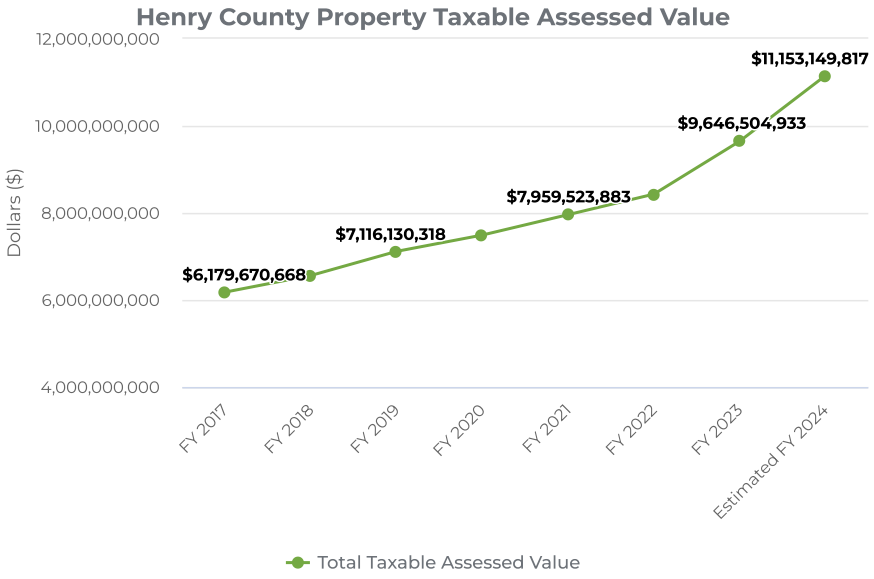
Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$142,174,131	$157,704,989	$167,245,006	$180,949,991	8.2%
Purchase-Contracted Services	$24,082,078	$27,293,505	$26,036,289	$29,610,273	13.7%
Supplies	$15,362,315	$17,671,081	$18,231,597	$19,582,927	7.4%
Capital Outlay	$1,671,968	$996,398	$257,000	$339,780	32.2%
Other Cost	$3,320,722	$3,439,104	-$4,171,553	-$2,798,747	-32.9%

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Other Financing Uses	$31,440,518	$5,653,540	$9,308,819	$4,326,776	-53.5%
Total Expense Objects:	**$218,051,732**	**$212,758,617**	**$216,907,158**	**$232,011,000**	**7%**

Property Tax Assessed Value Growth



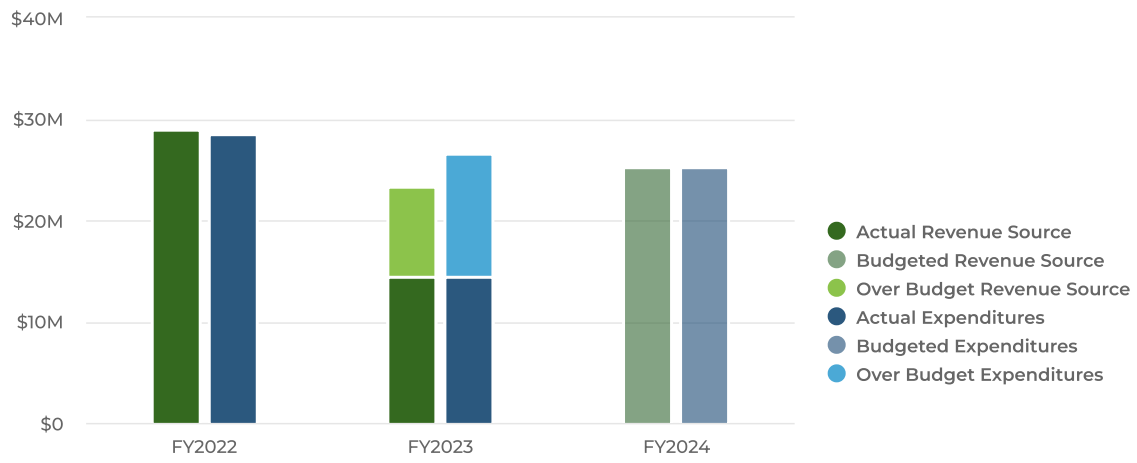
Special Revenue Fund

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for a particular purpose, other than debt service or capital projects. Henry County maintains the following special revenue funds, Law Library, Neighborhood Stabilization Project (NSP) 1 & 3, Community Development Block Grant (CDBG), HOME Fund, CDBG CARES Act, ESG CARES Act, Police RedSpeed, Henry First, E-911, Special Court Fund, Technology Fund, Juvenile Assistance Fund, Confiscated Assets Fund, Hotel/Motel Fund, Economic Development Fund, and Emergency Rental Assistance Program (ERAP) Fund.

Summary

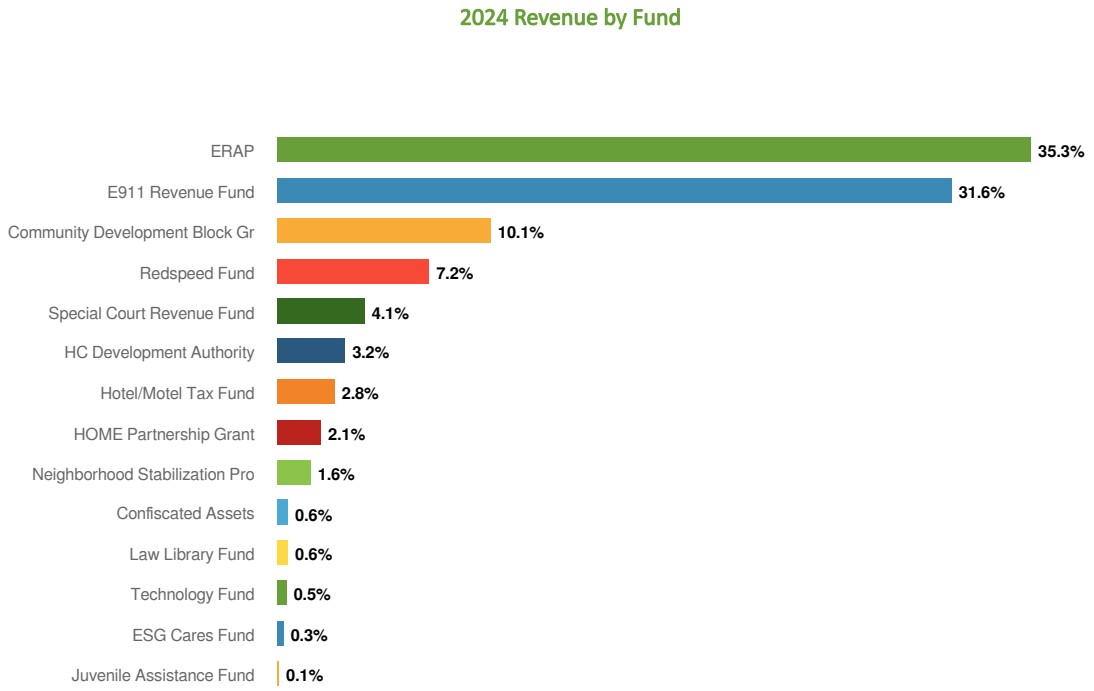
Henry County's Special Revenue Funds are expected to increase by $10.8M or by 74.2% in FY 2024 compared to budgeted FY 2023. The overall increase is primarily driven by increases in the Police Redspeed Fund (190.8%), COVID ERAP Fund (100%), HOME Fund (100%), and the CDBG Fund (48.1%).

Police RedSpeed Fund increases are due to increased program costs as schools and businesses are again fully operational and increased citations are expected. Program costs are expected to be offset by increased fines due to more traffic violations within school zones as the county is now operating on a pre-pandemic schedule. COVID ERAP Fund increases are due to Henry County receiving additional funds through the ERAP 2 Reallocation program. These funds will again assist Henry County residents with emergency rental assistance and utility payments for qualified applicants impacted by COVID. The HOME Fund is a new federal grant opportunity for Henry County. This fund will assist with creating low-income housing for qualified individuals. The CDBG Fund is increasing year over year due to the County providing additional funds to address housing initiatives for low to moderate income families in the County.



Revenue by Fund

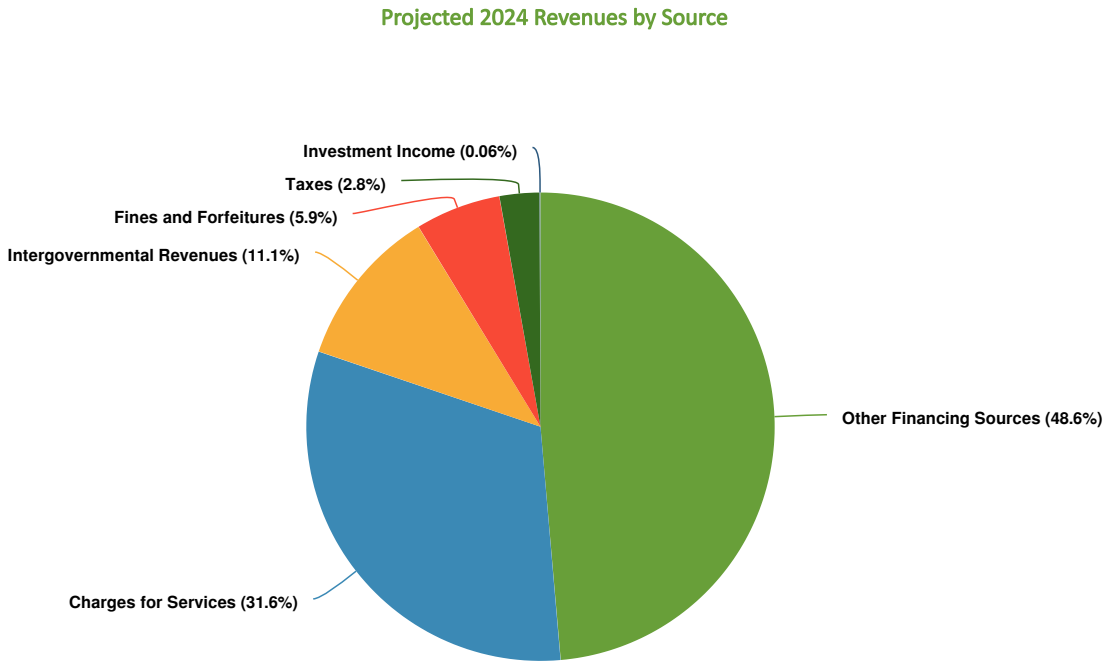
Under Special Revenue Funds there are 17 individual funds that fall under this category. The specific funds are Law Library, Neighborhood Stabilization Funds 1 & 3, Community Development Block Grant, Henry First, CDBG CARES Act, ESG CARES Act, Police RedSpeed, E-911, Special Court, Technology, Juvenile Assistance, Confiscated Assets, HC Development Authority, ERAP, HOME, and Hotel/Motel Funds. The largest fund in this category is the ERAP Fund, which represents 35% of total Special Revenue Fund revenues. This fund is expected to be closed out during FY 2024.



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Law Library Fund	$142,218	$111,810	$141,320	$141,320	0%
Neighborhood Stabilization Pro	$220,292	$80,923	$2,196,197	$410,000	435.7%
Community Development Block Gr	$1,105,010	$935,638	$1,725,817	$2,556,238	-32.5%
Confiscated Assets	$265,256	$356,618	$150,000	$150,000	0%
CDBG Cares Fund	$865,978	$273,251	$0	$0	0%
ESG Cares Fund	$157,718	$25,225	$0	$86,922	-100%
Redspeed Fund	$1,516,714	$2,554,844	$625,757	$1,819,764	-65.6%
E911 Revenue Fund	$5,410,021	$4,837,669	$6,820,477	$8,019,077	-14.9%
HOME Partnership Grant	$0	$0	$0	$539,724	-100%
ERAP	$16,682,689	$12,275,000	$0	$8,959,059	-100%
Special Court Revenue Fund	$940,315	$739,099	$1,354,327	$1,054,259	28.5%
Technology Fund	$137,638	$46,461	$62,050	$124,000	-50%
Juvenile Assistance Fund	$22,606	$30,935	$28,445	$28,445	0%
Hotel/Motel Tax Fund	$1,074,445	$925,358	$700,100	$700,100	0%
Henry First Inc	$1,754	$15,465	$0	$0	0%
HC Development Authority	$445,014	$182,538	$775,954	$817,126	-5%
Total:	**$28,987,667**	**$23,390,834**	**$14,580,444**	**$25,406,034**	**-42.6%**

Revenues by Source

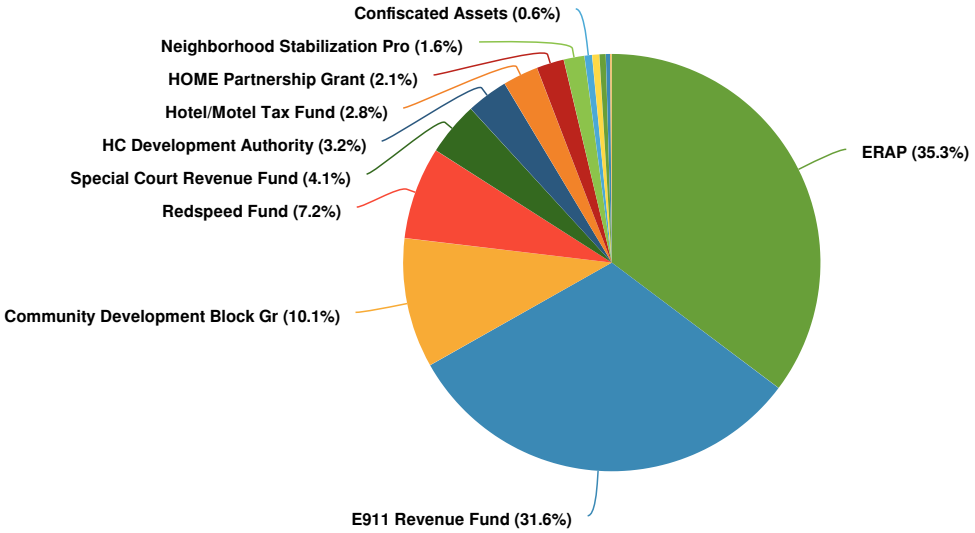
The primary sources of revenue for the Special Revenue Funds are charges for services (31%), transfers from the General Fund (49%), intergovernmental grants from federal and state agencies (11%), fines and forfeitures (6%), and taxes (3%).



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes	$1,074,445	$926,133	$700,000	$700,100	0%
Intergovernmental Revenues	$17,915,941	$12,759,114	$2,852,985	$2,813,395	1.4%
Charges for Services	$7,108,465	$7,241,159	$5,625,757	$8,024,044	-29.9%
Fines and Forfeitures	$1,266,370	$1,284,794	$1,347,507	$1,497,924	-10%
Investment Income	$17,164	$188,929	$10,350	$15,100	-31.5%
Contributions and Donations	$28,550	$53,914	$0	$0	0%
Miscellaneous Revenue	$5,607	$19,601	$0	$0	0%
Other Financing Sources	$1,571,125	$917,190	$4,043,845	$12,355,471	-67.3%
Total Revenue Source:	**$28,987,667**	**$23,390,834**	**$14,580,444**	**$25,406,034**	**-42.6%**

Expenditures by Fund

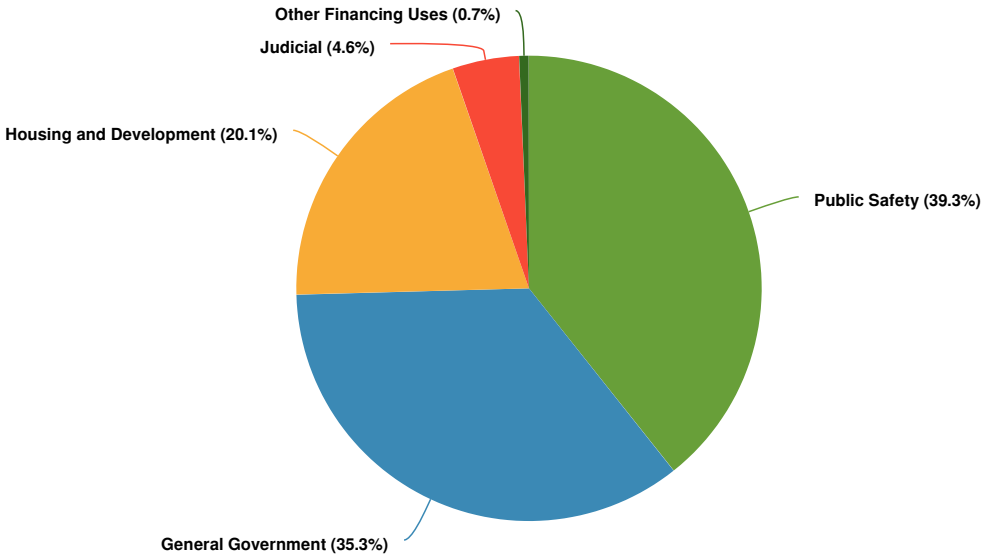
2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Law Library Fund	$121,376	$113,732	$141,320	$141,320	0%
Neighborhood Stabilization Pro	$280,661	$1,229,984	$2,196,197	$410,000	-81.3%
Community Development Block Gr	$1,114,977	$1,370,415	$1,725,817	$2,556,238	48.1%
Confiscated Assets	$177,336	$236,593	$150,000	$150,000	0%
CDBG Cares Fund	$703,952	$370,240	$0	$0	0%
ESG Cares Fund	$223,136	$258,029	$0	$86,922	N/A
Redspeed Fund	$1,275,778	$1,953,726	$625,757	$1,819,764	190.8%
E911 Revenue Fund	$4,748,725	$7,436,104	$6,820,477	$8,019,077	17.6%
HOME Partnership Grant	$0	$0	$0	$539,724	N/A
ERAP	$17,605,773	$11,945,134	$0	$8,959,059	N/A
Special Court Revenue Fund	$1,093,809	$1,107,741	$1,354,327	$1,054,259	-22.2%
Technology Fund	$60,050	$5,162	$62,050	$124,000	99.8%
Juvenile Assistance Fund	$25,842	$35,323	$28,445	$28,445	0%
Hotel/Motel Tax Fund	$429,778	$343,703	$700,100	$700,100	0%
Henry First Inc	$1,382	$10,531	$0	$0	0%
HC Development Authority	$767,972	$276,583	$775,954	$817,126	5.3%
Total:	**$28,630,548**	**$26,693,003**	**$14,580,444**	**$25,406,034**	**74.2%**

Expenditures by Function

Budgeted Expenditures by Function



Special Revenue Fund expenditures are projected to increase in FY 2024 as compared to the FY 2023 budget. The most significant expenditure increases are the Redspeed Fund (66%), Tech Fund (50%), CDBG Fund (33%), E-911 Fund (15%), and the HOME and ERAP Funds increasing 100% year over year.

Police RedSpeed Fund [Public Safety] expenditure increases are being driven by increased program costs. Now that schools are fully operational, post-pandemic personnel costs have increased as a result of increased citations and fines written within school zones which now must be handled by additional personnel.

Tech Fund [Judicial] expenditure increases are being driven by an additional court now collecting fees. In addition to State Court collecting technology fees, Magistrate Court is now also collecting these fees and incurring related expense.

CDBG Fund [Housing and Development] increases are being driven by funding increases from the General Fund. The increase in expenditures will allow CDBG to serve more low to moderate income families through various affordable housing initiatives.

E-911 Fund [Public Safety] expenditure increases are being driven by the costs of the Nurse Navigation program and the implementation of the class and compensation program for department employees. While E-911 collections are increasing due to the growth of the county, projected fee collections will not be enough in FY 2024 to cover the reorganization. Therefore, a portion of the E-911 fund balance (20%) will be used to assist in covering the costs.

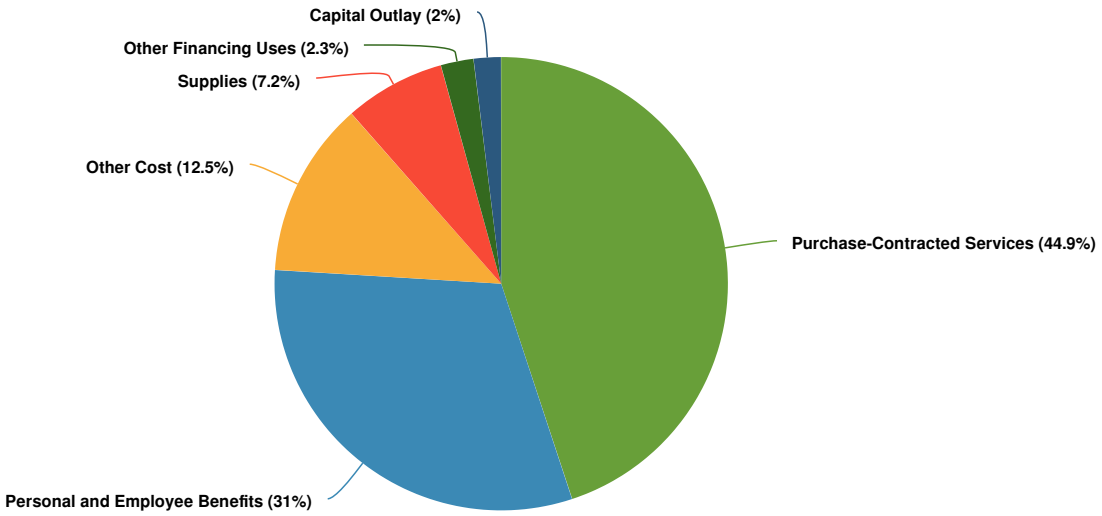
HOME Fund [Housing and Development] is a new program for the county. This program will provide funding for low income housing initiatives.

ERAP [Housing and Development] is a program that will provide rental and utility relief to Henry County residents impacted by COVID-19. Due to the county's efficient and well-managed use of each previously provided tranche of federal funds, the federal government awarded the county additional funds in the ERAP Reallocation 2 funding round.

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government	$15,885,235	$11,591,520	$0	$8,959,059	N/A
Judicial	$896,252	$1,004,942	$1,412,986	$1,174,868	-16.9%
Public Safety	$6,201,839	$9,555,103	$7,596,234	$9,988,841	31.5%
Culture and Recreation	$1,382	$1,483	$0	$0	0%
Housing and Development	$5,241,015	$4,273,890	$5,398,068	$5,110,110	-5.3%
Other Financing Uses	$404,825	$266,064	$173,156	$173,156	0%
Total Expenditures:	**$28,630,548**	**$26,693,003**	**$14,580,444**	**$25,406,034**	**74.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$4,659,326	$6,432,283	$7,480,664	$7,883,770	5.4%
Purchase-Contracted Services	$17,066,967	$13,349,346	$1,600,526	$11,419,105	613.5%
Supplies	$1,006,922	$809,165	$843,801	$1,827,768	116.6%
Capital Outlay	$1,545,927	$3,293,162	$2,282,197	$496,000	-78.3%
Other Cost	$3,946,581	$2,542,982	$1,850,050	$3,186,175	72.2%
Other Financing Uses	$404,825	$266,064	$523,206	$593,216	13.4%
Total Expense Objects:	**$28,630,548**	**$26,693,003**	**$14,580,444**	**$25,406,034**	**74.2%**

Debt Service Fund

The Debt Service Fund accounts for resources accumulated and used for the payment of general long-term debt principal, interest, and related costs. Revenues in the Debt Service Fund are in the form of transfers from other governmental funds. The County has one active debt service fund for the payment of debt on general obligation bonds, certificates of participation and financed purchases from direct borrowings.

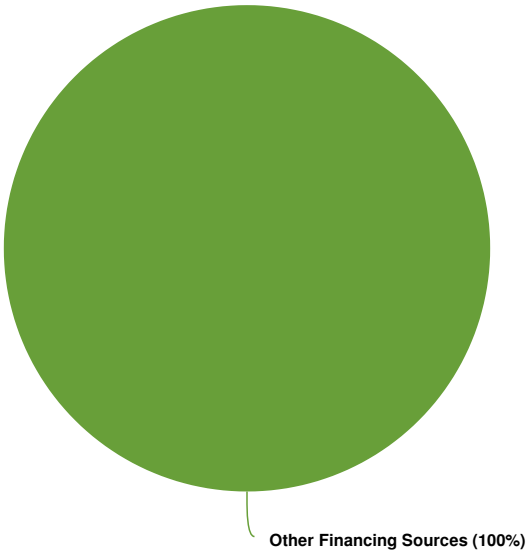
Summary

Henry County is projecting $11.6M of revenue in FY 2024, which represents a 9.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 9.8% or $1.3M to $11.6M in FY 2024. The year over year decrease is due to jail construction debt being paid off.



Revenues by Source

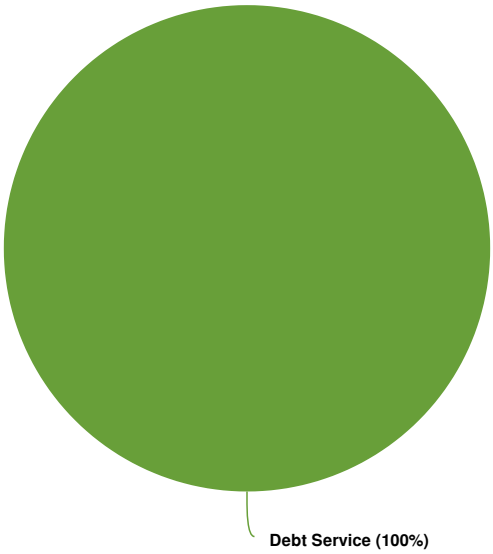
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Financing Sources	$15,223,716	$4,984,633	$12,805,235	$11,545,110	-9.8%
Total Revenue Source:	**$15,223,716**	**$4,984,633**	**$12,805,235**	**$11,545,110**	**-9.8%**

Expenditures by Function

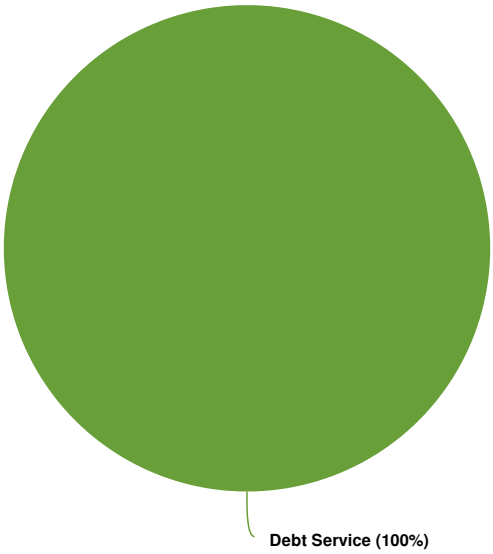
Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Debt Service	$15,223,716	$4,984,633	$12,805,235	$11,545,110	10.9%
Total Expenditures:	**$15,223,716**	**$4,984,633**	**$12,805,235**	**$11,545,110**	**10.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Debt Service	$15,223,716	$4,984,633	$12,805,235	$11,545,110	-9.8%
Total Expense Objects:	**$15,223,716**	**$4,984,633**	**$12,805,235**	**$11,545,110**	**-9.8%**

Grant Fund

The Grant Fund is used to collect and expend funding provided to the County by specific organizations or the federal and/or state government for a specific purpose. Intergovernmental grants received by Henry County support the following departments/projects: Senior Services, Transit, DOT, Judicial Services, and Public Safety.

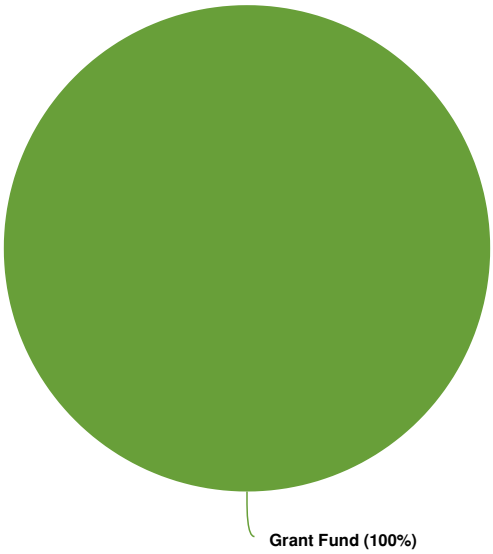
Summary

Henry County is projecting $5.7M of revenue in FY 2024, which represents a $345K or 5.7% decrease over the prior year. Budgeted expenditures are also projected to decrease by 5.7% or $345K to $5.7M in FY 2024.



Revenue by Fund

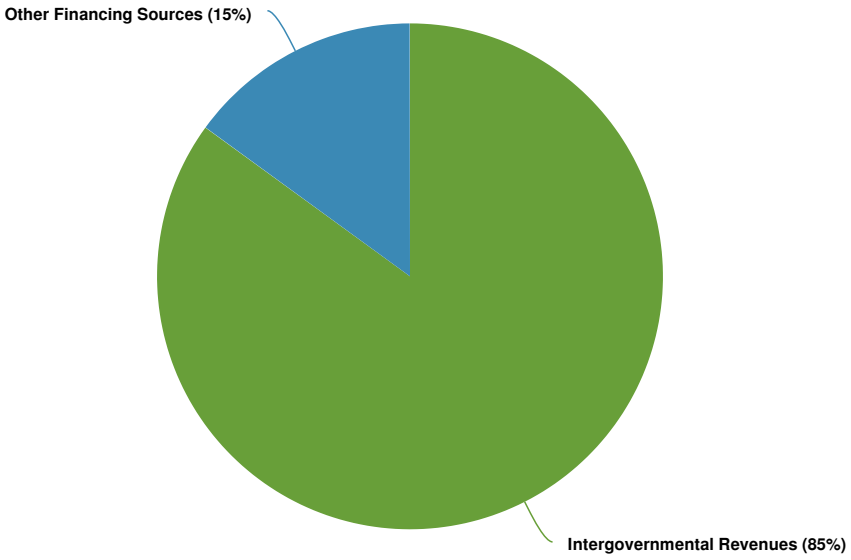
2024 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Grant Fund	$6,747,826	$1,281,127	$6,062,104	$5,717,033	-5.7%
Total Grant Fund:	**$6,747,826**	**$1,281,127**	**$6,062,104**	**$5,717,033**	**-5.7%**

Revenues by Source

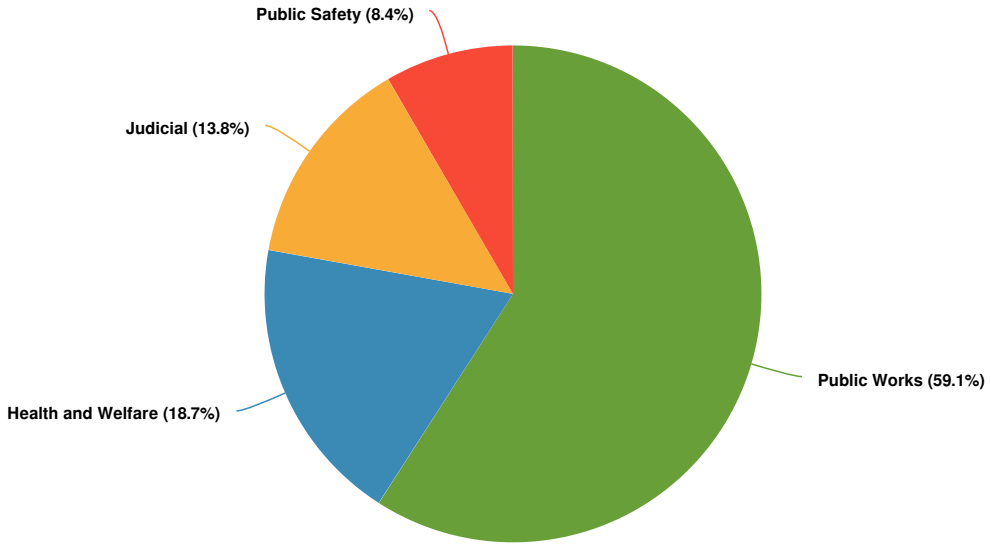
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenues	$6,132,335	$1,192,444	$1,018,327	$4,860,831	377.3%
Charges for Services	$0	$0	$2,400,000	$0	-100%
Contributions and Donations	$2,002	$0	$0	$0	0%
Miscellaneous Revenue	$1	$0	$0	$0	0%
Other Financing Sources	$613,488	$88,683	$2,643,777	$856,202	-67.6%
Total Revenue Source:	**$6,747,826**	**$1,281,127**	**$6,062,104**	**$5,717,033**	**-5.7%**

Expenditures by Function

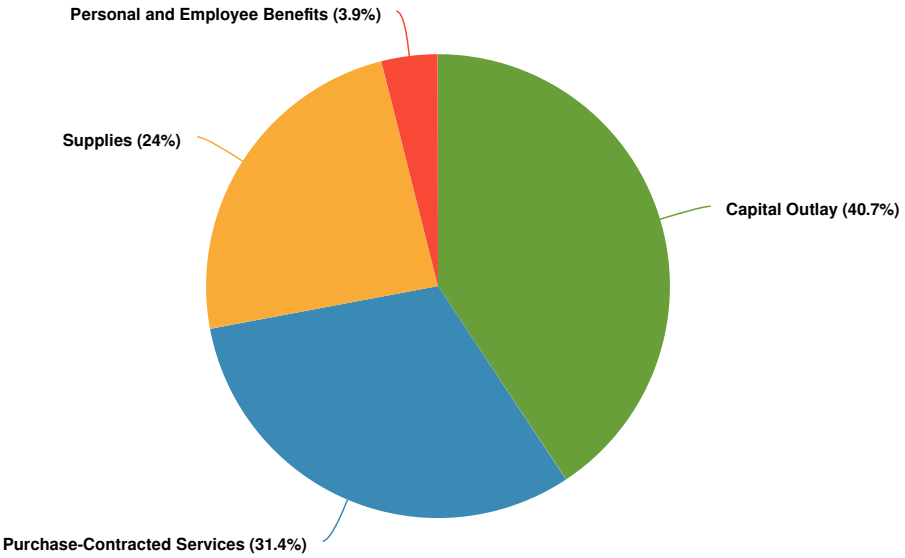
Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
General Government	$8,230	$0	$0	$0	0%
Judicial	$488,767	$435,334	$778,777	$787,579	-1.1%
Public Safety	$2,192,041	$398,561	$100,000	$479,167	-79.1%
Public Works	$2,507,659	$438,496	$4,692,067	$3,378,508	38.9%
Health and Welfare	$842,536	$82,663	$491,260	$1,071,779	-54.2%
Culture and Recreation	$0	$10,252	$0	$0	0%
Total Expenditures:	**$6,039,233**	**$1,365,306**	**$6,062,104**	**$5,717,033**	**6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,614,739	$344,066	$738,777	$225,542	227.6%
Purchase-Contracted Services	$419,868	$314,542	$190,000	$1,793,486	-89.4%
Supplies	$629,910	$304,016	$5,133,327	$1,371,818	274.2%
Capital Outlay	$3,374,716	$402,682	$0	$2,326,187	-100%
Total Expense Objects:	**$6,039,233**	**$1,365,306**	**$6,062,104**	**$5,717,033**	**6%**

Capital Projects Funds

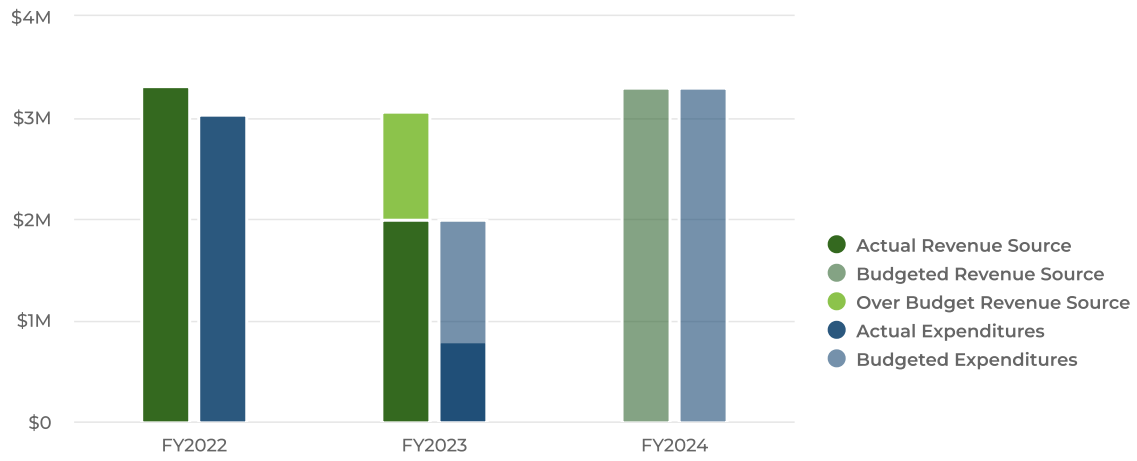
Capital Project Funds account for financial resources that are used for capital outlays. These outlays include the acquisition or construction of capital facilities, acquisition of capital equipment, and various other capital projects. The County maintains the following capital projects funds: Capital Assets, 2002 SPLOST, 2008 SPLOST, 2014 SPLOST, 2020 SPLOST, 2021 T-SPLOST, and Impact Fee funds.

**Capital Assets and all SPLOST Fund financials are maintained outside of our current financial software due to the project length budgeting methodology. These funds are tracked in a separate form and are not shown in the charts and tables below.

Summary

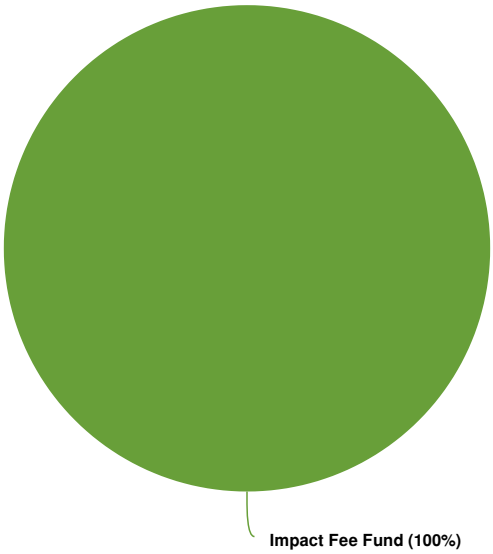
Henry County is projecting $3.3M of revenue in FY2024, which represents a 65% increase over the prior year. Budgeted expenditures are projected to increase by 65% or $1.3M to $3.3M in FY2024. Increases are due to impact fees increased from $1,600 to $3,500 per development.

**Capital Assets and all SPLOST Fund financials are maintained outside of our current financial software due to the project length budgeting methodology, these funds are tracked in a separate form and are not shown in the charts and tables below.



Revenue by Fund

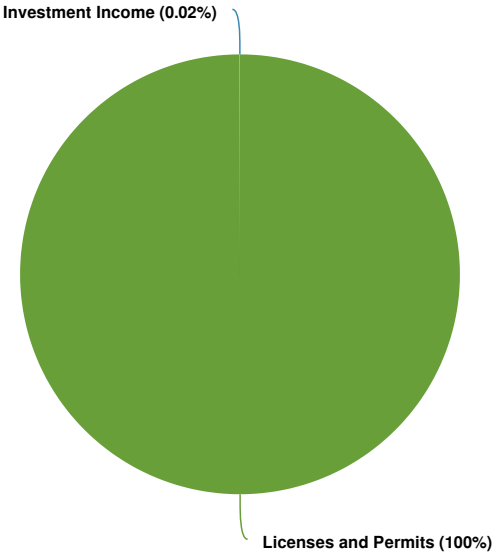
2024 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Impact Fee Fund	$3,311,158	$3,073,991	$2,000,000	$3,306,272	-39.5%
Total Impact Fee Fund:	**$3,311,158**	**$3,073,991**	**$2,000,000**	**$3,306,272**	**-39.5%**

Revenues by Source

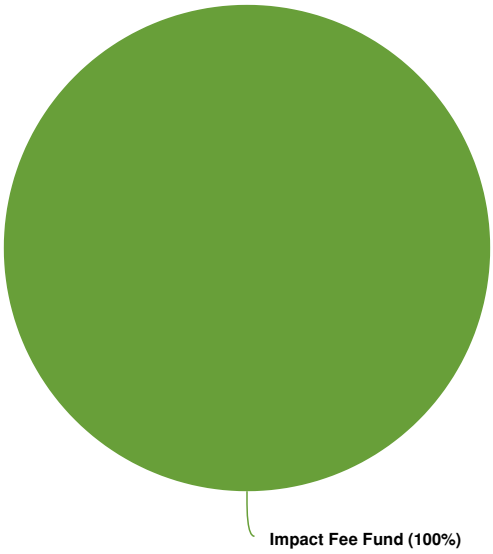
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Licenses and Permits	$3,310,559	$3,073,180	$1,999,661	$3,305,672	65.3%
Investment Income	$599	$811	$339	$600	77%
Total Revenue Source:	**$3,311,158**	**$3,073,991**	**$2,000,000**	**$3,306,272**	**65.3%**

Expenditures by Fund

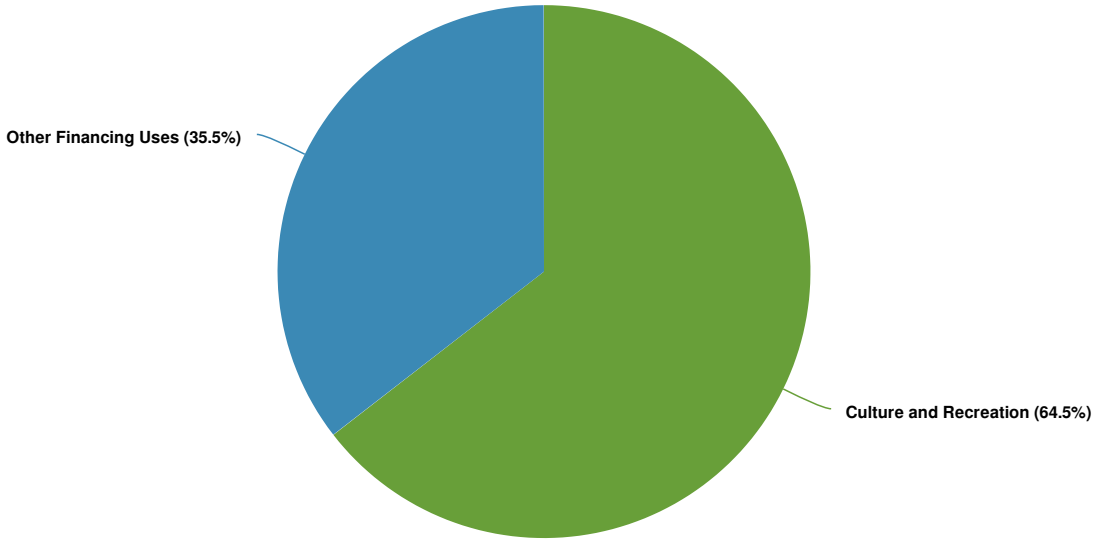
2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Impact Fee Fund	$3,039,368	$801,349	$2,000,000	$3,306,272	-39.5%
Total Impact Fee Fund:	**$3,039,368**	**$801,349**	**$2,000,000**	**$3,306,272**	**-39.5%**

Expenditures by Function

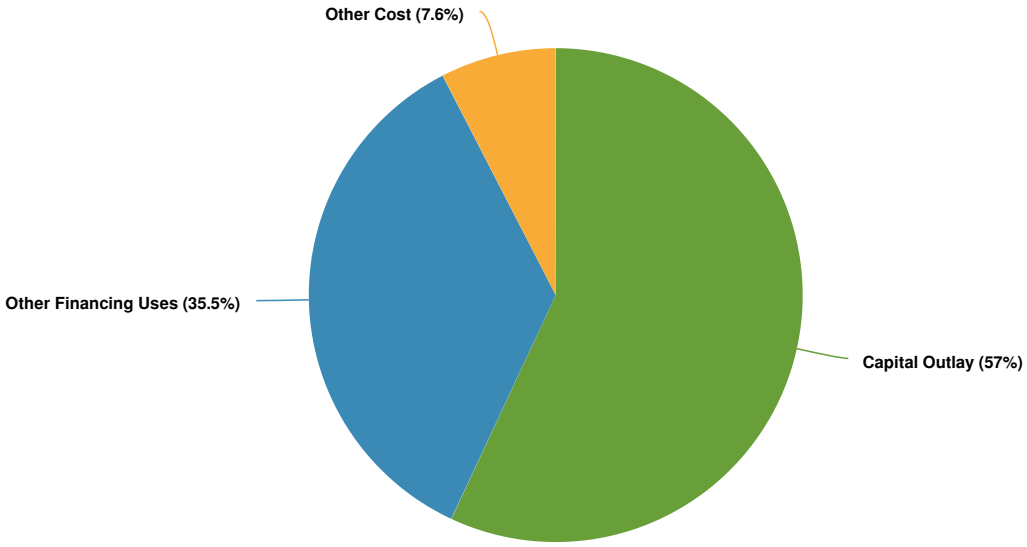
Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Culture and Recreation	$1,067,434	$242,236	$726,844	$2,133,116	-65.9%
Other Financing Uses	$1,971,934	$559,113	$1,273,156	$1,173,156	8.5%
Total Expenditures:	**$3,039,368**	**$801,349**	**$2,000,000**	**$3,306,272**	**-39.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



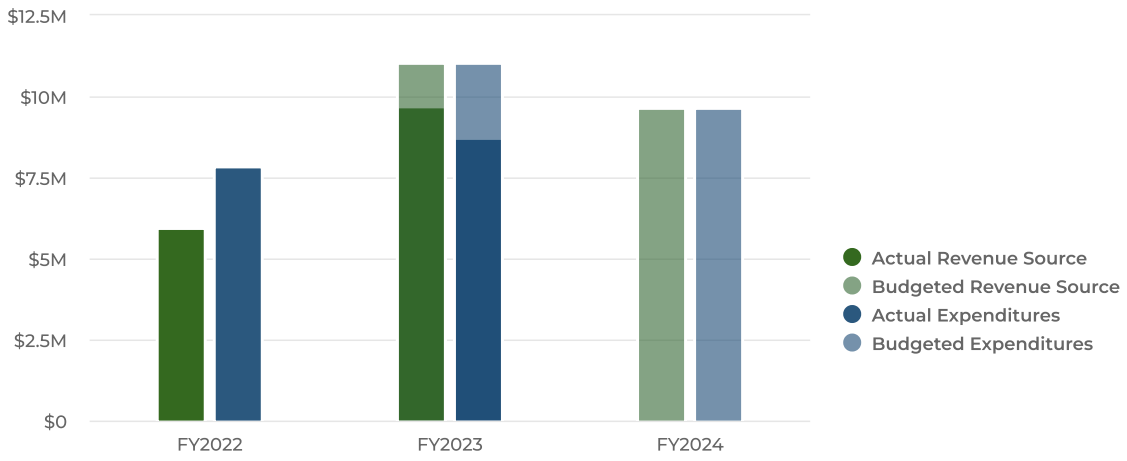
Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Capital Outlay	$681,930	$47,125	$476,844	$1,883,116	294.9%
Other Cost	$385,504	$195,111	$250,000	$250,000	0%
Other Financing Uses	$1,971,934	$559,113	$1,273,156	$1,173,156	-7.9%
Total Expense Objects:	**$3,039,368**	**$801,349**	**$2,000,000**	**$3,306,272**	**65.3%**

Enterprise Funds

Enterprise Funds accounts for activities for which the user is charged a fee for services/goods provided. The fund operates similar to a private business. The County has the following proprietary funds: Airport, Stormwater, and Cottonfields Golf Course funds.

Summary

Henry County is projecting $9.7M of revenue in FY 2024, which represents a 13% decrease over the prior year. Budgeted expenditures are projected to decrease by 13% or $1.4M to $9.7M in FY 2024.



Revenue by Fund

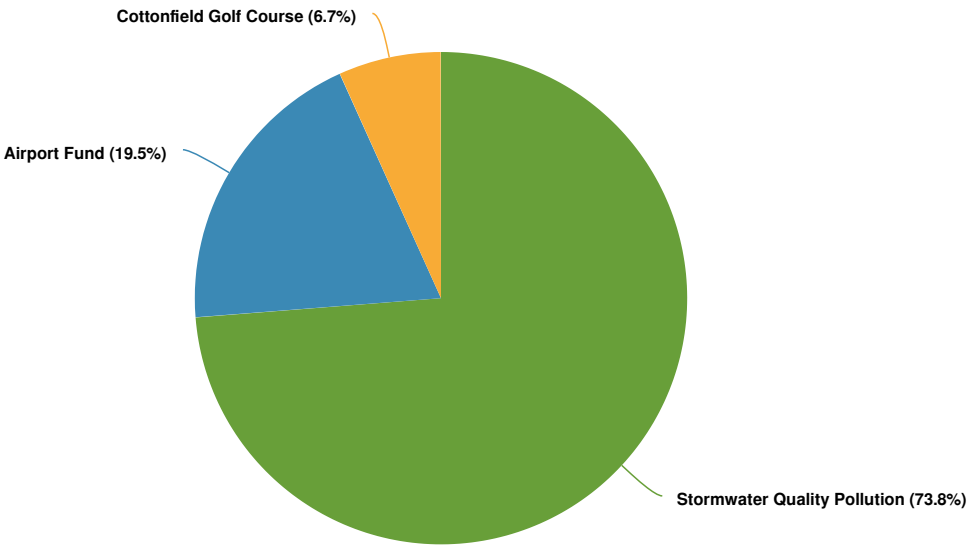
The Stormwater Fund represents the largest revenue source for the Enterprise Funds, representing 73.8% of total Enterprise Fund revenue. The next largest Enterprise Fund revenue sources are the Airport Fund, which represents 19.5%, followed by Cottonfields Golf Course contributing 6.7%.

Airport Revenues are decreasing year over year by 42.8%. The decline is primarily due to the county being awarded a state grant in FY 2023 to assist with airport design and construction costs related to taxiway upgrades, the project is now complete and the related grant funds will not be received in FY 2024.

Stormwater revenues are growing year over year by 2.9%. The growth is primarily due to use of fund balance to cover the class & compensation implementation for county employees.

Cottonfields Golf Course revenues are decreasing year over year by 21.6%. The decrease is due to a shift of expenses to the General Fund and 2 positions being inactivated.

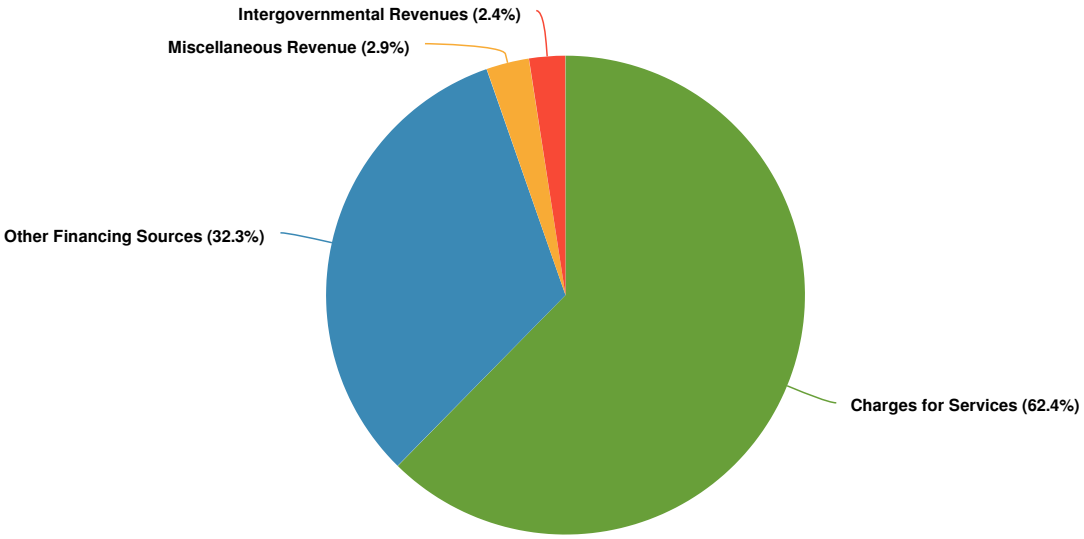
2024 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Stormwater Quality Pollution	$3,701,301	$3,679,885	$6,933,881	$7,135,034	2.9%
Airport Fund	$1,750,104	$5,229,117	$3,300,024	$1,887,213	-42.8%
Cottonfield Golf Course	$522,727	$835,771	$830,335	$651,266	-21.6%
Total:	**$5,974,132**	**$9,744,774**	**$11,064,240**	**$9,673,513**	**-12.6%**

Revenues by Source

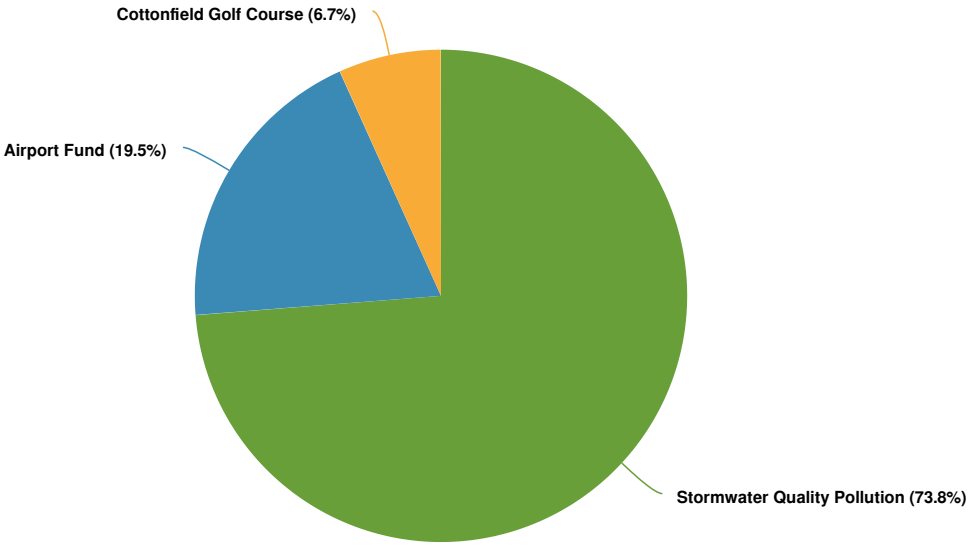
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenues	$221,696	$3,465,471	$2,000,000	$235,877	-88.2%
Charges for Services	$5,453,480	$5,925,437	$8,784,021	$6,032,688	-31.3%
Investment Income	$306	$1,081	$1,900	$0	-100%
Miscellaneous Revenue	$298,650	$352,785	$278,319	$280,240	0.7%
Other Financing Sources	$0	$0	$0	$3,124,708	N/A
Total Revenue Source:	**$5,974,132**	**$9,744,774**	**$11,064,240**	**$9,673,513**	**-12.6%**

Expenditures by Fund

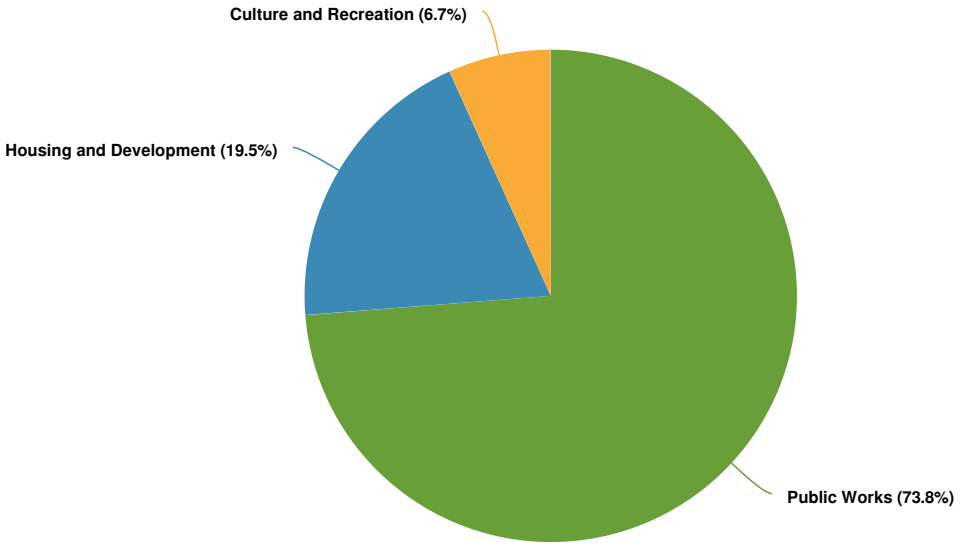
2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Stormwater Quality Pollution	$5,398,018	$3,774,143	$6,933,881	$7,135,034	-2.8%
Airport Fund	$1,654,285	$4,212,904	$3,300,024	$1,887,213	74.9%
Cottonfield Golf Course	$810,281	$743,218	$830,334	$651,266	27.5%
Total:	**$7,862,584**	**$8,730,265**	**$11,064,239**	**$9,673,513**	**14.4%**

Expenditures by Function

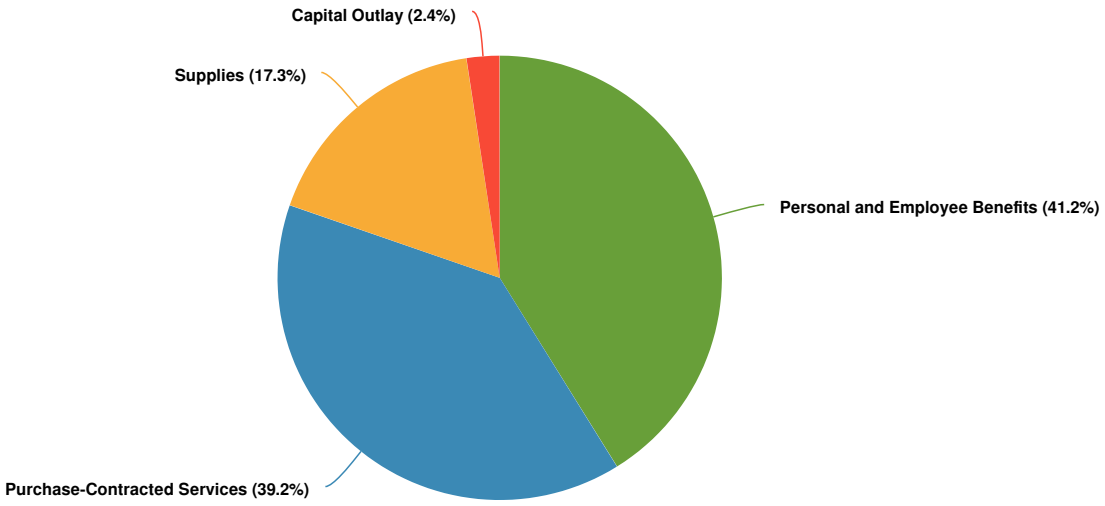
Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Public Works	$5,398,018	$3,774,143	$6,632,881	$7,135,034	7.6%
Culture and Recreation	$810,281	$743,218	$830,334	$651,266	-21.6%
Housing and Development	$1,654,285	$4,212,904	$3,300,024	$1,887,213	-42.8%
Other Financing Uses	$0	$0	$301,000	$0	-100%
Total Expenditures:	**$7,862,584**	**$8,730,265**	**$11,064,239**	**$9,673,513**	**-12.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



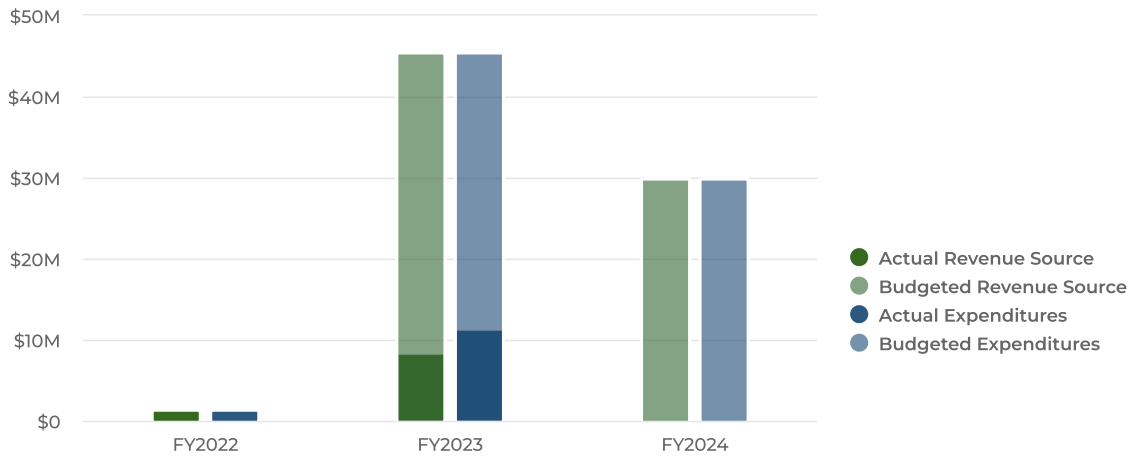
Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$2,585,955	$2,790,044	$3,754,299	$3,981,188	-5.7%
Purchase-Contracted Services	$2,770,442	$3,812,257	$4,871,082	$3,787,325	28.6%
Supplies	$1,657,438	$1,787,869	$1,504,888	$1,673,000	-10%
Capital Outlay	$848,750	$340,095	$632,970	$232,000	172.8%
Other Financing Uses	$0	$0	$301,000	$0	N/A
Total Expense Objects:	**$7,862,584**	**$8,730,265**	**$11,064,239**	**$9,673,513**	**14.4%**

American Rescue Plan Act (ARPA) Fund

The ARPA (American Rescue Plan Act) Fund accounts for a one-time federal stimulus paid out to Henry County. This funding is intended to serve as emergency funding for eligible state, local, territorial, and tribal governments to respond to the COVID-19 emergency. Funds can cover costs from March 3, 2021-December 31, 2024 and can only be used for the following activities: 1) support public health response; 2) address negative impacts to households, small businesses, and impacted industries; 3) water & sewer infrastructure; 4) replace public sector revenue loss; 5) premium pay for essential workers; and 6) broadband infrastructure. Henry County received a total of $45M in federal funding.

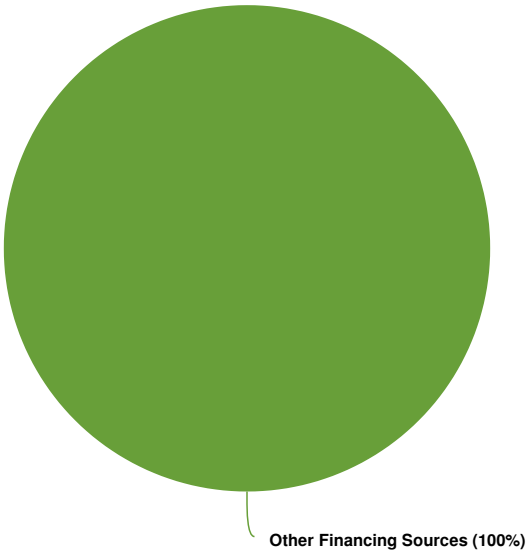
Summary

Henry County is projecting to use/distribute $29.9M of funds for the following projects that would be covered by ARPA funding: Digitization records project for Superior Court, technology (broadband & courtroom technology) upgrades, stormwater upgrades, funding for outside agencies--Piedmont Henry, Atlanta Motor Speedway, Henry County Water Authority, Department of Public Health & McIntosh Trail (mental illness programming).



Revenues by Source

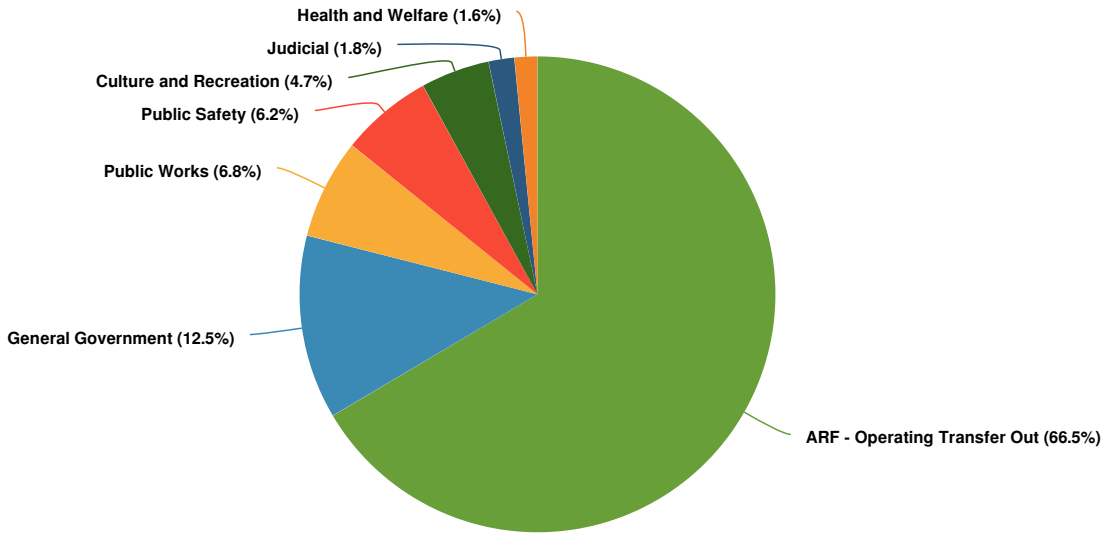
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenues	$1,507,713	$8,461,320	$45,560,736	$0	-100%
Investment Income	$0	$71	$0	$0	0%
Other Financing Sources	$0	$0	$0	$29,992,990	N/A
Total Revenue Source:	**$1,507,713**	**$8,461,392**	**$45,560,736**	**$29,992,990**	**-34.2%**

Expenditures by Function

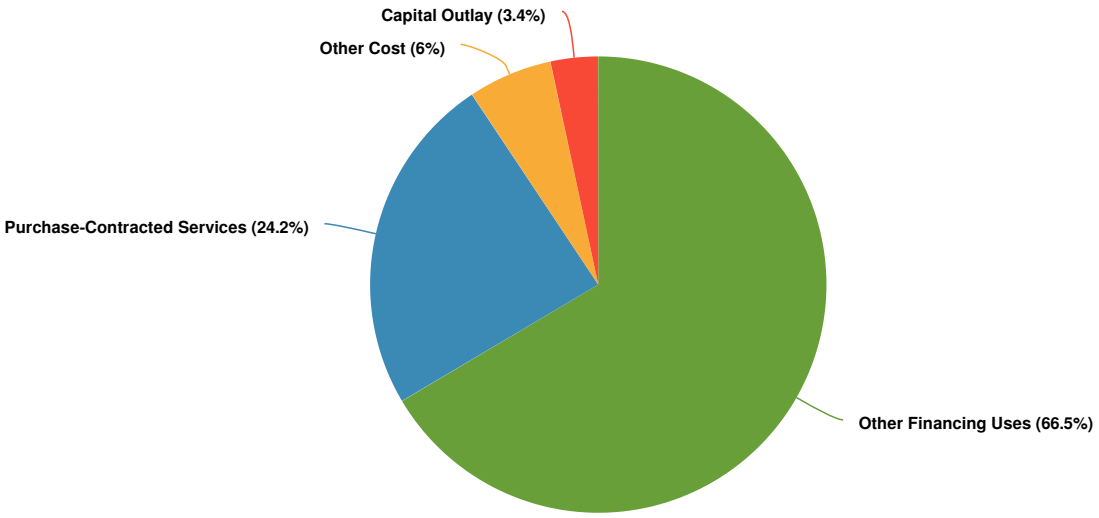
Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
General Government	$0	$8,237,759	$2,015,000	$3,747,287	-46.2%
Judicial	$142,713	$779,501	$1,335,399	$524,974	154.4%
Public Safety	$1,365,000	$1,918,985	$4,550,928	$1,873,636	142.9%
Public Works	$0	$247,583	$14,800,000	$2,038,117	626.2%
Health and Welfare	$0	$233,802	$425,000	$465,000	-8.6%
Culture and Recreation	$0	$0	$500,000	$1,403,000	-64.4%
ARF - Operating Transfer Out	$0	$0	$21,934,409	$19,940,976	10%
Total Expenditures:	**$1,507,713**	**$11,417,631**	**$45,560,736**	**$29,992,990**	**51.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Purchase-Contracted Services	$142,713	$3,120,769	$5,701,327	$7,252,225	-21.4%
Supplies	$0	$0	$14,800,000	$0	N/A
Capital Outlay	$1,365,000	$2,766,499	$0	$1,009,789	-100%
Other Cost	$0	$5,530,363	$3,125,000	$1,790,000	74.6%
Other Financing Uses	$0	$0	$21,934,409	$19,940,976	10%
Total Expense Objects:	**$1,507,713**	**$11,417,631**	**$45,560,736**	**$29,992,990**	**51.9%**

FUNDING SOURCES

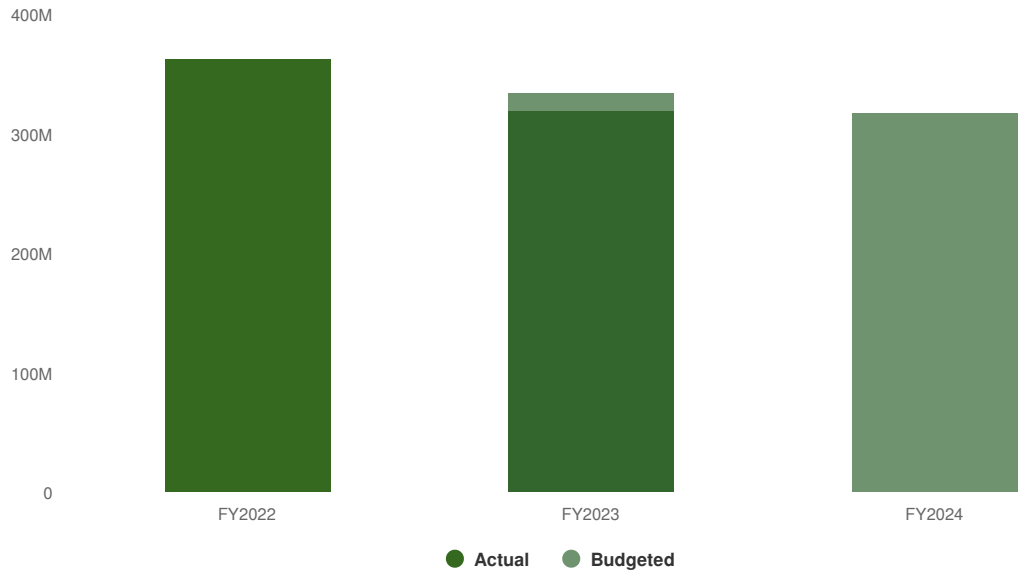
Funding Sources Summary

**SPLOST and Capital Projects Funds financials ($471.1M) are tracked outside of the current financial system, thus the activity for those funds will not be included in the summaries and charts below.

$317,651,952 -$17,150,834

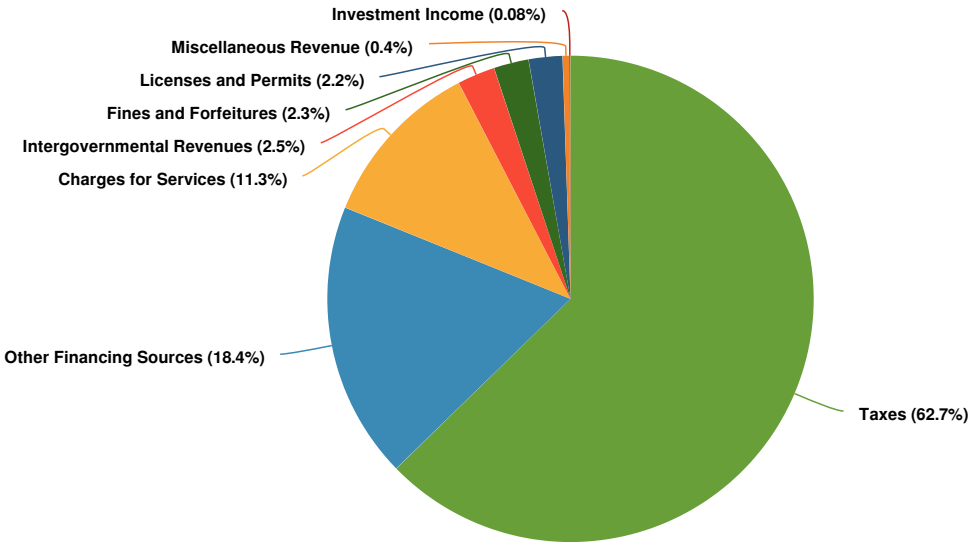
(-5.12% vs. prior year)

Funding Sources Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes	$243,492,836	$234,613,663	$175,854,218	$199,246,366	-11.7%
Licenses and Permits	$7,271,506	$6,524,949	$5,102,381	$7,134,195	-28.5%
Intergovernmental Revenues	$26,992,923	$26,277,022	$51,532,048	$8,010,103	543.3%
Charges for Services	$33,836,221	$33,654,017	$35,605,012	$35,804,639	-0.6%
Fines and Forfeitures	$6,013,793	$6,485,714	$5,907,555	$7,378,823	-19.9%
Investment Income	$373,411	$2,266,891	$72,454	$248,955	-70.9%
Contributions and Donations	$44,230	$91,056	$6,529	$19,805	-67%
Miscellaneous Revenue	$4,088,049	$2,872,677	$1,399,956	$1,355,149	3.3%
Other Financing Sources	$41,381,199	$7,075,397	$59,322,633	$58,453,917	1.5%
Total Revenue Source:	**$363,494,169**	**$319,861,385**	**$334,802,786**	**$317,651,952**	**5.4%**

DEPARTMENTS

Board of Commissioners

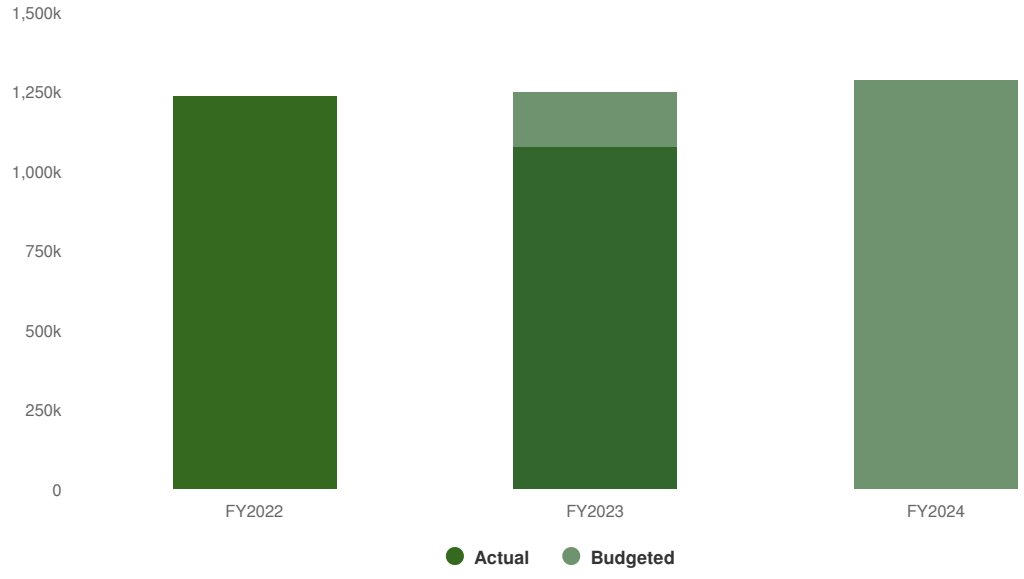
Carlotta Harrell
Chair, Henry County Board of Commissioners

The Board of Commissioners serves as the governing authority for Henry County government by setting public policy, enacting local laws and regulations, administering county property, setting the annual tax rate and exercising general financial management. The Commissioners partner with citizens to make Henry County a community of pride and choice for people to live, work and recreate. The Commission consists of a Chair elected county-wide and five members. In FY 2024, the Board's major initiatives will be to strengthen its relationships with the state and federal government, focus on economic development, and continued stewardship of the County's finances.

Expenditures Summary

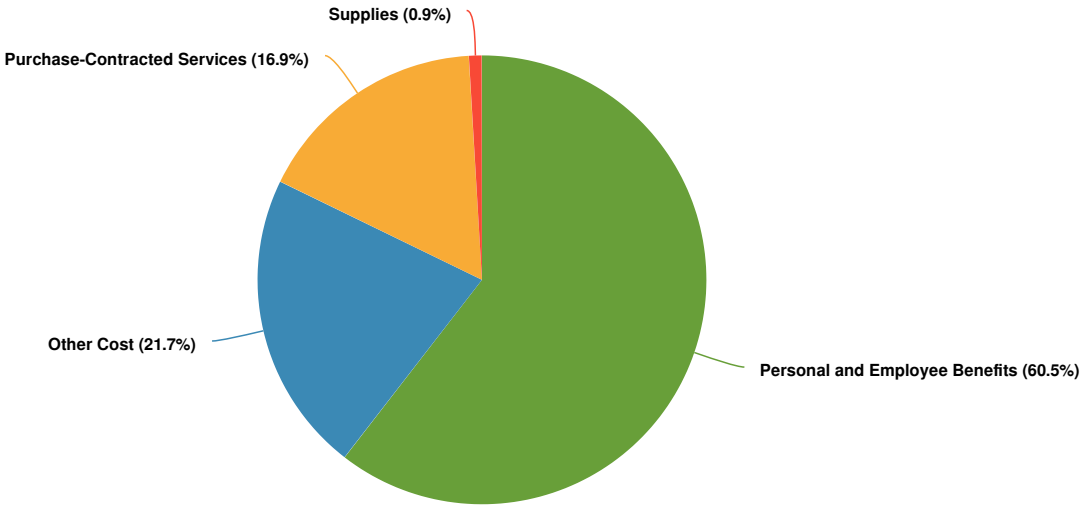
$1,289,260 $40,236
(3.22% vs. prior year)

Board of Commissioners Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$637,500	$584,916	$778,210	$779,946	0.2%
Purchase-Contracted Services	$235,964	$179,230	$180,364	$217,364	20.5%
Supplies	$22,543	$8,098	$10,450	$11,950	14.4%
Other Cost	$340,862	$302,501	$280,000	$280,000	0%
Total Expense Objects:	**$1,236,870**	**$1,074,745**	**$1,249,024**	**$1,289,260**	**3.2%**

Board of Ethics



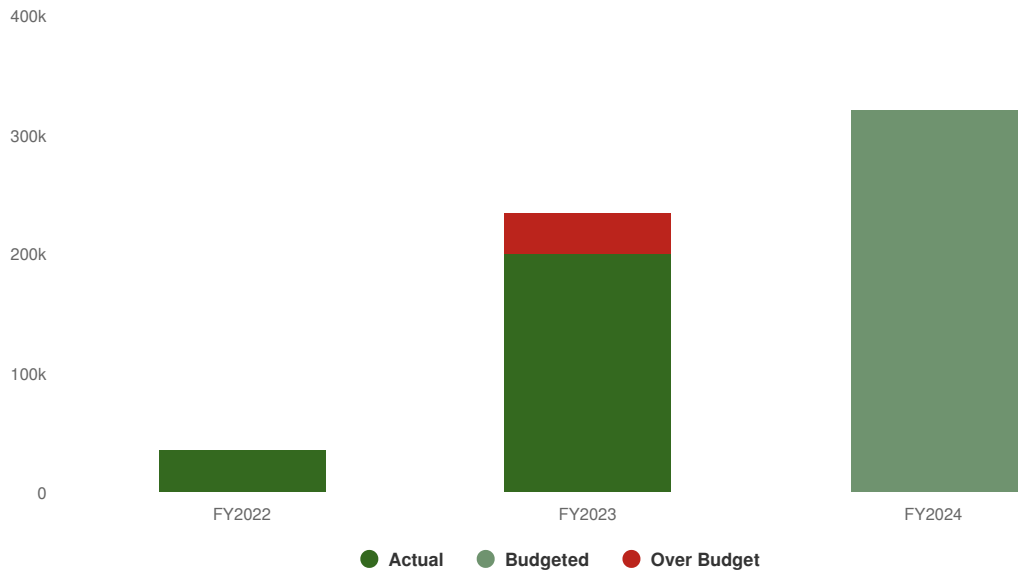
Anquilla Henderson
Chair, Henry County Board of Ethics

The Board of Ethics serves as Henry County's internal control point for ethics and improprieties, allegations, complaints, and conflicts of interest and provides corporate leadership and advice on corporate governance issues. By law, the Ethics Board is completely independent of the Henry County County Manger, Commissioners, and any officers or employees of Henry County Government. The board began operations on January 1, 2022.

Expenditures Summary

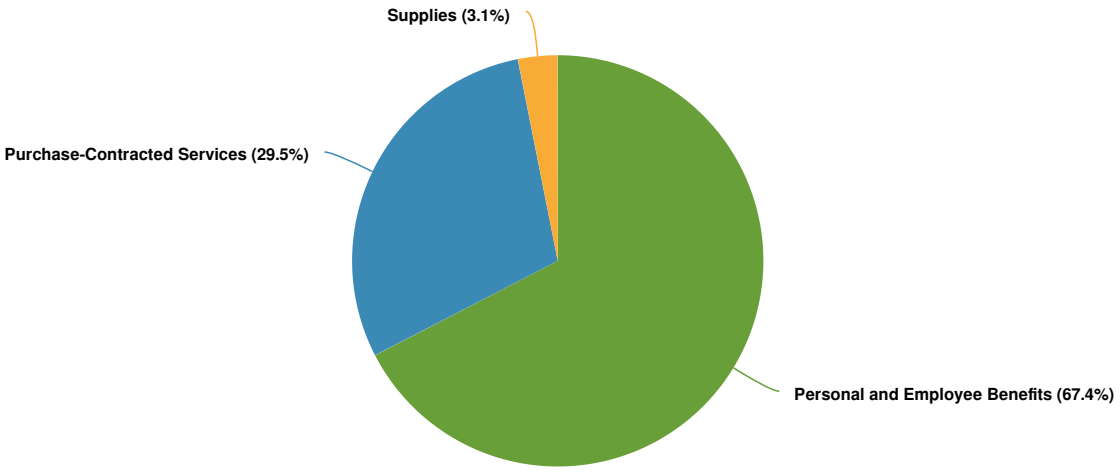
$321,224 $121,224
(60.61% vs. prior year)

Board of Ethics Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$7,101	$216,388	$150,000	$216,541	44.4%
Purchase-Contracted Services	$7,532	$9,557	$43,125	$94,683	119.6%
Supplies	$20,626	$8,141	$6,875	$10,000	45.5%
Total Expense Objects:	**$35,259**	**$234,086**	**$200,000**	**$321,224**	**60.6%**

Clerk of Commission

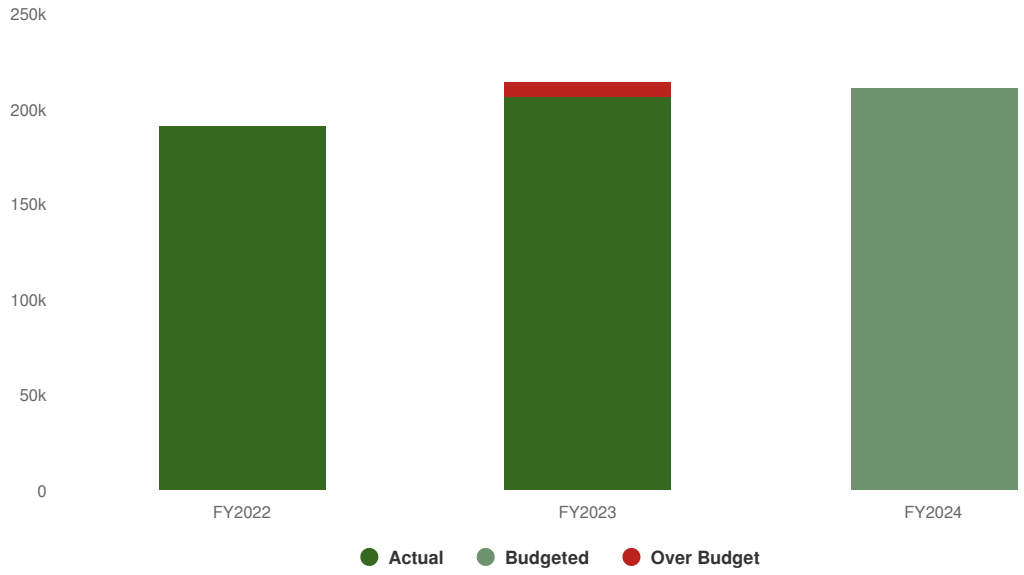
Stephanie Braun
Clerk of Commission

The Clerk of the County serves the Board of Commissioners as executive secretary by recording its official actions, preparing correspondence and reports and maintaining county records; preparing and administering official minutes and proceedings of the Board of Commissioners; and, acting as a liaison to the County Manager.

Expenditures Summary

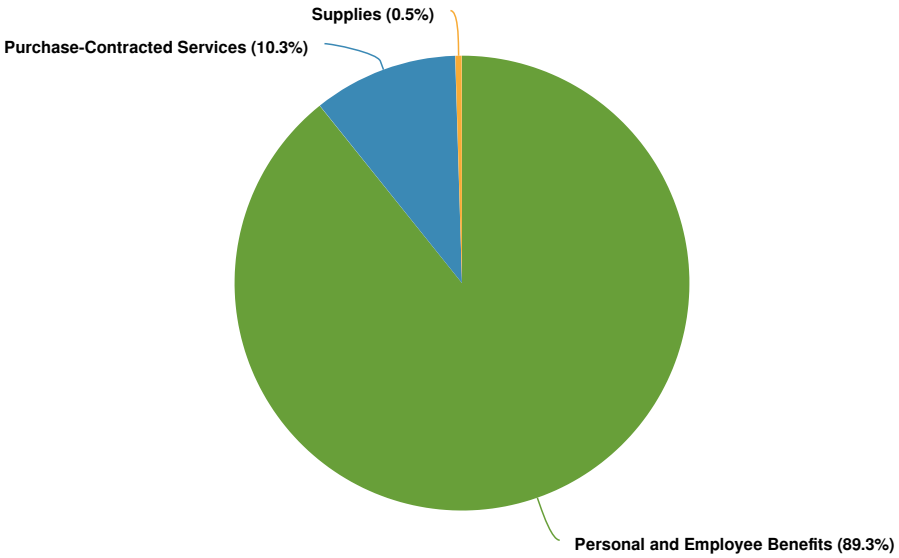
$210,917 $4,997
(2.43% vs. prior year)

Clerk of Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$175,914	$192,111	$183,260	$188,257	2.7%
Purchase-Contracted Services	$14,553	$20,950	$21,660	$21,660	0%
Supplies	$732	$1,067	$1,000	$1,000	0%
Total Expense Objects:	**$191,199**	**$214,127**	**$205,920**	**$210,917**	**2.4%**

Henry County's Strategic Priorities



Clerk of Commission

GOAL #1				
	Maintain ordinances, resolutions, contracts, records, etc. authorized by the BOC.		✓		
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Resolutions Processed for all Board of Commission Meetings	321	301	300

GOAL #2				
	Increase response time and physical storage space required for hard copies of documentation.		✓		
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Digitization (Reduce hard copy documentation). Project to be complete by FY 2026.	-	In Progress	In Progress
	Implement a technology solution to manage the digital records (i.e naming & filing convention)	-	In Progress	In Progress
	Once records are digitized provide training to county staff on accessing the records	-	-	-

County Manager



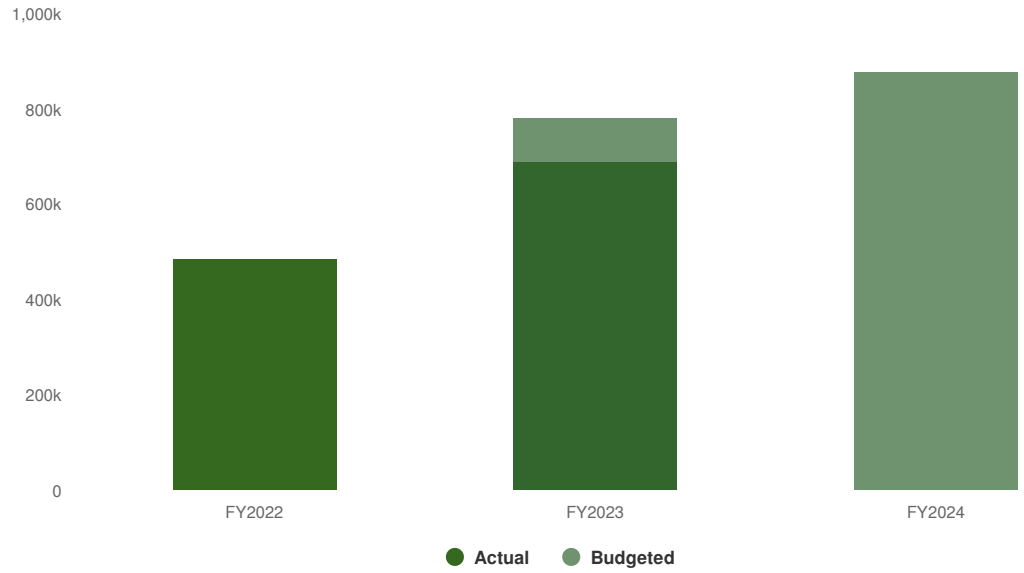
Cheri Hobson-Matthews
County Manager

The mission of the County Manager's Office is to create a culture of high expectation within its workforce and to ensure that Henry County is a premier place to live, work and play by providing quality services to its citizens. The County Manager implements Commission directives, policies, and resolutions. The County Manager also assists the Board with both short-term and long-range plans and represents the County's interest in community, state, and national issues.

Expenditures Summary

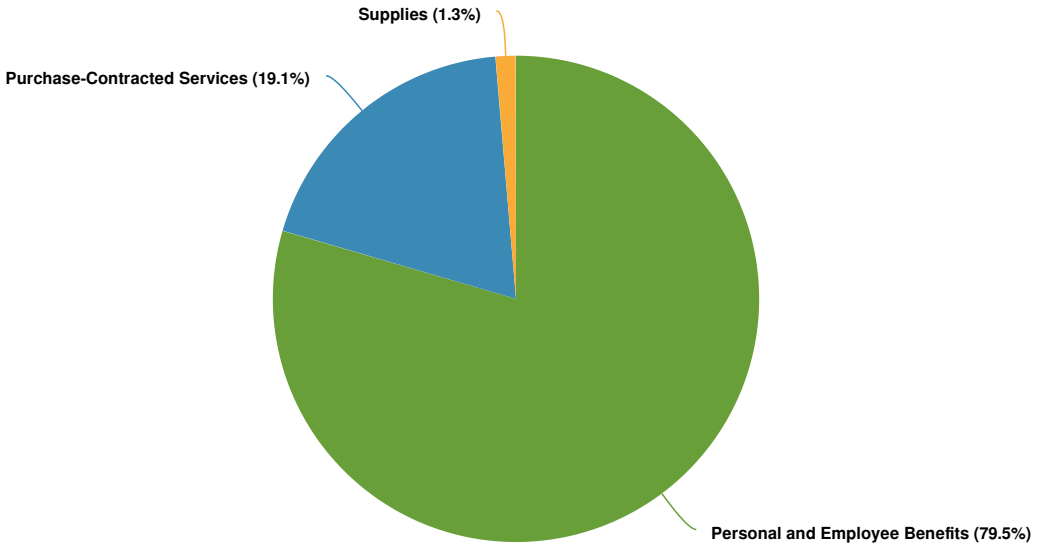
$875,916 $94,683
(12.12% vs. prior year)

County Manager Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$408,816	$523,426	$601,933	$696,616	15.7%
Purchase-Contracted Services	$71,735	$161,727	$167,492	$167,492	0%
Supplies	$4,961	$5,011	$11,808	$11,808	0%
Total Expense Objects:	**$485,512**	**$690,164**	**$781,233**	**$875,916**	**12.1%**

Henry County's Strategic Priorities



County Manager

GOAL #1	Develop a list of desired goals and objectives and issues of concern as determined by the Board of Commissioners	✓	✓	✓	✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**	
	Identify issues of importance to the BOC.	Ongoing	Ongoing	Ongoing	
	Identify a strategy to address the issues.	Ongoing	Ongoing	Ongoing	
	Develop a funding plan to implement agreed upon goals and objectives and address issues of concern.	Ongoing	Ongoing	Ongoing	

Elections

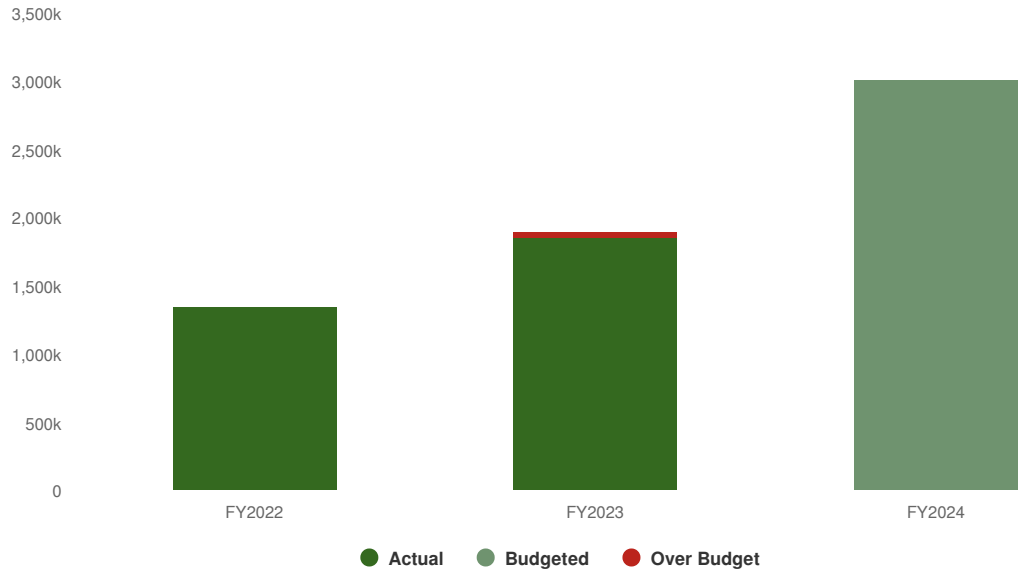
Ameika Banks
Director

The mission of the Henry County Board of Elections and Voter Registration is to enhance voter and electoral experiences of citizens by providing effective, efficient and equitable elections, voter registration and absentee-balloting services through the use of performance management systems and processes. Henry County Board of Elections also strives to maintain the highest level of voting security, accuracy, and accessibility at all Henry County polling locations.

Expenditures Summary

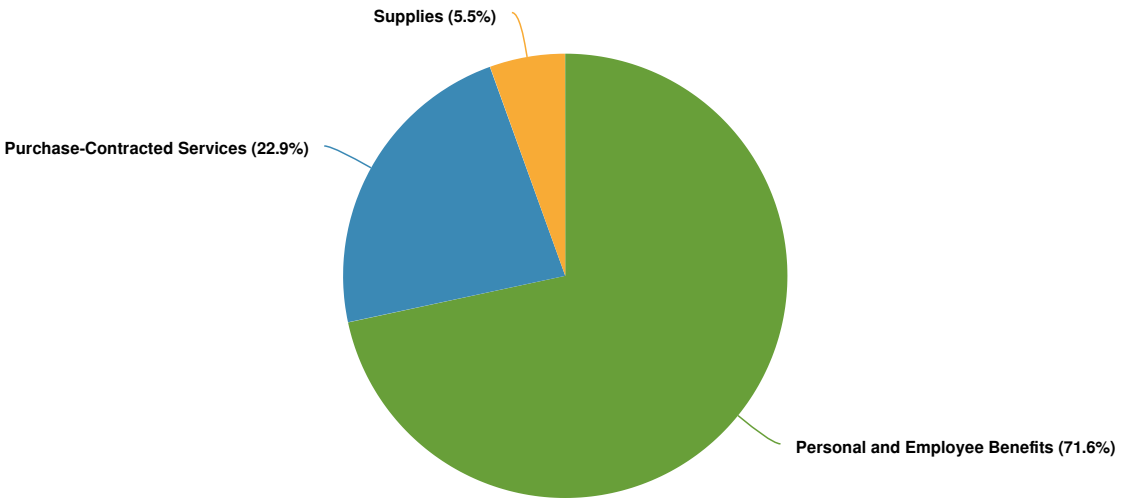
$3,010,432 $1,153,992
(62.16% vs. prior year)

Elections Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,035,880	$1,392,831	$1,308,867	$2,156,859	64.8%
Purchase-Contracted Services	$260,810	$397,591	$448,256	$688,256	53.5%
Supplies	$61,835	$116,165	$99,317	$165,317	66.5%
Total Expense Objects:	**$1,358,525**	**$1,906,587**	**$1,856,440**	**$3,010,432**	**62.2%**

Henry County's Strategic Priorities



Elections & Voter Registration

GOAL #1				
	Provide all eligible Henry County citizens the opportunity to exercise their right to register and vote under the Constitution of the United States; preserve the security and integrity of all elections; encourage voter participation; and inspire public confidence through education of the voting process and laws governing elections.	✓	✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Update county website with new information as it becomes available regarding upcoming elections.	Ongoing	Ongoing	Ongoing
	Perform required testing of new machines prior to each election and work closely with other departments, agencies, groups, and organization to disseminate information.	Ongoing	Ongoing	Ongoing
	Ensure that staff is properly trained on all laws and voting equipment prior to each election.	Ongoing	Ongoing	Ongoing

Finance

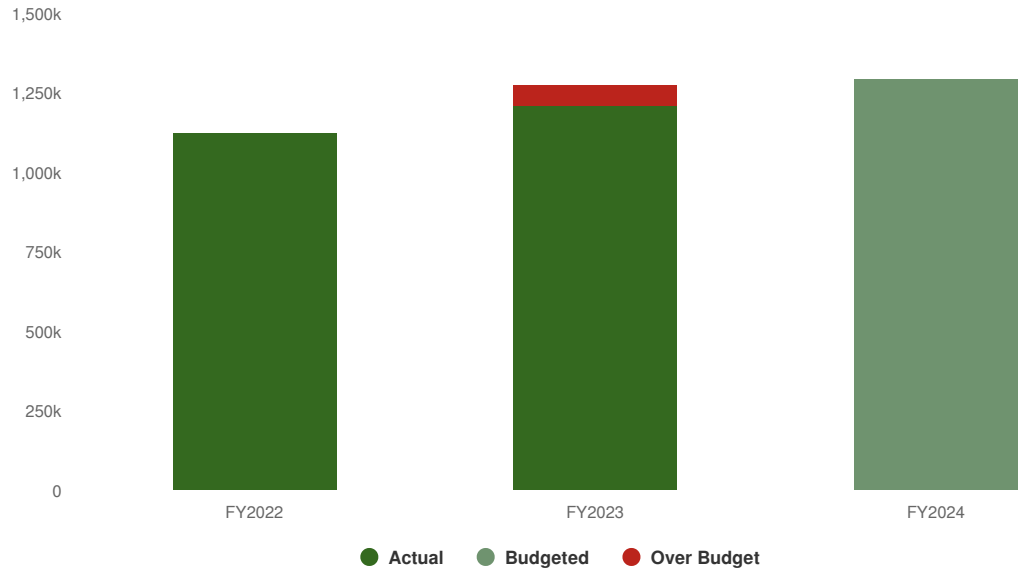
David Smith
Director & Cluster Lead

To establish, conduct and maintain the financial operations and reporting system of Henry County in accordance with all applicable laws and standards and Generally Accepted Accounting Principles as prescribed by legal and regulatory oversight bodies; to ensure the effective and economical use of public resources through proper budgeting and prudent cash management, procurement and debt issuance; and to generate and distribute timely, accurate and meaningful financial information to management.

Expenditures Summary

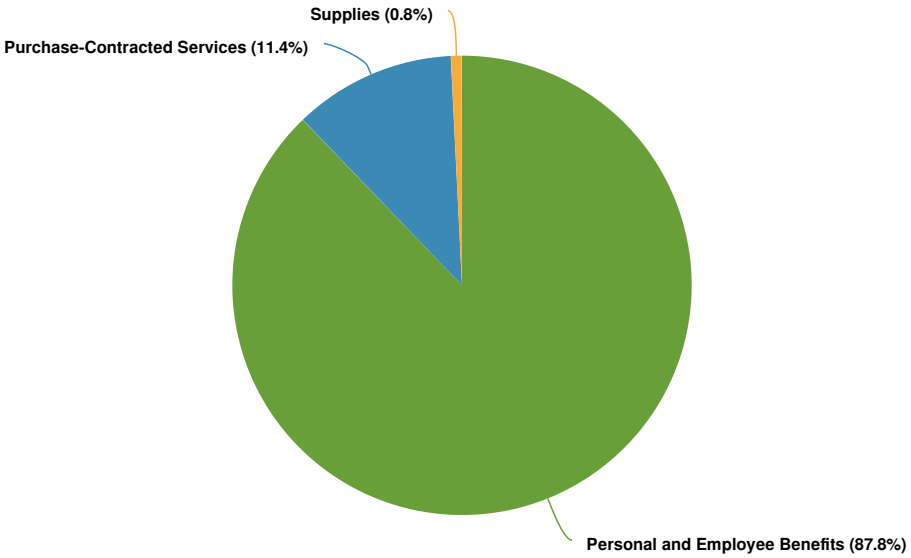
$1,292,809 **$85,886**
(7.12% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$903,151	$851,877	$1,049,523	$1,135,409	8.2%
Purchase-Contracted Services	$207,315	$413,148	$147,400	$147,400	0%
Supplies	$14,202	$7,483	$10,000	$10,000	0%
Total Expense Objects:	**$1,124,669**	**$1,272,508**	**$1,206,923**	**$1,292,809**	**7.1%**

Henry County's Strategic Priorities



Finance

GOAL #1	Produce timely, high-quality financial documentation, both required and complementary, to the Board of Commissioners and County Administration.	✓			
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of Journal Entries Posted		13,836	17,987	15,000
	Number of Accounts Payable Checks Issued		11,772	12,403	11,000
	Number of Active Employees		1,804	1,949	2,000
	Gross Amount Paid to Active Employees		3.9M	4.4M	5M

GOAL #2	Improve internal business processes to ensure financial management practices	✓			
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Update/Review Financial Policies to Ensure Best Practices and Sound Financial Practices		-	Ongoing	Ongoing
	Number of Revised Processes from Provided Recommendations (Audit)		-	Ongoing	Ongoing

Budget



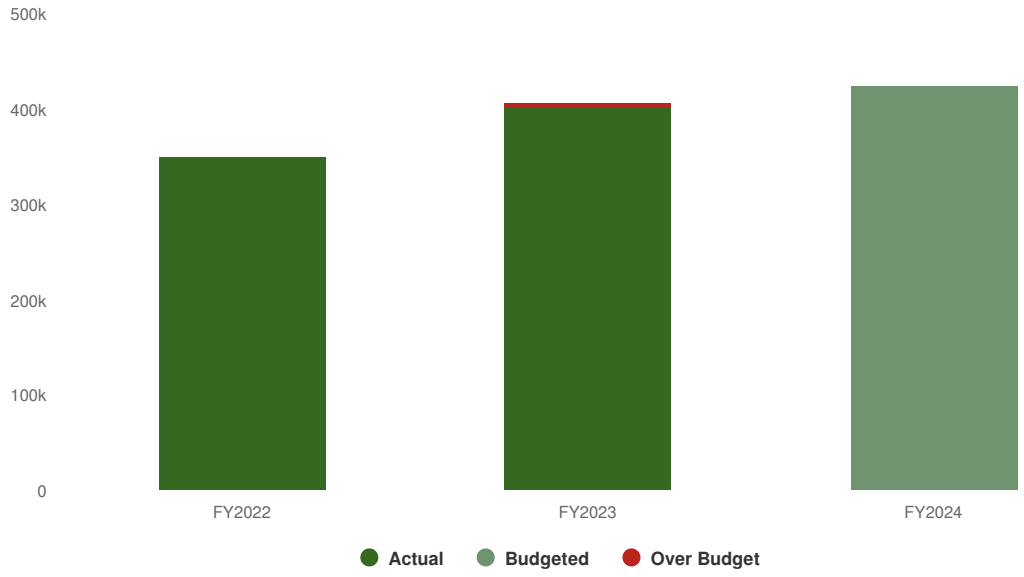
Bernita Campbell
Director

The Budget Department exists to plan, prepare, and administer Henry County's operating revenue and expense budget. Staff monitors the actual expenditures compared to the budget for each department, ensuring budgetary compliance. Analysis performed includes, but is not limited to, variance analysis, forecast projections, and special project work related to evaluating and determining the financial feasibility/sustainability of any transactions with financial implications involving Henry County.

Expenditures Summary

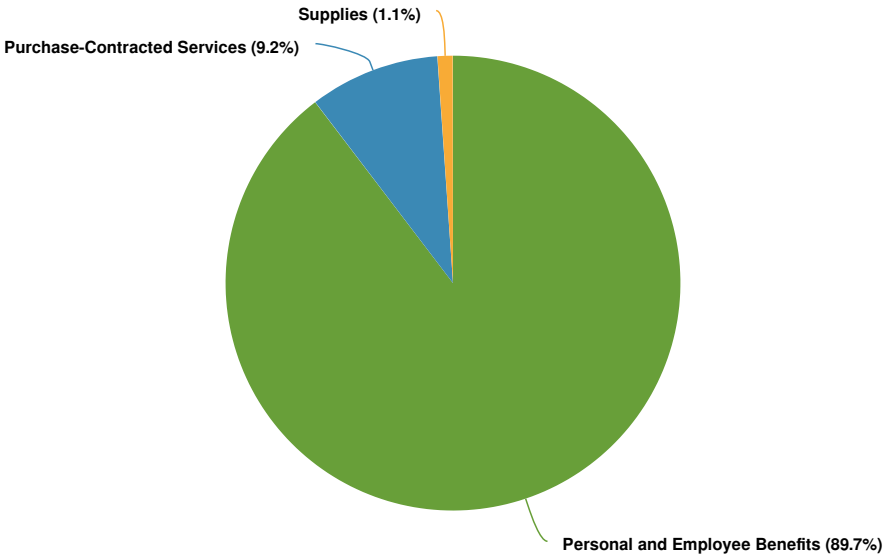
$424,346 $21,146
(5.24% vs. prior year)

Budget Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$313,105	$356,211	$359,299	$380,445	5.9%
Purchase-Contracted Services	$37,212	$51,655	$38,601	$39,251	1.7%
Supplies	$291	$121	$5,300	$4,650	-12.3%
Total Expense Objects:	**$350,608**	**$407,987**	**$403,200**	**$424,346**	**5.2%**

Henry County's Strategic Priorities



Budget

GOAL #1					
	Prepare budgetary documents that reflect guidelines established by the National Advisory Council and State and Local Budgeting of the highest quality.	✓			
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Receive GFOA Distinguished Budget Presentation Award		Awarded	Awarded	Submitted

GOAL #2					
	Produce timely, high-quality financial documentation, both required and complementary, to the Board of Commissioners and County Administration	✓			✓
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Provide financially focused advice, memos, reports and training as needed		Ongoing	Ongoing	Ongoing
	Develop annual budgets that incorporate the BOC strategic plan		Completed	Completed	Completed
	Continue to provide financial updates and forecasts to County leadership concerning revenues, expenditures, and fund balances.		Ongoing	Ongoing	Ongoing

Purchasing

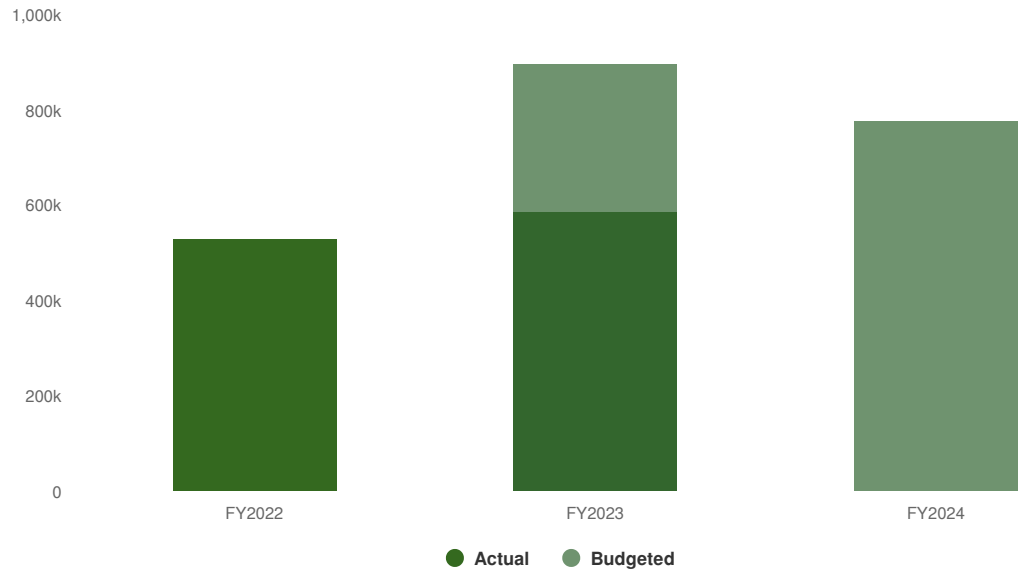
Susan Harris
Purchasing Manager

The Procurement department provides purchasing and administrative service and support to all County departments in a manner that facilitates and enhances their activities, while preserving tax dollar value through enforcement of necessary policies, procedures and financial controls.

Expenditures Summary

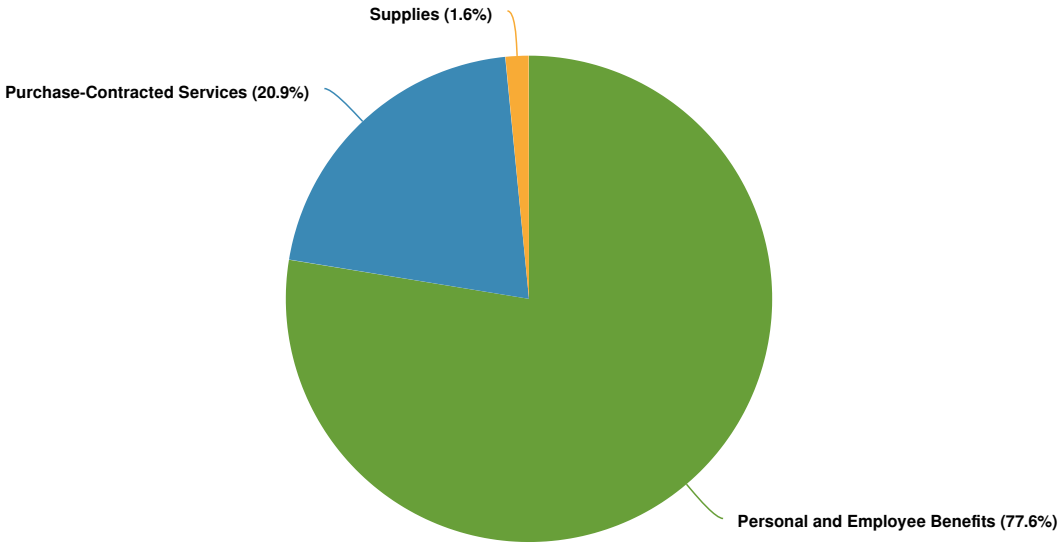
$776,549 **-$118,768**
(-13.27% vs. prior year)

Purchasing Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$431,392	$465,263	$531,442	$602,474	13.4%
Purchase-Contracted Services	$91,115	$115,886	$351,800	$162,000	-54%
Supplies	$6,131	$3,012	$12,075	$12,075	0%
Total Expense Objects:	**$528,637**	**$584,161**	**$895,317**	**$776,549**	**-13.3%**

Henry County's Strategic Priorities



Purchasing

GOAL #1	Committed to providing purchasing and administrative service support to all County departments in a manner that facilitates and enhances their activities.	✓			✓
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of Purchase Orders Processed		8,337	8,817	9,000
	Number of Sealed Bids Processed		68	68	70
	Number of Written Bids Processed		99	80	90
	Number of Vehicles Sold on GovDeals		127	136	140
	Revenue Gained from Disposal of Vehicles		254,434	345,092	350,000

GOAL #2	To improve the effectiveness and efficiency of the procurement process for goods and services	✓			✓
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Maintain current purchase order processing timeframe of 1 day turnaround		Ongoing	Ongoing	Ongoing

County Attorney

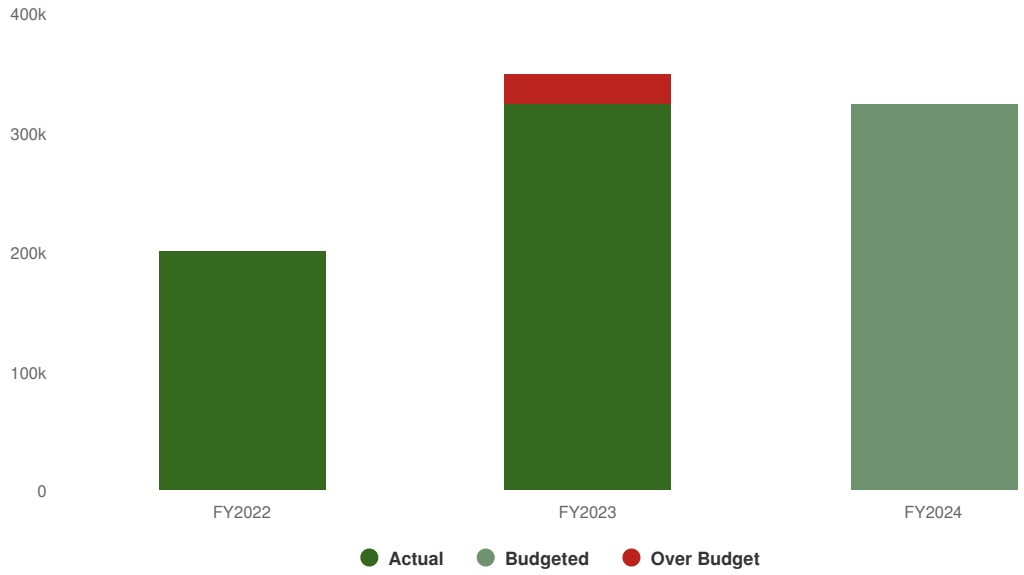
Nancy Rowan
County Attorney

To provide legal counsel to the Board of Commissioners in a cost-effective manner by attending all regular and special meetings of the Board; to advise and represent the Board of Commissioners, other boards, the County Manager, County Officers and department heads in legal matters; to approve and/or draft legal ordinances and other legal instruments; to assist in enforcing County ordinances; and, to aid in compliance with various human resources regulations and risk management activities including employee benefits, training for harassment, ADA, FMLA and HIPPA.

Expenditures Summary

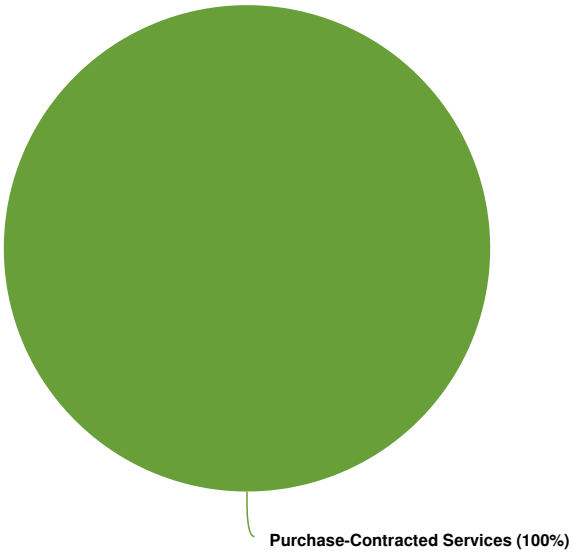
$325,000 $0
(0.00% vs. prior year)

County Attorney Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Purchase-Contracted Services	$201,091	$349,753	$325,000	$325,000	0%
Total Expense Objects:	**$201,091**	**$349,753**	**$325,000**	**$325,000**	**0%**

Technology Services

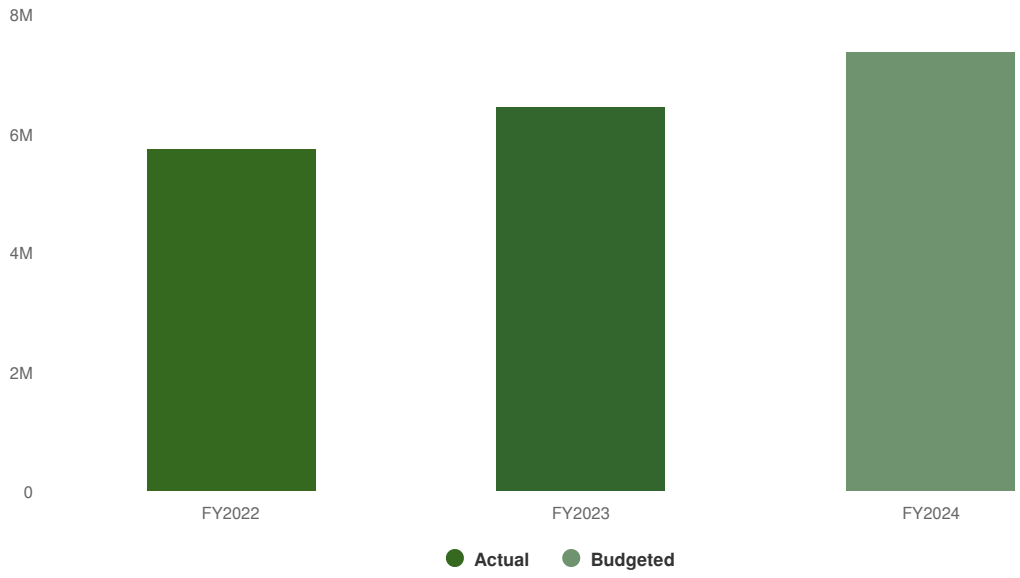
Jamie Pownall
Chief Information Officer

Technology Services is responsible for the administration of services which includes hardware and software, networking, training, software development, telephones, cell phones and communication infrastructure. Technology Services provides technology integration and support services to all departments and divisions within Henry County Government. These service teams include Business Administration, Application Support, Customer Service, Network Communications, Server Support, and Training.

Expenditures Summary

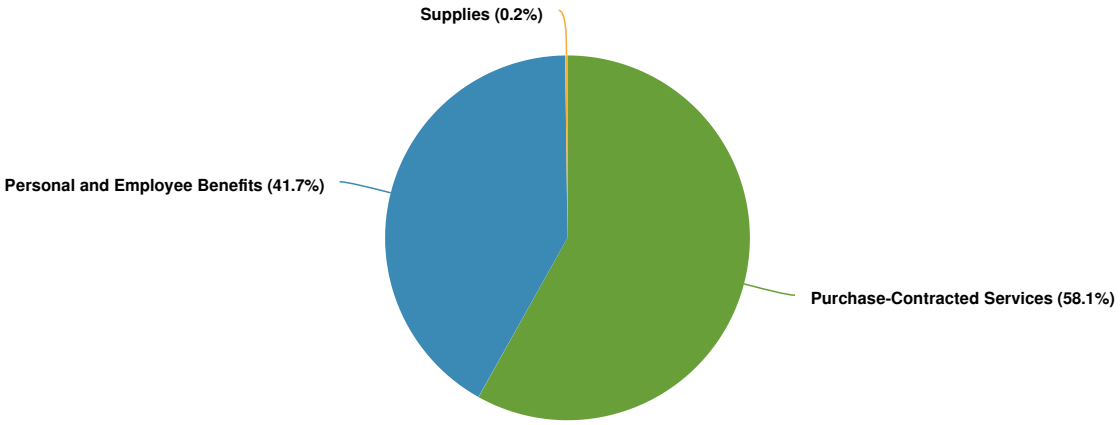
$7,376,853 $928,327
(14.40% vs. prior year)

Technology Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$2,055,374	$2,739,942	$2,809,223	$3,075,225	9.5%
Purchase-Contracted Services	$3,657,230	$3,660,723	$3,625,328	$4,287,653	18.3%
Supplies	$17,615	$27,404	$13,975	$13,975	0%
Total Expense Objects:	**$5,730,219**	**$6,428,069**	**$6,448,526**	**$7,376,853**	**14.4%**

Henry County's Strategic Priorities



Technology Services

GOAL #1	Maximize IT support satisfaction, and ensure best IT practices are followed.	✓		
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of Support Tickets Opened and Resolved	3,061	3,024	3,000
	Provide a secure and adaptable IT infrastructure to prevent security breaches and ensure cyber security readiness.	Ongoing	Ongoing	Ongoing
	Build the Information Security Framework that will govern the integrity of systems and information.	Ongoing	Ongoing	Ongoing

GIS Mapping

Herb Dillon
Director

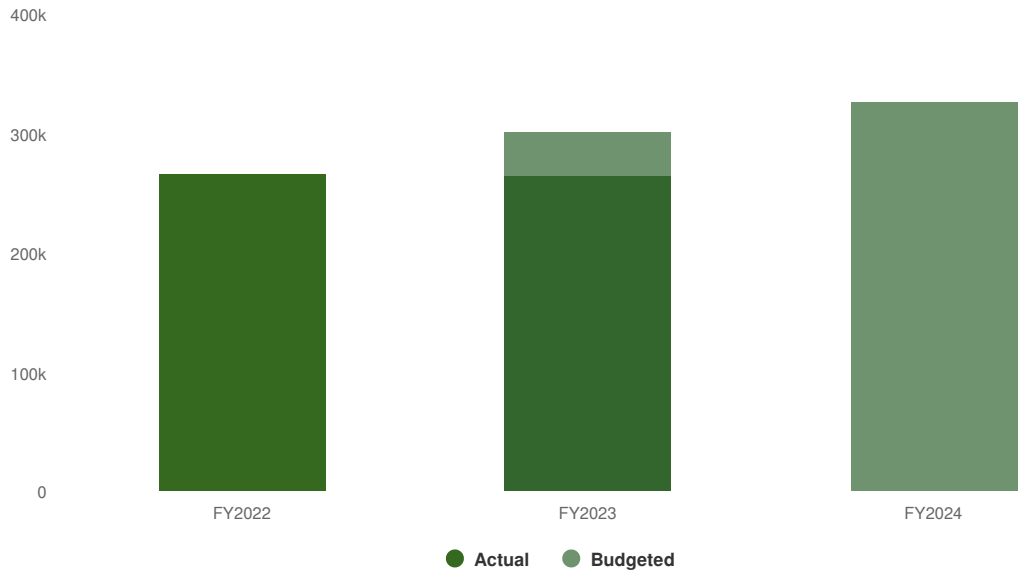
It is the mission of the Geographical Information Systems Department (GIS) to maintain the most accurate and up to date base maps for the county that provide every department with specific mapping information relating to their own needs. GIS will also provide current and concise spatial information to the citizens of Henry County that is delivered in a professional and expedient manner.

The GIS Department will provide technical vision and leadership that will deploy spatial technology that will contribute towards the enrichment of the community. We will reengineer and streamline Henry County government wherever spatial technology can contribute towards reducing cost and increasing efficiency and effectiveness.

Expenditures Summary

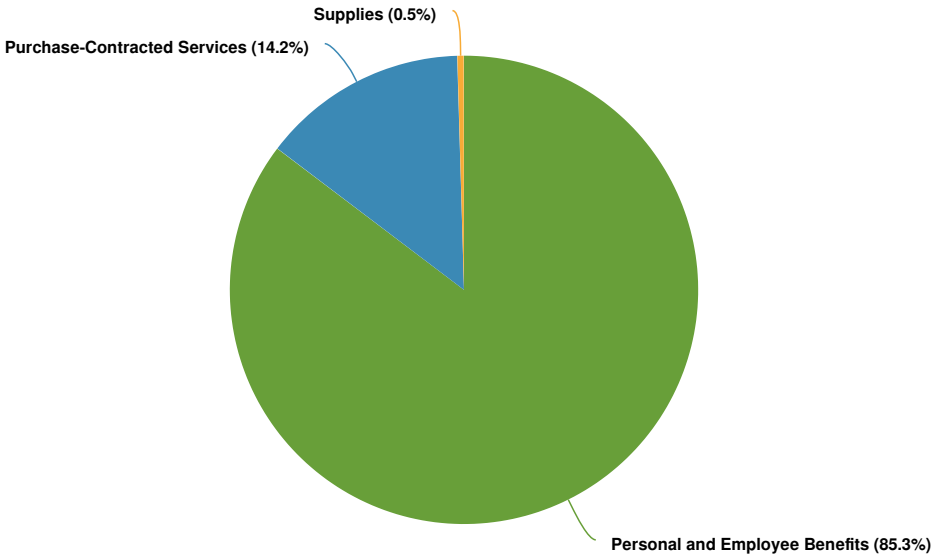
$326,851 $24,445
(8.08% vs. prior year)

GIS Mapping Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$263,260	$254,434	$254,406	$278,851	9.6%
Purchase-Contracted Services	$1,540	$10,439	$46,500	$46,500	0%
Supplies	$1,518	$864	$1,500	$1,500	0%
Total Expense Objects:	**$266,318**	**$265,738**	**$302,406**	**$326,851**	**8.1%**

Henry County's Strategic Priorities



GIS Mapping

GOAL #1				
	Produce accurate maps and resources for Henry County using the latest GIS equipment available.		✓		
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of GIS Emails Sent In Response to Data Requests.	575	564	600
	Number of 911 System Updates	49	57	60

GOAL #2				
	Work to enhance GIS website to assist the public in downloading GIS mapping data.		✓		
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Work with ESRI to move GIS software to ArcGIS Pro to provide greater functionality in data pulls- (to be completed by June 2024)	-	-	In Process
	Enroll in ESRI programs to ensure smooth transfer to ArcOnline- (to be completed by June 2024)	-	-	In Process

Human Resources

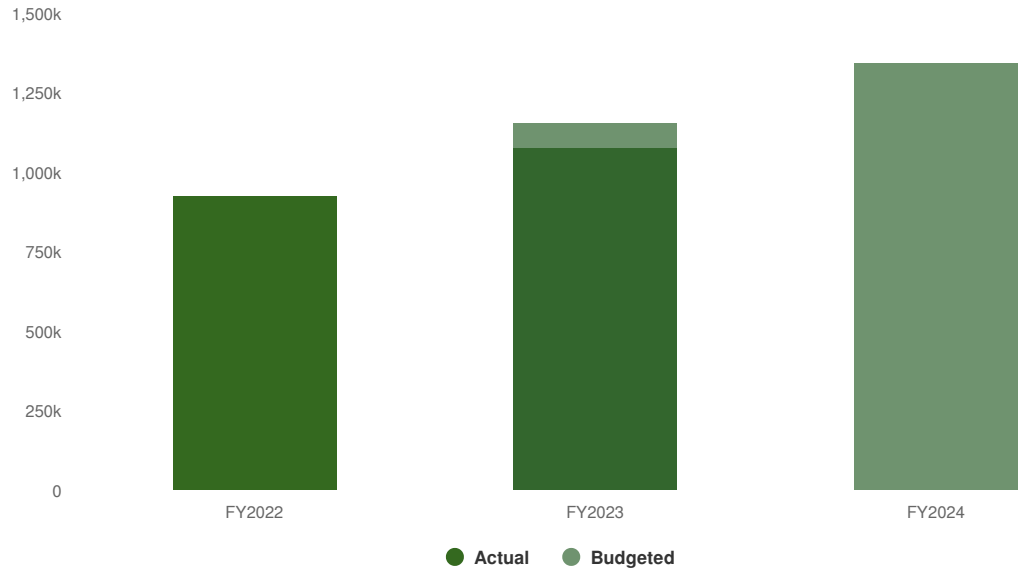
Holly Lafontaine
Interim Director

The mission of Human Resources is to provide the most accurate, timely, impartial, and consistent information and services to all Henry County Government employees, supervisors, managers, and the public. Our aim is to build and maintain a reputation of integrity and fairness for assisting the county in accomplishing its overall mission by recruiting, hiring, and retaining the best available talent.

Expenditures Summary

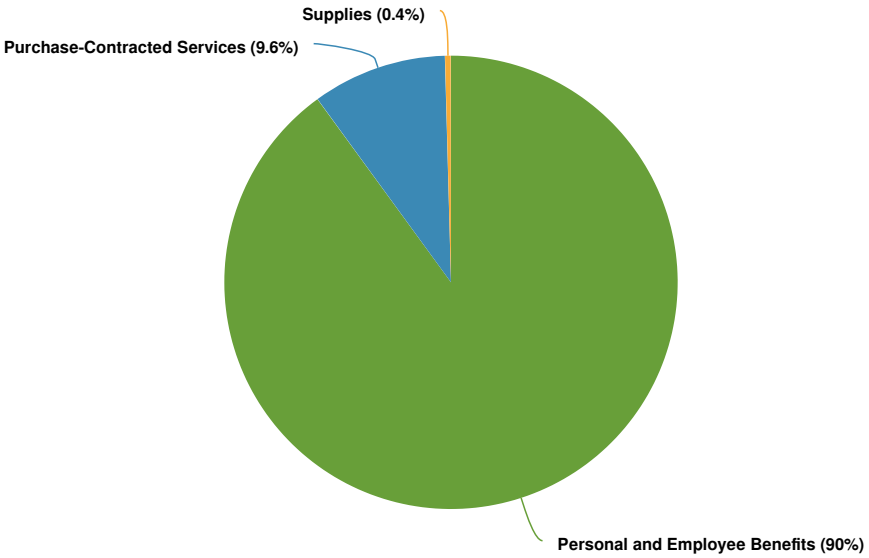
$1,342,617 $187,631
(16.25% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$827,727	$916,507	$1,020,586	$1,208,217	18.4%
Purchase-Contracted Services	$92,671	$147,072	$128,700	$128,700	0%
Supplies	$3,993	$14,051	$5,700	$5,700	0%
Total Expense Objects:	**$924,391**	**$1,077,631**	**$1,154,986**	**$1,342,617**	**16.2%**

Henry County's Strategic Priorities



Human Resources

GOAL #1				
	Attract and retain quality staff while providing for succession plans as staffing needs change over time.		✓		
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of Personnel Actions (promotions, reclassifications, terminations)	365	336	300
	Number of Employees Onboarded	179	118	150
	Create key position list and talent reviews (initial list June 2023; ongoing review)	-	-	Ongoing
	Develop workforce and gap analysis (June 2024)	-	-	In Process

GOAL #2				
	Increase staffing through targeted recruitment.			✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Reduce number of vacancies	39%	14%	10%

Tax Commissioner

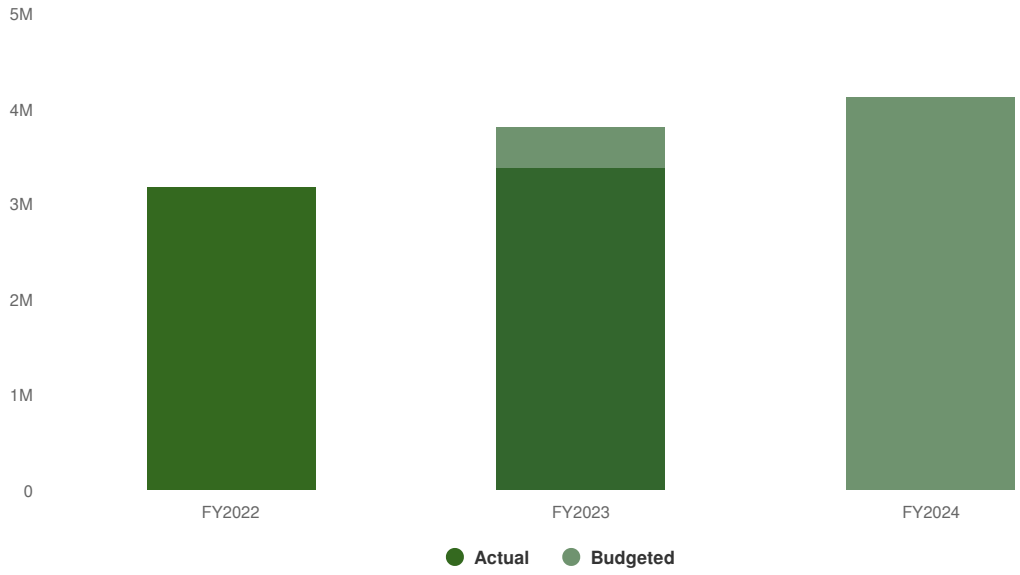
Michael Harris
Tax Commissioner

To provide for the collection of ad valorem taxes for real and personal property, timber, heavy duty equipment, manufactured homes and motor vehicles for Henry County units of local government; and to issue motor vehicle tags and titles from the State of Georgia for County citizens. The Tax Commissioner works closely with the Tax Assessor to determine annual needs and projections for tax administration.

Expenditures Summary

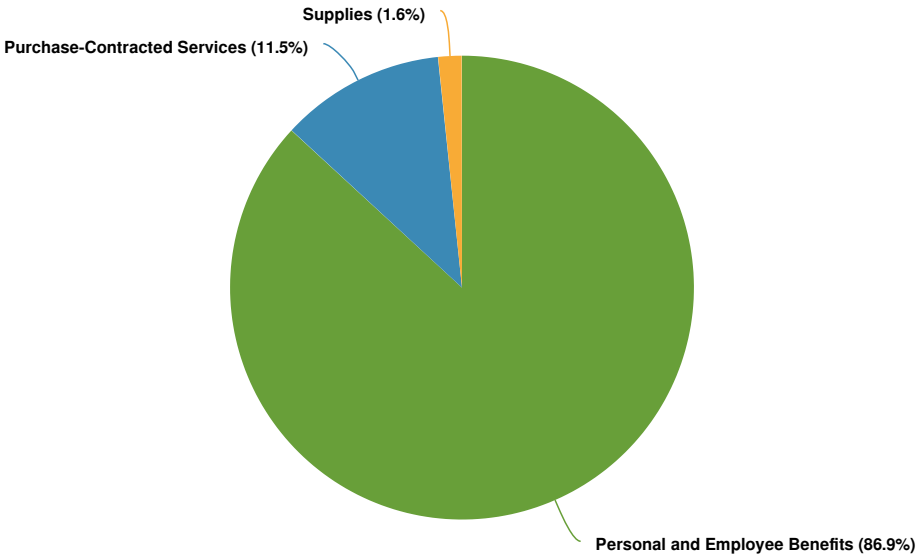
$4,122,487 $309,736
(8.12% vs. prior year)

Tax Commissioner Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$2,772,865	$2,961,539	$3,348,395	$3,580,637	6.9%
Purchase-Contracted Services	$369,467	$378,800	$407,006	$474,100	16.5%
Supplies	$38,433	$44,944	$57,350	$67,750	18.1%
Total Expense Objects:	**$3,180,765**	**$3,385,282**	**$3,812,751**	**$4,122,487**	**8.1%**

Henry County's Strategic Priorities



Tax Commissioner

GOAL #1	Submit a timely filed tax digest and meet any new requirements set by state law.	✓			
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Work with all entities to ensure that we meet advertising laws regarding millage rates, work with the Tax Assessor's Office to ensure that we have a complete digest, and submit a completed digest to the GA Department of Revenue on or before the annual deadline as required by law.		Ongoing	Ongoing	Ongoing

GOAL #2	Timely payments of annual taxes by County residents.	✓	✓		
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Liens Filed By Year		2,591	2,800	2,800
	Property Tax Collection Rate		99%	99%	99%

GOAL #3	Increase customer satisfaction through improved service delivery.		✓		
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Open an additional tag/tax office in Locust Grove to serve more residents. Expand the Business License renewal services to the Stockbridge branch office. Completion date FY 2026.		-	-	In Process
	Updated website and expanded online payment options (ex: Apple Pay, Google Pay). Completion date FY 2024		-	-	In Process

Tax Assessor

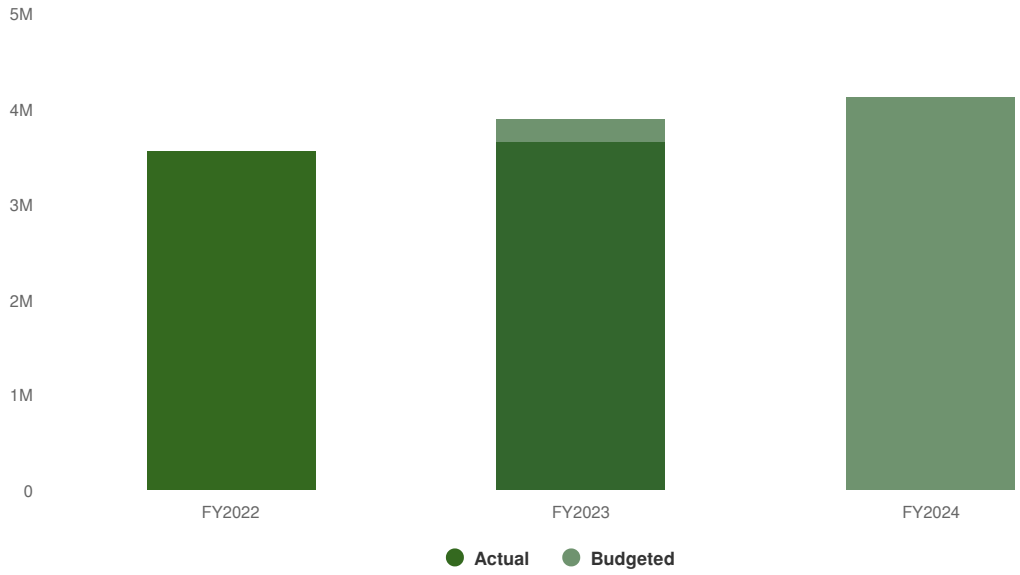
John Selfe
Chief Appraiser

The Tax Assessor's Office determines the fair market value of all taxable real and personal property in the county. Our goal in service to the citizens of Henry County is to annually produce a digest that is both uniform and reflects fair market value as defined in O.C.G.A 48-5-2. In addition, the digest must conform to all requirements of GA law and the rules and regulations as set forth by the GA Department of Revenue. The Tax Assessor's Office strives to fulfill our duties with the highest standards of integrity and fiscal responsibility mindful of the impact of our work on our community and the trust placed in us by our citizens.

Expenditures Summary

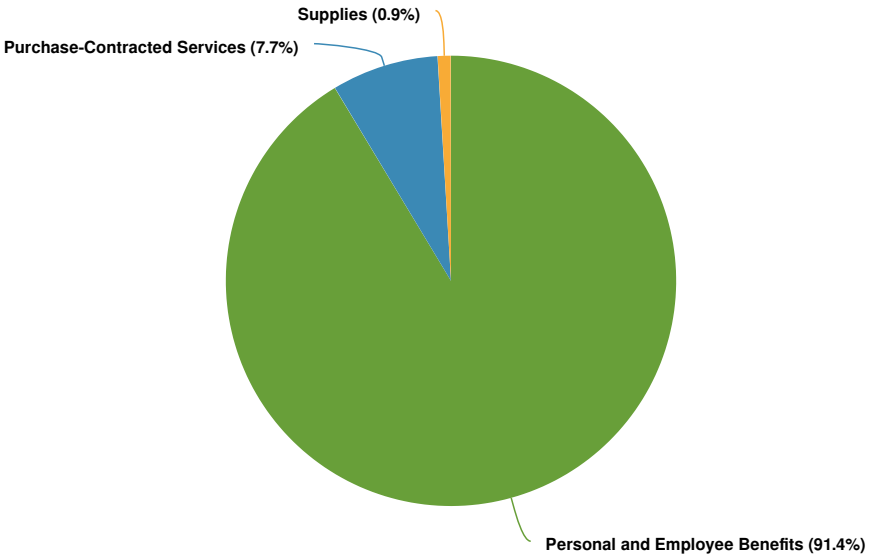
$4,128,127 **$228,118**
(5.85% vs. prior year)

Tax Assessor Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$3,272,728	$3,355,168	$3,544,440	$3,772,558	6.4%
Purchase-Contracted Services	$264,116	$273,058	$316,458	$316,458	0%
Supplies	$27,258	$28,547	$39,111	$39,111	0%
Total Expense Objects:	**$3,564,103**	**$3,656,773**	**$3,900,009**	**$4,128,127**	**5.8%**

Henry County's Strategic Priorities



Tax Assessor

GOAL #1

Produce the tax digest timely	✓			
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Full Market Value of the Gross Tax Digest		9.64B	11.15B	13B
Process the appeals efficiently to provide the Board of Commissioners and School Board accurate estimates of the revenue base from the tax digest that are acceptable for budget and millage rate advertisement		Ongoing	Ongoing	Ongoing
Process and review all tax returns and homestead exemptions by the prescribed annual deadline.		Ongoing	Ongoing	Ongoing

GOAL #2

Increase the identification and claiming of the Homestead Exemption by eligible Henry County taxpayers.	✓			
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Number of Homestead Exemption application (Digest Years)		3,574	3,755	4,131
Number of Properties Assessed		98,519	103,002	107,122
Number of Permits Issued		2,781	2,224	2,113
Number of Deeds Worked		13,600	11,077	12,188

Risk Management

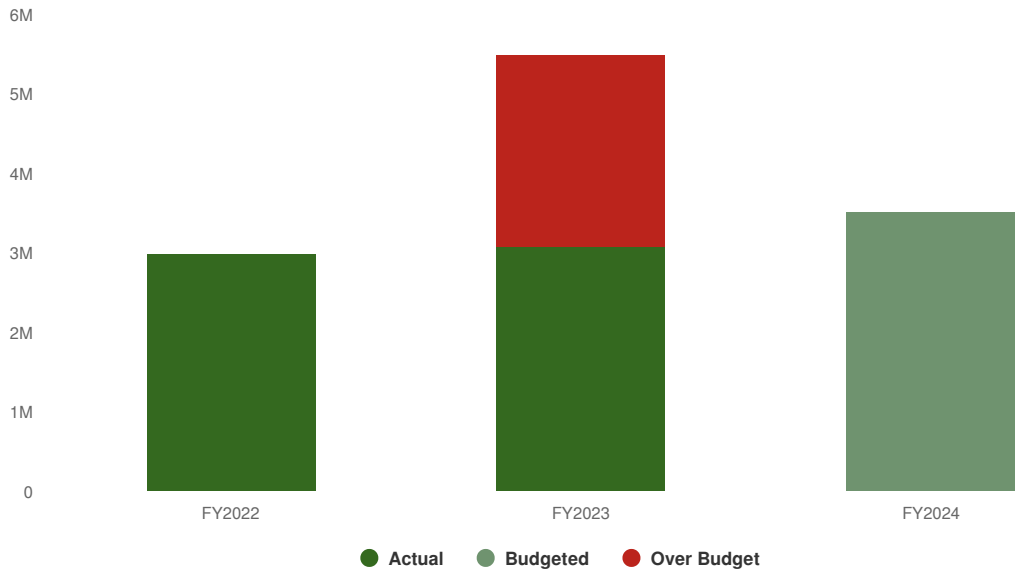
Holly Lafontaine
Director

Risk Management provides support to Henry County Agencies and Departments through the delivery of risk assessments, loss control services, site reviews, safety awareness programs and contract and policy reviews.

Expenditures Summary

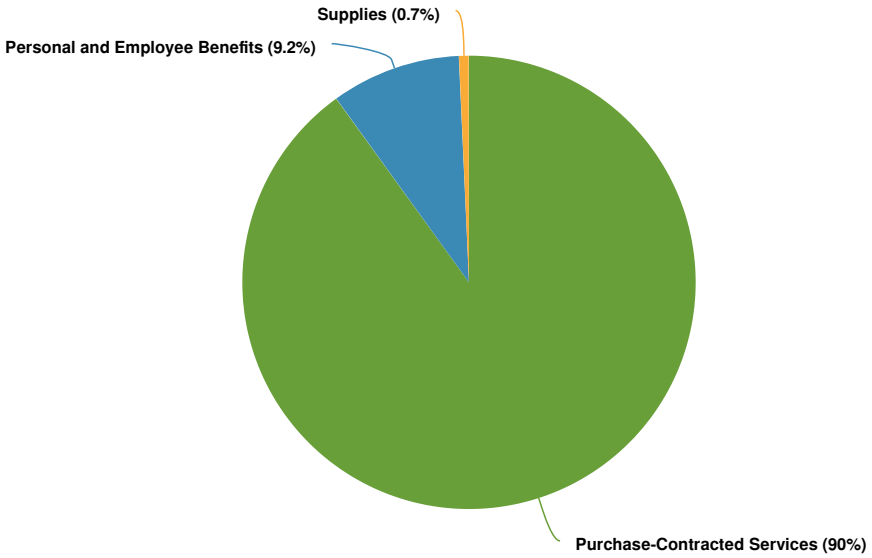
$3,500,601 $426,154
(13.86% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$265,684	$268,828	$276,822	$323,784	17%
Purchase-Contracted Services	$2,674,033	$5,197,446	$2,773,065	$3,152,257	13.7%
Supplies	$37,190	$30,144	$24,560	$24,560	0%
Total Expense Objects:	**$2,976,908**	**$5,496,417**	**$3,074,447**	**$3,500,601**	**13.9%**

Henry County's Strategic Priorities



Risk Management

GOAL #1	Identify, evaluate, mitigate and control risk.	✓		✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Continue to conduct county building and worksite inspections to ensure compliance with safety policies. Continue to offer training for employees on workplace safety, job specific safety training and vehicle operations/driving safety courses.		Ongoing	Ongoing	Ongoing
	Increase effectiveness of risk/safety related training. Compare training attendees to workers compensation claims. Work with outside training experts and ACCG for feedback on effectiveness.		Ongoing	Ongoing	Ongoing

GOAL #2	Increase communication with department heads regarding reoccurring claims in their respective departments.	✓		✓	✓
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Identify accident and injury trends in departments, plan mitigation measures. Track claims monthly by type, department, and cause.		Ongoing	Ongoing	Ongoing

Facilities Maintenance/Grounds

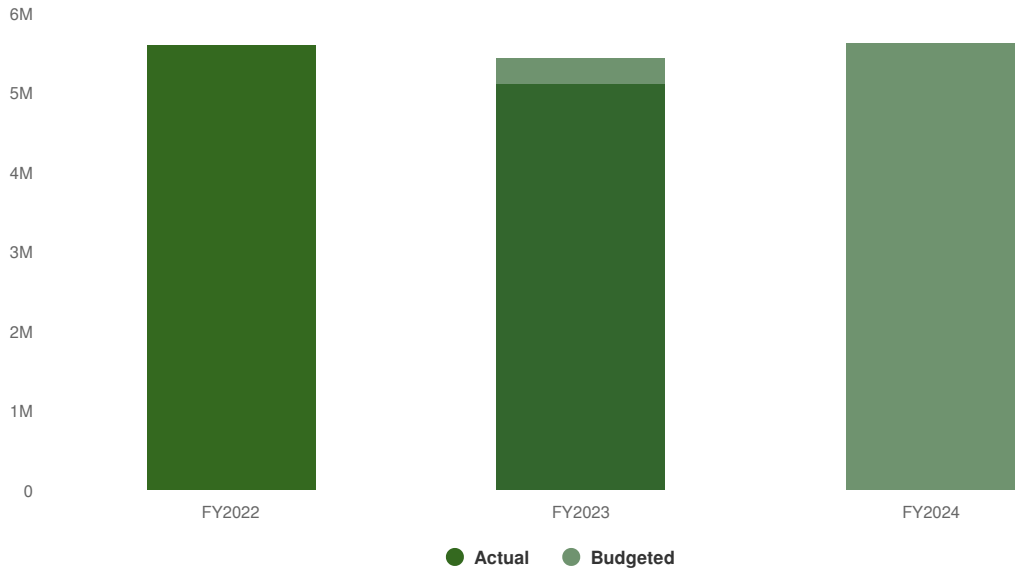
Hutch Purvis
Director & Cluster Lead

The Facilities Maintenance Department maintains and improves the conditions of county facilities by providing a comprehensive facility maintenance operation that will insure the safety and health of the employees and residents of Henry County. This department is responsible for the plumbing, lighting, HVAC, electrical, painting, safety, security, renovation, and building projects throughout the county.

Expenditures Summary

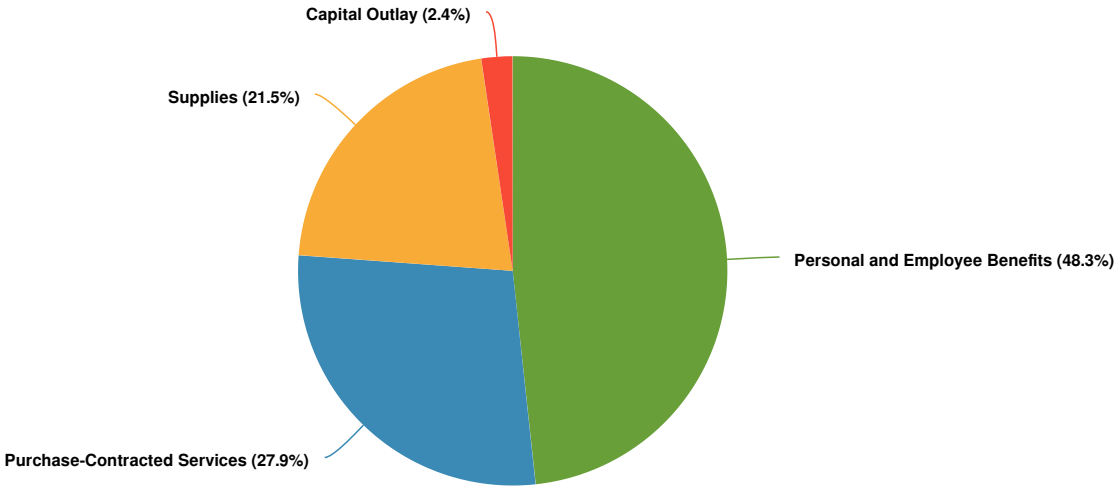
$5,630,388 $193,479
(3.56% vs. prior year)

Facilities Maintenance/Grounds Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$2,040,357	$2,247,642	$2,609,650	$2,719,477	4.2%
Purchase-Contracted Services	$1,472,904	$1,615,327	$1,612,907	$1,569,286	-2.7%
Supplies	$867,872	$1,031,161	$1,137,352	$1,209,275	6.3%
Capital Outlay	$1,230,777	$222,647	$77,000	$132,350	71.9%
Total Expense Objects:	**$5,611,910**	**$5,116,777**	**$5,436,909**	**$5,630,388**	**3.6%**

Henry County's Strategic Priorities



Facilities Maintenance

GOAL #1				
	Ensure Henry County Government buildings are properly maintained and all requests are attended to in a timely manner.	✓		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of Work Requests in Progress or Completed (YTD Quarterly)	1,008	870	1,000
	Number of Documented Man Hours (YTD Quarterly)	7,188	6,541	7,000
	Number of Open Work Requests (YTD Quarterly)	173	216	175

Public Information

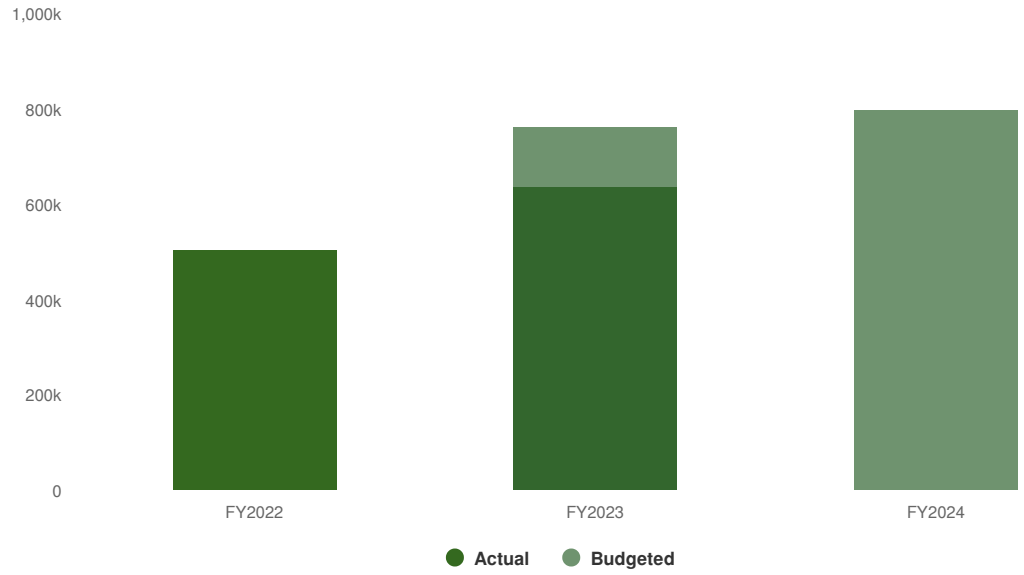
Melissa Robinson
Director

To keep Henry County citizens informed of programs, services and activities of county government so they may participate in and gain full benefit from county government, and so they are aware of how their local taxes and public funds are managed; to provide services to meet the internal and external customer communication needs regarding county government and government-related issues; to facilitate the exchange of information between Henry County residents and county government; to increase awareness of confidence in the professionalism and efficiency of Henry County Government.

Expenditures Summary

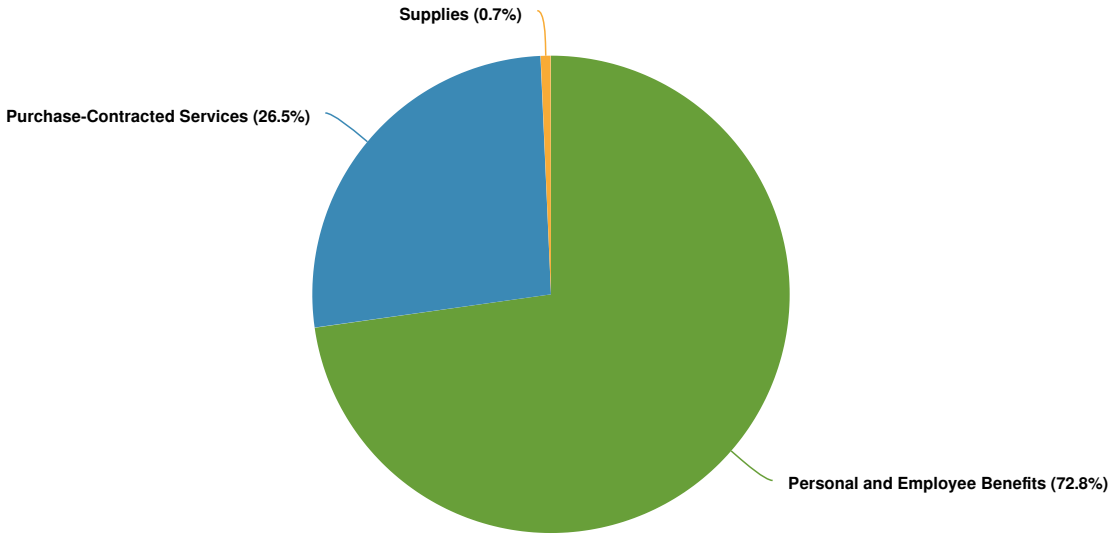
$799,100 $35,761
(4.68% vs. prior year)

Public Information Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$452,230	$498,852	$545,779	$581,540	6.6%
Purchase-Contracted Services	$25,520	$115,988	$199,980	$211,980	6%
Supplies	$29,939	$22,765	$17,580	$5,580	-68.3%
Total Expense Objects:	**$507,690**	**$637,605**	**$763,339**	**$799,100**	**4.7%**

Henry County's Strategic Priorities



Public Information

GOAL #1				
	Enhance community outreach to citizens through the county's YouTube channel to compliment the current social media platforms.		✓		
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Total number of Social Media Followers	26,095	27,043	28,000
	Number of People Reached via Social Media	206,000	200,000	250,000

GOAL #2				
	Redesign County website, create new communication tools, and information resources for the pubic.		✓		
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Create a chatbot for Henry County website to improve the response time of request (to be completed June 2024)	-	In Process	In Process
	Update current e-newsletter to provide more robust information (to be completed June 2024)	-	-	In Process

State Court Judges

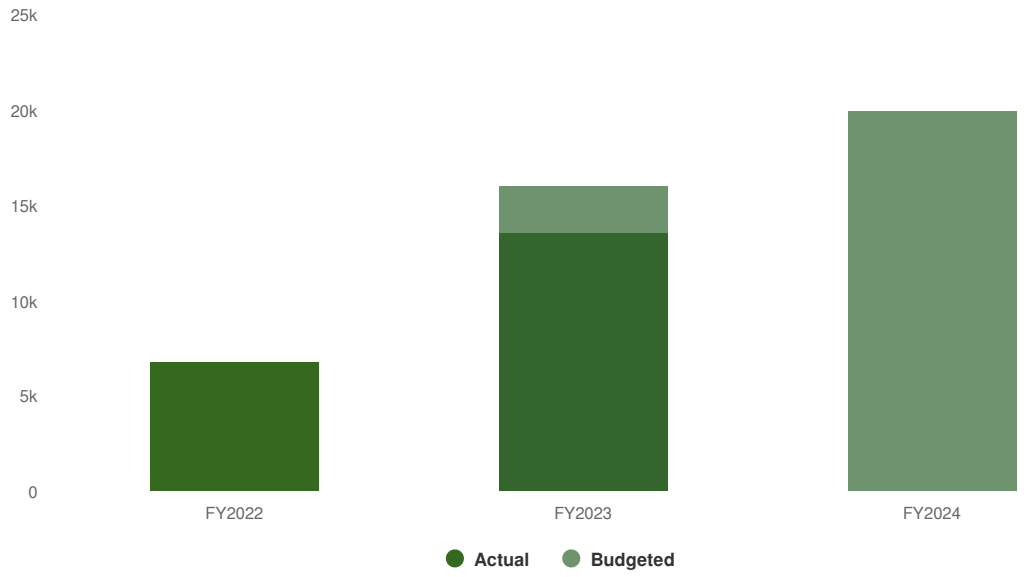
Judge Vincent Lotti
Chief Judge, State Court

The purpose of this department is to track general supply cost, travel, education and training for all state court judges.

Expenditures Summary

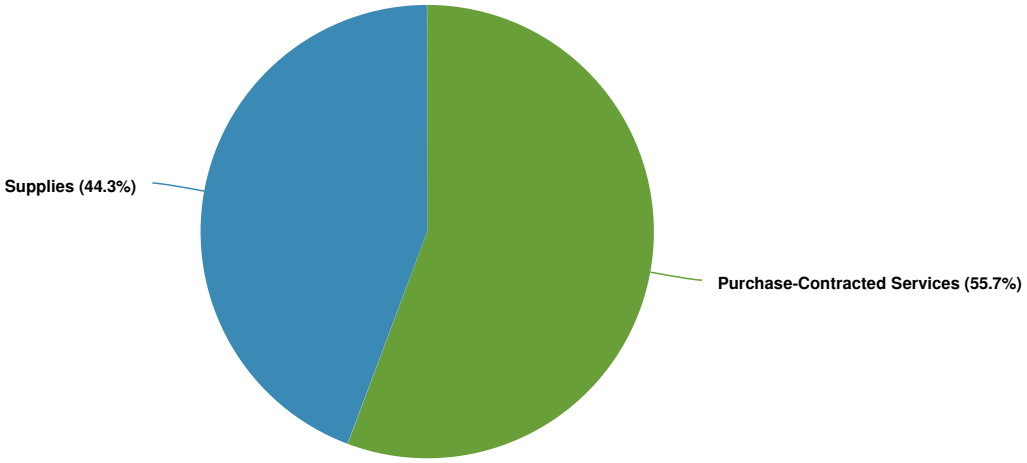
$20,000 $4,000
(25.00% vs. prior year)

State Court Judges Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Purchase-Contracted Services	$3,713	$9,489	$11,144	$11,144	0%
Supplies	$3,119	$4,102	$4,856	$8,856	82.4%
Total Expense Objects:	**$6,832**	**$13,591**	**$16,000**	**$20,000**	**25%**

Superior Court

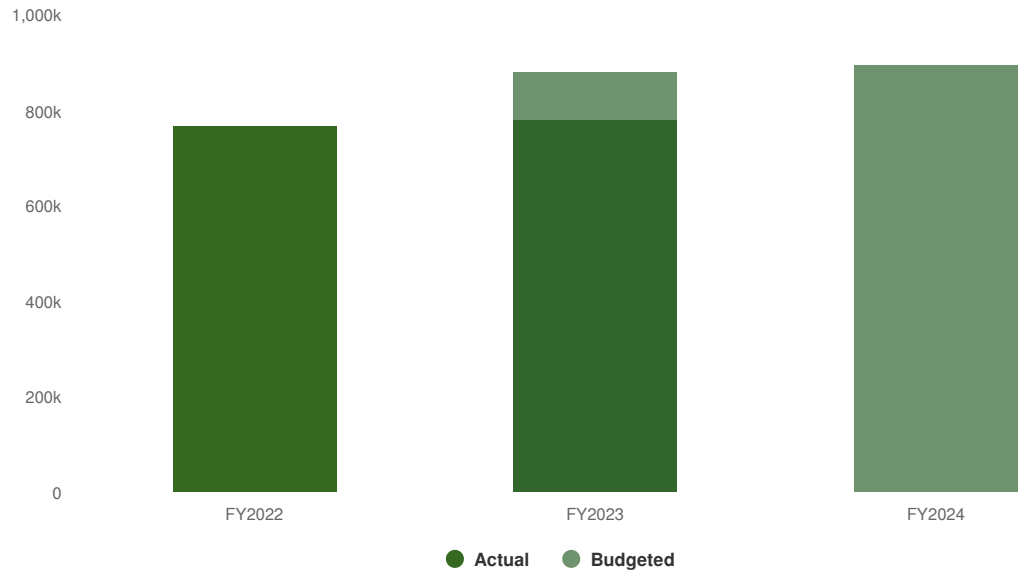
Judge Brian Amero
Chief Judge, Superior Court

To deliver exceptional and efficient judicial services, streamlining the process for disposition of matters through resourceful practices while ensuring transparency.

Expenditures Summary

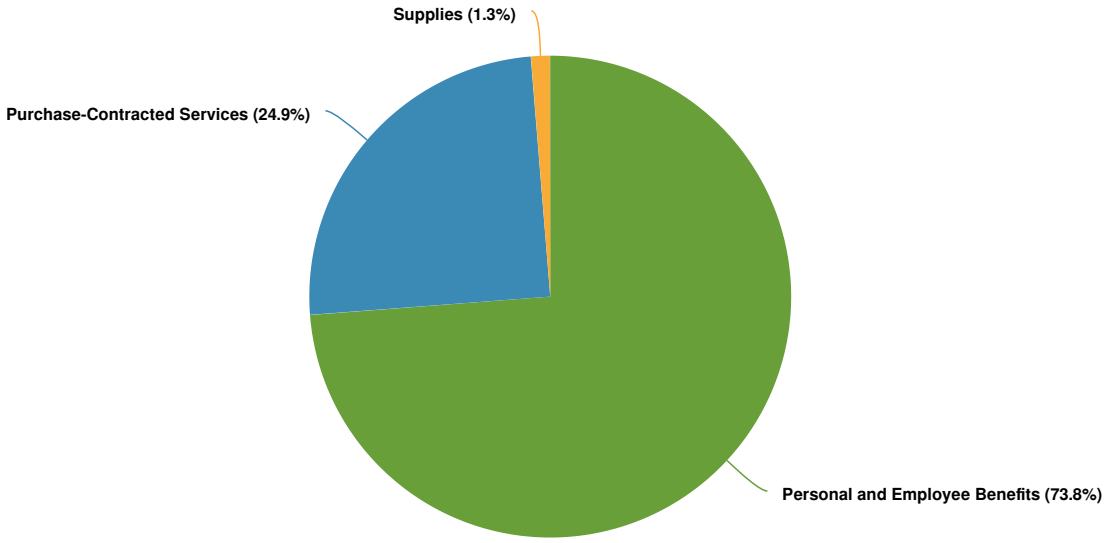
$895,802 $16,864
(1.92% vs. prior year)

Superior Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$567,043	$594,293	$644,233	$661,097	2.6%
Purchase-Contracted Services	$191,889	$180,351	$223,205	$223,205	0%
Supplies	$7,368	$4,106	$11,500	$11,500	0%
Total Expense Objects:	**$766,300**	**$778,750**	**$878,938**	**$895,802**	**1.9%**

Henry County's Strategic Priorities



Superior Court

GOAL #1				
	To provide for the effective and efficient adjudication of felony criminal, civil, and domestic cases filed in the Superior Court of Henry County jurisdicition.		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Civil Cases	3,253	3,459	3,384
	Criminal Cases	1,148	1,269	1,184
	Jury Trials	10	33	22
	Disposition Rate	103%	99%	96%

Jury and Baliffs

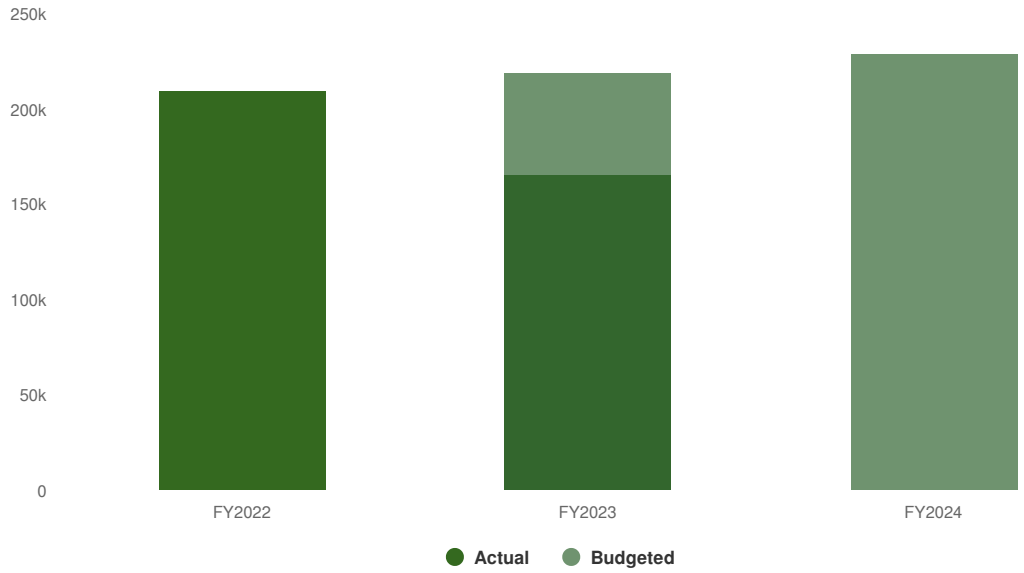
Sabriya Hill
Clerk of Superior Court

Bailiffs are employees of Henry County of which they work and possess no law enforcement authority. They are unarmed and provide services to the courtroom judge, escort and maintain the jurors/jury pool, and maintain courtroom decorum.

Expenditures Summary

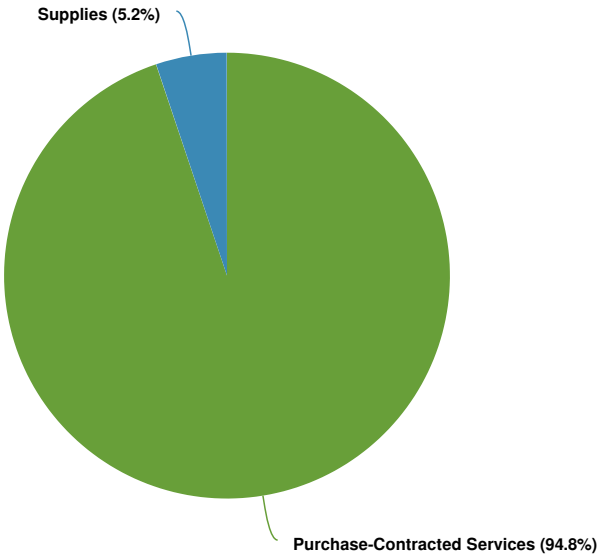
$228,785 $10,000
(4.57% vs. prior year)

Jury and Baliffs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Purchase-Contracted Services	$209,300	$159,050	$207,000	$217,000	4.8%
Supplies	$0	$6,052	$11,785	$11,785	0%
Total Expense Objects:	**$209,300**	**$165,103**	**$218,785**	**$228,785**	**4.6%**

DUI Court

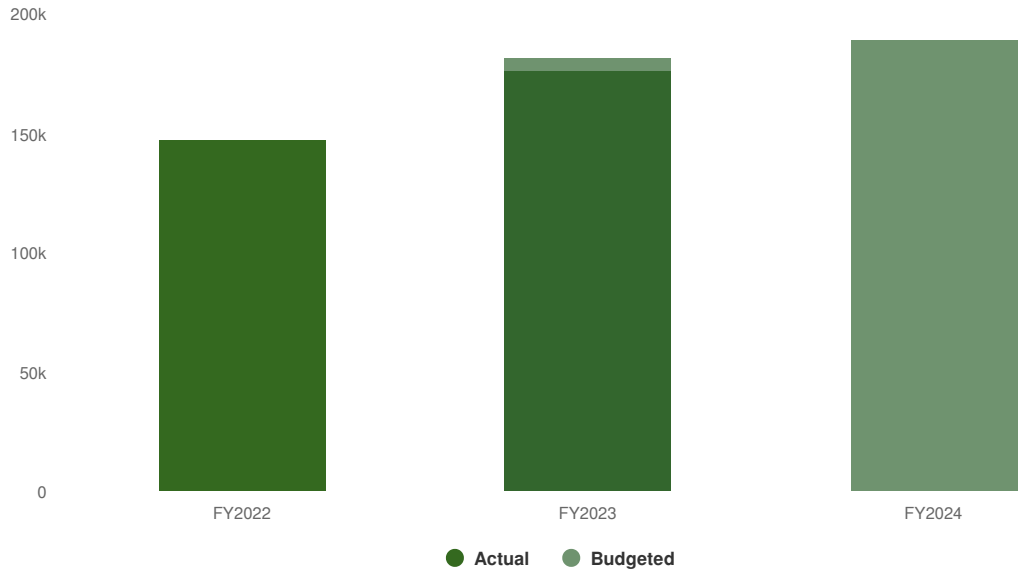
Judge Vincent Lotti
Chief Judge, State Court

To stop the abuse of drugs and alcohol and give offenders a second chance. The program includes treatment, drug screens, counseling, and regular court appearances. The program is overseen by the State Court of Henry County.

Expenditures Summary

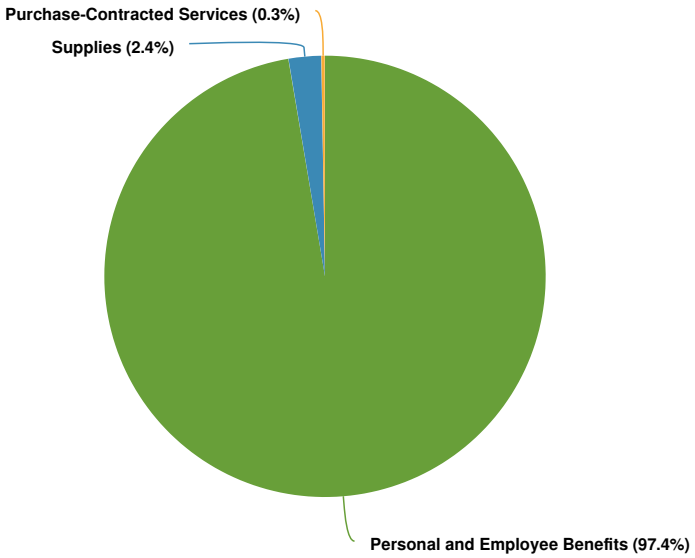
$189,012 $7,565
(4.17% vs. prior year)

DUI Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$144,279	$173,410	$176,447	$184,012	4.3%
Purchase-Contracted Services	$2,012	$544	$505	$505	0%
Supplies	$648	$2,081	$4,495	$4,495	0%
Total Expense Objects:	**$146,938**	**$176,035**	**$181,447**	**$189,012**	**4.2%**

Henry County's Strategic Priorities



DUI Court

GOAL #1				
	The goal of the DUI Court program is to assist the participant's abstinence from alcohol and other illicit drugs and promotion of individual accountability in the interest of public safety.		✓	✓	✓
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of Participants Enrolled in Program.		38	15	25
	Number of Graduated Participants		29	15	25
	Number of Performed Drugscreens		5,147	2,529	3,500

Clerk of Superior Court

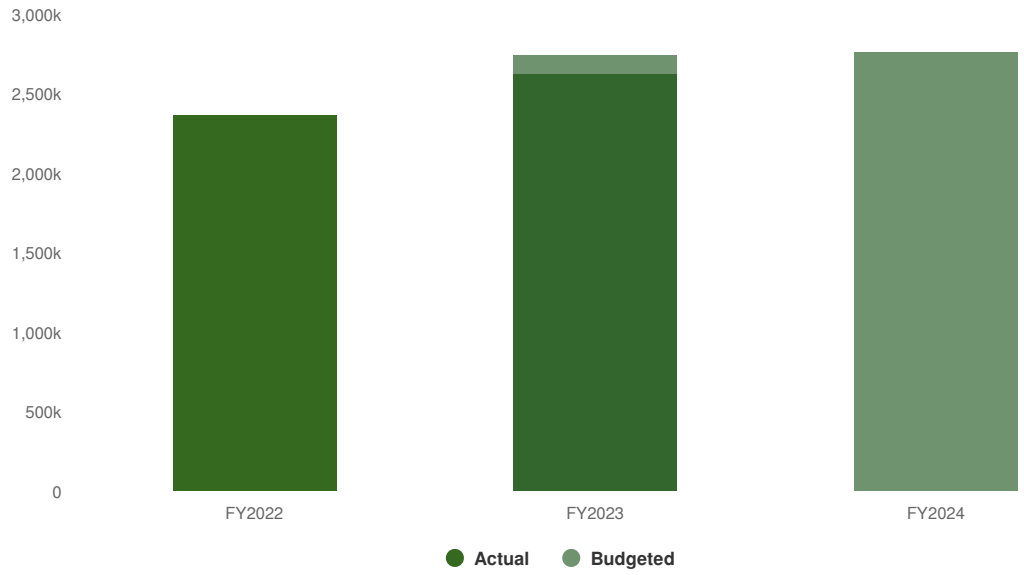
Sabriya Hill
Clerk of Superior Court

To assist the citizens and the judicial system of Henry County in an efficient, timely and professional manner. Manage the Jury Division and attend to the needs of the courts and assist the general public effectively and efficiently. Maintain and safeguard all documents appropriately presented for recording.

Expenditures Summary

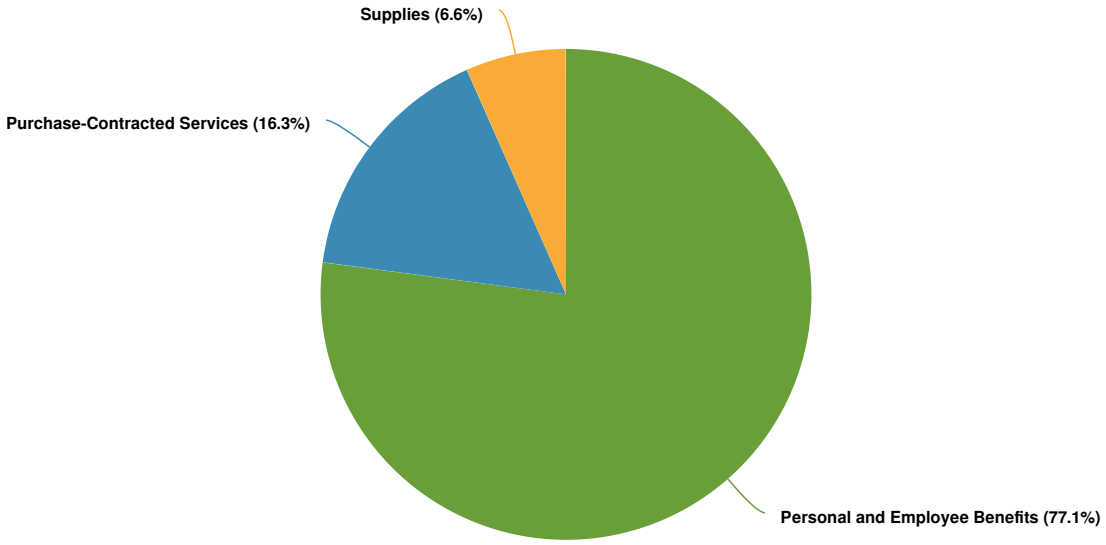
$2,766,607 $17,275
(0.63% vs. prior year)

Clerk of Superior Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,847,461	$1,954,072	$2,140,367	$2,132,792	-0.4%
Purchase-Contracted Services	$347,430	$402,843	$425,965	$450,815	5.8%
Supplies	$176,692	$263,844	$183,000	$183,000	0%
Total Expense Objects:	**$2,371,583**	**$2,620,759**	**$2,749,332**	**$2,766,607**	**0.6%**

Henry County's Strategic Priorities



Clerk of Superior Court

GOAL #1				
Increase efficiency of the Clerk of Superior Court's office through digital improvements and enhancements		✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Complete digitization of county court records and documents maintained by the Clerk of Superior Court's office. Project expected to be complete by end of FY 2024.		-	In Process	In Process

GOAL #2				
Continue to provide high quality customer service to citizens through effective administration and innovative technology.		✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Implement a customer service survey to gauge satisfaction of citizens and professionals utilizing the Clerk of Superior Court's services and information. To be implemented by June 2024.		-	-	In Process

Court Reporter

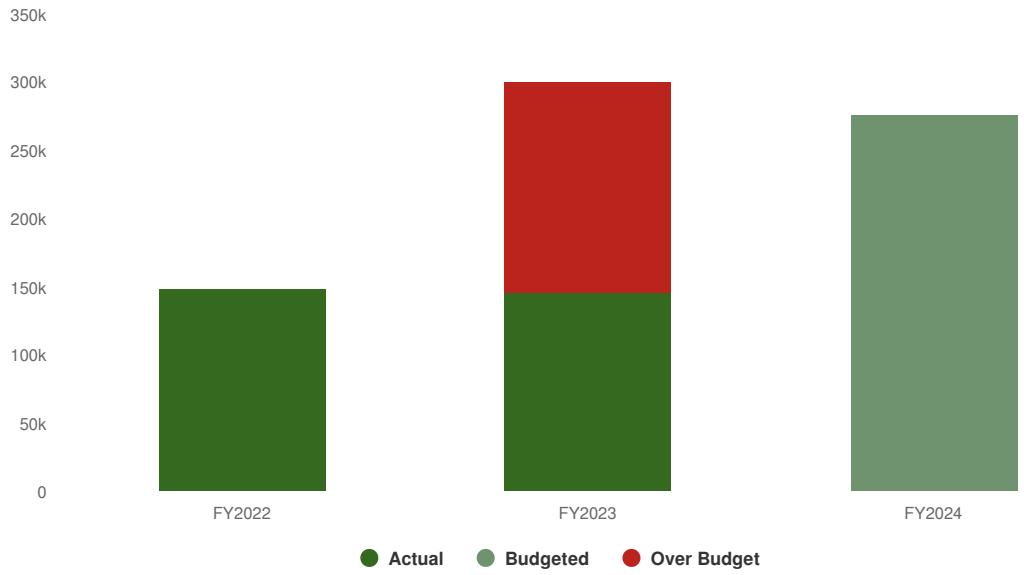
Judge Brian Amero
Chief Judge, Superior Court

To serve the citizens of Henry County, the Board of Judges, and members of the Bar by stenographically recording all proceedings presided over by the Board of Judges of the Court of Common Pleas and to provide verbatim transcripts of proceedings to the Court and any interested parties as required.

Expenditures Summary

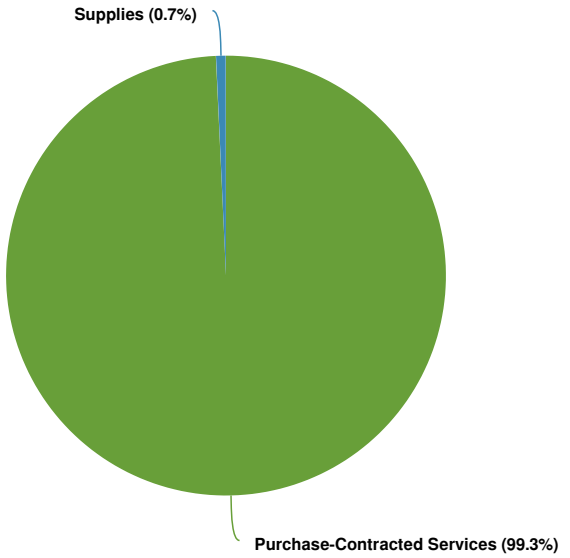
$275,750 $130,000
(89.19% vs. prior year)

Court Reporter Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$13,552	$19,574	$0	$0	0%
Purchase-Contracted Services	$133,670	$280,026	$143,750	$273,750	90.4%
Supplies	$865	$890	$2,000	$2,000	0%
Total Expense Objects:	**$148,087**	**$300,490**	**$145,750**	**$275,750**	**89.2%**

District Attorney

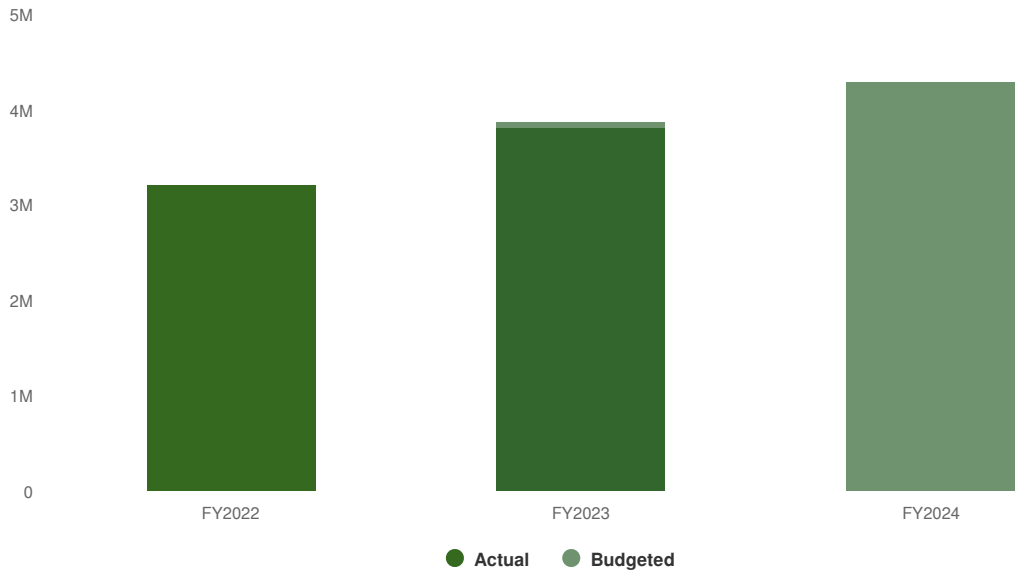
Darius Pattillo
District Attorney

To provide fair, efficient and expeditious investigation and prosecution of civil and criminal proceedings under state jurisdiction; to assemble and inform grand juries of matters pending investigation to determine indictments; to provide child support enforcement to families and children; prosecute welfare fraud to provide assistance and representation to victims of crimes, and to work with law enforcement, elected officials, citizens and the judiciary of the circuit to ensure public respect and confidence in the criminal justice system.

Expenditures Summary

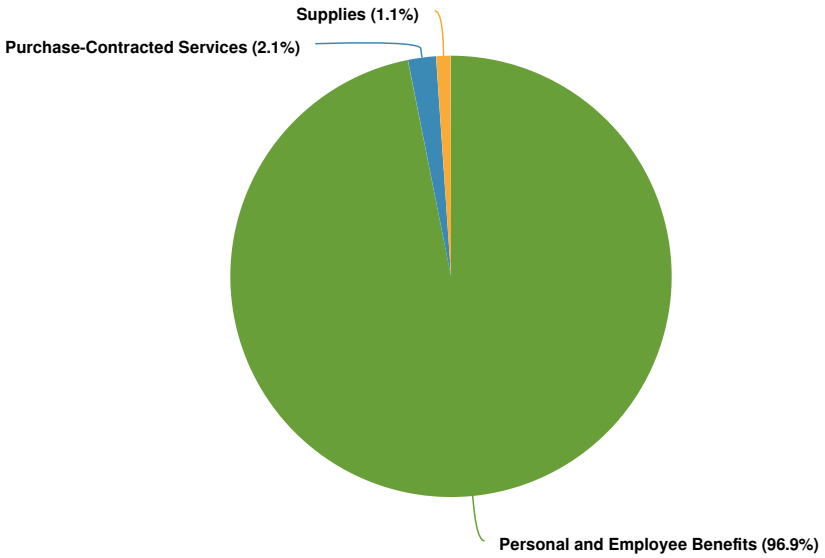
$4,296,393 $424,614
(10.97% vs. prior year)

District Attorney Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$3,075,841	$3,635,515	$3,746,458	$4,161,872	11.1%
Purchase-Contracted Services	$77,092	$98,138	$74,023	$88,773	19.9%
Supplies	$49,421	$77,648	$51,298	$45,748	-10.8%
Total Expense Objects:	**$3,202,354**	**$3,811,301**	**$3,871,779**	**$4,296,393**	**11%**

Henry County's Strategic Priorities



District Attorney

GOAL #1	Work expeditiously and collaboratively with law enforcement officials, other government agencies and the community to enhance the safety and security of Henry County residents and their property.			✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	To get all cases indicted or accused within 90 days of the arrest of a defendant which is a statutory requirement		Ongoing	Ongoing	Ongoing

GOAL #2	Continued interaction with the community.			✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Education and crime prevention class		Ongoing	Ongoing	Ongoing

State Court

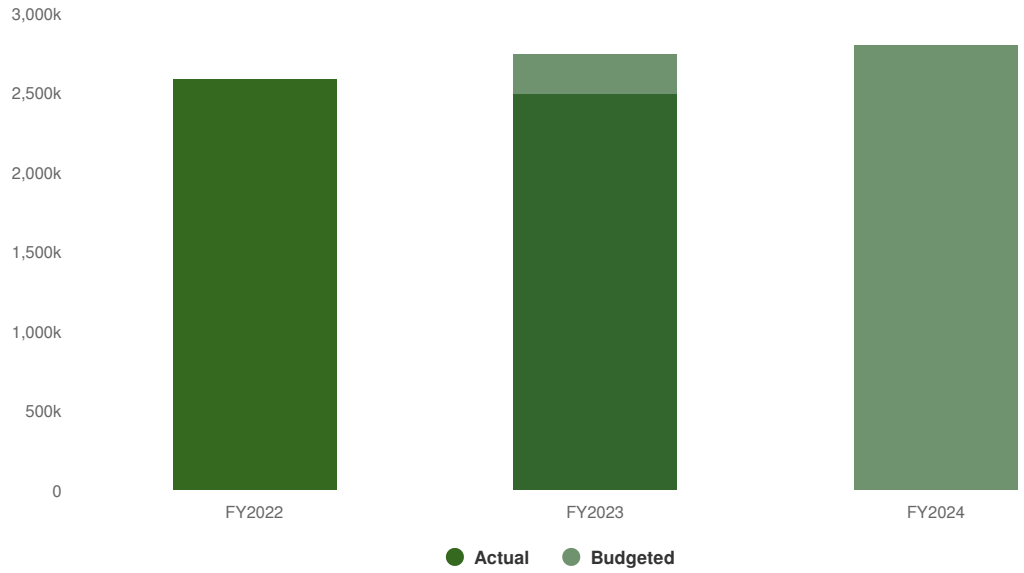
Judge Vincent Lotti
Chief Judge, State Court

To provide a judicial forum for civil cases not reserved by the Constitution for the Superior Court and for which there is no limit on the amount in controversy; all misdemeanor criminal offenses alleged in Henry County; traffic offenses in the unincorporated portions of Henry County, and traffic cases filed in any Municipal Court in Henry County where a jury trial is demanded; and appeals from Magistrate Court Civil decisions.

Expenditures Summary

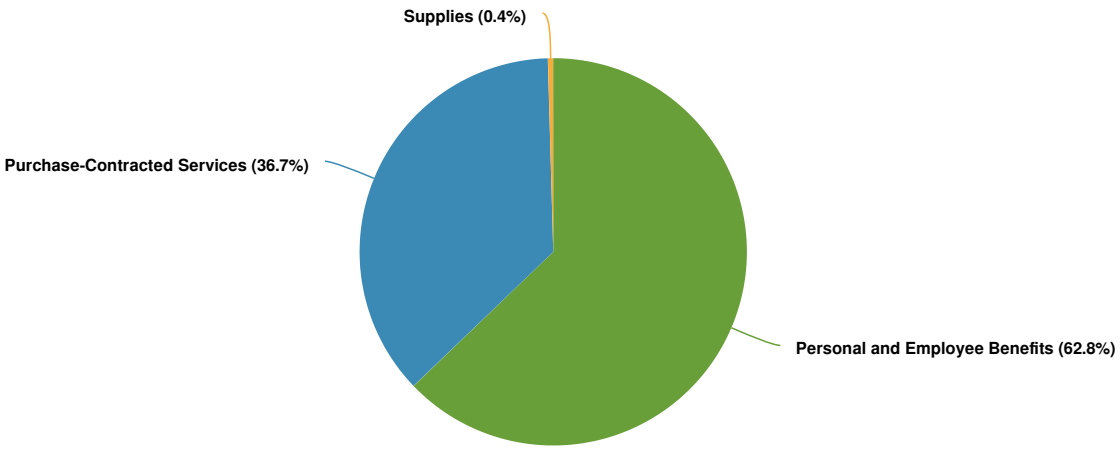
$2,804,316 $54,677
(1.99% vs. prior year)

State Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,531,333	$1,492,042	$1,771,261	$1,761,761	-0.5%
Purchase-Contracted Services	$1,013,483	$989,034	$966,178	$1,030,355	6.6%
Supplies	$40,227	$11,260	$12,200	$12,200	0%
Total Expense Objects:	**$2,585,043**	**$2,492,335**	**$2,749,639**	**$2,804,316**	**2%**

Henry County's Strategic Priorities



State Court

GOAL #1	To protect the citizens of Henry County by administering justice, ensuring the legal rights of those that come before the Courts are secured and efficient.		✓	
	Measure	**CY 2021 Actual**	**CY 2022 Actual**	**CY 2023 Actual**
	Civil cases disposed	2,374	2,125	TBD
	Criminal cases disposed	17,163	26,145	TBD

State Court Solicitor

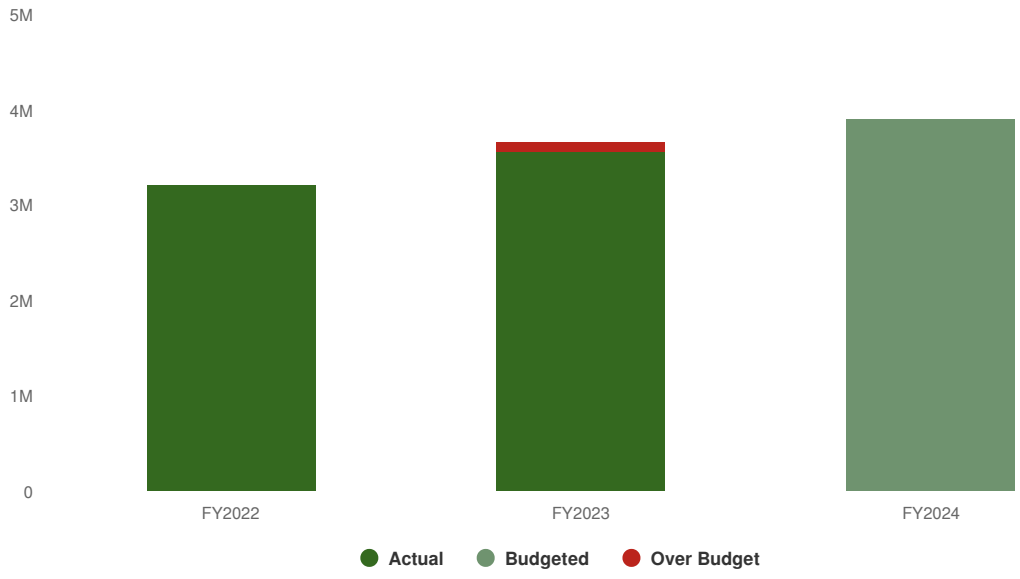
Pam Bettis
Solicitor General

To provide for the effective, efficient, and neutral adjudication of misdemeanor criminal, civil, and traffic cases filed in the State Court of Henry County jurisdiction.

Expenditures Summary

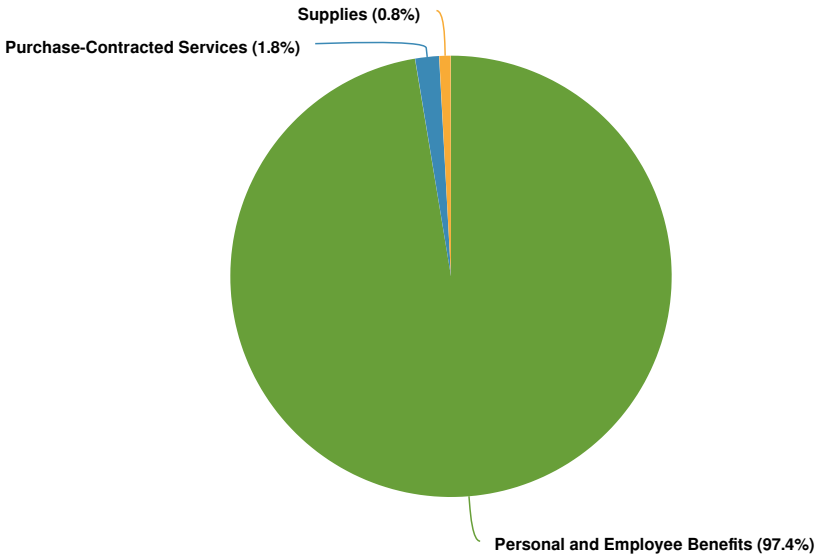
$3,899,208 $343,883
(9.67% vs. prior year)

State Court Solicitor Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$3,146,562	$3,576,297	$3,462,125	$3,798,008	9.7%
Purchase-Contracted Services	$29,870	$47,083	$53,095	$68,330	28.7%
Supplies	$30,717	$35,498	$40,105	$32,870	-18%
Total Expense Objects:	**$3,207,149**	**$3,658,879**	**$3,555,325**	**$3,899,208**	**9.7%**

Henry County's Strategic Priorities



Solicitor

GOAL #1					
	Continue to uphold fair prosecution and achieve the appropriate level of punishment for the crime committed.	✓		✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of cases worked by Solicitor General		23,613	16,248	27,813
	Number of Jail Court Cases Worked		4046	2426	6046
	Number of Victim Cases Worked		761	512	961
	Redspeed Cases with Contact		1608	5804	15,930

GOAL #2					
	Hiring and retention of qualified staff Improve service to victims, increase trial preparation, and alleviate the intolerable labor burden on Victim Advocate Division thereby improving our fiscal stewardship and service levels to victims.	✓	✓	✓	✓
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Partner with Human Resources to advertise and fill open positions in the department to better serve our Domestic Violence & Accountability Courts.		Ongoing	Ongoing	Ongoing

Clerk of State Court

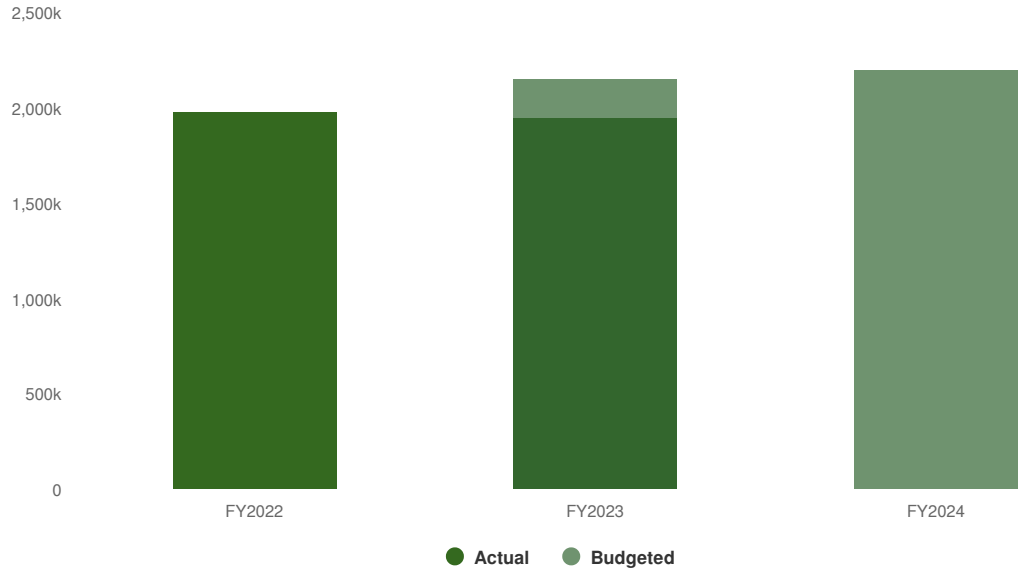
Lynn Policaro
Clerk of State Court

The office of the Clerk of State Court of Henry County will record, file, store, maintain protect and retrieve all documents as they pertain to the court proceedings for State Court. We strive to provide professional service to the citizens, attorneys and other offices of Henry County.

Expenditures Summary

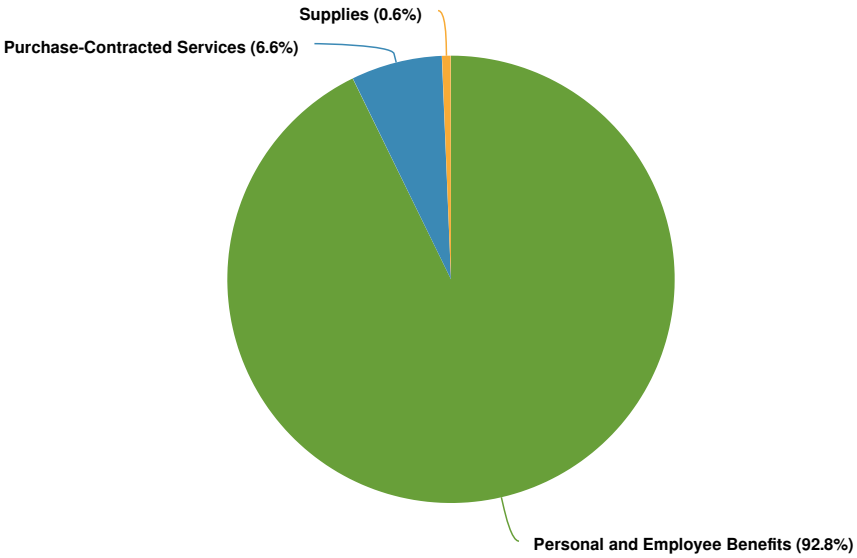
$2,200,638 **$48,599**
(2.26% vs. prior year)

Clerk of State Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,905,035	$1,849,803	$2,023,444	$2,041,543	0.9%
Purchase-Contracted Services	$61,433	$88,629	$114,395	$144,895	26.7%
Supplies	$18,107	$8,002	$14,200	$14,200	0%
Total Expense Objects:	**$1,984,574**	**$1,946,434**	**$2,152,039**	**$2,200,638**	**2.3%**

Henry County's Strategic Priorities



Clerk of State Court

GOAL #1

Increase efficiency in record keeping and State Court filings. Provide accurate dispositions of State Court procedures. Increase response time and filing for State Court proceedings.

Measure	CY 2021 Actual	CY 2022 Actual	CY 2023 Budget
General Civil Cases Opened	706	1,616	1,500
General Civil Cases Filed	2,193	2,260	2,200
General Civil Cases Disposed	2,374	2,125	2,300
Criminal Cases Opened	7,575	7,636	7,500
Criminal Cases Filed	18,127	21,207	20,000
Criminal Cases Disposed	17,163	26,145	25,000

Magistrate Court

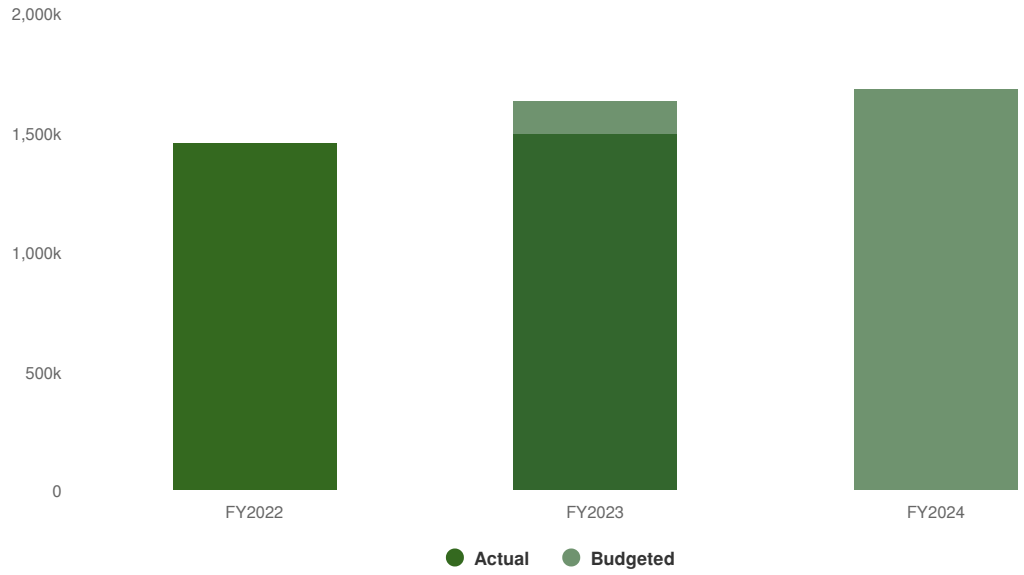
Judge Martin Jones
Magistrate Judge

To assist the public with civil and criminal filings as allowed by law and as prescribed in the Official Code of Georgia Annotated in a prompt, courteous and professional manner; civil filings including claims of $15,000 or less, dispossessory warrants, garnishments of wages or bank accounts, personal property foreclosure and writs of possession, interrogatories, levies, and abandoned motor vehicles; county ordinance violation hearings, criminal filings including bad check warrants, probable cause hearings, warrant processing for law enforcement and private citizens, search warrants and bonds for good behavior.

Expenditures Summary

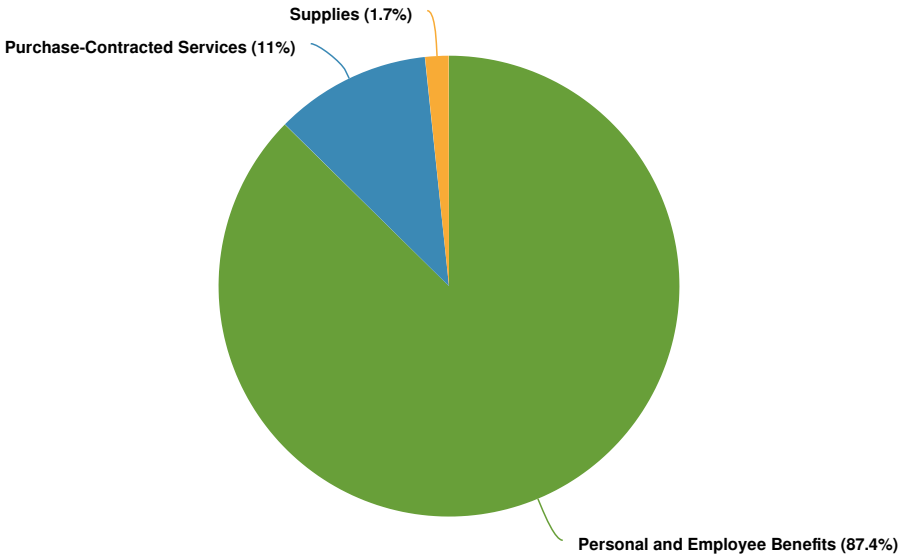
$1,683,367 **$47,315**
(2.89% vs. prior year)

Magistrate Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,257,381	$1,363,215	$1,423,862	$1,471,177	3.3%
Purchase-Contracted Services	$196,033	$110,973	$184,353	$184,353	0%
Supplies	$8,498	$25,664	$27,837	$27,837	0%
Total Expense Objects:	**$1,461,912**	**$1,499,852**	**$1,636,052**	**$1,683,367**	**2.9%**

Henry County's Strategic Priorities



Magistrate Court

GOAL #1				
Ensure fair and just adjudication of matters brought before the court in a timely manner.			✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Apply applicable laws to the civil and criminal cases brought before the court.		Ongoing	Ongoing	Ongoing
Continue to provide clerical assistance on weekends and holidays ensuring court runs more efficiently.		Ongoing	Ongoing	Ongoing
Set and conduct hearings on civil cases within statutory time of 30 days of filing answer; dispossessory hearings within two weeks of the date of service of affidavit and summons; conduct preliminary hearings within 30 days of arrest.		Ongoing	Ongoing	Ongoing

GOAL #2				
Continue to utilize technology to provide efficiencies in the delivery of legal services and transparency in its operations for litigants and the citizens of Henry County.	✓	✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Enhance the Magistrate Court website to provide links to the Sheriff's Office and links to available forms and legal resources. To be completed by June 2024		-	-	In Process
Establish generic email address for Magistrate Court where emergency motions and request for continuance can be sent to ensure prompt response. To be completed by June 2024.		-	-	In Process

Probate Court

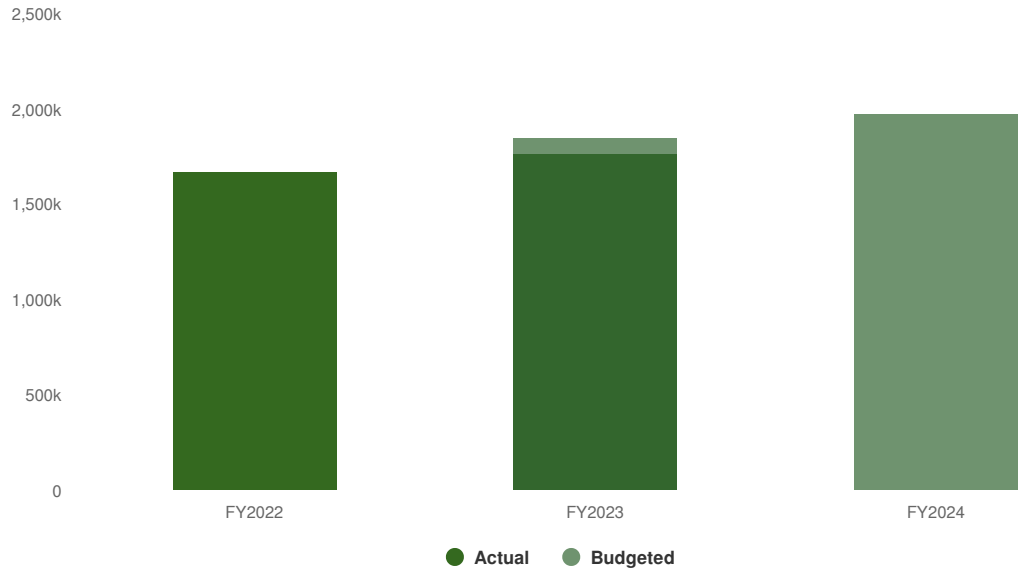
Judge Kelly Powell
Probate Judge

To serve the citizens of Henry County by providing the administration of estates for deceased persons, guardianship of minors and incapacitated adults, commitment hearings for the mentally ill and persons with addictive issues, and to authorize issuance of firearms permits, marriage licenses, explosives permits, and birth certificates.

Expenditures Summary

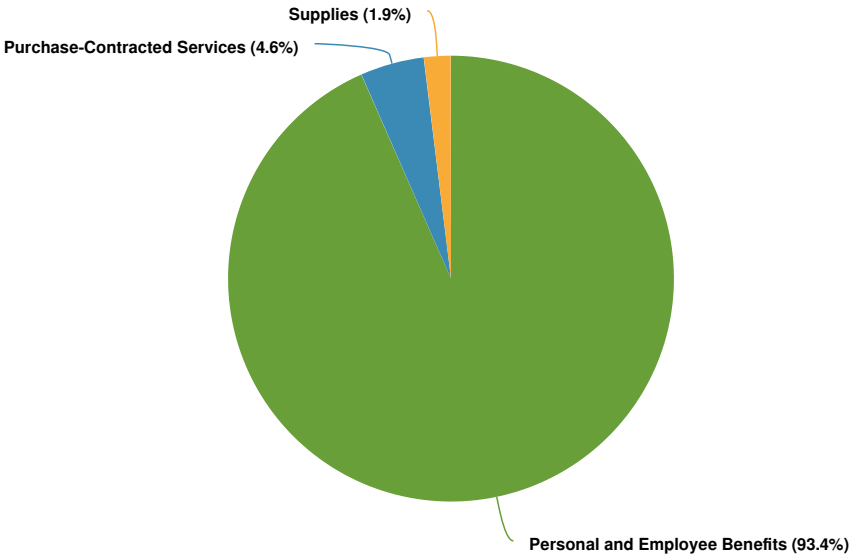
$1,971,464 **$123,126**
(6.66% vs. prior year)

Probate Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,563,842	$1,650,065	$1,734,558	$1,841,895	6.2%
Purchase-Contracted Services	$66,554	$79,313	$75,355	$91,144	21%
Supplies	$34,616	$34,171	$38,425	$38,425	0%
Total Expense Objects:	**$1,665,011**	**$1,763,550**	**$1,848,338**	**$1,971,464**	**6.7%**

Henry County's Strategic Priorities



Probate Court

GOAL #1

To service the residents of Henry County in all matters related to probate of wills, appointment of guardians for minors and incapacitated adults, issuing marriage licenses, weapons carry licenses, and issuing commitment orders for mentally ill individuals.

Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget
Marriage Licenses	1,347	1,269	1,300
Weapons carry applications	8,431	3,535	3,000
Weapons carry license revocations	14	4	12
Minor & Adult Guardianships	885	916	950

Accountability Court

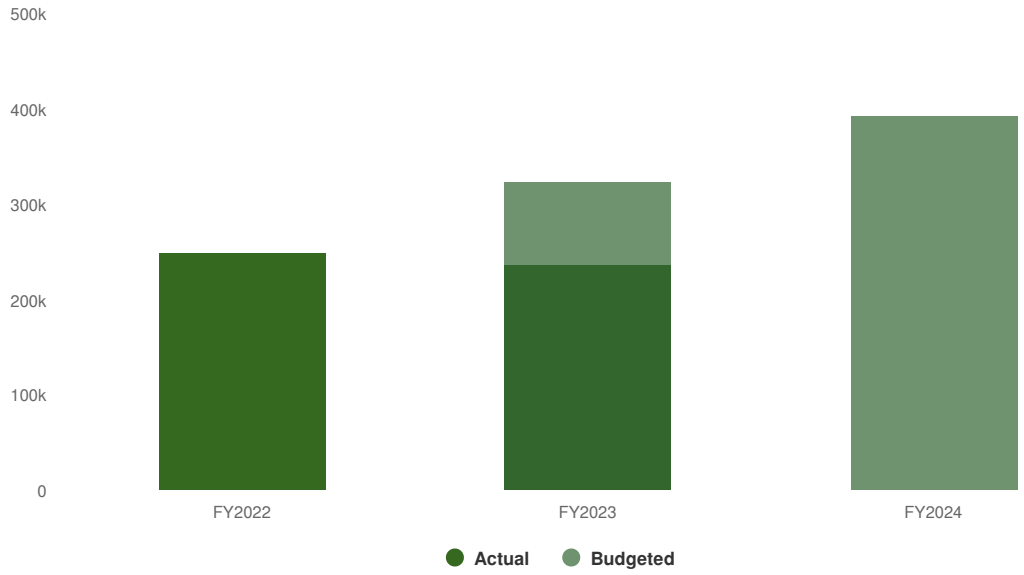
Judge Vincent Lotti
Chief Judge, State Court

It is the goal of the Henry County Accountability Court to positively impact persons with mental illness by facilitating stabilization and promoting self-sufficiency through a combined effort of the Court and community resources, and, with this blended effort, to see reduced recidivism, which will make for a safer community, and to assist participants in becoming independent, self-sufficient contributors to the welfare of our community. The Program is a specialty court designed to assist individuals with drug-related illnesses who have pending criminal charges to change their lives through an understanding of their drug-related illness, the need for medication, and assist the individual change their current behavior to law abiding behavior.

Expenditures Summary

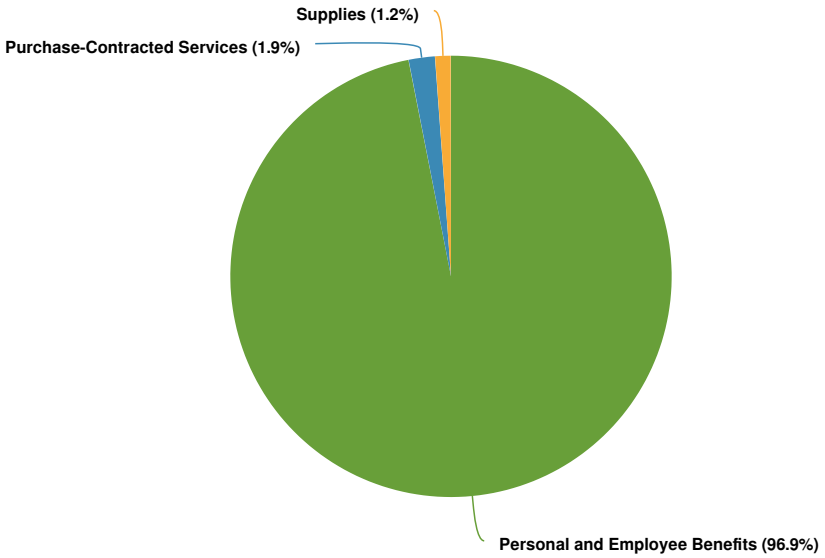
$392,405 $69,045
(21.35% vs. prior year)

Accountability Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$241,203	$227,518	$310,389	$380,301	22.5%
Purchase-Contracted Services	$5,328	$5,288	$8,723	$7,556	-13.4%
Supplies	$3,189	$3,910	$4,248	$4,548	7.1%
Total Expense Objects:	**$249,719**	**$236,717**	**$323,360**	**$392,405**	**21.4%**

Henry County's Strategic Priorities



Accountability Court

GOAL #1	Increase Accountability Court participation.		✓	✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Total hours of participant interation		5,871	7,253	7,253

GOAL #2	Reduce recidivism and negative impact of crime in Henry County		✓	✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Total referral files processed		139	152	175
	Deliver relapse prevention and cognitive behavioral treatment to participants to reduce recidivism.		Ongoing	Ongoing	Ongoing

Juvenile Court

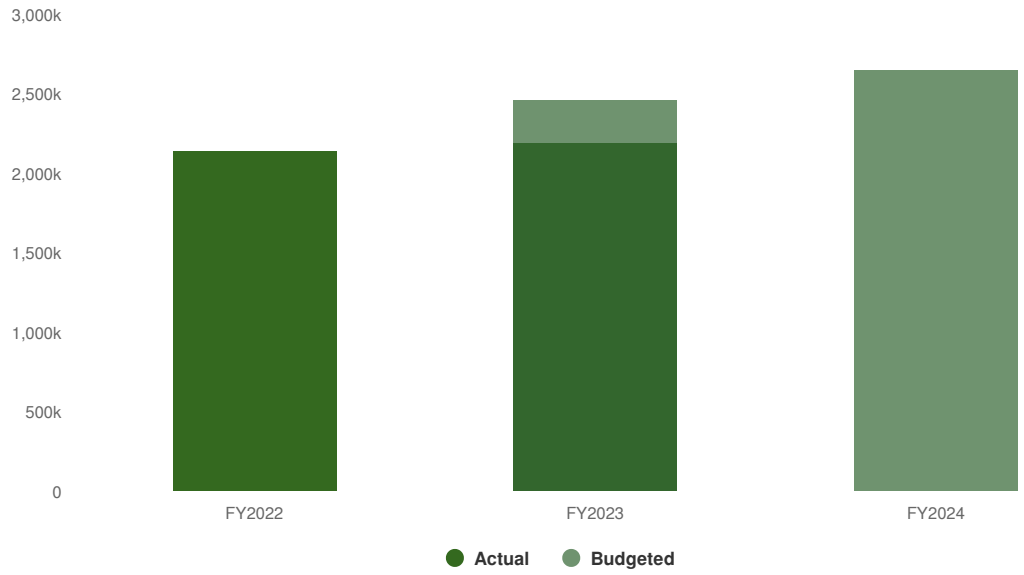
Judge William Bartles
Juvenile Judge

The mission of the Henry County Juvenile Court is to endeavor to protect and restore the children of the county as secure and law-abiding members of society and to strengthen families and reduce the need for further intervention.

Expenditures Summary

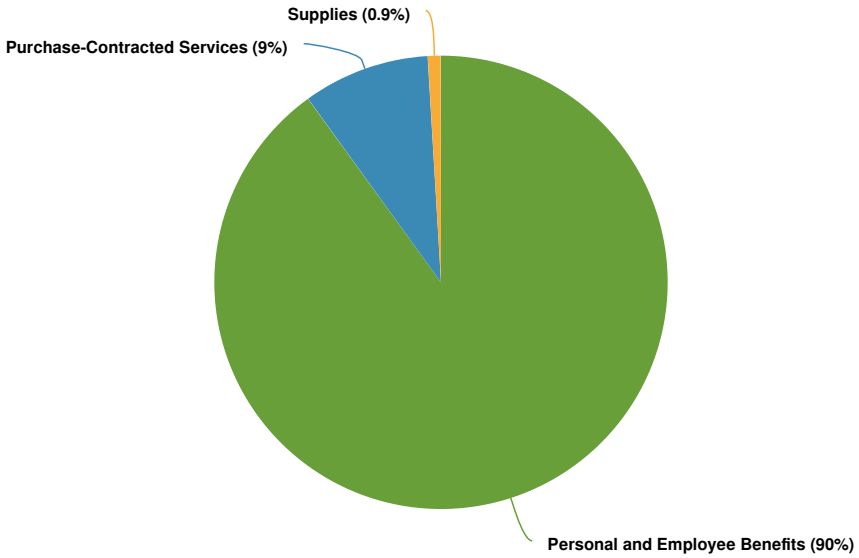
$2,646,787 **$180,094**
(7.30% vs. prior year)

Juvenile Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,880,337	$1,950,293	$2,202,926	$2,383,020	8.2%
Purchase-Contracted Services	$239,344	$223,940	$239,167	$239,167	0%
Supplies	$21,908	$19,132	$24,600	$24,600	0%
Total Expense Objects:	**$2,141,589**	**$2,193,365**	**$2,466,693**	**$2,646,787**	**7.3%**

Henry County's Strategic Priorities



Juvenile Court

GOAL #1				
Reduce the number of juveniles adjudicated delinquent or unruly by providing early intervention through appropriate diversion related programming.			✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Reevaluate the court's local rules and procedures for more effectiveness.		Ongoing	Ongoing	Ongoing
Provide training and ensure proper and full usage of the court's case management system, JCATS. Establish a monitoring system to ensure personnel accountability for closer case supervision.		Ongoing	Ongoing	Ongoing

GOAL #2				
Resolve conflicts and hardships for Children in Need of Services ("CHINS") and families through community resources.		✓	✓	✓
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Meet with community partners 2 times per month to staff CHINS cases		Ongoing	Ongoing	Ongoing
Communicate with other Juvenile Court Circuits to identify effective resources and implement as needed, creating a cohesive system of care.		Ongoing	Ongoing	Ongoing

Public Defender

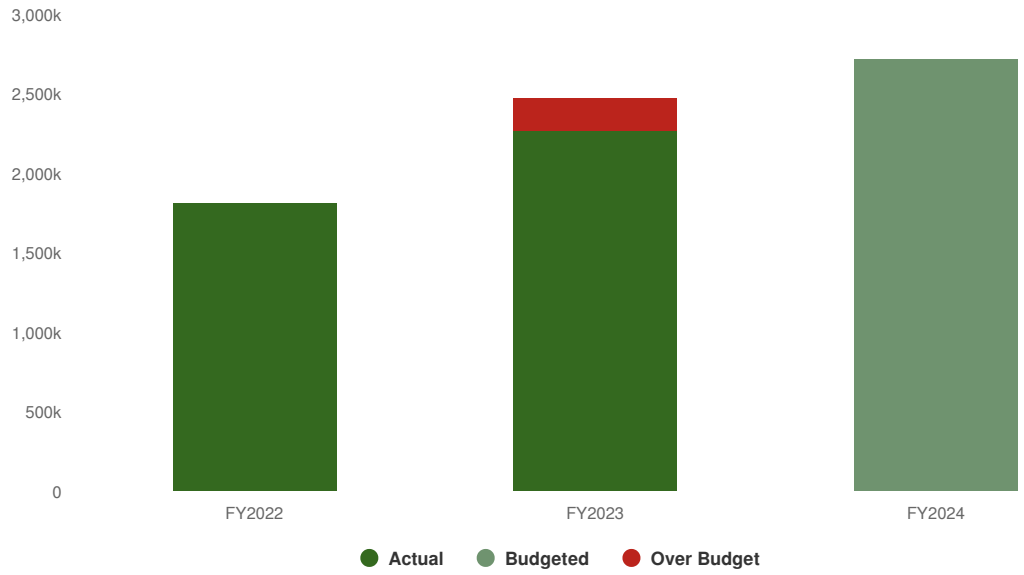
Jennifer Lewis
Public Defender

To ensure that each client entrusted to the Henry County Public Defender's Office receives zealous, adequate, effective, timely, and ethical legal representation, consistent with the State of Georgia, the Constitution of the State, and the mandates of the Georgia Indigent Defense Act of 2003.

Expenditures Summary

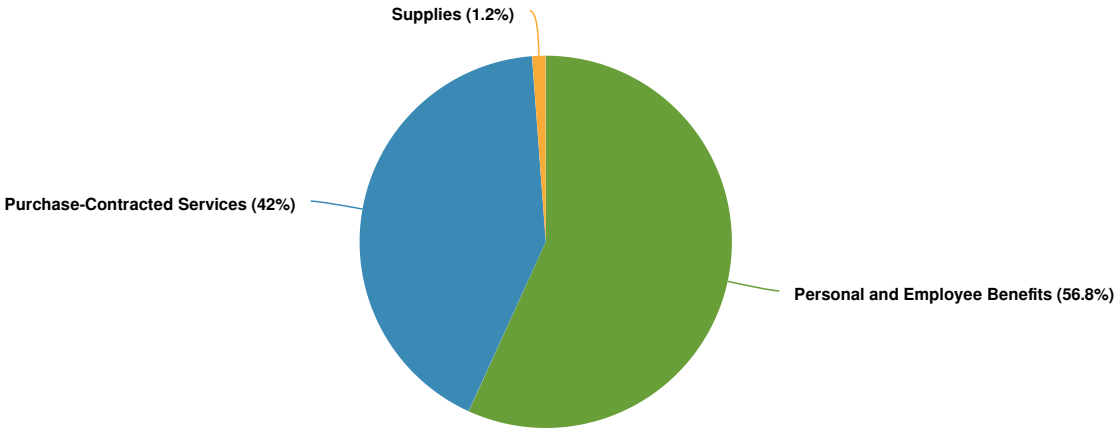
$2,712,434 $450,207
(19.90% vs. prior year)

Public Defender Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$927,533	$1,405,761	$1,363,178	$1,540,689	13%
Purchase-Contracted Services	$851,967	$1,039,168	$867,449	$1,140,145	31.4%
Supplies	$31,201	$25,725	$31,600	$31,600	0%
Total Expense Objects:	**$1,810,702**	**$2,470,654**	**$2,262,227**	**$2,712,434**	**19.9%**

Henry County's Strategic Priorities



Public Defender

GOAL #1	Improve quality representation of clients.		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Cases Closed per year	2,125	2,465	2,500
	Completed Jury Trials	5	8	10
	Potential Life Sentence Cases Resolved Prior to Trial	53	57	60
	Add additional social work, legal, and investigative staff thereby reducing caseloads for each	Ongoing	Ongoing	Ongoing

GOAL #2	Improve holistic representation of clients. Work with criminal justice and community partners to advocate for alternatives to incarceration.	✓	✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Increase clients success by continuing to offer various diversionary programming that addresses community issues leading them into the criminal justice system [substance abuse, mental health, homelessness]	Ongoing	Ongoing	Ongoing

GOAL #3	Progress towards staffing parity.		✓	✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Implementation of Class & Compensation Study [to be reviewed every 2-3 years for pay & staffing parity]	-	-	Complete

Police

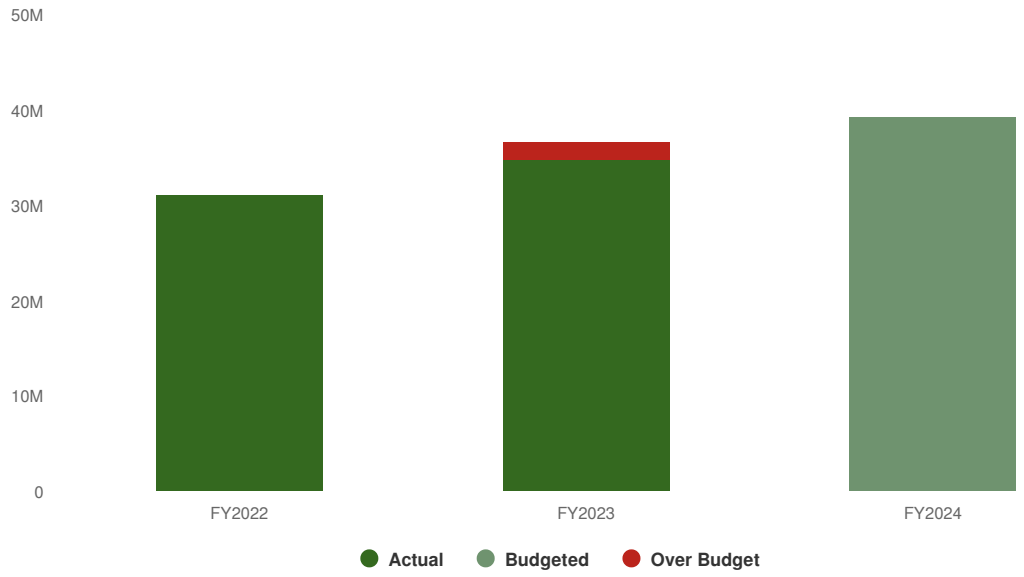
Chief Mark Amerman
Chief of Police & Cluster Lead

To enforce laws, safeguard life and property, prevent and detect crime, preserve the peace, and protect the rights of all people.

Expenditures Summary

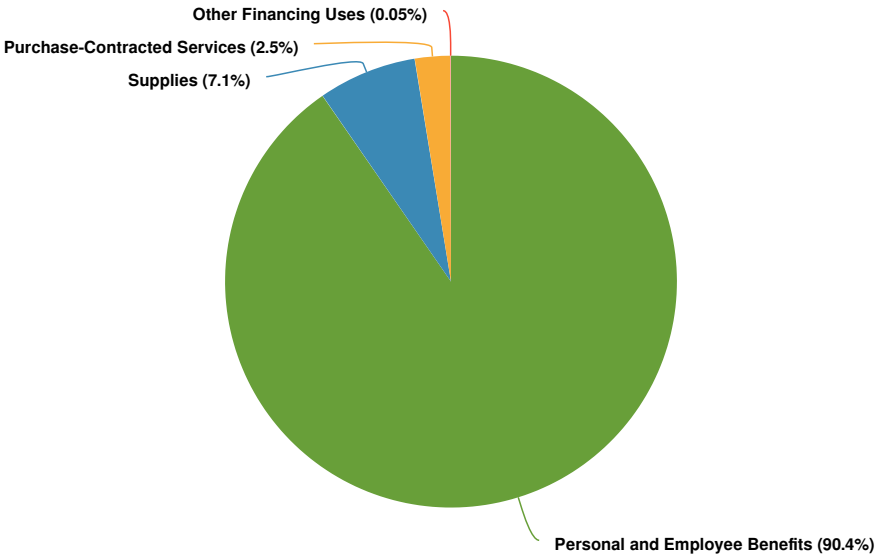
$39,288,276 $4,541,341
(13.07% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$27,944,155	$32,814,729	$31,476,510	$35,508,066	12.8%
Purchase-Contracted Services	$787,706	$897,717	$902,936	$989,236	9.6%
Supplies	$2,408,978	$2,835,318	$2,367,489	$2,772,489	17.1%
Other Financing Uses	$14,707	$16,237	$0	$18,485	N/A
Total Expense Objects:	**$31,155,546**	**$36,564,001**	**$34,746,935**	**$39,288,276**	**13.1%**

Henry County's Strategic Priorities



Police Department

GOAL #1				
Reduce recidivism and negative impact of crime in Henry County, by increasing patrol presence.		✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Number of Physical Arrests		1,266	1,808	1,500
Number of Juvenile Arrests		166	164	150
Number of Traffic Citations Issued		3,734	5,671	4,000

GOAL #2				
Recruit and retain a diverse, highly skilled and motivated law enforcement workforce.		✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Maintain high standards for selection of police officers and support personnel		Ongoing	Ongoing	Ongoing
Recruit and select highly competent personnel to aid in the reduction of crime in Henry County.		Ongoing	Ongoing	Ongoing

Sheriff

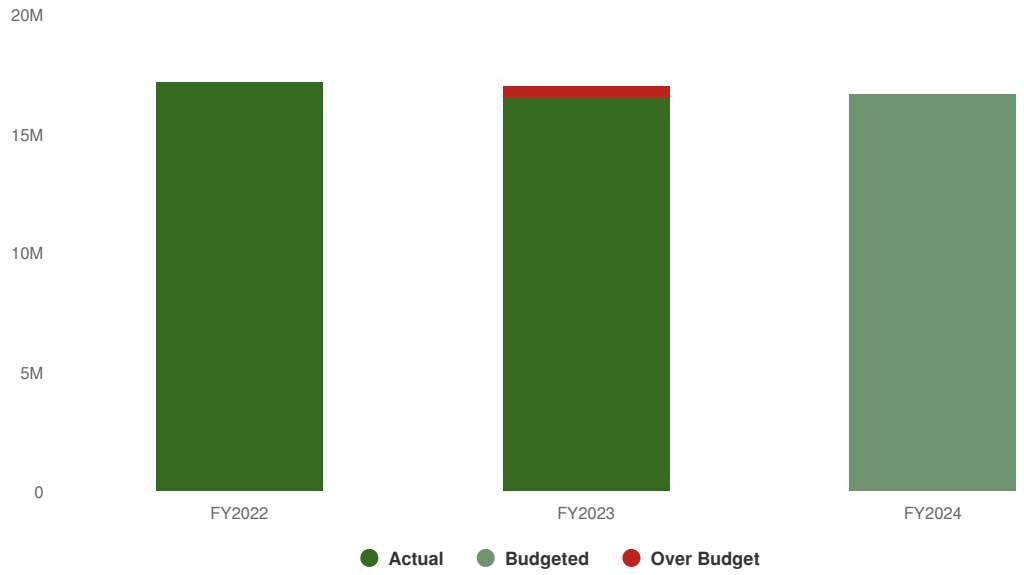
Sheriff Reginald Scandrett
Sheriff

The Sheriff's Office serves in many capacities to the citizens of the county. The primary roles of the Sheriff's Office include; security of the Justice Complex, Courtrooms and Judges. Service of all civil papers that are generated by the courts. Service of all criminal warrants. Responsibility for running and supervising the county jail.

Expenditures Summary

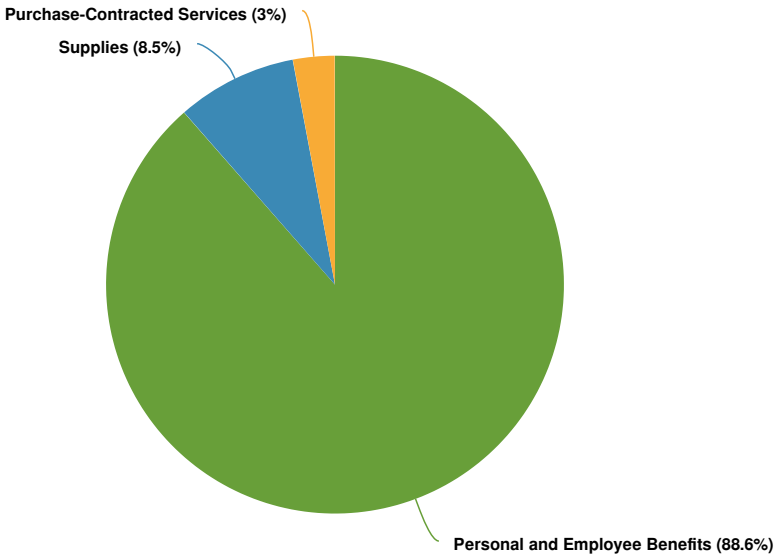
$16,681,109 $171,916
(1.04% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$14,854,232	$14,410,774	$14,600,160	$14,772,076	1.2%
Purchase-Contracted Services	$476,098	$645,660	$492,246	$492,246	0%
Supplies	$1,868,869	$1,725,913	$1,416,787	$1,416,787	0%
Capital Outlay	$0	$175,665	$0	$0	0%
Total Expense Objects:	**$17,199,199**	**$16,958,012**	**$16,509,193**	**$16,681,109**	**1%**

Community Service

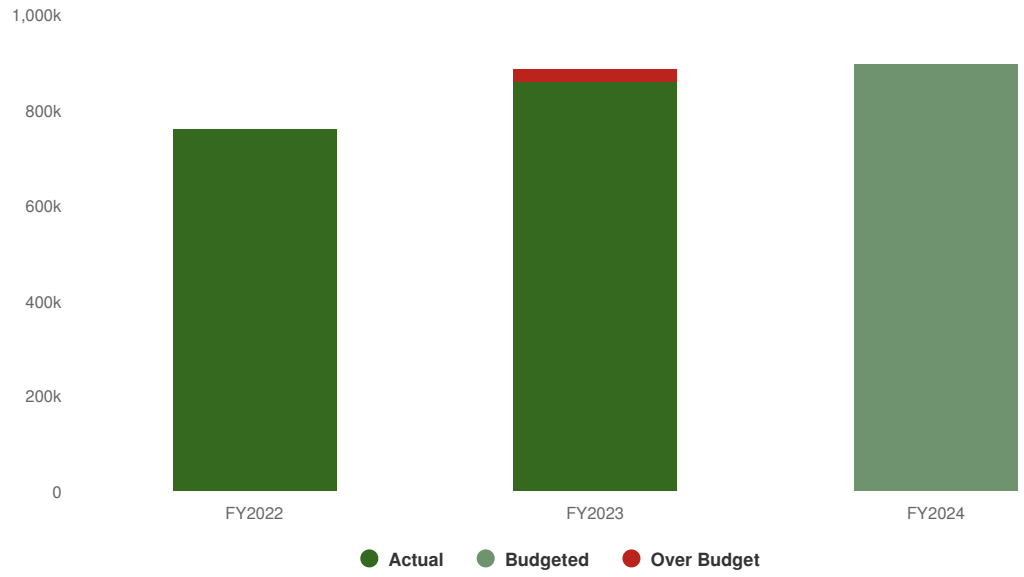
Major Keith Shumate
Department Head

Reduce taxpayer burden ***(fiscal stewardship)*** by providing valuable services throughout the county utilizing manpower generated by the judicial system. Through these services our goal is to maintain an eco-friendly and aesthetically pleasing environment and to retain a close working relationship with correctional agencies and detention facilities ***(collaboration)*** to maintain an adequate source of manpower.

Expenditures Summary

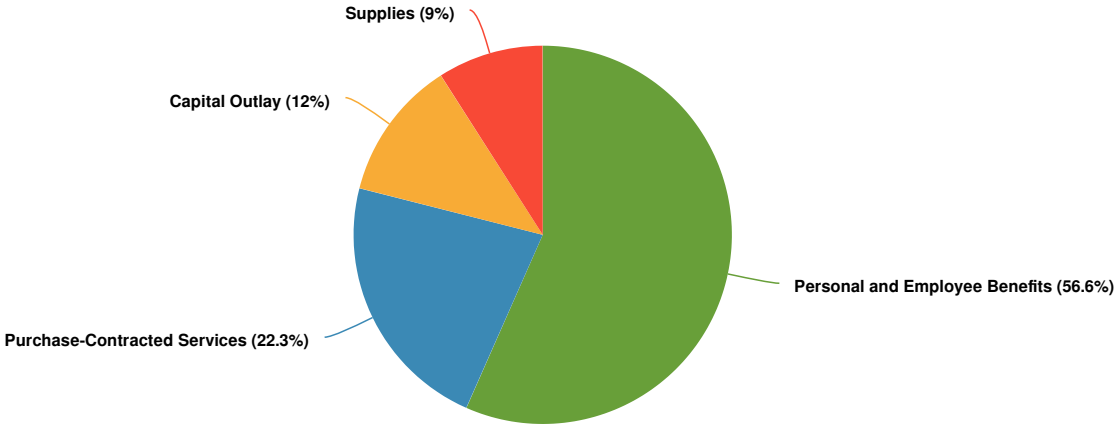
$896,184 $37,572
(4.38% vs. prior year)

Community Service Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$355,933	$461,883	$455,032	$507,508	11.5%
Purchase-Contracted Services	$335,747	$263,852	$271,430	$200,196	-26.2%
Supplies	$69,424	$87,003	$52,150	$81,050	55.4%
Capital Outlay	$0	$74,603	$80,000	$107,430	34.3%
Total Expense Objects:	**$761,104**	**$887,341**	**$858,612**	**$896,184**	**4.4%**

Henry County's Strategic Priorities



Community Service

GOAL #1				
Provide training to staff			✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Require that each employee attend 16 hours annually of safety training which will reduce the amount of risk management claims due to workplace injuries/fatalities.		Ongoing	Ongoing	Ongoing

GOAL #2				
Improve the aesthetics and environmental concerns in Henry County.			✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Review weekly staff log reports to find ways to increase the mileage of litter pick up along our county state routes and roads.		-	-	In Process

Corrections

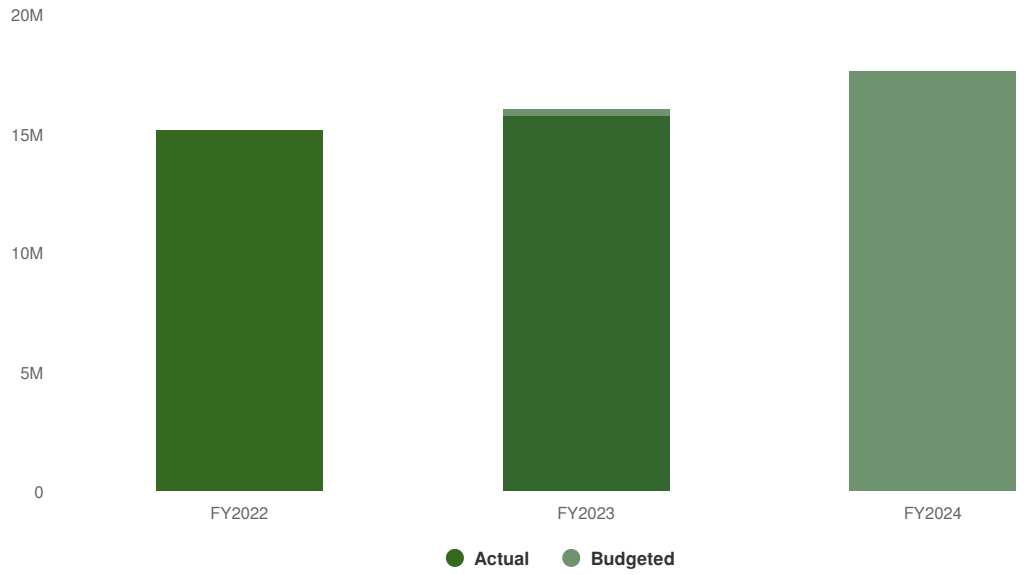
Sheriff Reginald Scandrett
Sheriff

The objective is to treat inmates fairly and humanely, and to provide inmates, staff, and visitors with an environment that is clean and healthy, while constantly maintaining a high level of safety and security utilizing current and nationally accepted detention management practices.

Expenditures Summary

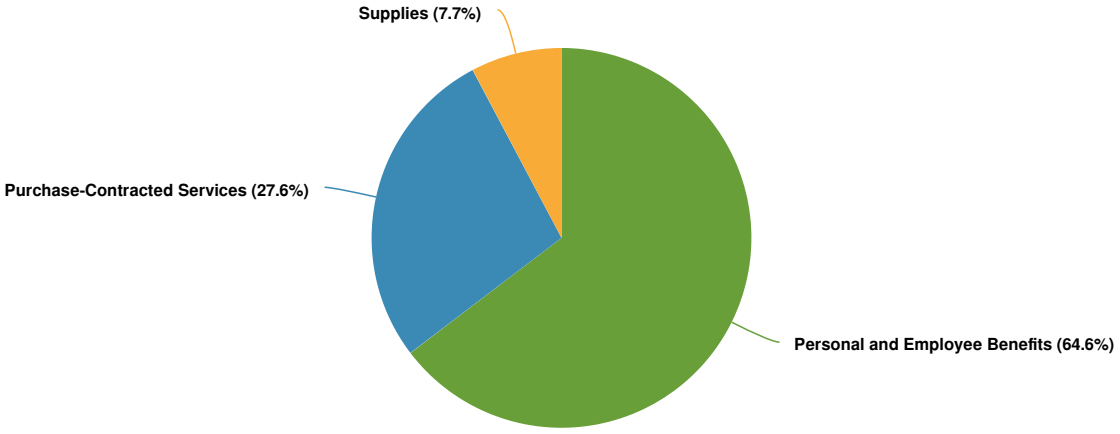
$17,602,944 **$1,576,922**
(9.84% vs. prior year)

Corrections Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$10,272,107	$11,317,413	$11,601,551	$11,378,473	-1.9%
Purchase-Contracted Services	$3,549,642	$2,709,668	$3,183,930	$4,862,919	52.7%
Supplies	$1,052,469	$1,703,289	$1,240,541	$1,361,552	9.8%
Capital Outlay	$253,602	$0	$0	$0	0%
Total Expense Objects:	**$15,127,820**	**$15,730,371**	**$16,026,022**	**$17,602,944**	**9.8%**

Henry County's Strategic Priorities



Corrections

GOAL #1	To provide a safe environment to promote positive prisoner behavior.		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Add additional security cameras throughout the facility adding an additional layer of security.			In Process
	Add 2 body scanners capable of early detection of illnesses amongst the jail populations, employees, and visitors.	-	-	In Process

GOAL #2	Provide inmates with classes and programs to boost morale and enhance life skills.		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Maintain Restorative Classes (Restorative Dorm, Welding, and GED classes) for community reentry. Double program participation and completion rates each year	4	8	12

Sentence Enforcement

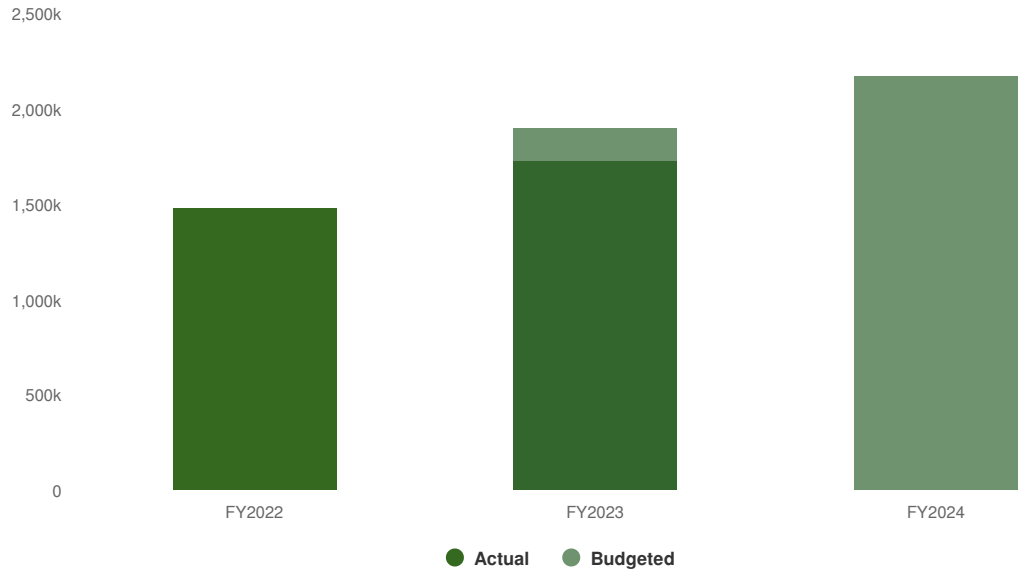
Carl Brown
Director

To serve the State and Superior Courts of Henry County by enforcing probation sentencing conditions for misdemeanor offenders, and collecting court-ordered fines, fees and restitution; to collaborate with other criminal justice agencies in protecting the public with sentence enforcement and probation conditions; provide surveillance on probationers to protect the community, deter further criminal activity, and assure victim restitution; to assist in the rehabilitation of criminal offenders through individual assessments, counseling and professional guidance, and to provide additional law enforcement capability. The courts utilize probation to relieve overcrowding in jails.

Expenditures Summary

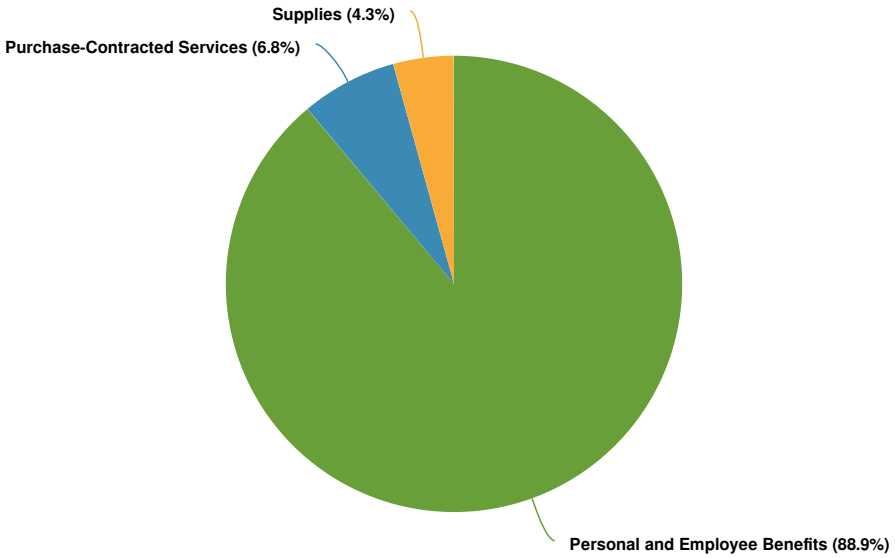
$2,178,606 $275,730
(14.49% vs. prior year)

Sentence Enforcement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,364,940	$1,556,694	$1,719,010	$1,936,840	12.7%
Purchase-Contracted Services	$86,917	$117,768	$120,926	$148,426	22.7%
Supplies	$33,450	$56,691	$62,940	$93,340	48.3%
Total Expense Objects:	**$1,485,307**	**$1,731,153**	**$1,902,876**	**$2,178,606**	**14.5%**

Henry County's Strategic Priorities



Sentence Enforcement

GOAL #1

Promote and maintain integrity in the performance of daily operations to maximize public trust			✓	✓
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Provide defendants with Basic Rights information which institutes a local and state oversight grievance process.		Ongoing	Ongoing	Ongoing
Partner with Henry County Police Department for any internal investigations that may be necessary to ensure departmental integrity.		Ongoing	Ongoing	Ongoing
POST Certified staff will be sworn in by the Court and expected to uphold their Oath of Office.		Ongoing	Ongoing	Ongoing

GOAL #2

Broaden collaboration with other entities to enhance support and services.				✓
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Partner with the Department of Community Supervision (DCS-Felony Probation) in securing POST certification for staff through Basic Probation Mandate training through their academy. (to be completed by June 2025)		-	-	In Process
Collaborate with Henry County Police Department for in-service training opportunities, policy sharing, etc. to promote alignment and consistency when applicable.		Ongoing	Ongoing	Ongoing

Fire Department

Chief Jonathan Burnette
Fire Chief

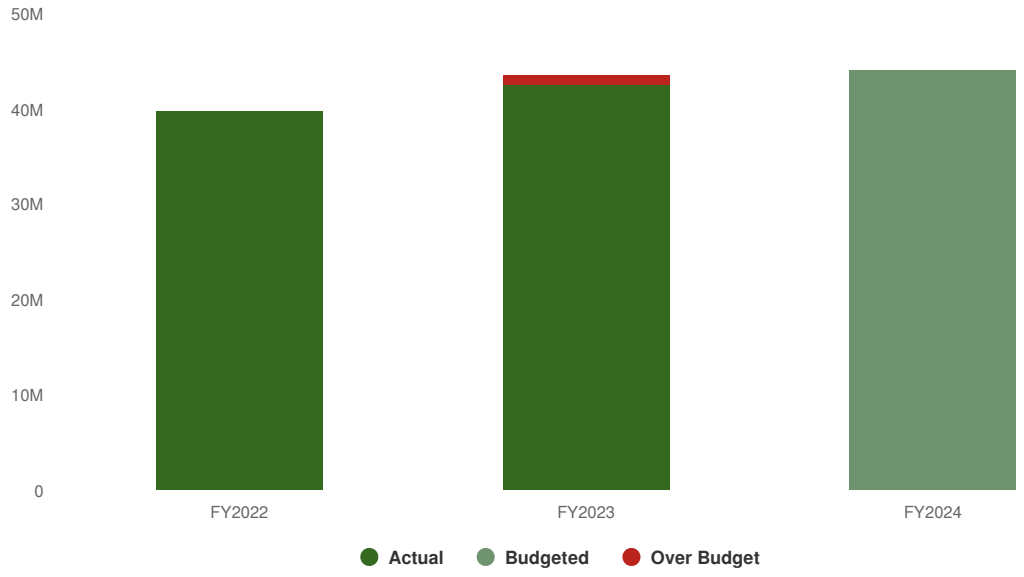
The Mission of the Henry County Fire Department is to provide safe, professional service through education, prevention, emergency services, and community relations.

Expenditures Summary

Beginning in FY 2022 Fire Administration has been combined with Fire Shift in order to provide a complete picture of the Fire Department in one cost center.

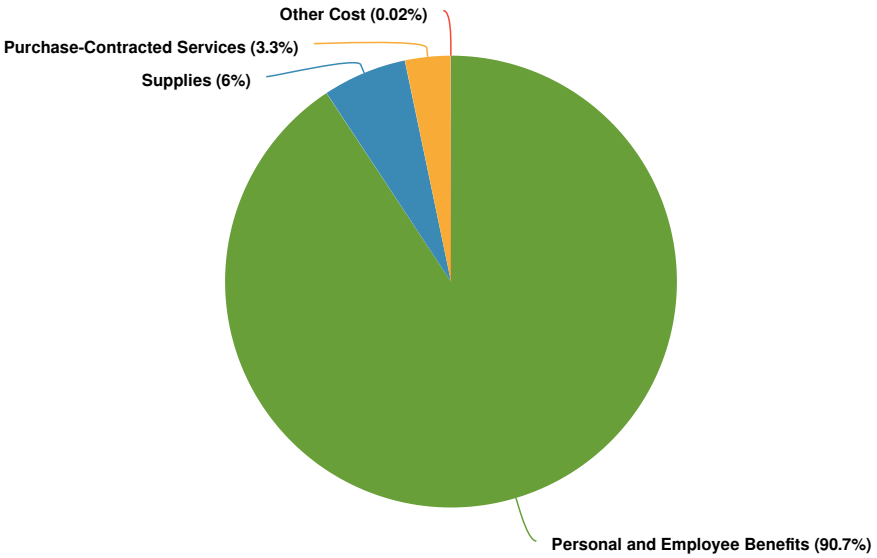
$44,095,938 $1,588,369
(3.74% vs. prior year)

Fire Proposed and Historical Budget vs. Actual



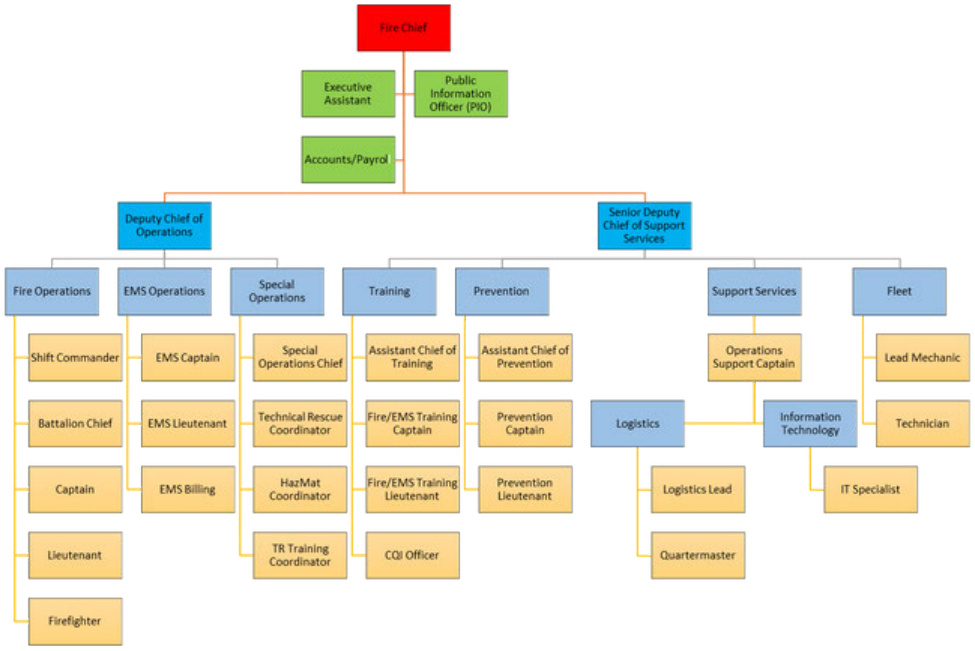
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$35,736,783	$39,021,240	$38,480,706	$40,001,565	4%
Purchase-Contracted Services	$1,294,799	$1,287,461	$1,453,500	$1,433,500	-1.4%
Supplies	$2,641,507	$2,797,471	$2,563,363	$2,652,363	3.5%
Capital Outlay	$98,350	$433,218	$0	$0	0%
Other Cost	$8,510	$8,510	$10,000	$8,510	-14.9%
Total Expense Objects:	**$39,779,950**	**$43,547,901**	**$42,507,569**	**$44,095,938**	**3.7%**

Organizational Chart



Henry County's Strategic Priorities



Fire Department

GOAL #1				
	Prevent incidents from occurring through code enforcement, inspections, and fire prevention activities.		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of Emergency Calls Responded	37,111	22,599	40,000
	Number of Inspections Performed (YTD quarterly)	2,937	1,695	2,600
	Inspect all commercial buildings once a year	Ongoing	Ongoing	Ongoing

GOAL #2				
	Update the Fire Training Center to increase ISO rating , lowering the insurance premiums for Henry County tax payers.		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Improve ISO rating from a 2 to a 1 (to be completed by June 2026)	2	2	2

Coroner

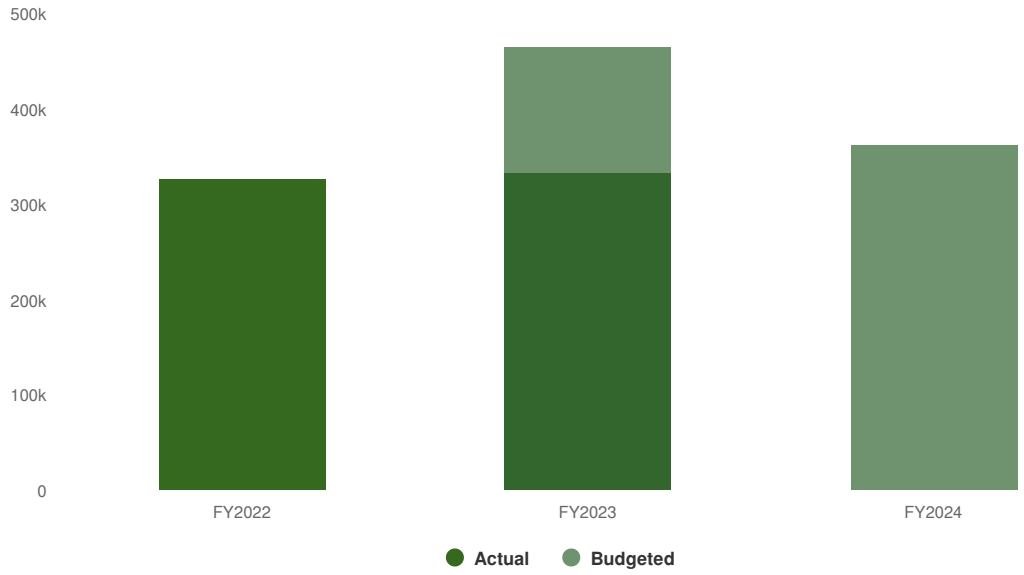
Donald Cleveland
Coroner

To aid in the investigation, determination and certification of cause and manner of deaths under Coroner's jurisdiction (homicide, suicide, trauma, unexpected death, death in police custody, unattended death, etc.) occurring in Henry County; respond to on-scene investigations for all homicides, most suicides, suspicious deaths and some accidental deaths. Provide general and on scene investigations of all homicides, suicides and suspicious deaths, and provide autopsies as necessary. Consult with law enforcement, legal and other interested parties, and expert testimony in court procedures.

Expenditures Summary

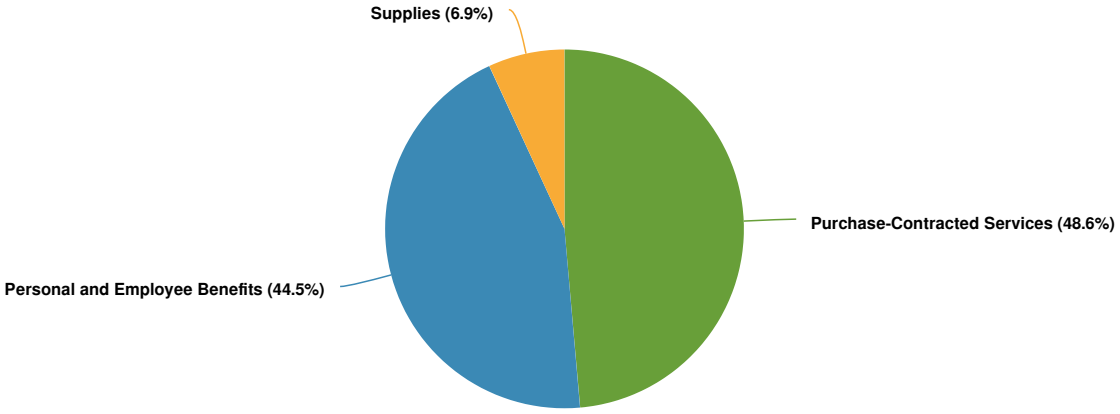
$363,257 -$102,097
(-21.94% vs. prior year)

Coroner Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$149,471	$151,123	$263,754	$161,657	-38.7%
Purchase-Contracted Services	$167,749	$171,387	$176,600	$176,600	0%
Supplies	$9,829	$11,131	$25,000	$25,000	0%
Total Expense Objects:	**$327,049**	**$333,641**	**$465,354**	**$363,257**	**-21.9%**

Animal Control

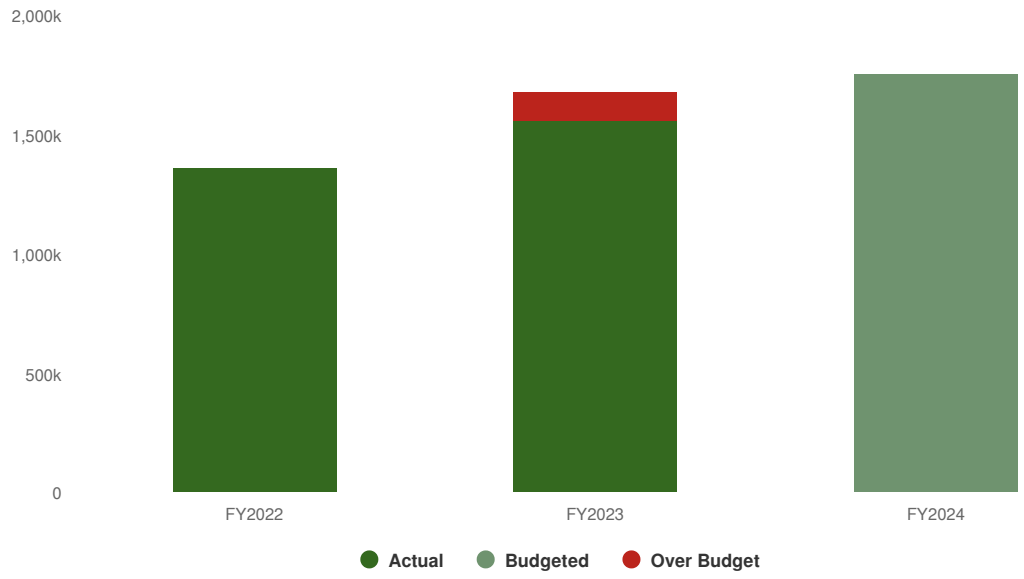
Captain Michael Hobgood
Department Head

The mission of the Henry County Animal Care and Control Department is to enforce the state laws and the county ordinances to educate the community about responsible pet ownership. This department makes every effort to promote pet adoptions of healthy non-aggressive animals and will be accountable to protect the health and safety of our residents. Employees serve to protect animals and promote humane treatment of all animals. The department will work collaboratively with various organizations to reduce the number of homeless pets and through a mandatory spay/neuter program prior to any adoption from our shelter.

Expenditures Summary

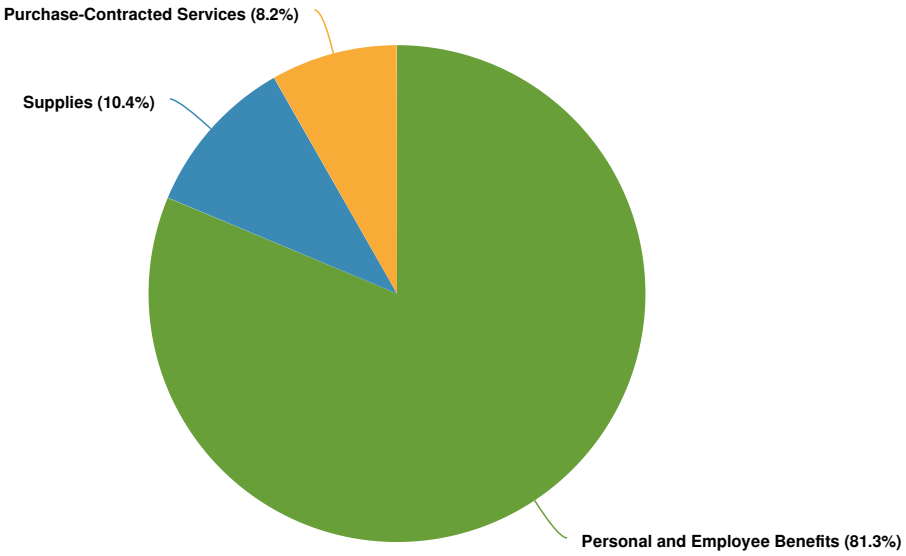
$1,757,225 $197,596
(12.67% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,174,324	$1,340,039	$1,307,354	$1,428,875	9.3%
Purchase-Contracted Services	$54,067	$126,320	$93,000	$144,800	55.7%
Supplies	$135,778	$201,606	$159,275	$183,550	15.2%
Capital Outlay	$0	$11,800	$0	$0	0%
Total Expense Objects:	**$1,364,168**	**$1,679,765**	**$1,559,629**	**$1,757,225**	**12.7%**

Henry County's Strategic Priorities



Animal Control

GOAL #1	To ensure the care of animals in the custody of Henry County Animal Control			✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of Phone Calls for Adoption Inquires		4,466	3,961	4,000
	Number of Micochips implanted		269	174	200
	Animals Processed for Adopt		661	770	700

GOAL #2	Decrease wait time for adoption.				✓
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Hire one in house Veterinarian for animal care and surgical procedures. To be reviewed in FY 2025.		-	-	-
	Increase partnerships with outside Veterinarians for faster animal care		Ongoing	Ongoing	Ongoing

EMA

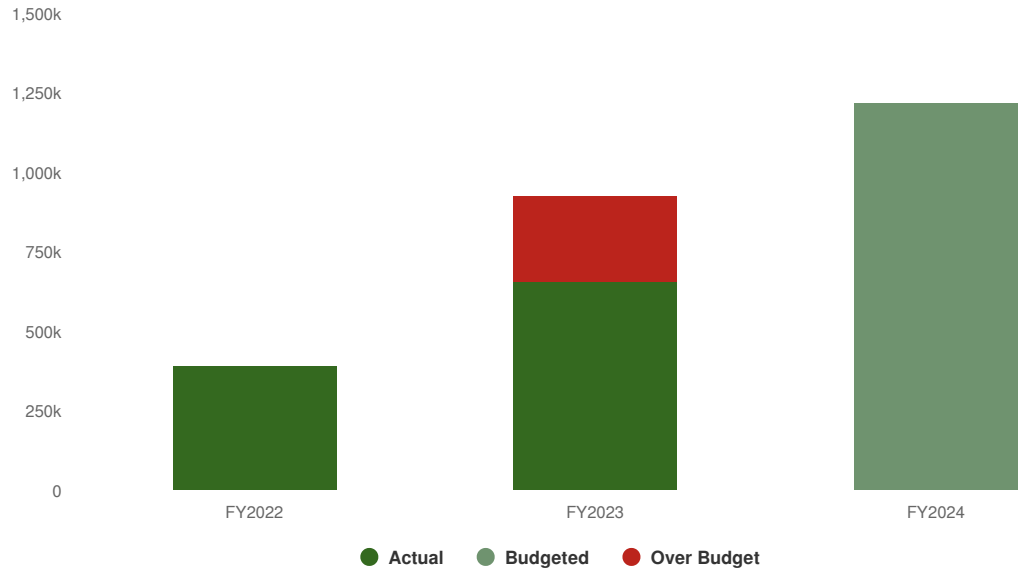
Kevin Johnson
Director

The Henry County EMA is responsible for coordinating all of the components of the emergency management system in the jurisdiction including working with fire, police, emergency medical services, public works, volunteers and other groups contributing to the management of the emergency after it has occurred. Typical emergencies that EMA responds to include but are not limited to tornadoes, hurricanes, floods or other natural or man-made disasters.

Expenditures Summary

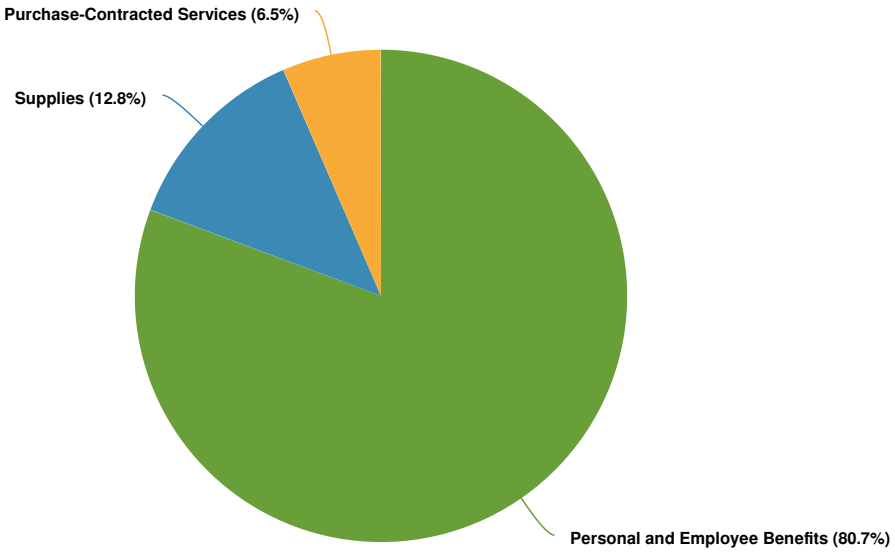
$1,216,046 $559,019
(85.08% vs. prior year)

EMA Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$354,588	$785,025	$538,257	$981,301	82.3%
Purchase-Contracted Services	$8,614	$44,969	$35,285	$78,800	123.3%
Supplies	$28,833	$95,254	$83,485	$155,945	86.8%
Capital Outlay	$31	$0	$0	$0	0%
Total Expense Objects:	**$392,066**	**$925,248**	**$657,027**	**$1,216,046**	**85.1%**

Henry County's Strategic Priorities



EMA

GOAL #1					
	Manage Henry County EOC to ensure readiness for emergencies.		✓	✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Number of EOC Activation Occurrences (YTD Quarterly)		3	1	3
	Number of EMA On-site Responses (YTD Quarterly)		8	1	3
	Continue to host CERT classes which prioritizes community emergency preparedness.		Ongoing	Ongoing	Ongoing

GOAL #2					
	Continue to grow the EMA department to meet the needs of our citizens and build a more resilient Henry County.			✓	✓
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Expand the Homeland Security Intelligence Unit staffing and duties, function officially created in late FY 2023.		-	In Process	In Process
	Assist public safety departments and other jurisdictions in responding to emergency situations such as active shooters and weather events etc.		Ongoing	Ongoing	Ongoing

DOT

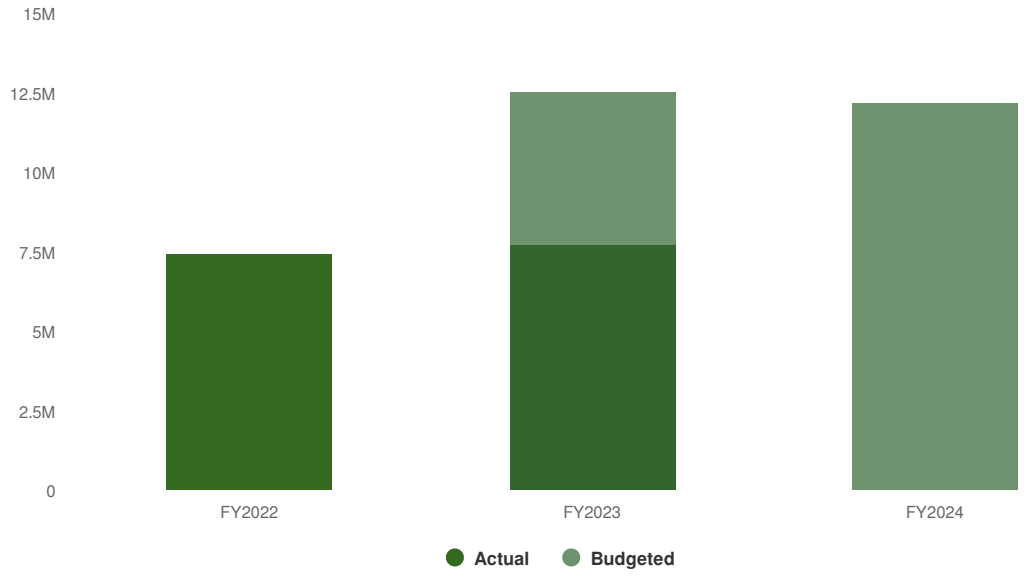
David Simmons
Director

DOT has an objective to complete capital improvements as rapidly as funds will allow, keep projects on schedule, and ensure contracts stay within budgeted amounts. The Division is also tasked with ensuring that all county roads and bridges are maintained in a safe, operable condition. Additionally, DOT is responsible for stormwater infrastructure maintenance and capital improvements, erosion and sediment control and compliance, floodplain management, as well as traffic engineering.

Expenditures Summary

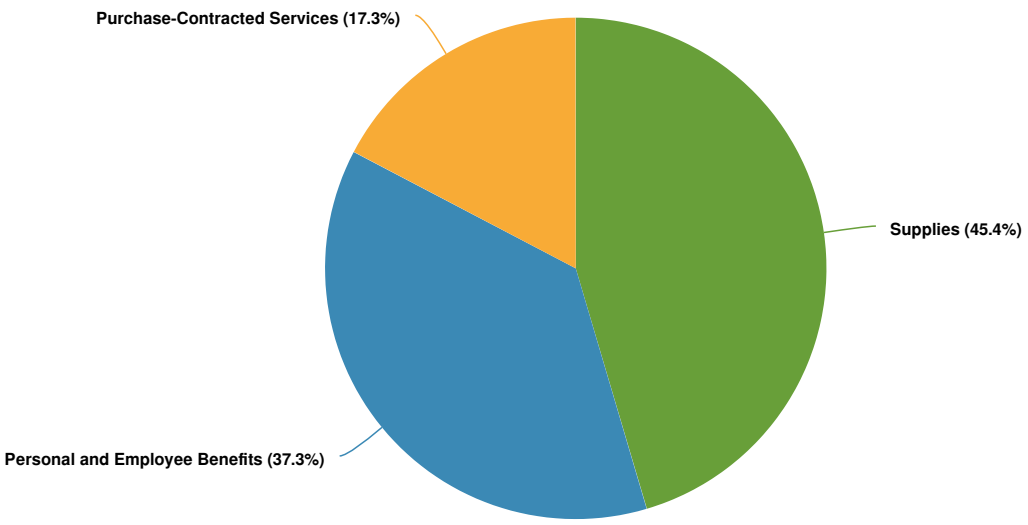
$12,205,427 -$359,975
(-2.86% vs. prior year)

DOT Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$3,383,307	$3,248,612	$4,908,388	$4,548,413	-7.3%
Purchase-Contracted Services	$741,737	$935,445	$2,119,458	$2,111,858	-0.4%
Supplies	$3,310,576	$3,542,654	$5,537,556	$5,545,156	0.1%
Total Expense Objects:	**$7,435,620**	**$7,726,712**	**$12,565,402**	**$12,205,427**	**-2.9%**

Henry County's Strategic Priorities



DOT

GOAL #1				
	Complete roadway maintenance projects on time within the prescribed annual county allotted budget.		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Total Work Orders Created for Highway Improvements	417	840	900
	Work Orders Completed	271	491	500
	Open Work Orders	146	349	200

Transportation Planning

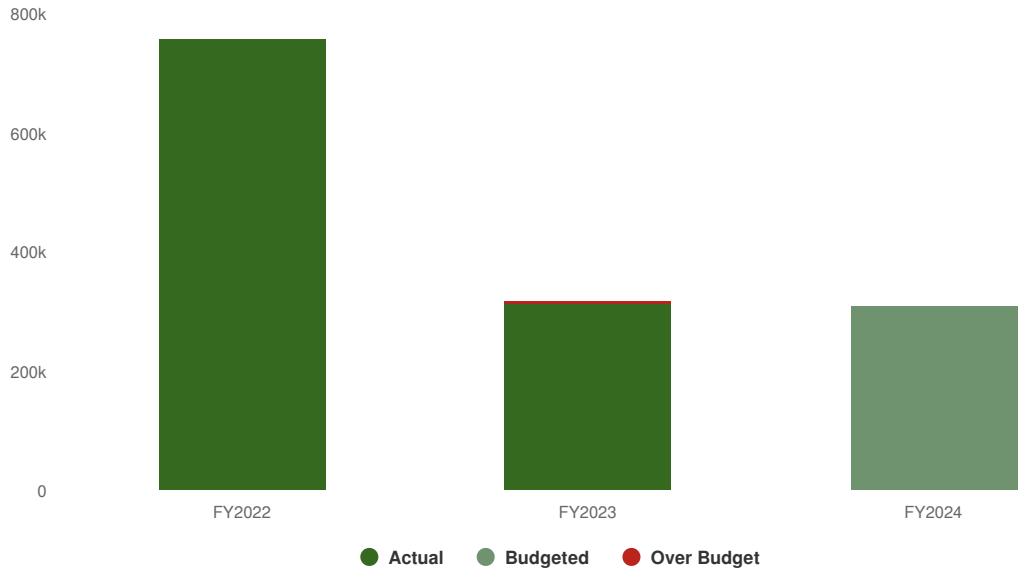
Sam Baker
Director

The mission of the Department of Transportation Planning is to make transportation infrastructure investments in Henry County on the basis of a citizen-accepted and county-adopted long-range transportation plan. Our mission is to collaborate with the County's Transportation Department, Special Purpose Local Option Sales Tax (SPLOST) Department, and the Transit Department to meet Henry County citizens' transportation needs now and in the future.

Expenditures Summary

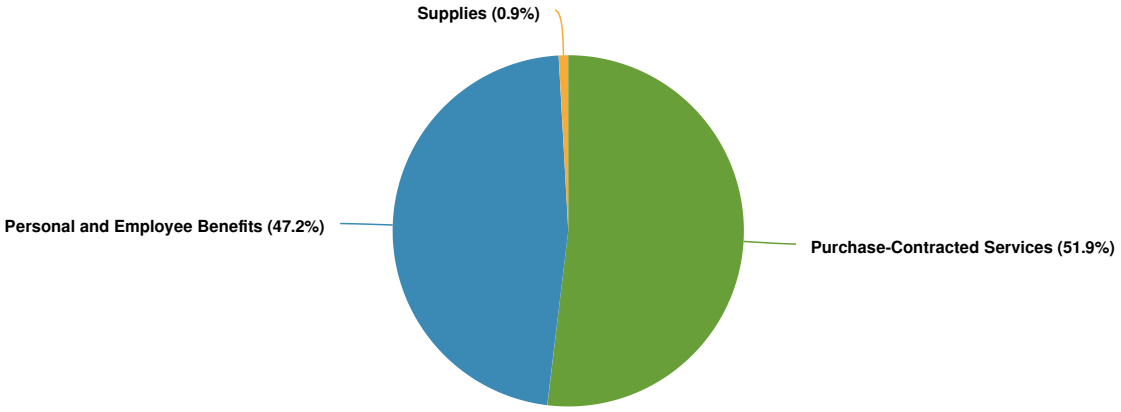
$309,431 -$1,486
(-0.48% vs. prior year)

Transportation Planning Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$138,951	$146,446	$147,587	$146,101	-1%
Purchase-Contracted Services	$616,127	$170,749	$161,940	$160,657	-0.8%
Supplies	$1,224	$1,034	$1,390	$2,673	92.3%
Total Expense Objects:	**$756,302**	**$318,229**	**$310,917**	**$309,431**	**-0.5%**

Henry County's Strategic Priorities



Transportation Planning

GOAL #1				
Implement the plans as adopted by the Board of Commissioners (Transportation, Trails, and Transit Master Plan).		✓	✓	✓
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Develop a Henry County Wayfinding Plan to be completed by June 2024		-	-	In Process
Coordinate with GA DOT in the deployment of connected vehicle technology at 20 Henry County road intersections and 45 County fire department vehicles to be completed by June 2024		-	-	In Process
Engage Henry County citizens in transportation planning via Transportation Advisory Group, online surveys, community events, public information open houses, and social media.		-	-	1000

GOAL #2				
Pursue grant opportunities that will further Henry County's transportation intiatives.	✓		✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Conduct the Henry Connect Transit Creative Placemaking Study if awarded the grant from Livable Centers Initiative.		-	-	Submitted
Pursue the development of a Henry County Safety Action Plan if awarded the grant from Safe Streets & Roads for All (SS4A).		-	-	Submitted

Fleet Services

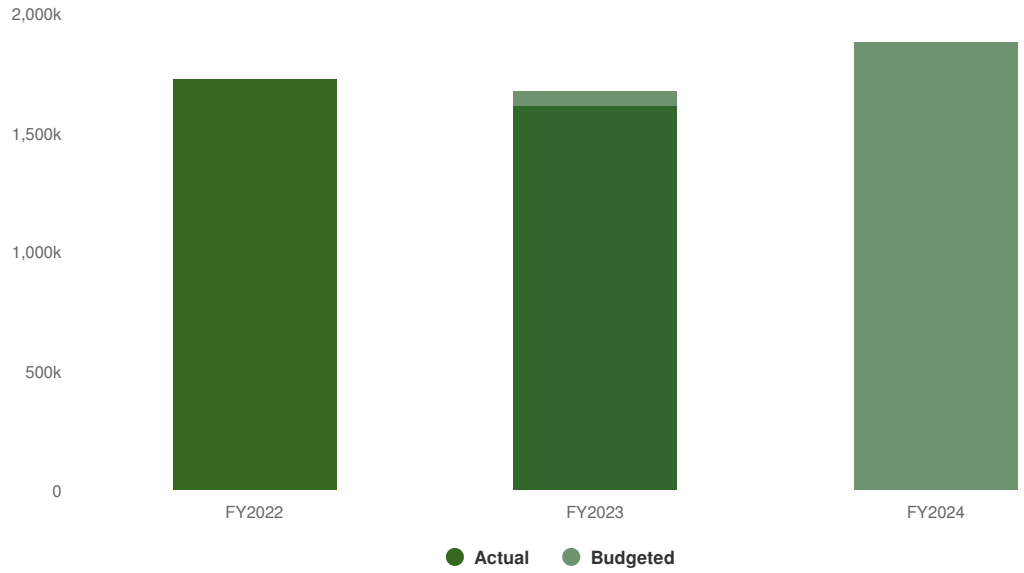
Chris Matthews
Director

To maintain county fleet vehicles and heavy equipment for the provision of safe, reliable and economical transportation of county employees in the performance of their job duties. This department performs fuel depot storage and dispensing management, preventive maintenance and major vehicle repairs on heavy equipment and general-purpose vehicles for all departments except the Sheriff's Department, EMS and Public Safety.

Expenditures Summary

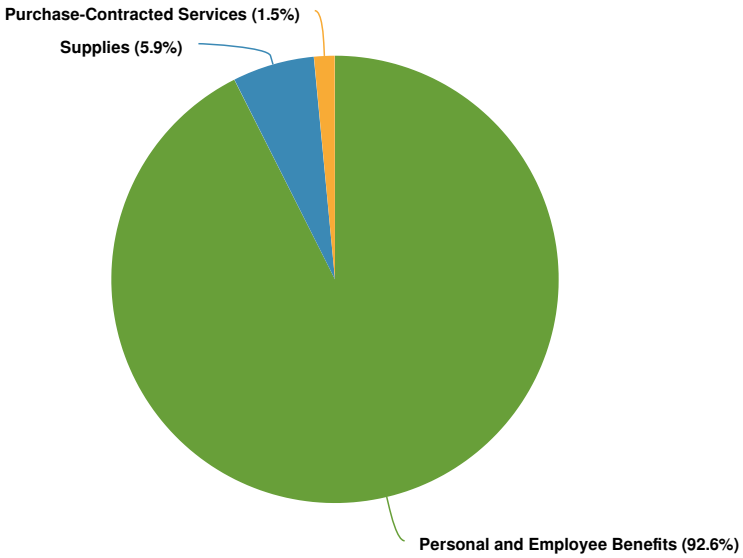
$1,882,955 $209,177
(12.50% vs. prior year)

Fleet Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,382,840	$1,360,140	$1,533,882	$1,743,059	13.6%
Purchase-Contracted Services	$258,737	$249,024	$32,367	$28,426	-12.2%
Supplies	$58,901	$3,494	$107,529	$111,470	3.7%
Capital Outlay	$23,000	$0	$0	$0	0%
Total Expense Objects:	**$1,723,478**	**$1,612,657**	**$1,673,778**	**$1,882,955**	**12.5%**

Henry County's Strategic Priorities



Fleet

GOAL #1	Keep Henry County fleet vehicles operational at all times.				✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**	
	Number of Work Orders Completed.	932	4,622	2,000	

GOAL #2	Hiring and retention of qualified staff.				✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**	
	Partner with Human Resources to advertise and fill open positions in the department reducing service times.	Ongoing	Ongoing	Ongoing	

Wellness Center

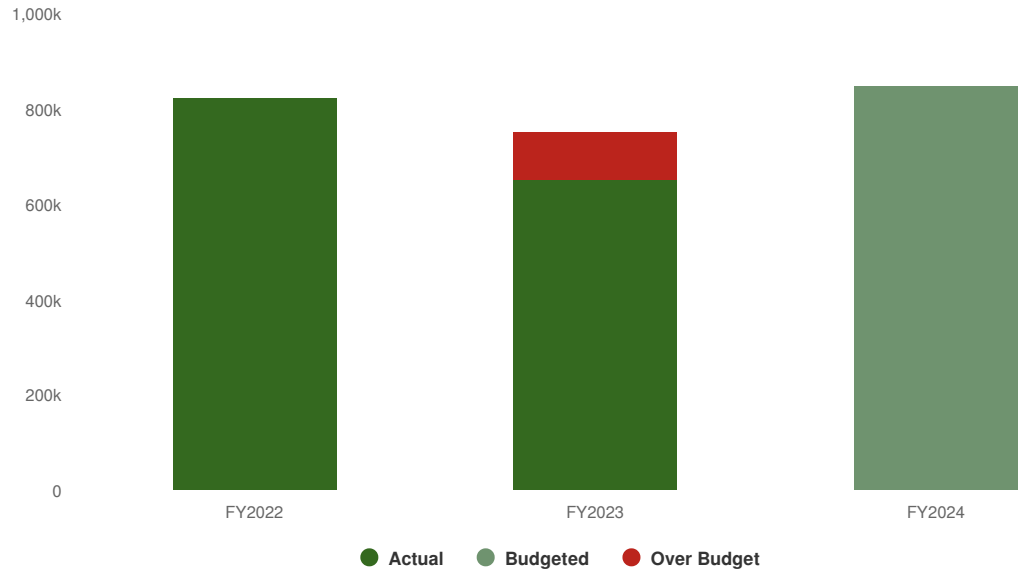
Holly Lafontaine
Interim Human Resources Director

To provide health and prescription services to county employees and their dependents.

Expenditures Summary

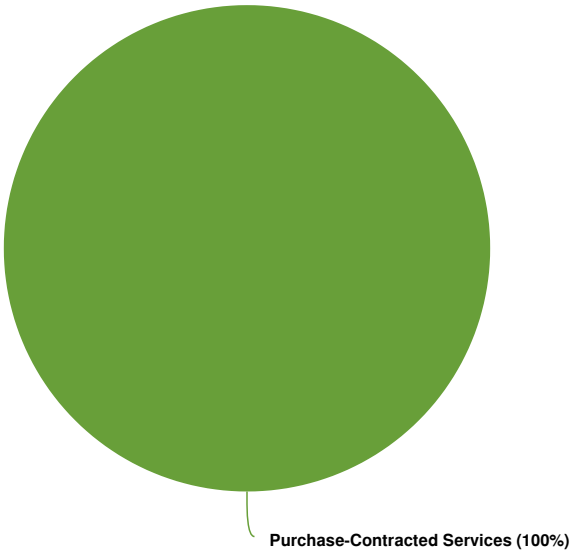
$850,000 $200,000
(30.77% vs. prior year)

Wellness Center Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Purchase-Contracted Services	$821,722	$750,084	$650,000	$850,000	30.8%
Supplies	$1,830	$0	$0	$0	0%
Total Expense Objects:	**$823,552**	**$750,084**	**$650,000**	**$850,000**	**30.8%**

Senior Services

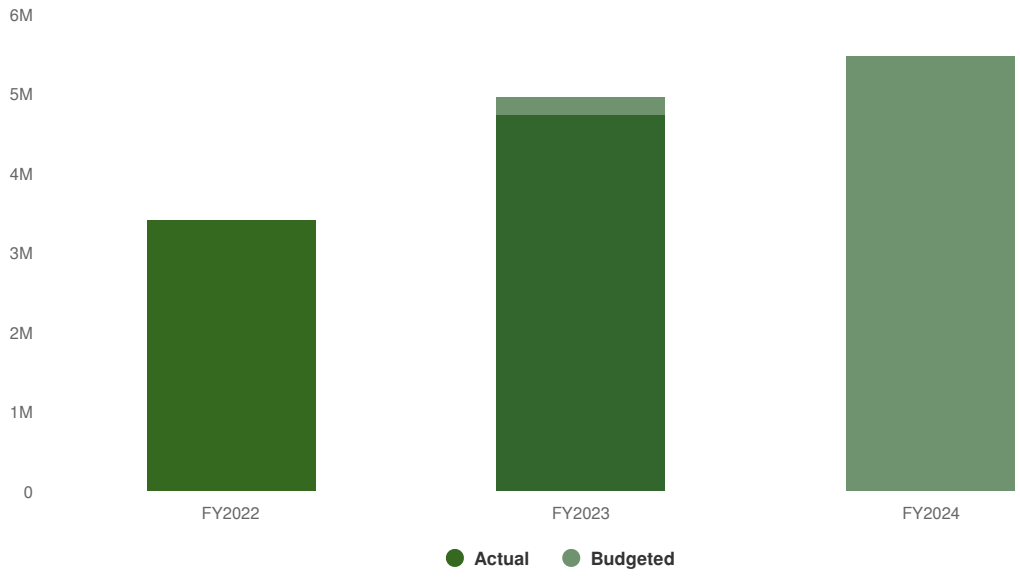
Shawn Norris
Director

To provide enrichment activities such as arts and crafts, educational presentations, recreational activities, outings, and special events at all four senior centers located within the county. Senior Services also provides daily meals to clients at the Senior Centers and homebound senior clients through its nutrition program.

Expenditures Summary

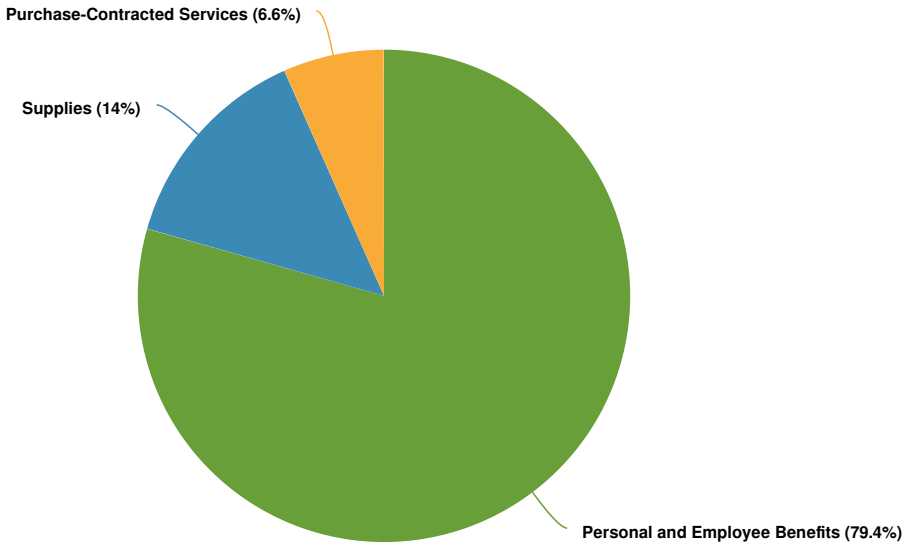
$5,474,054 $504,758
(10.16% vs. prior year)

Senior Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$2,986,965	$3,492,630	$3,841,196	$4,345,954	13.1%
Purchase-Contracted Services	$124,579	$312,339	$355,350	$362,850	2.1%
Supplies	$302,237	$929,804	$772,750	$765,250	-1%
Total Expense Objects:	**$3,413,782**	**$4,734,772**	**$4,969,296**	**$5,474,054**	**10.2%**

Henry County's Strategic Priorities



Senior Services

GOAL #1	Provide personal care for home-bound clients and serve affordable and nutritious meals to senior citizens who would not otherwise receive them.			✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**	
	Number of Personal Care Units Served	1,807	1,846	2,000	
	Number of Meals Delivered	12,071	13,060	14,000	
	Number of Food Boxes Prepared	2,515	4,287	5,000	

GOAL #2	Increase onsite participation of senior centers, cafeterias, and meal services.			✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**	
	Average Daily Attendance Per Day	444	574	600	
	Number of On Site Meals Served	21,748	27,839	30,000	
	Number of Fitness Sign-ins (YTD Quarterly)	2,899	2,056	3,000	
	Recruit Center Ambassadors (to be completed by June 2024)	-	-	In Process	

Transit

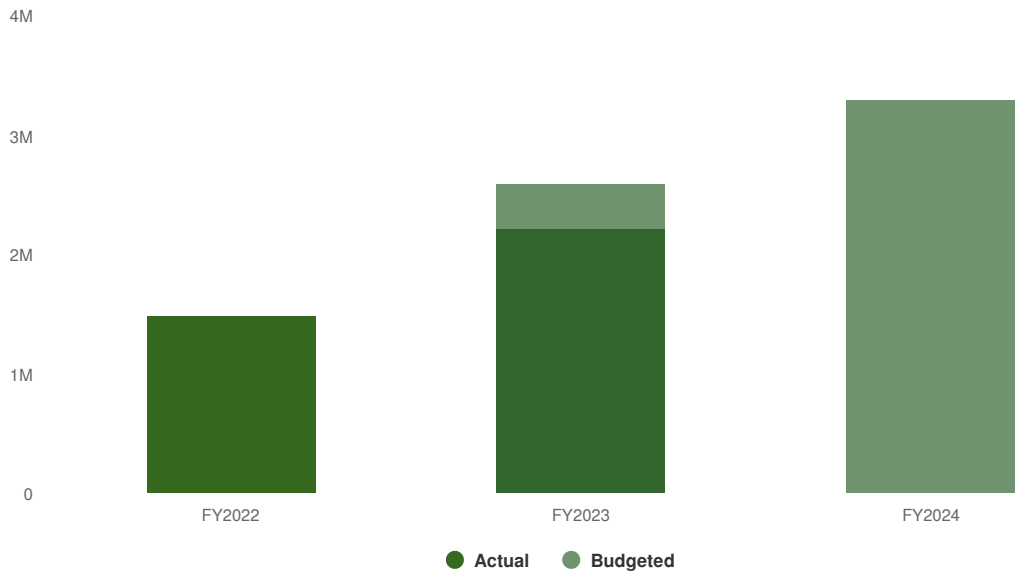
Taleim Salters
Director

Henry County Transit provides transportation to and from educational facilities, employment centers, shopping areas, worship services, medical facilities and general places of business.

Expenditures Summary

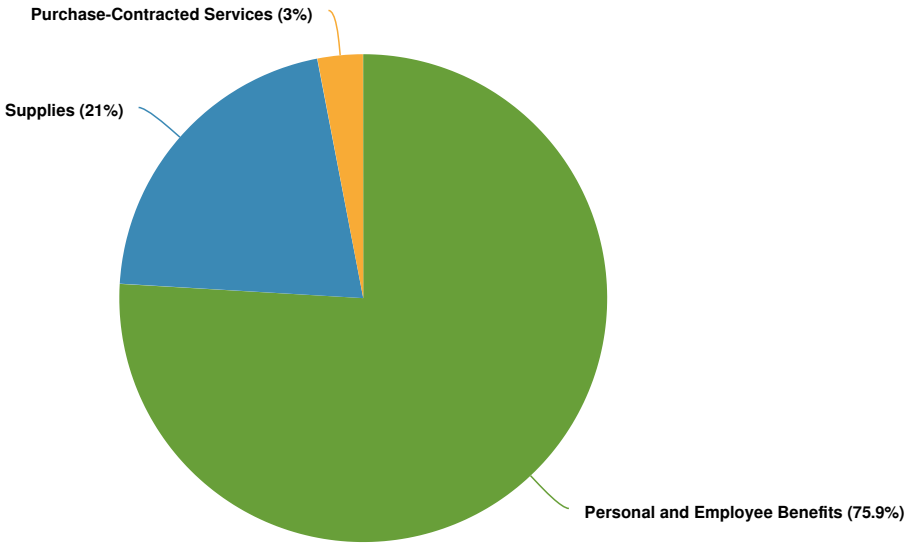
$3,296,318 $708,036
(27.36% vs. prior year)

Transit Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,039,033	$1,851,685	$2,019,482	$2,503,418	24%
Purchase-Contracted Services	$81,738	$67,162	$80,300	$99,300	23.7%
Supplies	$367,248	$295,511	$488,500	$693,600	42%
Total Expense Objects:	**$1,488,019**	**$2,214,357**	**$2,588,282**	**$3,296,318**	**27.4%**

Henry County's Strategic Priorities



Transit

GOAL #1				
Provide for the transportation and mobility needs of Henry County citizens.			✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Estimated Number of Total Passengers		11,178	14,362	16,000
Estimated Number of Total Miles Traveled		111,500	147,168	175,000

GOAL #2				
Implement new fixed route and Micro-Transit based on recommendations from the Transit Master Plan.			✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Increased ridership by 11% in year 1, thereby reducing traffic on local roads and highways		-	-	16,000

Recreation Admin

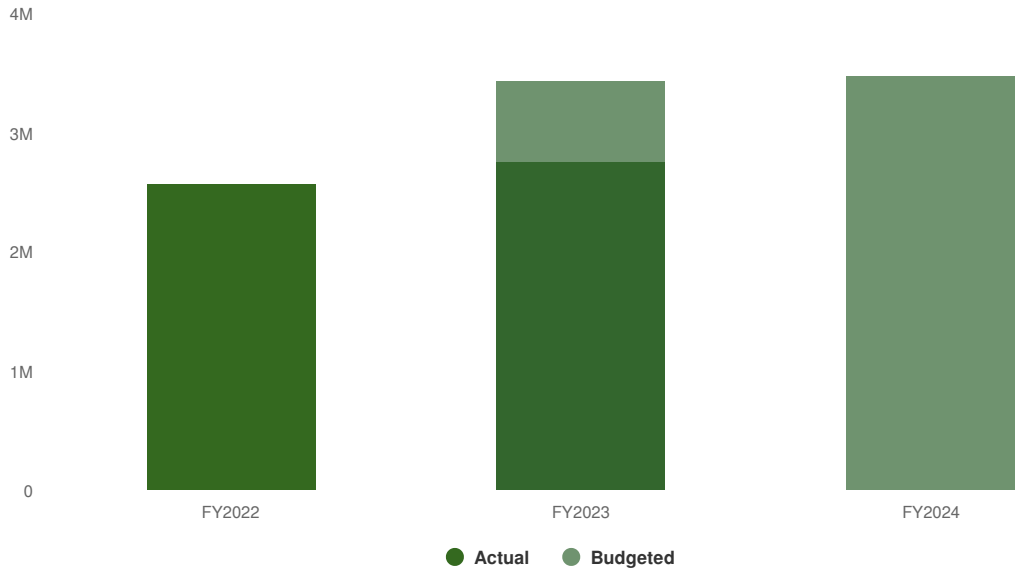
Jonathon Penn
Director & Cluster Lead

The Recreation Department strives to provide a diverse offering of recreation programs and special events for citizens of all ages and abilities. Our mission is to effectively promote recreation activities and services to help the citizens of the community strive for healthier lifestyles through sports, exercise, leisure programs and other amenities.

Expenditures Summary

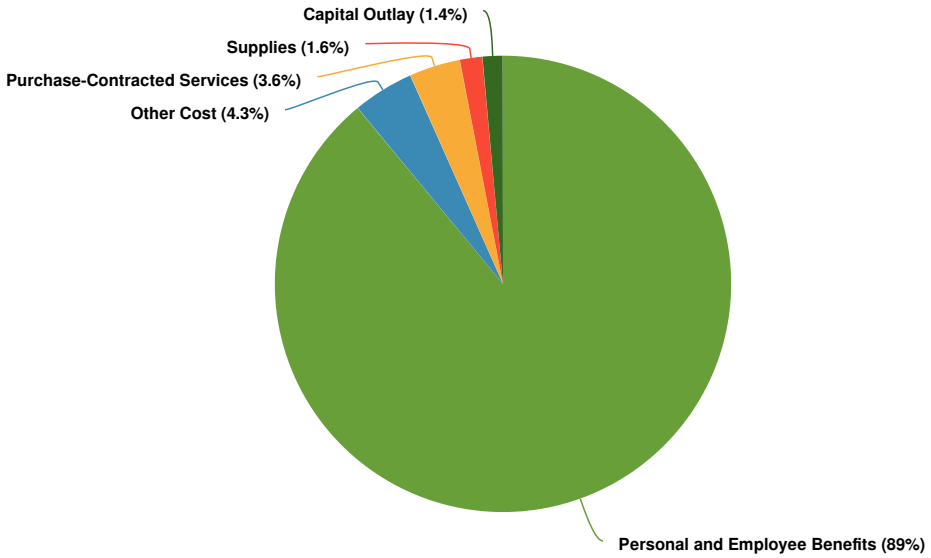
$3,472,163 **$39,253**
(1.14% vs. prior year)

Recreation Admin Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$2,224,539	$2,360,592	$3,051,464	$3,090,717	1.3%
Purchase-Contracted Services	$107,927	$228,741	$126,446	$126,446	0%
Supplies	$72,795	$118,580	$55,000	$55,000	0%
Capital Outlay	$13,103	$43,774	$50,000	$50,000	0%
Other Cost	$150,000	$0	$150,000	$150,000	0%
Total Expense Objects:	**$2,568,364**	**$2,751,686**	**$3,432,910**	**$3,472,163**	**1.1%**

Participant Recreation

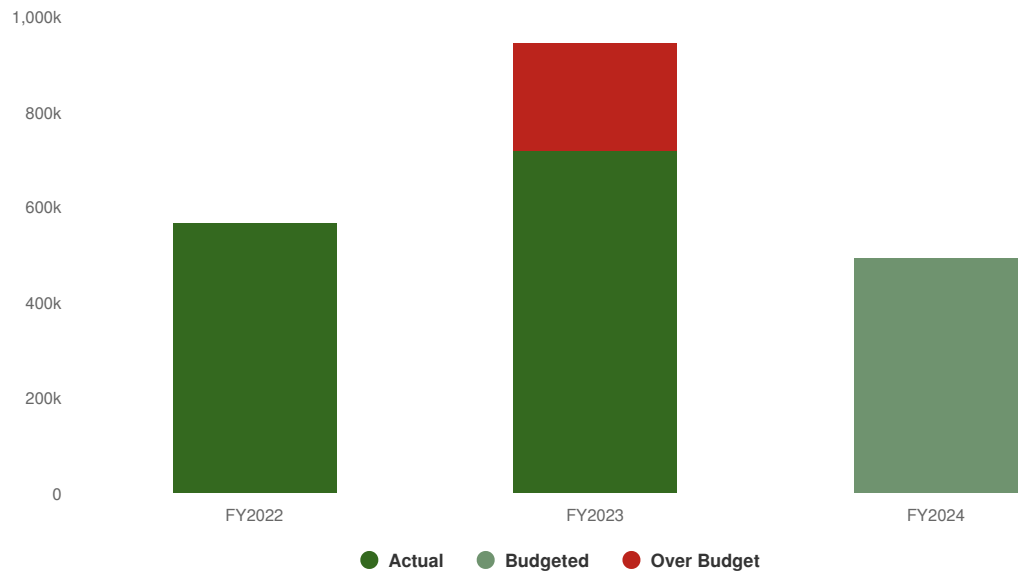
Jonathon Penn
Director & Cluster Lead

The Recreation Department strives to provide a diverse offering of recreation programs and special events for citizens of all ages and abilities. Our mission is to effectively promote recreation activities and services to help the citizens of the community strive for healthier lifestyles through sports, exercise, leisure programs and other amenities.

Expenditures Summary

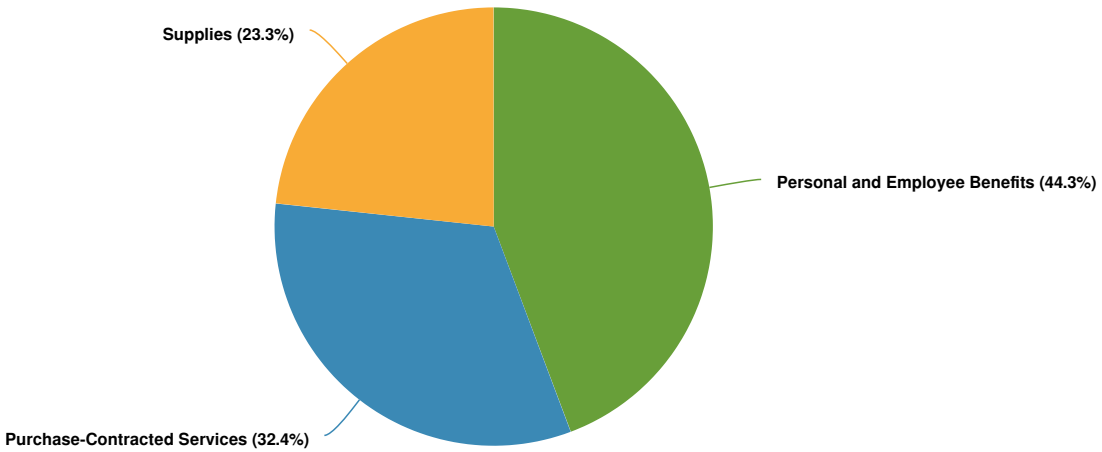
$493,592 -$224,803
(-31.29% vs. prior year)

Participant Recreation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$209,655	$395,278	$443,395	$218,592	-50.7%
Purchase-Contracted Services	$225,969	$357,131	$160,000	$160,000	0%
Supplies	$131,167	$190,837	$115,000	$115,000	0%
Total Expense Objects:	**$566,791**	**$943,247**	**$718,395**	**$493,592**	**-31.3%**

Henry County's Strategic Priorities



Participant Recreation

GOAL #1	Increase recreation, therapeutic programming and special events for all demographics.		✓	✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Total Reservations		134	235	300
	Therapeutic Participants		457	438	475
	Program Participants		1,111	3,322	4,000
	Special Event Participants		3,960	100	500
	Athletics Participants		6,876	10,879	12,000

GOAL #2	Increase staff training.		✓	✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Provide quarterly training to all staff to review customer service and facility operations procedures. Train all full-time and part-time staff in the use of the Department's management software.		Ongoing	Ongoing	Ongoing

Park Areas

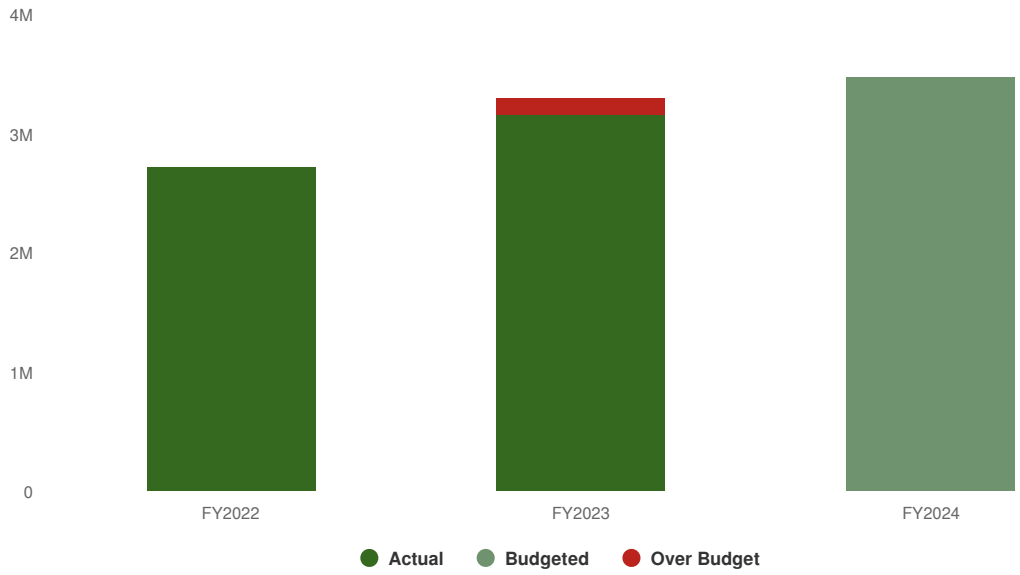
Jonathon Penn
Director & Cluster Lead

The Recreation Department strives to provide a diverse offering of recreation programs and special events for citizens of all ages and abilities. Our mission is to effectively promote recreation activities and services to help the citizens of the community strive for healthier lifestyles through sports, exercise, leisure programs and other amenities.

Expenditures Summary

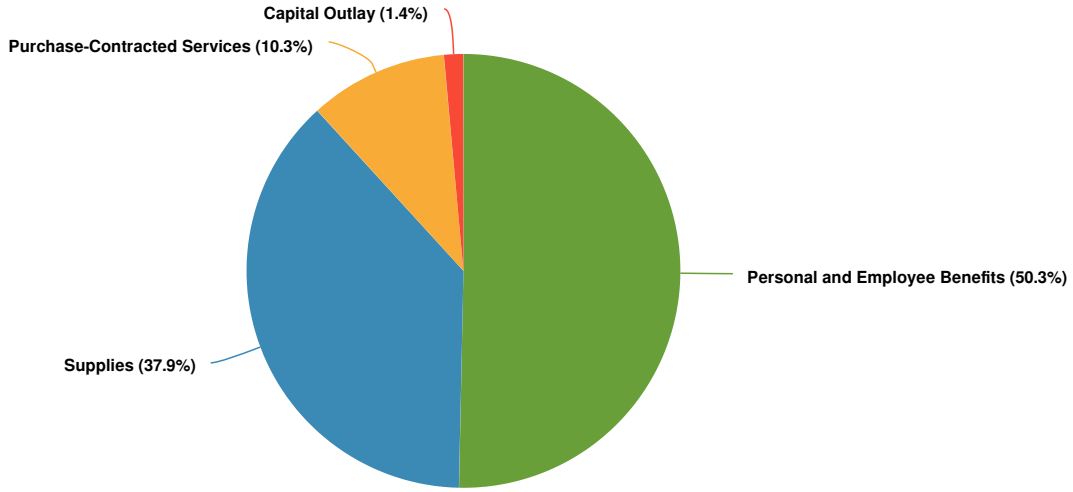
$3,468,347 $313,679
(9.94% vs. prior year)

Park Areas Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,013,820	$1,449,696	$1,481,505	$1,746,064	17.9%
Purchase-Contracted Services	$635,547	$830,348	$560,136	$358,094	-36.1%
Supplies	$1,031,471	$984,986	$1,063,027	$1,314,189	23.6%
Capital Outlay	$36,105	$34,692	$50,000	$50,000	0%
Total Expense Objects:	**$2,716,943**	**$3,299,723**	**$3,154,668**	**$3,468,347**	**9.9%**

Henry County's Strategic Priorities



Park Areas

GOAL #1				
	Ensure compliance with County codes, ordinances and regulations at all Henry County park facilities.		✓	
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Park Work Orders Completed	40	77	50
	Reduce park repairs due to vandalism by installing security cameras at each site. (to be completed June 2024)	-	-	In Process
	Ensure a safe environment at all parks.	Ongoing	Ongoing	Ongoing

Extension Office

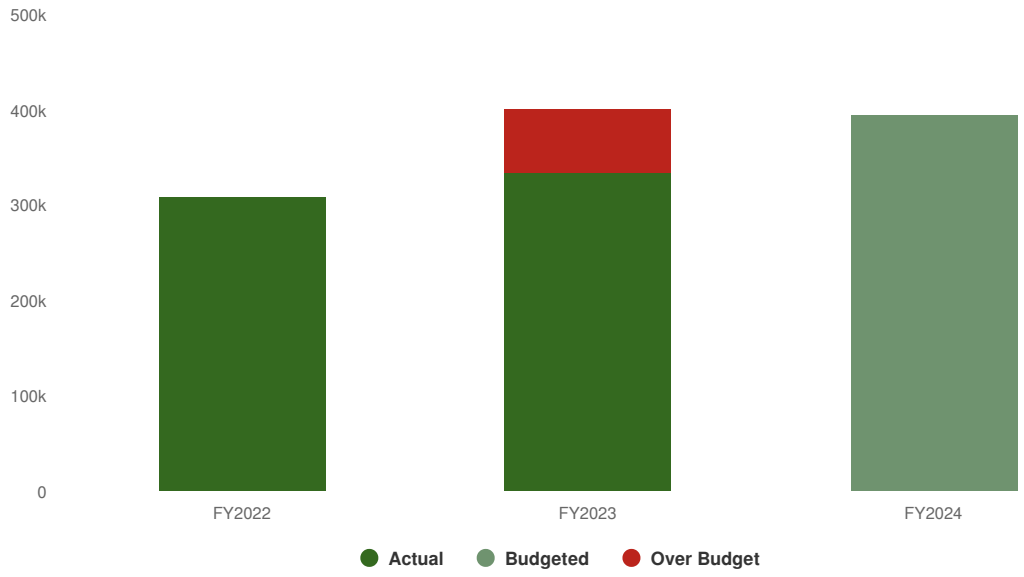
Susan Howington
Director

The County Extension Department meets people's needs by providing educational seminars in agriculture, the environment, families, and 4-H youth development. Offering free publications to the public, and a resource for answering questions in these fields.

Expenditures Summary

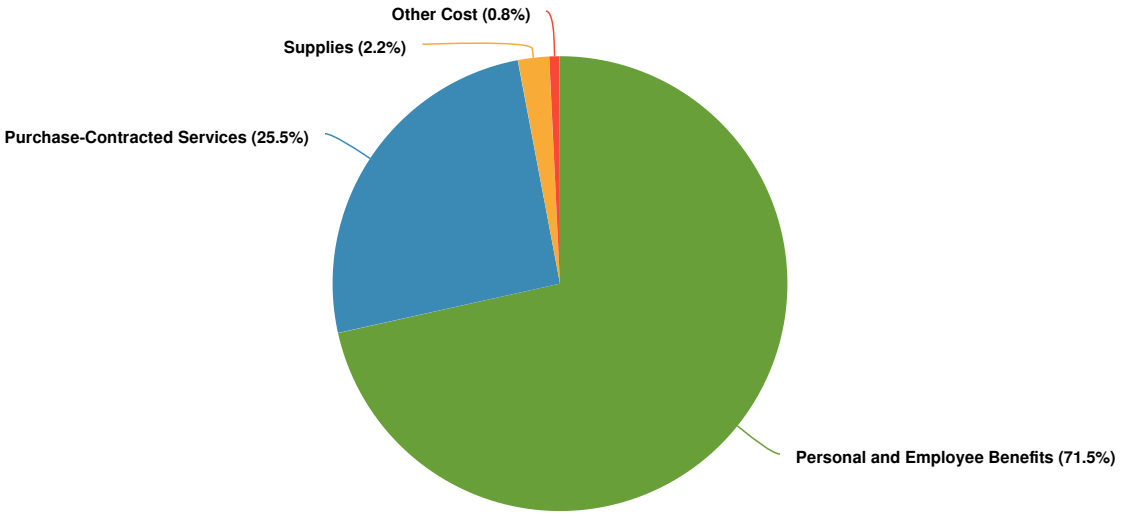
$394,256 $60,236
(18.03% vs. prior year)

Extension Office Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$196,126	$258,563	$221,720	$281,956	27.2%
Purchase-Contracted Services	$101,305	$110,437	$100,600	$100,600	0%
Supplies	$7,748	$29,056	$8,700	$8,700	0%
Other Cost	$3,000	$3,093	$3,000	$3,000	0%
Total Expense Objects:	**$308,179**	**$401,149**	**$334,020**	**$394,256**	**18%**

Henry County's Strategic Priorities



Extension Office

GOAL #1				
Respond to the needs and interests in agriculture, the environment, families and youth of Henry County citizens with unbiased, research-based educational information.		✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Number of Water Samples Tested (Ytd Quarterly)		9	7	10
Number of Soil Samples Tested (Ytd Quarterly)		54	90	125
Number of Plant Pathology Samples (Ytd Quarterly)		2	8	12

GOAL #2				
To Increase community awareness of the programs and operations performed by the Extension Office.		✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Create advisory committee to receive input on mission, vision, and values (June 2024)		-	-	In Process
Identify support from community partners on the issues that the citizens deem are most pressing.		Ongoing	Ongoing	Ongoing

Building Department

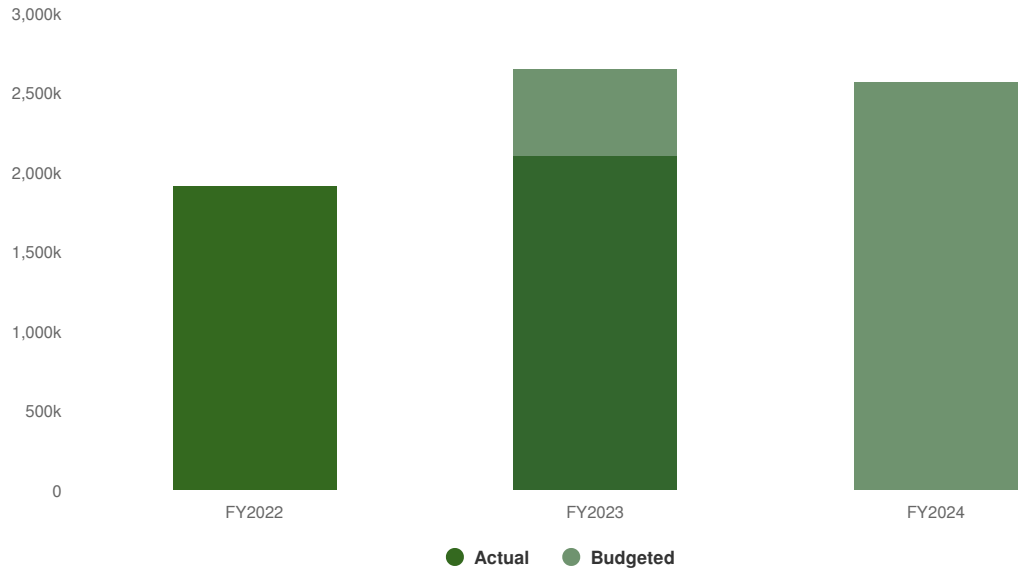
Brett Hanes
Assistant Director

The Building Department is responsible for the quality of construction for homes and businesses in addition to life safety issues. Through our inspections, the safety issues are completed for occupancy in new construction and existing buildings. We strive to provide all citizens, developers and contractors with efficient and timely services. We are inspectors, helping the citizens to build a safer county.

Expenditures Summary

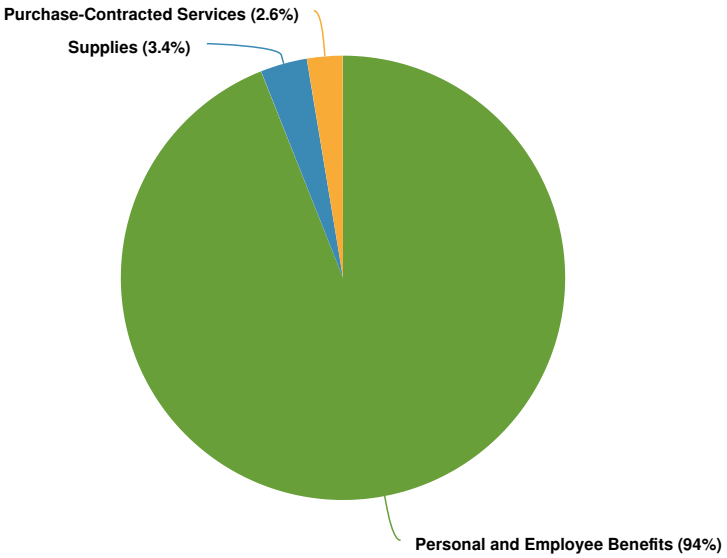
$2,567,722 **-$78,908**
(-2.98% vs. prior year)

Building Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,736,010	$1,960,294	$2,442,167	$2,413,547	-1.2%
Purchase-Contracted Services	$106,544	$60,225	$101,880	$66,632	-34.6%
Supplies	$74,225	$78,684	$102,583	$87,543	-14.7%
Total Expense Objects:	**$1,916,779**	**$2,099,203**	**$2,646,630**	**$2,567,722**	**-3%**

Henry County's Strategic Priorities



Building Department

GOAL #1

Ensure compliance with codes, ordinances and regulations.			
		✓	
Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Number of Inspections Completed (Ytd Quarterly)	8,172	10,171	12,000
Number of Front Counter Customers Served (Ytd Quarterly)	975	1,335	1,500
Number of Residential Single Family Certificates of Occupancy (Ytd Quarterly)	363	240	300
Number of Commercial Plans Reviewed (Ytd Quarterly)	178	135	150
Number of Pre-Construction Meetings (Ytd Quarterly)	12	14	16
Number of Due Diligence Meetings (Ytd Quarterly)	14	14	16

GOAL #2

Timely review and processing of project plans and permits.	✓		
Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Process plan review of all submitted project plans within eight days of receipt to avoid delaying projects	Ongoing	Ongoing	Ongoing
Process permits (service and building) within one day of request to ensure a responsive level of customer service	Ongoing	Ongoing	Ongoing

Planning & Zoning

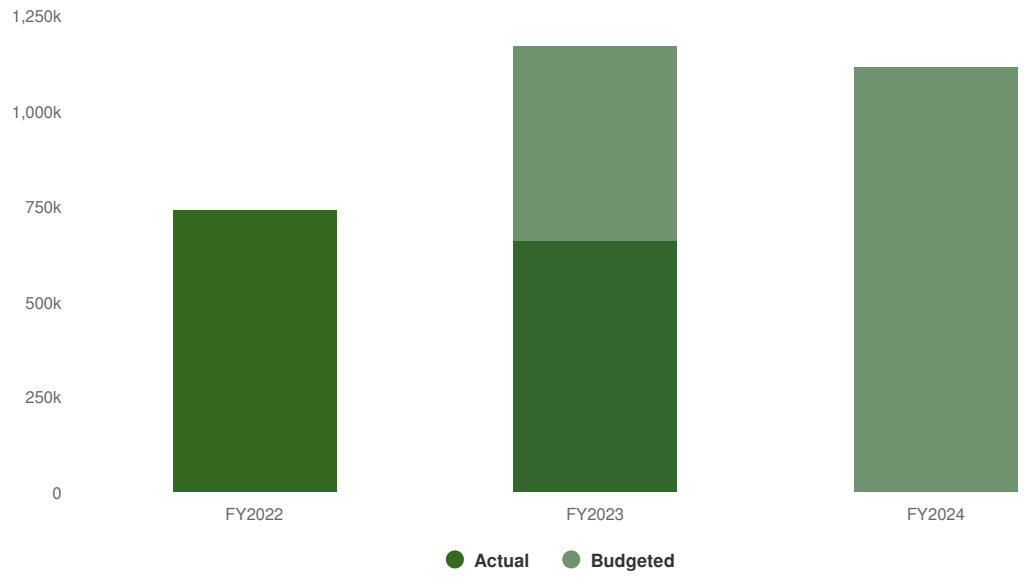
Toussaint Kirk
Director & Cluster Lead

To promote orderly growth, development, redevelopment and preservation of the unincorporated areas of Henry County; to administer the following ordinances and plans related to development: Comprehensive Land Use Plan, Zoning Ordinance, Subdivision Ordinance, Flood Ordinance, Tower Ordinance, Sign Ordinance, Soil Erosion and Sedimentation Ordinance, Building Ordinance and Manufactured Home Ordinance

Expenditures Summary

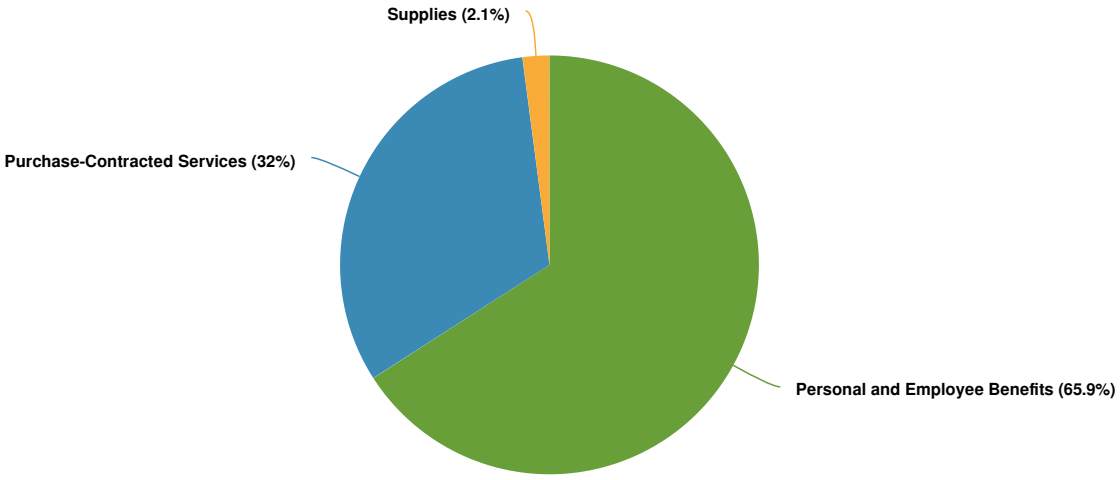
$1,116,014 -$57,104
(-4.87% vs. prior year)

Planning & Zoning Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$632,521	$514,927	$792,783	$735,679	-7.2%
Purchase-Contracted Services	$93,065	$132,432	$357,335	$357,335	0%
Supplies	$15,483	$12,406	$23,000	$23,000	0%
Total Expense Objects:	**$741,068**	**$659,765**	**$1,173,118**	**$1,116,014**	**-4.9%**

Henry County's Strategic Priorities



Planning & Zoning

GOAL #1				
	To enhance customer-service experience in Planning & Zoning by reducing wait time for responses.		✓	✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Wait time to speak to planner at the counter (All Planning Tickets)	-	60% with 20 minutes	60% with 20 minutes
	Time to complete Board of Commissioners Cases (BOC)	-	50% within 8 months	50% within 8 months
	Time to complete Zoning Advisory Board Cases (ZAB)	-	60% within 4 months	60% within 4 months

GOAL #2				
	Develop partnerships with all members of the community in an effort to promote quality development and help create communities that will be enjoyed in the future.		✓	✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Ensure all agenda applications contain the most up to date permit data and existing conditions of the site.	Ongoing	Ongoing	Ongoing
	Conduct frequent review sessions with all commissioners on upcoming ordinance and zoning changes prior to BOC meetings.	Ongoing	Ongoing	Ongoing

Code Enforcement

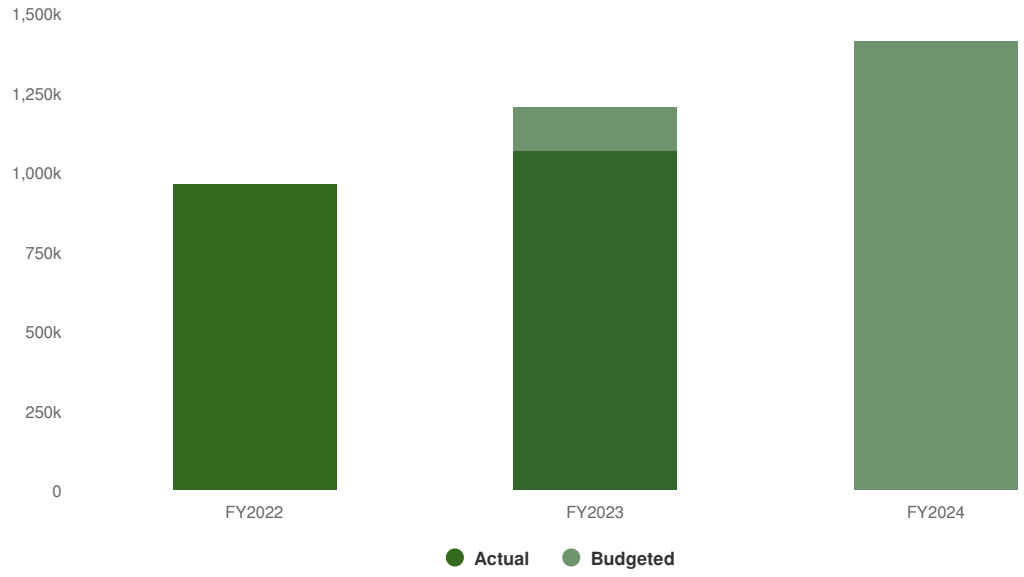
Major Keith Shumate
Department Head

The mission of the Henry County Police Department's Code Enforcement Division is to enforce the codes and ordinances of unincorporated areas of Henry County, Georgia to promote a healthy, safe, and aesthetic environment that is pleasing to all property owners, residents, businesses, and visitors who live, work or transient through Henry County. Code Enforcement will ***collaborate*** with the community to provide professional services; to exchange information, that will educate and promote community awareness of county code and ordinance violations to gain voluntary compliance. Where noncompliance exists, we will issue written warnings, and where appropriate, court summons to discourage and change behaviors that contribute to violations of our county codes and ordinances. We will hold noncompliance violator(s) ***accountable*** for their violations.

Expenditures Summary

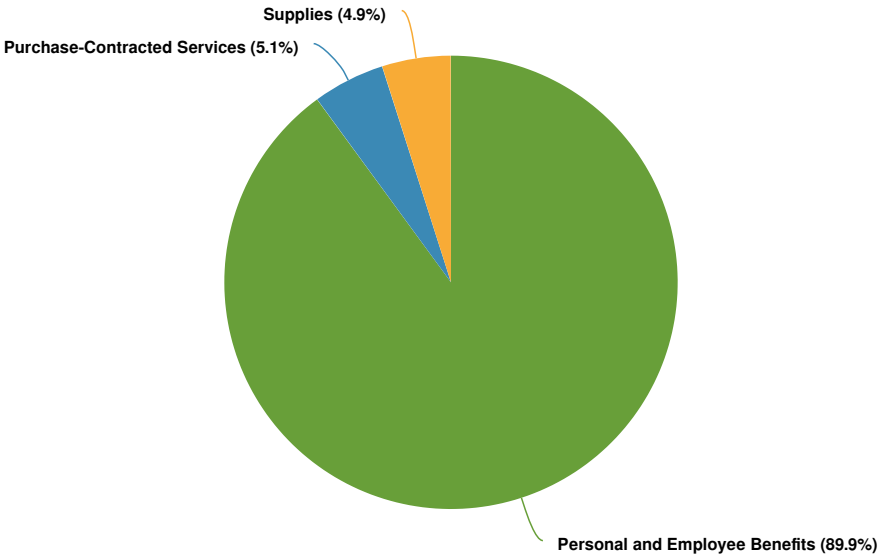
$1,413,136 $204,642
(16.93% vs. prior year)

Code Enforcement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$881,728	$1,003,848	$1,066,389	$1,271,031	19.2%
Purchase-Contracted Services	$11,299	$12,084	$72,675	$72,675	0%
Supplies	$73,989	$55,374	$69,430	$69,430	0%
Total Expense Objects:	**$967,015**	**$1,071,306**	**$1,208,494**	**$1,413,136**	**16.9%**

Henry County's Strategic Priorities



Code Enforcement

GOAL #1

Patrol subdivisions and enforce code enforcement violations while revisiting problem sites as necessary.		✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Number of Complaints Answered (Ytd Quarterly)		1,541	2,214	2,500
Number of Warnings Issued (Ytd Quarterly)		616	771	800
Number of Code Violation Citations Issued (Ytd Quarterly)		157	95	125
Amount of Fines from Court (Ytd Quarterly)		23,600	27,750	30,000
Response time: Weekday Calls- Within 24 hours; Weekend Calls- respond next work day.		Ongoing	Ongoing	Ongoing

GOAL #2

Employee training		✓	✓	
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
All supervisors will complete 120 hours of management level training		Ongoing	Ongoing	Ongoing
Department will complete 6 community outreach events		Ongoing	Ongoing	Ongoing
Department will complete county code and crisis intervention training with Henry County Police Department		Ongoing	Ongoing	Ongoing

E-911 Fund

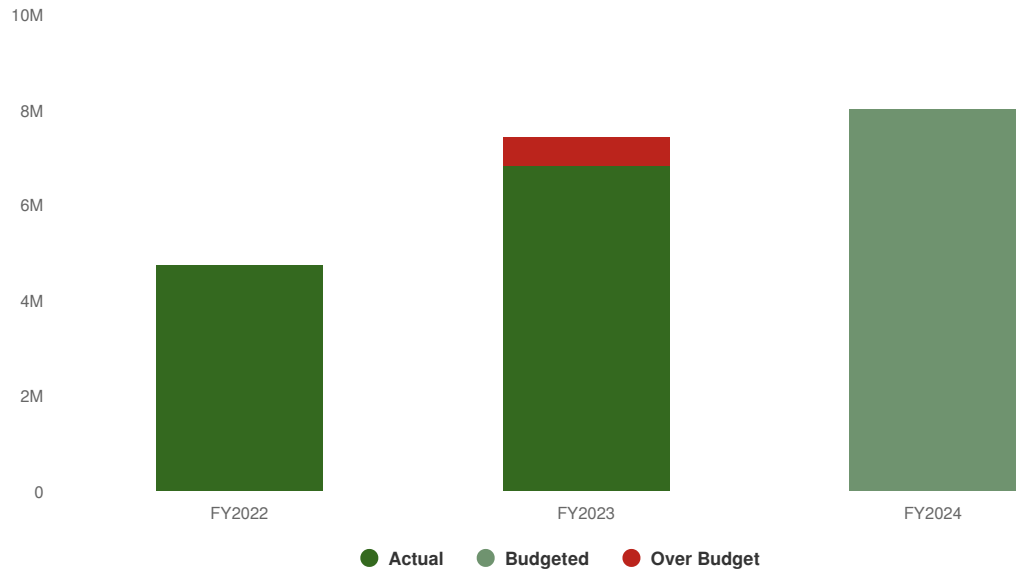
Tamika Kendrick
Director

To provide Henry County with a reliable, cost-effective and state of the art E-911 Communications Center that oversees the 24/7 day-to-day operations and management of all calls placed through to 911. This department also functions to ensure that all calls received are managed with lifesaving responsiveness as a top priority.

Expenditures Summary

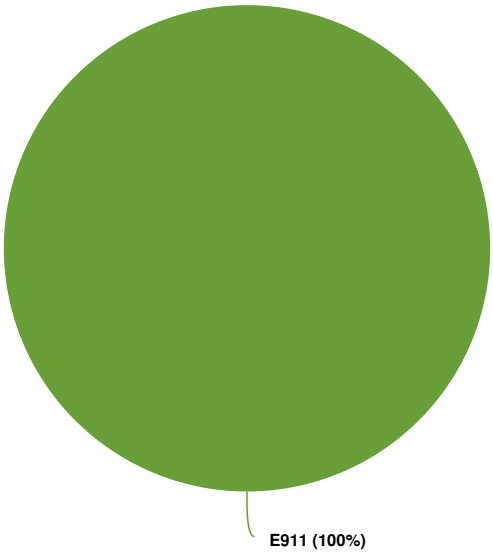
$8,019,077 $1,198,600
(17.57% vs. prior year)

E-911 Fund Proposed and Historical Budget vs. Actual

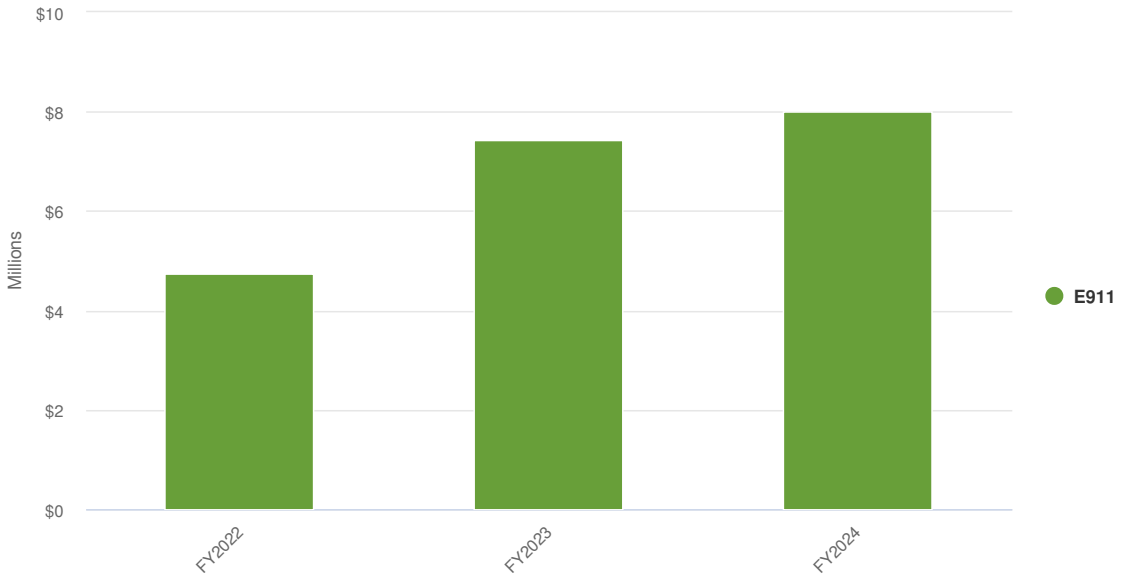


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

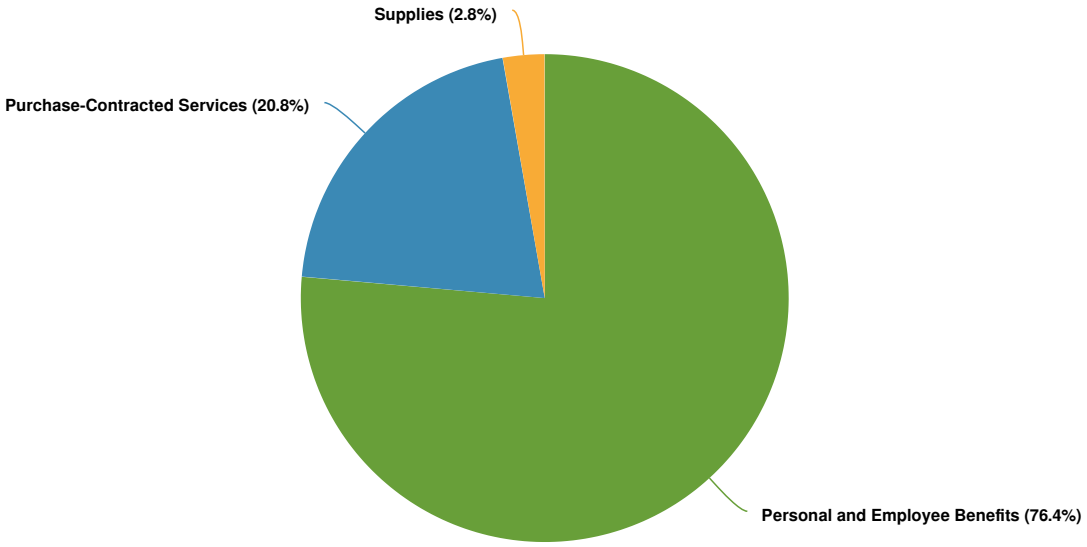


Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Public Safety					
E911					

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Regular Employees	$2,130,832	$3,174,152	$3,938,381	$4,297,039	-8.3%
Overtime	$145,247	$176,452	$150,000	$150,000	0%
E911-Uniform Allowance	$0	$157	$0	$0	0%
Group Insurance	$573,535	$688,082	$608,739	$709,251	-14.2%
Social Security	$135,505	$201,111	$244,185	$266,416	-8.3%
Medicare	$31,690	$47,034	$57,108	$62,307	-8.3%
Retirement Contributions	$346,114	$559,698	$534,308	$605,883	-11.8%
Unemployment Insurance	$0	$4,745	$0	$0	0%
Workers' Compensation	$19,989	$27,142	$24,226	$36,331	-33.3%
Professional Contracted Servic	$35,073	$145,908	$72,000	$210,000	-65.7%
Technical Contracted Services	$695	$515	$680	$1,000	-32%
Professional-Medical	$10,017	$18,933	$13,500	$15,000	-10%
Cleaning Services	$11,871	$17,040	$8,000	$20,000	-60%
Disposal	$2,929	$1,805	$4,000	$4,000	0%
Repairs & Maintenance	$141,673	$836,642	$700,000	$1,000,000	-30%
Rental of Equipment & Vehicles	$9,151	$10,058	$8,500	$10,000	-15%
Communications	$190,427	$190,296	$190,000	$190,000	0%
Advertising	$0	$0	$350	$350	0%
Printing and Binding	$159	$739	$2,500	$2,500	0%
Travel	$7,506	$10,925	$15,000	$15,000	0%
Dues and Fees	$4,812	$6,568	$6,500	$8,000	-18.7%
Wireless Fees	$0	$0	$0	$125,000	-100%
Education & Training	$24,485	$30,596	$20,000	$50,000	-60%
Other Purchased Services	$21,195	$6,338	$9,500	$19,500	-51.3%
General Supplies & Materials	$11,012	$13,298	$12,000	$12,000	0%
Gasoline	$3,830	$4,885	$4,000	$5,000	-20%
Small Equipment	$44,122	$25,312	$30,000	$30,000	0%
Other Supplies	$30,571	$56,278	$50,000	$50,000	0%
Tires, Batteries, Parts	$1,046	$9,564	$14,500	$14,500	0%
Water/Sewerage	$11,533	$13,416	$12,500	$15,000	-16.7%
Natural Gas	$4,576	$5,768	$15,000	$15,000	0%
Electricity	$77,432	$83,805	$75,000	$80,000	-6.2%
Vehicles	$31,600	$0	$0	$0	0%
Furniture and Fixtures	$298,945	-$40	$0	$0	0%
Other Equipment Cap Outlay	$391,153	$1,068,882	$0	$0	0%
Total E911:	**$4,748,725**	**$7,436,104**	**$6,820,477**	**$8,019,077**	**-14.9%**
Total Public Safety:	**$4,748,725**	**$7,436,104**	**$6,820,477**	**$8,019,077**	**-14.9%**
Total Expenditures:	**$4,748,725**	**$7,436,104**	**$6,820,477**	**$8,019,077**	**-14.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$3,382,912	$4,878,573	$5,556,947	$6,127,227	10.3%
Purchase-Contracted Services	$459,992	$1,276,362	$1,050,530	$1,670,350	59%
Supplies	$184,123	$212,326	$213,000	$221,500	4%
Capital Outlay	$721,697	$1,068,843	$0	$0	0%
Total Expense Objects:	**$4,748,725**	**$7,436,104**	**$6,820,477**	**$8,019,077**	**17.6%**

Henry County's Strategic Priorities



E-911

GOAL #1				
	Provide excellent service to Henry County residents on both emergent and non-emergent calls. Work to preserve and protect the lives and property of all persons in Henry County.		✓	✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Receive annual 911 Center of the Year Award at the GECC conference	-	Awarded	In Process

GOAL #2				
	Ensure staff is properly trained to handle all emergency situations		✓	✓
	Measure	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Partner with other public safety agencies in Henry County and surrounding cities to ensure that employees receive the latest emergency preparedness training. Implement quarterly COOP drills with all staff members.	Ongoing	Ongoing	Ongoing
	Complete process to become ACE and CALEA accredited through the National Academy of Emergency Medical Dispatch system.	-	-	In Process

Development Authority

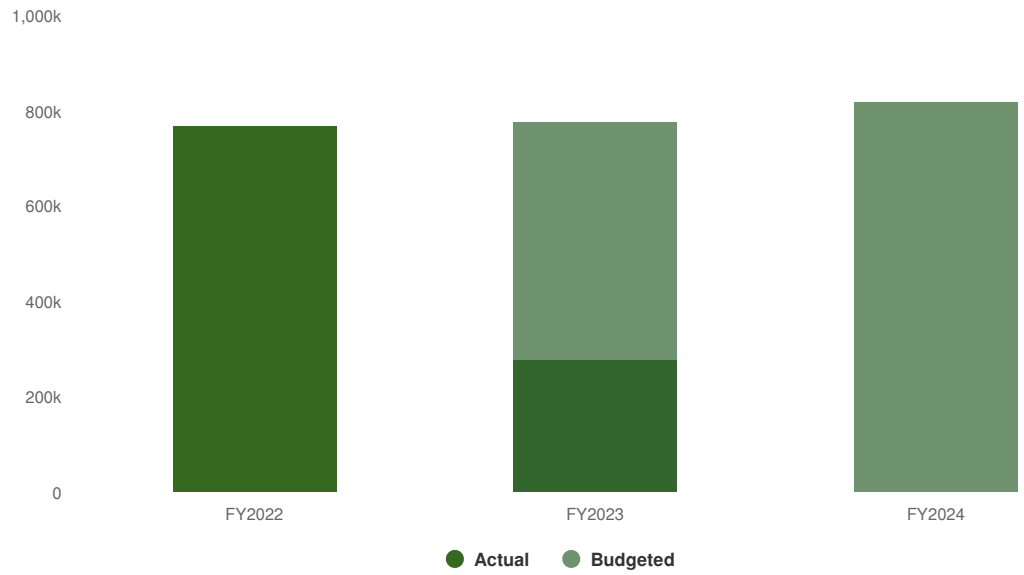
Josh Fenn
Executive Director

The Henry County Development Authority (HCDA) works to strengthen Henry County's economy for our residents by building lasting relationships with local and national companies to ensure they locate in our area and create high-value jobs for Henry's best. From retaining local companies in Henry to fostering new relationships and opportunities with companies looking to relocate or grow their operations in Atlanta's new south.

Expenditures Summary

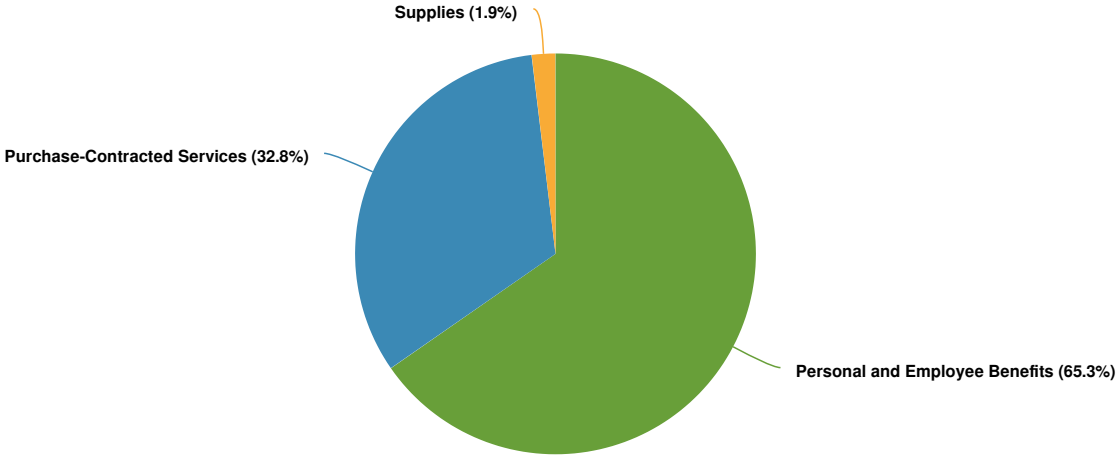
$817,126 $41,172
(5.31% vs. prior year)

Development Authority Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$384,056	$487,426	$492,729	$533,901	8.4%
Purchase-Contracted Services	$375,299	-$225,529	$267,669	$267,669	0%
Supplies	$8,618	$14,187	$15,556	$15,556	0%
Other Cost	$0	$500	$0	$0	0%
Total Expense Objects:	**$767,972**	**$276,583**	**$775,954**	**$817,126**	**5.3%**

Stormwater Fund

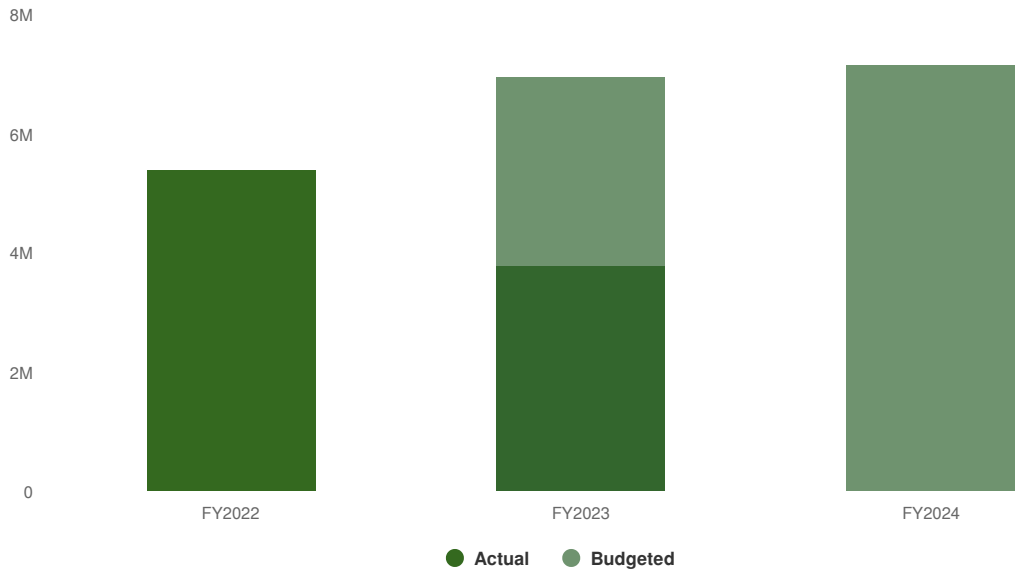
Roque Romero-Muniz
Director

The Henry County Stormwater Department provides stormwater management services, systems and facilities throughout the unincorporated areas of the County. These services, systems and facilities contribute to the protection and preservation of the public health, safety and welfare, and protection of the natural resources of the county.

Expenditures Summary

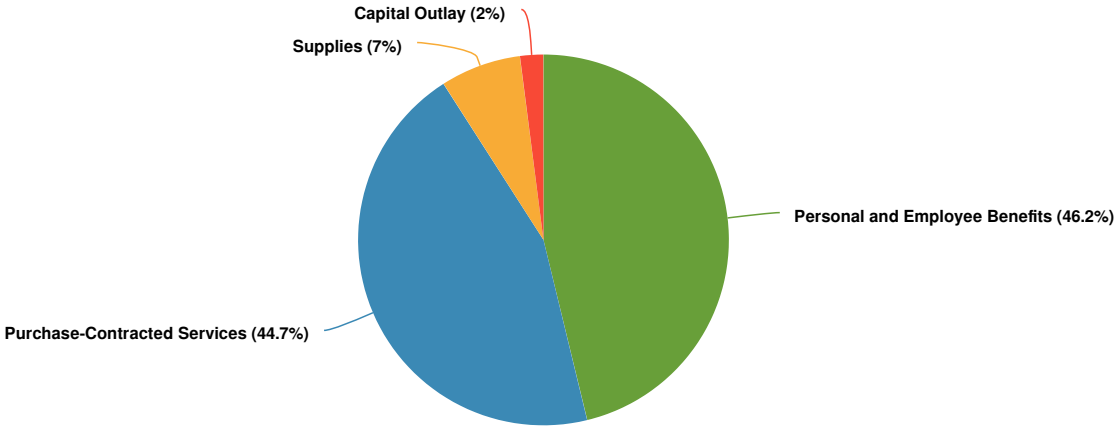
$7,135,034 $201,153
(2.90% vs. prior year)

Stormwater Fund Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$1,945,968	$2,087,119	$3,073,602	$3,297,755	7.3%
Purchase-Contracted Services	$2,170,134	$1,180,903	$2,513,859	$3,190,529	26.9%
Supplies	$445,943	$471,006	$487,450	$501,750	2.9%
Capital Outlay	$831,980	$29,993	$557,970	$145,000	-74%
Other Financing Uses	$0	$0	$301,000	$0	-100%
Total Expense Objects:	**$5,394,025**	**$3,769,021**	**$6,933,881**	**$7,135,034**	**2.9%**

Henry County's Strategic Priorities



Stormwater

GOAL #1					
	To comply with U.S. Environmental Protection Agency (NPDES Phase permit program) and to control runoff Stormwater from both point and non-point pollution sources	✓		✓	
	Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
	Citizen Calls Received (Ytd Quarterly)			143	150
	Completed Maintenance Projects (Ytd Quarterly)			83	90
	Stormwater Plans Reviewed (Ytd Quarterly)			45	50
	Pre-Construction and Due Diligence Meetings (Ytd Quarterly)			13	15
	Floodplain Permit Reviews (Ytd Quarterly)			352	400
	Floodplain Inquires (Ytd Quarterly)			3	5
	Public Information Requests (Ytd Quarterly)			117	150

Airport

Lynn Planchon
Director

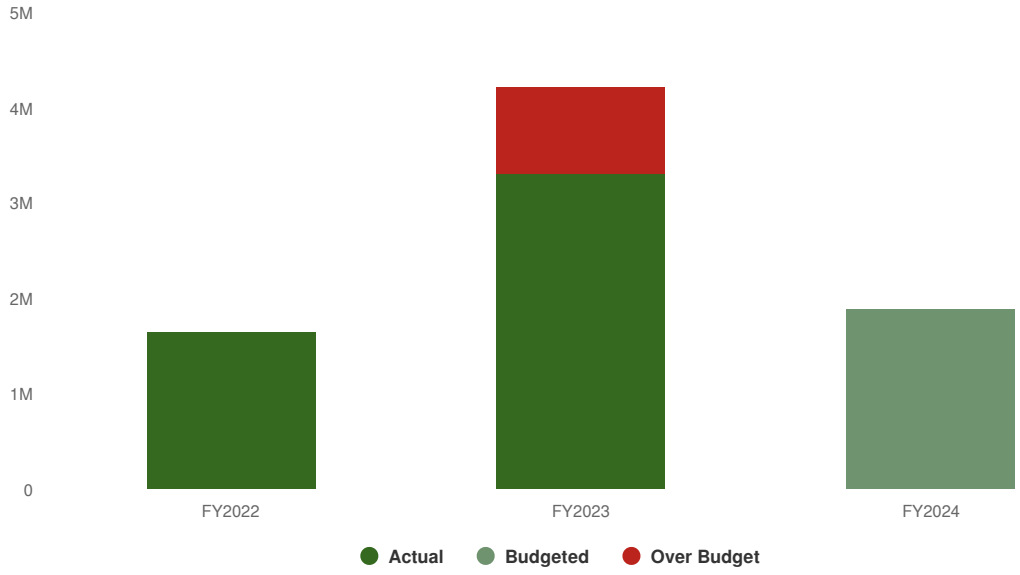
Atlanta Speedway Airport is a public-use facility owned and operated by Henry County. The airport sits directly across from the Atlanta Motor Speedway and offers hangar rental, jet fuel for sale, as well as, offering customers a state of the art newly renovated 4,500 sq ft fixed base operator terminal building including a 12 person conference room, a breakroom, a pilot's lounge with 24/7 access, covered drop-off entrance, an outdoor covered patio, and state of the art passenger lobby area.



Expenditures Summary

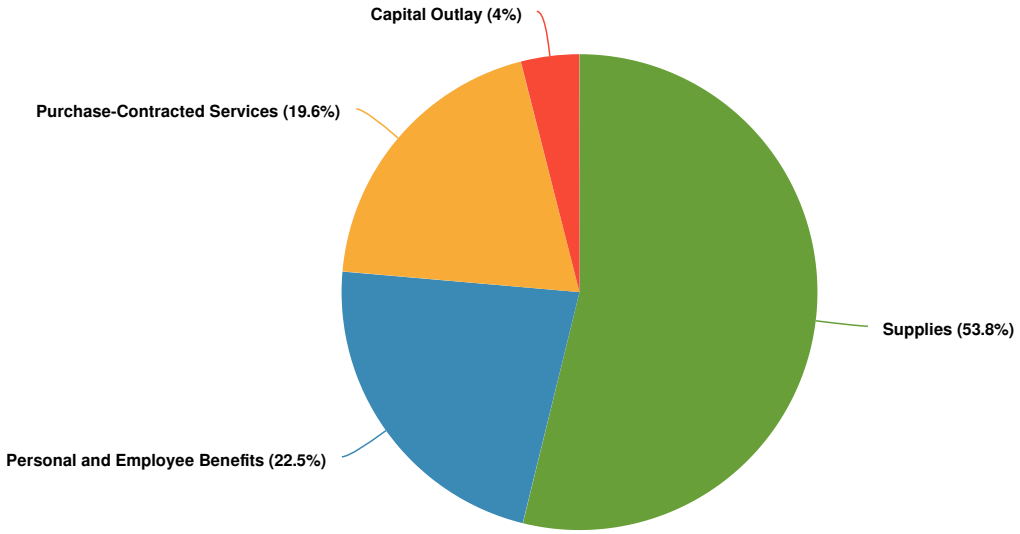
$1,887,213 -$1,412,811
(-42.81% vs. prior year)

Airport Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

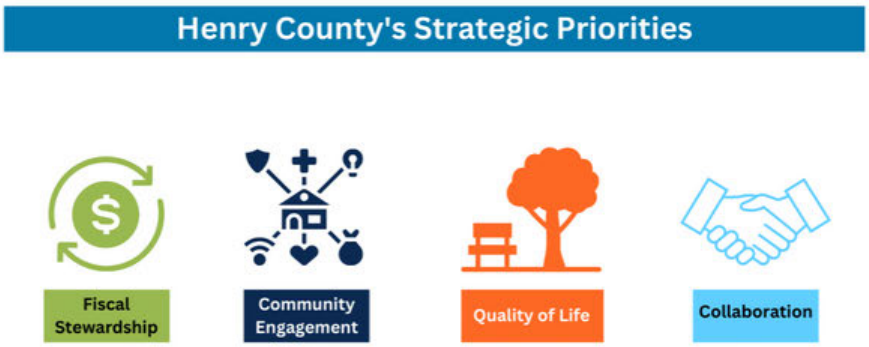
Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$234,342	$342,065	$243,631	$425,435	74.6%
Purchase-Contracted Services	$369,712	$2,425,253	$2,115,755	$370,628	-82.5%
Supplies	$1,050,231	$1,135,484	$865,638	$1,016,150	17.4%

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Capital Outlay	$0	$310,102	$75,000	$75,000	0%
Total Expense Objects:	**$1,654,285**	**$4,212,904**	**$3,300,024**	**$1,887,213**	**-42.8%**

Strategic Priorities and Measures



Airport

GOAL #1

Increase Airport Revenue	✓			
Measure		**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Budget**
Aviation Gas Sold (Ytd Quarterly)		129,719	155,323	175,000
Jet Fuel Sold (Ytd Quarterly)		223,002	231,521	250,000
Rental and Other Income (Ytd Quarterly)		130,671	64,305	75,000

Cottonfields Golf Course

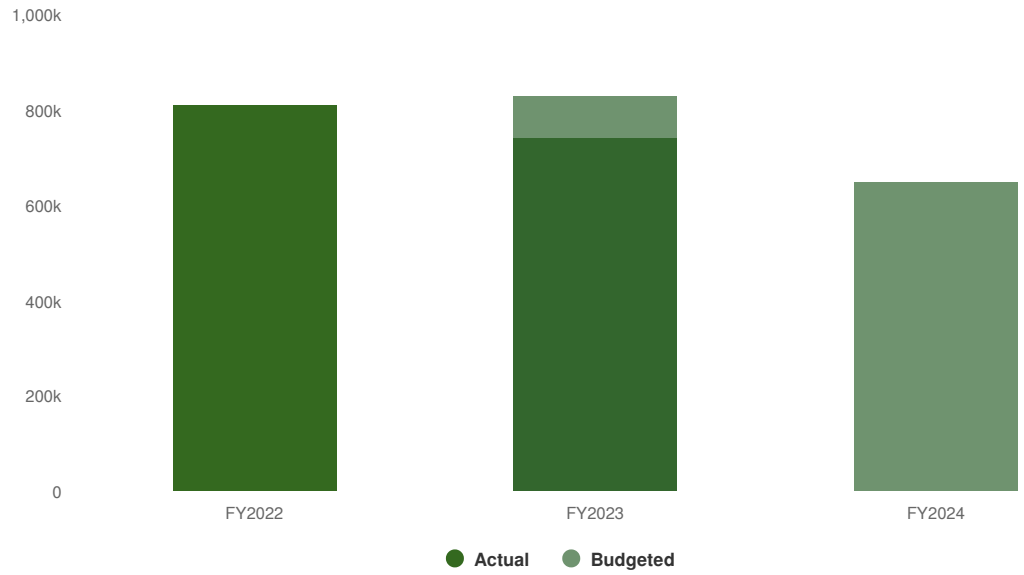
Jonathon Penn
Director & Cluster Lead

The Cottonfields Golf Club is a public course designed on 150 acres of scenic farmland that has been transformed into a premier 18-hole golf club offering many exciting features. The Cottonfields Golf Club features practice greens, a pro shop, a snack bar, and a spacious outdoor pavilion.

Expenditures Summary

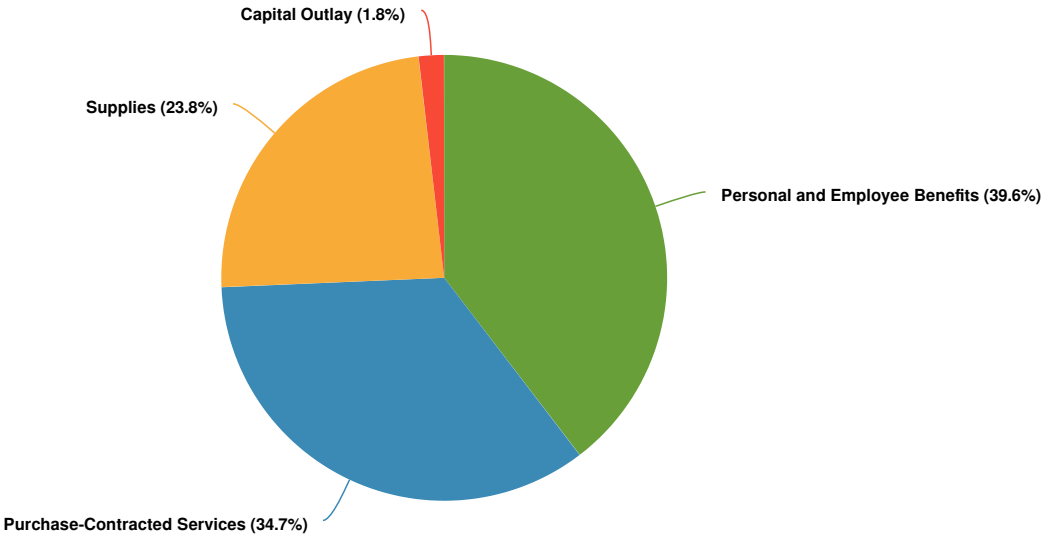
$651,266 -$179,068
(-21.57% vs. prior year)

Cottonfields Golf Course Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personal and Employee Benefits	$405,645	$360,861	$437,066	$257,998	-41%
Purchase-Contracted Services	$230,596	$206,100	$241,468	$226,168	-6.3%
Supplies	$157,271	$176,258	$151,800	$155,100	2.2%
Capital Outlay	$16,770	$0	$0	$12,000	N/A
Total Expense Objects:	**$810,281**	**$743,218**	**$830,334**	**$651,266**	**-21.6%**

CAPITAL IMPROVEMENTS

Capital Budgeting

Henry County has adopted a formal budgetary process in which the Finance Department prepares a five-year Capital Improvement Plan (CIP). Development of the CIP is normally done in conjunction with the annual operating budget process. The CIP is built using a project length budget approach, meaning the budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until the project is completed. The CIP identifies the capital needs of the county over a 5 year period and not only identifies the immediate needs but also seeks to capture longer term capital needs as well. The CIP provides the link between major capital needs and the financial capacity of the county. The CIP is updated annually to ensure that it addresses new and changing priorities within the county.

The county uses a Capital Budget Oversight Committee which is comprised of the County Manager, Finance, and county Cluster Leads, which solicit project requests from each county department. The requests are reviewed by the committee and are ranked in priority order and assigned a year for completion. Based on the prioritized list the projects are compiled into a report that is provided to the Board of Commissioners for review and approval. Once the CIP listing has received Board approval, the CIP committee begins reaching out to the impacted departments to communicate the status of their requested capital projects and work begins to implement and complete the projects as approved.

Henry County has identified four funding sources for its capital expenditures; impact fees [fees paid by developers that build new residential or commercial developments in the county], short term certificates of participation [debt], pay-as-you-go [use of available funds without using debt], and SPLOST V funds for the fleet replacement program.

The county breaks its capital costs down into two categories; capital expenditures and capital projects. These two components are defined as follows:

Capital Expenditures: Charges for the acquisition of a single purchase of equipment, land, improvements of land, buildings, fixtures and other permanent improvements with a value of more than $5,000 and a useful life of more than two years. Repairs and maintenance of existing county buildings are not capital expenditures. These items are budgeted within an individual department's annual operating budget.

Capital Project: An undertaking that has a specific objective that covers a specific period of time and does not occur on an annual basis. Instead of being part of the county's annual operating budget, a capital project expenditure plan is adopted by the Board of Commissioners on a project-by-project basis and serves as an appropriate spending parameter for the current fiscal year.

Within this section the 5 year Capital Improvement Plan will be discussed and covered in more detail. The major project categories and estimated costs are as follows:

5 Year Henry County Capital Improvement Plan (CIP)

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Estima
Airport Upgrades	$ 800,000	$ 6,773,334	$ -	$ -	$ -	$ 7
Building Renovations/Upgrades	$ 7,200,000	$ 9,750,000	$ 12,900,000	$ 43,300,000	$ 24,000,000	$ 97
Computer Equipment Replacement	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2
Equipment Purchase/Replacement	$ 4,016,284	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 945,830	$ 9
Judicial Center	$ -	$ 5,000,000	$ 35,000,000	$ 30,000,000	$ -	$ 70
Land/Building Purchases	$ 5,000,000	$ 34,000,000	$ 27,000,000	$ 5,000,000	$ -	$ 71
Park Upgrades/Renovations	$ -	$ 4,104,314	$ -	$ -	$ -	$ 4
Roads	$ 1,000,000	$ 1,790,000	$ 1,000,000	$ 500,000	$ 500,000	$ 4
Vehicle Replacement	$ 3,587,886	$ 5,900,000	$ 4,500,000	$ 4,500,000	$ 4,500,000	$ 22
TOTAL CIP EXPENDITURES FY 2024 - FY 2028	$ 22,104,170	$ 69,317,648	$ 82,400,000	$ 85,300,000	$ 30,445,830	$ 289

Capital Improvements: One-year Plan

Listed below is a summary of all planned capital projects for FY 2024 and the associated funding sources. Henry County plans to spend $22M in FY 2024 on 18 capital projects spanning 9 county departments.

Total Capital Requested

$22,104,170

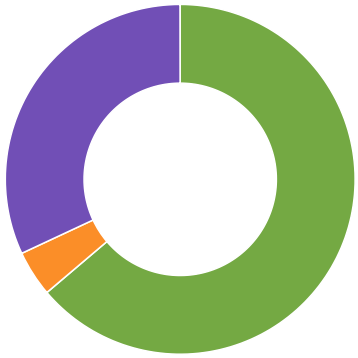
18 Capital Improvement Projects

Total Funding Requested by Department



Airport (4%)	$800,000.00
Data Processing MIS (2%)	$500,000.00
DOT-ROW (5%)	$1,000,000.00
E911 (9%)	$2,000,000.00
Fire (29%)	$6,510,984.00
Fleet Services (16%)	$3,587,886.00
Gen Gov Buildings (27%)	$6,000,000.00
Probate Court (0%)	$25,300.00
Sheriff (8%)	$1,680,000.00
TOTAL	**$22,104,170.00**

Total Funding Requested by Source



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (64%)	$14,104,170.00
Impact Fees (4%)	$939,164.00
Other Funds (32%)	$7,060,836.00
TOTAL	**$22,104,170.00**

The capital projects detailed below offer several long-term benefits not only to Henry County residents and visitors, but staff as well. Some of the major benefits are as follows:

T Hangers [Airport]: This project will attract additional airport revenue as the airport can now lease out additional hanger rental space with more modern facilities which is in close proximity to the Atlanta Motor Speedway. This addition also leads to increased opportunities to sell fuel to the hanger customers, also increasing county revenue. Upon completion of this project rental income is expected to increase with the addition of the hangers, as well as fuel revenue, as the airport will be able to accommodate more traffic. Operating expenses related to these hangers are expected to be minimal.

Facilities: This project is to add additional office space for the judicial cluster via a new judicial annex for the District Attorney's Office and Probate Court. This project also includes additions at the Superior Courthouse for additional staff and additional courtrooms. As the county grows, the judicial cluster must add new employees & courtrooms to meet the needs of a growing population. Because this project spans multiple years the impact on the FY 2024 operating budget is

0. Impacts on future years' budgets will be determined as the buildings near completion. We are only anticipating that utility costs [electricity, water, natural gas] will increase due to the increase in space. Furniture was included in the purchase of the building so we are not anticipating significant furniture and equipment costs.

Sheriff: As the county's population continues to grow, additional space is also needed at the jail to house an increased number of inmates. This project is to build a new jail pod with bed space of between 100-200 additional inmates. There are also costs budgeted for new x-ray machines to detect any potential contagious diseases among people entering the courthouse and the jail. By early detection and notification, this equipment will hopefully stop or reduce the spread of harmful and contagious diseases among staff, inmates, and the general public. The additional jail pod construction will span multiple years there are no immediate impacts on the operating budget.

Fleet [Vehicle Replacement]: Ongoing replacement plan for county vehicles based on vehicle replacement plan guidelines. Because this is a replacement plan, operational costs ar already included in the department's operating budgets.

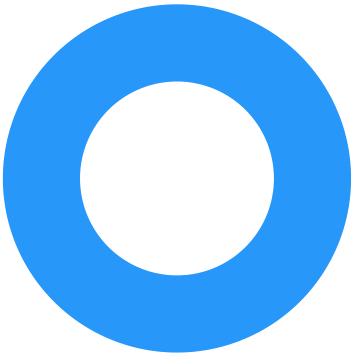
Probate Court: This project is to provide greater security for Probate Court employees and visitors. This equipment will scan everyone that is walking into Probate Court to ensure that no dangerous weapons are being brought into the facility that could cause harm or detriment to anyone. There will be minimal increases in operating expenses, specifically utility expenses due to the addition of the security equipment.

Technology: There are several projects budgeted for Technology Services, purchase of equipment needed to keep the County's network infrastructure safe from harmful interferences, purchase & installation of security cameras for various county buildings, replacement computers for county offices to ensure that employees have the latest, most up-to-date computers to work with. This assists with efficiency in addressing resident and visitor needs. Maintenance agreements associated with the addition of this equipment is estimated at about $15,000-$20,000 annually, which has already been included in the departmental operating budgets.

E-911: Funds are being set aside to provide a new, more stable building for E-911 and EMA. The current building is not very secure, cannot withstand extreme weather conditions due to its current construction makeup, and does not always provide reliable communication. With E-911 and EMA providing critical functions to the county and its residents, an upgraded building is necessary to ensure that there are no lapses in service or delays in dispatch of emergency personnel. Because this project spans multiple years the impact on the FY 2024 operating budget is 0. Impacts on future years budgets will be determined as the buildings near completion.

Fire: As a result of county growth, the Fire Department is also impacted. In order to equip new fire stations, additional equipment & apparatus must be purchased to outfit the new stations and personnel. As the Fire Department is continuing to expand and bring on new personnel, a new training facility is also necessary, one that can pass all code tests and that is sustainable and capable of enduring heavy use. Recruits are currently going to other jurisdictions' facilities for training. Zoll Monitor & SCBA equipment replacement will have 0 impact on the operating budget as the maintenance agreements are already captured in the department's operating budget. The ambulance and tanker truck purchases will have 0 impact to the FY 2024 & FY 2025 budgets as it usually takes about 18-24 months for specialized equipment to arrive from date of order. Once the equipment arrives there will be additional impacts to the gasoline and vehicle repairs & maintenance budget. We are anticipating about a 10% increase over current levels, factoring in increased number of apparatus and inflation.

Capital Costs Breakdown



Capital Costs (100%)	$22,104,170.00
TOTAL	**$22,104,170.00**

Airport Requests

Itemized Requests for 2024

New T-Hangers	$800,000
New T-Hangers	

Total: $800,000

Gen Gov Buildings Requests

Itemized Requests for 2024

Judicial Annex (BB&T) Construction	$4,000,000
Judicial Annex (BB&T) Construction	
Superior Courthouse Addition HVAC/Chiller Replacement	$2,000,000
Superior Courthouse Addition HVAC/Chiller Replacement	

Total: $6,000,000

Fire Requests

Itemized Requests for 2024

Braun Ambulances	$856,984
Braun Ambulances (2)	
New Fire Training (Burn Building)	$3,000,000
New Fire Training (Burn Building)	
Phase III SCBA Replacement	$511,000
Phase III SCBA Replacement (70)	
Tanker Truck	$1,898,000
Tanker Trucks (2)	
Zoll X Series Monitors	$245,000
Zoll X Series Monitors (7)	

Total: $6,510,984

Sheriff Requests

Itemized Requests for 2024

Intercept Tec84 X-Ray Machine	$480,000
Intercept Tec84 X-Ray Machine	
Jail Pod/Facilities Expansion	$1,200,000
Jail Pod/Facilities Expansion	

Total: $1,680,000

Fleet Services Requests

Itemized Requests for 2024

Replacement Vehicles - Fleet Services	$3,587,886
Replacement Vehicles	

Total: $3,587,886

DOT-ROW Requests

Itemized Requests for 2024

Heavy Equipment	$1,000,000
Heavy Equipment	

Total: $1,000,000

Probate Court Requests

Itemized Requests for 2024

Security Equipment	$25,300
Xray Security Machine	

Total: $25,300

Data Processing MIS Requests

Itemized Requests for 2024

Courtroom Technology Repairs	$50,000
Courtroom Technology Repairs	
Networking Equipment	$100,000
Networking Equipment	
Replacement Computers	$315,000
Replacement Computers	
Security Camera Technology	$35,000
Security Camera Technology	

Total: $500,000

E911 Requests

Itemized Requests for 2024

New Building - E911	$2,000,000
New Building	

Total: $2,000,000

Capital Improvements: Multi-year Plan

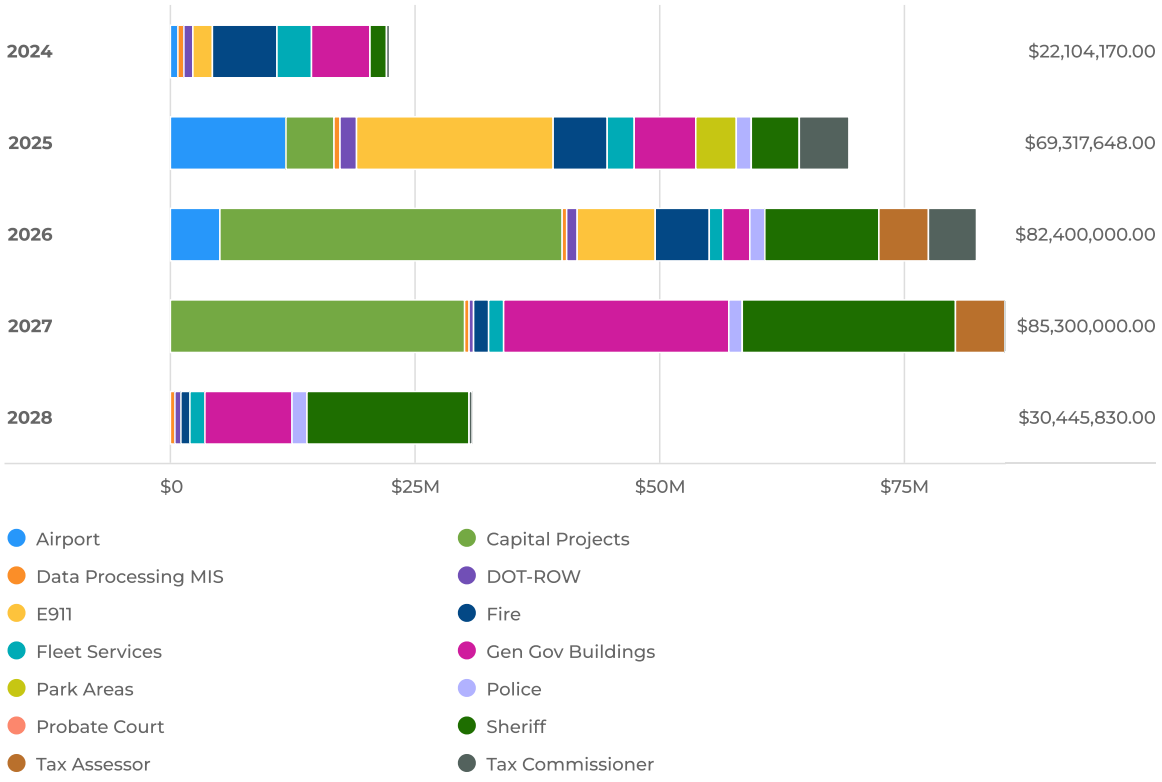
Listed below is a summary of Henry County's planned capital projects for FY 2024- FY 2028, as well as, the associated funding sources. Henry County plans to spend $289.6M during this five year period, with $22M planned to be spent in FY 2024. There are currently 35 capital projects planned spanning 14 county departments. The costs of the projects could vary from the initial plan due to changes in the Board's priorities, greater or lower than anticipated costs, unforeseen events, and/or changes in funding assumptions.

Total Capital Requested

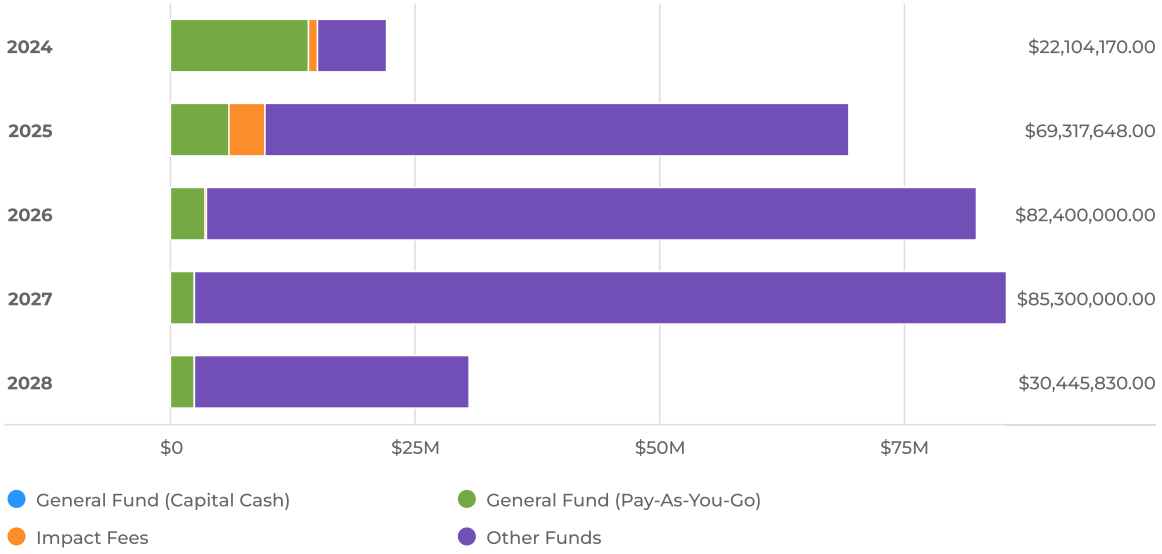
$289,567,648

35 Capital Improvement Projects

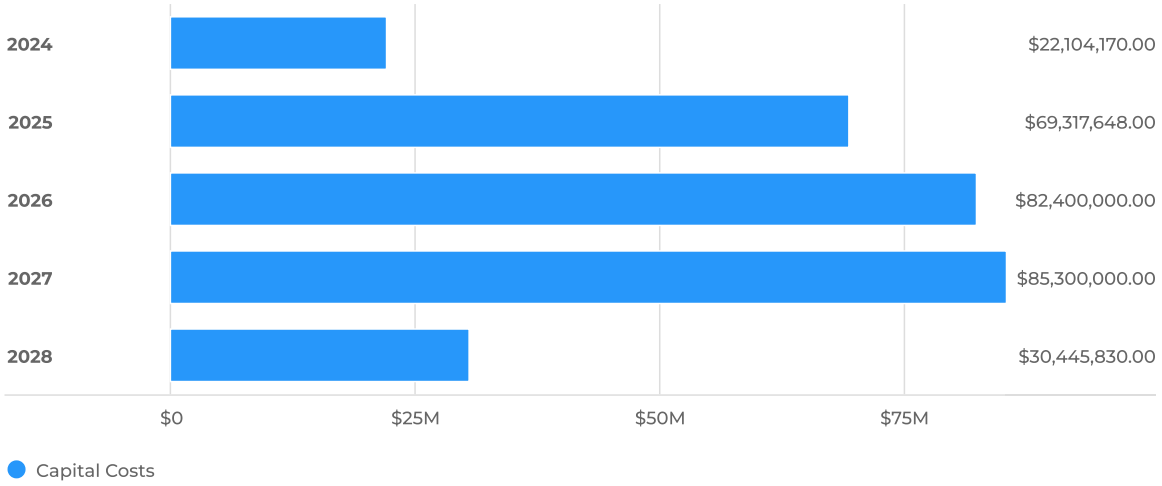
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Tax Commissioner Requests

Itemized Requests for 2024-2029	
Satellite Office Locust Grove	$10,000,000
Satellite Office Locust Grove	

Total: $10,000,000

Airport Requests

Itemized Requests for 2024-2029

Box Hangars	$4,000,000
Box Hangars	
Land Purchase - Airport	$10,000,000
Land Purchase	
New T-Hangers	$3,573,334
New T-Hangers	

Total: $17,573,334

Gen Gov Buildings Requests

Itemized Requests for 2024-2029

Judicial Annex (BB&T) Construction	$8,000,000
Judicial Annex (BB&T) Construction	
Judicial Center HVAC replacement	$100,000
Judicial Center HVAC replacement	
Public Safety Indoor Firing Range	$3,000,000
Public Safety Indoor Firing Range	
Public Safety Master Plan	$400,000
Public Safety Master Plan	
Public Safety Training Center	$31,000,000
Public Safety Training Center	
Superior Courthouse Addition HVAC/Chiller Replacement	$2,500,000
Superior Courthouse Addition HVAC/Chiller Replacement	
Superior Exterior Window Replacement	$2,000,000
Superior Exterior Window Replacement	

Total: $47,000,000

Fire Requests

Itemized Requests for 2024-2029

Braun Ambulances	$6,302,814
Braun Ambulances (2)	
Fire Station #1	$7,000,000
Fire Station #1	
New Fire Training (Burn Building)	$4,000,000
New Fire Training (Burn Building)	
Phase III SCBA Replacement	$511,000
Phase III SCBA Replacement (70)	
Tanker Truck	$1,898,000
Tanker Trucks (2)	
Zoll X Series Monitors	$245,000
Zoll X Series Monitors (7)	

Total: $19,956,814

Sheriff Requests

Itemized Requests for 2024-2029

Intercept Tec84 X-Ray Machine	$480,000
Intercept Tec84 X-Ray Machine	
Jail Pod/Facilities Expansion	$50,150,000
Jail Pod/Facilities Expansion	
Replacement Vehicles - Sheriff	$6,000,000
Replacement Vehicles	

Total: $56,630,000

Tax Assessor Requests

Itemized Requests for 2024-2029

Tax Assessor/SPLOST Office	$10,000,000
Tax Assessor/SPLOST Office	

Total: $10,000,000

Fleet Services Requests

Itemized Requests for 2024-2029

Replacement Vehicles - Fleet Services	$10,987,886
Replacement Vehicles	

Total: $10,987,886

DOT-ROW Requests

Itemized Requests for 2024-2029

Heavy Equipment	$4,790,000
Heavy Equipment	

Total: $4,790,000

Police Requests

Itemized Requests for 2024-2029

Vehicle Replacements - Police Department	$6,000,000
Vehicle Replacements	

Total: $6,000,000

Probate Court Requests

Itemized Requests for 2024-2029

Security Equipment	$25,300
Xray Security Machine	

Total: $25,300

Data Processing MIS Requests

Itemized Requests for 2024-2029

Courtroom Technology Repairs	$50,000
Courtroom Technology Repairs	
Networking Equipment	$100,000
Networking Equipment	
Replacement Computers	$1,315,000
Replacement Computers	
Security Camera Technology	$35,000
Security Camera Technology	
Software	$1,000,000
Software	

Total: $2,500,000

Park Areas Requests

Itemized Requests for 2024-2029

Building Upgrades - Park Areas	$1,104,314
Building Upgrades	
Crew Building - Park Areas	$3,000,000
Crew Building	

Total: $4,104,314

E911 Requests

Itemized Requests for 2024-2029

New Building - E911	$30,000,000
New Building	

Total: $30,000,000

Capital Projects Requests

Itemized Requests for 2024-2029

Judicial Center Design/Build	$65,000,000
Design/Build	
Judicial Center Engineering/Design	$5,000,000
Engineering/Design	

Total: $70,000,000

SPLOST Programs

Henry County has two voter approved, active SPLOST [Special Purpose Local Option Sales Tax] programs underway, SPLOST V and T-SPLOST.

SPLOST V

In November 2019, Henry County citizens passed a referendum for the next phase of the special purpose local option sales tax program. This is a 1% sales tax on goods and services which is collected by the state and remitted to the county monthly whereby the county utilizes the funds for various transportation, equipment, and capital projects. Program collections began in April 2020 and will end in March 2025. The program is expected to collect $204M in revenue over the 5 year period. A project summary is shown below.

SPLOST V Project Expenditures

Project	Estimated Cost
County facilities	$19,500,000
Vehicles & equipment	$14,528,694
Park & recreational facilities	$21,600,063
Aquatic Center	$22,000,000
Roads, streets, sidewalks, & bridges	$77,143,937
Public building development & construction	$1,100,000
Remittance to Cities [Hampton, Locust Grove, McDonough, Stockbridge]	$48,127,306
TOTAL SPLOST V PROGRAM EXPENDITURES	$204,000,000

T-SPLOST

In November 2021, Henry County citizens passed a referendum on the next phase of the special purpose local option sales tax program. This is a 1% sales tax on goods and services which is collected by the state and remitted to the county monthly whereby the county utilizes the funds for various transportation projects. Program collections began in April 2022 and will end in March 2027. The program is expected to collect $245M in revenue over the 5 year period. A project summary is shown below.

T-SPLOST Project Expenditures

Project	Estimated Cost
Roads, streets & sidewalks	$166,439,600
Program Management	$3,000,000
Remittance to Cities [Hampton, Locust Grove, McDonough, Stockbridge]	$75,560,400
TOTAL T-SPLOST PROGRAM EXPENDITURES	$245,000,000

DEBT

Debt Services Summary

Henry County currently participates in three types of debt, general obligation bonds, certificates of participation, and financed purchases from direct borrowings. Details of each type of debt are discussed within this section.

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the county. The general obligation bonds were issued under a 5 year term and will mature in 2025.

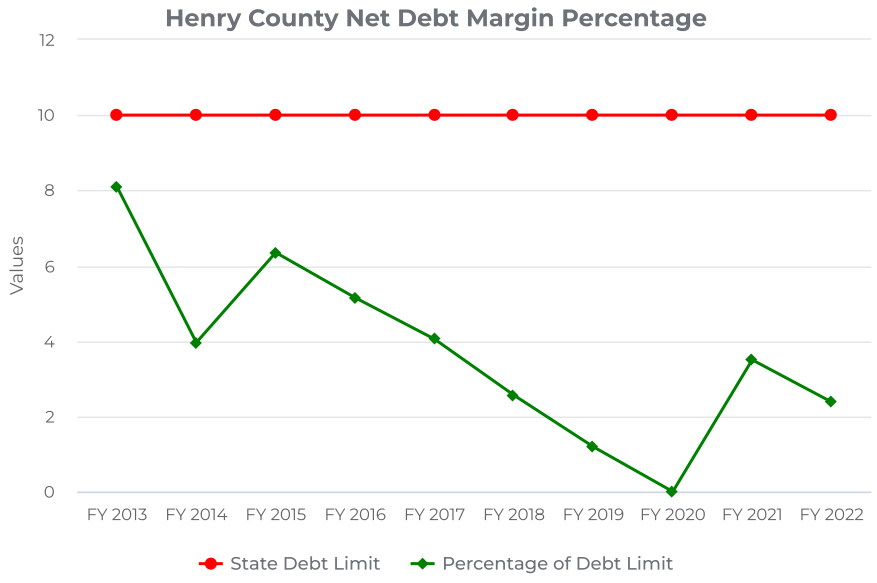
In August 2020, the County entered into a lease agreement with the Association County Commissioners of Georgia ("ACCG"). The funding of the lease was provided by the issuance of $17M certificates of participation by the Association County Commissioners of Georgia leasing program. The proceeds from the issuance will be used to satisfy the lease agreement between the County and ACCG, providing for the acquisition of a judicial center in the County. The certificates of participation were issued under a 20 year term and will mature in 2041.

The County has entered into several financed purchases from direct borrowings for the acquisition and construction of various buildings and equipment. In the event of default, the financial institutions could take possession of the assets, terminate the borrowing agreement, or obtain court action to enforce the agreement. The capital assets purchased under direct borrowing are being serviced with annual interest rates of 1.57%, 2.57%, 2.75%, 2.32%, and 2.99%. Term lengths vary amongst the borrowings, however, among the current financed projects, the last to mature will be in 2028.

Georgia State Legal Debt Margin

Under state finance law, the County's outstanding general obligation debt should not exceed 10% of total assessed property value.

By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying the general obligation bonds.



Legal Debt Margin Calculations

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Debt Limit	$ 464,102,711	$ 471,522,078	$ 521,743,331	$ 565,445,880	$ 617,967,067
Total Net Debt Applicable to Limit	37,599,907	18,695,000	33,118,399	29,096,063	25,050,527
Legal Debt Margin	$ 426,502,804	$ 452,827,078	$ 488,624,932	$ 536,349,817	$ 592,916,540
Net Debt Applicable to State Limit	8.10%	3.96%	6.35%	5.15%	4.05%

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Debt Limit	$ 656,199,958	$ 711,613,032	$ 749,089,426	$ 795,952,388	$ 929,803,898
Total Net Debt Applicable to Limit	16,791,665	8,450,262	-	27,870,500	22,090,500
Legal Debt Margin	$ 639,408,293	$ 703,162,770	$ 749,089,426	$ 768,081,888	$ 907,713,398
Net Debt Applicable to State Limit	2.56%	1.19%	0.00%	3.50%	2.38%

Henry County Bond Rating

The County achieved an Aaa rating from Moody's Investor Services on November 1, 2020.

This was an upgrade from our previous rating with Moody's of Aa1.

General Obligation Bonds

The General Obligation Sales Tax Bonds, Series 2020, was issued May 2021, after completing the payoff of the Series 2015 bonds for SPLOST IV. The proceeds of the bonds will be used to finance certain capital outlay projects for the County and pay the costs of issuing the bonds.

The General Obligation Sales Tax Bonds, Series 2015, was issued May 2015, after completing the payoff of the Series 2008 bonds for SPLOST III.

The proceeds of the bonds were used to finance certain capital outlay projects for the County and the cities of Locust Grove, McDonough and Stockbridge and pay the costs of issuing the bonds. The SPLOST IV bond was fully paid off in fiscal year 2020.

During the fiscal year 2016, the Development Authority refunded a revenue bond to lower the interest rate; resulting in substantial debt service savings for the County.

The interest rate changed from 4.40% to an average variable rate of 1.854%. The bonds were originally issued to finance the acquisition of land. This revenue bond will be paid back during fiscal year 2016 thru 2022, versus the prior bond to 2032.

The County's enterprise funds which are reported under business-type activities did not incur any debt and did not have debt in prior years.

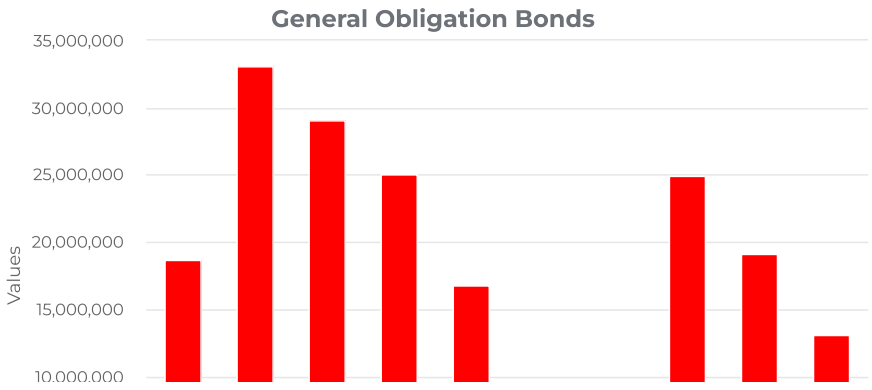
State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation.

The current limitation for the County is $ 929,803,898, which is significantly in excess of the County's outstanding general obligation debt.

	Government Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General Obligation Debt	$ 13,075,000	$ 19,145,000	$ -	$ -	$ 13,075,000	$ 19,145,000
Total	**$ 13,075,000**	**$ 19,145,000**	**$ -**	**$ -**	**$ 13,075,000**	**$ 19,145,000**

The general obligation bond debt service requirements to maturity are as follows:

Fiscal Year ending June 30	Principal	Interest
2024	$ 6,375,000	$ 653,750
2025	$ 6,700,000	$ 335,000
Total	**$ 13,075,000**	**$ 988,750**


General Obligation Bonds
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
Values

Certificates of Participation

Annual debt service requirements are as follows:

Fiscal Year ending June 30	Principal	Interest
2024	$ 3,150,000	$ 655,800
2025	$ 3,305,000	$ 494,425
2026	$ 3,475,000	$ 324,925
2027 - 2031	$ 3,695,000	$ 786,875
2032 - 2036	$ 765,000	$ 265,100
2037 - 2041	$ 930,000	$ 96,000
Total	**$ 15,320,000**	**$ 2,623,125**

Financed Purchases from Direct Borrowings

The following is an analysis of capital assets purchased under direct borrowings as of June 30, 2023:

Land	$ 30,394,000
Buildings and Improvements	$ 7,479,958
Vehicles	$ 9,482,708
Equipment	$ 471,224
Assets leased under capital leases before depreciation	$ 47,827,890
Less Accumulated Depreciation	$ (11,895,051)
Carrying Value	**$ 35,932,839**

Principal and Interest payments due under direct borrowings as of June 30, 2023 are as follows:

Fiscal Year ending June 30	Principal	Interest
2024	$ 789,278	$ 51,554
2025	$ 446,881	$ 34,327
2026	$ 900,255	$ 29,712
2027	$ 1,059,342	$ 46,449
Total	**$ 3,195,756**	**$ 162,042**

SUPPLEMENTAL INFORMATION

Taxes and Commissions

Henry County collects taxes in the following areas:

Real Property Taxes

- Revenue based on millage rate levied on real property values collected by Tax Commissioner
- Budget based on tax digest and three years of trend data

Personal Property Taxes

- Revenue based on millage rate levied on personal property values collected by Tax Commissioner
- Budget based on tax digest and three years of trend data

Title Ad Valorem Tax (TAVT)

- Tax levied on value of motor vehicles collected by Tax Commissioner
- Budget based on current year projections and three years of trend data

Cable TV Franchise Tax

- Tax imposed on cable operators which provide services under a franchise agreement
- Budget based on prior year actuals

Alcohol Excise Tax

- Tax on the sale of alcoholic beverages
- Budget based on prior year actuals and current year projections

Business and Occupational Tax

- Tax paid by all businesses licensed within Henry County

Financial Institution Tax

- Tax paid by financial institutions
- Budget based on prior year actuals, current year projections and recent economic conditions

Local Insurance Premium Tax

- Received from the state based on county population; insurance providers remit to state based on premiums sold
- Budget based on historical collections

Special Purpose Local Option Sales Tax (SPLOST)

- 1% tax on taxable retail sales; is collected by the state and remitted to Henry County monthly
- Budget based on prior year collections, current year projections and recent economic conditions

Real Estate Transfer Tax

- Excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer
- Budget based on prior year actuals and current year projections

Motor Vehicle Taxes

- Tax paid for motor vehicles; collected by Tax Commissioner
- Budget based on prior year actuals, current year projections and recent economic conditions

Licenses and Permits

Additionally, Henry County assesses fees for the following activities requiring a license:

Business License

- License fee for registration of businesses
- Budget based on prior year actuals, current year projections and recent economic conditions

Alcohol License

- License fee for businesses that sell alcoholic beverages
- Budget based on current active licenses and three years of trend data

Building Permits and Inspections

- Fee imposed by Henry County for various permits including construction, signs, and inspections
- Budget based on prior year actuals, current year projections & recent economic conditions

Marriage License

- Marriage licenses
- Budget based on projections from activity and three years of trend data

Animal License

- Animal permits
- Budget based on recent activity and three years of trend data

Firearm License

- Firearm permits
- Budget based on recent activity and three years of trend data

Fines and Forfeitures

The revenue received from the court systems is budgeted based on prior year actuals and current year projections.

Fines and Forfeitures include, but are not limited to, judgments rendered by the following Henry County Courts:

Superior Court

State Court

Magistrate Court

Probate Court

Juvenile Court

Intergovernmental Revenue

Henry County receives grants from Federal and State agencies to fund activities throughout the County.

The money received is then budgeted in the following manner:

Federal Grants

- Budget based on current grants and/or departmental or office projections

State Grants

- Budget based on current grants and/or departmental or office projections

Fees for Services Rendered

Henry County charges nominal fees for the maintenance and improvement of the following services provided by the County:

Parks & Recreation Fees

- Fees set by County and paid by the users of various programs, activities, recreational facilities, etc.
- Based on departmental projections of citizen participation, program offerings and three years of trend data

Senior Services Fees

- Fees set by the County for various programs, activities, recreational facilities, etc.
- Based on departmental projections of citizen participation, program offerings and three years of trend data

Materials Sales

- Sale of county maps, copies, etc.
- Based on prior year actuals, current year projections and recent economic conditions

Passenger Fares

- Fees for passenger fares for the County's Transit Program
- Based on departmental projections on citizen participation and activity

Recording of Legal Documents

- Fee charged for recording legal instruments in the various courts
- Budget based on prior year actuals and current year projections

Court Costs

- Court fees charged by the various courts for filings in their offices
- Budget based on prior year actuals and current year projections

Ambulance Fees

- Fees for use of Henry County ambulances paid for by County citizens
- Budget based on prior year actuals and three years of trend data

Other charges for services such as return check fees, election qualifying fees, etc.

Other Revenue and Financing Sources

Henry County collects revenue from the following sources:

Rental income

- Rental revenue for several county properties
- Budget based on current agreements

Investment Income

- Interest revenue from the County's various bank accounts and investments
- Based on recent activity and estimated future rates

Contributions and Donations

- Revenue received from outside organizations and citizens as a contribution or donation
- Budget based on prior year actuals and current year projections

Miscellaneous revenues

Henry County finances other activities through the following sources:

Transfers from other funds

Carryover of unused fund balance - applied to the re-budgeting of items not completed in prior year

Assigned fund balance – Encumbrances

- Fund balance assigned to cover prior year budgeted encumbrances

****All categories may not be applicable to every fund and are subject to change****

Summary of Full Time & Part Time Personnel

Department Name	FY 2022 Actual	FY 2023 Actual	FY 2024 Budgeted	Staffing Change
Accountability Court	4	5	5	0
Accounting	9	10	10	0
Airport	7	7	7	0
Animal Control	19	19	19	0
Board of Ethics	0	2	2	0
Budget	3	3	3	0
Building Department	24	23	19	-4
Chief Executive	2	2	2	0
Clerk of Commission	1	2	2	0
Clerk of State Court	27	27	26	-1
Clerk of Superior Court	28	28	27	-1
Code Enforcement	15	15	16	+1
Community Development	2	2	2	0
Community Service	8	8	8	0
Coroner	2	2	2	0
Corrections	124	124	121	-3
Cottonfields Golf Course[1]	20	17	18	+1
Court Reporter[2]	0	0	0	0
Development Authority	4	4	4	0
District Attorney	48	47	48	+1
DOT	43	40	43	+3
DUI Court	2	2	2	0
E-911	63	71	73	+2
Elections	12	12	11	-1
EMA	7	7	9	+2
Extension Office	8	8	8	0
Facilities Maintenance/Grounds	29	26	27	+1
Fire	361	369	377	+8
Fleet Services	19	18	17	-1
GIS Mapping	2	2	2	0
Human Resources	10	10	8	-2
Juvenile Court	20	20	22	+2
Magistrate Court	16	16	15	-1
Park Areas	28	29	31	+2
Planning & Zoning	7	7	8	+1
Police	360	367	373	+6
Probate Court	23	23	23	0
Public Defender	14	14	14	0
Public Information	5	5	5	0
Purchasing	4	5	6	+1
Recreation Admin[3]	73	74	76	+2
Risk Management	3	3	1	-2
Senior Services	74	73	76	+3
Sentence Enforcement	24	24	26	+2
Sheriff	162	153	148	-5
SPLOST Department	13	15	16	+1
State Court	11	12	12	0
State Court Solicitor	37	34	37	+3
Stormwater	27	25	27	+2
Superior Court	13	13	13	0
Tax Assessor	40	36	38	+2
Tax Commissioner	41	41	43	+2
Technology Services	26	28	28	0

Transportation Planning	1	1	1	0
Transportation Services	36	38	36	- 2
Total FT & FTE Employees	**1,961**	**1,968**	**1,993**	**+ 25**

NOTES

[1]Cottonfields Golf Course is closing in FY 2024 as part of the transition of the site to the Henry County Aquatic Center scheduled to open in FY 2026.

[2]Court Reporter personnel are hired on a contractual basis as needed by the courts.

[3]Participant Recreation personnel includes Program Recreation.

The increase in staffing is due to activating vacant positons. No new positions were created as a result.

APPENDIX

AIRPORT REQUESTS

Box Hangars

Overview

Request Owner	Marcus Adams
Department	Airport
Type	Capital Improvement

Description

Box Hangars

Details

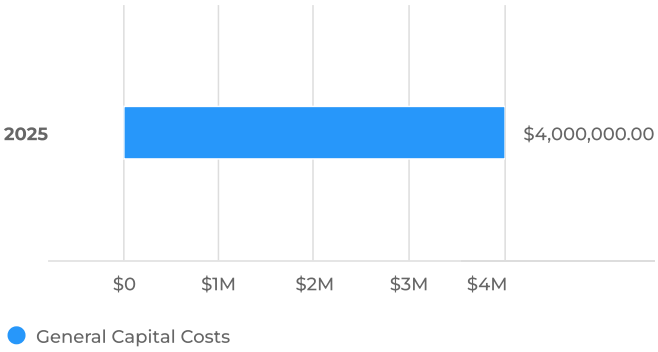
Department	4000000

Capital Cost

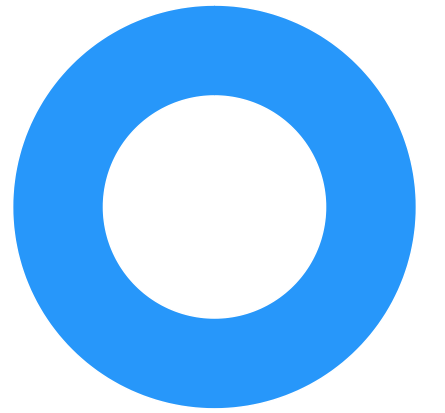
Total Budget (all years)
$4M

Project Total
$4M

Capital Cost by Year



Capital Cost for Budgeted Years



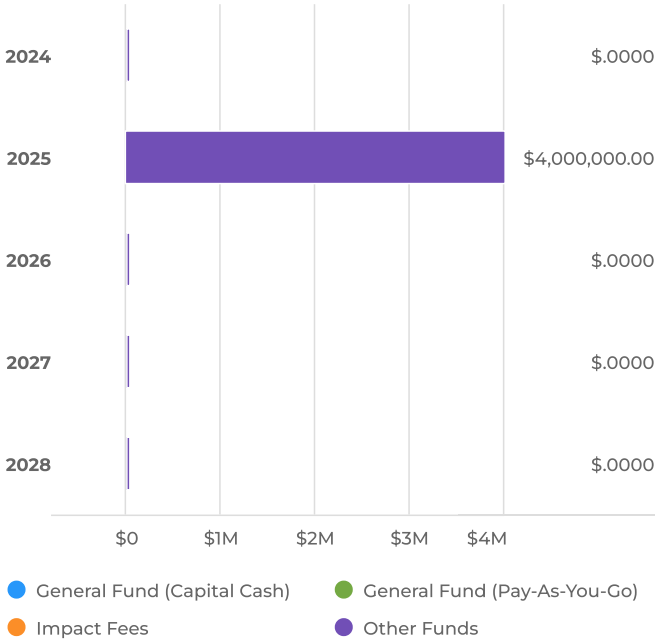
Capital Cost Breakdown

Capital Cost	To Date	FY2025	Total
General Capital Costs	$0	$4,000,000	$4,000,000
Total	**$0**	**$4,000,000**	**$4,000,000**

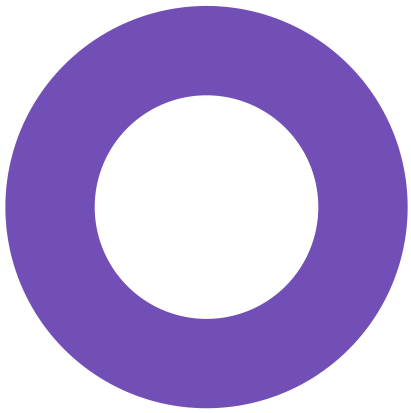
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$4M	$4M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (0%)	$.0000
Impact Fees (0%)	$.0000
Other Funds (100%)	$4,000,000.00
TOTAL	**$4,000,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$4,000,000	$0	$0	$0	$4,000,000
Total	**$0**	**$0**	**$4,000,000**	**$0**	**$0**	**$0**	**$4,000,000**

Land Purchase - Airport

Overview

Request Owner	Marcus Adams
Department	Airport
Type	Capital Improvement

Description

Land Purchase

Details

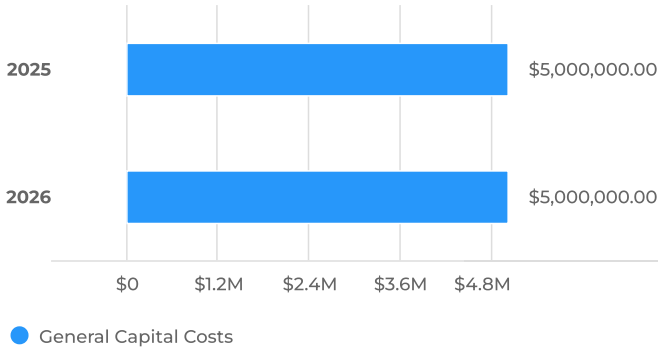
Department	10000000

Capital Cost

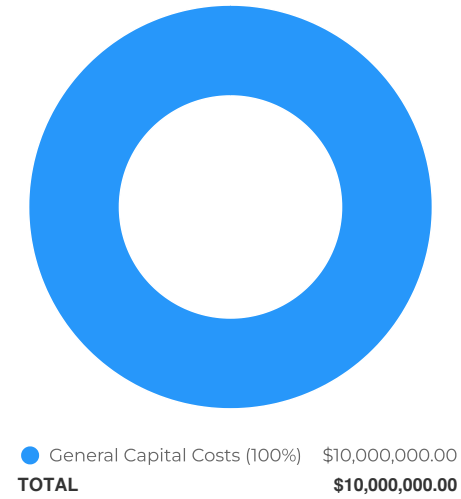
Total Budget (all years)
$10M

Project Total
$10M

Capital Cost by Year



Capital Cost for Budgeted Years



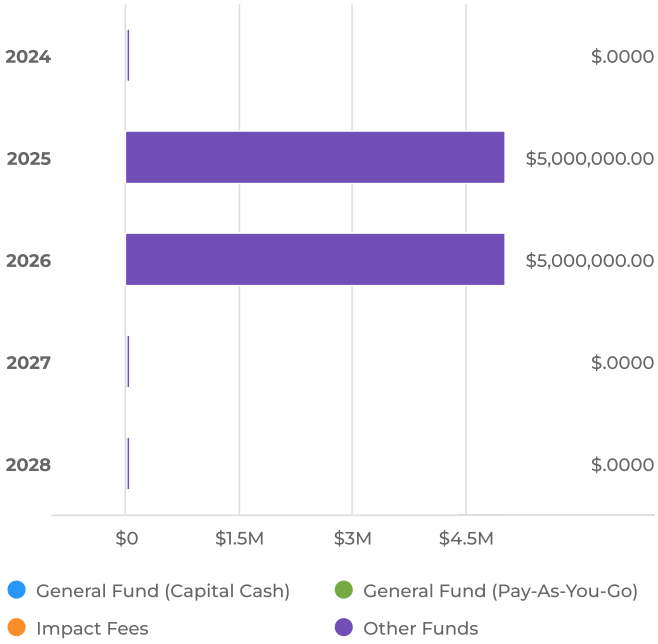
Capital Cost Breakdown

Capital Cost	To Date	FY2025	FY2026	Total
General Capital Costs	$0	$5,000,000	$5,000,000	$10,000,000
Total	**$0**	**$5,000,000**	**$5,000,000**	**$10,000,000**

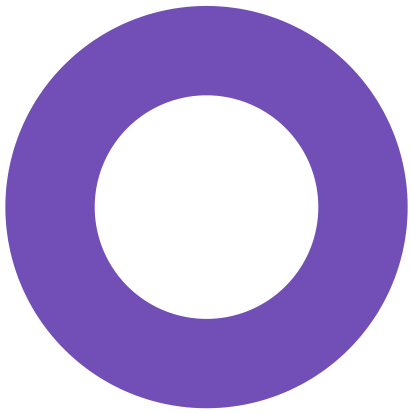
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$10M	$10M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (0%)	$.0000
Impact Fees (0%)	$.0000
Other Funds (100%)	$10,000,000.00
TOTAL	**$10,000,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$5,000,000	$5,000,000	$0	$0	$10,000,000
Total	**$0**	**$0**	**$5,000,000**	**$5,000,000**	**$0**	**$0**	**$10,000,000**

New T-Hangers

Overview

Request Owner	Marcus Adams
Department	Airport
Type	Capital Improvement

Description

New T-Hangers

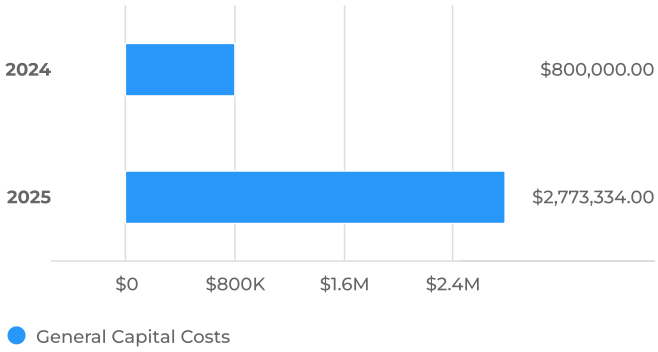
Details

Department	3573334

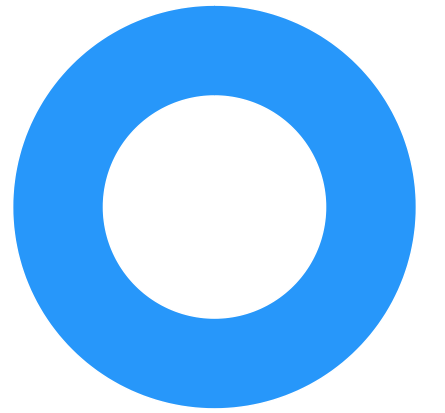
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$800,000	$3.573M	$3.573M

Capital Cost by Year



Capital Cost for Budgeted Years



General Capital Costs (100%)	$3,573,334.00
TOTAL	**$3,573,334.00**

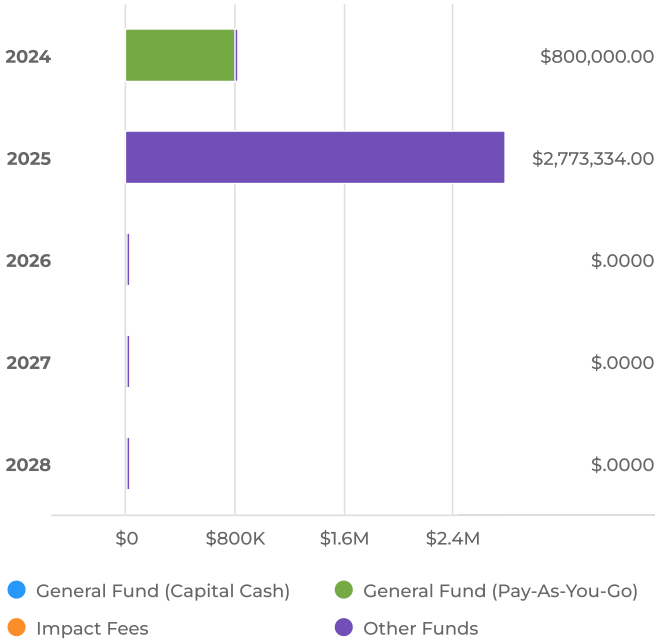
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	Total
General Capital Costs	$0	$800,000	$2,773,334	$3,573,334
Total	**$0**	**$800,000**	**$2,773,334**	**$3,573,334**

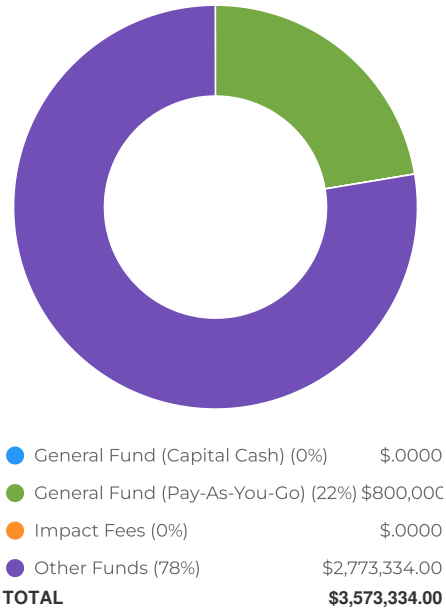
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$800,000	$3.573M	$3.573M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$800,000	$0	$0	$0	$0	$800,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$2,773,334	$0	$0	$0	$2,773,334
Total	**$0**	**$800,000**	**$2,773,334**	**$0**	**$0**	**$0**	**$3,573,334**

CAPITAL PROJECTS REQUESTS

Judicial Center Design/Build

Overview

Request Owner	Marcus Adams
Department	Capital Projects
Type	Capital Improvement

Description

Design/Build

Details

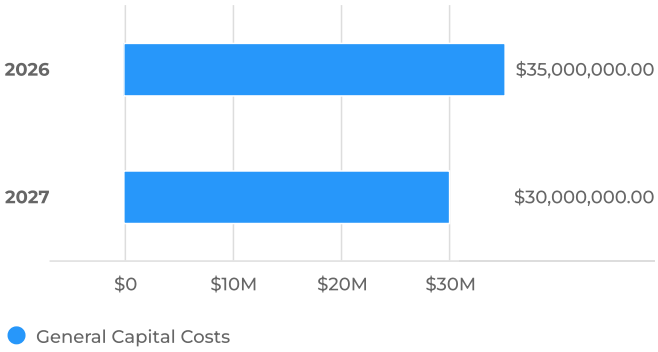
Department	65000000

Capital Cost

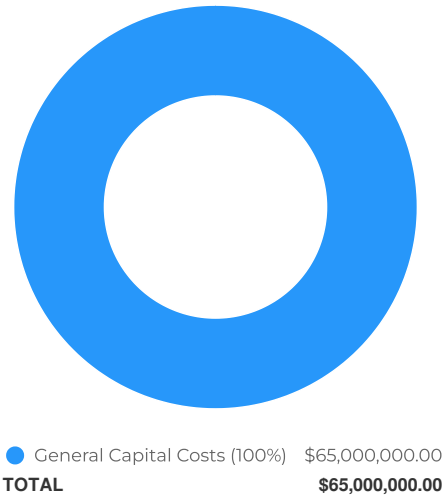
Total Budget (all years)
$65M

Project Total
$65M

Capital Cost by Year



Capital Cost for Budgeted Years



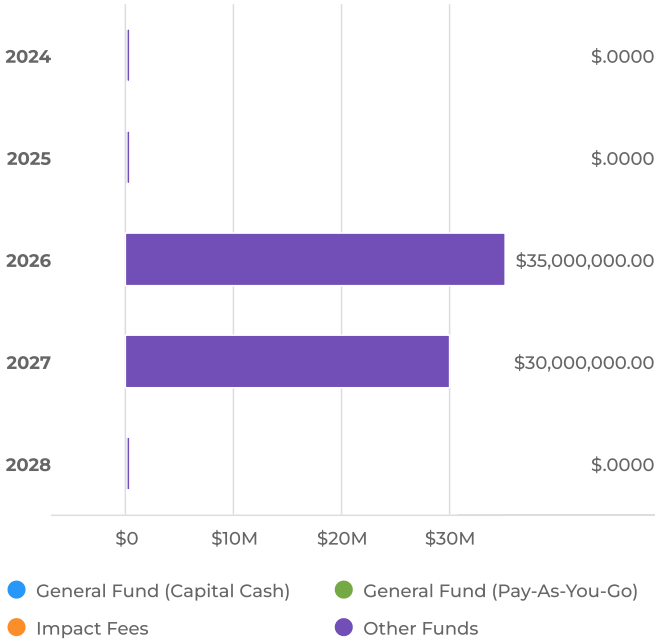
Capital Cost Breakdown

Capital Cost	To Date	FY2026	FY2027	Total
General Capital Costs	$0	$35,000,000	$30,000,000	$65,000,000
Total	**$0**	**$35,000,000**	**$30,000,000**	**$65,000,000**

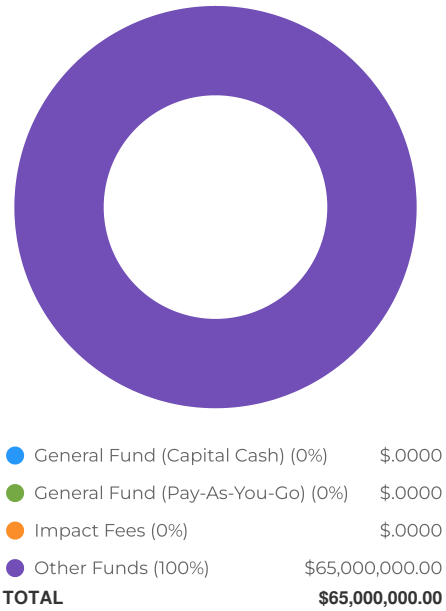
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$65M	$65M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$35,000,000	$30,000,000	$0	$65,000,000
Total	**$0**	**$0**	**$0**	**$35,000,000**	**$30,000,000**	**$0**	**$65,000,000**

Judicial Center Engineering/Design

Overview

Request Owner	Marcus Adams
Department	Capital Projects
Type	Capital Improvement

Description

Engineering/Design

Details

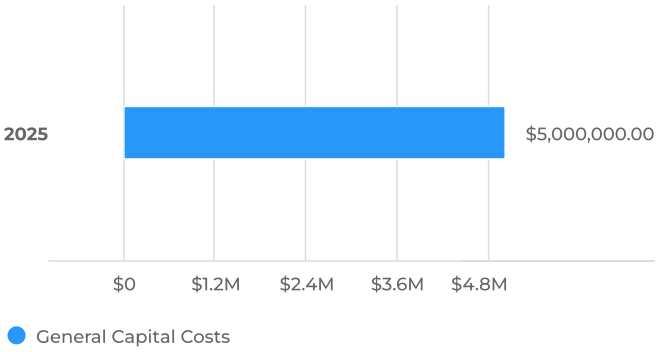
Department	5000000

Capital Cost

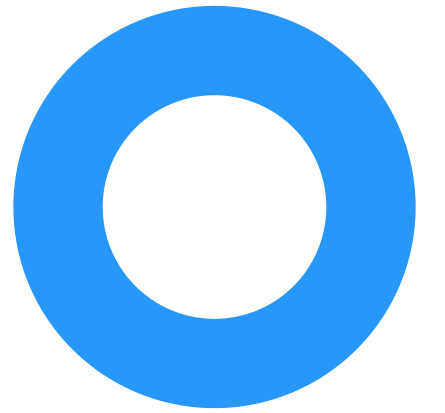
Total Budget (all years)
$5M

Project Total
$5M

Capital Cost by Year



Capital Cost for Budgeted Years



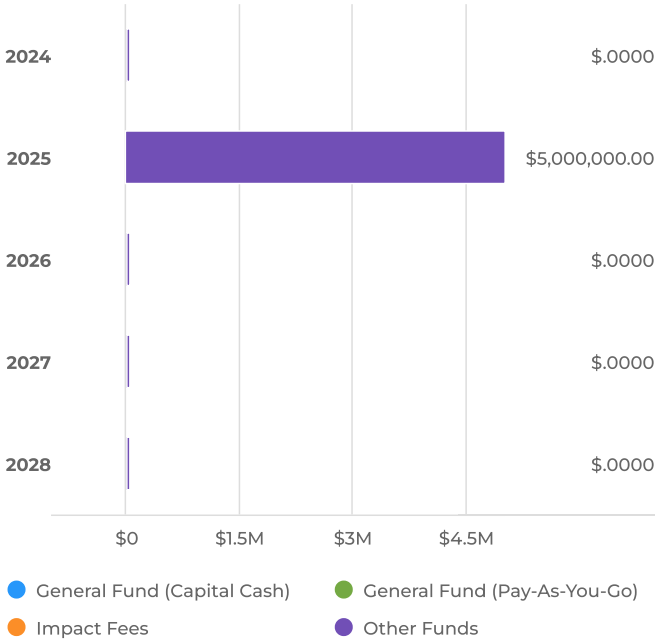
Capital Cost Breakdown

Capital Cost	To Date	FY2025	Total
General Capital Costs	$0	$5,000,000	$5,000,000
Total	**$0**	**$5,000,000**	**$5,000,000**

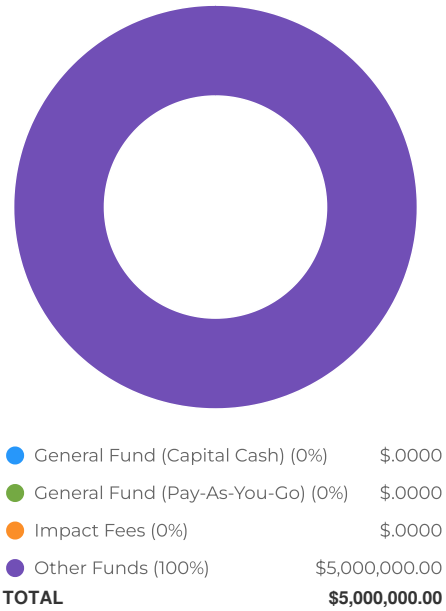
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$5M	$5M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (0%)	$.0000
Impact Fees (0%)	$.0000
Other Funds (100%)	$5,000,000.00
TOTAL	**$5,000,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$5,000,000	$0	$0	$0	$5,000,000
Total	**$0**	**$0**	**$5,000,000**	**$0**	**$0**	**$0**	**$5,000,000**

DOT-ROW REQUESTS

Heavy Equipment

Overview

Request Owner	Marcus Adams
Department	DOT-ROW
Type	Capital Improvement

Description

Heavy Equipment

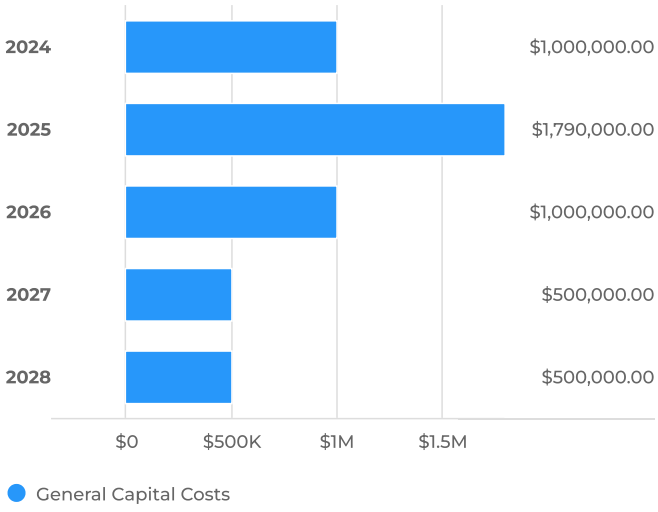
Details

Department	4790000

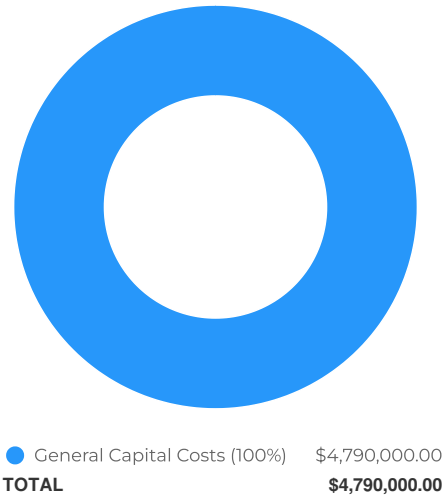
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$1,000,000	$4.79M	$4.79M

Capital Cost by Year



Capital Cost for Budgeted Years



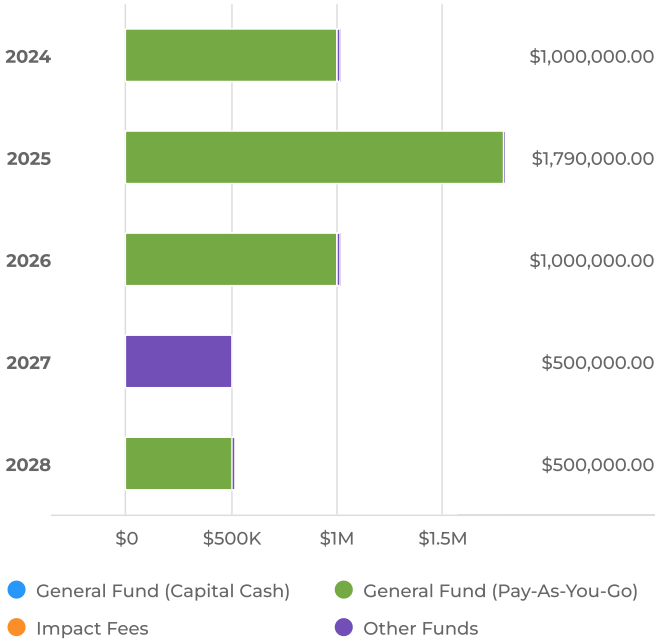
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$1,000,000	$1,790,000	$1,000,000	$500,000	$500,000	$4,790,000
Total	**$0**	**$1,000,000**	**$1,790,000**	**$1,000,000**	**$500,000**	**$500,000**	**$4,790,000**

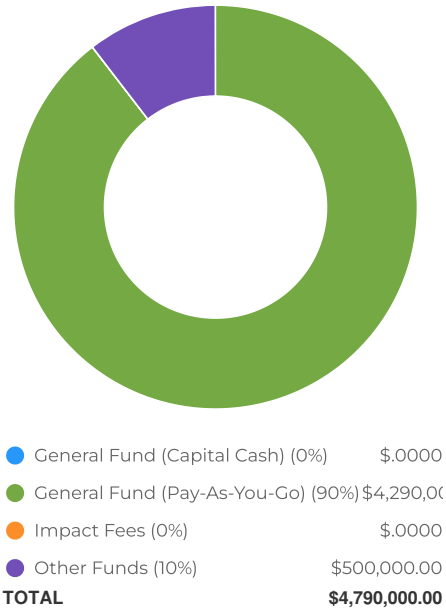
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$1,000,000	$4.79M	$4.79M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$1,000,000	$1,790,000	$1,000,000	$0	$500,000	$4,290,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$500,000	$0	$500,000
Total	**$0**	**$1,000,000**	**$1,790,000**	**$1,000,000**	**$500,000**	**$500,000**	**$4,790,000**

DATA PROCESSING MIS REQUESTS

Courtroom Technology Repairs

Overview

Request Owner	Marcus Adams
Department	Data Processing MIS
Type	Capital Improvement

Description

Courtroom Technology Repairs

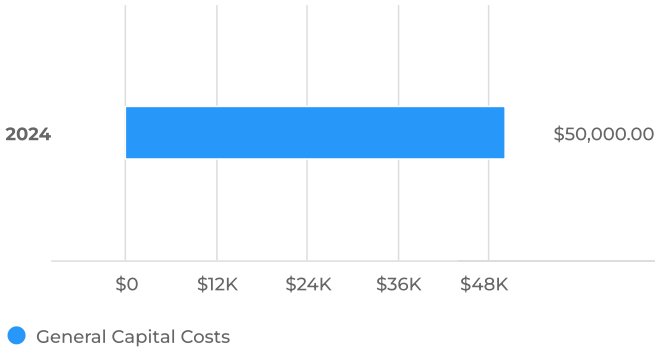
Details

Department	50000

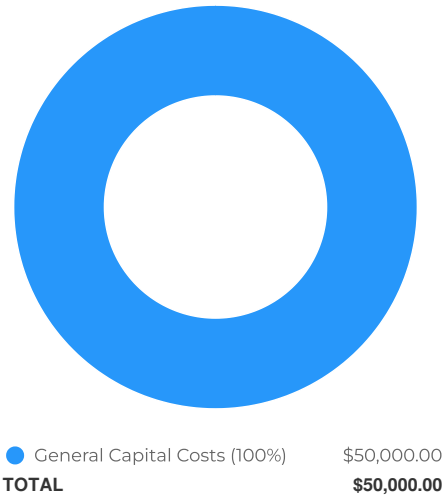
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$50,000	$50K	$50K

Capital Cost by Year



Capital Cost for Budgeted Years



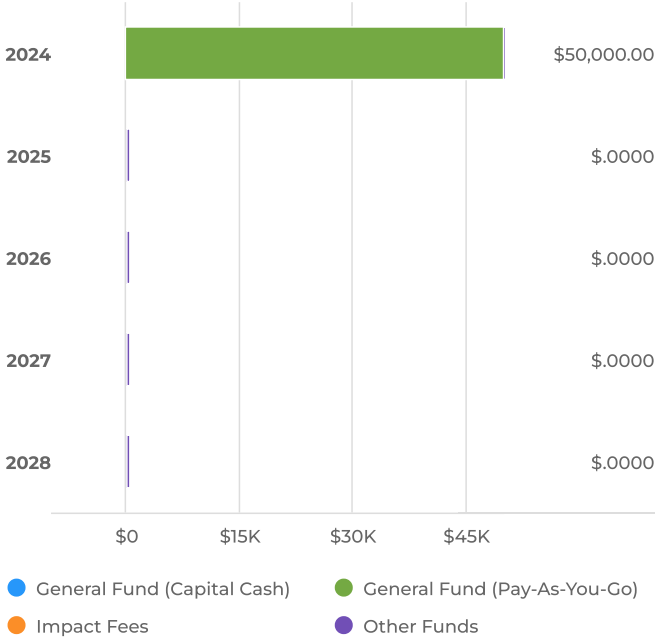
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
General Capital Costs	$0	$50,000	$50,000
Total	**$0**	**$50,000**	**$50,000**

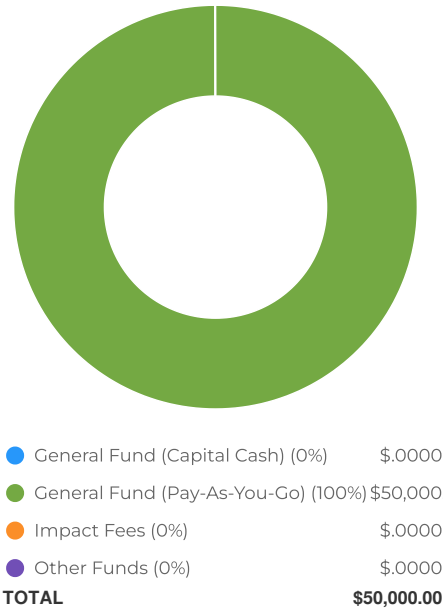
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$50,000	$50K	$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$50,000	$0	$0	$0	$0	$50,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$50,000**

Networking Equipment

Overview

Request Owner	Marcus Adams
Department	Data Processing MIS
Type	Capital Improvement

Description

Networking Equipment

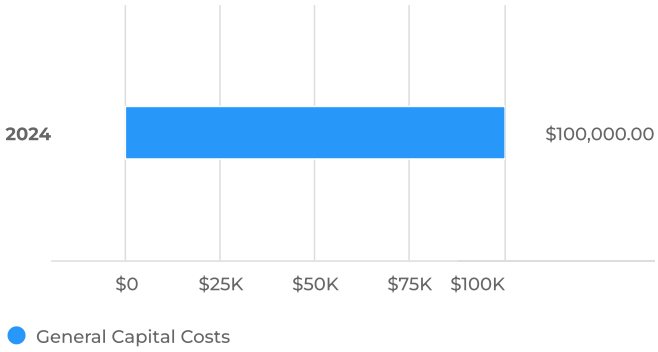
Details

Department	100000

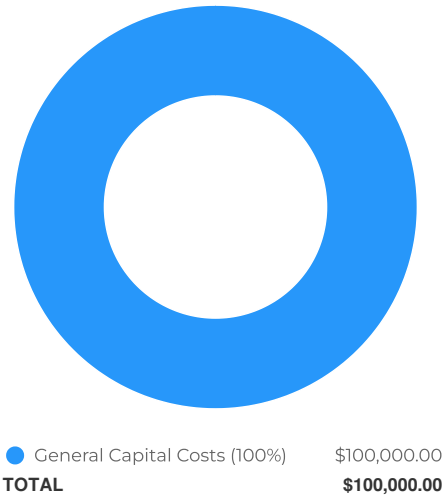
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$100,000	$100K	$100K

Capital Cost by Year



Capital Cost for Budgeted Years



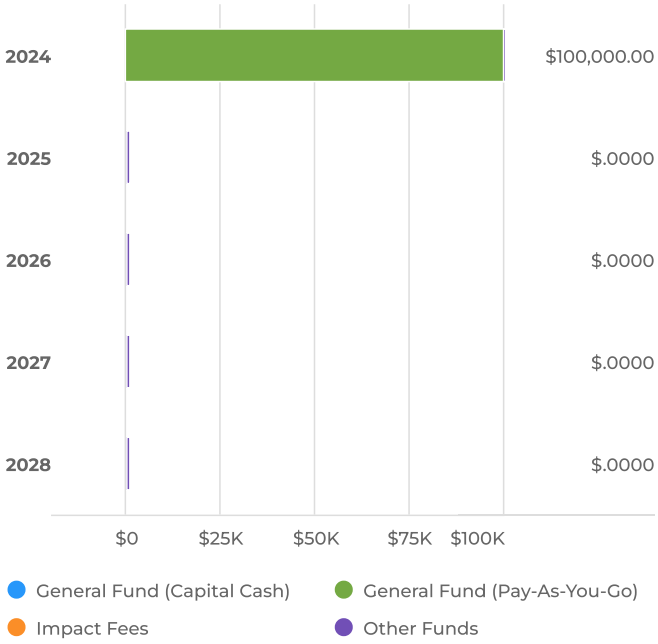
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
General Capital Costs	$0	$100,000	$100,000
Total	**$0**	**$100,000**	**$100,000**

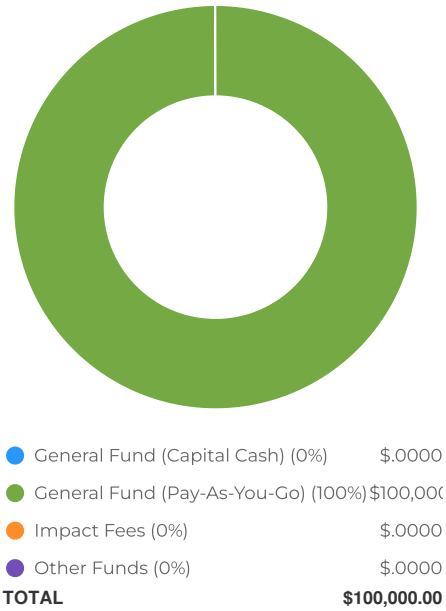
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$100,000	$100K	$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$100,000	$0	$0	$0	$0	$100,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**

Replacement Computers

Overview

Request Owner	Marcus Adams
Department	Data Processing MIS
Type	Capital Improvement

Description

Replacement Computers

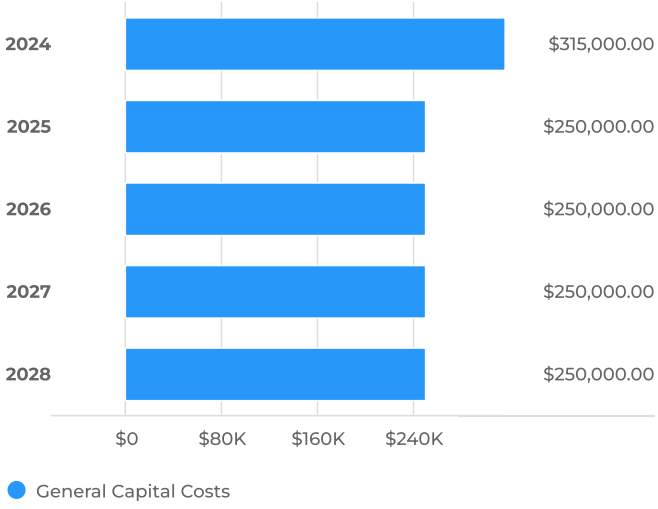
Details

Department	1315000

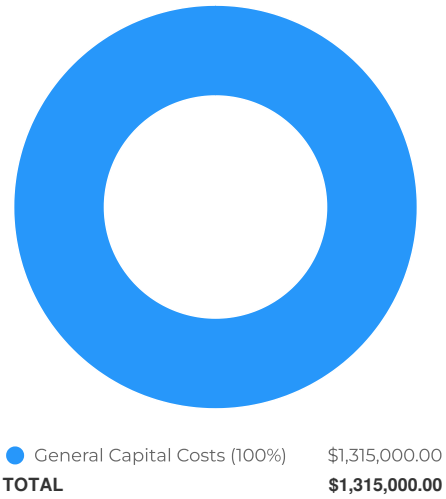
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$315,000	$1.315M	$1.315M

Capital Cost by Year



Capital Cost for Budgeted Years



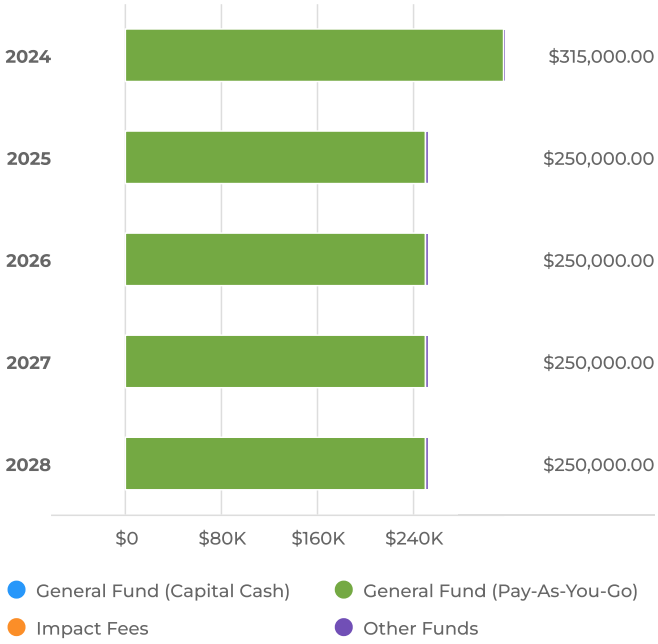
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$315,000	$250,000	$250,000	$250,000	$250,000	$1,315,000
Total	**$0**	**$315,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,315,000**

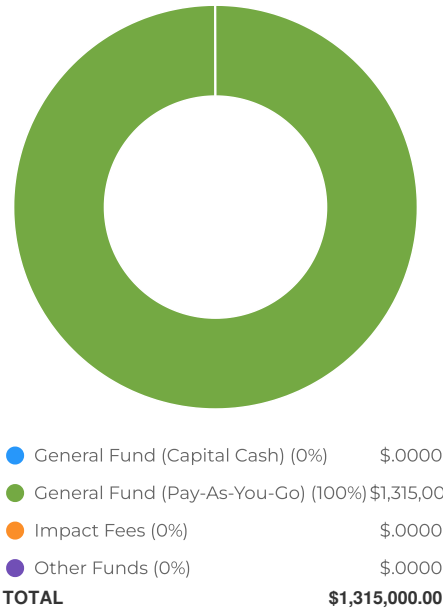
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$315,000	$1.315M	$1.315M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$315,000	$250,000	$250,000	$250,000	$250,000	$1,315,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$315,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,315,000**

Security Camera Technology

Overview

Request Owner	Marcus Adams
Department	Data Processing MIS
Type	Capital Improvement

Description

Security Camera Technology

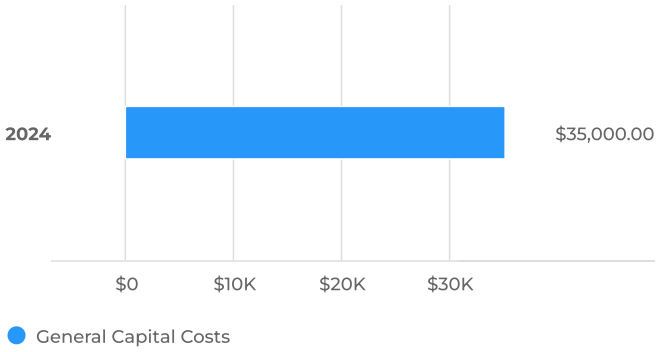
Details

Department	35000

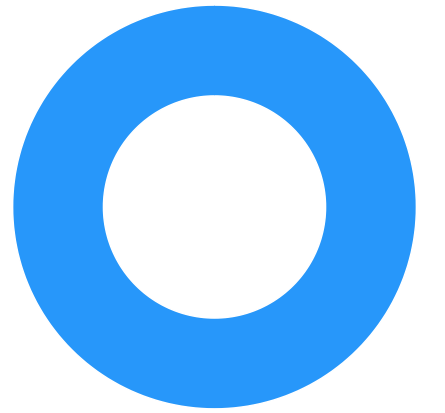
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$35,000	$35K	$35K

Capital Cost by Year



Capital Cost for Budgeted Years



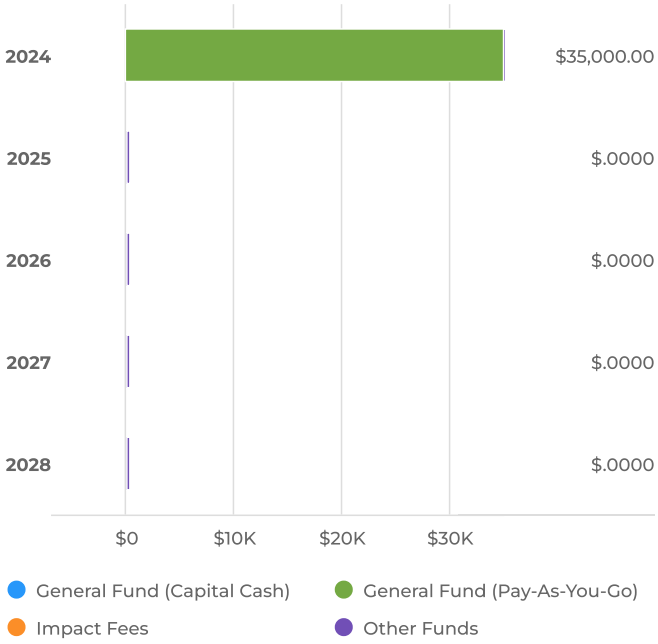
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
General Capital Costs	$0	$35,000	$35,000
Total	**$0**	**$35,000**	**$35,000**

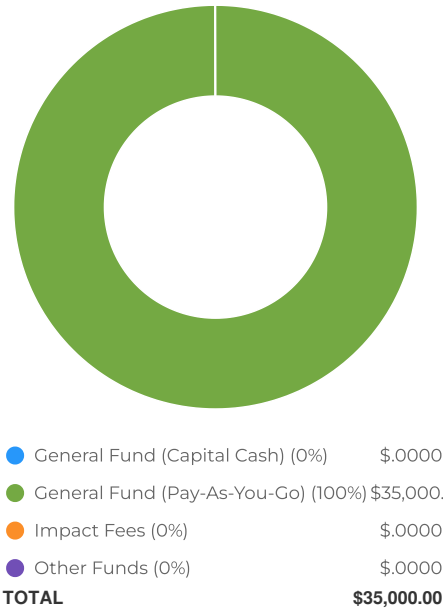
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$35,000	$35K	$35K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$35,000	$0	$0	$0	$0	$35,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$35,000**	**$0**	**$0**	**$0**	**$0**	**$35,000**

Software

Overview

Request Owner	Marcus Adams
Department	Data Processing MIS
Type	Capital Improvement

Description

Software

Details

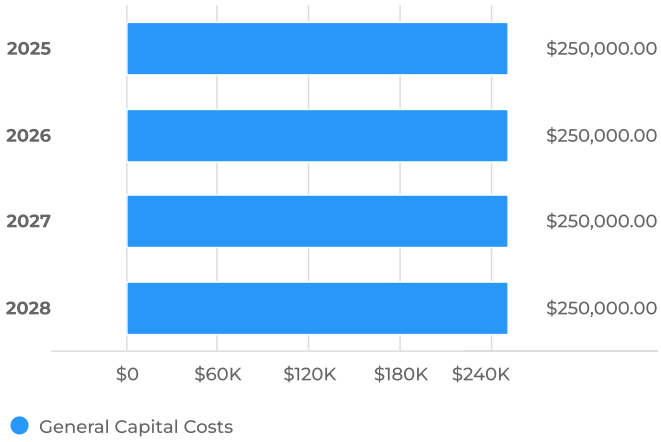
Department	1000000

Capital Cost

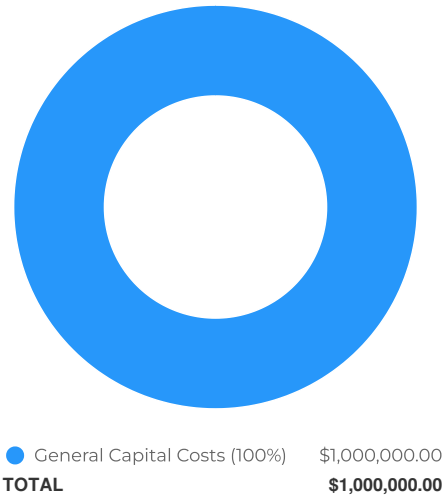
Total Budget (all years)
$1M

Project Total
$1M

Capital Cost by Year



Capital Cost for Budgeted Years



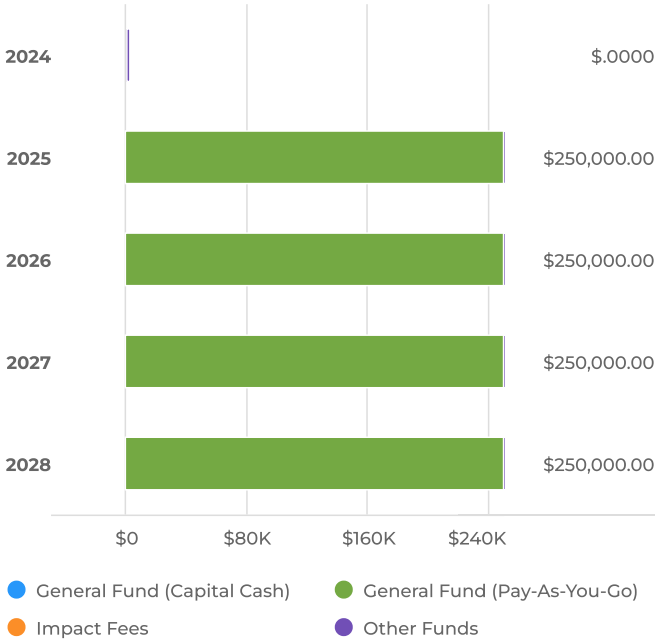
Capital Cost Breakdown

Capital Cost	To Date	FY2025	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$250,000	$250,000	$250,000	$250,000	$1,000,000
Total	**$0**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,000,000**

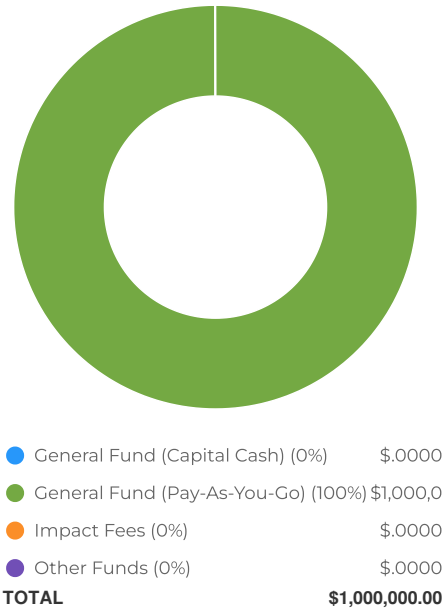
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$1M	$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$250,000	$250,000	$250,000	$250,000	$1,000,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,000,000**

E911 REQUESTS

New Building - E911

Overview

Request Owner	Marcus Adams
Department	E911
Type	Capital Improvement

Description

New Building

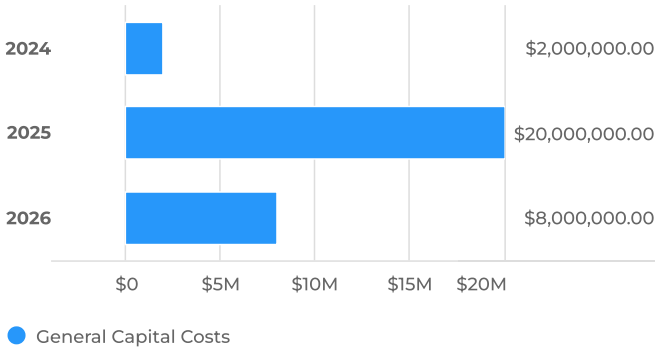
Details

Department	30000000

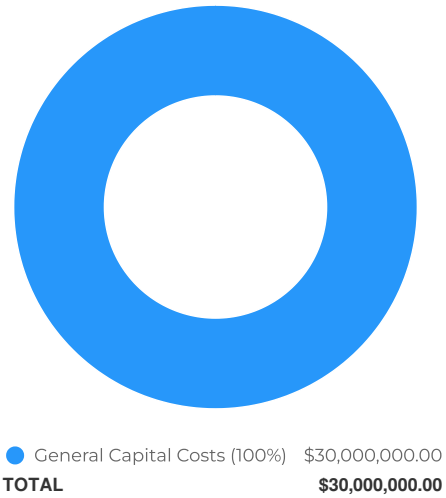
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$2,000,000	$30M	$30M

Capital Cost by Year



Capital Cost for Budgeted Years



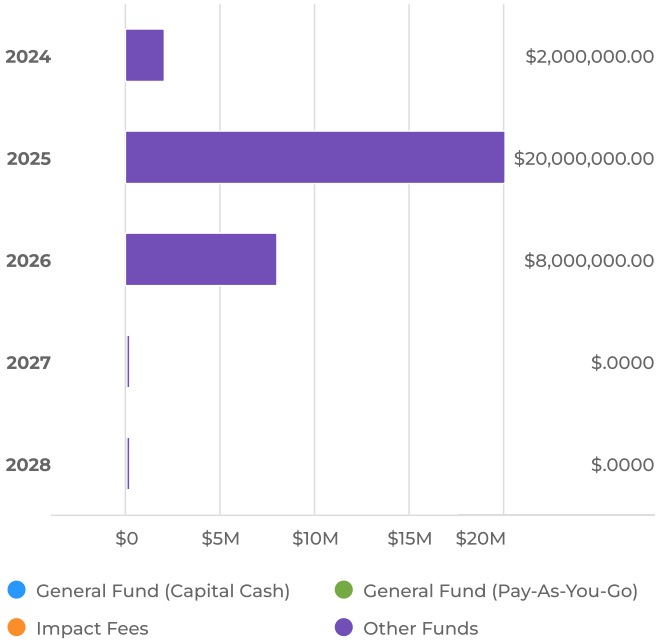
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	Total
General Capital Costs	$0	$2,000,000	$20,000,000	$8,000,000	$30,000,000
Total	**$0**	**$2,000,000**	**$20,000,000**	**$8,000,000**	**$30,000,000**

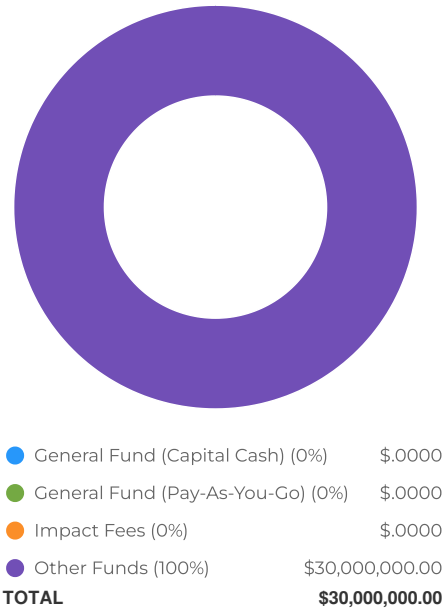
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$2,000,000	$30M	$30M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$2,000,000	$20,000,000	$8,000,000	$0	$0	$30,000,000
Total	**$0**	**$2,000,000**	**$20,000,000**	**$8,000,000**	**$0**	**$0**	**$30,000,000**

FIRE REQUESTS

Braun Ambulances

Overview

Request Owner	Marcus Adams
Department	Fire
Type	Capital Improvement

Description

Braun Ambulances (2)

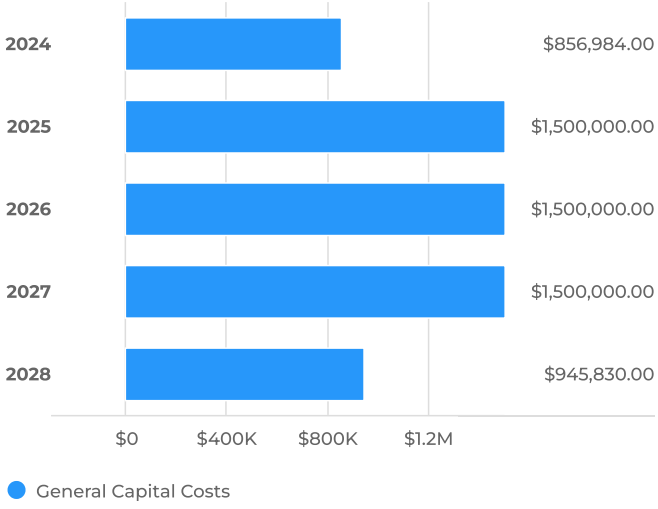
Details

Department	6302814

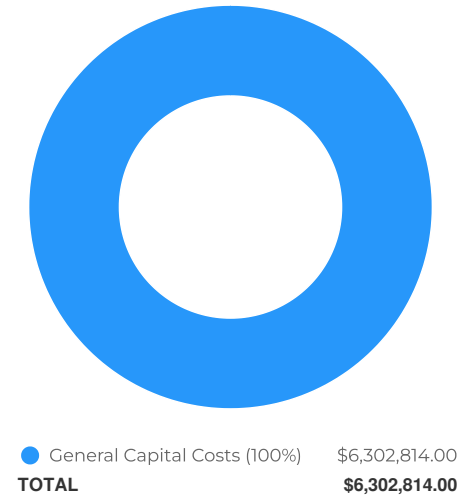
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$856,984	$6.303M	$6.303M

Capital Cost by Year



Capital Cost for Budgeted Years



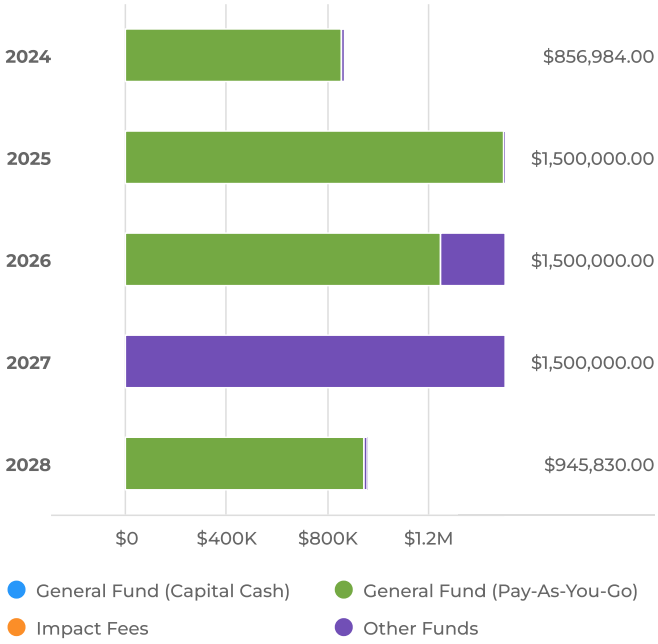
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$856,984	$1,500,000	$1,500,000	$1,500,000	$945,830	$6,302,814
Total	**$0**	**$856,984**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$945,830**	**$6,302,814**

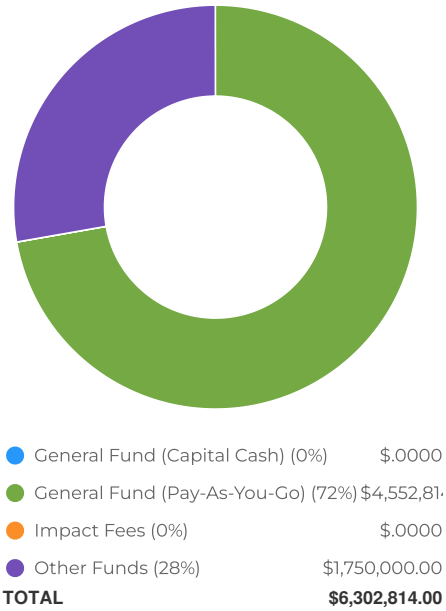
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$856,984	$6.303M	$6.303M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$856,984	$1,500,000	$1,250,000	$0	$945,830	$4,552,814
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$250,000	$1,500,000	$0	$1,750,000
Total	**$0**	**$856,984**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$945,830**	**$6,302,814**

Fire Station #1

Overview

Request Owner	Marcus Adams
Department	Fire
Type	Capital Improvement

Description

Fire Station #1

Details

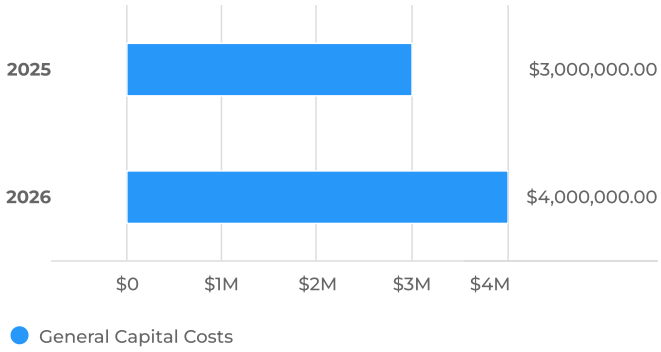
Department	7000000

Capital Cost

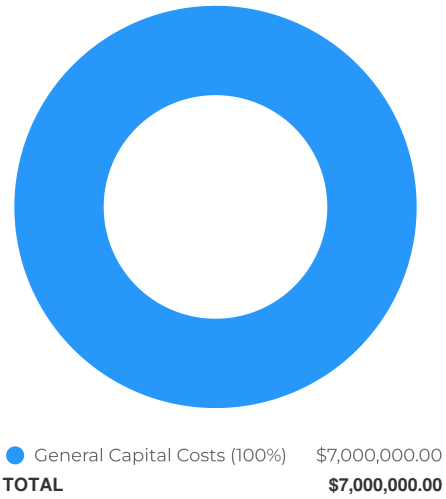
Total Budget (all years)
$7M

Project Total
$7M

Capital Cost by Year



Capital Cost for Budgeted Years



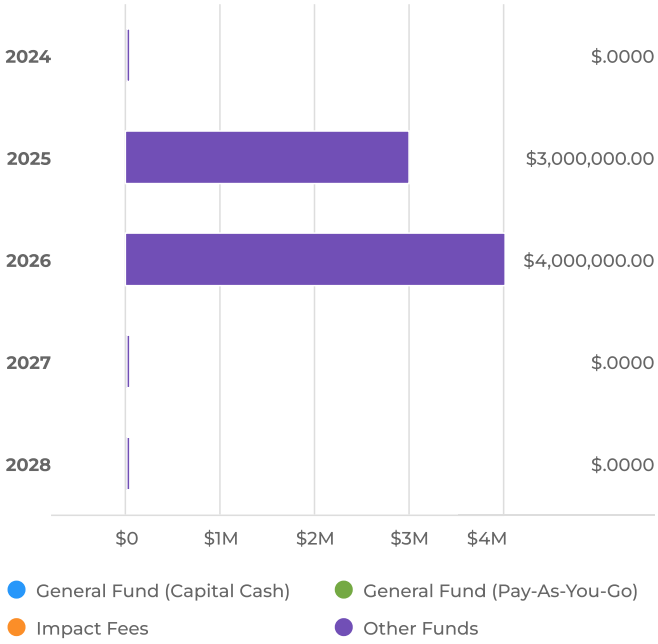
Capital Cost Breakdown

Capital Cost	To Date	FY2025	FY2026	Total
General Capital Costs	$0	$3,000,000	$4,000,000	$7,000,000
Total	**$0**	**$3,000,000**	**$4,000,000**	**$7,000,000**

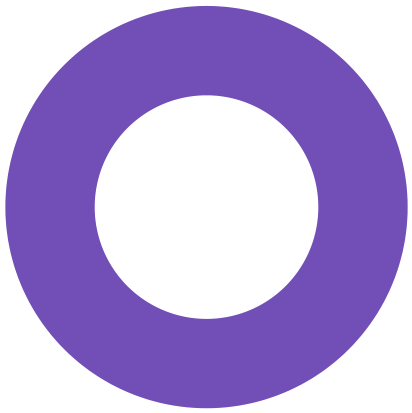
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$7M	$7M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (0%)	$.0000
Impact Fees (0%)	$.0000
Other Funds (100%)	$7,000,000.00
TOTAL	**$7,000,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$3,000,000	$4,000,000	$0	$0	$7,000,000
Total	**$0**	**$0**	**$3,000,000**	**$4,000,000**	**$0**	**$0**	**$7,000,000**

New Fire Training (Burn Building)

Overview

Request Owner	Marcus Adams
Department	Fire
Type	Capital Improvement

Description

New Fire Training (Burn Building)

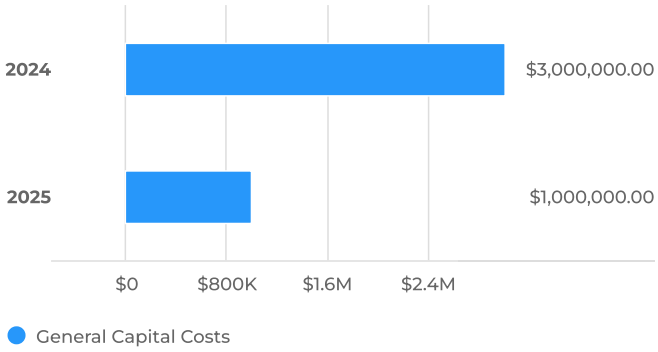
Details

Department	4000000

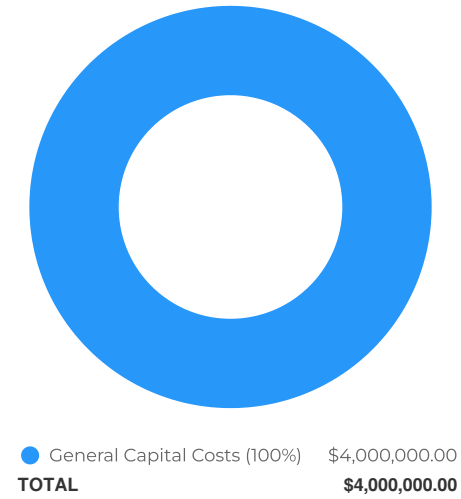
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$3,000,000	$4M	$4M

Capital Cost by Year



Capital Cost for Budgeted Years



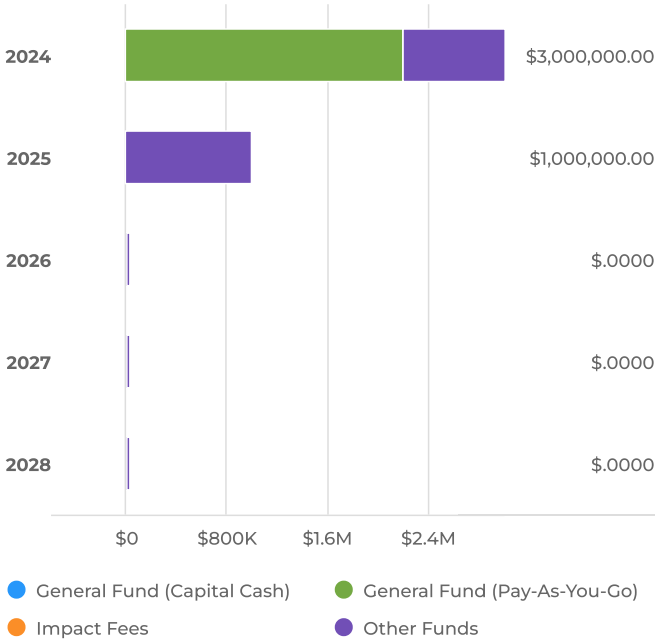
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	Total
General Capital Costs	$0	$3,000,000	$1,000,000	$4,000,000
Total	**$0**	**$3,000,000**	**$1,000,000**	**$4,000,000**

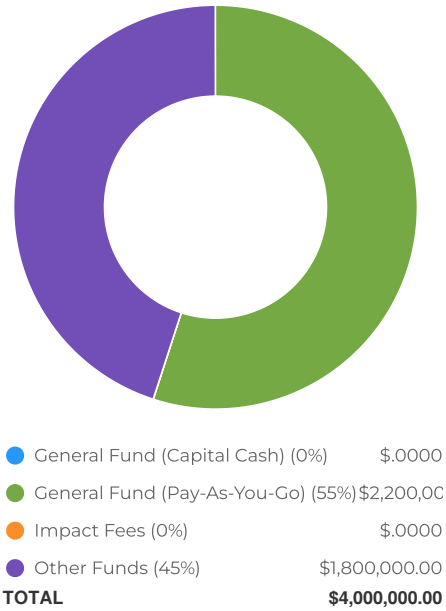
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$3,000,000	$4M	$4M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$2,200,000	$0	$0	$0	$0	$2,200,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$800,000	$1,000,000	$0	$0	$0	$1,800,000
Total	**$0**	**$3,000,000**	**$1,000,000**	**$0**	**$0**	**$0**	**$4,000,000**

Phase III SCBA Replacement

Overview

Request Owner	Marcus Adams
Department	Fire
Type	Capital Improvement

Description

Phase III SCBA Replacement (70)

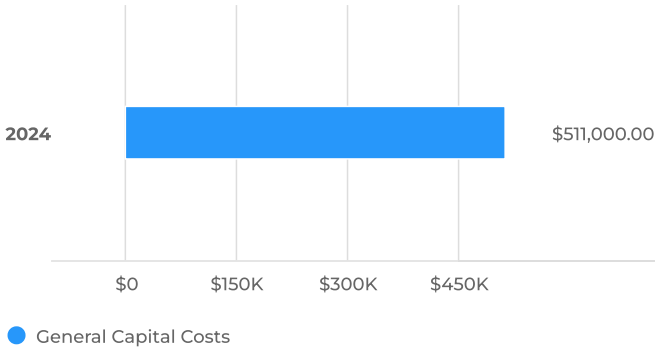
Details

Department	511000

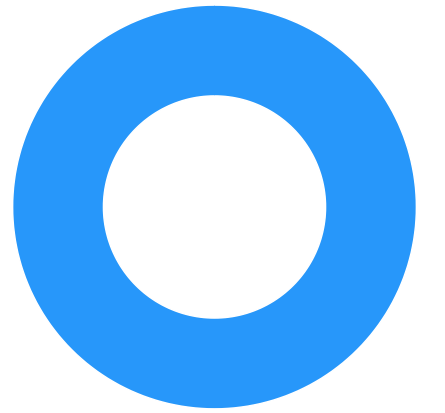
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$511,000	$511K	$511K

Capital Cost by Year



Capital Cost for Budgeted Years



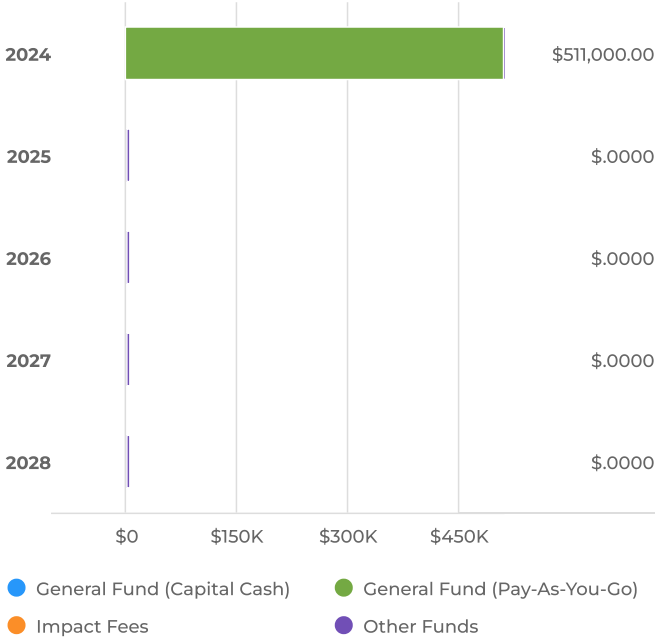
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
General Capital Costs	$0	$511,000	$511,000
Total	**$0**	**$511,000**	**$511,000**

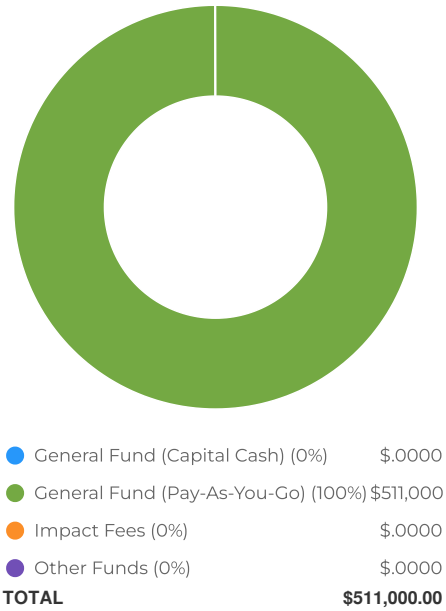
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$511,000	$511K	$511K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$511,000	$0	$0	$0	$0	$511,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$511,000**	**$0**	**$0**	**$0**	**$0**	**$511,000**

Tanker Truck

Overview

Request Owner	Marcus Adams
Department	Fire
Type	Capital Improvement

Description

Tanker Trucks (2)

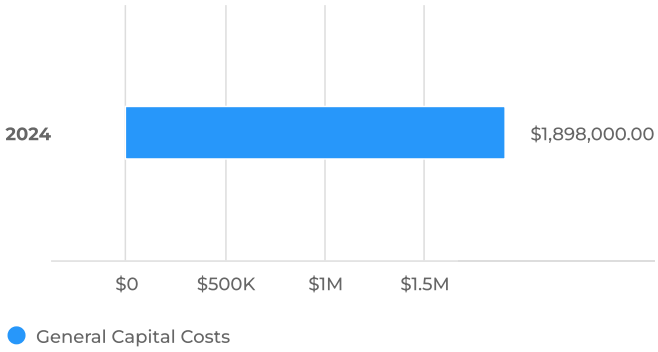
Details

Department	1898000

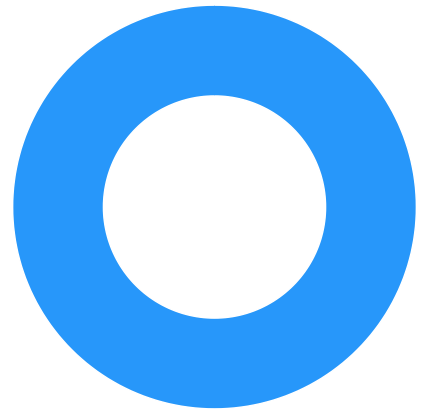
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$1,898,000	$1.898M	$1.898M

Capital Cost by Year



Capital Cost for Budgeted Years



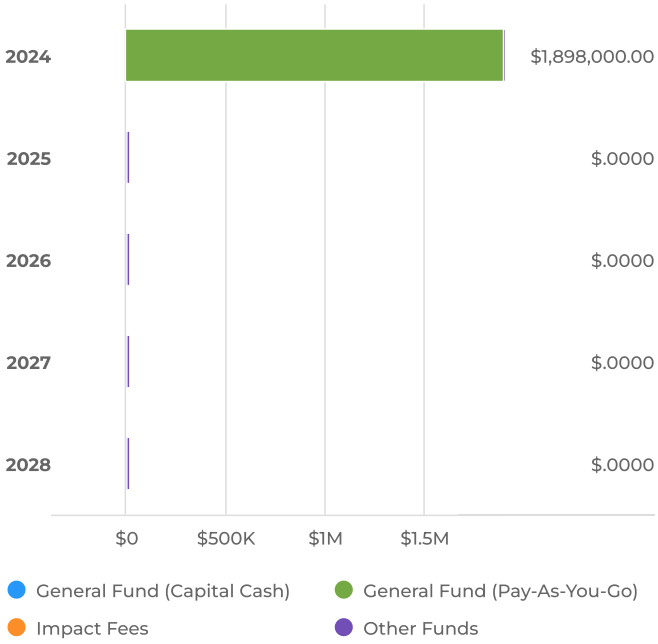
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
General Capital Costs	$0	$1,898,000	$1,898,000
Total	**$0**	**$1,898,000**	**$1,898,000**

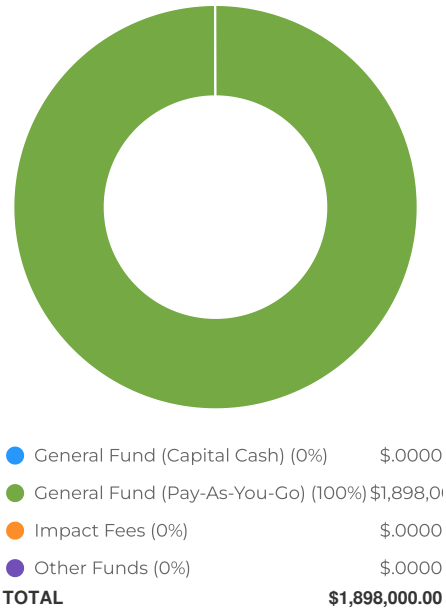
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$1,898,000	$1.898M	$1.898M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$1,898,000	$0	$0	$0	$0	$1,898,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$1,898,000**	**$0**	**$0**	**$0**	**$0**	**$1,898,000**

Zoll X Series Monitors

Overview

Request Owner	Marcus Adams
Department	Fire
Type	Capital Improvement

Description

Zoll X Series Monitors (7)

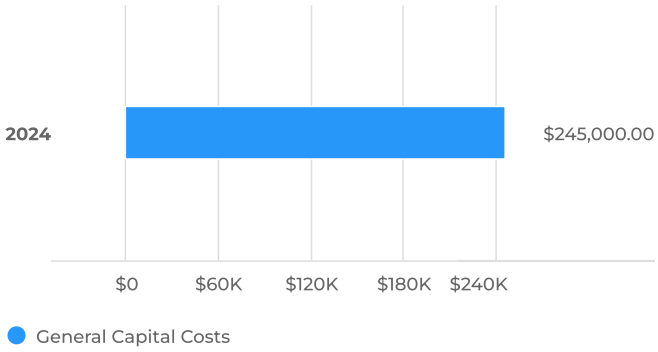
Details

Department	245000

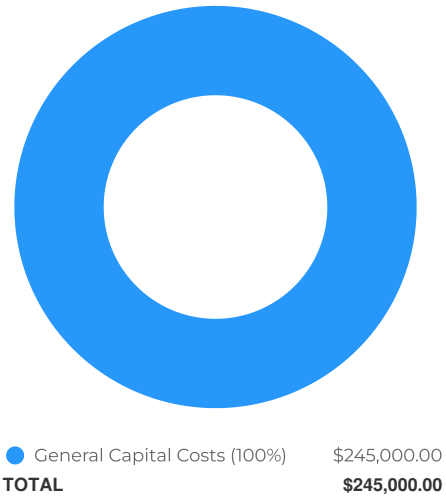
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$245,000	$245K	$245K

Capital Cost by Year



Capital Cost for Budgeted Years



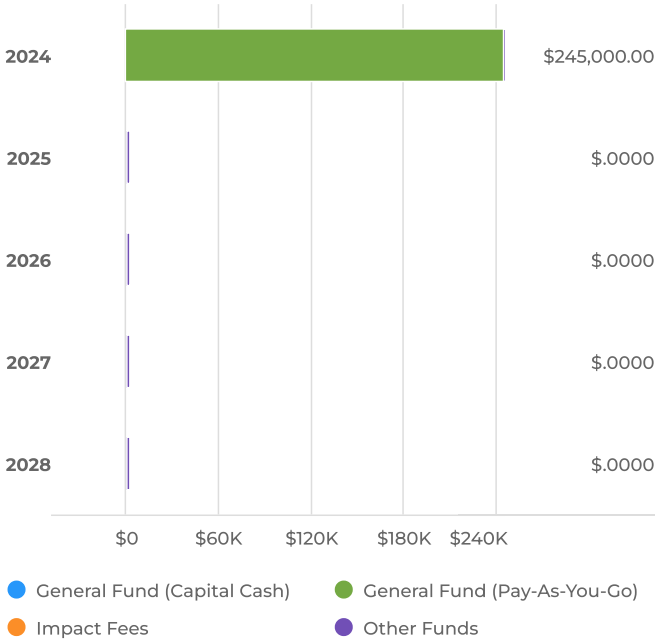
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
General Capital Costs	$0	$245,000	$245,000
Total	**$0**	**$245,000**	**$245,000**

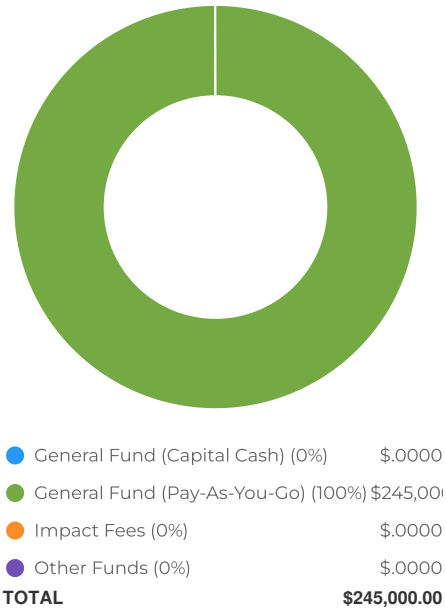
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$245,000	$245K	$245K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$245,000	$0	$0	$0	$0	$245,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$245,000**	**$0**	**$0**	**$0**	**$0**	**$245,000**

FLEET SERVICES REQUESTS

Replacement Vehicles - Fleet Services

Overview

Request Owner	Marcus Adams
Department	Fleet Services
Type	Capital Improvement

Description

Replacement Vehicles

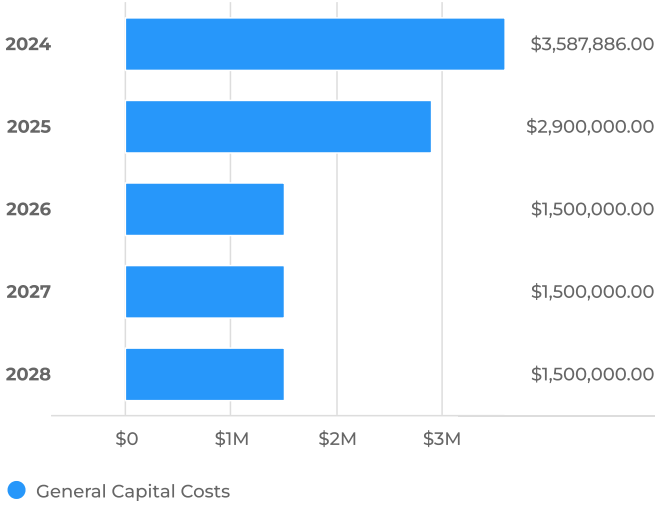
Details

Department	10987886

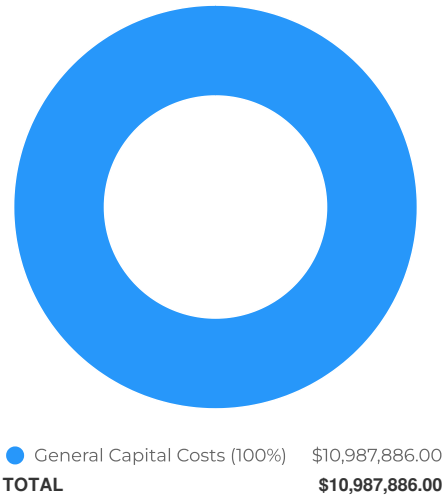
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$3,587,886	$10.988M	$10.988M

Capital Cost by Year



Capital Cost for Budgeted Years



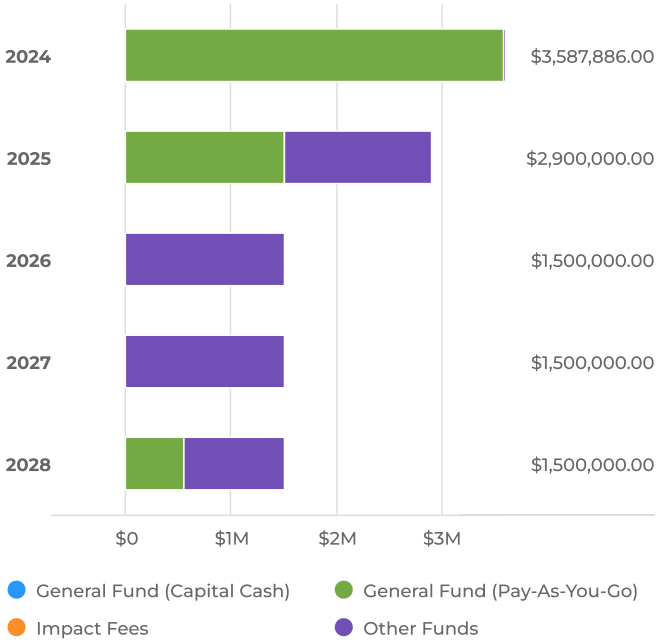
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$3,587,886	$2,900,000	$1,500,000	$1,500,000	$1,500,000	$10,987,886
Total	**$0**	**$3,587,886**	**$2,900,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$10,987,886**

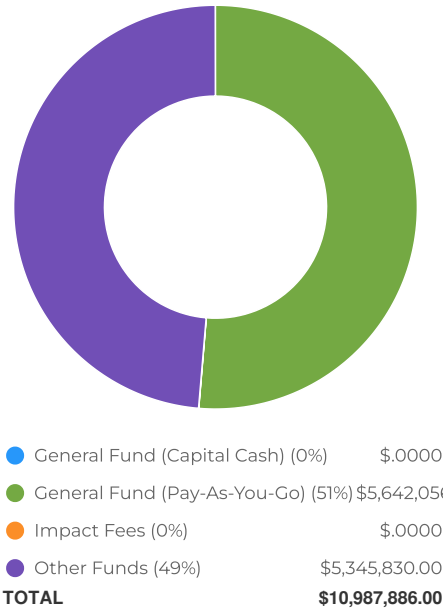
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$3,587,886	$10.988M	$10.988M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$3,587,886	$1,500,000	$0	$0	$554,170	$5,642,056
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$1,400,000	$1,500,000	$1,500,000	$945,830	$5,345,830
Total	**$0**	**$3,587,886**	**$2,900,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$10,987,886**

GEN GOV BUILDINGS REQUESTS

Judicial Annex (BB&T) Construction

Overview

Request Owner	Marcus Adams
Department	Gen Gov Buildings
Type	Capital Improvement

Description

Judicial Annex (BB&T) Construction

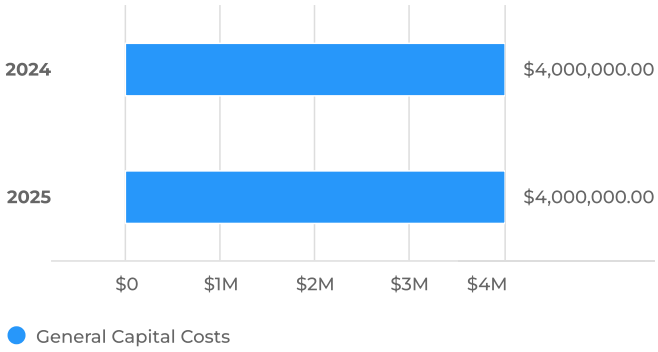
Details

Department	8000000

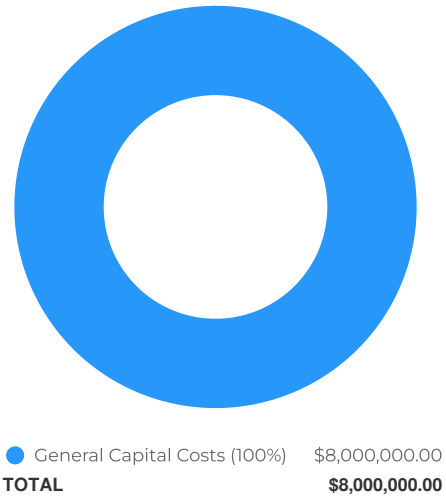
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$4,000,000	$8M	$8M

Capital Cost by Year



Capital Cost for Budgeted Years



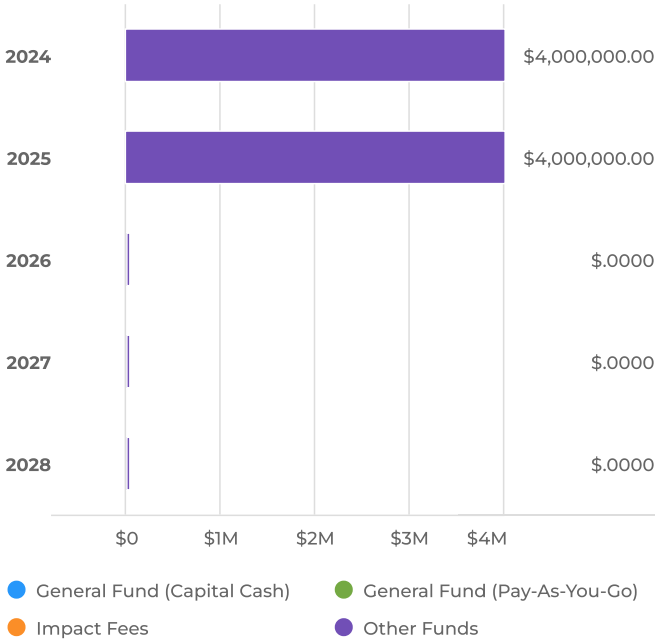
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	Total
General Capital Costs	$0	$4,000,000	$4,000,000	$8,000,000
Total	**$0**	**$4,000,000**	**$4,000,000**	**$8,000,000**

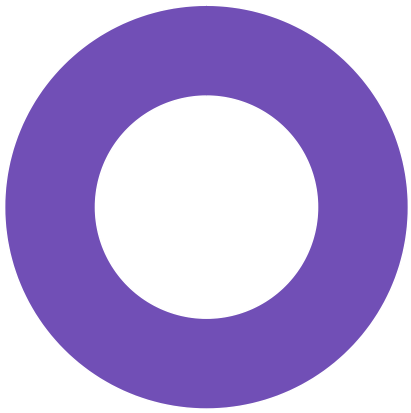
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$4,000,000	$8M	$8M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (0%)	$.0000
Impact Fees (0%)	$.0000
Other Funds (100%)	$8,000,000.00
TOTAL	**$8,000,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$4,000,000	$4,000,000	$0	$0	$0	$8,000,000
Total	**$0**	**$4,000,000**	**$4,000,000**	**$0**	**$0**	**$0**	**$8,000,000**

Judicial Center HVAC replacement

Overview

Request Owner	Marcus Adams
Department	Gen Gov Buildings
Type	Capital Improvement

Description

Judicial Center HVAC replacement

Details

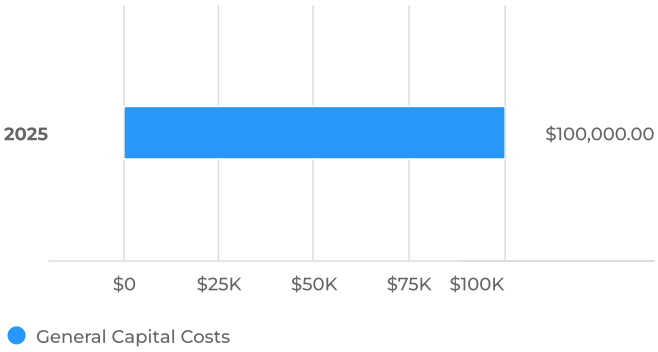
Department	100000

Capital Cost

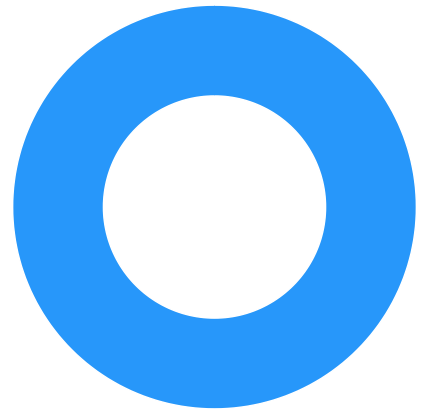
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



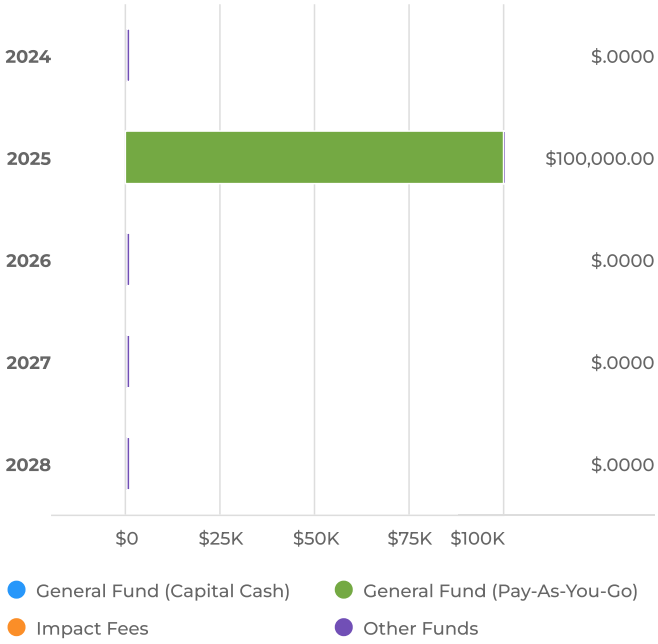
Capital Cost Breakdown

Capital Cost	To Date	FY2025	Total
General Capital Costs	$0	$100,000	$100,000
Total	**$0**	**$100,000**	**$100,000**

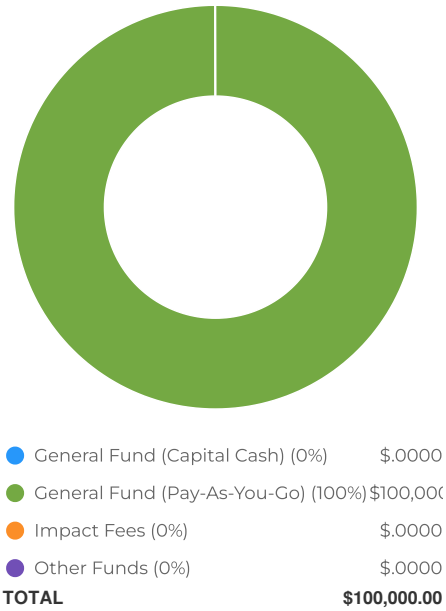
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$100K	$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$100,000	$0	$0	$0	$100,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$100,000**

Public Safety Indoor Firing Range

Overview

Request Owner	Marcus Adams
Department	Gen Gov Buildings
Type	Capital Improvement

Description

Public Safety Indoor Firing Range

Details

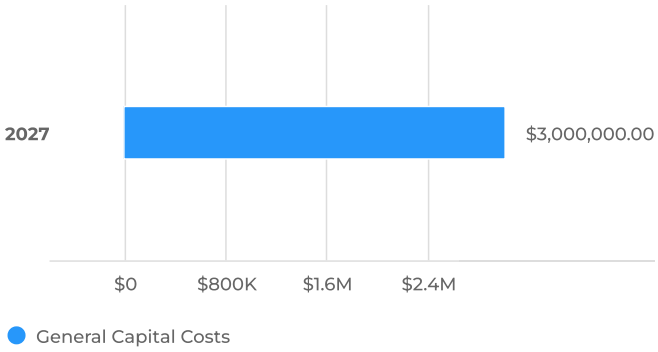
Department	3000000

Capital Cost

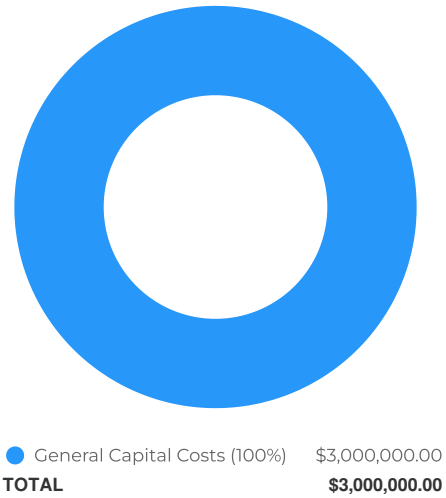
Total Budget (all years)
$3M

Project Total
$3M

Capital Cost by Year



Capital Cost for Budgeted Years



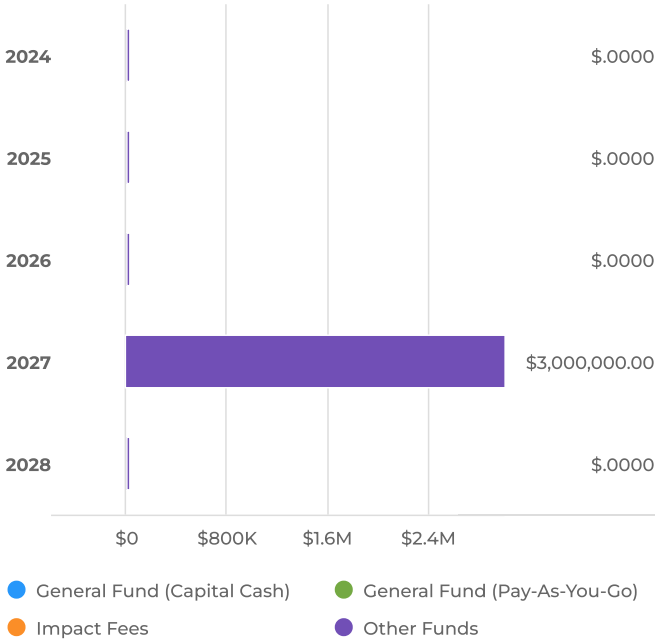
Capital Cost Breakdown

Capital Cost	To Date	FY2027	Total
General Capital Costs	$0	$3,000,000	$3,000,000
Total	**$0**	**$3,000,000**	**$3,000,000**

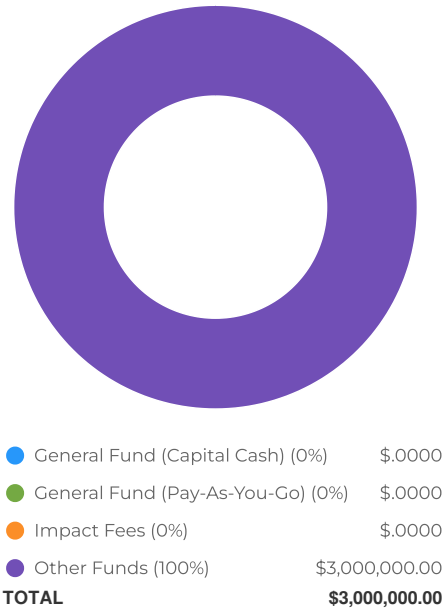
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$3M	$3M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$3,000,000	$0	$3,000,000
Total	**$0**	**$0**	**$0**	**$0**	**$3,000,000**	**$0**	**$3,000,000**

Public Safety Master Plan

Overview

Request Owner	Marcus Adams
Department	Gen Gov Buildings
Type	Capital Improvement

Description

Public Safety Master Plan

Details

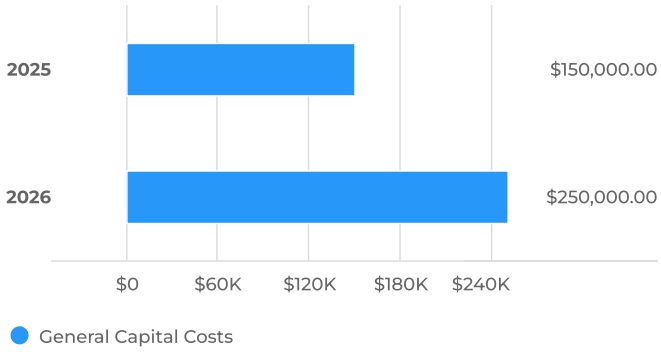
Department	400000

Capital Cost

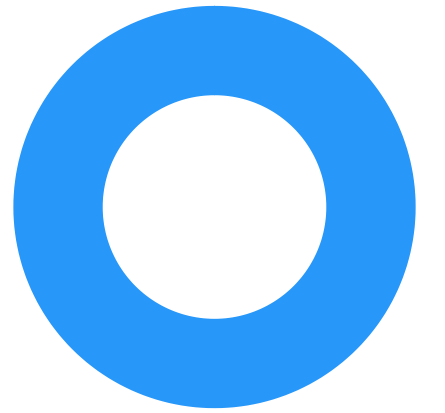
Total Budget (all years)
$400K

Project Total
$400K

Capital Cost by Year



Capital Cost for Budgeted Years



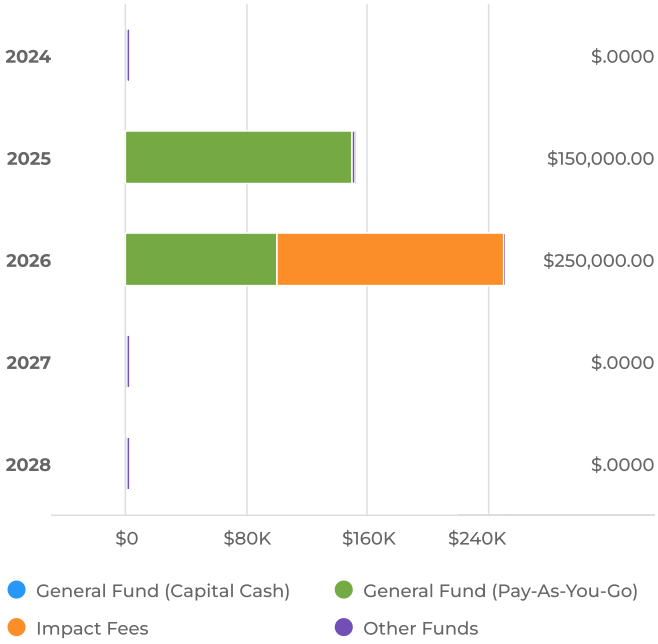
Capital Cost Breakdown

Capital Cost	To Date	FY2025	FY2026	Total
General Capital Costs	$0	$150,000	$250,000	$400,000
Total	**$0**	**$150,000**	**$250,000**	**$400,000**

Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$400K	$400K

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (62%)	$250,000
Impact Fees (37%)	$150,000.00
Other Funds (0%)	$.0000
TOTAL	**$400,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$150,000	$100,000	$0	$0	$250,000
Impact Fees	$0	$0	$0	$150,000	$0	$0	$150,000
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$150,000**	**$250,000**	**$0**	**$0**	**$400,000**

Public Safety Training Center

Overview

Request Owner	Marcus Adams
Department	Gen Gov Buildings
Type	Capital Improvement

Description

Public Safety Training Center

Details

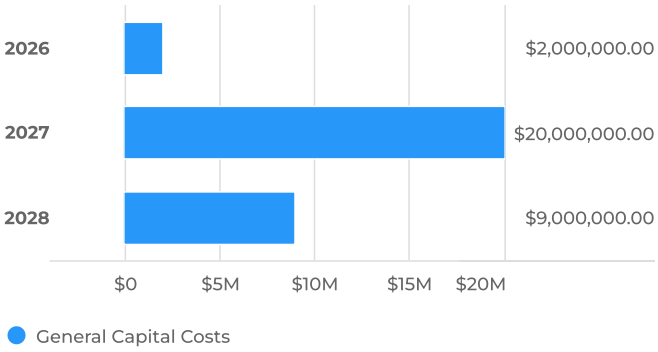
Department	31000000

Capital Cost

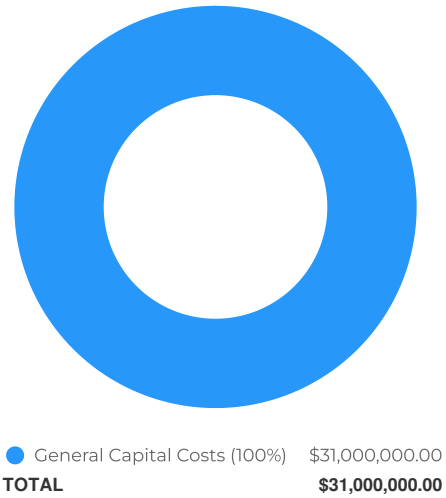
Total Budget (all years)
$31M

Project Total
$31M

Capital Cost by Year



Capital Cost for Budgeted Years



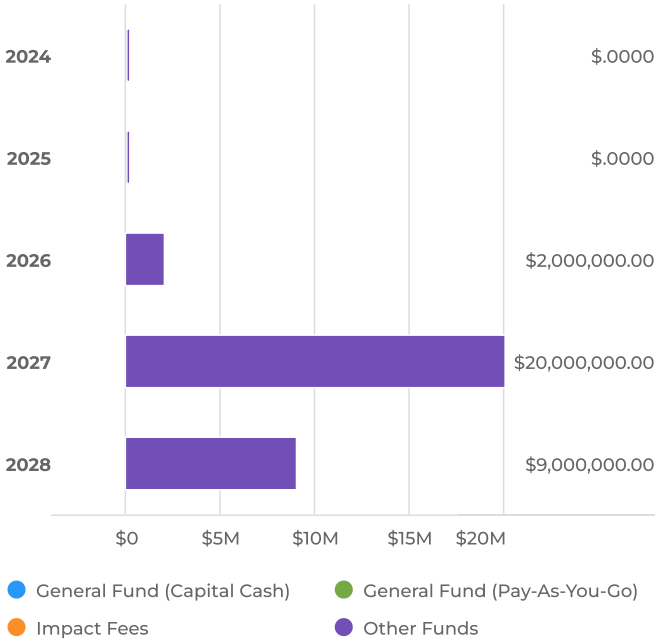
Capital Cost Breakdown

Capital Cost	To Date	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$2,000,000	$20,000,000	$9,000,000	$31,000,000
Total	**$0**	**$2,000,000**	**$20,000,000**	**$9,000,000**	**$31,000,000**

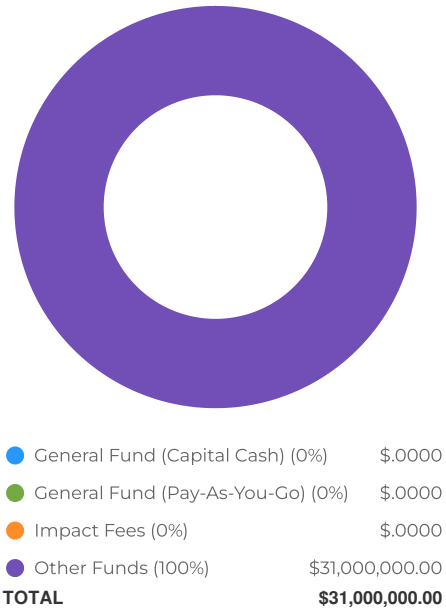
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$31M	$31M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$2,000,000	$20,000,000	$9,000,000	$31,000,000
Total	**$0**	**$0**	**$0**	**$2,000,000**	**$20,000,000**	**$9,000,000**	**$31,000,000**

Superior Courthouse Addition HVAC/Chiller Replacement

Overview

Request Owner	Marcus Adams
Department	Gen Gov Buildings
Type	Capital Improvement

Description

Superior Courthouse Addition HVAC/Chiller Replacement

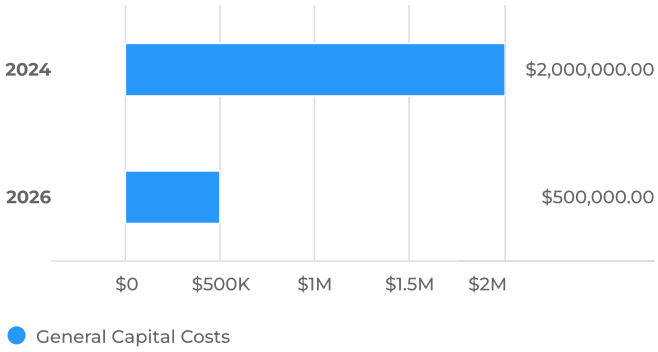
Details

Department	2500000

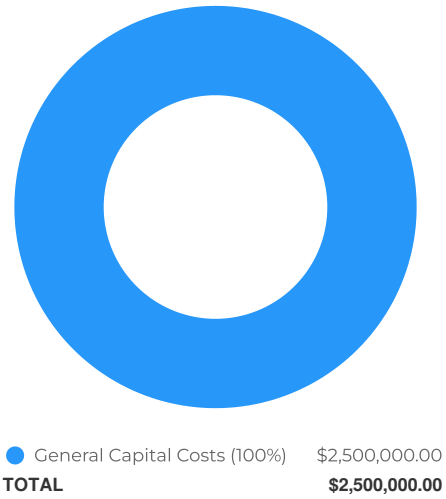
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$2,000,000	$2.5M	$2.5M

Capital Cost by Year



Capital Cost for Budgeted Years



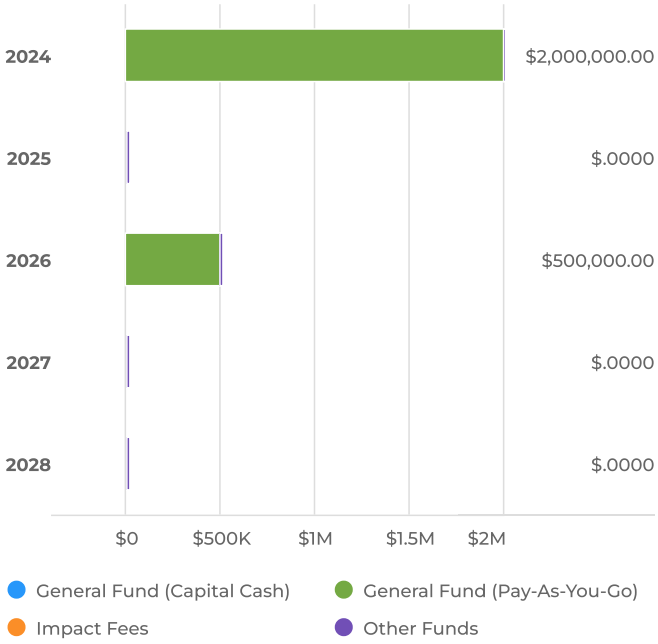
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2026	Total
General Capital Costs	$0	$2,000,000	$500,000	$2,500,000
Total	**$0**	**$2,000,000**	**$500,000**	**$2,500,000**

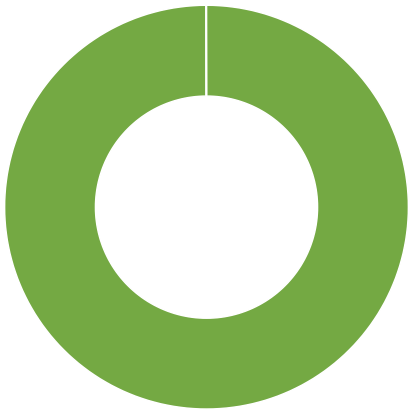
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$2,000,000	$2.5M	$2.5M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (100%)	$2,500,0
Impact Fees (0%)	$.0000
Other Funds (0%)	$.0000
TOTAL	**$2,500,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$2,000,000	$0	$500,000	$0	$0	$2,500,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$2,000,000**	**$0**	**$500,000**	**$0**	**$0**	**$2,500,000**

Superior Exterior Window Replacement

Overview

Request Owner	Marcus Adams
Department	Gen Gov Buildings
Type	Capital Improvement

Description

Superior Exterior Window Replacement

Details

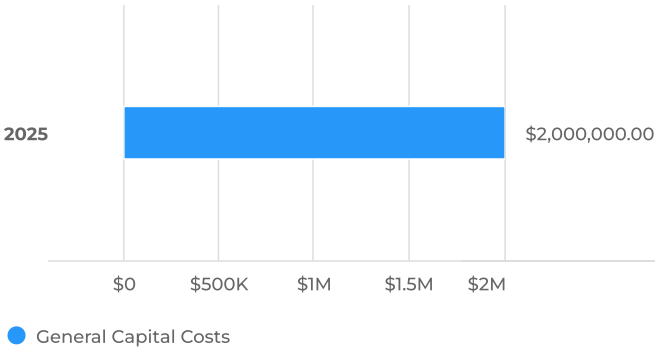
Department	2000000

Capital Cost

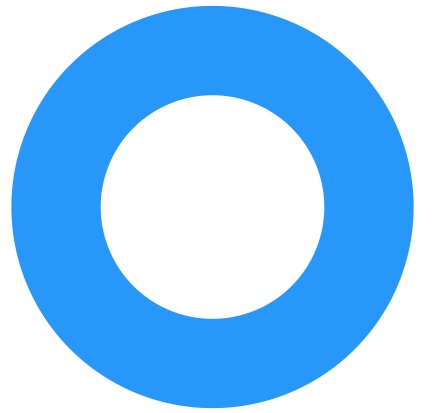
Total Budget (all years)
$2M

Project Total
$2M

Capital Cost by Year



Capital Cost for Budgeted Years



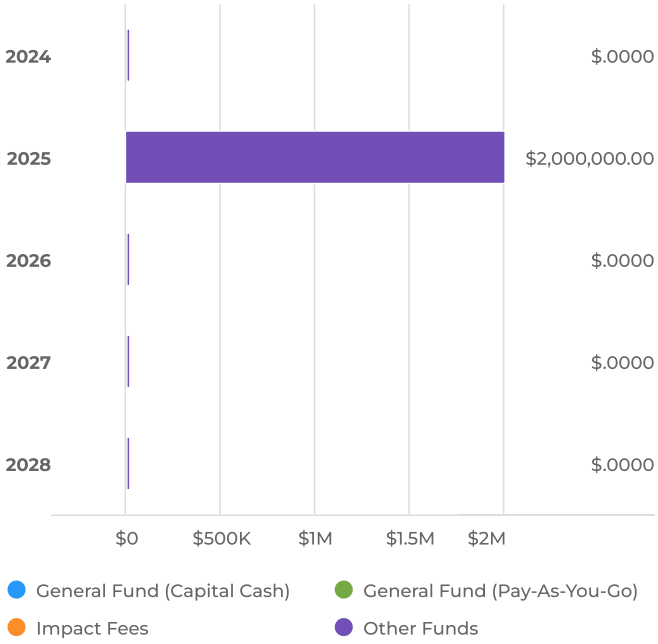
Capital Cost Breakdown

Capital Cost	To Date	FY2025	Total
General Capital Costs	$0	$2,000,000	$2,000,000
Total	**$0**	**$2,000,000**	**$2,000,000**

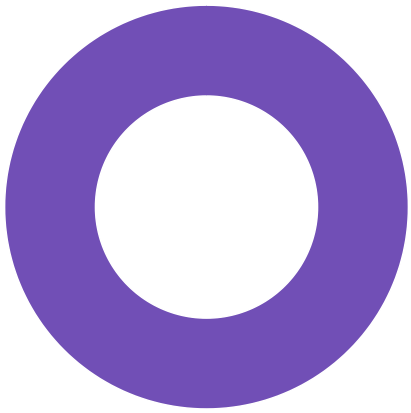
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$2M	$2M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (0%)	$.0000
Impact Fees (0%)	$.0000
Other Funds (100%)	$2,000,000.00
TOTAL	**$2,000,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$2,000,000	$0	$0	$0	$2,000,000
Total	**$0**	**$0**	**$2,000,000**	**$0**	**$0**	**$0**	**$2,000,000**

PARK AREAS REQUESTS

Building Upgrades - Park Areas

Overview

Request Owner	Marcus Adams
Department	Park Areas
Type	Capital Improvement

Description

Building Upgrades

Details

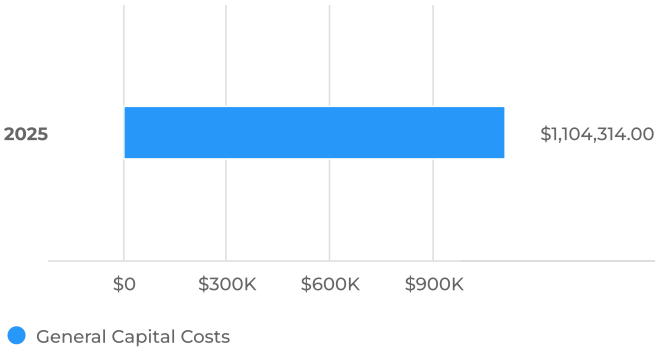
Department	1104314

Capital Cost

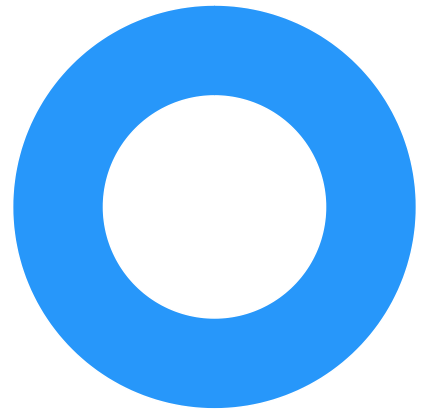
Total Budget (all years)
$1.104M

Project Total
$1.104M

Capital Cost by Year



Capital Cost for Budgeted Years



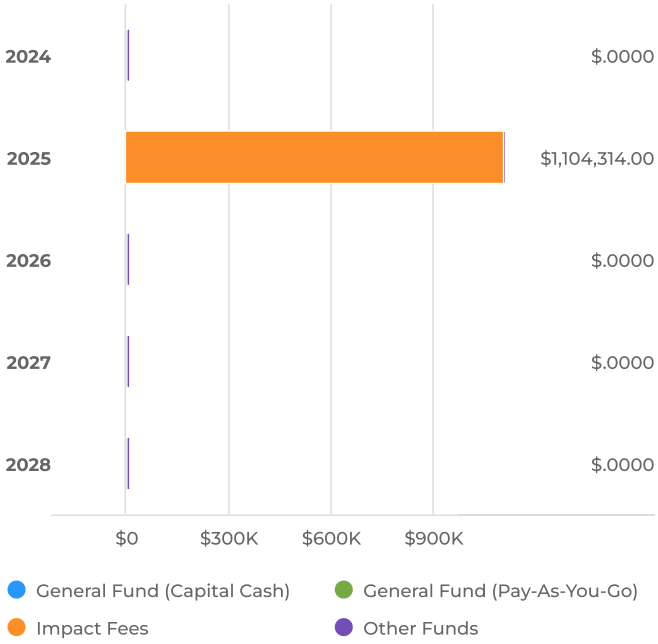
Capital Cost Breakdown

Capital Cost	To Date	FY2025	Total
General Capital Costs	$0	$1,104,314	$1,104,314
Total	**$0**	**$1,104,314**	**$1,104,314**

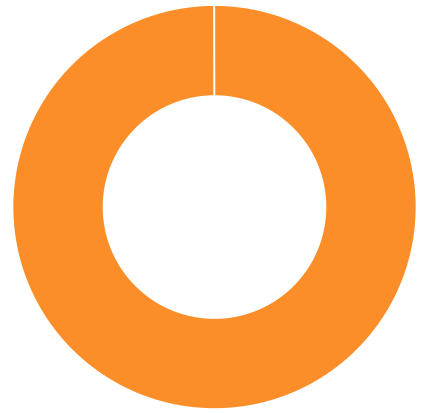
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$1.104M	$1.104M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (0%)	$.0000
Impact Fees (100%)	$1,104,314.00
Other Funds (0%)	$.0000
TOTAL	**$1,104,314.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$1,104,314	$0	$0	$0	$1,104,314
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$1,104,314**	**$0**	**$0**	**$0**	**$1,104,314**

Crew Building - Park Areas

Overview

Request Owner	Marcus Adams
Department	Park Areas
Type	Capital Improvement

Description

Crew Building

Details

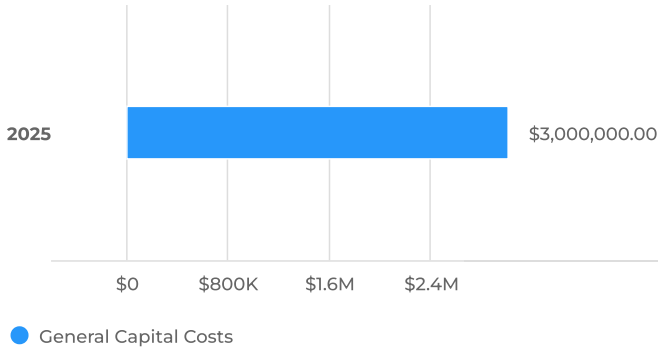
Department	3000000

Capital Cost

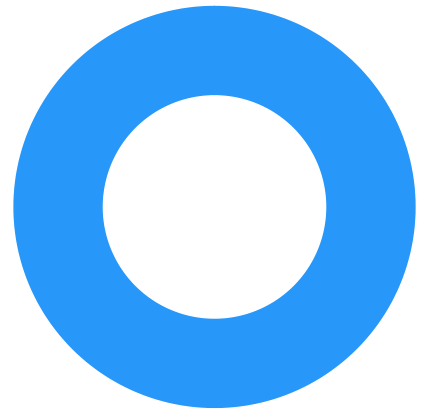
Total Budget (all years)
$3M

Project Total
$3M

Capital Cost by Year



Capital Cost for Budgeted Years



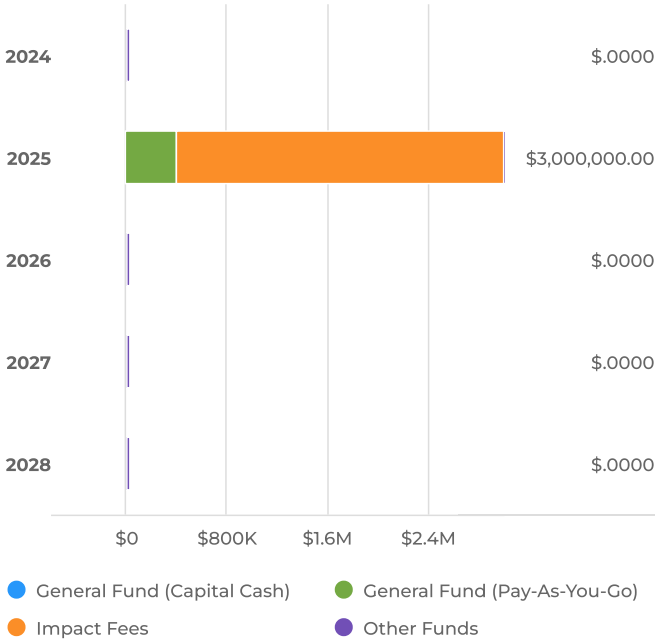
Capital Cost Breakdown

Capital Cost	To Date	FY2025	Total
General Capital Costs	$0	$3,000,000	$3,000,000
Total	**$0**	**$3,000,000**	**$3,000,000**

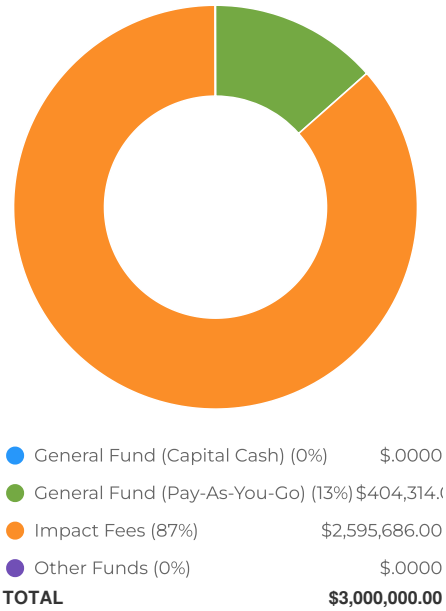
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$3M	$3M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$404,314	$0	$0	$0	$404,314
Impact Fees	$0	$0	$2,595,686	$0	$0	$0	$2,595,686
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$3,000,000**	**$0**	**$0**	**$0**	**$3,000,000**

POLICE REQUESTS

Vehicle Replacements - Police Department

Overview

Request Owner	Marcus Adams
Department	Police
Type	Capital Improvement

Description

Vehicle Replacements

Details

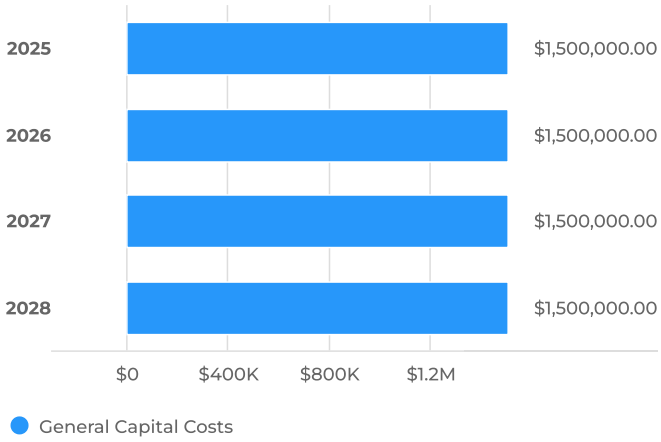
Department	6000000

Capital Cost

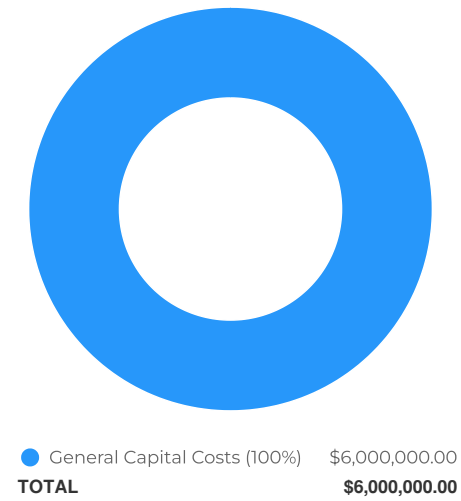
Total Budget (all years)
$6M

Project Total
$6M

Capital Cost by Year



Capital Cost for Budgeted Years



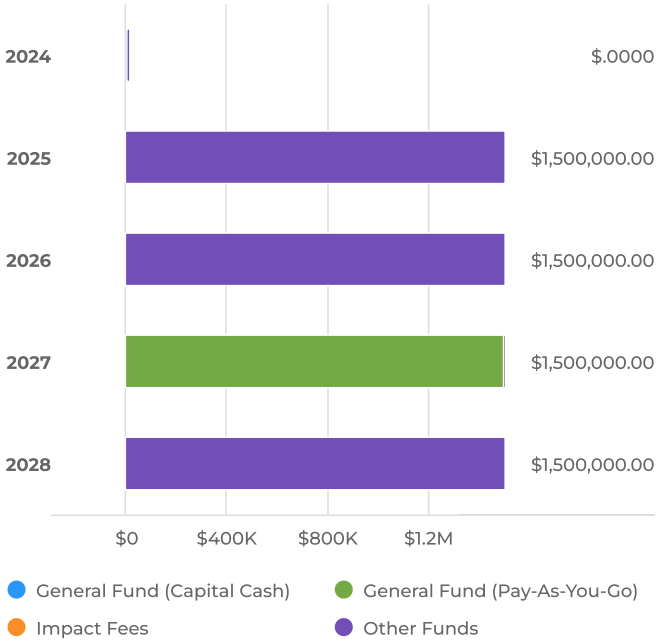
Capital Cost Breakdown

Capital Cost	To Date	FY2025	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$6,000,000
Total	**$0**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$6,000,000**

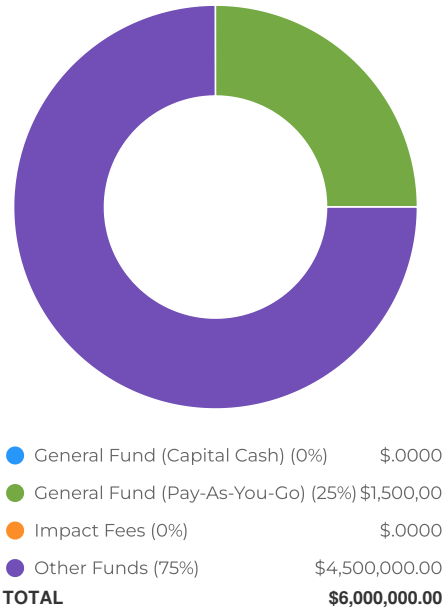
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$6M	$6M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$1,500,000	$0	$1,500,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$1,500,000	$1,500,000	$0	$1,500,000	$4,500,000
Total	**$0**	**$0**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$6,000,000**

PROBATE COURT REQUESTS

Security Equipment

Overview

Request Owner	Marcus Adams
Department	Probate Court
Type	Capital Improvement

Description

Xray Security Machine

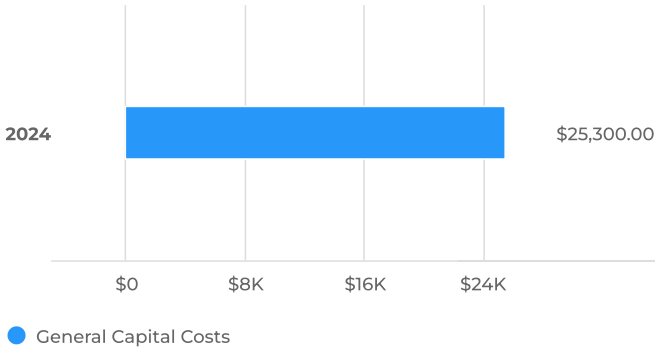
Details

Department	25300

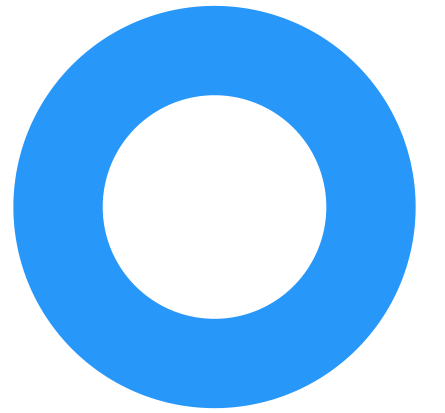
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$25,300	$25.3K	$25.3K

Capital Cost by Year



Capital Cost for Budgeted Years



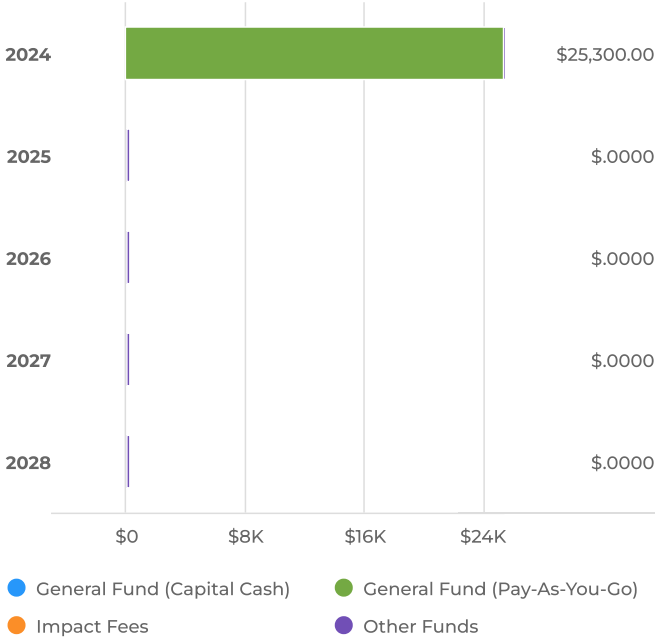
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
General Capital Costs	$0	$25,300	$25,300
Total	**$0**	**$25,300**	**$25,300**

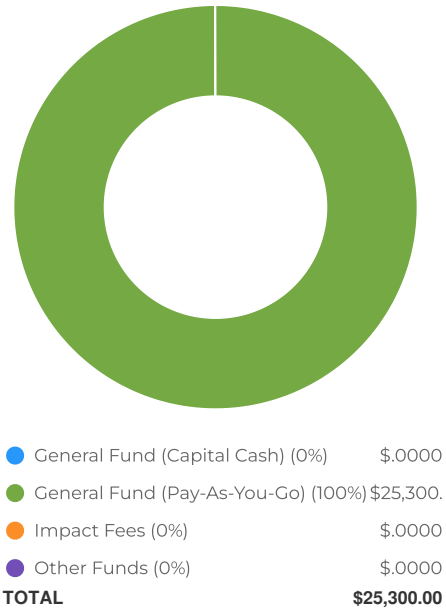
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$25,300	$25.3K	$25.3K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$25,300	$0	$0	$0	$0	$25,300
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$25,300**	**$0**	**$0**	**$0**	**$0**	**$25,300**

SHERIFF REQUESTS

Intercept Tec84 X-Ray Machine

Overview

Request Owner	Marcus Adams
Department	Sheriff
Type	Capital Improvement

Description

Intercept Tec84 X-Ray Machine

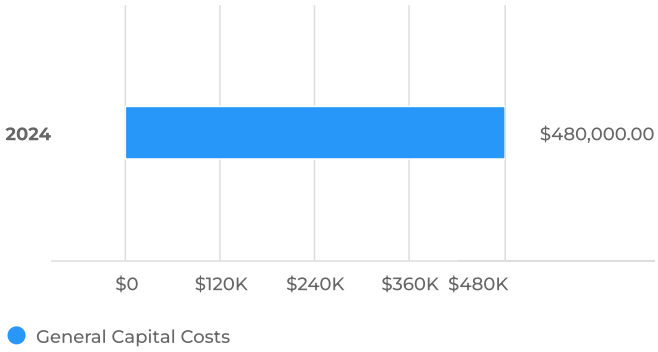
Details

Department	480000

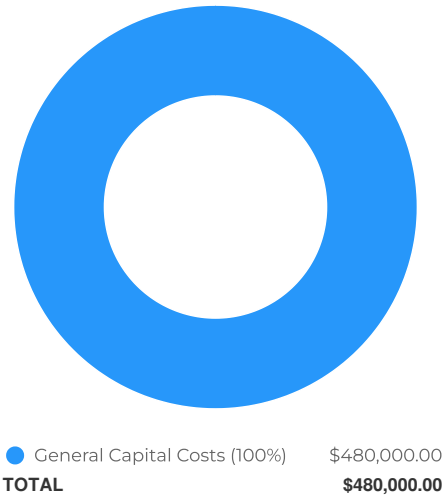
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$480,000	$480K	$480K

Capital Cost by Year



Capital Cost for Budgeted Years



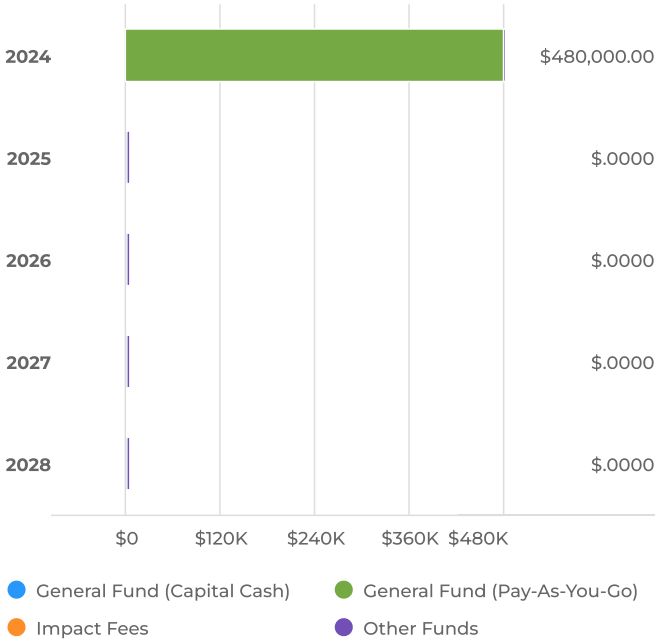
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
General Capital Costs	$0	$480,000	$480,000
Total	**$0**	**$480,000**	**$480,000**

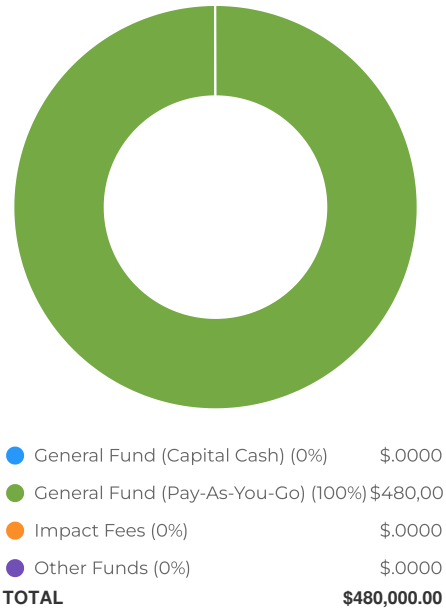
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$480,000	$480K	$480K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$480,000	$0	$0	$0	$0	$480,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$480,000**	**$0**	**$0**	**$0**	**$0**	**$480,000**

Jail Pod/Facilities Expansion

Overview

Request Owner	Marcus Adams
Department	Sheriff
Type	Capital Improvement

Description

Jail Pod/Facilities Expansion

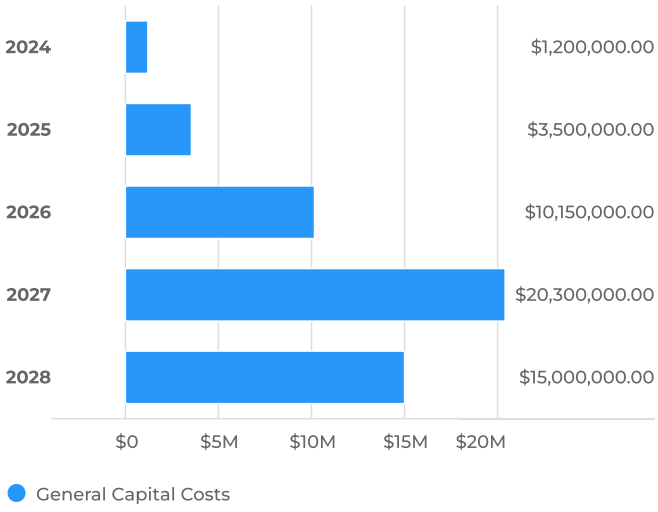
Details

Department	50150000

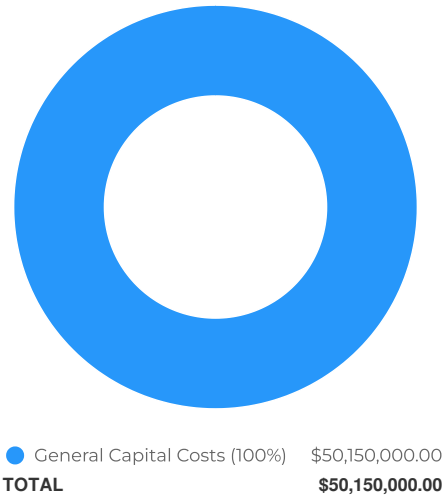
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$1,200,000	$50.15M	$50.15M

Capital Cost by Year



Capital Cost for Budgeted Years



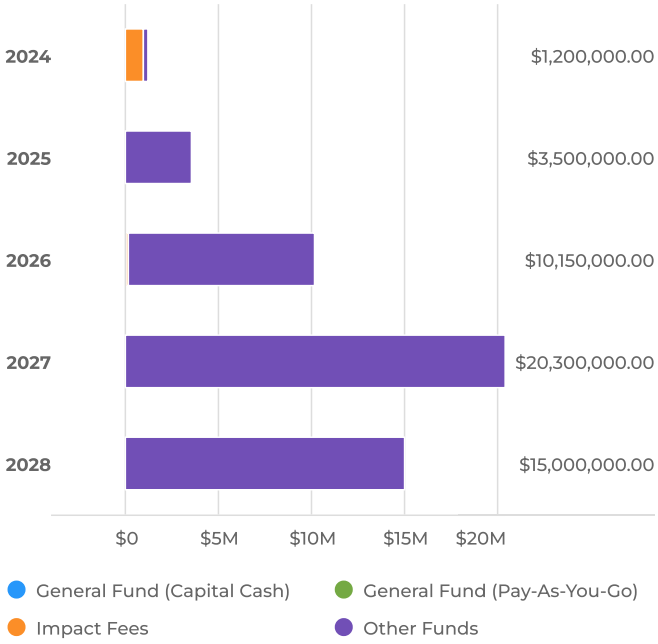
Capital Cost Breakdown

Capital Cost	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$1,200,000	$3,500,000	$10,150,000	$20,300,000	$15,000,000	$50,150,000
Total	**$0**	**$1,200,000**	**$3,500,000**	**$10,150,000**	**$20,300,000**	**$15,000,000**	**$50,150,000**

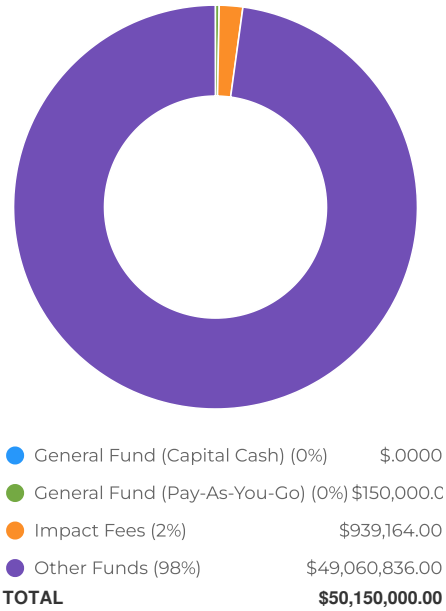
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$1,200,000	$50.15M	$50.15M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0		$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$150,000	$0	$0	$150,000
Impact Fees	$0	$939,164	$0	$0	$0	$0	$939,164
Other Funds	$0	$260,836	$3,500,000	$10,000,000	$20,300,000	$15,000,000	$49,060,836
Total	**$0**	**$1,200,000**	**$3,500,000**	**$10,150,000**	**$20,300,000**	**$15,000,000**	**$50,150,000**

Replacement Vehicles - Sheriff

Overview

Request Owner	Marcus Adams
Department	Sheriff
Type	Capital Improvement

Description

Replacement Vehicles

Details

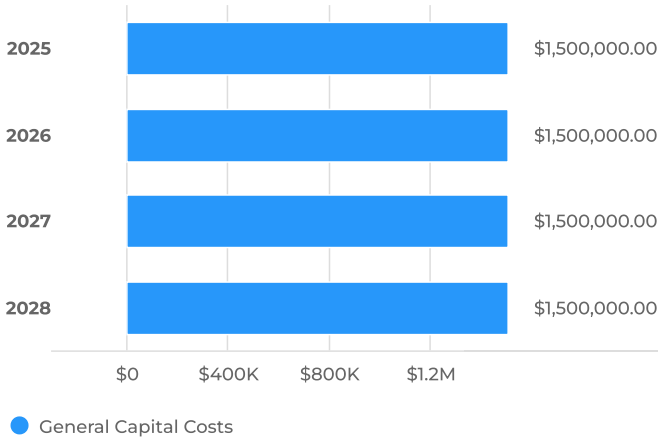
Department	6000000

Capital Cost

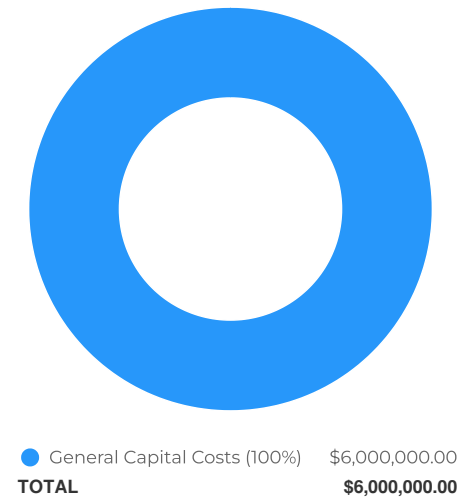
Total Budget (all years)
$6M

Project Total
$6M

Capital Cost by Year



Capital Cost for Budgeted Years



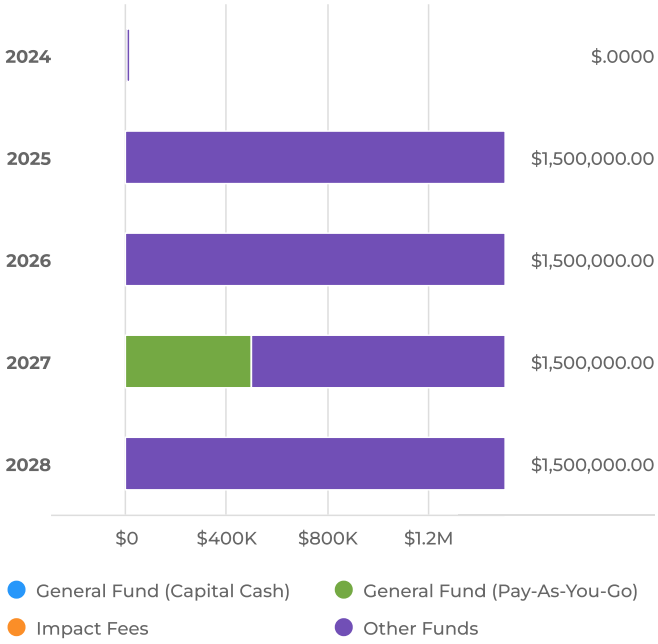
Capital Cost Breakdown

Capital Cost	To Date	FY2025	FY2026	FY2027	FY2028	Total
General Capital Costs	$0	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$6,000,000
Total	**$0**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$6,000,000**

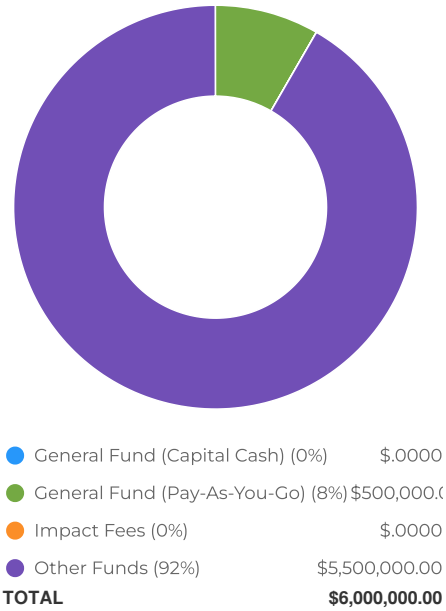
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$6M	$6M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$500,000	$0	$500,000
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$1,500,000	$1,500,000	$1,000,000	$1,500,000	$5,500,000
Total	**$0**	**$0**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$6,000,000**

TAX ASSESSOR REQUESTS

Tax Assessor/SPLOST Office

Overview

Request Owner	Marcus Adams
Department	Tax Assessor
Type	Capital Improvement

Description

Tax Assessor/SPLOST Office

Details

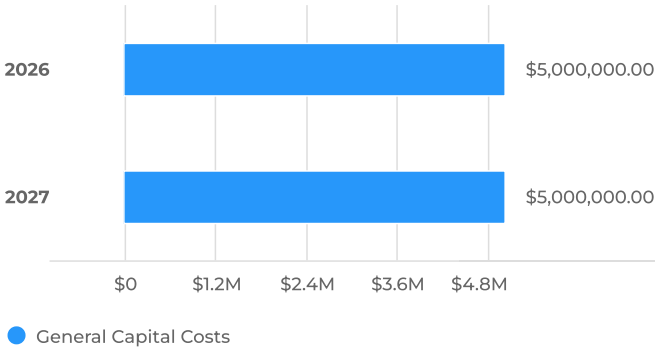
Department	10000000

Capital Cost

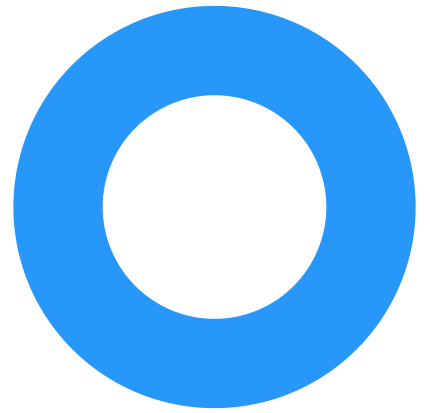
Total Budget (all years)
$10M

Project Total
$10M

Capital Cost by Year



Capital Cost for Budgeted Years



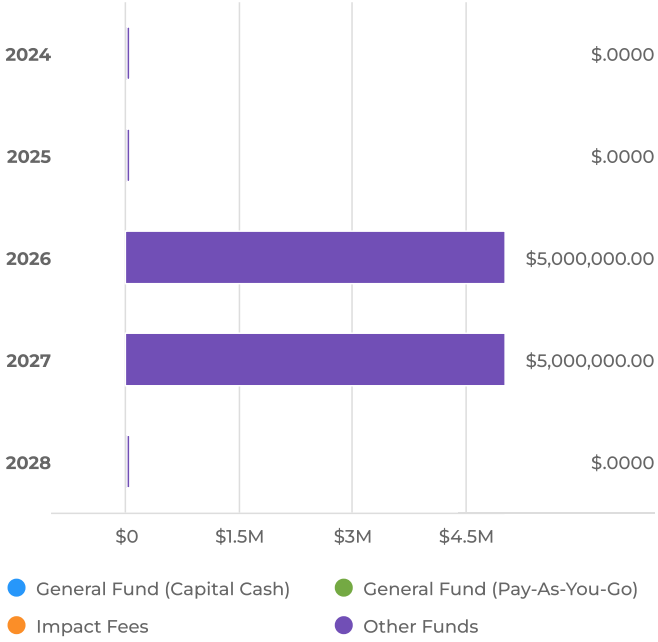
Capital Cost Breakdown

Capital Cost	To Date	FY2026	FY2027	Total
General Capital Costs	$0	$5,000,000	$5,000,000	$10,000,000
Total	**$0**	**$5,000,000**	**$5,000,000**	**$10,000,000**

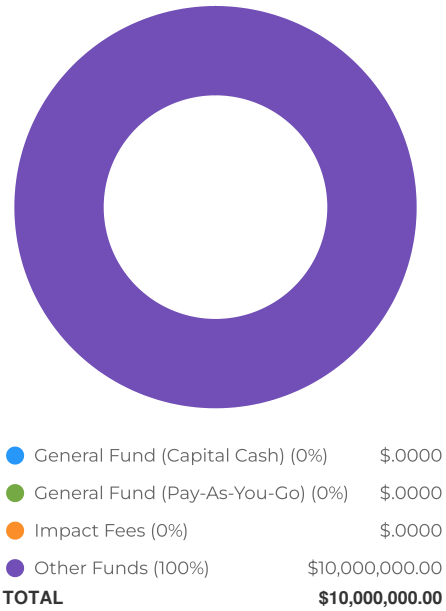
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$10M	$10M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$0	$5,000,000	$5,000,000	$0	$10,000,000
Total	**$0**	**$0**	**$0**	**$5,000,000**	**$5,000,000**	**$0**	**$10,000,000**

TAX COMMISSIONER REQUESTS

Satellite Office Locust Grove

Overview

Request Owner	Marcus Adams
Department	Tax Commissioner
Type	Capital Improvement

Description

Satellite Office Locust Grove

Details

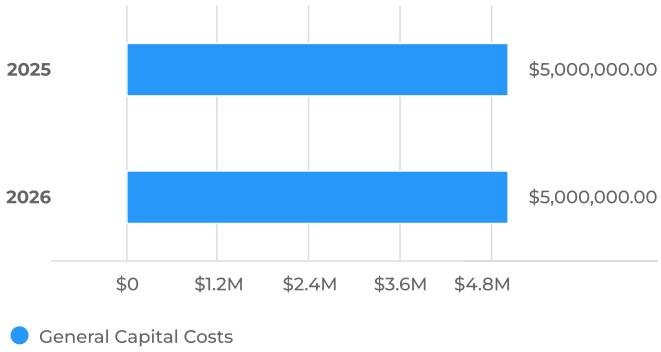
Department	10000000

Capital Cost

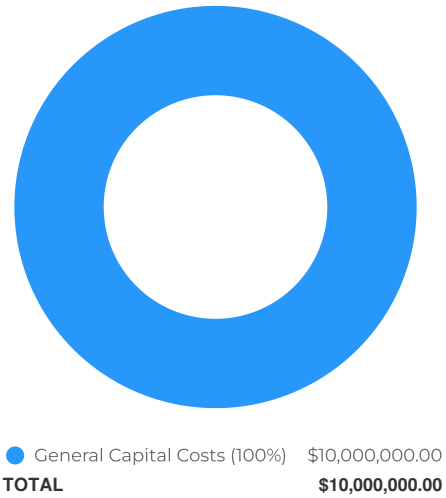
Total Budget (all years)
$10M

Project Total
$10M

Capital Cost by Year



Capital Cost for Budgeted Years



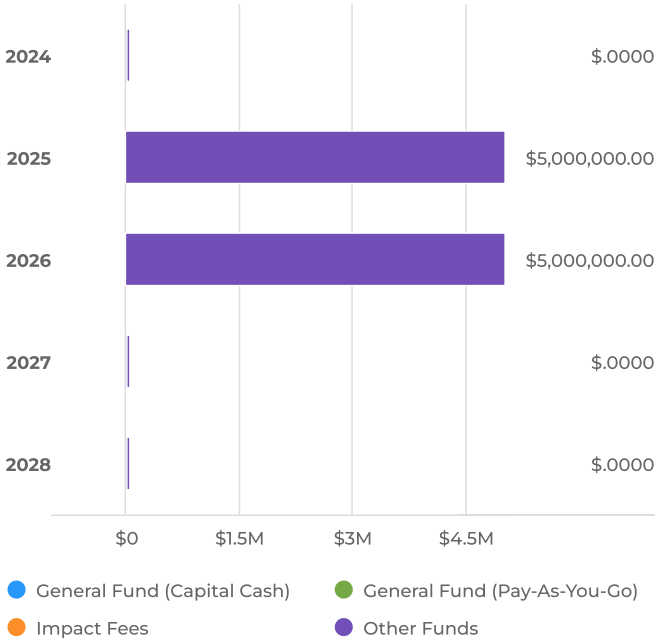
Capital Cost Breakdown

Capital Cost	To Date	FY2025	FY2026	Total
General Capital Costs	$0	$5,000,000	$5,000,000	$10,000,000
Total	**$0**	**$5,000,000**	**$5,000,000**	**$10,000,000**

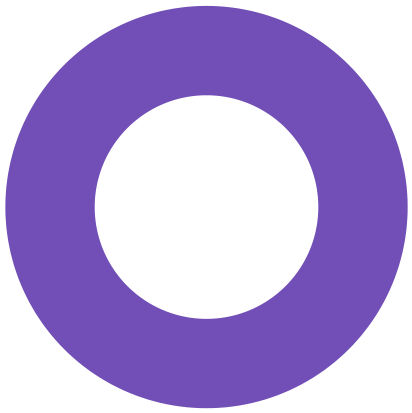
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$0	$0	$10M	$10M

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (Capital Cash) (0%)	$.0000
General Fund (Pay-As-You-Go) (0%)	$.0000
Impact Fees (0%)	$.0000
Other Funds (100%)	$10,000,000.00
TOTAL	**$10,000,000.00**

Funding Sources Breakdown

Funding Sources	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund (Capital Cash)	$0	$0	$0	$0	$0	$0	$0
General Fund (Pay-As-You-Go)	$0	$0	$0	$0	$0	$0	$0
Impact Fees	$0	$0	$0	$0	$0	$0	$0
Other Funds	$0	$0	$5,000,000	$5,000,000	$0	$0	$10,000,000
Total	**$0**	**$0**	**$5,000,000**	**$5,000,000**	**$0**	**$0**	**$10,000,000**

Glossary

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.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Adopted Budget: The funds appropriated by the Board of Commissioners at the beginning of the year.

Ad Valorem Property Taxes: Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on the valuation as of January 1 and a mill rate set by the County Commission.

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).

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

Annual Comprehensive Financial Report: Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

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.

Appropriated Budget: Expenditure authority created by the appropriation bills or ordinances that are signed into law and related to estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

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.

Balanced Budget: Budgeted appropriations/expenditures must be equal to budgeted anticipations/revenues.

Basis of Accounting: Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements).

Basis of Budgeting: Method is used to determine when revenues and expenditures are recognized for budgetary purposes.

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.

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.

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.

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.

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.

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.

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."

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.

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.

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.

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.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant: A contribution by a government or other organization to support a particular function or program.

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

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 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.

Interfund Transfers: Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue: Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

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.

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

Millage Rate: The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value of the property. One mill is equal to one dollar per thousand.

Modified Accrual Basis: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or other available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

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."

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

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.

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

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.

SPLOST [Special Purpose Local Option Sales Tax]: An optional one percent county sales tax added to goods and services. The tax dollars are used to fund capital outlay projects proposed by the county government. SPLOST proceeds cannot be used to fund operating expenses.

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

Tax Digest: Official list of all property owners, the assessed value of the property (40% of fair market value), and the tax due on their property.

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.

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

Acronyms

ARPA - American Rescue Plan Act

ACFR - Annual Comprehensive Financial Report

ARC - Atlanta Regional Commission

BOC - Board of Commissioners

CDBG - Community Development Block Grant

CIP - Capital Improvement Program

COP - Certificate of Participation

DCA - Department of Community Affairs

DOR - Department of Revenue

DOT - Department of Transportation

E911 - Enhanced 911 Emergency Call

EMA - Emergency Management Agency

EMS - Emergency Medical Service

GAAP - Generally Accepted Accounting Principles

GAAS - Generally Accepted Auditing Standards

GAGAS - Generally Accepted Government Auditing Standards

GASB - Government Accounting Standards Board

GDOT - Georgia Department of Transportation

GIS - Geographic Information Systems

GO - General Obligation

GRTA - Georgia Regional Transportation Agency

GFOA - Government Finance Officers Association

HCPD - Henry County Police Department

HCSO - Henry County Sheriff's Office

HUD - Housing & Urban Development

LOST - Local Option Sales Tax

O.C.G.A - Official Code of Georgia Annotated

P & R - Parks & Recreation

PO - Purchase Order

RFP - Request for Proposal

SAS - Statements on Auditing Standards

SEC - Securities and Exchange Commission

SGAS - Statement of Governmental Accounting Standards

SPLOST - Special Purpose Local Option Sales Tax