BUDGET TRANSMITTAL/ SUMMARY



Chair and Members of the Henry County Board of Commissioners:

On behalf of the residents of Henry County, Georgia and in accordance with state law, I am pleased to present to you the Fiscal Year 2026 Budget. This budget covers the 12-month period from July 1, 2025, to June 30, 2026, and addresses the priorities and goals set forth by
the Board of Commissioners and the County Manager.

As in past years, the annual budget serves as a guide for county elected and appointed officials, department heads, and staff to responsibly manage the resources entrusted to them. This budget was built to ensure that Henry County remains a VIBRANT, INNOVATIVE, CONNECTED, and EXCEPTIONAL community. The budget also reflects our continued commitment to financial stability and integrity. Some of the priorities included in this year's budget are providing employees with competitive pay and affordable benefits, continued funding of Public Safety needs: investing in critically needed county infrastructure improvements, road improvements, and equipment purchases for a growing county; and maintaining current service levels for all countywide departments.

The development of the FY 2026 Budget has not only taken feedback from the Board of Commissioners and the County Manager's Office, but it takes into consideration the feedback and input received from department heads, stakeholders, and community members. Through this collaborative effort, we have developed a conservative budget that aims to enhance the quality of services provided to our residents, promote economic growth, and ensure the well-being of our community at large while still ensuring that reserves are available for emergencies and unforeseen events. The Henry County Pillars of Excellence are also incorporated into the development of the FY 2026 budget, 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.

OPERATING BUDGET

The FY 2026 Budget is balanced for all funds and totals $1.1 billion, an overall increase of $301.2 million, or a 37.6% year-over-year increase compared to the adopted FY 2025 Budget. Discussed below are some of the noteworthy items in the

FY 2026 Budget.

REVENUES

The drivers contributing to the year-over-year projected revenue changes are discussed below. In FY 2025 the Board of Commissioners voted to raise the property tax millage rate by 3 mills for Public Safety and county capital improvements, which changed the rate from 12.733 mills to 15.733 mills. This is significant as this was the first property tax millage rate increase in 8 years. The Board of Commissioners determined that an increase was needed to continue to provide the level of service that Henry County residents have grown to expect, as well as have enough funds available to cover the planned infrastructure improvements such as construction of a new jail pod, addition of a new judicial complex, installation of a central energy plant for county building operations, and the purchase of fire equipment and apparatus needed for a growing county. The 3-mill property tax increase generated an additional $16 million in property tax revenue in FY 2025 which is being used to fund the major infrastructure and capital purchases discussed earlier. As the county continues to grow adding additional homes and businesses to the area property tax revenue is expected to grow by 4% year over year, this includes both real growth and inflationary growth. Although the county has historically experienced double digit property tax revenue growth, these expectations have now been tempered down due to the passage of House Bill 581 which became effective January 1, 2025. House Bill 581 limits the amount that the base year value of a home can increase, thereby limiting property tax revenue increases. The increase is now capped at an inflationary rate determined by the State Revenue Commissioner, most likely the Consumer Price Index (CPI). In addition to the passage of House Bill 581 other economic factors such as the economic uncertainty in the country due to wars abroad and tariff implementation on imported goods, the County has opted to again take a conservative approach on growth of revenue categories. The County is anticipating that all other revenue categories will remain stable and show minimal year-over-year changes.

Capital Projects Fund is increasing due to the passage of SPLOST VI in November 2024. The SPLOST VI program will run for six years and is expected to generate $266M more in revenue collections than what was projected for SPLOST V. SPLOST V collections ended in March 2025 and SPLOST VI collections began in April 2025. Special Revenue Funds are increasing due to additional funding received for the CDBG program as well as additional Opioid settlement funding being received as more funders are added to the settlement. Grant funds are expected to also increase by about $3.8 million due to state funding expected to assist with roadway resurfacing and safe street and road projects. Also expected to increase is the Airport Enterprise Fund, primarily due to state and federal funding being received for runway pavement rehabilitation and hangar improvement projects. Offsetting these expected increases are the following decreases: a $3.3 million decrease in ARPA funding due to multiple ARPA projects being completed in FY 2025 and no additional funds being received. There is also a decrease of $1.2 million in developer impact fees. The fees have been lowered temporarily while litigation continues related to the fee increase implementation timeline and calculation. Finally, the Debt Service Fund is decreasing due to the payoff of the SPLOST V bonds.

Fund Name	FY 2025 Adopted	FY 2026 Adopted	$ Change	% Change
General Fund + SSD Funds	$ 259,700,000	$ 287,797,000	$ 28,097,000	10.8%
Special Revenue Funds	$ 27,418,653	$ 29,678,183	$ 2,259,530	8.2%
American Rescue Plan Act Fund	$ 16,028,687	$ 12,738,729	$ (3,289,958)	-20.5%
Capital Projects Funds [incl SPLOST]**	$ 459,000,000	$ 725,000,000	$ 266,000,000	58.0%
Impact Fees	$ 3,500,000	$ 2,312,806	$ (1,187,194)	-33.9%
Grant Funds	$ 9,191,550	$ 12,964,055	$ 3,772,505	41.0%
Debt Service Funds	$ 11,848,794	$ 11,211,445	$ (637,349)	-5.4%
Enterprise Funds	$ 13,781,196	$ 19,938,343	$ 6,157,147	44.7%
Total Operating Budget	**$ 800,468,880**	**$ 1,101,640,561**	**$ 301,171,681**	**37.6%**

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

PERSONNEL

Henry County leadership believes that its employees are its greatest and most valuable resource. As such, the Board of Commissioners prioritize its employees by ensuring that the employees receive competitive compensation and affordable benefits. The FY 2026 budget
reflects this sentiment. The County provided employees with a 1% cost of living adjustment and a 1.8% longevity increase, with an estimated increase of about $4.2 million. Also included in the FY 2026 Budget is the County again taking on the health insurance increases of $1.7 million. These additional costs were not passed on to the employee. The County also continued to fund its share of the employee pension at the recommended levels, which resulted in an additional $1.5 million of investment.

The FY 2026 Budget also includes 82 new positions, 79 full-time and 3 part-time positions. The position summary by cluster is shown below.

Cluster	FT	PT	# Approved Positions
Public Safety	32	0	32
Public Works	18	0	18
Judicial	15	0	15
Housing & Development	3	0	3
Health & Welfare	4	1	5
General Government	4	2	6
Culture & Recreation	3	0	3
Total New Positions-FY26	**79**	**3**	**82**

PUBLIC SAFETY

In 2025, Henry County continues to lead the way for growth in the Atlanta Metro Area, with an estimated population of 255,976. Henry County is the 9th largest county in the state of Georgia with a 1.84% growth rate, according to the Atlanta Regional Commission. This is
estimated to be the third-highest growth rate among counties in the region. With growth occurring so fast, the County must adjust its services, mainly Public Safety, to keep pace with the growth. Again, in the FY 2026 Budget, the Board of Commissioners placed high
priority on funding Public Safety initiatives, including opening and operating the first ever Henry County Police Academy, offering in-house training for county police officers, hiring additional staff, and acquiring updated fire equipment and apparatus to handle the increased number of people moving to the county and the types of businesses coming as well. The county also invested in adding additional detention personnel for the county jail to assist with a growing inmate population. As in FY 2025 the county again decided to continue capital improvement investments for public safety. This includes investing in building a new fire training facility, a new EMS station, a new E911/EMA facility, and an additional jail pod to handle the increased demand for public safety services in the county. The estimated cost of these projects is approximately $113.5 million over the next 7 years. These projects will be funded with long term debt and pay as you go funding.

JUDICIAL

Another key initiative included in the FY 2026 Budget is the addition of a 5th State Court Judge. An additional judge was added by the Georgia General Assembly during the 2025 session. The additional judge was added to handle the growing caseload of this fast-growing county. The judge is expected to be seated effective January 1, 2026. As a result of the judge being added during the FY 2026 midyear, county support personnel must be hired and in place prior to the new judge taking the bench in January. The cost of adding this additional judge along with needed support personnel and space buildout is approximately $1.4 million.

PUBLIC WORKS

The final major initiative for the FY 2026 Budget was Public Works. One of the Board of Commissioners strategic priorities for this year was road improvements and ensuring that the County Department of Transportation had the needed staffing and equipment required to maintain and repair county roads quickly and efficiently. The department was reorganized in FY 2025 to more closely align to regional staffing, meaning the staff is now assigned as follows: North Team, South Team, East Team and West Team. Each team has certain geographic boundaries within the county that they each are responsible for maintaining and responding to quickly as they are notified of issues. With the regional staffing plan this should now minimize the amount of time it takes for staff to respond to road issues reported through the See Click Fix app utilized by the county.

DEPARTMENTAL EXPENDITURES

Finally, it was important to the Board of Commissioners that all other county departments maintain their current service levels. Because of the impact of inflation on most county departments through contract and supply increases, the county decided to only fund those increases during the initial budget. Only critically identified personnel were added to departments during the initial FY 2026 Budget.

CAPITAL EXPENDITURES [EXCLUDING SPLOST PROGRAMS]

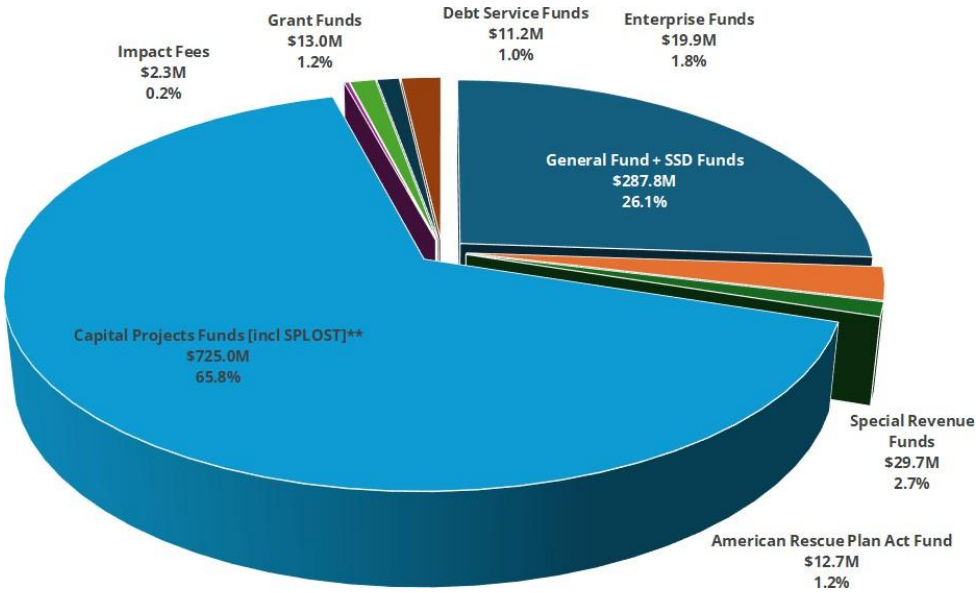
Henry County utilizes a 5-year Capital Improvement Plan [CIP] to guide most capital expenditures. The plan is reviewed on an annual basis to make plans for the coming 5 years. For FY 2026 the County is managing the current year capital plan of $10 million and the critical needs capital plan of $30 million. Both plans are reviewed monthly by key stakeholders to ensure that all planned initiatives/projects are still needed, spending is staying within budget, and project completion deadlines are being met. This is also an opportunity for leadership to reprioritize projects if needed. Current year capital projects are being funded by certificates of participation and on a pay-as-you-go basis; the critical needs capital plan is being funded by short term financing which was sourced through the Henry County Building and Facility Authority and has a 3-year [2028] maturity.

FY 2026 budgeted capital expenditures [excluding SPLOST], are covered in more detail in the capital improvements section, along with the related funding sources and project descriptions.

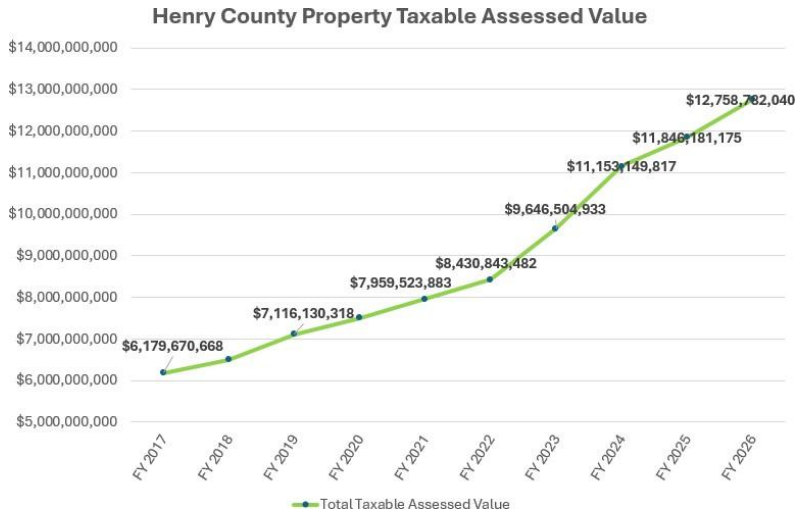
In conclusion, the Board of Commissioners have created an environment that brings new residents and businesses to our county. The Board strives to ensure that the county has the needed infrastructure and services to accommodate the growth and encourage additional sustainable and smart growth. Many thanks to the County Commissioners for their leadership and partnership each year to ensure that Henry County is always providing exceptional service in the most cost-effective and sustainable way possible. We desire that our services provide an excellent quality of life for all citizens through efficient use of all available resources. I would also like to thank other elected officials, division executive directors, department heads, and staff across the county, for we could not do this without YOU!! We are all looking forward to another successful year in Henry County.

Respectfully Submitted,
Cheri Hobson-Matthews
County Manager

FY 2026 Budgeted Expenditures - Adopted



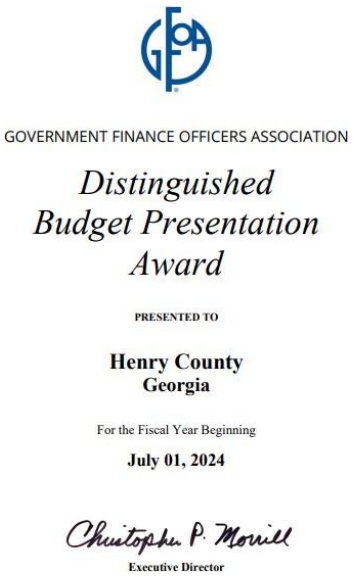
Total Taxable Assessed Value of Henry County Properties



FY 2026 Adopted Budget Resolution

Full Budget Resolution can be viewed here: FY 2026 Adopted Budget Resolution.

FY 2025 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, 2024

Christopher P. Morrill

Executive Director

Henry County Board of Commissioners

Henry County Board of Commissioners



Carlotta Harrell
Chair



Johnny Wilson
District I Commissioner



Neat Robinson
District II Commissioner / Vice Chair

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.



Dee Anglyn III
District III Commissioner

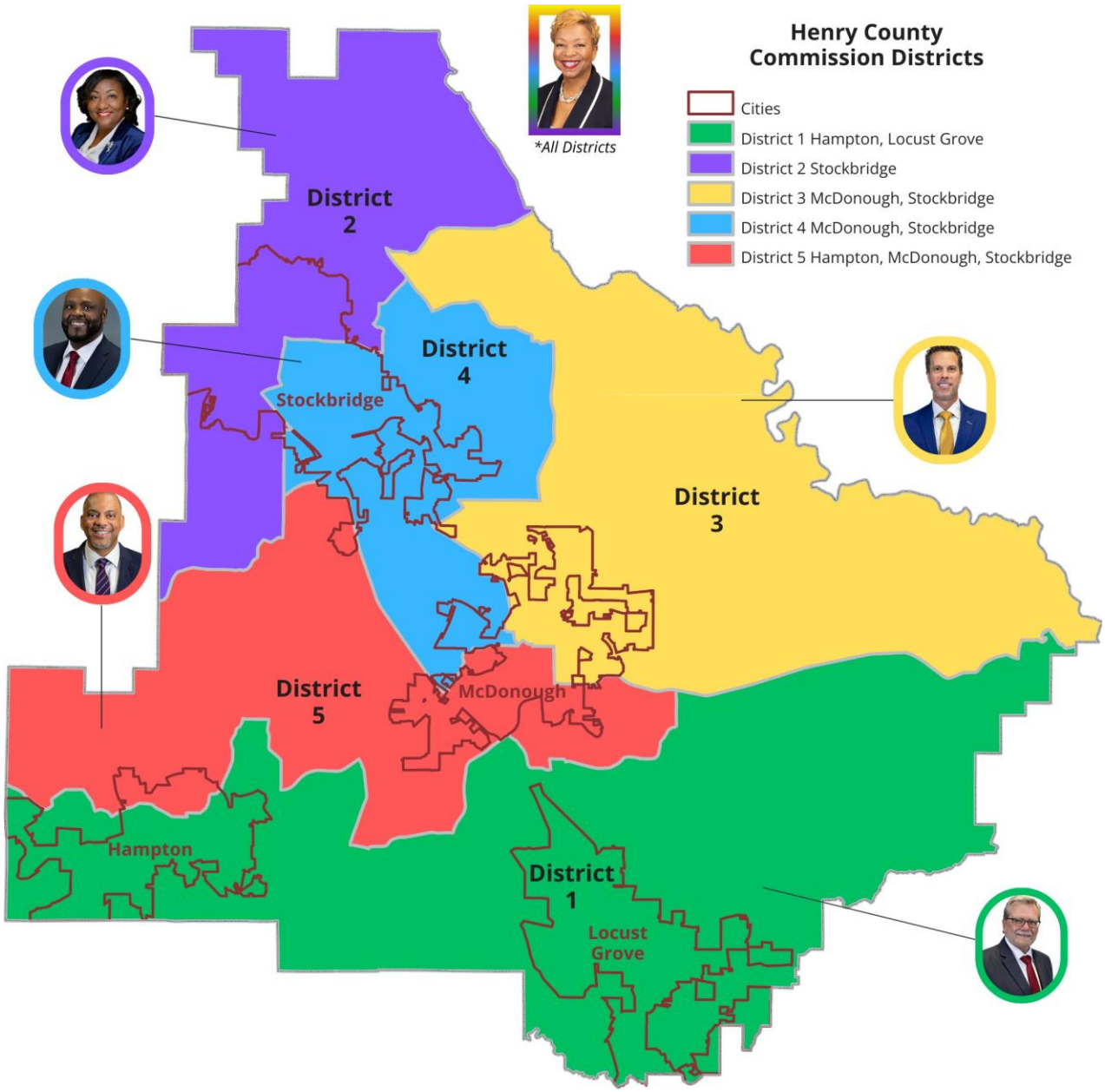


Michael T. Price
DIstrict IV Commissioner



Kevin J. Lewis
District V Commissioner

Board of Commissioner Election Districts


Henry County
Commission Districts
Cities
District 1 Hampton, Locust Grove
District 2 Stockbridge
District 3 McDonough, Stockbridge
District 4 McDonough, Stockbridge
District 5 Hampton, McDonough, Stockbridge
*All Districts
District 2
District 4
Stockbridge
District 3
District 5
McDonough
Hampton
District 1
Locust Grove

Mission and **Values**

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.

Vision:
To be the foundation for a vibrant, innovative, connected, and exceptional 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.

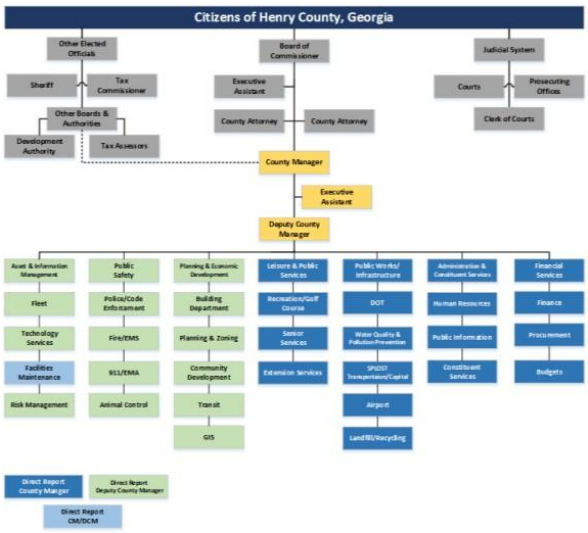
Transparency
We pledge to be open and clear in our actions and activities on behalf of the citizens of Henry County.

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.

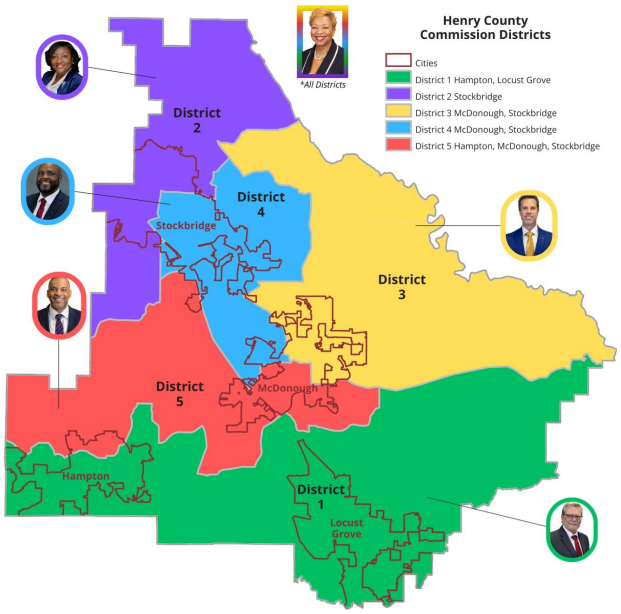


History of Henry County

Henry County was formed in 1821 from Creek Indian Lands. Georgia's 52nd 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 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, except the City of McDonough where the County supplements its City Fire Department.






RABUN
UNION
TOWNS
Dahlonega
WHITE
HABERSHAM
TOCCOA
LUMPKIN
HALL
BANKS
FRANKLIN
HART
GWINNETT
DEKALB
WALTON
Athens
MADISON
ELBERT
WILKES
LINCOLN
MORGAN
GREENE
WARREN
Augusta
RICHMOND
COLUMBIA
JASPER
PUTNAM
HANCOCK
JEFFERSON
BURKE
WASHINGTON
JONES
BALDWIN
MACON
WILKINSON
JENKINS
SCREVEN
EMANUEL
TWIGGS
PEACH
HOUSTON
BLECKLEY
LAURENS
TREUTLEN
CANDLER
BULLOCH
MONTGOMERY
DODGE
WHEELER
TOOMBS
EVANS
BRYAN
TATTNAL
LIBERTY
CHATHAM
Savannah
DOOLY
SUMTER
CRISP
WILCOX
TELFAIR
JEFF DAVIS
APPLING
LONG
RANDOLPH
TERRELL
LEE
TURNER
BEN HILL
IRWIN
COFFEE
BACON
WAYNE
MCINTOSH
CLAY
CALHOUN
DOUGHERTY
WORTH
TIFT
BERRIEN
ATKINSON
PIERCE
GLYNN
EARLY
BAKER
MITCHELL
COLQUITT
COOK
BRANTLEY
MILLER
WARE
LANIER
CLINCH
CHARLTON
CAMDEN
SEMINOLE
DECATUR
GRADY
THOMAS
BROOKS
LOWNDES
ECHOLS

Demographics

People

The total population of Henry County is 255,976. The median age is 36.11

255,976

Total Population



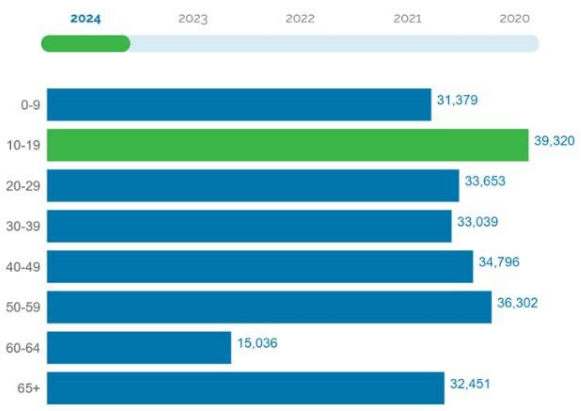
47.57%

Male

52.43%

Female

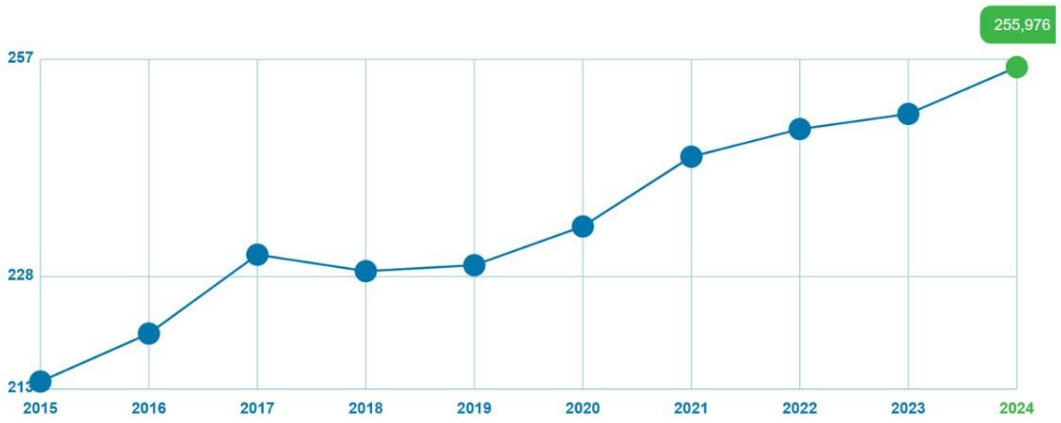
Age Distribution



Median Age

36

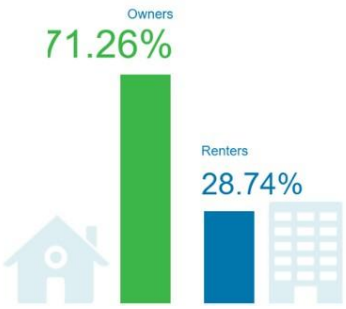
Population Growth (in thousands)



Housing

There are 43% more households who own their homes than there are renters.

Owners vs. Renters



Income and Spending

Households in Henry County earn a median yearly income of $85,876. 40.91% of the households earn more than the national average each year. Household expenditures average $109,544 per year. The majority of earnings get spent on Tax and Retirement (Total), Transportation (Total), Shelter (Total), Grocery (Total), and Health Care (Total).



$85,876

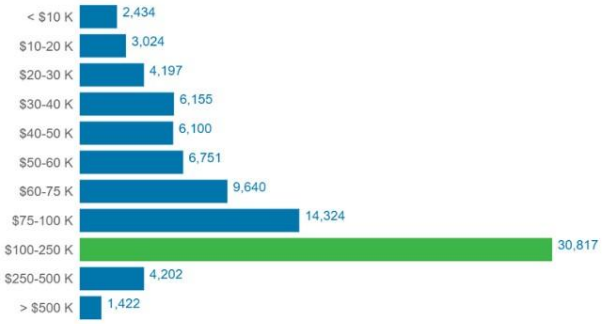
Median Household Income

0% more than the county

13% more than the state

8% more than the nation

Income Distribution



How do people spend most of their money?

PER HOUSEHOLD

Tax and Retirement (Total)	Transportation (Total)	Shelter (Total)	Grocery (Total)	Health Care (Total)
$25,953	$17,792	$17,481	$7,549	$6,711

$109,544

Average Household Expenditure

Transportation

Residents spend an average of 33 minutes commuting to work. Henry County is served by 31 airports within 50 miles. Rail can be accessed within the community. Interstates can be accessed within the community.



33min

Commute Travel Time



2 + 31(+50 miles)

Airports in Community



Interstate

In Community



Freight Rail

In Community

Businesses and Jobs

Henry County has a total of 14,974 businesses. In 2024, the leading industries in Henry County were Retail, Transportation and Warehousing, Health Care and Social Services, and Other Services - Repair, Personal Care, Laundry, Religious, etc..

What are the top industries by jobs?

1 Retail

10,023 Jobs | 1,527 Establishments

2 Transportation and Warehousing

8,445 Jobs | 1,832 Establishments



3 Health Care and Social Services

7,874 Jobs | 1,252 Establishments

4 Other Services - Repair, Personal Care, Laundry, Religious, etc.

6,602 Jobs | 2,136 Establishments

How many employees do businesses in Henry County have?



1-4 Employees	77.51%
5-9 Employees	16.52%
10-19 Employees	3.76%
20-49 Employees	1.2%
50-99 Employees	0.64%
100+ Employees	0.37%

Taxes

Top State Corporate Income Tax

5.75%

Top State Corporate Capital Gains Tax

6%

Top State Personal Income Tax

5.75%

Top State Personal Capital Gains Tax

6%

State Sales Tax

4%

Labor Force

Henry County has a labor force of 140,684 people, with an unemployment rate of 3.7%.

140,684	3.7%	▲ 0.5%
Labor Force	Unemployment Rate	Unemployment Rate Change (1 year)

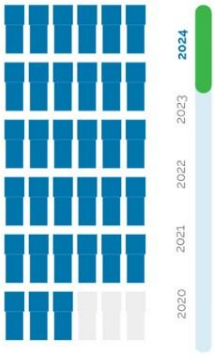
Talent

What are the largest job counts by occupation?

Executive, Managers, and Administrators	Sales	Office and Administrative support	Business and Financial Operations	Transportation Workers
12.89%	**12.54%**	**11.02%**	**7.09%**	**6.5%**
9,668	9,400	8,262	5,317	4,871

Total Employees

74,979



The work distribution of total employees in Henry County is:

34% Blue Collar

65% White Collar

Total Establishments

14,974

Educational Attainment

40.01% of the population in Henry County have an associate's degree or higher. 92.26% have a high school degree or higher.

< Grade 9	Grade 9-12	High School	Some College	Assoc Degree	Bach Degree	Grad Degree
2.85%	**4.88%**	**30.69%**	**21.56%**	**10.67%**	**18.8%**	**10.54%**

1 in the community
63 within 50 miles
Colleges
offer associate's Degree or Certificate

3 in the community
71 within 50 miles
Universities
offer Bachelor's Degree or Higher

Henry County Highlights



North Mount Carmel Park

Henry County's largest public playground, complete with a fitness circuit, handicap accessible equipment, a separate play area to inspire imaginative play in little ones, and a specially designed "roadway" on which kids can ride their bikes and bigwheels while learning the "rules of the road."





Henry County Aquatic Center (Completion date 2026)

The Aquatic Center is a $50M project that will offer a family-oriented outdoor water park with several exciting attractions, including four water slides, a lazy river, a wave-rider, a zero-entry play pool, private cabanas for relaxation, and a food-truck park for dining options.







Cochran Park Renovations

Cochran Park underwent a series of significant improvements aimed at enhancing accessibility, safety, and the overall visitor experience. Upgrades included new signage and a restored gateway to welcome guests, along with a freshly sealed and restriped parking lot. Athletic facilities saw major updates with laser-graded fields, a new batting cage, and repaired irrigation systems to maintain optimal playing conditions. A new playground and improved concrete walkways were also added to ensure better accessibility throughout the park.







Dutchtown Road Improvements

The Dutchtown Road improvements project will pave Dutchtown Road to connect Jonesboro Road and Mt. Carmel Road. The project will also build a box culvert over Walnut Creek. The county's portion of the project is about three-quarters of a mile in length.

McDonough Parkway (Northern Tie into State Route 20)

This project greatly enhances north/south connectivity and will be a major vein that improves connectivity from SR 20 to Jonesboro Road. This project had a construction cost allocation $2,024,136.00







Willow Lane at Bridges Road

Willow Lane at Bridges Road Intersection Improvement Project enhances connectivity and traffic flow. This roundabout is located in the Old Commissioner District 3, New District 4.





Fund Descriptions/Structure

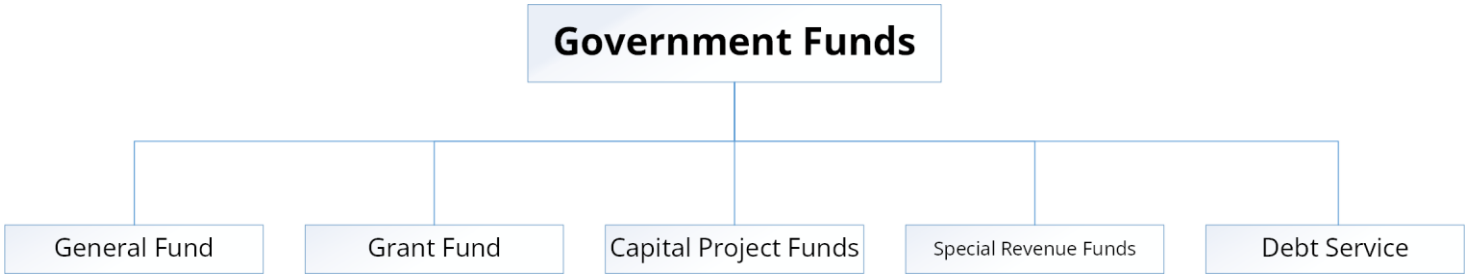
Fund	Description	Basis of Accounting
General Fund (Major)	The General Fund is the primary operating fund of the County government. Most of the operating expenditures of the County should be accounted for in the General Fund unless there is a compelling reason for them to be reported in another fund type.	Modified Accrual
Special Revenue Funds	*Funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.*	*Modified Accrual*
Fire SSD Fund	This fund is used to account for the revenues and expenses associated with the fire special service district, which includes Stockbridge, Hampton, Locust Grove and unincorporated Henry County. City of McDonough servicing is also included as a result of the current mutual aid agreement in place between Henry County and City of McDonough.	Modified Accrual
Police SSD Fund	This fund is used to account for the revenues and expenses associated with the police special service district for unincorporated Henry County.	Modified Accrual
Recreation SSD Fund	This fund is used to account for the revenues and expenses associated with the parks and recreation service district for McDonough, Stockbridge, Hampton, Locust Grove, and unincorporated Henry County.	Modified Accrual
Unincorporated SSD Fund	This fund is used to account for the revenues and expenses associated with the county Geographical Information Systems, Building &	Modified Accrual

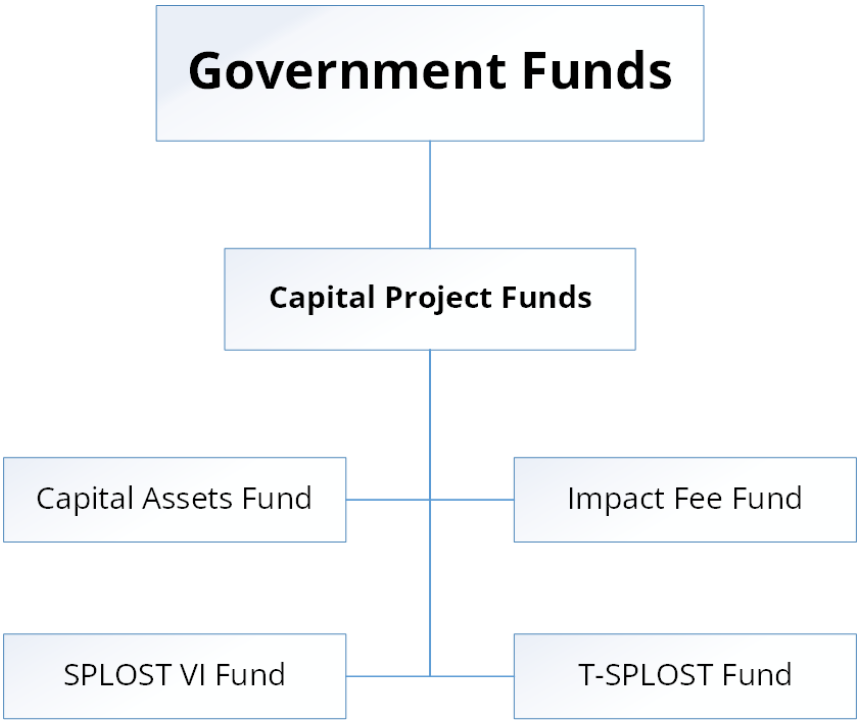
	Plan Review, Planning & Zoning, Recycle Center & Code Enforcement for unincorporated Henry County.	
ARPA Fund (American Rescue Plan Act)	The American Rescue Plan Act Fund is used to account for monies provided by the economic relief package which allows for aid to American states, counties, and cities 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
LMIG Fund	This fund accounts for funds provided to the county by the Georgia Department of Transportation (GDOT) for the purpose of improving road networks.	Modified Accrual
HOME Fund	This fund is used to create affordable housing for low-income households. The program is federally funded.	Modified Accrual

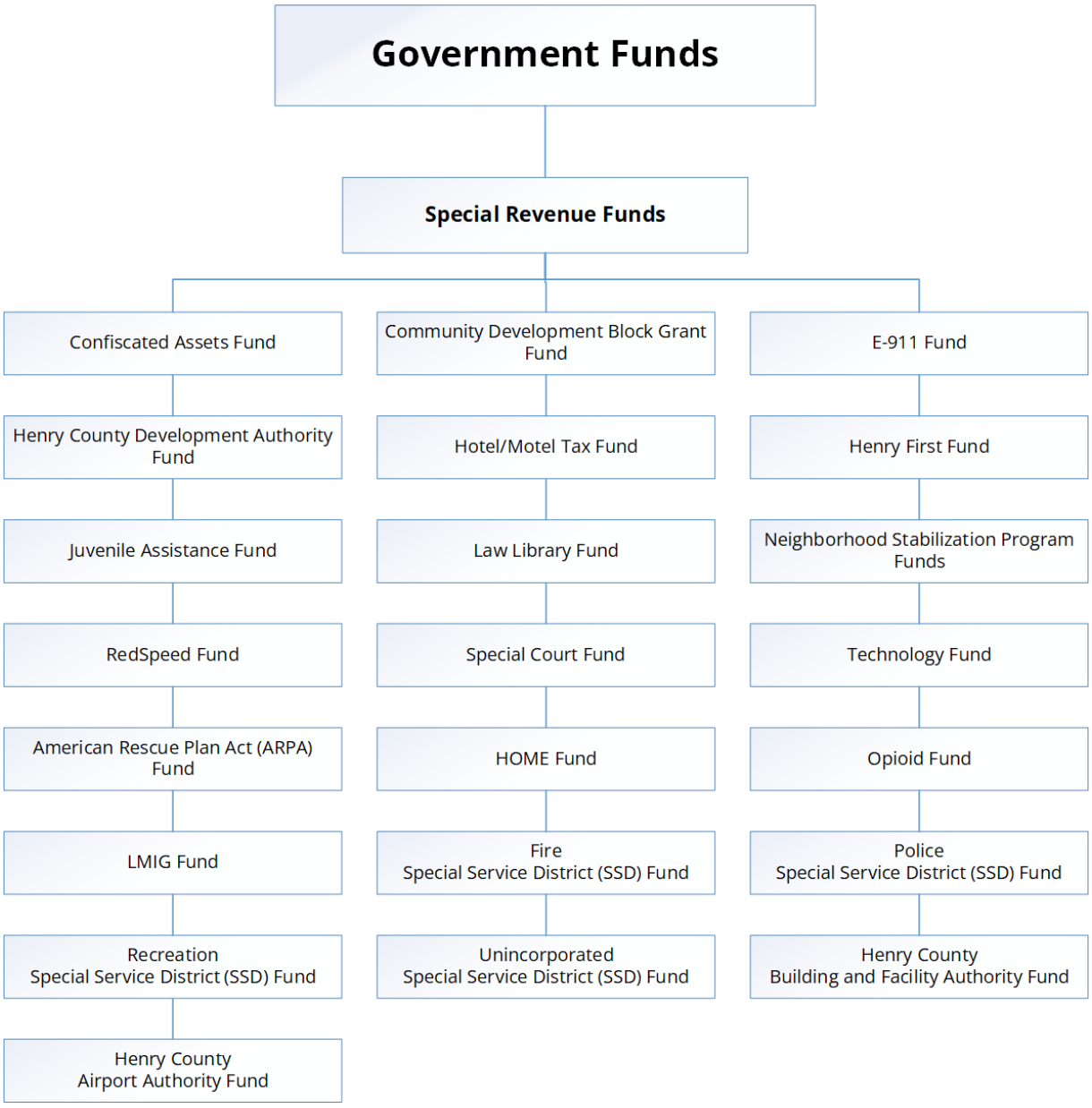
Opioid Fund	This fund was created to house the share of revenue Henry County receives from the State of Georgia for settlements related to Opioid litigation.	Modified Accrual
Technology Fund	This fund accounts for fees collected by the State & Magistrate Courts which are used to provide for the technological needs of the courts.	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
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*

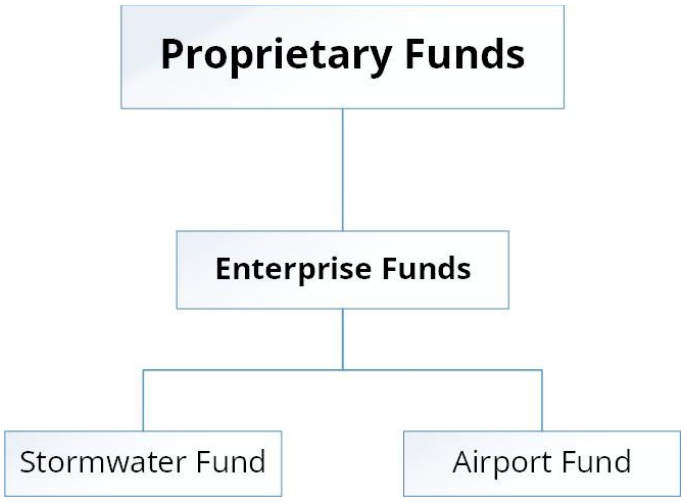
Capital Asset Funds	This fund is used to account for the financial resources to be used to purchase or construct major capital facilities other than those accounted for in specific funds.	Modified Accrual
Henry County Airport Authority Fund	This fund is used to account for any funding issued by this authority to fund major airport projects & improvements, including expanding runways, taxiways, and adding hangar space.	Modified Accrual
Henry County Building and Facility Authority Fund	This fund is used to account for any funding issued by this authority to construct public buildings on behalf of the county.	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 SPLOST program that ran from Apr 2020 through Mar 2025.	Modified Accrual
SPLOST VI 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	This fund is used to account for tax revenues received to fund major transportation projects and county road resurfacing. This program will run from April 2022 through March 2027.	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


Government Funds
General Fund
Grant Fund
Capital Project Funds
Special Revenue Funds
Debt Service


Government Funds
Capital Project Funds
Capital Assets Fund
Impact Fee Fund
SPLOST VI Fund
T-SPLOST Fund


Government Funds
Special Revenue Funds
Confiscated Assets Fund
Henry County Development Authority Fund
Juvenile Assistance Fund
RedSpeed Fund
American Rescue Plan Act (ARPA) Fund
LMIG Fund
Recreation Special Service District (SSD) Fund
Henry County Airport Authority Fund
Community Development Block Grant Fund
Hotel/Motel Tax Fund
Law Library Fund
Special Court Fund
HOME Fund
Fire Special Service District (SSD) Fund
Unincorporated Special Service District (SSD) Fund
E-911 Fund
Henry First Fund
Neighborhood Stabilization Program Funds
Technology Fund
Opioid Fund
Police Special Service District (SSD) Fund
Henry County Building and Facility Authority Fund


Proprietary Funds
Enterprise Funds
Stormwater Fund
Airport Fund

Department/Fund Matrices

These are the Henry County Fund Relationship Matrices for Fiscal Year 2026.

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 - Finance	X
General Gov	1513 - Budget	X
General Gov	1517 - Purchasing	X
General Gov	1530 - County Attorney	X
General Gov	1535 - Technology Services	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 - Facilities Maintenance/Grounds	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	2182 - Board of Equalization	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	3310 - Sheriff	X
Public Safety	3410 - Community Service	X
Public Safety	3420 - Corrections	X
Public Safety	3450 - Sentence Enforcement	X
Public Safety	3520 - Fire Shift [EMS Only]	X
Public Safety	3700 - Coroner	X
Public Safety	3910 - Animal Control	X
Public Safety	3921 - Emergency Management/Homeland Security	X

Function	Department	General Fund
Public Works	4210 - DOT-Admin	X
Public Works	4220 - DOT-ROW	X
Public Works	4270 - Transportation Planning	X
Public Works	4510 - Landfill	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	5560 - Community Services	X
Culture & Rec	6500 - Libraries	X
Culture & Rec	6570 - Extension Office	X
Housing & Dev	7110 - Conservation-NRCS	X

Special Service District (SSD) Funds

Function	Department	Fire SSD Fund	Police SSD Fund	Recreation SSD Fund	Unincorporated SSD Fund
Public Safety	3500 - Fire [Fire Only]	X			
Public Safety	3520 - Fire Shift [Fire Only]	X			
Public Safety	3210 - Police		X		
Culture & Rec	6110 - Recreation Admin			X	
Culture & Rec	6120 - Participant Recreation			X	
Culture & Rec	6220 - Park Areas			X	
General Gov	1536 - GIS Mapping				X
Public Works	4550 - Recycling Operations				X
Housing & Dev	7200 - Building Department				X
Housing & Dev	7410 - Planning & Zoning				X
Housing & Dev	7450 - Code Enforcement				X

Special Revenue Funds

Function	Department	Law Library	NSP Fund	NSP 3 Fund	CDBG Grant	Police Redspeed Fund	Henry First Fund	E-911 Fund	ARPA Fund
General Gov	1512 - Finance								X
General Gov	1535 - Technology Services								X
General Gov	1545 - Tax Commissioner								
General Gov	1565 - Facilities Maintenance/Grounds								X
Judicial	2160 - DUI Court								
Judicial	2150 - Superior Court								X
Judicial	2200 - District Attorney								
Judicial	2300 - State Court								
Judicial	2310 - State Court Solicitor					X			
Judicial	2455 - Accountability Court						X		
Judicial	2600 - Juvenile Court								
Judicial	2750 - Law Library	X							
Public Safety	3210 - Police					X	X		
Public Safety	3310 - Sheriff								
Public Safety	3420 - Corrections								
Public Safety	3520 - Fire Shift						X		X
Public Safety	3910 - Animal Control						X		

Public Safety	3920 - E911							X	
Public Safety	3921 - Emergency Management/Homeland Security								
Public Works	4220 - DOT-ROW								
Public Works	4320 - Stormwater Collect & Disposal								X
Health & Welfare	5100 - Health								X
Health & Welfare	5520 - Senior Citizens Center								
Culture & Rec	6110 - Recreation Admin								X
Culture & Rec	6120 - Participant Recreation						X		
Housing & Dev	7310 - Neighborhood Stabilization Project		X	X					
Housing & Dev	7510 - Econ Dev & Resources								
Housing & Dev	7540 - Tourism								
Housing & Dev	7680 - Community Development				X				

Function	Department	Opioid Fund	Special Court Fund	Tech Fund	Juvenile Assistance Fund	Conf Assets Fund	Econ Dev Fund	Hotel/Motel Tax Fund	HC Bldg & Fac Auth Fund
General Gov	1512 - Finance	X							
General Gov	1535 - Technology Services								
General Gov	1545 - Tax Commissioner								
General Gov	1565 - Facilities Maintenance/Grounds								X
Judicial	2160 - DUI Court								
Judicial	2150 - Superior Court								
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			X				
Judicial	2750 - Law Library								
Public Safety	3210 - Police	X				X			
Public Safety	3310 - Sheriff					X			
Public Safety	3420 - Corrections								
Public Safety	3520 - Fire Shift	X							
Public Safety	3910 - Animal Control								
Public Safety	3920 - E911								
Public Safety	3921 - Emergency Management/Homeland Security	X							
Public Works	4220 - DOT-ROW								
Public Works	4320 - Stormwater Collect & Disposal								
Health & Welfare	5100 - Health								

Health & Welfare	5520 - Senior Citizens Center								
Culture & Rec	6110 - Recreation Admin								
Culture & Rec	6120 - Participant Recreation								
Housing & Dev	7310 - Neighborhood Stabilization Project								
Housing & Dev	7510 - Econ Dev & Resources						X		
Housing & Dev	7540 - Tourism							X	
Housing & Dev	7680 - Community Development								

Capital Asset Funds

Function	Department	Capital Asset Funds	SPLOST V Fund	SPLOST VI Fund	Impact Fees
General Gov	1535 - Technology Services	X			
General Gov	1565 - Facilities Maintenance/Grounds	X			
Judicial	2200 - District Attorney	X			
Judicial	2450 - Probate Court	X			
Public Safety	3210 - Police	X			
Public Safety	3310 - Sheriff	X			
Public Safety	3520 - Fire	X			
Public Works	4220 - DOT-ROW	X			
Public Works	4280 - SPLOST		X	X	
Public Works	4900 - Fleet Services	X			
Health & Welfare	5520 - Senior Citizens Center	X			
Culture & Rec	6220 - Park Areas	X			X
Culture & Rec	6500 - Libraries				X

Grant, Debt Service, Enterprise Funds

Function	Department	HOME Partnership Grant Fund	Intergov Grants Fund	LMIG Fund
General Gov	1535 - Technology Services		X	
General Gov	1555 - Risk Management		X	
Judicial	2160 - DUI Court		X	
Judicial	2455 - Accountability Court		X	
Judicial	2600 - Juvenile Court		X	
Public Safety	3210 - Police		X	
Public Safety	3310 - Sheriff		X	
Public Safety	3921 - Emergency Management/Homeland Security		X	
Public Works	4220 - DOT-ROW		X	X

Public Works	4270 - Transportation Planning		X	
Public Works	4280 - SPLOST Department		X	X
Public Works	4320 - Stormwater Collect & Disposal		X	
Health & Welfare	5520 - Senior Citizens Center		X	
Health & Welfare	5540 - Transportation Services		X	
Culture & Rec	6110 - Recreation Admin		X	
Housing & Dev	7680 - Community Development	X		

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

Function	Department	Stormwater Fund	**Airport Fund**
Public Works	4320 - Stormwater Collect & Disposal	X	
Housing & Dev	7563 - Airport		**X**

Financial Policies-Rev 05/2020 (Last Reviewed May 2025)

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.
- Prior to annual budgets being finalized the county will seek public input on what areas the community believes budgeted dollars should be spent. 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.
- Annual budgets are developed by incorporating the following items in this order: 1) maintain fair and competitive salaries and benefits for employees; 2) advance Board of Commissioners priorities and strategic partnerships; and 3) fund department essentials to maintain current service levels.
- 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 carry forward to the next year. When these encumbrances become expenditures, they will be charged to the subsequent years' revised budget. Finance staff will review all encumbrances at the end of year for validity. Encumbrances that are not considered legitimate will be liquidated before the yearend 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 to another line item within their departmental budget 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 the 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 Director 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 and Special Service District [SSD] funds. 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 2026 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 2026 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 2025 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 2025 budgets are normalized for current year's operations, this will usually 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 2025 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 2026 in the following rank-ordered context:

- Public Safety
- Capital projects [including road improvements]
- Employee pay enhancements & affordable 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

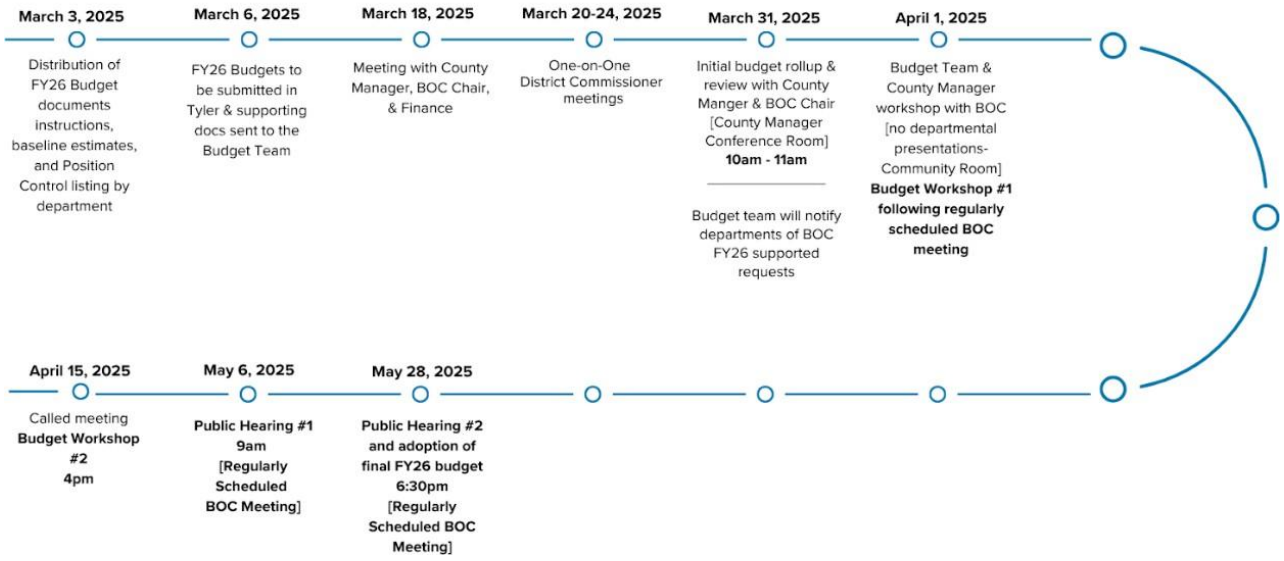
Once all budgets had been submitted and reviewed by the Budget Team, budget meetings were then held in March to afford the department or budgetary unit an opportunity to elaborate on its request and to inform the budget review team of any necessary capital outlays or anticipated extraordinary costs. 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, seeking feedback from the public through an online survey on the County's website, and 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 2026 budget on May 28, 2025.

After adoption, the budget is normally amended around the midyear (Jan/Feb) 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 or revised budget. Under ordinances adopted by Henry County, department heads are allowed to make budget transfers between the different line items within their departmental budget, excluding personnel accounts, as long as the transfers do not change the overall approved departmental budget. All transfers that impact personnel accounts must be entered and approved by the Henry County Budget Department. All transfers between funds or between departments must be approved by the Board of Commissioners. Also, any budget adjustments that will change the overall budgeted amount of any department or fund must be approved by the Board of Commissioners.

FY26 BUDGET TIMELINE



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.

Strategic Plan

Our Strategic Plan

A strategic plan is a roadmap that defines an organization's vision, priorities, and goals for serving its community. It guides decision-making and resource allocation by identifying key focus areas and the actions needed to achieve meaningful outcomes.

In January 2025, Henry County began developing the 2045 Henry County Strategic Plan, a 20-year vision designed to sustain and enhance government services to meet the evolving needs of Henry County's growing and connected communities for generations to come. Recognizing the long-term nature of the plan, it is designed to be reviewed annually, with major updates every five years, to ensure it remains relevant and responsive.

At the heart of the plan is a bold vision for 2045: ***to be the foundation for a vibrant, innovative, connected, and exceptional community***. Over six months, the County worked closely with the community to shape the goals and objectives that support this future.

Community engagement was central to the planning process. The plan reflects input from a wide range of stakeholders – including the Henry County Board of Commissioners, County Manager and staff, local city governments, elected and appointed municipal bodies, businesses, and residents – ensuring County programs and services align with the needs and aspirations of the entire community.

Key Focus Areas: Our Goals & Objectives

The County's vision is realized through seven strategic goals, each designed to guide the County's efforts toward meaningful results. These goals are supported by clear outcomes and actionable steps that reflect the community's priorities and demonstrate the County's commitment to serving its residents. Outcomes describe the desired results or impacts the County aims to achieve, while objectives define the specific, measurable actions taken to reach those outcomes. Together, objectives create a roadmap for progress, and outcomes represent the ultimate results those actions are intended to deliver.

The following goals are presented in no particular order of importance, as each plays a vital role in advancing the County's vision.

1. Foster the well-being and safety of all

   Outcomes

   - Ensure all citizens have accessible physical and mental health care, diagnosis, and support.
   - Deliver consistent, equitable, and responsive services across communities (urban/rural, vulnerable populations, etc.).
   - Maintain a lower crime rate per capita than neighboring jurisdictions.
   - Achieve a measurable reduction in traffic fatalities and serious injuries on all public roads.
   - Decrease housing and food instability to support vulnerable populations.

   Objectives

   - Attract and support more healthcare providers to serve communities.
   - Ensure that new infrastructure is designed and maintained to be safe, sustainable, and inclusive improving connectivity and mobility.
   - Ensure existing infrastructure is maintained and modernized to be safe, sustainable and inclusive.
   - Ensure stewardship of natural resources considering future generations.
   - Create community spaces that enhance connection and wellness.

2. Deliver standardized, financially efficient and responsive services

   Outcomes

   - Provide flexible and data-driven service improvements that are adaptable, timely, and informed by community.
   - Support streamlined, consistent delivery of services and systems, leveraging technology.
   - Baseline and improve percentage of services delivered in budget within the department.
   - Gain trust and respect from citizens via budget transparency, communication, and accountability (responsive service).

   Objectives

- Make sure our services and policies follow the highest national standards and best practices to improve safety, protect lives and property, and deliver consistent, high-quality service across all departments.
- Strengthen and expand partnerships to enhance service delivery.
- Continue to incrementally modernize divisional assets to exceed standards and support data-driven service improvements.
- Identify new funding opportunities or create innovative partnerships and solutions to support financial needs.
- Remove redundancies in services, processes, and programs (financial efficiency)
- Align investments with long-term strategy and planning
- Maximize federal grant opportunities by creating line item to provide required match (e.g., 20%)

3. Cultivate, retain and empower the region's top talent

Outcomes

- Create an employee culture where HC is thought of as the best place to work (work-life balance, pay, leadership, etc.).
- Increase likelihood of staff to recommend Henry County as a workplace.
- Improve retention across all departments.
- Reduce burnout and align team workload to capacity.
- Improve recruiting pipeline internally and externally, increasing the ratio of internal to external hires and number of candidates in each recruiting stage.

Objectives

- Ensure all departments are fully staffed, meeting or exceeding national standards.
- Leverage technology to augment staff capabilities and expand capacity.
- Create standardized processes and training to set consistent expectations for employees.
- Develop and implement a comprehensive training strategy to build workforce capacity and develop future leaders.
- Establish, offer, and communicate competitive total compensation packages compared to surrounding jurisdictions.
- Continue to create internal staff development and growth opportunities, including leadership and mentorship programs.
- Build pipeline for future and current employees through strengthened partnerships with colleges, youth programs, trade schools and internships and through education incentives.
- Improve Henry County brand as an employer.

4. Build reliable, modern and sustainable infrastructure

Outcomes

- Support sustainable and smart development, ensuring that new infrastructure (e.g., facilities) is accessible, safe, resilient, and maintained, leveraging the latest technology and energy standards.
- Alleviate traffic congestion and increase mobility options.
- Provide transparency in strategic planning and reporting of performance of plans.
- Retain and expand funding sources for infrastructure investment.
- Anticipate and prepare for environmental changes that may result in an increased frequency or severity of natural disasters (e.g., floods, tornados).

Objectives

- Educate voters on importance of critical funding sources (e.g., SPLOST and TSPLOST).
- Develop partnerships with external entities (e.g., GDOT, Atlanta Regional Commission (ARC), and Atlanta-Region Transit Link Authority (ATL)) responsible for County-used infrastructure (e.g., state roads).
- Review and influence County ordinances and negotiations for development to align growth with long-term planning.
- Develop lifecycle management capabilities, implementing proactive maintenance programs (e.g., road maintenance).
- Leverage technology and construction methods to plan for new and adapt existing infrastructure for climate resiliency.

5. Position Henry County as the self-sustaining economic hub in the metro region

Outcomes

- Increase connectivity throughout the county, providing more ways of getting around.
- Support and cultivate diversified and resilient economic base including high value industries (tech, logistics, healthcare).
- Develop and support initiatives that create vibrant, well-integrated communities where residents can live, work, and engage in recreational activities within a dynamic and sustainable environment.
- Enhance quality of life amenities by attracting higher end businesses, entertainment and recreation options.
- Increase the supply of affordable housing and increase diversity of housing options.

Objectives

- Incentivize development of alternative transportation options and require stronger. connectivity in new developments, both internally and external to the development.
- Provide strong support of small business and entrepreneurs.

- Create policies that incentivize diversity and supply of affordable housing.
- Identify and execute outreach to increase awareness of Henry County for potential high-value industries.

6. Strengthen public trust, awareness and understanding across multiple generations

   Outcomes

   - Increase civic engagement to ensure constituents understand how to effect change via government.
   - Focus on an inclusive outreach strategy to meet generations where they are.
   - Build higher satisfaction, trust, and confidence in local government.
   - Reduce misinformation and promote work being done by focusing on transparent, proactive, and consistent communication.

   Objectives

   - Strengthen public education on county responsibilities, operations, and services via educational outreach efforts.
   - Identify and engage stakeholders in the advancement of HC Goals through various communication tools.
   - Develop a clear communication strategy to help control the narrative and facilitate proactive communication.
   - Proactively connect with the community and grow resiliency by strengthening community education and preparedness campaigns.
   - Communicate the status of planned roadway and multi-modal projects regularly, increasing public confidence.

7. Enhance inter-/intra-governmental communication, collaboration and coordination for continuous improvement

   Outcomes

   - Achieve goals by sharing outcomes and unifying performance metrics.
   - Enhance partnerships with other jurisdictions to integrate emergency and non-emergency planning into broader county initiatives prioritizing continuity of response and collaboration.
   - Improve coordination among the planning and development activities of the county, its cities, the school district, the Water and Sewerage Authority, and other involved organizations.
   - Establish easily accessible channels and supporting policies and process for sharing information about County activities.

   Objectives

   - Create a culture of engagement and participation among employees to build a more connected workforce.
   - Improve internal communication and information flow via established standards and accountability.
   - Increase efficiency of resources and reduce duplicative efforts via collaborative planning.
   - Create a framework and governance for cross-department and municipal collaboration and coordination.

General Fund - Fund Balance

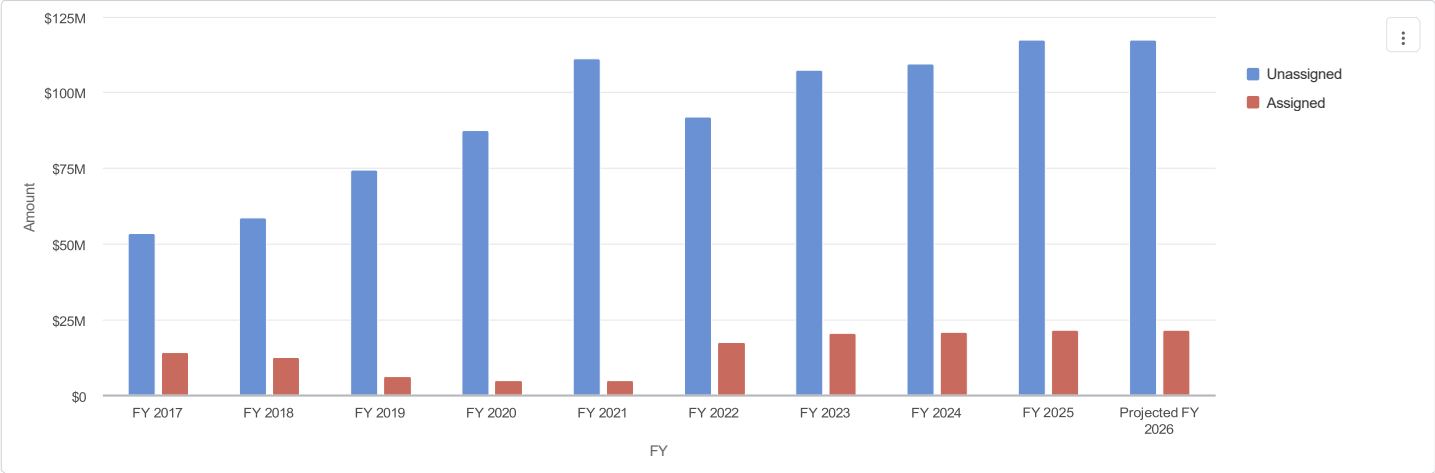
The following chart and table provide a comparison of the fund balance for the General Fund over a ten-year period. As shown below there has been steady growth of fund balance throughout the years. At the end of FY 2025, the estimated fund balance is $139M. This is a $9M increase from the prior year. 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 money available to meet cash flow shortfalls, if any should arise.

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 fall into an unassigned fund balance.

In May 2020, the Henry County Board of Commissioners adopted the following fund balance policy that requires that 30% of budgeted General Fund operating expenditures be set aside in fund balance to provide stability and flexibility and give the County the ability to respond to financial adversity or strategic opportunities. The fund balance is also used to provide needed cash reserves prior to the collection of taxes, which is normally in the November/December timeframe. Having sufficient cash reserves prevents the County from short-term borrowing to meet those financial obligations incurred during the first five months of the year when expenditures normally exceed revenues or cash inflows.

If the unassigned fund balance exceeds 30% of annual operating expenditures, the amount exceeding this percentage may be available for appropriation at the discretion of the Board of Commissioners for one-time expenditures that are non-recurring in nature, such as capital expenditures. The excess can be used for the establishment of, or increase in, restrictions or commitments of fund balance. If, at the end of the fiscal year, it is anticipated that the estimated amount of fund balance will be less than the 30% requirement, then the County Manager shall prepare and submit to the Board, along with the proposed budget, a plan for expenditure reductions and/or revenue increases necessary to restore the minimum requirements within a three-year period.

General Fund - Historical Fund Balance



General Fund - Fund Balance Totals by Year

FY	Total	Unassigned	Assigned
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	109,257,679	91,776,450	17,481,229
FY 2023	127,788,562	107,342,392	20,446,170
FY 2024	130,179,116	109,350,457	20,828,659
FY 2025	139,127,829	117,467,786	21,660,043
Projected FY 2026	139,127,829	117,467,786	21,660,043

Fund Balance Summary: All Funds

Fund Balance Summary - Special Revenue Funds

		2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	Assigned	Unassigned	% Change in Fund Balance
	Law Library Fund [Fund 205]							
Balance July 1		90,395	108,206	82,366	151,962			
Sources		165,572	175,202	205,873	176,000			
Uses		147,761	201,042	136,277	176,000			
	Ending Fund Balance	$ 108,206	$ 82,366	$ 151,962	$ 151,962	$ 151,962	$ -	0%
	Neighborhood Stabilization Fund [Fund 206]							
Balance July 1		(462,139)	($735,479)	($735,881)	($653,474)			
Sources		130,168	-	82,682	-			
Uses		403,508	402	275	-			
	Ending Fund Balance	($735,479)	($735,881)	($653,474)	($653,474)	($653,474)	$ -	0%
	Neighborhood Stabilization 3 Fund [Fund 207]							
Balance July 1		$345,958	$501,160	$489,764	$473,581			
Sources		155,397	25,000	-	410,000			
Uses		195	36,396	16,183	410,000			
	Ending Fund Balance	$501,160	$489,764	$473,581	$473,581	$473,581	$ -	0%
	CDBG Fund [Fund 209]							
Balance July 1		81,285	($320,867)	$49,828	($897,437)			
Sources		1,187,391	1,333,803	865,054	2,367,588			
Uses		1,589,543	963,108	1,812,319	2,367,588			
	Ending Fund Balance	($320,867)	$49,828	($897,437)	($897,437)	($897,437)	$ -	0%
	Confiscated Assets Fund [Fund 210]							
Balance July 1		1,816,097	$1,906,003	$1,920,464	$1,869,439			
Sources		409,371	472,926	258,380	150,000			

Uses		319,465	458,465	309,405	150,000			
	Ending Fund Balance	$1,906,003	$1,920,464	$1,869,439	$1,869,439	$1,869,439	$ -	0%
	CDBG CARES Fund [Fund 211]							
Balance July 1		48,931	($1,302)	($1,302)	($1,302)			
Sources		323,043	84,365	-	-			
Uses		373,276	84,365	-	-			
	Ending Fund Balance	($1,302)	($1,302)	($1,302)	($1,302)	($1,302)	$ -	0%
	ESG CARES Fund [Fund 212]							
Balance July 1		(65,735)	($56,874)	$1,479	$1,479			
Sources		266,891	107,000	-	-			
Uses		258,030	48,647	-	-			
	Ending Fund Balance	($56,874)	$1,479	$1,479	$1,479	$1,479	$ -	0%
	Police RedSpeed Fund [Fund 213]							
Balance July 1		1,975,050	$2,758,941	$1,605,376	$701,739			
Sources		3,091,459	1,864,540	1,395,815	1,500,036			
Uses		2,307,568	3,018,105	2,299,452	1,500,036			
	Ending Fund Balance	$2,758,941	$1,605,376	$701,739	$701,739	$701,739	$ -	0%
	E-911 Fund [Fund 215]							
Balance July 1		9,860,318	$7,712,526	$4,956,855	$2,082,554			
Sources		5,829,545	6,127,400	6,092,784	9,415,423			
Uses		7,977,337	8,883,071	8,967,085	9,415,423			
	Ending Fund Balance	$7,712,526	$4,956,855	$2,082,554	$2,082,554	$2,082,554	$ -	0%
	HOME Fund [Fund 216]							
Balance July 1		-	210,276	210,276	210,276			
Sources		210,276	-	-	750,000			
Uses		-	-	-	750,000			
	Ending Fund Balance	$210,276	$210,276	$210,276	$210,276	$210,276	$ -	0%
	Grant Fund [Fund 250]							
Balance July 1		61,979	$121,371	($2,022,782)	($2,022,782)			
Sources		1,538,597	369,878	9,191,550	9,191,550			
Uses		1,479,206	2,514,031	9,191,550	9,191,550			
	Ending Fund Balance	$121,371	($2,022,782)	($2,022,782)	($2,022,782)	($2,022,782)	$ -	0%

COVID19 ERAP Fund [Fund 251]								
Balance July 1		(1,505,984)	($1,176,118)	($1,176,118)	($1,176,118)			
Sources		12,275,000	-	-	-			
Uses		11,945,134	-	-	-			
Ending Fund Balance		($1,176,118)	($1,176,118)	($1,176,118)	($1,176,118)	($1,176,118)	$ -	0%
American Rescue Plan Fund [Fund 252]								
Balance July 1		45,560,736	$40,212,828	$32,718,336	$32,718,336			
Sources		8,461,399	33	16,028,687	16,028,687			
Uses		13,809,307	7,494,524	16,028,687	16,028,687			
Ending Fund Balance		$40,212,828	$32,718,336	$32,718,336	$32,718,336	$32,718,336	$ -	0%
Opioid Fund [Fund 253]								
Balance July 1		-	-	-	253,181			
Sources		-	316,338	311,983	1,087,196			
Uses		-	316,338	58,802	1,087,196			
Ending Fund Balance		$0	$0	$253,181	$253,181	$253,181	$ -	0%
LMIG Fund [Fund 254]								
Balance July 1		-	-	-	-			
Sources		-	-	10,177,218	10,177,218			
Uses		-	-	10,177,218	10,177,218			
Ending Fund Balance		$0	$0	$0	$0	$0	$ -	0%
Special Court Fund [Fund 261]								
Balance July 1		44,382	($509,144)	($423,463)	($729,458)			
Sources		835,547	985,645	772,964	1,078,651			
Uses		1,389,073	899,964	1,078,959	1,078,651			
Ending Fund Balance		($509,144)	($423,463)	($729,458)	($729,458)	($729,458)	$ -	0%
Technology Fund [Fund 262]								
Balance July 1		139,307	$258,831	$453,361	$564,278			
Sources		163,148	202,341	148,397	208,250			
Uses		43,624	7,811	37,480	208,250			
Ending Fund Balance		$258,831	$453,361	$564,278	$564,278	$564,278	$ -	0%
Juvenile Assistance Fund [Fund 263]								
Balance July 1		493,862	$514,358	$495,746	$481,035			
Sources		61,747	37,588	25,094	28,445			

Uses		41,251	56,200	39,805	28,445			
	Ending Fund Balance	$514,358	$495,746	$481,035	$481,035	$481,035	$ -	0%
	Fire Fund [Fund 270]							
Balance July 1		-	-	-	-			
Sources		-	-	35,508,185	35,508,185			
Uses		-	-	35,508,185	35,508,185			
	Ending Fund Balance	$0	$0	$0	$0	$0	$ -	0%
	Police Fund [Fund 271]							
Balance July 1		-	-	-	-			
Sources		-	-	43,549,198	43,549,198			
Uses		-	-	43,549,198	43,549,198			
	Ending Fund Balance	$0	$0	$0	$0	$0	$ -	0%
	Recreation Fund [Fund 272]							
Balance July 1		-	-	(503)	(503)			
Sources		-	-	10,061,852	10,061,852			
Uses		-	503	10,061,852	10,061,852			
	Ending Fund Balance	$0	($503)	($503)	($503)	($503)	$ -	0%
	Unincorporated Fund [Fund 273]							
Balance July 1		-	-	-	-			
Sources		-	-	5,617,769	5,617,769			
Uses		-	-	5,617,769	5,617,769			
	Ending Fund Balance	$0	$0	$0	$0	$0	$ -	0%
	Hotel/Motel Fund [Fund 275]							
Balance July 1		1,555,027	$2,153,650	$2,623,292	$3,350,265			
Sources		997,705	782,688	1,163,116	903,480			
Uses		399,082	313,046	436,143	903,480			
	Ending Fund Balance	$2,153,650	$2,623,292	$3,350,265	$3,350,265	$3,350,265	$ -	0%
	Henry First Fund [Fund 290]							
Balance July 1		3,091	$8,024	$10,026	$107,982			
Sources		15,464	9,402	179,289	-			
Uses		10,531	7,400	81,333	-			
	Ending Fund Balance	$8,024	$10,026	$107,982	$107,982	$107,982	$ -	0%

Economic Development Fund [Fund 380]								
Balance July 1		1,337,819	$1,334,164	$1,884,083	$1,659,604			
Sources		887,160	1,673,292	630,799	835,181			
Uses		890,815	1,123,373	855,278	835,181			
Ending Fund Balance		$1,334,164	$1,884,083	$1,659,604	$1,659,604	$1,659,604	$ -	0%
Henry Co Airport Authority Fund [Fund 385]								
Balance July 1		-	-	-	-			
Sources		-	-	-	-			
Uses		-	-	-	-			
Ending Fund Balance		$0	$0	$0	$0	$0	$ -	0%
Henry Co Building & Facility Authority Fund [Fund 390]								
Balance July 1		-	-	-	-			
Sources		-	-	-	50,000			
Uses		-	-	-	50,000			
Ending Fund Balance		$0	$0	$0	$0	$0	$ -	0%
Capital Assets Fund [Fund 351]								
Balance July 1		$21,100,455	$9,002,212	($7,748,406)				
Sources		457,244	673,492	10,000,000				
Uses		12,555,488	17,424,110	10,000,000				
Ending Fund Balance		$9,002,212	($7,748,406)	($7,748,406)		($7,748,406)	$ -	0%
Impact Fees Fund [Fund 370]								
Balance July 1		$3,994,111	$5,940,481	$13,346,961				
Sources		3,303,713	8,327,733	3,500,000				
Uses		1,357,343	921,252	3,500,000				
Ending Fund Balance		$5,940,481	$13,346,961	$13,346,961		$13,346,961	$ -	0%
SPLOST II 2002 Fund [Fund 322]								
Balance July 1		$234,348	$234,371	$234,411				
Sources		23	40	2				
Uses		-	-	-				
Ending Fund Balance		$234,371	$234,411	$234,413		$234,413	$ -	0%
SPLOST III 2008 Fund [Fund 323]								
Balance July 1		$1,150,909	$966,237	$644,900				
Sources		471	179	11				

Uses		185,143	321,517	-				
	Ending Fund Balance	$966,237	$644,900	$644,911		$644,911	$ -	0%
	SPLOST IV 2014 Fund [Fund 324]							
Balance July 1		$17,646,130	$11,571,751	$9,068,403				
Sources		414,846	590,663	5				
Uses		6,489,224	3,094,012	47,324				
	Ending Fund Balance	$11,571,751	$9,068,403	$9,021,084		$9,021,084	$ -	-1%
	SPLOST V 2020 Fund [Fund 325]							
Balance July 1		$79,051,603	$83,036,633	$82,997,092				
Sources		62,528,059	66,468,466	-				
Uses		58,543,028	66,508,008	-				
	Ending Fund Balance	$83,036,633	$82,997,092	$82,997,092		$82,997,092	$ -	0%
	T-SPLOST 2021 Fund [Fund 335]							
Balance July 1		$8,925,251	$49,521,898	$82,313,658				
Sources		54,368,437	59,246,619					
Uses		13,771,790	26,454,859					
	Ending Fund Balance	$49,521,898	$82,313,658	$82,313,658		$82,313,658	$ -	0%
	Debt Service Fund [Fund 400]							
Balance July 1		-	-	-				
Sources		12,011,883	288,525	11,848,794				
Uses		12,011,883	288,525	11,848,794				
	Ending Fund Balance	$0	$0	$0		$0	$ -	0%

Fund Balance Summary - Capital Asset Funds

		2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	Assigned	Unassigned	% Change in Fund Balance
Capital Assets Fund [Fund 351]								
Balance July 1		$21,100,455	$9,125,861	($3,158,045)	($26,991,661)			
Sources		1,573,326	54,558,551	61,470,227	45,974,817			
Uses		13,547,920	66,842,457	85,303,843	45,974,817			
Ending Fund Balance		$9,125,861	($3,158,045)	($26,991,661)	($26,991,661)	($26,991,661)	$ -	0%
Impact Fees Fund [Fund 370]								
Balance July 1		$3,722,322	$5,668,692	$13,103,404	$14,254,087			

Sources		3,303,712	8,327,733	6,164,097	2,312,806			
Uses		1,357,342	893,021	5,013,414	2,312,806			
Ending Fund Balance		$5,668,692	$13,103,404	$14,254,087	$14,254,087	$14,254,087	$ -	0%

Fund Balance Summary - SPLOST Funds

		2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	Assigned	Unassigned	% Change in Fund Balance
SPLOST II 2002 Fund [Fund 322]								
Balance July 1		$234,372	$234,372	$234,412	$234,426			
Sources		-	40	14	-			
Uses		-	-	-	-			
Ending Fund Balance		$234,372	$234,412	$234,426	$234,426	$234,426	$ -	0%
SPLOST III 2008 Fund [Fund 323]								
Balance July 1		$1,150,909	$966,237	$644,900	$643,273			
Sources		471	179	48	-			
Uses		185,143	321,517	1,675	-			
Ending Fund Balance		$966,237	$644,900	$643,273	$643,273	$643,273	$ -	0%
SPLOST IV 2014 Fund [Fund 324]								
Balance July 1		$17,646,130	$12,050,987	$10,310,443	$9,597,970			
Sources		414,844	590,663	365,684	-			
Uses		6,009,987	2,331,207	1,078,157	-			
Ending Fund Balance		$12,050,987	$10,310,443	$9,597,970	$9,597,970	$9,597,970	$ -	0%
SPLOST V 2020 Fund [Fund 325]								
Balance July 1		$79,051,603	$80,735,340	$83,432,976	$61,204,612			
Sources		62,868,059	66,468,466	50,054,518	-			
Uses		61,184,322	63,770,830	72,282,882	-			
Ending Fund Balance		$80,735,340	$83,432,976	$61,204,612	$61,204,612	$61,204,612	$ -	0%
SPLOST VI 2024 Fund [Fund 326]								
Balance July 1		$0	$0	$0	$14,983,480			
Sources		-	-	15,236,303	254,901,440			
Uses		-	-	252,823	254,901,440			
Ending Fund Balance		$0	$0	$14,983,480	$14,983,480	$14,983,480	$ -	0%
T-SPLOST 2021 Fund [Fund 335]								
Balance July 1		$8,925,251	$42,885,078	$75,521,863	$99,289,763			

Sources		54,673,974	59,246,619	51,307,368	136,962,800			
Uses		20,714,147	26,609,834	27,539,467	136,962,800			
Ending Fund Balance		$42,885,078	$75,521,863	$99,289,763	$99,289,763	$99,289,763	$ -	0%

Fund Balance Summary - Grant Funds

		2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	Assigned	Unassigned	% Change in Fund Balance
Grant Fund [Fund 250]								
Balance July 1		$61,979	$87,796	($1,502,941)	($2,106,820)			
Sources		1,555,023	1,161,615	1,897,657	12,964,055			
Uses		1,529,206	2,752,352	2,501,536	12,964,055			
Ending Fund Balance		$87,796	($1,502,941)	($2,106,820)	($2,106,820)	($2,106,820)	$0	0%
COVID19 ERAP Fund [Fund 251]								
Balance July 1		($1,505,984)	($1,176,119)	($1,176,119)	($1,176,119)			
Sources		12,275,000	-	-	-			
Uses		11,945,135	-	-	-			
Ending Fund Balance		($1,176,119)	($1,176,119)	($1,176,119)	($1,176,119)	($1,176,119)	$ -	0%
American Rescue Plan Fund [Fund 252]								
Balance July 1		$0	$0	($7,852,440)	($7,846,275)			
Sources		14,048,807	78	5,324,922	12,738,729			
Uses		14,048,807	7,852,518	5,318,757	12,738,729			
Ending Fund Balance		$0	($7,852,440)	($7,846,275)	($7,846,275)	($7,846,275)	$ -	0%
LMIG Fund [Fund 254]								
Balance July 1		$0	$0	$0	$0			
Sources		-	2,283,196	-	10,717,933			
Uses		-	2,283,196	-	10,717,933			
Ending Fund Balance		$0	$0	$0	$0	$0	$ -	0%

Fund Balance Summary - Special Service District (SSD) Funds

		2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	Assigned	Unassigned	% Change in Fund Balance
Fire Fund [Fund 270]								
Balance July 1		$0	$0	$0	$2,788,831			
Sources		-	-	39,508,509	37,970,575			
Uses		-	-	36,719,678	37,970,575			
Ending Fund Balance		$0	$0	$2,788,831	$2,788,831	$2,788,831	$ -	0%

Police Fund [Fund 271]								
Balance July 1		-	-	-	(406,344)			
Sources		-	-	44,540,477	46,077,276			
Uses		-	-	44,946,821	46,077,276			
Ending Fund Balance		$0	$0	($406,344)	($406,344)	($406,344)	$ -	0%
Recreation Fund [Fund 272]								
Balance July 1		-	-	(503)	(1,742,903)			
Sources		-	-	10,467,655	12,541,355			
Uses		-	503	12,210,055	12,541,355			
Ending Fund Balance		$0	($503)	($1,742,903)	($1,742,903)	($1,742,903)	$ -	0%
Unincorporated Fund [Fund 273]								
Balance July 1		-	-	-	816,186			
Sources		-	-	5,843,566	5,930,310			
Uses		-	-	5,027,380	5,930,310			
Ending Fund Balance		$0	$0	$816,186	$816,186	$816,186	$ -	0%

Fund Balance Summary - Debt Service Fund

		2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	Assigned	Unassigned	% Change in Fund Balance
Debt Service Fund [Fund 400]								
Balance July 1		$0	$0	$0	$0			
Sources		12,554,398	6,990,400	12,435,210	11,211,445			
Uses		12,554,398	6,990,400	12,435,210	11,211,445			
Ending Fund Balance		$0	$0	$0	$0	$0	$0	0%

Fund Balance Summary - Enterprise Funds

		2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	Assigned	Unassigned	% Change in Fund Balance
Stormwater Fund [Fund 505]								
Balance July 1		-1,006,186	-1,352,757	-1,858,754	-6,440,157			
Sources		3,853,930	3,558,560	4,567,558	7,619,188			
Uses		4,200,501	4,064,557	9,148,961	7,619,188			
Ending Fund Balance		($1,352,757)	($1,858,754)	($6,440,157)	($6,440,157)	($6,440,157)	$0	0%
Airport Fund [Fund 550]								

Balance July 1		29,586,534	32,667,953	32,687,846	32,788,888			
Sources		3,791,017	1,936,991	3,078,096	12,319,155			
Uses		709,598	1,917,098	2,977,054	12,319,155			
Ending Fund Balance		$32,667,953	$32,687,846	$32,788,888	$32,788,888	$32,788,888	$0	0%
Cottonfields Golf Course Fund [Fund 555]								
Balance July 1		-264,329	-176,056	-203,413	-204,908			
Sources		847,474	267,866	0	0			
Uses		759,201	295,223	1,495	0			
Ending Fund Balance		($176,056)	($203,413)	($204,908)	($204,908)	($204,908)	$0	0%

Fund Balance Definitions

Fund Balance Definitions

Nonspendable: Fund balances are reported as non-spendable when amounts cannot be spent because they are either not in spendable form or legally
required to be maintained intact.
Restricted: Fund balances are reported as restricted when there are limitations imposed on their use through legislation adopted by the County or through
external restrictions by creditors, grantors or law.
Committed: Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of
the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.
Assigned: Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes. The County Board
of Commissioners has authorized the Chief Financial Officer and his or her designee to assign a fund balance without Board approval to reflect funds the
County intends to use for a specific purpose.
Unassigned: Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criteria.

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 by the Henry County Sheriff's Office and/or the Henry County Police Department 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 2026.
ESG CARES Fund: Grant funded program in which the county receives federal CARES Act funding to support Emergency Solutions Grant initiatives and programming. There are no receipts or expenditures expected beginning in FY 2026.
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.
Opioid Fund: This fund accounts for the receipts and expenditures associated with the National Retail Distributors and Janssen/J&J settlement. The funds will be used for opioid treatment and abatement. The operations of this fund are sufficient to support this program.

LMIG Fund: This fund accounts for grant receipts and expenditures associated with capital road projects funded primarily by state grants from the GA Department of Transportation.
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 promote tourism in the county. 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 2025.
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.
Henry County Airport Authority Fund: This fund is used to track the activity associated with funding capital improvement projects associated with the Henry County Speedway Airport.
Henry County Building & Facility Authority Fund: This fund is used to track the activity associated with funding county building capital improvement projects.

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 improvements 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 for this SPLOST expired in March 2025. As more projects are completed and closed out related to this SPLOST the fund balance will continue to decrease.
SPLOST VI Fund: The SPLOST VI Fund is used to account for the SPLOST approved by voters in November 2024. Revenue collections will continue until March 2031. 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.
COVID19 Fund: Grant funded program in which the county receives federal funding to support housing stability throughout the COVID-19 pandemic providing funds for rental and utility payments for impacted residents who qualify. There are no receipts or expenditures expected beginning in FY 2026
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.
LMIG Fund: This fund accounts for grant receipts and expenditures associated with capital road projects funded primarily by state grants from the GA Department of Transportation.

Special Service District (SSD) Funds

Fire Fund: This fund accounts for revenues received to fund fire prevention and suppression activities for the following cities/areas; Stockbridge, Hampton, Locust Grove, and unincorporated Henry County. Because of a mutual aid agreement between the County and the City

of McDonough,
the county fire department also provides fire assistance to the McDonough Fire Department when needed.
Police Fund: This fund accounts for revenues received to fund police services in unincorporated Henry County.
Recreation Fund: This fund accounts for revenues received to fund park & recreation services in McDonough, Stockbridge, Hampton, Locust Grove, and unincorporated Henry County.
Unincorporated Fund: This fund accounts for revenues received to fund the following services in unincorporated Henry County; Geographical Information Systems (GIS), Planning & Zoning, Building & Plan Review, Recycling Center, and Code Enforcement.

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.
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.

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 2027-2030, an average growth rate of 2% has been applied to the expenditures and a 6% growth rate to property taxes, the primary source of revenue for the General Fund.

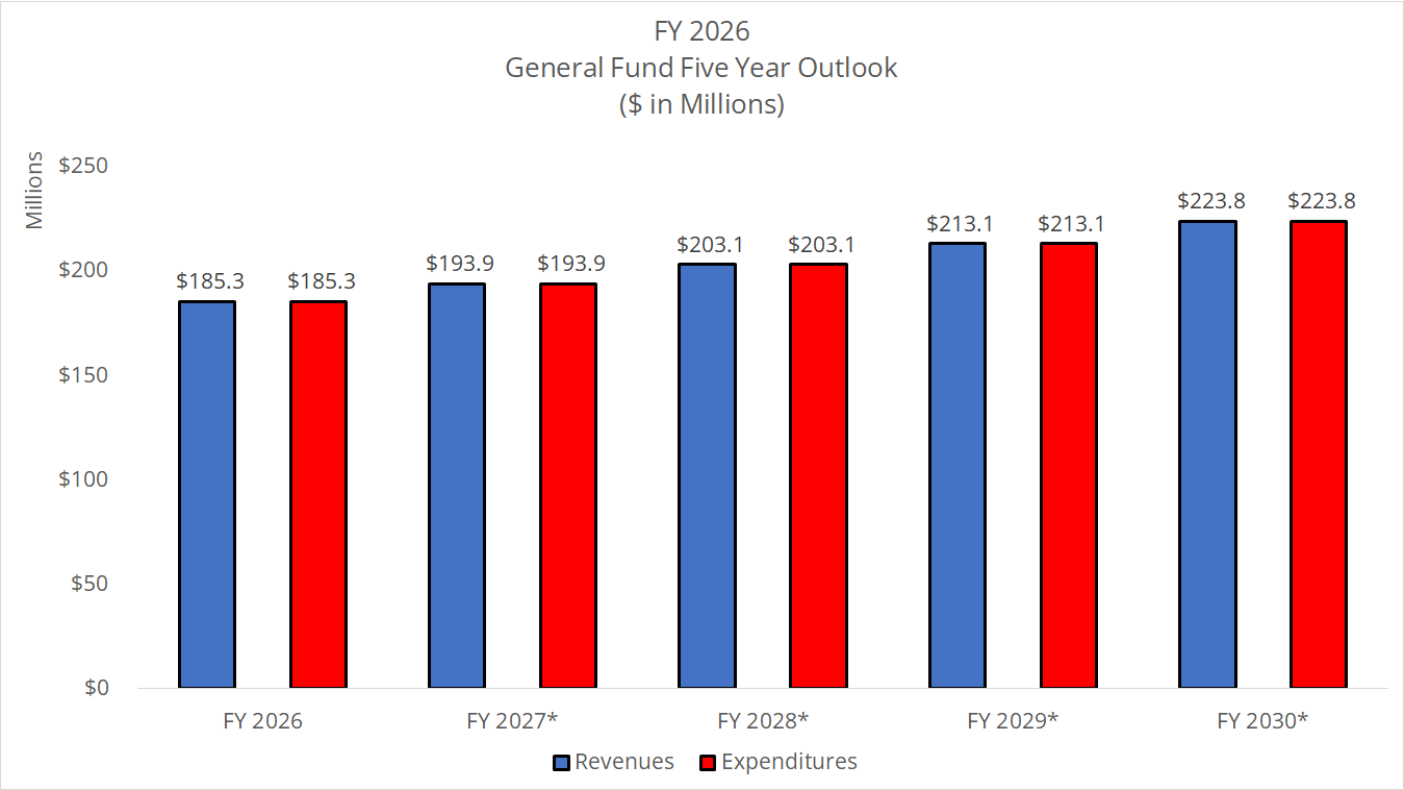
For revenues, the General Fund property tax growth rate has been reduced starting in FY 2026 and succeeding years due to Georgia State House Bill 581. This law limits the valuation of homes within the state of Georgia to no more than the rate of inflation provided the home does not have major changes to the assessed value. The result of limiting valuation is expected to reduce tax collections for residential housing. Accordingly, our projection takes this into consideration and has decreased revenue projections from prior years.

Regarding expenses within the General Fund, the growth rate has been set at 2% to allow for minimum growth due to regular increases due to COLA and longevity provided to certain employees. This was done to maintain the General Fund budget at FY 2026 levels and provide for sufficient revenue to set aside reserves for contingencies as they arise.

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 2027 - FY 2030 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/ Expenditure Comparison FY 2026-FY 2030



General Fund Five Year Outlook Summary (in Millions)

	FY 2026	FY 2027*	FY 2028*	FY 2029*	FY 2030*
General Fund Beginning Balance	$ 139.1	$ 139.1	$ 139.1	$ 139.1	$ 139.1
Revenues	$ 185.3	$ 193.9	$ 203.1	$ 213.1	$ 223.8
Property Taxes	$ 98.1	$ 104.0	$ 110.2	$ 116.7	$ 123.7
Sales and Other Taxes	$ 57.9	$ 58.7	$ 59.6	$ 60.4	$ 61.3
Licenses & Permits	$ 0.6	$ 0.7	$ 0.7	$ 0.8	$ 0.9
Intergovernmental	$ 0.1	$ 0.1	$ 0.1	$ 0.2	$ 0.2
Charges for Services	$ 19.2	$ 20.2	$ 21.4	$ 22.7	$ 24.1
Fines & Forfeitures	$ 5.5	$ 6.1	$ 6.7	$ 7.4	$ 8.1
Other Sources of Funds	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1
Investment Income	$ 2.0	$ 2.1	$ 2.2	$ 2.4	$ 2.5
Miscellaneous	$ 1.7	$ 1.8	$ 2.1	$ 2.5	$ 3.1
Expenditures	$ 185.3	$ 193.9	$ 203.1	$ 213.1	$ 223.8
Personnel	$ 115.6	$ 120.8	$ 126.4	$ 132.5	$ 139.0
Contracted Services	$ 20.4	$ 21.4	$ 22.5	$ 23.6	$ 24.8

	Supplies & Materials	$ 4.3	$ 4.5	$ 4.8	$ 5.0	$ 5.3	
	Other	$ 27.5	$ 28.8	$ 30.3	$ 31.8	$ 33.5	
	Capital Outlay	$ 0.1	$ 0.1	$ 0.1	$ 0.2	$ 0.2	
	Other Financing Uses	$ 17.3	$ 18.2	$ 19.1	$ 20.0	$ 21.1	
	Miscellaneous	$ -	$ -	$ -	$ -	$ -	
	Net Position Change	$ (0.0)	$ -	$ -	$ -	$ -	
	To General Fund						
	General Fund Ending Balance	$ 139.1	$ 139.1	$ 139.1	$ 139.1	$ 139.1	

Fire SSD (Special Service District) Fund Five Year Outlook Summary

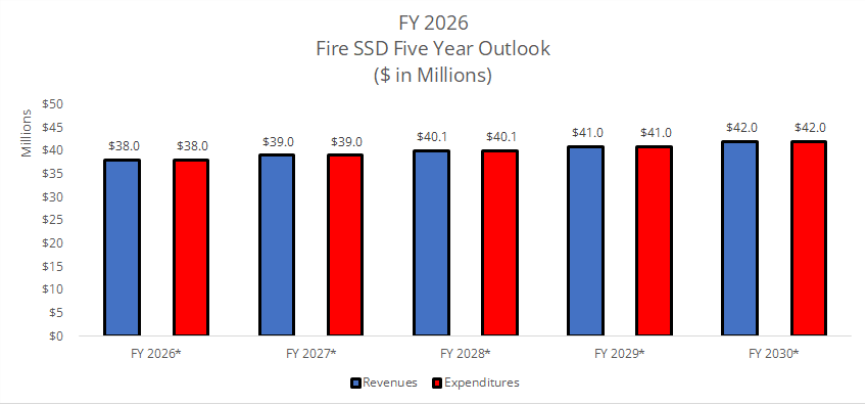
The chart and table below show the projected revenue and expenditure growth of the Fire SSD Fund. For the projected fiscal years of 2027-2030, an average overall growth rate of approximately 2% has been applied to the revenues and expenditures.

For revenues, the Fire SSD Fund property tax growth rate has been reduced starting in FY 2027 and succeeding years due to Georgia State House Bill 581. This law limits the valuation of homes within the state of Georgia to no more than the rate of inflation provided the home does not have major changes to the assessed value. The result of limiting valuation is expected to reduce tax collections for residential housing. Accordingly, our projection takes this into consideration and has decreased revenue projections from prior years.

Expense projections for the Fire SSD fund have been limited from prior years to allow for fund reserves to be set aside for contingencies.
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 2027 - FY 2030 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/ Expenditure Comparison FY 2026-FY 2030



Fire SSD (Special Special Service District) Fund Five Year Outlook Summary (in Millions)

	FY 2026*	FY 2027*	FY 2028*	FY 2029*	FY 2030*
Fire SSD Fund Beginning Balance	$ 2.8	$ 2.8	$ 2.8	$ 2.8	$ 2.8
Revenues	$ 38.0	$ 39.0	$ 40.1	$ 41.0	$ 42.0
Property Taxes	$ 28.0	$ 28.9	$ 29.7	$ 30.4	$ 31.2
Sales and Other Taxes	$ 9.6	$ 9.8	$ 10.0	$ 10.2	$ 10.4
Licenses & Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 0.4	$ 0.4	$ 0.4	$ 0.4	$ 0.4
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -
Other Sources of Funds	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ 0.0	$ 0.0
Expenditures	$ 38.0	$ 39.0	$ 40.1	$ 41.0	$ 42.0
Personnel	$ 35.0	$ 35.9	$ 36.9	$ 37.7	$ 38.7
Contracted Services	$ 0.3	$ 0.3	$ 0.3	$ 0.3	$ 0.3
Supplies & Materials	$ 0.5	$ 0.6	$ 0.6	$ 0.6	$ 0.6
Other	$ 2.2	$ 2.2	$ 2.3	$ 2.4	$ 2.4
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Other Financing Uses	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ 0.0	$ 0.0	$ -	$ -
Net Position Change	$ -	$ -	$ -	$ -	$ -
To Fire SSD Fund					
Fire SSD Fund Ending Balance	$ 2.8	$ 2.8	$ 2.8	$ 2.8	$ 2.8

Police SSD (Special Service District) Fund Five Year Outlook Summary

The chart and table below show the projected revenue and expenditure growth of the Police SSD Fund. For the projected fiscal years of 2027-2030, an average overall growth rate of approximately 4-5% has been applied to the revenues and expenditures.

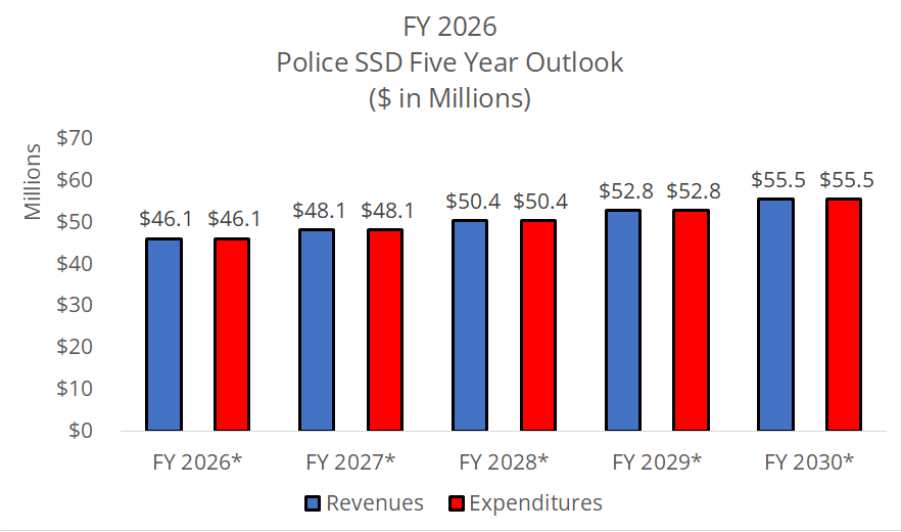
For revenues, the Police SSD Fund property tax growth rate has been reduced starting in FY 2027 and succeeding years due to Georgia State House Bill 581. This law limits the valuation of homes within the state of Georgia to no more than the rate of inflation provided the home does not have major changes to the assessed value. The result of limiting valuation is expected to reduce tax collections for residential housing. Accordingly, our projection takes this into consideration and has decreased revenue projections from prior years.

Expense projections for the Police SSD fund have been limited from prior years to allow for fund reserves to be set aside for contingencies and to pay for equipment needed due to wear and tear.

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 2027 - FY 2030 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2026-FY 2030



Police SSD (Special Service District) Fund Five Year Outlook Summary (in Millions)

	FY 2026*	FY 2027*	FY 2028*	FY 2029*	FY 2030*
Police SSD Fund Beginning Balance	-$ 0.4	-$ 0.4	-$ 0.4	-$ 0.4	-$ 0.4
Revenues	$ 46.1	$ 48.1	$ 50.4	$ 52.8	$ 55.5
Property Taxes	$ 36.8	$ 38.0	$ 39.2	$ 40.5	$ 41.8
Sales and Other Taxes	$ 4.1	$ 4.1	$ 4.1	$ 4.1	$ 4.1
Licenses & Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 5.2	$ 6.0	$ 7.1	$ 8.2	$ 9.6
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -
Other Sources of Funds	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Expenditures	$ 46.1	$ 48.1	$ 50.4	$ 52.8	$ 55.5
Personnel	$ 41.9	$ 43.8	$ 45.8	$ 48.1	$ 50.5
Contracted Services	$ 0.4	$ 0.5	$ 0.5	$ 0.5	$ 0.5
Supplies & Materials	$ 0.4	$ 0.5	$ 0.5	$ 0.5	$ 0.5
Other	$ 3.2	$ 3.4	$ 3.5	$ 3.7	$ 3.9
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Other Financing Uses	$ 0.0	$ 0.0	$ 0.0	$ 0.0	$ 0.0
Miscellaneous	$ -	$ 0.0	$ 0.0	$ 0.0	$ 0.0
Net Position Change	$ -	$ -	$ -	$ -	$ -
To Police SSD Fund					
Police SSD Fund Ending Balance	-$ 0.4	-$ 0.4	-$ 0.4	-$ 0.4	-$ 0.4

Recreation SSD (Special Service District) Fund Five Year Outlook Summary

The chart and table below show the projected revenue and expenditure growth of the Recreation SSD Fund. For the projected fiscal years of 2027-2030, an average overall growth rate of approximately 5% has been applied to the revenues and expenditures.

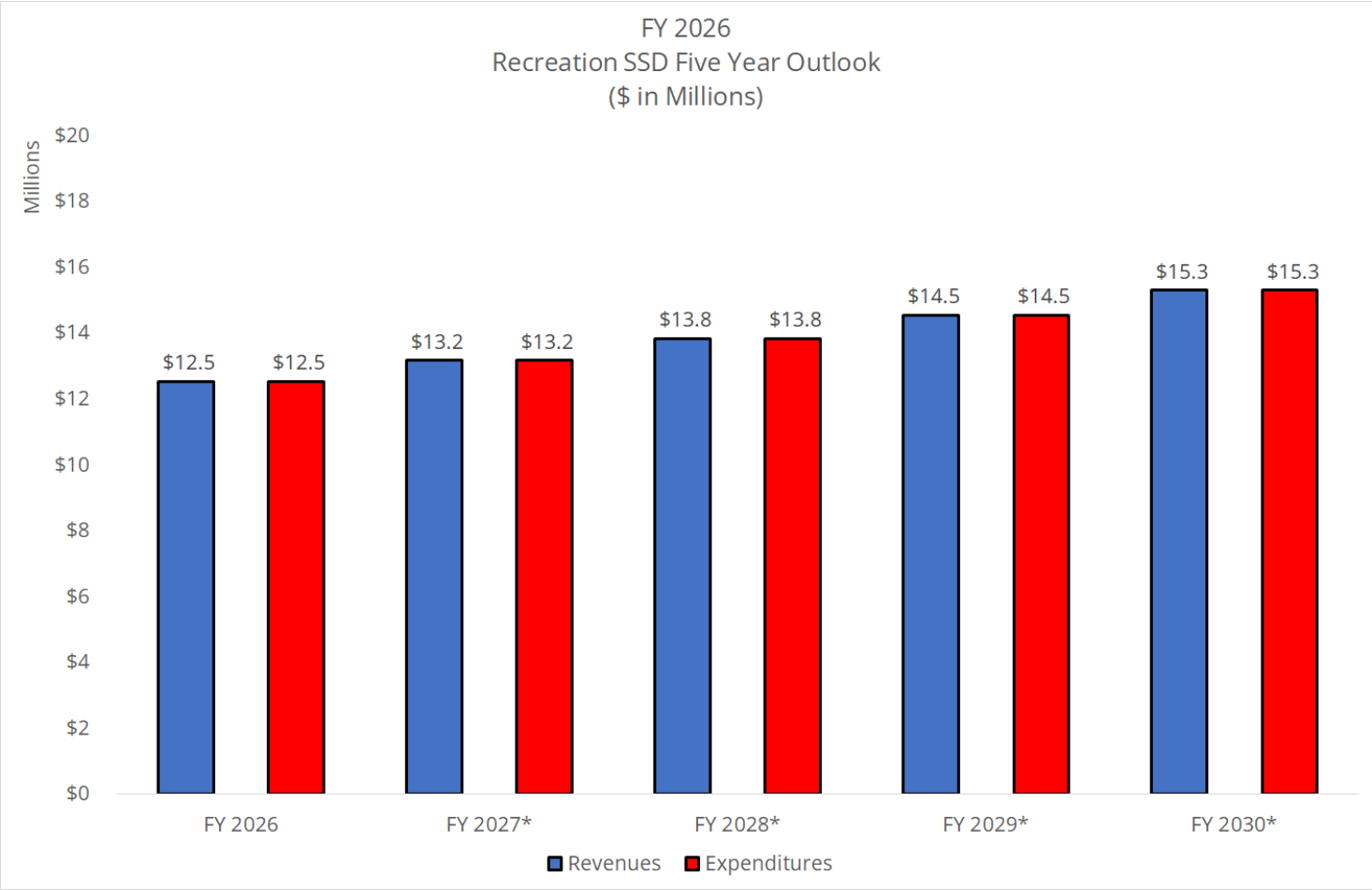
For revenues, the Recreation SSD Funds property tax growth rate has been reduced starting in FY 2027 and succeeding years due to Georgia State House Bill 581. This law limits the valuation of homes within the state of Georgia to no more than the rate of inflation provided the home does not have major changes to the assessed value. The result of limiting valuation is expected to reduce tax collections for residential housing. Accordingly, our projection takes this into consideration and has decreased revenue projections from prior years.

Expense projections for the Recreation SSD Funds have been allocated to the continued maintenance of facilities and to ensure appropriate staff are available for the public.

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 2027 - FY 2030 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2026-FY 2030



Recreation SSD (Special Service District) Fund Five Year Outlook Summary (in Millions)

		FY 2026	FY 2027*	FY 2028*	FY 2029*	FY 2030*	
	Recreation SSD Fund Beginning Balance	-$ 1.7	-$ 1.7	-$ 1.7	-$ 1.7	-$ 1.7	
	Revenues	$ 12.5	$ 13.2	$ 13.8	$ 14.5	$ 15.3	
	Property Taxes	$ 9.2	$ 9.9	$ 10.5	$ 11.2	$ 12.0	
	Sales and Other Taxes	$ -	$ -	$ -	$ -	$ -	
	Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
	Intergovernmental	$ -	$ -	$ -	$ -	$ -	
	Charges for Services	$ 1.7	$ 1.8	$ 1.9	$ 2.1	$ 2.2	
	Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	
	Other Sources of Funds	$ 1.4	$ 1.3	$ 1.2	$ 1.1	$ 0.9	
	Investment Income	$ -	$ -	$ -	$ -	$ -	
	Miscellaneous	$ 0.2	$ 0.2	$ 0.2	$ 0.2	$ 0.2	
	Expenditures	$ 12.5	$ 13.2	$ 13.8	$ 14.5	$ 15.3	

	Personnel	$ 8.6	$ 9.1	$ 9.6	$ 10.1	$ 10.6	
	Contracted Services	$ 0.5	$ 0.5	$ 0.6	$ 0.6	$ 0.6	
	Supplies & Materials	$ 0.8	$ 0.9	$ 0.9	$ 1.0	$ 1.0	
	Other	$ 2.4	$ 2.5	$ 2.6	$ 2.7	$ 2.8	
	Capital Outlay	$ 0.1	$ 0.1	$ 0.2	$ 0.2	$ 0.2	
	Other Financing Uses	$ -	$ -	$ -	$ -	$ -	
	Miscellaneous	$ -	$ -	$ 0	$ -	$ 0	
	Net Position Change	$ -	$ -	$ -	$ -	$ -	
	To Recreation SSD Fund						
	Recreation SSD Fund Ending Balance	-$ 1.7	-$ 1.7	-$ 1.7	-$ 1.7	-$ 1.7	

Unincorporated SSD (Special Service District) Fund Five Year Outlook Summary

The chart and table below show the projected revenue and expenditure growth of the Unincorporated SSD Fund. For the projected fiscal years of 2027-2030, an average overall growth rate of approximately 10% has been applied to the revenues and expenditures.

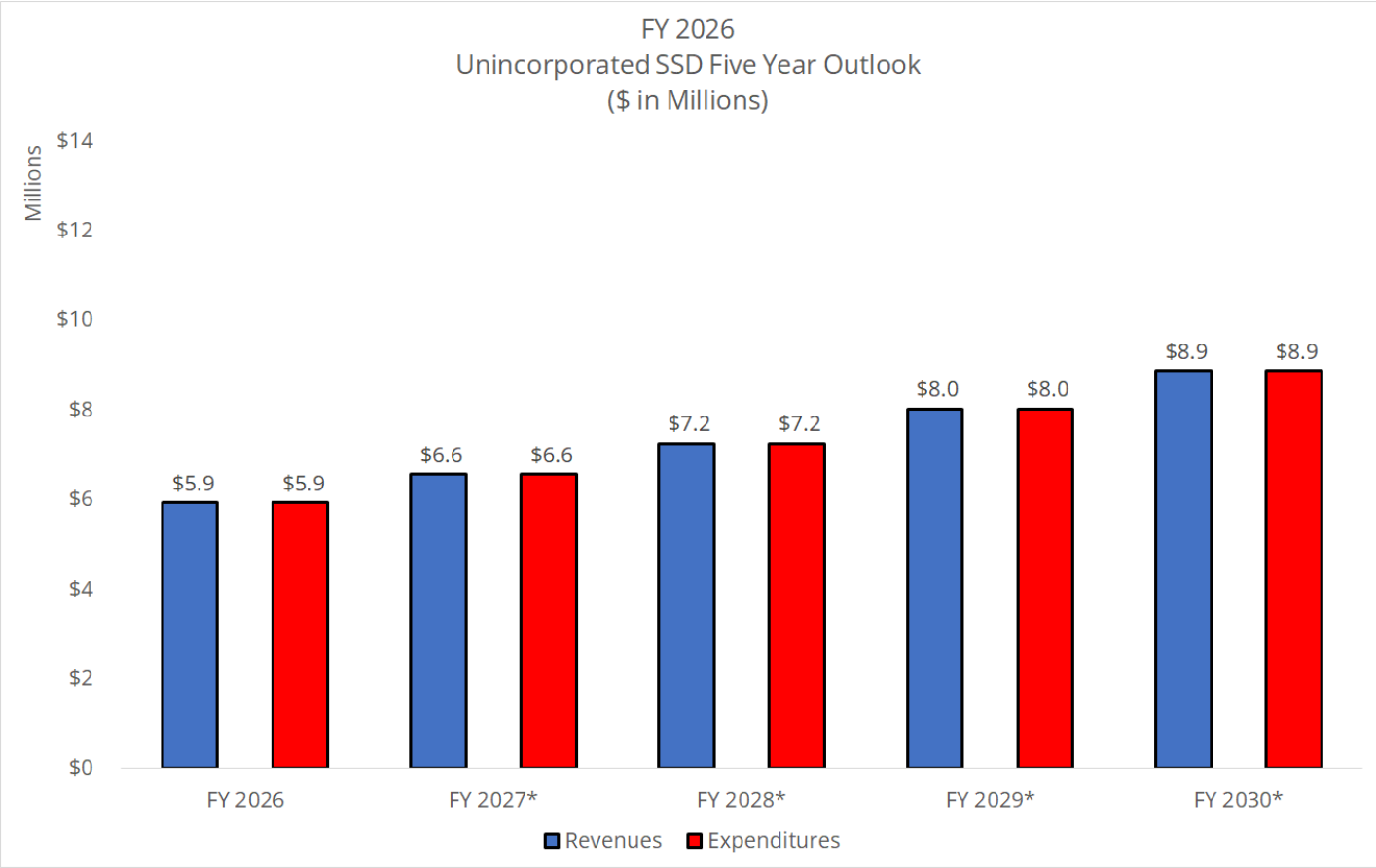
For revenues, the Unincorporated SSD Funds rely on a mix of Property Taxes and Grants. The Property Tax growth rate has been somewhat limited starting in FY 2027 and succeeding years due to Georgia State House Bill 581. This law limits the valuation of homes within the state of Georgia to no more than the rate of inflation provided the home does not have major changes to the assessed value. The result of limiting valuation is expected to reduce tax collections for residential housing. Accordingly, our projection takes this into consideration and has decreased revenue projections from prior years.

Expense projections for the Unincorporated SSD Funds have been limited from prior years to allow for fund reserves to be set aside for contingencies.

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 2027 - FY 2030 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2026-FY 2030



Unincorporated SSD (Special Service District) Fund Five Year Outlook Summary (in Millions)

		FY 2026	FY 2027*	FY 2028*	FY 2029*	FY 2030*	
	Unincorporated SSD Fund Beginning Balance	$ 0.8	$ 0.8	$ 0.8	$ 0.8	$ 0.8	
	Revenues	$ 5.9	$ 6.6	$ 7.2	$ 8.0	$ 8.9	
	Property Taxes	$ 2.8	$ 3.1	$ 3.4	$ 3.7	$ 4.1	
	Sales and Other Taxes	$ -	$ -	$ -	$ -	$ -	
	Licenses & Permits	$ 2.8	$ 3.1	$ 3.5	$ 3.9	$ 4.3	
	Intergovernmental	$ -	$ -	$ -	$ -	$ -	
	Charges for Services	$ 0.4	$ 0.4	$ 0.4	$ 0.4	$ 0.4	
	Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -	
	Other Sources of Funds	$ -	$ -	$ -	$ -	$ -	
	Investment Income	$ -	$ -	$ -	$ -	$ -	
	Miscellaneous	$ -	$ -	$ -	$ -	$ -	
	Expenditures	$ 5.9	$ 6.6	$ 7.2	$ 8.0	$ 8.9	

	Personnel	$ 5.0	$ 5.6	$ 6.2	$ 6.8	$ 7.5	
	Contracted Services	$ 0.4	$ 0.5	$ 0.5	$ 0.6	$ 0.6	
	Supplies & Materials	$ 0.1	$ 0.1	$ 0.1	$ 0.1	$ 0.1	
	Other	$ 0.4	$ 0.4	$ 0.5	$ 0.5	$ 0.6	
	Capital Outlay	$ -	$ -	$ -	$ -	$ -	
	Other Financing Uses	$ -	$ -	$ -	$ -	$ -	
	Miscellaneous	$ -	$ 0.0	$ 0.0	$ 0.0	$ 0.0	
	Net Position Change	$ -	$ -	$ -	$ -	$ -	
	To Unincorporated SSD Fund						
	Unincorporated SSD Fund Ending Balance	$ 0.8	$ 0.8	$ 0.8	$ 0.8	$ 0.8	

E-911 Fund 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 2027-2030, an average overall growth rate of 4.8% has been applied to the revenues and expenditures.

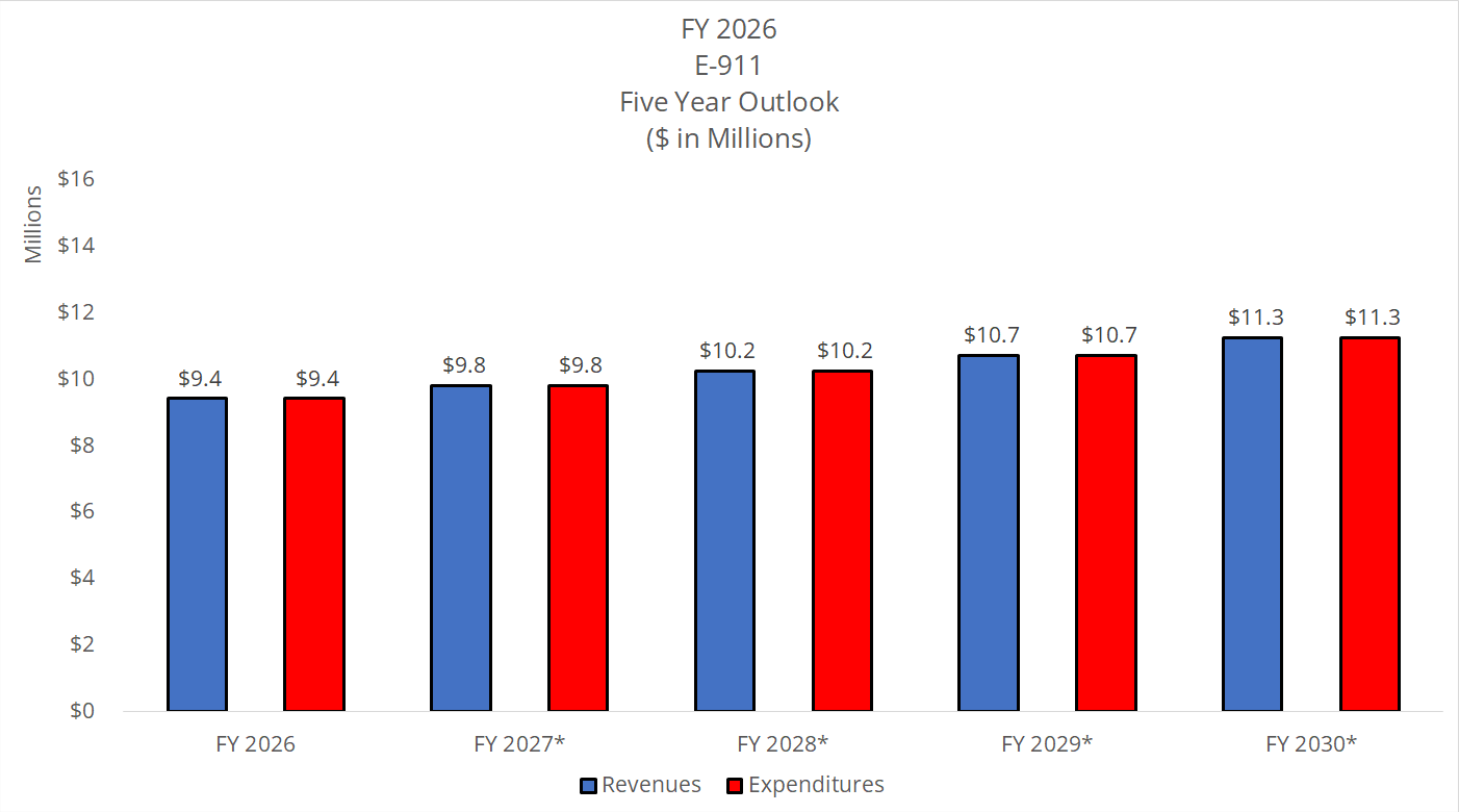
For revenues, E-911 required an increase in the Appropriated Fund balance to fund ongoing expenses related to Personnel and Contracted Services. This is done to supplement the fees collected for cellphone 911 service.

Expense projections for the E-911 Fund have been limited from prior years to allow for fund reserves to be set aside for contingencies.

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 2027 - FY 2030 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue / Expenditure Comparison FY 2026-FY 2030



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

	FY 2026	FY 2027*	FY 2028*	FY 2029*	FY 2030*	FY 2031*
E-911 Fund Beginning Balance	$ 2.08	$ 2.08	$ 2.08	$ 2.08	$ 2.08	$ 2.08
Revenues	$ 9.42	$ 9.81	$ 10.24	$ 10.71	$ 11.25	$ 11.88
Charges for Services	$ 6.04	$ 6.29	$ 6.56	$ 6.83	$ 7.12	$ 7.41
Investment Income	$ 0.36	$ 0.36	$ 0.36	$ 0.36	$ 0.36	$ 0.36
Miscellaneous	$ -	$ 0.02	$ 0.07	$ 0.13	$ 0.25	$ 0.44
Other Sources of Funds	$ 3.01	$ 3.13	$ 3.26	$ 3.39	$ 3.52	$ 3.66
Expenditures	$ 9.42	$ 9.81	$ 10.24	$ 10.71	$ 11.25	$ 11.88
Personnel	$ 7.31	$ 7.53	$ 7.75	$ 7.99	$ 8.23	$ 8.47
Contracted Services	$ 1.34	$ 1.46	$ 1.61	$ 1.77	$ 1.98	$ 2.25
Supplies & Materials	$ 0.17	$ 0.18	$ 0.19	$ 0.21	$ 0.23	$ 0.25
Other	$ 0.59	$ 0.64	$ 0.69	$ 0.75	$ 0.82	$ 0.90
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -

	Other Financing Uses		$ -	$ -	$ -	$ -	$ -		
	Net Position Change		$ -	$ -	$ -	$ -	$ -	$ -	
	To E-911 Fund Balance								
	E-911 Fund Ending Balance		$ 2.08	$ 2.08	$ 2.08	$ 2.08	$ 2.08	$ 2.08	

Airport Fund Five Year Outlook Summary

The chart and table below show the projected revenue and expenditure growth of the Airport Fund. For the projected fiscal years of 2027-2030, an average overall growth rate of 4.8% has been applied to the revenues and expenditures.

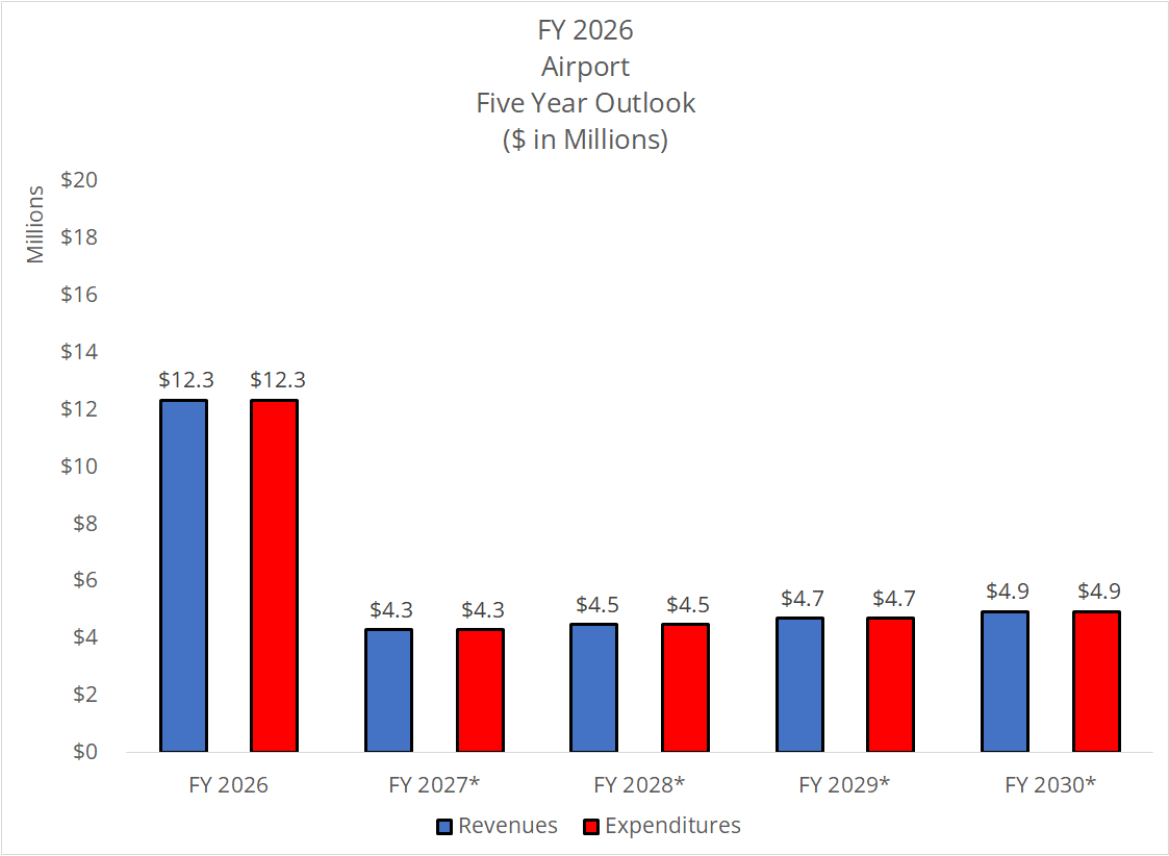
For FY 2026 anticipated State Government Grants provide for much of the revenue for the Airport attached to the newly renamed EchoPark Speedway. These grants are reimbursements from the Georgia DOT for construction projects currently underway at the airport. Another significant revenue source in FY 2026 is a transfer into the Airport from the Capital Projects Fund to cover the grant match and related project expenditures. As projects are expected to be complete near the end of FY 2026, government provided grants are expected to significantly decrease beginning in FY 2027, as well as no future transfers in from the Capital Projects Fund are expected in future periods.

Expense projections for the Airport include a significant increase in Professional Contracted Services in FY 2026 which are used to provide for the continued construction and improvement of airport runways & onsite plane hangars. In subsequent years professional contracted services decrease significantly and becomes stable as construction and improvement projects will be complete or nearing completion at the end of FY 2026. Due to several capital improvements taking place at the airport over the last 4 years, future periods are expected to be stable as staff will now be focused on maintaining the current infrastructure in place.

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 2027 - FY 2030 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/Expenditure Comparison FY 2026 - FY 2030



Airport Fund Five Year Outlook Summary (in Millions)

	FY 2026	FY 2027*	FY 2028*	FY 2029*	FY 2030*
Airport Fund Beginning Balance	$ 32.79	$ 32.79	$ 32.79	$ 32.79	$ 32.79
Revenues	$ 12.32	$ 4.29	$ 4.48	$ 4.68	$ 4.93
Intergovernmental	$ 8.32	$ 2.60	$ 2.62	$ 2.65	$ 2.68
Charges for Services	$ 1.35	$ 1.45	$ 1.61	$ 1.79	$ 2.00
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous	$ 0.23	$ 0.24	$ 0.24	$ 0.25	$ 0.25
Other Sources of Funding	$ 2.42	$ -	$ -	$ -	$ -
Expenditures	$ 12.32	$ 4.29	$ 4.48	$ 4.68	$ 4.93
Personnel	$ 0.42	$ 0.43	$ 0.45	$ 0.46	$ 0.47
Contracted Services	$ 10.83	$ 2.76	$ 2.82	$ 2.87	$ 2.95
Supplies & Materials	$ 0.89	$ 0.98	$ 1.09	$ 1.23	$ 1.37
Other	$ 0.11	$ 0.11	$ 0.12	$ 0.13	$ 0.13
Capital Outlay	$ 0.08	$ -	$ -	$ -	$ -

	Miscellaneous		$ -	$ 0.00	$ -	$ 0.00	$ 0.00	
	Net Position Change		$ -	$ -	-$ 0.0	$ -	$ -	
	To Airport Fund							
	Airport Fund Ending Balance		$ 32.79	$ 32.79	$ 32.79	$ 32.79	$ 32.79	

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 2027-2030, an average overall growth rate of 13.3% has been applied to the revenues and 2.5% to expenditures.

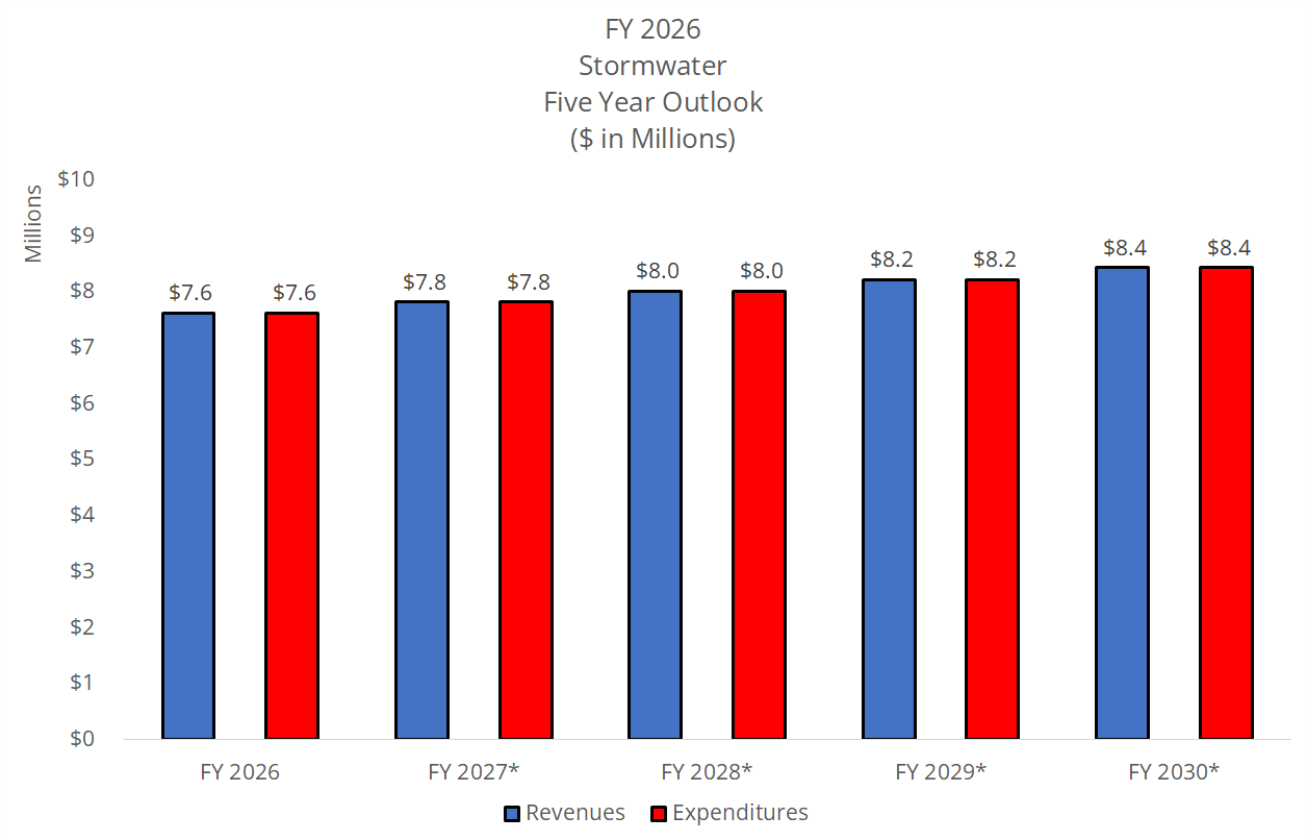
For revenues, the Stormwater Fund is expected to implement a stormwater fee increase thereby requiring less assistance from the General Fund to fund operations. The stormwater fee has not been increased since inception of the fund in 2006.

Expense projections are being held steady and only projecting a 2.5% increase to cover personnel increases and potential inflationary expense increases.

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 2027 - FY 2030 created at a certain point in time. This information is subject to change as additional information becomes available.

Revenue/ Expenditure Comparison FY 2026-FY 2030



Stormwater Fund Five Year Outlook Summary (in Millions)

	FY 2026	FY 2027*	FY 2028*	FY 2029*	FY 2030*	FY 2031*
Stormwater Fund Beginning Balance	-$ 6.44	-$ 6.44	-$ 6.44	-$ 6.44	-$ 6.44	-$ 6.44
Revenues	$ 7.62	$ 7.81	$ 8.01	$ 8.21	$ 8.43	$ 8.64
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 3.94	$ 4.33	$ 4.77	$ 5.24	$ 5.77	$ 6.34
Miscellaneous	$ -	$ 0.02	$ -	$ 0.00	$ -	$ 0.01
Other Sources of Funds	$ 3.68	$ 3.46	$ 3.24	$ 2.97	$ 2.66	$ 2.28
Investment Income	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Expenditures	$ 7.62	$ 7.81	$ 8.01	$ 8.21	$ 8.43	$ 8.64
Personnel	$ 3.80	$ 3.92	$ 4.04	$ 4.16	$ 4.28	$ 4.41
Contracted Services	$ 2.20	$ 2.27	$ 2.34	$ 2.41	$ 2.48	$ 2.55
Supplies & Materials	$ 0.41	$ 0.42	$ 0.43	$ 0.44	$ 0.45	$ 0.46
Other	$ 0.21	$ 0.22	$ 0.22	$ 0.23	$ 0.23	$ 0.24
Capital Outlay	$ 0.99	$ 0.99	$ 0.99	$ 0.99	$ 0.99	$ 0.99

	Other Financing Uses		$ -	$ -	$ -	$ -	$ -	$ -	
	Miscellaneous		$ -	$ -	$ 0.00	$ -	$ 0.00	$ -	
	Net Position Change		$ -	$ -	$ -	$ -	$ -	$ -	
	To Stormwater Fund								
	Stormwater Fund Ending Balance		-$ 6.44	-$ 6.44	-$ 6.44	-$ 6.44	-$ 6.44	-$ 6.44	

Consolidated Funds Summary

Henry County

Governmental funds support Henry County's core public services and are used to track how well current-year revenues meet current expenditures. These funds reflect the County's general government activities in response to community needs. Henry County maintains several types of governmental funds, including General, Special Revenue, Capital Projects, Grant, and Debt Service Funds. The major governmental funds include the General Fund, ARPA Fund, T-SPLOST, and SPLOST VI. All other governmental funds—such as special revenue, debt service, and grant funds—are classified as nonmajor funds.

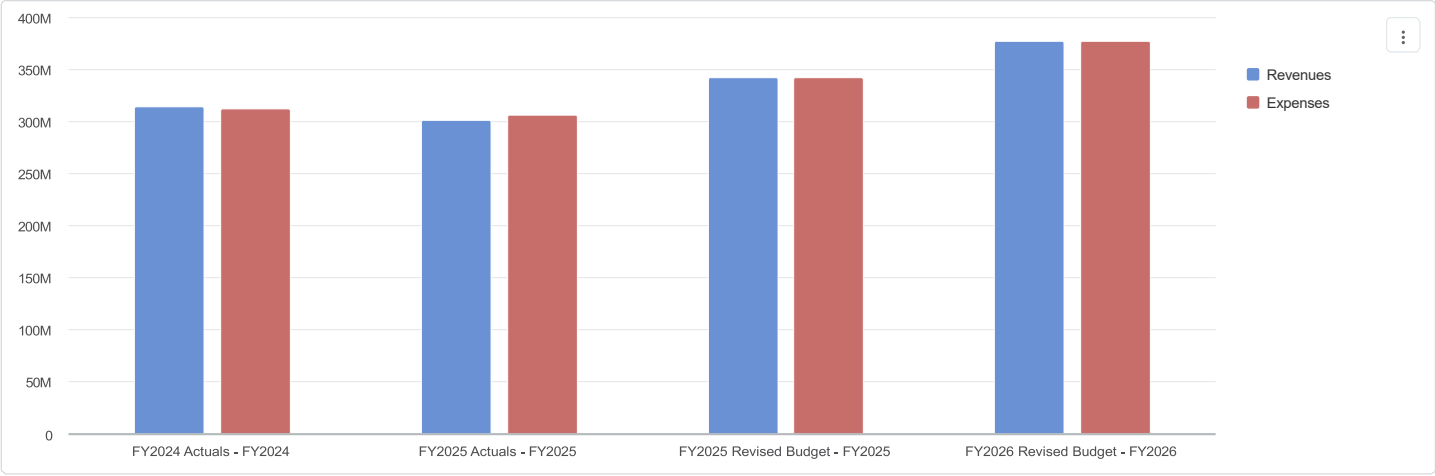
Henry County has two proprietary (enterprise) funds, which support operations conducted in a business-like manner where service costs are recovered through user fees. The two major proprietary funds are the Airport Fund and the Stormwater Fund.

In addition, the County plans to establish a new proprietary fund for the Henry County Aquatic Center once construction is complete. The Aquatic Center is expected to be completed in FY 2026.

**SPLOST and Capital Projects Funds financials ($725M) are tracked outside the current financial system, thus the activity for those funds will not be included in the summaries and charts below.

Summary

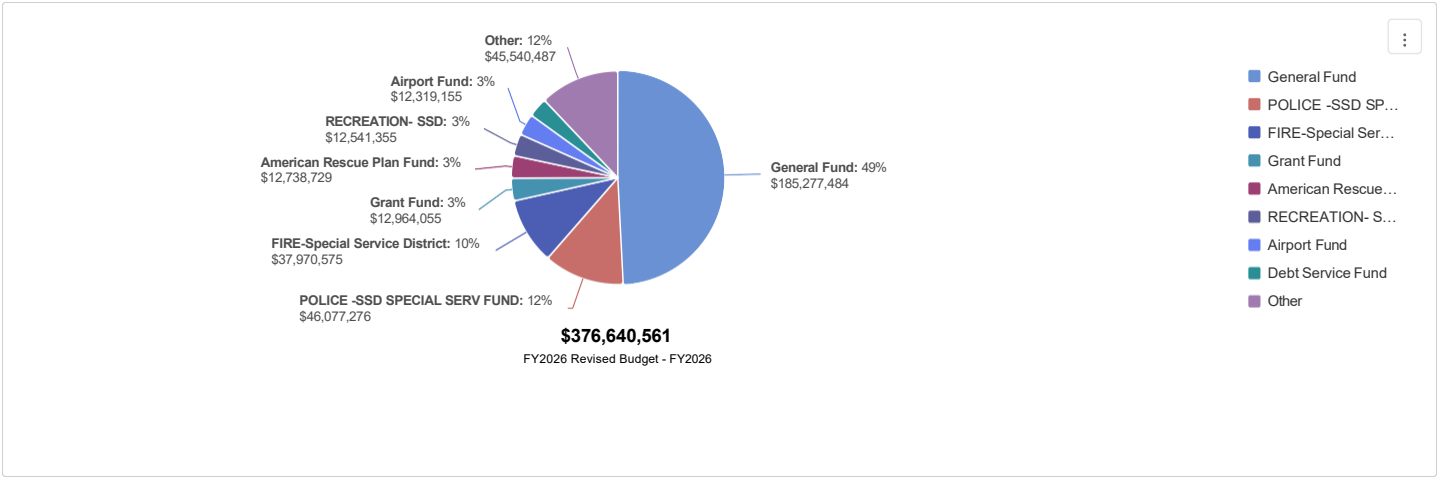
Henry County is projecting $376.64M of revenue in FY2026, which represents a 10.3% increase over the prior year. Budgeted expenditures are projected to increase by 10.3%.



Data Updated: Jul 21, 2025, 6:13 PM

Consolidated Funds - Revenue by Fund

FY 2026 Adopted Budget-Revenue by Fund



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Capital Assets Fund	$54,558,551	$6,911,677	$0	$0	$0	–
Impact Fee Fund	$8,327,733	$6,352,725	$3,500,000	$2,312,806	-$1,187,194	-34%
FIRE-Special Service District	$0	$39,193,569	$35,503,385	$37,970,575	$2,467,190	7%
POLICE -SSD SPECIAL SERV FUND	$0	$44,230,692	$43,882,559	$46,077,276	$2,194,717	5%
RECREATION- SSD	$0	$10,124,439	$10,061,852	$12,541,355	$2,479,503	25%
Unincorporated- SSD	$0	$5,637,295	$5,617,769	$5,930,310	$312,541	6%
Debt Service Fund	$6,990,400	$3,799,425	$11,848,794	$11,211,445	-$637,349	-5%
Airport Fund	$1,936,991	$1,505,394	$6,220,000	$12,319,155	$6,099,155	98%
Cottonfield Golf Course	$267,866	$0	$0	$0	$0	–
Stormwater Quality Pollution	$3,557,246	$4,135,675	$7,561,196	$7,619,188	$57,992	1%
Clerk of Superior Court	$21,318,031	$7,144,753	$0	$0	$0	–
Magistrate Court	$2,579,202	$1,464,318	$0	$0	$0	–
Probate Court	$790,598	$582,844	$0	$0	$0	–
Sentence Enforcement Trust	$3,825	$2,477	$0	$0	$0	–
Sheriff Agency Fund	$68,468	$4,670	$0	$0	$0	–
State Court	$12,364,872	$6,086,927	$0	$0	$0	–
General Fund	$242,950,976	$161,922,188	$164,634,435	$185,277,484	$20,643,049	13%
Law Library Fund	$175,202	$115,683	$141,320	$176,000	$34,680	25%
Neighborhood Stabilization Project 1	-$9,801	$0	$0	$0	$0	–
Neighborhood Stabilization Project 3	$25,000	$0	$410,000	$410,000	$0	0%
Community Development Block Gr	$1,333,803	$919,885	$1,812,520	$2,367,588	$555,068	31%
Confiscated Assets	$428,527	$258,378	$150,000	$150,000	$0	0%
CDBG Cares Fund	$66,426	$0	$0	$0	$0	–
ESG Cares Fund	$48,647	$0	$0	$0	$0	–
Redspeed Fund	$1,678,052	$1,101,961	$2,103,683	$1,500,036	-$603,647	-29%
E911 Revenue Fund	$5,557,218	$1,919,291	$8,669,688	$9,415,423	$745,735	9%

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
HOME Partnership Grant	$0	$0	$750,000	$750,000	$0	0%
LMIG	$0	$0	$10,177,218	$10,717,933	$540,715	5%
American Rescue Plan Fund	$78	$52	$16,028,687	$12,738,729	-$3,289,958	-21%
Grant Fund	$387,817	$1,165,415	$9,171,950	$12,964,055	$3,792,105	41%
Opioid Funds	$0	$316,338	$291,697	$1,087,196	$795,499	273%
Special Court Revenue Fund	$985,645	$704,357	$943,172	$1,078,651	$135,479	14%
Technology Fund	$202,341	$95,537	$124,000	$208,250	$84,250	68%
Juvenile Assistance Fund	$37,588	$10,470	$28,445	$28,445	$0	0%
Hotel/Motel Tax Fund	$782,688	$1,057,717	$903,480	$903,480	$0	0%
Henry First Inc	$9,402	$176,039	$0	$0	$0	–
HC Development Authority	$1,430,943	$630,799	$863,430	$835,181	-$28,249	-3%
Henry Co Bldg & Fac Auth	$0	$0	$50,000	$50,000	$0	0%
REVENUES TOTAL	**$368,854,333**	**$307,570,991**	**$341,449,280**	**$376,640,561**	**$35,191,281**	**10%**

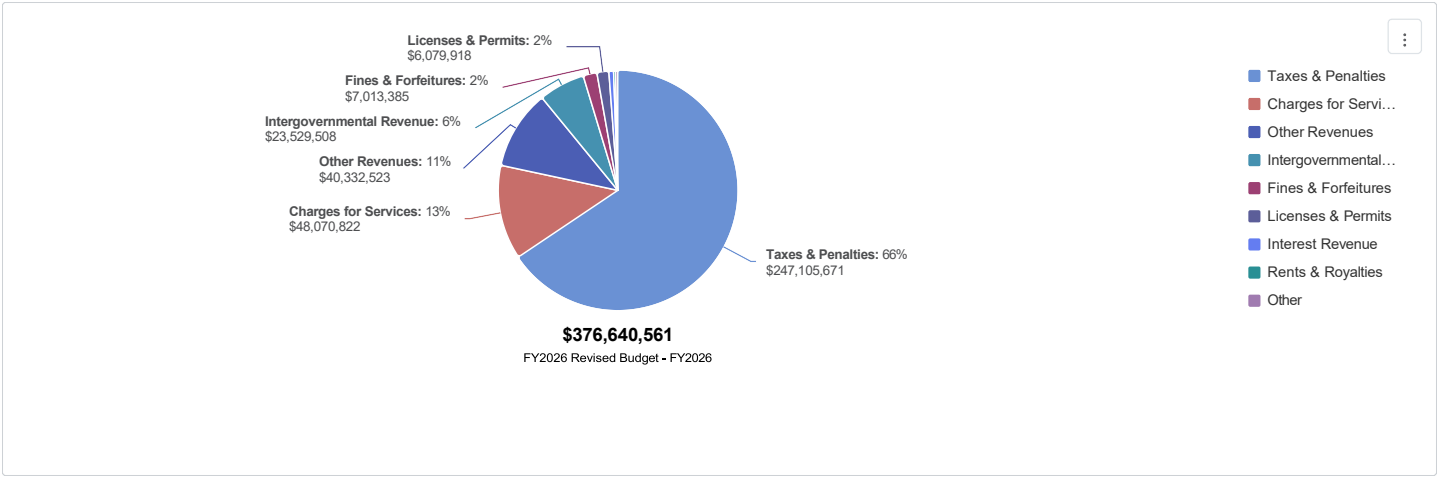
Budget Comparison Explanations

The table shows the FY 2026 Adopted Budget compared to the FY 2025 Revised Budget, detailed by fund type. Changes between the FY 2026 budget and the FY 2025 budget will only be discussed if the change is greater than +/- 20%.

- Impact Fee Fund -34% - Decrease due to mandated rollback to impact fee collection rate.
- RECREATION- SSD 25% - New projects such as North Mt. Carmel Recreation Center & ongoing park repairs & improvements.
- Airport 98%- Increased spending in various improvement and maintenance projects.
- Law Library Fund 25%- Increased revenue collections due to higher caseloads thereby causing expected expenses to rise.
- Community Development Block Grant Fund 31% - Increase due to additional funding being received for affordable housing projects throughout the county.
- Redspeed Fund -29% - Greater public awareness of school zone camera usage thereby reducing revenue generating traffic violations.
- American Rescue Plan Fund -21% - Decrease due to more ARPA funded projects being completed & no new allocation of funding.
- Grant Fund increased by 41% - Increase due to more grant project awards for the county.
- Opioid Funds 273% - Increase in allocation funding due to more distributors being added to the opioid settlement.
- Technology Fund 68%-Increased revenue collections due to higher caseloads thereby causing expected expenses to rise.

Consolidated Funds - Revenue by Source

FY 2026 Adopted Budget-Revenue by Source

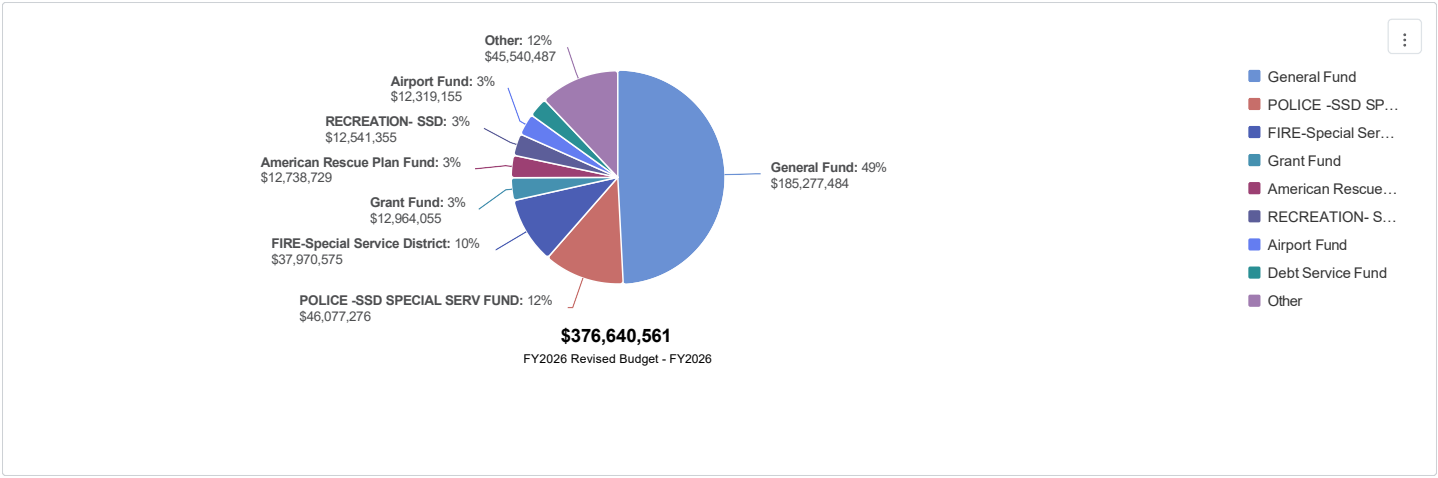


Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$945,267	$6,502,093	$363,528	$852,465	$488,937	135%
Charges for Services	$75,035,728	$47,873,755	$46,184,801	$48,070,822	$1,886,021	4%
Contributions & Donations	$41,222	$236,696	$20,837	$47,542	$26,705	128%
Fines & Forfeitures	$7,782,265	$5,931,571	$8,274,021	$7,013,385	-$1,260,636	-15%
Interest Revenue	$2,214,765	$277,449	$2,154,919	$2,394,466	$239,547	11%
Intergovernmental Revenue	$2,633,431	$2,965,403	$16,266,854	$23,529,508	$7,262,654	45%
Licenses & Permits	$12,120,375	$9,971,211	$7,373,222	$6,079,918	-$1,293,304	-18%
Other Revenues	$62,119,619	$5,396,148	$38,240,678	$40,332,523	$2,091,845	5%
Rents & Royalties	$827,811	$754,501	$786,387	$1,016,092	$229,705	29%
Taxes & Penalties	$204,955,397	$227,528,950	$221,602,913	$247,105,671	$25,502,758	12%
Telephone Commissions	$178,454	$133,213	$181,120	$198,170	$17,050	9%
REVENUES TOTAL	**$368,854,333**	**$307,570,991**	**$341,449,280**	**$376,640,561**	**$35,191,281**	**10%**

Consolidated Funds - Expenditures by Fund

FY 2026 Adopted Budget-Expenditures by Fund



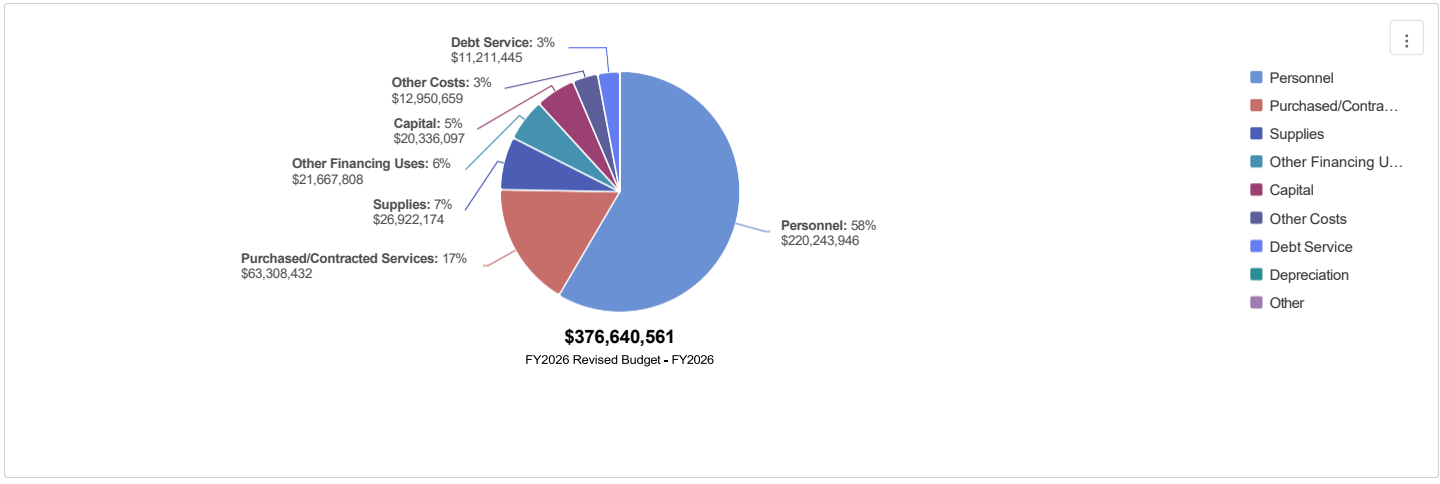
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Capital Assets Fund	$66,980,990	$18,191,464	$0	$0	$0	–
Impact Fee Fund	$921,252	$4,837,303	$3,500,000	$2,312,806	-$1,187,194	-34%
FIRE-Special Service District	$0	$34,057,998	$35,503,385	$37,970,575	$2,467,190	7%
POLICE -SSD SPECIAL SERV FUND	$0	$41,640,750	$43,882,559	$46,077,276	$2,194,717	5%
RECREATION- SSD	$503	$10,969,483	$10,061,852	$12,541,355	$2,479,503	25%
Unincorporated- SSD	$0	$4,697,237	$5,617,769	$5,930,310	$312,541	6%
Debt Service Fund	$6,990,400	$5,261,371	$11,848,794	$11,211,445	-$637,349	-5%
Airport Fund	$1,786,708	$2,645,763	$6,220,000	$12,319,155	$6,099,155	98%
Cottonfield Golf Course	$295,223	$1,495	$0	$0	$0	–
Stormwater Quality Pollution	$3,750,220	$8,187,468	$7,561,196	$7,619,188	$57,992	1%
Clerk of Superior Court	$15,430,715	$7,746,909	$0	$0	$0	–
Magistrate Court	$2,553,521	$1,472,128	$0	$0	$0	–
Probate Court	$1,098,147	$551,585	$0	$0	$0	–
Sentence Enforcement Trust	$3,749	$2,528	$0	$0	$0	–
Sheriff Agency Fund	$14,166	$12,671	$0	$0	$0	–
State Court	$12,334,266	$6,100,174	$0	$0	$0	–
General Fund	$240,240,474	$152,980,124	$164,634,435	$185,277,484	$20,643,049	13%
General Fixed Assets	–	$0	$0	$0	$0	–
Law Library Fund	$201,043	$110,183	$141,320	$176,000	$34,680	25%
Neighborhood Stabilization Project 1	$402	$275	$0	$0	$0	–
Neighborhood Stabilization Project 3	$36,396	$13,240	$410,000	$410,000	$0	0%
Community Development Block Gr	$1,163,108	$1,635,882	$1,812,520	$2,367,588	$555,068	31%
Confiscated Assets	$266,444	$309,395	$150,000	$150,000	$0	0%
CDBG Cares Fund	$81,328	$0	$0	$0	$0	–
ESG Cares Fund	$48,647	$0	$0	$0	$0	–
Redspeed Fund	$3,018,105	$2,226,996	$2,103,683	$1,500,036	-$603,647	-29%

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Inmate Phone Fund	$0	$0	$0	$0	$0	–
E911 Revenue Fund	$8,921,821	$8,524,521	$8,669,688	$9,415,423	$745,735	9%
HOME Partnership Grant	$0	$0	$750,000	$750,000	$0	0%
LMIG	$0	$2,283,196	$10,177,218	$10,717,933	$540,715	5%
American Rescue Plan Fund	$7,555,018	$4,663,887	$16,028,687	$12,738,729	-$3,289,958	-21%
COVID19 FUND	$0	$0	$0	$0	$0	–
Grant Fund	$2,514,031	$2,298,150	$9,191,550	$12,964,055	$3,772,505	41%
Opioid Funds	$316,338	$58,802	$291,697	$1,087,196	$795,499	273%
Special Court Revenue Fund	$899,964	$1,002,689	$943,172	$1,078,651	$135,479	14%
Technology Fund	$7,811	$37,480	$124,000	$208,250	$84,250	68%
Juvenile Assistance Fund	$56,200	$19,712	$28,445	$28,445	$0	0%
Hotel/Motel Tax Fund	$313,046	$396,618	$903,480	$903,480	$0	0%
Henry First Inc	$7,400	$76,723	$0	$0	$0	–
HC Development Authority	$889,096	$815,538	$863,430	$835,181	-$28,249	-3%
HC-Airport Authority Fund	$0	$0	$0	$0	$0	–
Henry Co Bldg & Fac Auth	$0	$0	$50,000	$50,000	$0	0%
EXPENSES TOTAL	**$378,696,531**	**$323,829,740**	**$341,468,880**	**$376,640,561**	**$35,171,681**	**10%**

Consolidated Funds - Expenditures by Expense Type

FY 2026 Adopted Budget-Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$187,962,010	$188,378,527	$211,114,262	$220,243,946	$9,129,684	4%
Supplies	$25,408,429	$22,827,462	$27,322,123	$26,922,174	-$399,949	-1%

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Purchased/Contracted Services	$38,610,757	$47,789,188	$50,421,685	$63,308,432	$12,886,747	26%
Capital	$75,590,075	$29,856,305	$22,159,176	$20,336,097	-$1,823,079	-8%
Depreciation	$0	$0	$0	$0	$0	–
Other Costs	$24,014,760	$16,440,811	$5,657,819	$12,950,659	$7,292,840	129%
Debt Service	$7,057,085	$5,261,371	$11,848,794	$11,211,445	-$637,349	-5%
Interfund/Interdepartmental Charges	$0	$0	$0	$0	$0	–
Other Financing Uses	$20,053,413	$13,276,077	$12,945,021	$21,667,808	$8,722,787	67%
EXPENSES TOTAL	**$378,696,531**	**$323,829,740**	**$341,468,880**	**$376,640,561**	**$35,171,681**	**10%**

General Fund Summary

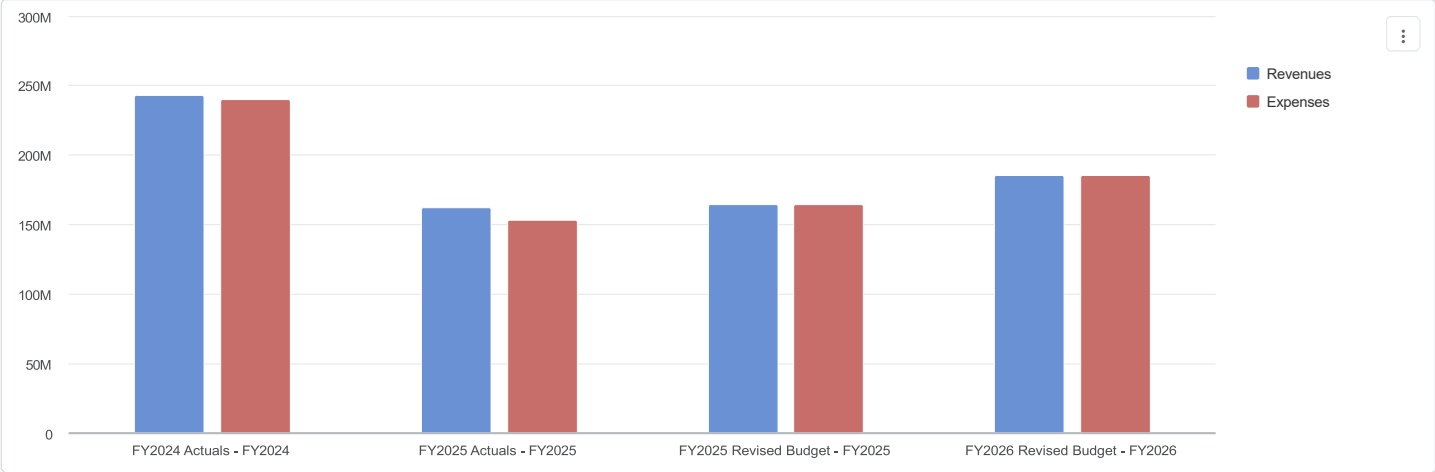
Henry County

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.

The activity for the following departments previously reported in the General Fund are now reported separately in their own special service districts: Fire, Police, Recreation, GIS, Building & Plan Review, Planning & Zoning, Code Enforcement, and Waste Management.

Summary

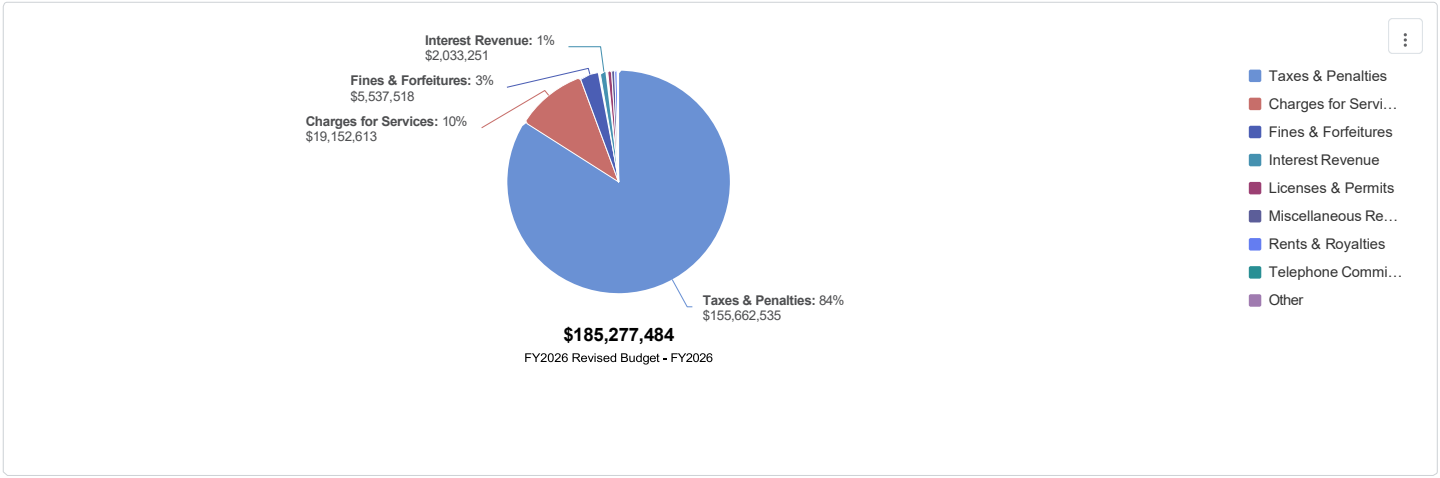
Henry County is projecting $185.3M of revenue in FY2026, which represents a 12.5% increase over the prior year. Budgeted expenditures are projected to increase by 12.5% or $20.6M to $185.3M in FY2026.



Data Updated: Jul 21, 2025, 6:13 PM

General Fund Revenue by Source

FY 2026 Adopted Budget-General Fund Revenues by Source



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$556,671	$533,060	$333,528	$821,835	$488,307	146%
Charges for Services	$24,963,770	$18,014,385	$18,233,798	$19,152,613	$918,815	5%
Contributions & Donations	$29,622	$0	$20,837	$13,410	-$7,427	-36%
Fines & Forfeitures	$5,953,214	$4,747,282	$6,917,098	$5,537,518	-$1,379,580	-20%
Interest Revenue	$1,669,194	$230,915	$1,793,690	$2,033,251	$239,561	13%
Intergovernmental Revenue	$620,306	$103,000	$100,000	$111,579	$11,579	12%
Licenses & Permits	$3,793,404	$785,139	$871,619	$1,015,456	$143,837	17%
Other Revenues	$408,143	$96,898	$196,735	$84,549	-$112,186	-57%
Rents & Royalties	$614,612	$412,600	$452,296	$646,568	$194,272	43%
Taxes & Penalties	$204,163,585	$136,865,697	$135,533,714	$155,662,535	$20,128,821	15%
Telephone Commissions	$178,454	$133,213	$181,120	$198,170	$17,050	9%
REVENUES TOTAL	**$242,950,976**	**$161,922,188**	**$164,634,435**	**$185,277,484**	**$20,643,049**	**13%**

**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 50% 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 4%, which is significantly lower than the historical digest growth seen previously. Over the past few years Henry County has seen double-digit growth. The County believes that the increase in digest growth is primarily being driven by increases in home prices compared to previous years and higher home mortgage interest rates. Because of an expected increase in digest growth, County Leadership has chosen to grow the property tax budget by 4% year over year. 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 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 29% of the revenue budget, is projected to be flat to FY 2025 levels; therefore the FY 2026 budget does not contemplate any year-over-year growth in this revenue category. Due to the changes in some buyers' habits, more people preferring to shop online versus shopping in stores, sales tax revenue is beginning to stabilize and not show steady 5-7% growth as in prior years. This revenue source can be very elastic, with collections being heavily dependent on local economic conditions and buyers' habits/preferences. However, this revenue stream has historically been very resilient to unfavorable economic conditions.

Licenses and Permits: Year-over-year growth is projected to increase 16.5% compared to the FY 2025 revised budget. This revenue category represents 0.5% of the FY 2026 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, and salary reimbursements. There is a 11.6% year-over-year increase in this category. This revenue category represents 0.06% of the FY 2026 revenue budget.

Charges for Services: Year-over-year growth is projected to increase 5.0% compared to the FY 2025 revised budget. This revenue category is the third-largest revenue source for the County and represents 10.3% of the FY 2026 revenue budget. There are 35 line item revenue accounts reported in this classification. These items include: court fees, activity fees, ambulance fees, legal instrument recording fees, and special assessments.

Fines & Forfeitures: Year-over-year growth is projected to decrease 19.9% as compared to the FY 2025 revised budget. This revenue category represents 3.0% of the FY 2026 revenue budget.

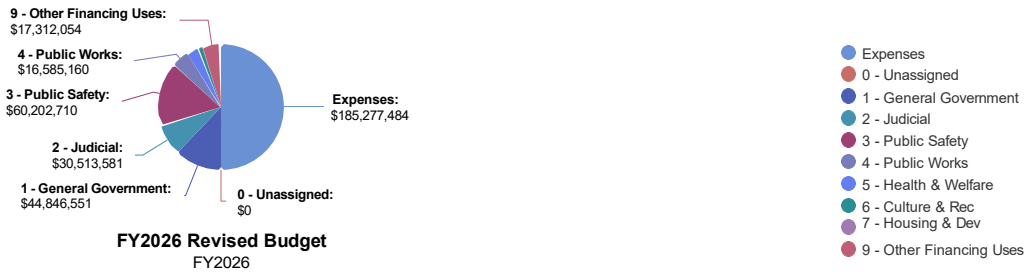
Investment Income: Year-over-year growth is projected to increase by 13.4% as compared to the FY 2025 revised budget. This revenue category represents 1.1% of the FY 2026 revenue budget.

Miscellaneous Revenues: Miscellaneous revenues include rents and royalties, telephone commissions, reimbursement from insured losses, and other miscellaneous receipts. This revenue category represents 0.4% of the FY 2026 revenue budget.

General Fund Expenditures by Function

FY 2026 Adopted Budget-General Fund Expenditures by Function

General Fund



Data Updated: Jul 21, 2025, 6:13 PM

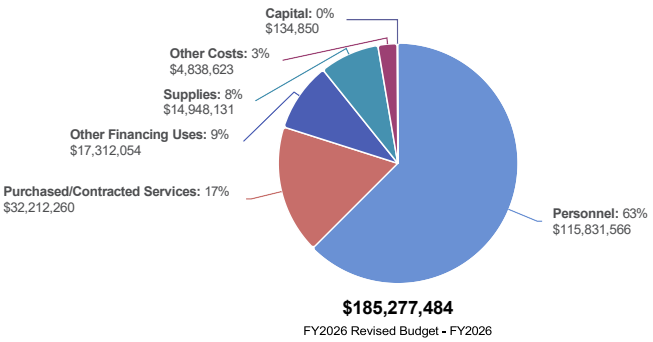
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	FY2024 ACTUALS	FY2025 ACUTALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses	$240,240,474	$152,980,124	$164,634,435	$185,277,484	$20,643,049	13%
Expenses						
0 - Unassigned	$0	$16,238	$0	$0	$0	–
1 - General Government	$34,944,077	$36,607,156	$41,842,422	$44,846,551	$3,004,129	7%
2 - Judicial	$27,420,579	$26,988,655	$28,334,253	$30,513,581	$2,179,328	8%
3 - Public Safety	$134,847,670	$58,757,370	$55,927,565	$60,202,710	$4,275,145	8%
4 - Public Works	$12,229,285	$12,571,147	$14,447,901	$16,585,160	$2,137,259	15%
5 - Health & Welfare	$10,052,625	$9,489,377	$11,122,210	$11,680,023	$557,813	5%
6 - Culture & Rec	$13,501,046	$3,487,757	$3,535,514	$3,542,934	$7,420	0%
7 - Housing & Dev	$4,333,164	$505,308	$985,702	$594,471	-$391,231	-40%
9 - Other Financing Uses	$2,912,029	$4,557,117	$8,438,868	$17,312,054	$8,873,186	105%
EXPENSES TOTAL	**$240,240,474**	**$152,980,124**	**$164,634,435**	**$185,277,484**	**$20,643,049**	**13%**

- General Government's 7% year-over-year budget increase is due to the increase in countywide technology contract renewal costs and the digitization of tax assessor files.
- Judicial's 8% year-over-year budget increase is due to increased translator, indigent defense, court reporter costs and additional expenses associated with the 5th State Court judge and associated support staff & space buildout.
- Public Safety's 8% year-over-year budget increase is due to additional personnel, equipment and overtime.
- Public Works' 15% year-over-year budget increase is due to an increase in planned resurfacing expenses for the Department of Transportation and additional personnel costs.
- Health & Welfare's 5% year-over-year budget increase is due to higher operating expenses for Senior Services and Transit.
- Housing & Development's 40% year-over-year budget decrease is due to a reduction in available funding for community development initiatives.
- Other Financing Uses 105% year-over-year increase is due to higher debt expenses, LMIG [Local Maintenance Improvement Grant] funding requirements, short-term financing repayment and projected debt repayment of long-term bonds.

General Fund Expenditures by Expense Type

FY 2026 Adopted Budget-General Fund Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$176,954,545	$97,068,945	$114,573,145	$115,831,566	$1,258,421	1%
Supplies	$21,699,385	$13,225,940	$14,715,594	$14,948,131	$232,537	2%
Purchased/Contracted Services	$31,747,412	$32,584,258	$28,317,429	$32,212,260	$3,894,831	14%
Capital	$2,686,047	$839,085	$142,026	$134,850	-$7,176	-5%
Other Costs	$4,125,938	$4,704,780	-$1,552,627	$4,838,623	$6,391,250	-412%
Other Financing Uses	$3,027,147	$4,557,117	$8,438,868	$17,312,054	$8,873,186	105%
EXPENSES TOTAL	**$240,240,474**	**$152,980,124**	**$164,634,435**	**$185,277,484**	**$20,643,049**	**13%**

- Year over Year budget decrease in Other Cost (412%) due to a reduction in available funding for community development initiatives.
- Year over Year budget increase of 105% in Other Financing Uses due to an increase in debt payments [LMIG, short-term financing, and project long-term bond financing repayments].

Special Revenue Fund Summary

Henry County

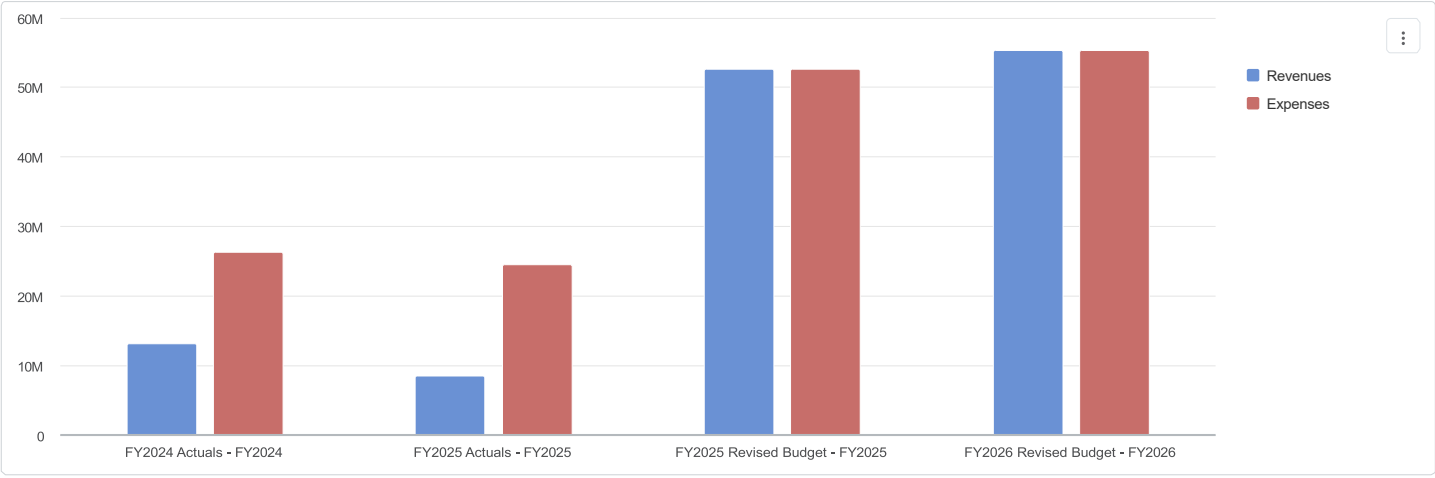
Special Revenue Funds are used to account for revenues that are legally restricted or committed to specific purposes other than debt service or capital projects. Henry County maintains the following special revenue funds: Law Library, Neighborhood Stabilization Program (NSP) 1 & 3, Community Development Block Grant (CDBG), HOME Fund, Police RedSpeed, Henry First, E-911, Special Court Fund, Technology Fund, Juvenile Assistance Fund, Confiscated Assets Fund, Grant Fund, Opioid Fund, LMIG Fund, Hotel/Motel Fund, Economic Development Fund, Henry County Airport Authority Fund, Henry County Building & Facility Authority Fund, and the American Rescue Plan Act Fund (ARPA).

Beginning in FY 2025, four new special revenue funds were established and will be reported separately: Fire SSD Fund, Police SSD Fund, Recreation SSD Fund, and Unincorporated SSD Fund. Prior to FY 2025, the activities for these funds were included in the General Fund.

Summary

Henry County is projecting $55.38M of revenue in FY2026, which represents a 5.2% increase over the prior year. Therefore, budgeted expenditures are projected to increase by 5.2% or $2.74M to $55.38M in FY2026.

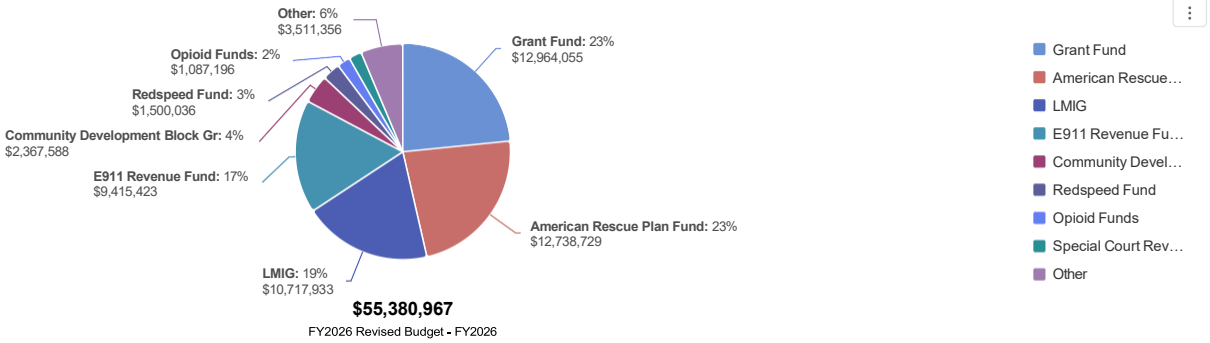
**Special Revenue Summary below excludes the 4 new special service districts [Fire, Police, Recreation & Unincorporated]; as those special revenue funds will be shown separately.



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Special Revenue Funds

FY 2026 Adopted Budget by Fund



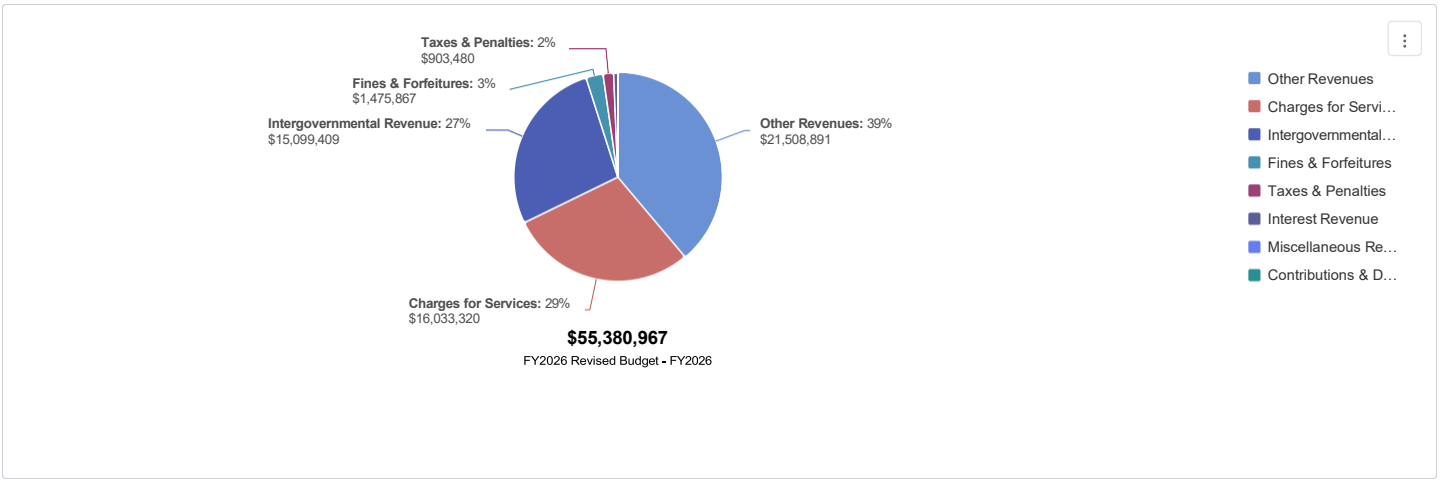
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	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Law Library Fund	$175,202	$115,683	$141,320	$176,000	$34,680	25%
Neighborhood Stabilization Project 1	-$9,801	$0	$0	$0	$0	–
Neighborhood Stabilization Project 3	$25,000	$0	$410,000	$410,000	$0	0%
Community Development Block Gr	$1,333,803	$919,885	$1,812,520	$2,367,588	$555,068	31%
Confiscated Assets	$428,527	$258,378	$150,000	$150,000	$0	0%
CDBG Cares Fund	$66,426	$0	$0	$0	$0	–
ESG Cares Fund	$48,647	$0	$0	$0	$0	–
Redspeed Fund	$1,678,052	$1,101,961	$2,103,683	$1,500,036	-$603,647	-29%
E911 Revenue Fund	$5,557,218	$1,919,291	$8,669,688	$9,415,423	$745,735	9%
HOME Partnership Grant	$0	$0	$750,000	$750,000	$0	0%
LMIG	$0	$0	$10,177,218	$10,717,933	$540,715	5%
American Rescue Plan Fund	$78	$52	$16,028,687	$12,738,729	-$3,289,958	-21%
Grant Fund	$387,817	$1,165,415	$9,171,950	$12,964,055	$3,792,105	41%
Opioid Funds	$0	$316,338	$291,697	$1,087,196	$795,499	273%
Special Court Revenue Fund	$985,645	$704,357	$943,172	$1,078,651	$135,479	14%
Technology Fund	$202,341	$95,537	$124,000	$208,250	$84,250	68%
Juvenile Assistance Fund	$37,588	$10,470	$28,445	$28,445	$0	0%
Hotel/Motel Tax Fund	$782,688	$1,057,717	$903,480	$903,480	$0	0%
Henry First Inc	$9,402	$176,039	$0	$0	$0	–
HC Development Authority	$1,430,943	$630,799	$863,430	$835,181	-$28,249	-3%
Henry Co Bldg & Fac Auth	$0	$0	$50,000	$50,000	$0	0%

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
REVENUES TOTAL	**$13,139,577**	**$8,471,923**	**$52,619,290**	**$55,380,967**	**$2,761,677**	**5%**

Special Revenue Funds Revenue by Source

FY 2026 Adopted Budget-Special Revenue Fund Revenues by Source

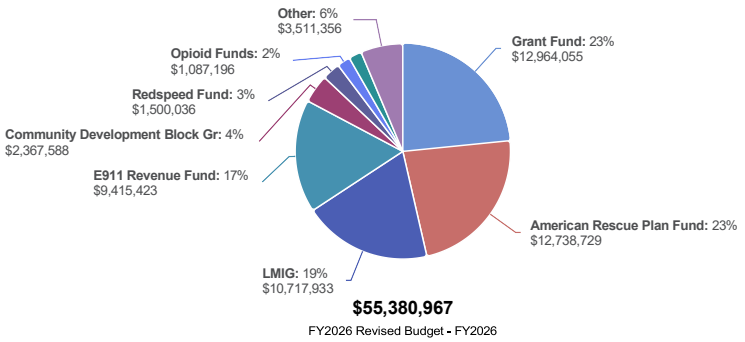


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	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$15,200	$0	$0	$0	$0	–
Charges for Services	$7,545,628	$3,062,928	$16,119,351	$16,033,320	-$86,031	-1%
Contributions & Donations	$10,600	$176,039	$0	$0	$0	–
Fines & Forfeitures	$1,829,051	$1,184,289	$1,356,923	$1,475,867	$118,944	9%
Interest Revenue	$300,650	$21,626	$360,014	$360,000	-$14	0%
Intergovernmental Revenue	$1,712,057	$2,393,680	$11,304,854	$15,099,409	$3,794,555	34%
Other Revenues	$934,579	$535,733	$22,574,668	$21,508,891	-$1,065,777	-5%
Taxes & Penalties	$791,812	$1,097,629	$903,480	$903,480	$0	0%
REVENUES TOTAL	**$13,139,577**	**$8,471,923**	**$52,619,290**	**$55,380,967**	**$2,761,677**	**5%**

Special Revenue Fund Expenditures by Fund

FY 2026 Adopted Budget-Special Revenue Fund Expenditures by Fund



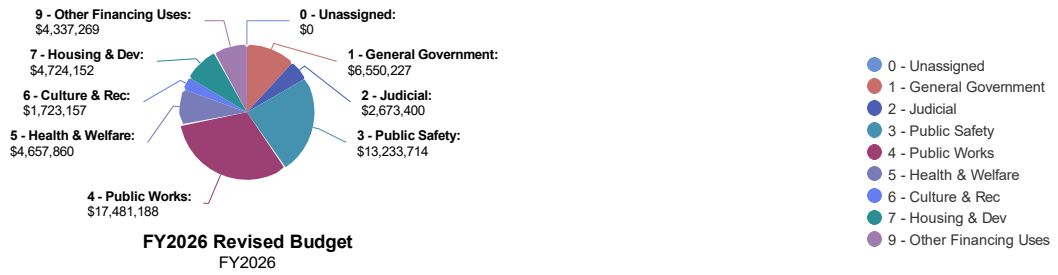
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Law Library Fund	$201,043	$110,183	$141,320	$176,000	$34,680	25%
Neighborhood Stabilization Project 1	$402	$275	$0	$0	$0	–
Neighborhood Stabilization Project 3	$36,396	$13,240	$410,000	$410,000	$0	0%
Community Development Block Gr	$1,163,108	$1,635,882	$1,812,520	$2,367,588	$555,068	31%
Confiscated Assets	$266,444	$309,395	$150,000	$150,000	$0	0%
CDBG Cares Fund	$81,328	$0	$0	$0	$0	–
ESG Cares Fund	$48,647	$0	$0	$0	$0	–
Redspeed Fund	$3,018,105	$2,226,996	$2,103,683	$1,500,036	-$603,647	-29%
Inmate Phone Fund	$0	$0	$0	$0	$0	–
E911 Revenue Fund	$8,921,821	$8,524,521	$8,669,688	$9,415,423	$745,735	9%
HOME Partnership Grant	$0	$0	$750,000	$750,000	$0	0%
LMIG	$0	$2,283,196	$10,177,218	$10,717,933	$540,715	5%
American Rescue Plan Fund	$7,555,018	$4,663,887	$16,028,687	$12,738,729	-$3,289,958	-21%
COVID19 FUND	$0	$0	$0	$0	$0	–
Grant Fund	$2,514,031	$2,298,150	$9,191,550	$12,964,055	$3,772,505	41%
Opioid Funds	$316,338	$58,802	$291,697	$1,087,196	$795,499	273%
Special Court Revenue Fund	$899,964	$1,002,689	$943,172	$1,078,651	$135,479	14%
Technology Fund	$7,811	$37,480	$124,000	$208,250	$84,250	68%
Juvenile Assistance Fund	$56,200	$19,712	$28,445	$28,445	$0	0%
Hotel/Motel Tax Fund	$313,046	$396,618	$903,480	$903,480	$0	0%
Henry First Inc	$7,400	$76,723	$0	$0	$0	–
HC Development Authority	$889,096	$815,538	$863,430	$835,181	-$28,249	-3%
HC-Airport Authority Fund	$0	$0	$0	$0	$0	–
Henry Co Bldg & Fac Auth	$0	$0	$50,000	$50,000	$0	0%
EXPENSES TOTAL	**$26,296,198**	**$24,473,288**	**$52,638,890**	**$55,380,967**	**$2,742,077**	**5%**

Special Revenue Funds Expenditures by Function

FY 2026 Adopted Budget-Special Revenue Fund Expenditures by Function

Special Revenue Funds



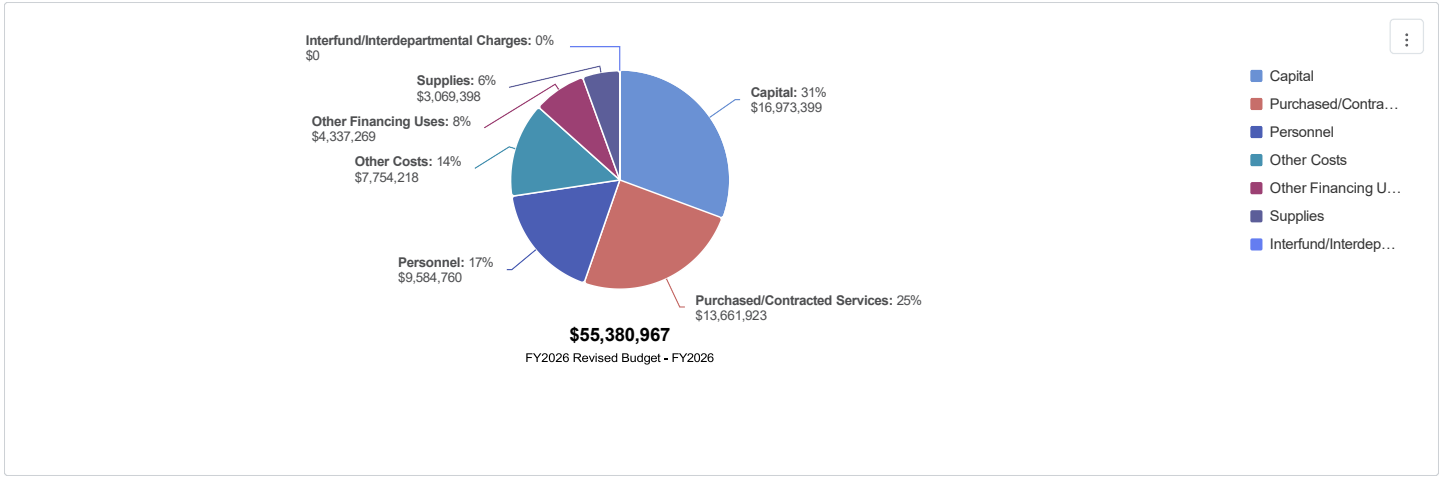
Data Updated: Jul 21, 2025, 6:13 PM

View Report

	FY2024 ACTUALS	FY2025 ACUTALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses	$26,296,198	$24,473,288	$52,638,890	$55,380,967	$2,742,077	5%
Expenses						
0 - Unassigned	$0	$0	$0	$0	$0	–
1 - General Government	$4,282,138	$2,764,731	$8,885,684	$6,550,227	-$2,335,457	-26%
2 - Judicial	$3,118,342	$2,094,714	$3,603,541	$2,673,400	-$930,141	-26%
3 - Public Safety	$15,084,975	$11,634,202	$12,615,918	$13,233,714	$617,796	5%
4 - Public Works	$385,432	$3,616,007	$12,669,423	$17,481,188	$4,811,765	38%
5 - Health & Welfare	$546,261	$840,127	$4,689,323	$4,657,860	-$31,463	-1%
6 - Culture & Rec	$12,200	$137,181	$1,490,000	$1,723,157	$233,157	16%
7 - Housing & Dev	$2,866,851	$3,159,198	$4,197,333	$4,724,152	$526,819	13%
9 - Other Financing Uses	$0	$227,128	$4,487,668	$4,337,269	-$150,399	-3%
EXPENSES TOTAL	**$26,296,198**	**$24,473,288**	**$52,638,890**	**$55,380,967**	**$2,742,077**	**5%**

Special Revenue Funds Expenditures by Expense Type

FY 2026 Adopted Budget-Special Revenue Fund Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$8,197,322	$7,979,959	$8,838,329	$9,584,760	$746,431	8%
Supplies	$2,251,590	$1,188,894	$3,925,267	$3,069,398	-$855,869	-22%
Purchased/Contracted Services	$5,328,859	$4,969,780	$10,932,890	$13,661,923	$2,729,033	25%
Capital	$6,740,230	$6,812,833	$17,432,202	$16,973,399	-$458,803	-3%
Other Costs	$3,778,197	$3,521,822	$7,022,534	$7,754,218	$731,684	10%
Interfund/Interdepartmental Charges	$0	$0	$0	$0	$0	–
Other Financing Uses	$0	$0	$4,487,668	$4,337,269	-$150,399	-3%
EXPENSES TOTAL	**$26,296,198**	**$24,473,288**	**$52,638,890**	**$55,380,967**	**$2,742,077**	**5%**

Fire SSD Fund Summary

Henry County

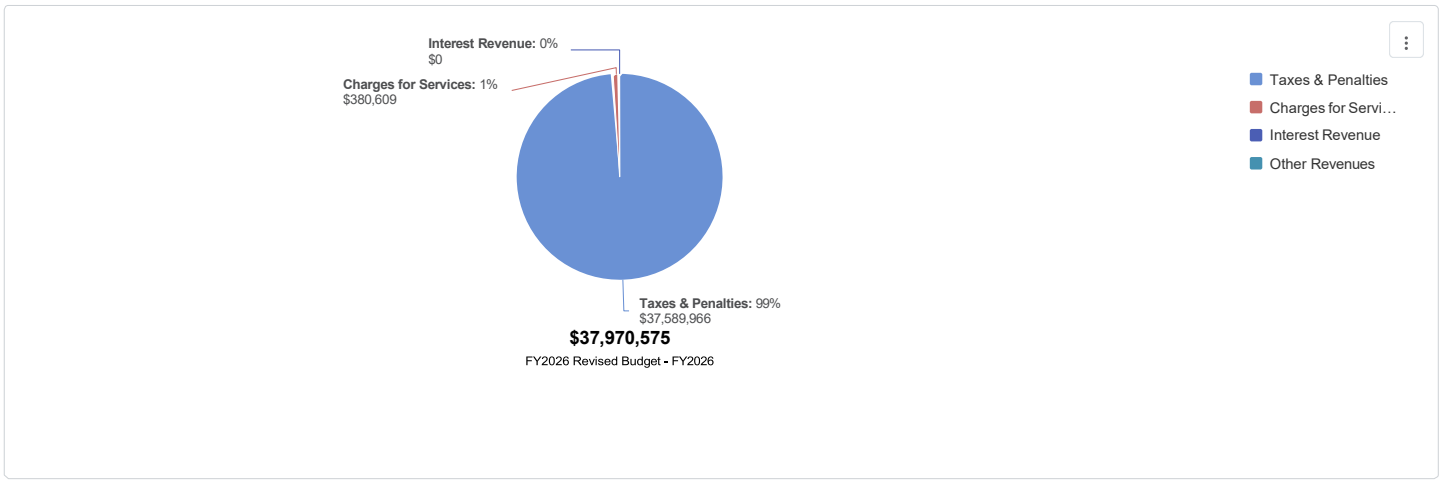
The Fire SSD Fund supports fire prevention and suppression services in Stockbridge, Hampton, Locust Grove, and unincorporated Henry County. The City of McDonough operates its own fire department; however, under a mutual aid agreement with Henry County Fire and Rescue, the County provides assistance as needed. In return, McDonough residents pay 45% of the millage rate assessed to other county residents for this service. With the current fire millage rate at 2.949 mills, McDonough residents are charged 1.327 mills for County fire coverage. EMS activities continue to be reported in the General Fund.

The primary funding source for the Fire SSD Fund is property taxes-74% and insurance premium taxes-25%, which accounts for 99% of the Fire SSD Fund's total revenues.

Beginning in FY 2025, service district reporting was put in place to separately track this activity to provide accountability for revenues collected and expenditures made for the provision of fire services. This activity was previously reported in the General Fund.

Fire SSD Fund Revenue by Source

FY 2026 Adopted Budget-Fire SSD Fund Revenue by Source



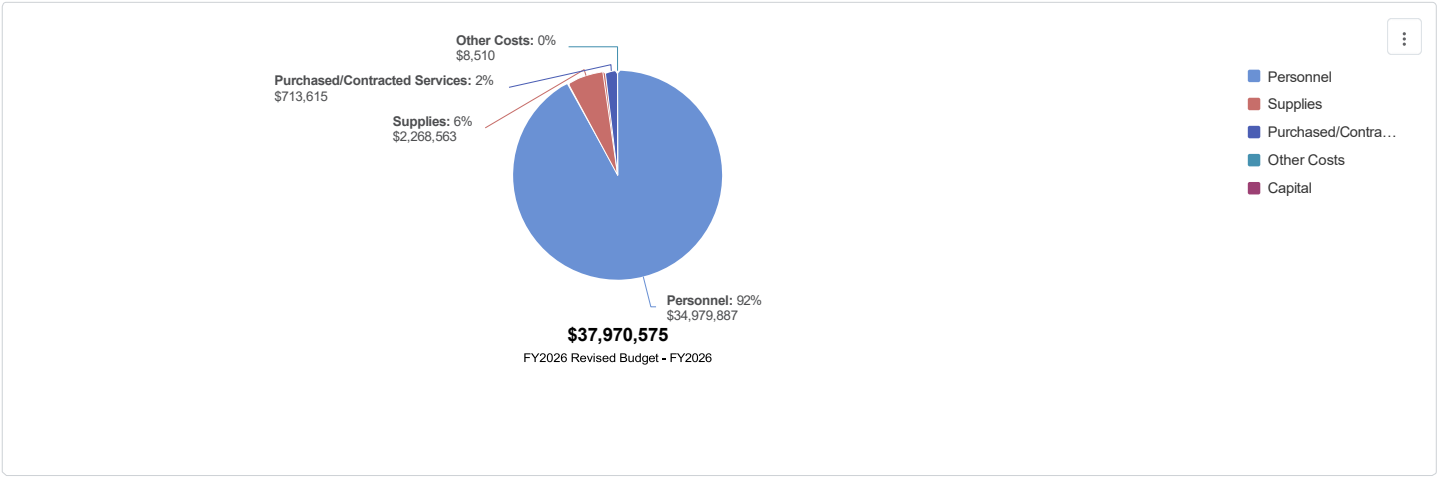
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Charges for Services	$0	$367,168	$348,276	$380,609	$32,333	9%

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Interest Revenue	$0	$0	$0	$0	$0	–
Other Revenues	$0	$0	$0	$0	$0	–
Taxes & Penalties	$0	$38,826,401	$35,155,109	$37,589,966	$2,434,857	7%
REVENUES TOTAL	**$0**	**$39,193,569**	**$35,503,385**	**$37,970,575**	**$2,467,190**	**7%**

Fund Expenditures by Expense Type

FY 2026 Adopted Budget-Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$0	$31,526,645	$32,527,697	$34,979,887	$2,452,190	8%
Supplies	$0	$1,946,172	$2,268,563	$2,268,563	$0	0%
Purchased/Contracted Services	$0	$577,882	$698,615	$713,615	$15,000	2%
Capital	$0	$0	$0	$0	$0	–
Other Costs	$0	$7,299	$8,510	$8,510	$0	0%
EXPENSES TOTAL	**$0**	**$34,057,998**	**$35,503,385**	**$37,970,575**	**$2,467,190**	**7%**

Year over year increase due to department receiving additional personnel and the promotional process being outsourced beginning in FY 2026.

Police SSD Fund Summary

Henry County

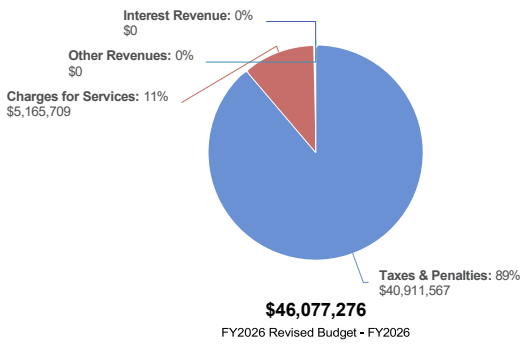
The Police SSD Fund finances police services in unincorporated Henry County. The cities of McDonough, Stockbridge, Hampton, and Locust Grove maintain their own police departments, so their residents are not taxed for County police services. Residents in unincorporated areas currently pay a Police millage rate of 4.707 mills.

Property taxes and insurance premium taxes are the primary revenue sources for the Police SSD Fund, accounting for 89% of total revenues.

Starting in FY 2025, service district reporting was implemented to separately track police service revenues and expenditures, ensuring greater transparency and accountability. Prior to this change, these activities were reported in the General Fund.

Police SSD Fund Revenue by Source

FY 2026 Adopted Budget-Police SSD Revenue by Source



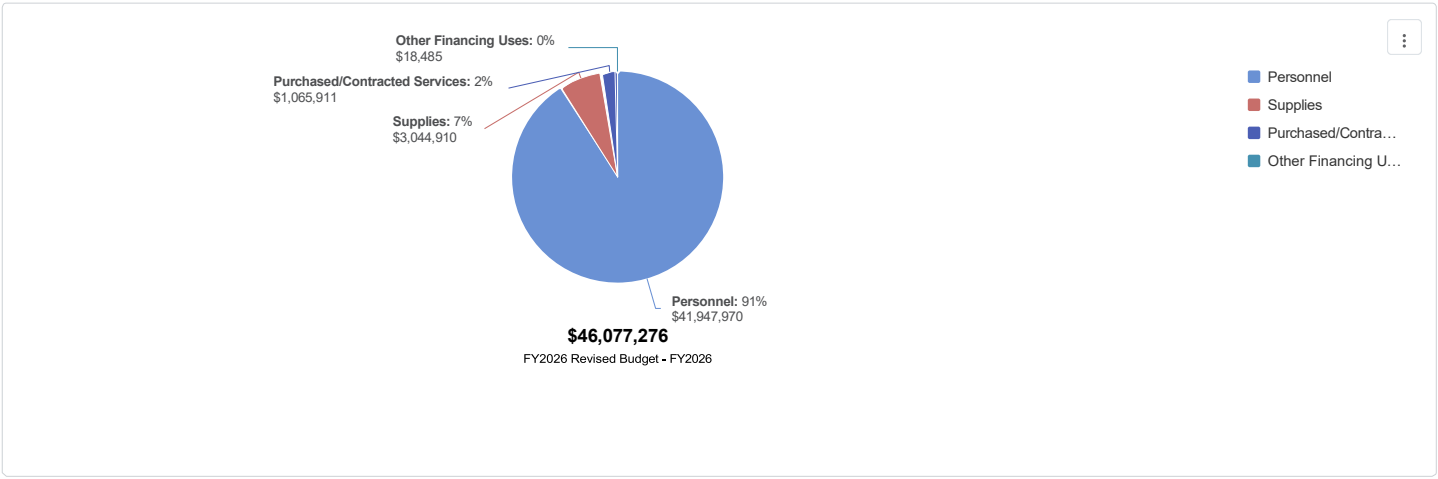
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Charges for Services	$0	$4,412,951	$4,631,725	$5,165,709	$533,984	12%
Interest Revenue	$0	$0	$0	$0	$0	–
	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		

	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Revenues	$0	$0	$0	$0	$0	–
Taxes & Penalties	$0	$39,817,741	$39,250,834	$40,911,567	$1,660,733	4%
REVENUES TOTAL	**$0**	**$44,230,692**	**$43,882,559**	**$46,077,276**	**$2,194,717**	**5%**

Fund Expenditures by Expense Type

FY 2026 Adopted Budget-Police SSD Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$0	$38,362,270	$39,930,348	$41,947,970	$2,017,622	5%
Supplies	$0	$2,516,337	$2,899,015	$3,044,910	$145,895	5%
Purchased/Contracted Services	$0	$754,186	$1,034,711	$1,065,911	$31,200	3%
Other Financing Uses	$0	$7,958	$18,485	$18,485	$0	0%
EXPENSES TOTAL	**$0**	**$41,640,750**	**$43,882,559**	**$46,077,276**	**$2,194,717**	**5%**

Recreation SSD Fund Summary

Henry County

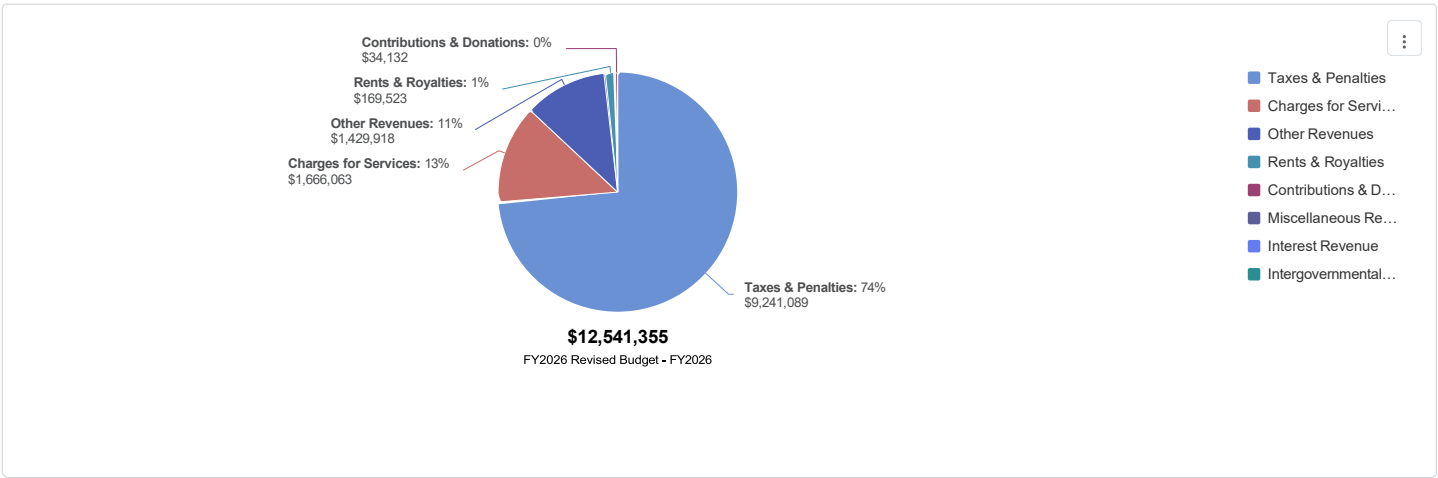
The Recreation SSD Fund provides funding for park & recreation services in McDonough, Stockbridge, Hampton, Locust Grove, and unincorporated Henry County. The current Recreation millage rate charged to all residents is 0.742 mills.

The primary funding source for the Recreation SSD Fund is property taxes, which accounts for 74% of the Recreation SSD Fund's total revenues.

Beginning in FY 2025, service district reporting was put in place to separately track this activity to provide accountability for revenues collected and expenditures made for the provision of park & recreation services. This activity was previously reported in the General Fund.

Recreation SSD Fund Revenue by Source

FY 2026 Adopted Budget-Recreation SSD Revenue by Source



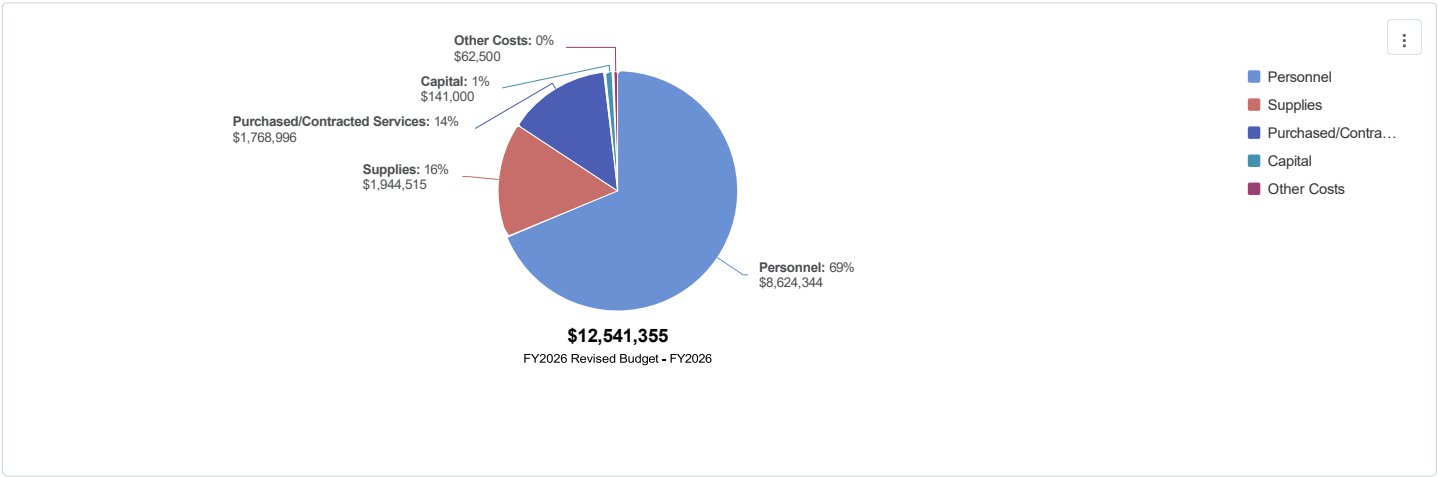
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$0	$1,225	$0	$630	$630	–

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Charges for Services	$0	$1,302,417	$1,230,476	$1,666,063	$435,587	35%
Contributions & Donations	$0	$60,657	$0	$34,132	$34,132	–
Interest Revenue	$0	$0	$0	$0	$0	–
Intergovernmental Revenue	$0	$0	$122,000	$0	-$122,000	-100%
Other Revenues	$0	$0	$0	$1,429,918	$1,429,918	–
Rents & Royalties	$0	$145,525	$184,091	$169,523	-$14,568	-8%
Taxes & Penalties	$0	$8,614,614	$8,525,285	$9,241,089	$715,804	8%
REVENUES TOTAL	**$0**	**$10,124,439**	**$10,061,852**	**$12,541,355**	**$2,479,503**	**25%**

Recreation SSD Fund Expenditures by Expense Type

FY 2026 Adopted Budget-Recreation SSD Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$0	$6,100,444	$6,357,971	$8,624,344	$2,266,373	36%
Supplies	$0	$2,424,223	$1,939,515	$1,944,515	$5,000	0%
Purchased/Contracted Services	$503	$2,355,845	$1,560,866	$1,768,996	$208,130	13%
Capital	$0	$88,970	$141,000	$141,000	$0	0%
Other Costs	$0	$0	$62,500	$62,500	$0	0%
EXPENSES TOTAL	**$503**	**$10,969,483**	**$10,061,852**	**$12,541,355**	**$2,479,503**	**25%**

Year over year increase of 25% is due to increase in personnel due to the opening of new facilities, North Mt. Carmel Recreation Center & staffing being added in preparation for the Aquatic Center opening.

Also contributing to the year over year increase is due to increased repairs & maintenance at park locations. These repairs are needed in order to begin addressing consultant recommendations from the parks master plan completed in 2024.

Unincorporated SSD Fund Summary

Henry County

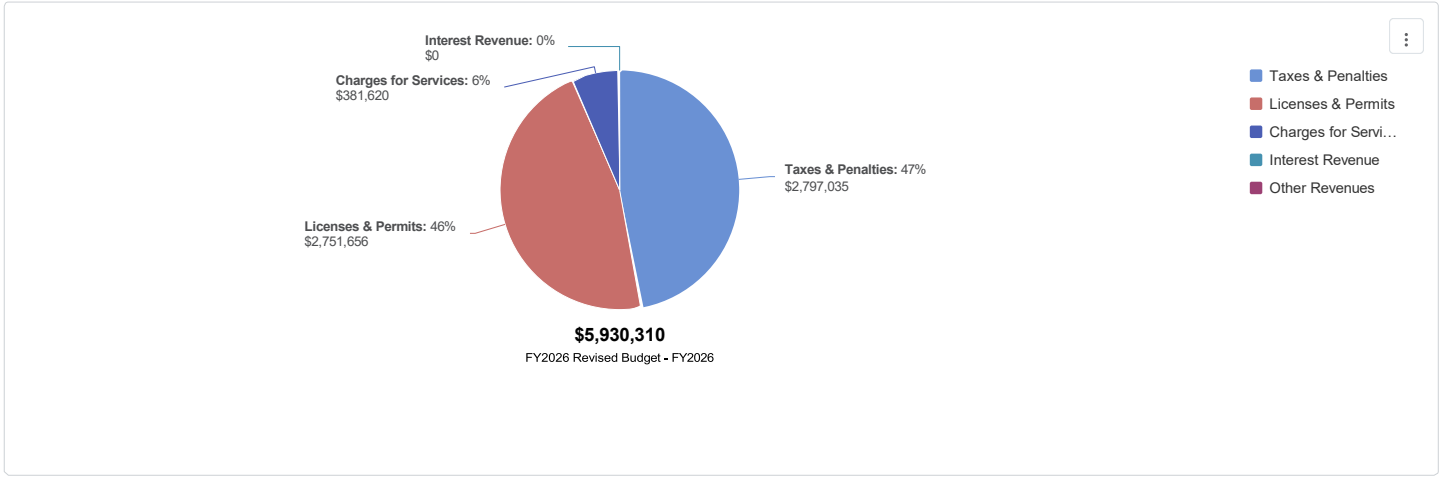
The Unincorporated SSD Fund supports several essential county services, including Geographic Information Systems (GIS), Building and Plan Review, Planning and Zoning, Waste Management, and Code Enforcement. Since each of the four incorporated cities in Henry County provides these services through their own municipal departments, only residents living in unincorporated areas are subject to the Unincorporated SSD charge. The current millage rate for unincorporated Henry County residents is 0.293 mills.

The primary funding source for the Unincorporated SSD Fund is property taxes & permits followed by inspections, which accounts for 47% and 46%, respectively, of the Unincorporated SSD Fund's total revenues.

Beginning in FY 2025 service district reporting was put in place to separately track this activity to provide accountability for revenues collected and expenditures made for the provision of these services. This activity was previously reported in the General Fund.

Unincorporated SSD Fund Revenue by Source

FY 2026 Adopted Budget-Unincorporated SSD Revenue by Source

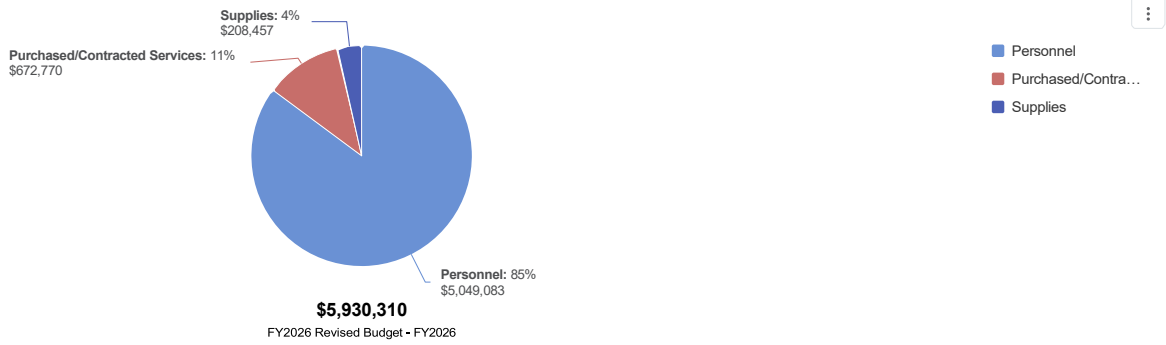


Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Charges for Services	$0	$497,080	$381,675	$381,620	-$55	0%
Interest Revenue	$0	$0	$0	$0	$0	–
Licenses & Permits	$0	$2,833,346	$3,001,603	$2,751,656	-$249,947	-8%
Other Revenues	$0	$0	$0	$0	$0	–
Taxes & Penalties	$0	$2,306,868	$2,234,491	$2,797,035	$562,544	25%
REVENUES TOTAL	**$0**	**$5,637,295**	**$5,617,769**	**$5,930,310**	**$312,541**	**6%**

Unincorporated SSD Fund Expenditures by Expense Type

FY 2026 Adopted Budget-Unincorporated SSD Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$0	$4,187,926	$4,742,892	$5,049,083	$306,191	6%
Supplies	$0	$117,107	$196,393	$208,457	$12,064	6%
Purchased/Contracted Services	$0	$392,204	$678,484	$672,770	-$5,714	-1%
EXPENSES TOTAL	**$0**	**$4,697,237**	**$5,617,769**	**$5,930,310**	**$312,541**	**6%**

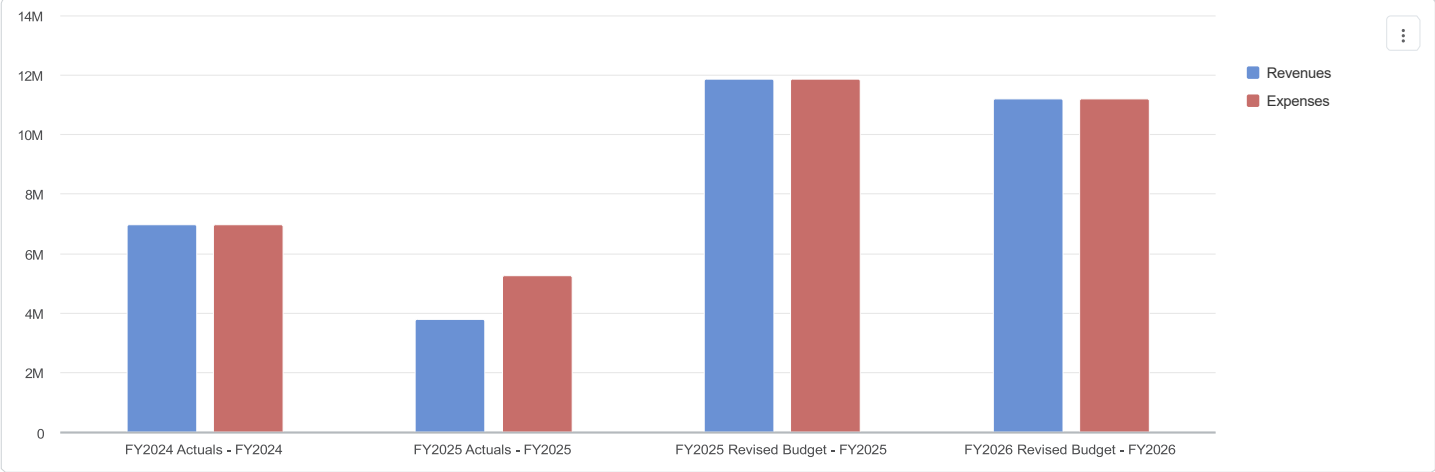
Debt Service Fund Summary

Henry County

The Debt Service Fund is used to manage resources set aside for paying long-term debt, including principal, interest, and related costs. Revenues for this fund come primarily from transfers from other governmental funds. Currently, the County maintains one active debt service fund to cover payments on general obligation bonds, certificates of participation, and financed purchases from direct borrowings

Summary

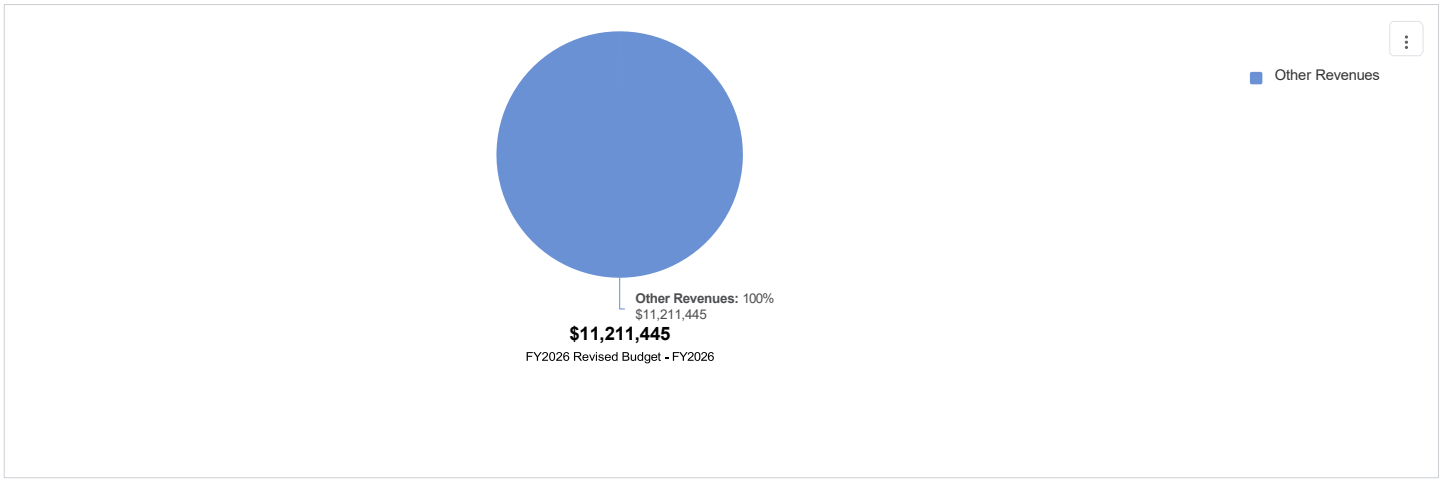
Henry County is projecting $11.21M of revenue in FY2026, which represents a 5.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.4% or $637K to $11.2M in FY2026.



Data Updated: Jul 21, 2025, 6:13 PM

Debt Service Fund Revenue by Source

FY 2026 Revised Budget-Revenue by Source



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Other Revenues	$6,990,400	$3,799,425	$11,848,794	$11,211,445	-$637,349	-5%
REVENUES TOTAL	**$6,990,400**	**$3,799,425**	**$11,848,794**	**$11,211,445**	**-$637,349**	**-5%**

Debt Service Fund Expenditures by Function

FY 2026 Revised Budget-Expenditure by Function

Debt Service Fund



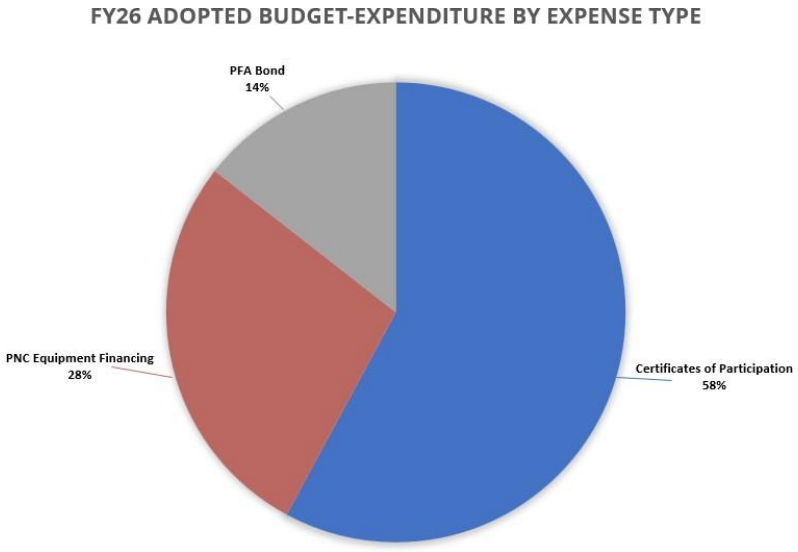
Data Updated: Jul 21, 2025, 6:13 PM

View Report

	FY2024 ACTUALS	FY2025 ACUTALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Debt Service-Principal	$6,375,000	$4,598,171	$10,659,155	$4,775,725	-$5,883,430	-55%
Debt Service-Interest	$615,400	$663,200	$1,189,639	$6,435,720	$5,246,081	441%
Issuance Costs	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$6,990,400**	**$5,261,371**	**$11,848,794**	**$11,211,445**	**-$637,349**	**-5%**
Expenses	$6,990,400	$5,261,371	$11,848,794	$11,211,445	-$637,349	-5%

Debt Service Fund Expenditures by Expense Type

FY 2026 Revised Budget-Expenditure by Expense Type



Debt Service Fund	FY2024 Actuals	FY2024 Budgeted	FY2025 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY25 Budgeted vs FY26 Budgeted ($ Change)	FY25 Budgeted vs FY26 Budgeted (% Change)
SPLOST V Bonds	$ 6,701,875	$ 7,028,750	$ 977,572	$ 7,035,000	$ -	$ (7,035,000)	-100.0%
Certificates of Participation	$ 288,525	$ 3,644,425	$ 3,799,425	$ 3,799,425	$ 3,799,925	$ 500	0.0%
PNC Equipment Financing	$ -	$ 871,935	$ 352,049	$ 1,014,369	$ 1,815,259	$ 800,890	79.0%
PFA Bond - Short Term	$ -	$ -	$ 132,325	$ -	$ 948,867	$ 948,867	0.0%
PFA Bond - Long Term	$ -	$ -	$ -	$ -	$ 4,647,394	$ 4,647,394	0.0%
Total Debt Service Fund	**$ 6,990,400**	**$ 11,545,110**	**$ 5,261,371**	**$ 11,848,794**	**$ 11,211,445**	**$ (637,349)**	-5.4%

Capital Projects Fund Summary

Henry County

Capital Project Funds are used to manage financial resources dedicated to capital outlays, such as building or improving facilities, purchasing major equipment, and funding other long-term projects. The County maintains the following Capital Project Funds: Capital Assets, 2002 SPLOST, 2008 SPLOST, 2014 SPLOST, 2020 SPLOST, 2021 T-SPLOST, 2024 SPLOST and Impact Fee funds.

**Because Capital Assets and all SPLOST funds use a project-length budgeting method, their financials are maintained outside the County's current financial software. These funds are tracked separately and are not included in the charts and tables below.

Summary

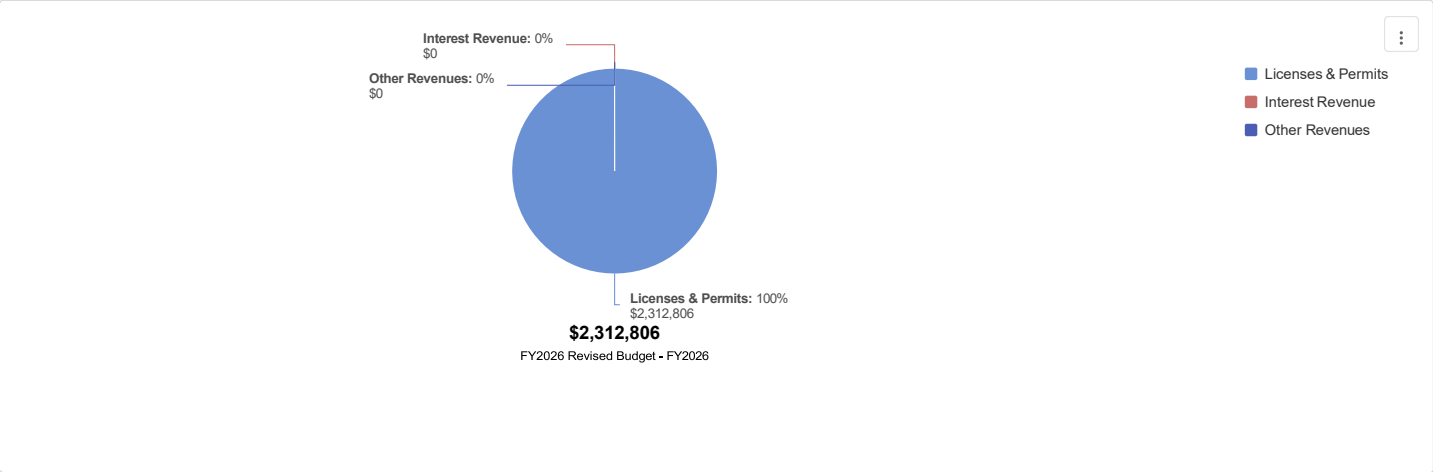
Henry County is projecting $2.3M of revenue in FY 2026, which represents a 34% decrease over the prior year. Budgeted expenditures are projected to decrease by 34% or $1.2M to $2.3M in FY 2026.



Data Updated: Jul 21, 2025, 6:13 PM

Capital Projects Fund Revenue by Source

FY 2026 Adopted Budget-Capital Projects Fund Revenues by Source

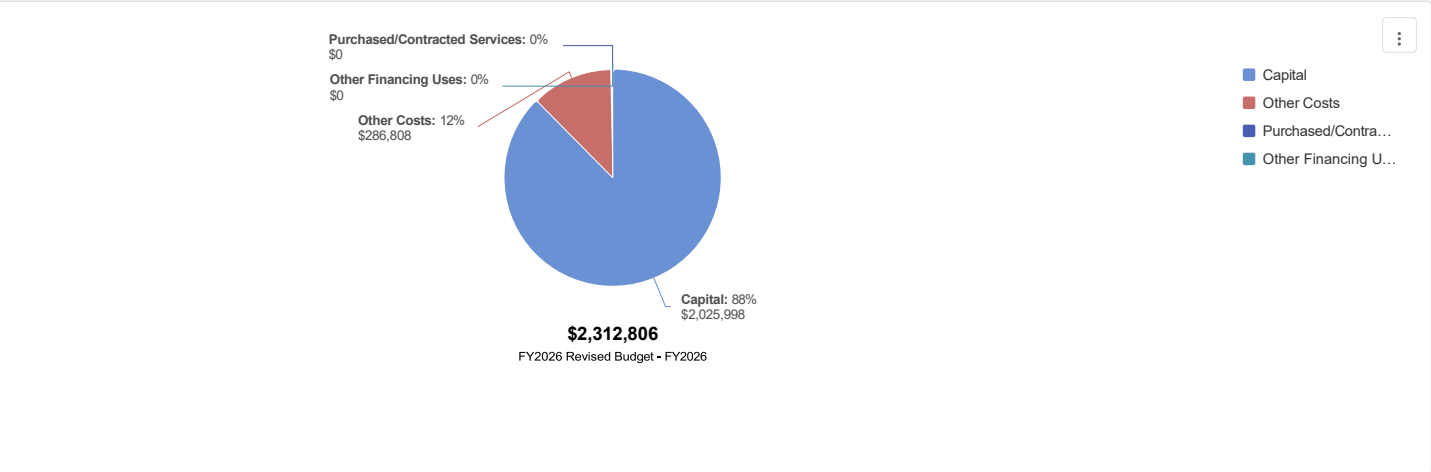


Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Interest Revenue	$761	$0	$0	$0	$0	–
Licenses & Permits	$8,326,971	$6,352,725	$3,500,000	$2,312,806	-$1,187,194	-34%
Other Revenues	$0	$0	$0	$0	$0	–
REVENUES TOTAL	**$8,327,733**	**$6,352,725**	**$3,500,000**	**$2,312,806**	**-$1,187,194**	**-34%**

Capital Projects Fund Expenditures by Expense Type

FY 2026 Adopted Budget-Expenditures by Type



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Purchased/Contracted Services	$102,991	$54,825	$0	$0	$0	–

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Capital	$375,968	$3,737,891	$3,383,098	$2,025,998	-$1,357,100	-40%
Other Costs	$120,942	$80,494	$116,902	$286,808	$169,906	145%
Other Financing Uses	$321,351	$964,092	$0	$0	$0	–
EXPENSES TOTAL	**$921,252**	**$4,837,303**	**$3,500,000**	**$2,312,806**	**-$1,187,194**	**-34%**

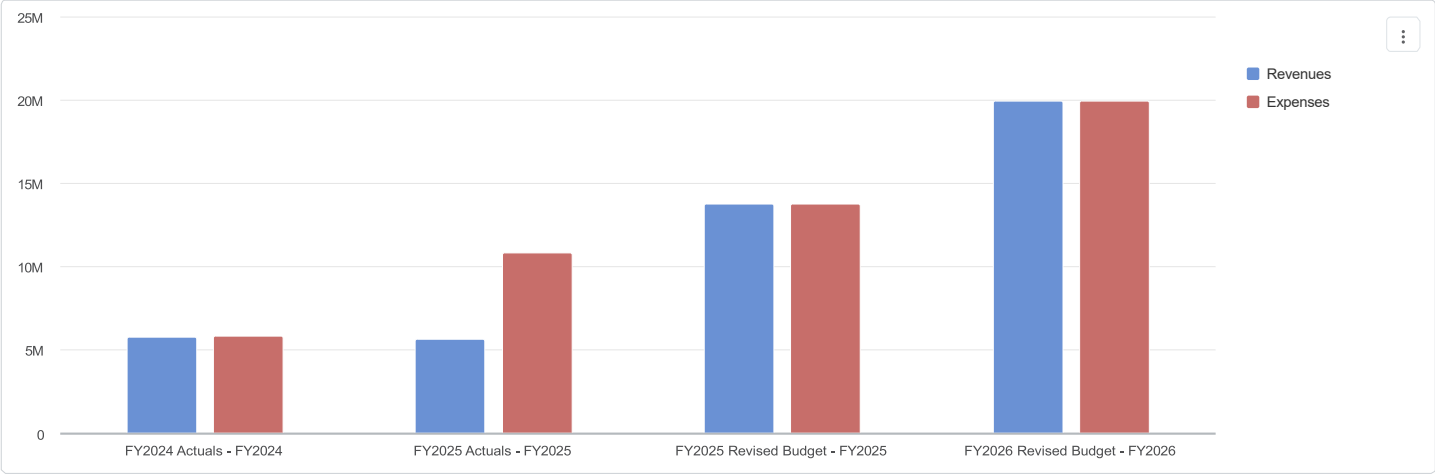
Enterprise Funds Summary

Henry County

Enterprise Funds are used to account for activities where users are charged a fee for goods or services, operating in a manner similar to private businesses. Henry County currently maintains two proprietary funds: the Airport Fund and the Stormwater Fund.

Summary

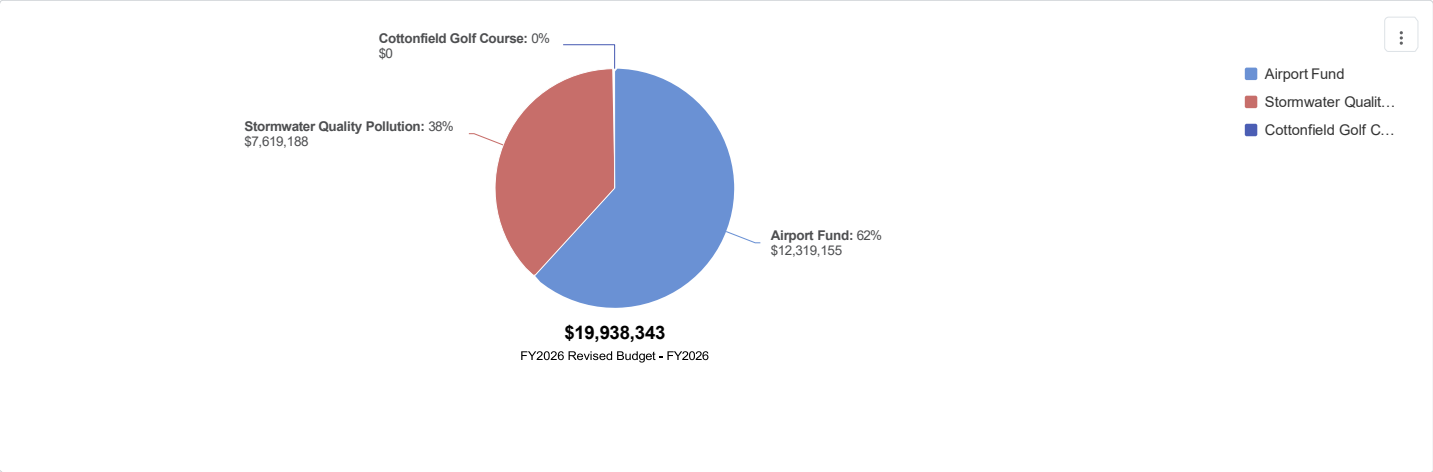
Henry County is projecting $19.94M of revenue in FY2026, which represents a 44.7% increase over the prior year. Budgeted expenditures are projected to increase by 44.7% or $6.16M to $19.94M in FY2026.



Data Updated: Jul 21, 2025, 6:13 PM

Enterprise Fund Revenue

FY 2026 Adopted Budget by Fund

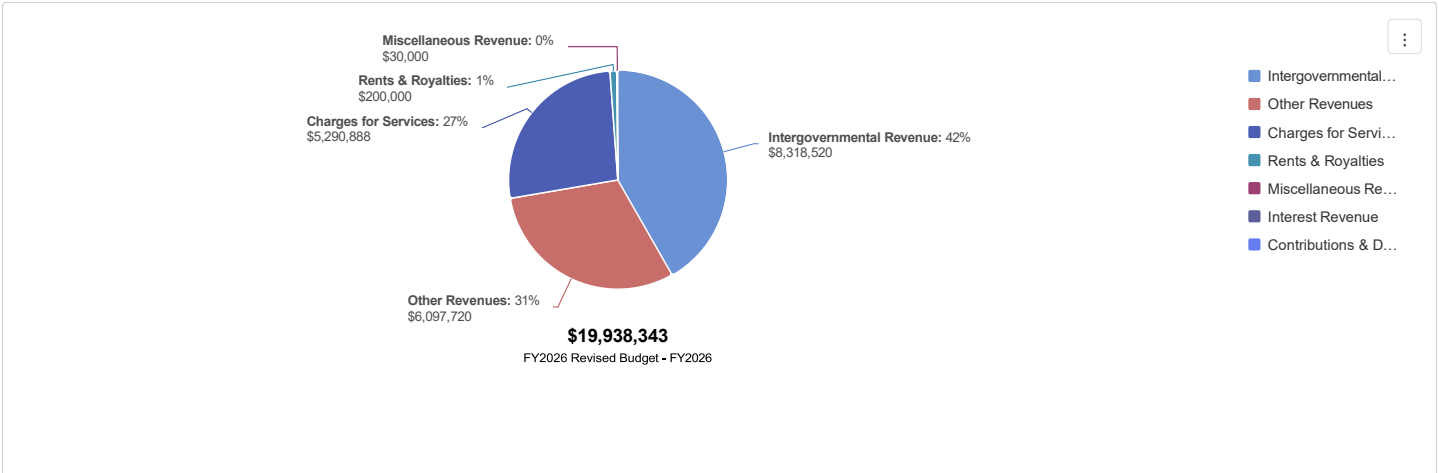


Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Airport Fund	$1,936,991	$1,505,394	$6,220,000	$12,319,155	$6,099,155	98%
Cottonfield Golf Course	$267,866	$0	$0	$0	$0	–
Stormwater Quality Pollution	$3,557,246	$4,135,675	$7,561,196	$7,619,188	$57,992	1%
REVENUES TOTAL	**$5,762,103**	**$5,641,070**	**$13,781,196**	**$19,938,343**	**$6,157,147**	**45%**

Enterprise Funds Revenue by Source

FY 2026 Adopted Budget-Revenues by Source

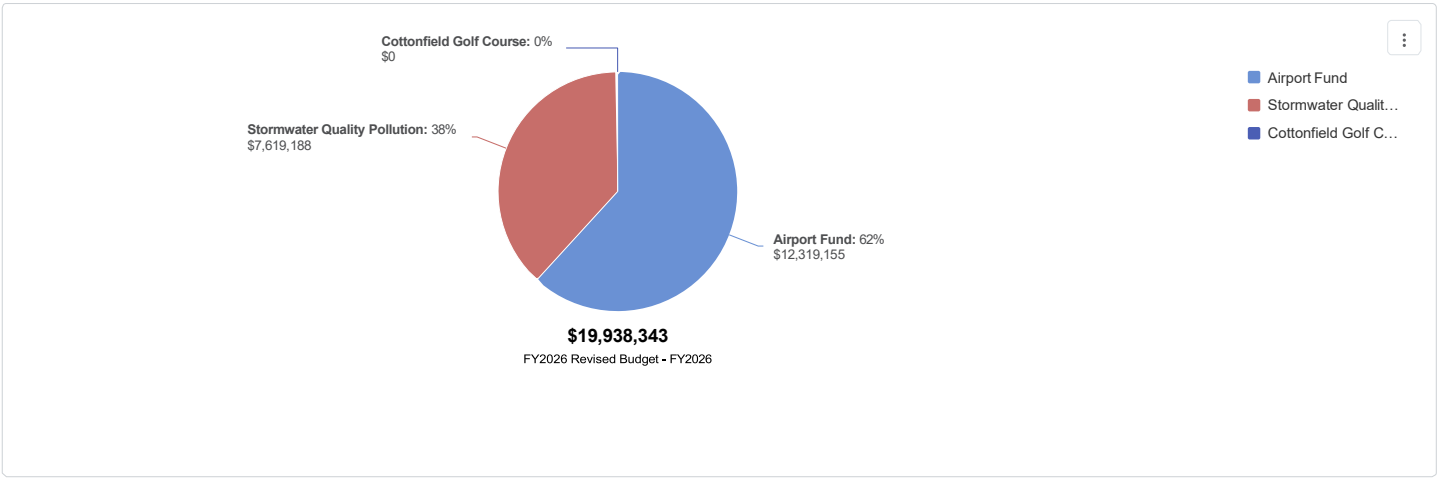


Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$44,706	$40,361	$30,000	$30,000	$0	0%
Charges for Services	$5,202,867	$4,935,609	$5,239,500	$5,290,888	$51,388	1%
Contributions & Donations	$0	$0	$0	$0	$0	–
Interest Revenue	$263	$0	$1,215	$1,215	$0	0%
Intergovernmental Revenue	$301,067	$468,724	$4,740,000	$8,318,520	$3,578,520	76%
Other Revenues	$0	$0	$3,620,481	$6,097,720	$2,477,239	68%
Rents & Royalties	$213,199	$196,375	$150,000	$200,000	$50,000	33%
REVENUES TOTAL	**$5,762,103**	**$5,641,070**	**$13,781,196**	**$19,938,343**	**$6,157,147**	**45%**

Enterprise Funds Expenditures by Fund

FY 2026 Adopted Budget-Expenditures by Fund



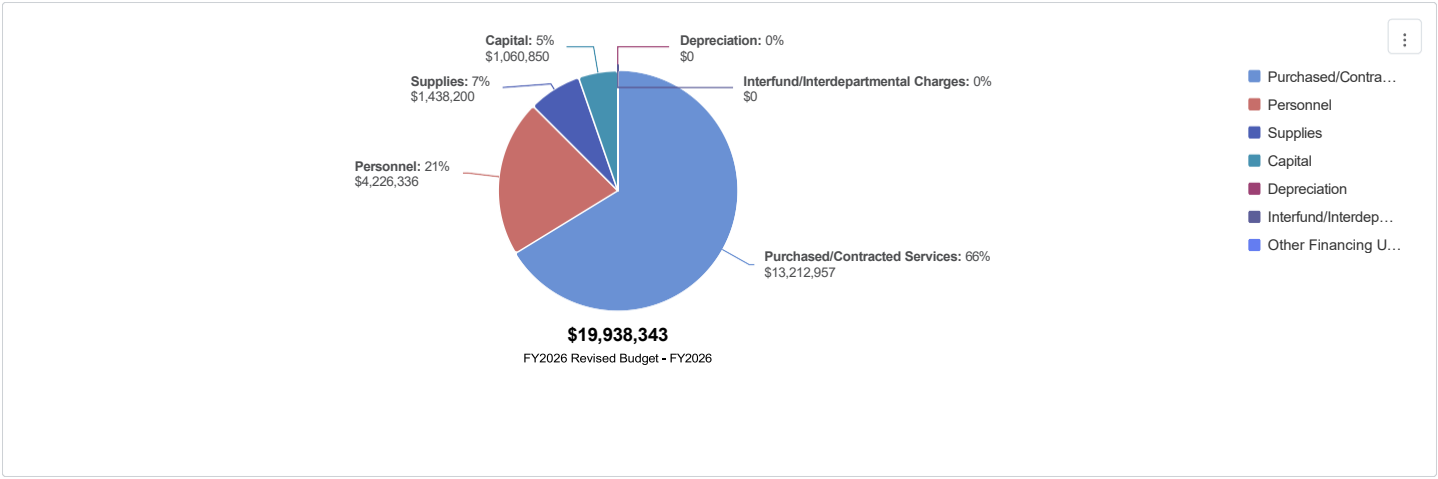
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Airport Fund	$1,786,708	$2,645,763	$6,220,000	$12,319,155	$6,099,155	98%
Cottonfield Golf Course	$295,223	$1,495	$0	$0	$0	–

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Stormwater Quality Pollution	$3,750,220	$8,187,468	$7,561,196	$7,619,188	$57,992	1%
EXPENSES TOTAL	**$5,832,150**	**$10,834,726**	**$13,781,196**	**$19,938,343**	**$6,157,147**	**45%**

Enterprise Fund Expenditures by Expense Type

FY 2026 Adopted Budget-Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

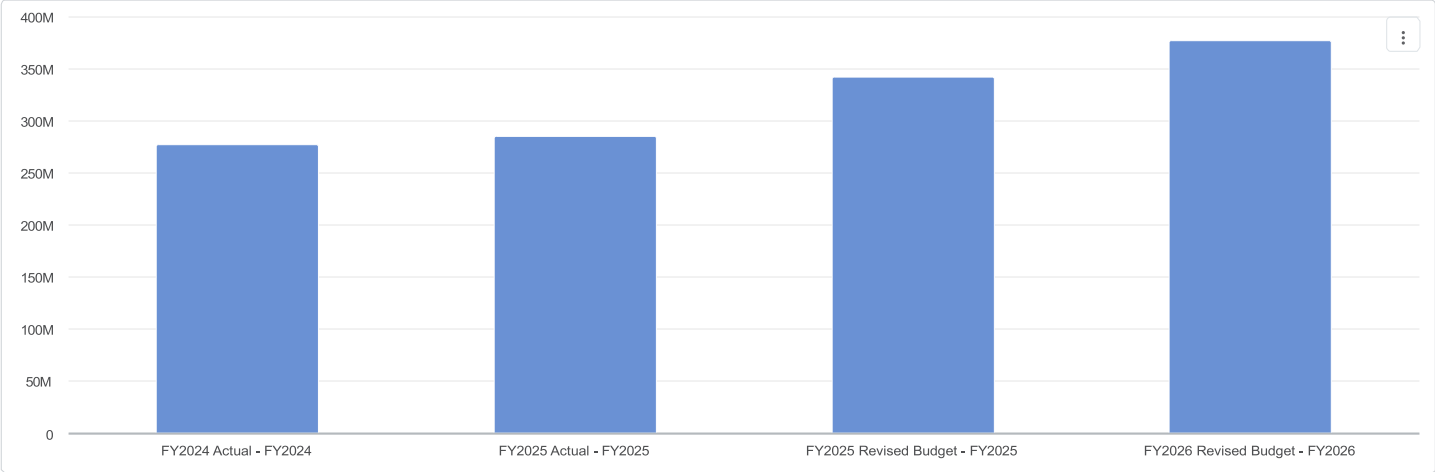
	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$2,810,144	$3,152,338	$4,143,880	$4,226,336	$82,456	2%
Supplies	$1,457,453	$1,408,789	$1,377,776	$1,438,200	$60,424	4%
Purchased/Contracted Services	$1,416,827	$6,087,538	$7,198,690	$13,212,957	$6,014,267	84%
Capital	$147,726	$186,061	$1,060,850	$1,060,850	$0	0%
Depreciation	$0	$0	$0	$0	$0	–
Interfund/Interdepartmental Charges	$0	$0	$0	$0	$0	–
Other Financing Uses	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$5,832,150**	**$10,834,726**	**$13,781,196**	**$19,938,343**	**$6,157,147**	**45%**

The year over year increase of 45% is due to the continued rehabilitation of airport runways and hangar improvements. The project will be handled by an outside professional services company funded primarily by a Georgia Department of Transportation grant. The projects are expected to be completed in FY 2027.

Consolidated Funds Revenue Sources

**SPLOST and Capital Projects Fund financials ($725M) are tracked outside of the current financial system, thus the activity for those funds will not be included in the summaries and charts below.

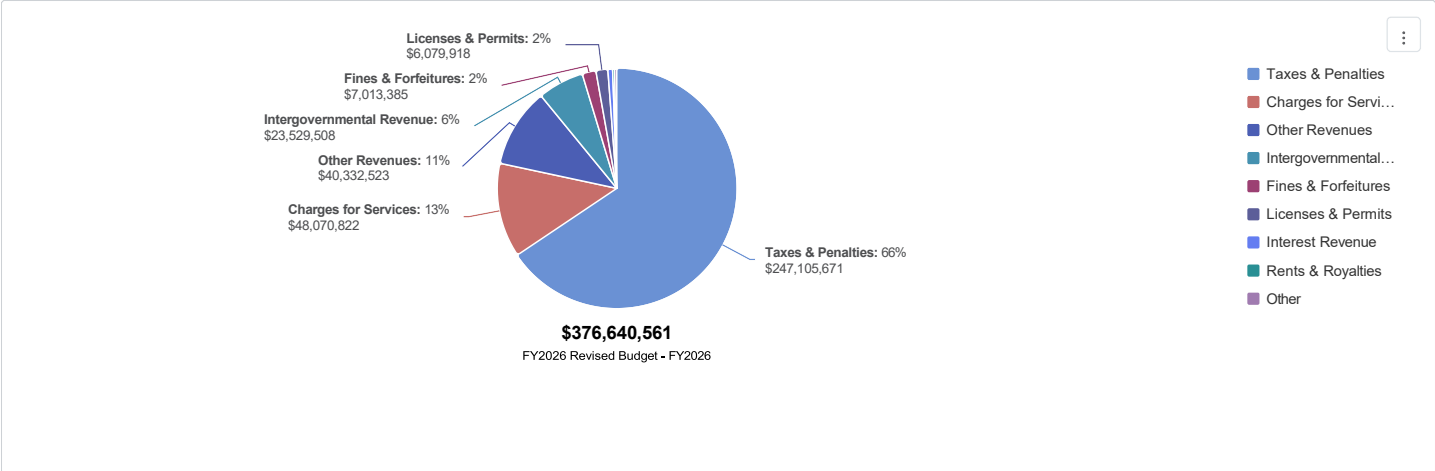
Consolidated Fund Revenue by Source Proposed and Historical



Data Updated: Jul 21, 2025, 6:13 PM

Consolidated Funds Revenue by Source

FY 2026 Adopted Budget-Consolidated Funds Revenue by Source

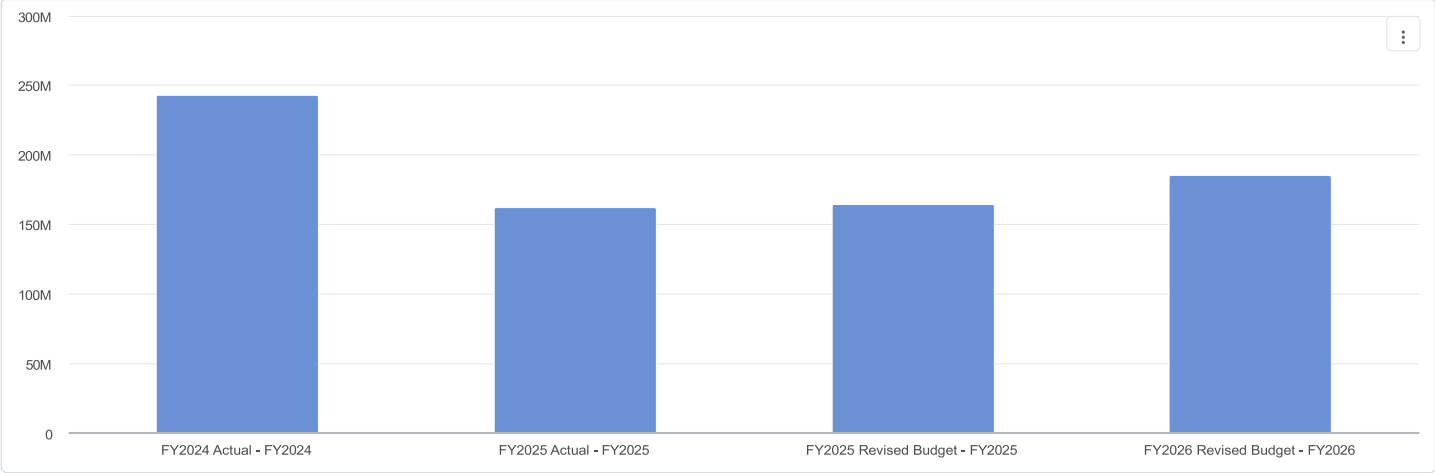


Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$616,577	$574,646	$363,528	$852,465	$488,937	135%
Charges for Services	$37,712,266	$32,592,539	$46,184,801	$48,070,822	$1,886,021	4%
Contributions & Donations	$40,222	$236,696	$20,837	$47,542	$26,705	128%
Fines & Forfeitures	$7,782,265	$5,931,571	$8,274,021	$7,013,385	-$1,260,636	-15%
Interest Revenue	$1,970,869	$252,540	$2,154,919	$2,394,466	$239,547	11%
Intergovernmental Revenue	$2,633,431	$2,965,403	$16,266,854	$23,529,508	$7,262,654	45%
Licenses & Permits	$12,120,375	$9,971,211	$7,373,222	$6,079,918	-$1,293,304	-18%
Other Revenues	$8,333,122	$4,432,056	$38,240,678	$40,332,523	$2,091,845	5%
Rents & Royalties	$827,811	$754,501	$786,387	$1,016,092	$229,705	29%
Taxes & Penalties	$204,955,397	$227,528,950	$221,602,913	$247,105,671	$25,502,758	12%
Telephone Commissions	$178,454	$133,213	$181,120	$198,170	$17,050	9%
REVENUES TOTAL	**$277,170,788**	**$285,373,326**	**$341,449,280**	**$376,640,561**	**$35,191,281**	**10%**

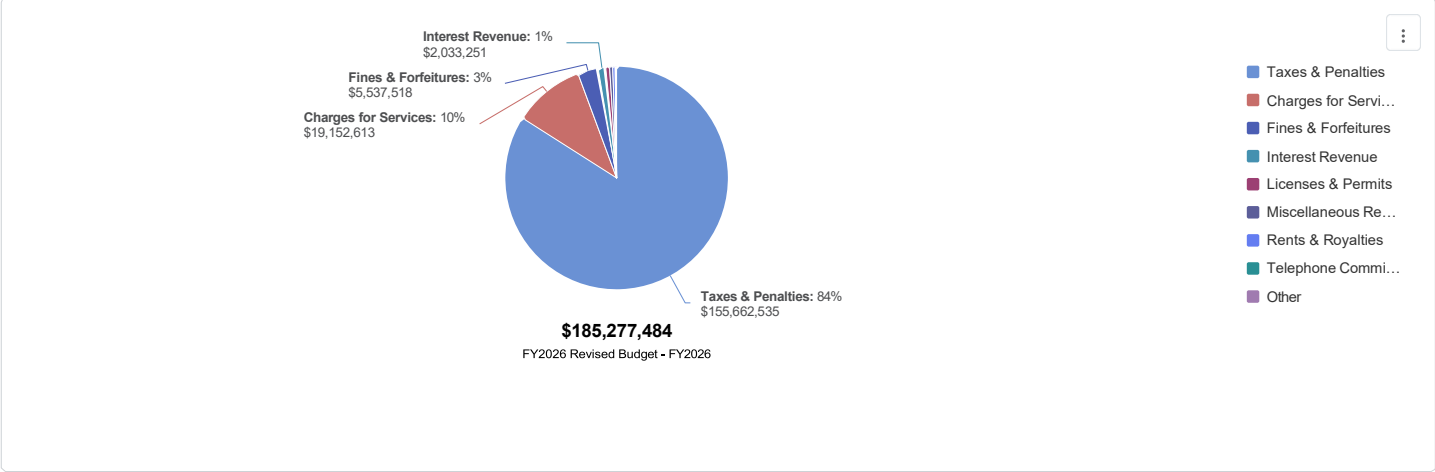
General Fund Revenue Sources Summary

General Fund Historical Actuals vs Budget



Data Updated: Jul 21, 2025, 6:13 PM

FY26 Adopted Budget-General Fund Revenues by Source



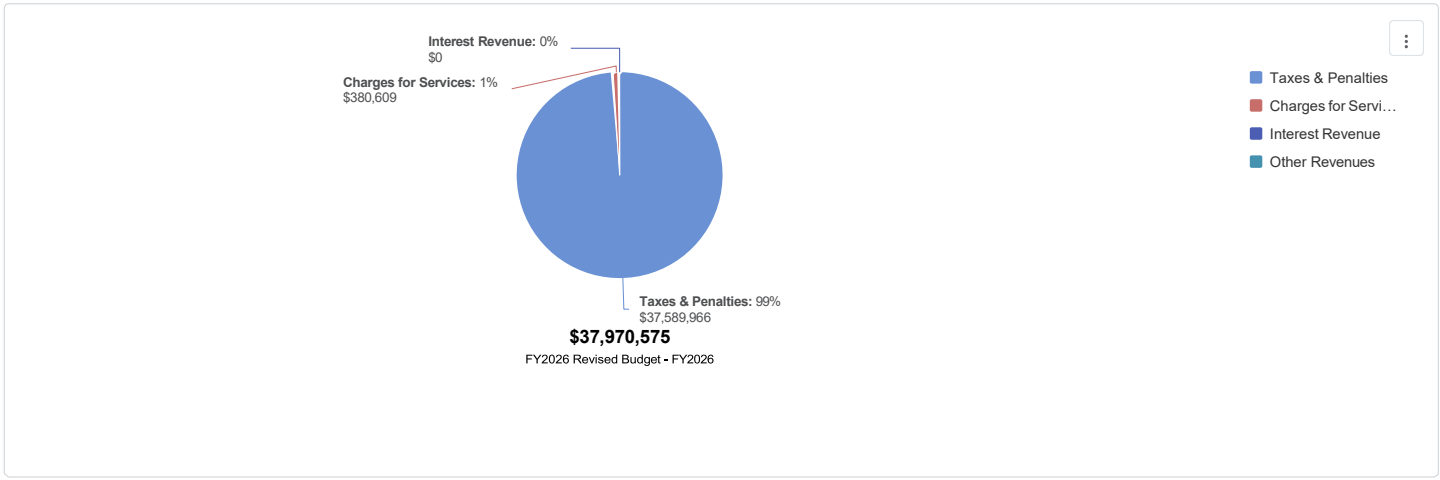
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$556,671	$533,060	$333,528	$821,835	$488,307	146%
Charges for Services	$24,963,770	$18,014,385	$18,233,798	$19,152,613	$918,815	5%
Contributions & Donations	$29,622	$0	$20,837	$13,410	-$7,427	-36%
Fines & Forfeitures	$5,953,214	$4,747,282	$6,917,098	$5,537,518	-$1,379,580	-20%
Interest Revenue	$1,669,194	$230,915	$1,793,690	$2,033,251	$239,561	13%
Intergovernmental Revenue	$620,306	$103,000	$100,000	$111,579	$11,579	12%
Licenses & Permits	$3,793,404	$785,139	$871,619	$1,015,456	$143,837	17%
Other Revenues	$408,143	$96,898	$196,735	$84,549	-$112,186	-57%
Rents & Royalties	$614,612	$412,600	$452,296	$646,568	$194,272	43%
Taxes & Penalties	$204,163,585	$136,865,697	$135,533,714	$155,662,535	$20,128,821	15%
Telephone Commissions	$178,454	$133,213	$181,120	$198,170	$17,050	9%
REVENUES TOTAL	**$242,950,976**	**$161,922,188**	**$164,634,435**	**$185,277,484**	**$20,643,049**	**13%**

Fire SSD Fund

Revenues by Source

FY26 Adopted Budget-Fire SSD Fund Revenues by Source



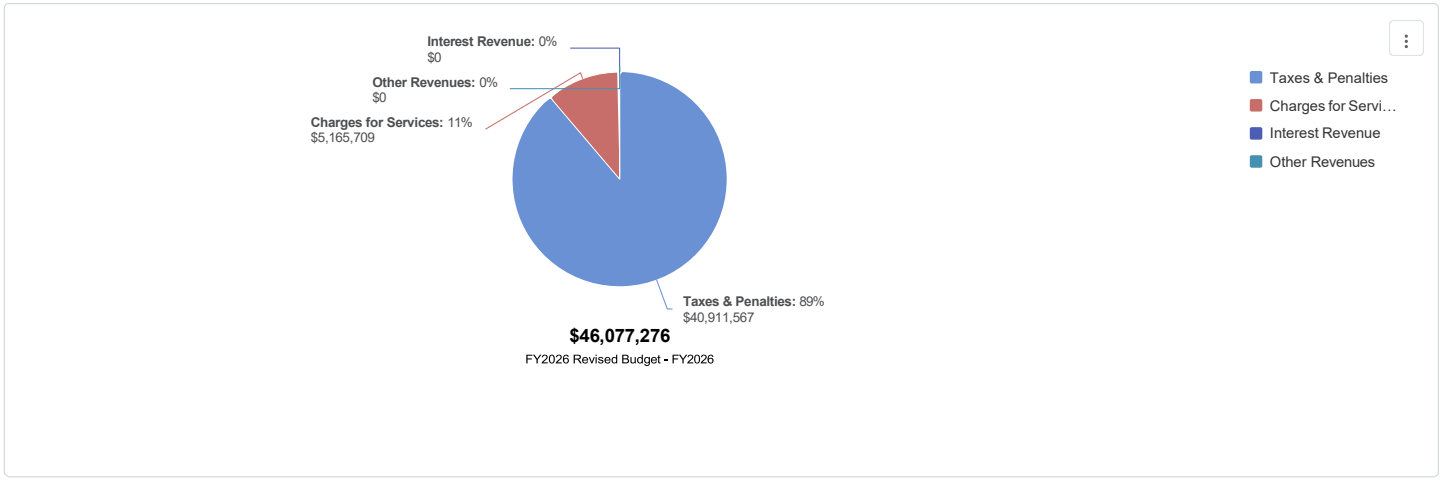
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Charges for Services	$0	$367,168	$348,276	$380,609	$32,333	9%
Interest Revenue	$0	$0	$0	$0	$0	–
Other Revenues	$0	$0	$0	$0	$0	–
Taxes & Penalties	$0	$38,826,401	$35,155,109	$37,589,966	$2,434,857	7%
REVENUES TOTAL	**$0**	**$39,193,569**	**$35,503,385**	**$37,970,575**	**$2,467,190**	**7%**

Police SSD Fund

Revenues by Source

FY26 Adopted Budget-Police SSD Fund Revenues by Source



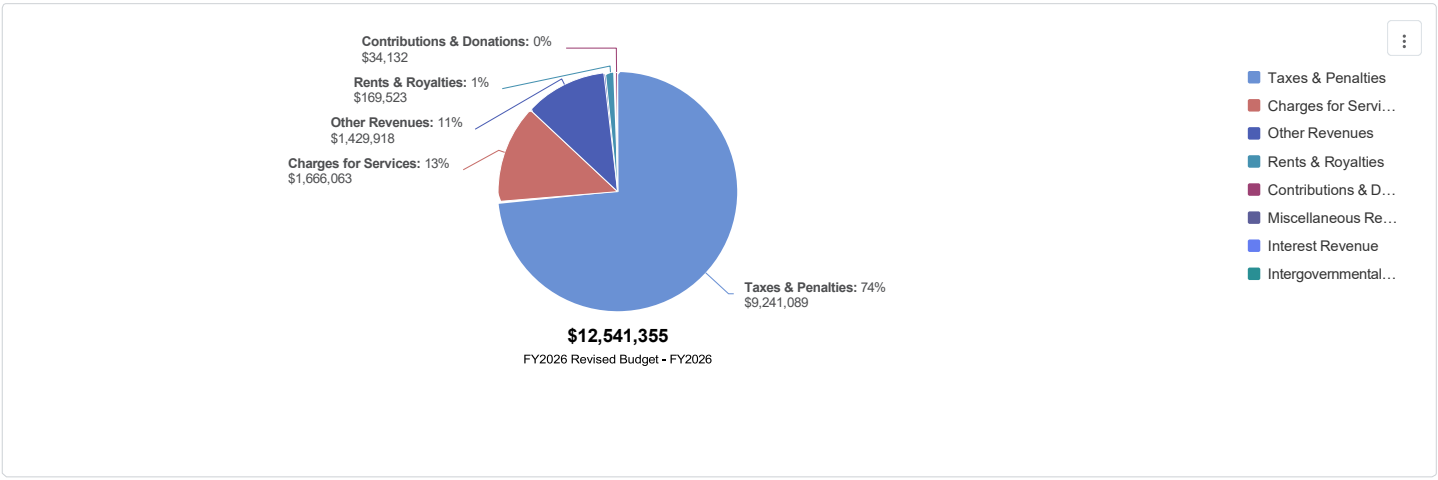
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Charges for Services	$0	$4,412,951	$4,631,725	$5,165,709	$533,984	12%
Interest Revenue	$0	$0	$0	$0	$0	–
Other Revenues	$0	$0	$0	$0	$0	–
Taxes & Penalties	$0	$39,817,741	$39,250,834	$40,911,567	$1,660,733	4%
REVENUES TOTAL	**$0**	**$44,230,692**	**$43,882,559**	**$46,077,276**	**$2,194,717**	**5%**

Recreation SSD Fund

Revenues by Source

FY26 Adopted Budget-Recreation SSD Fund Revenues by Source



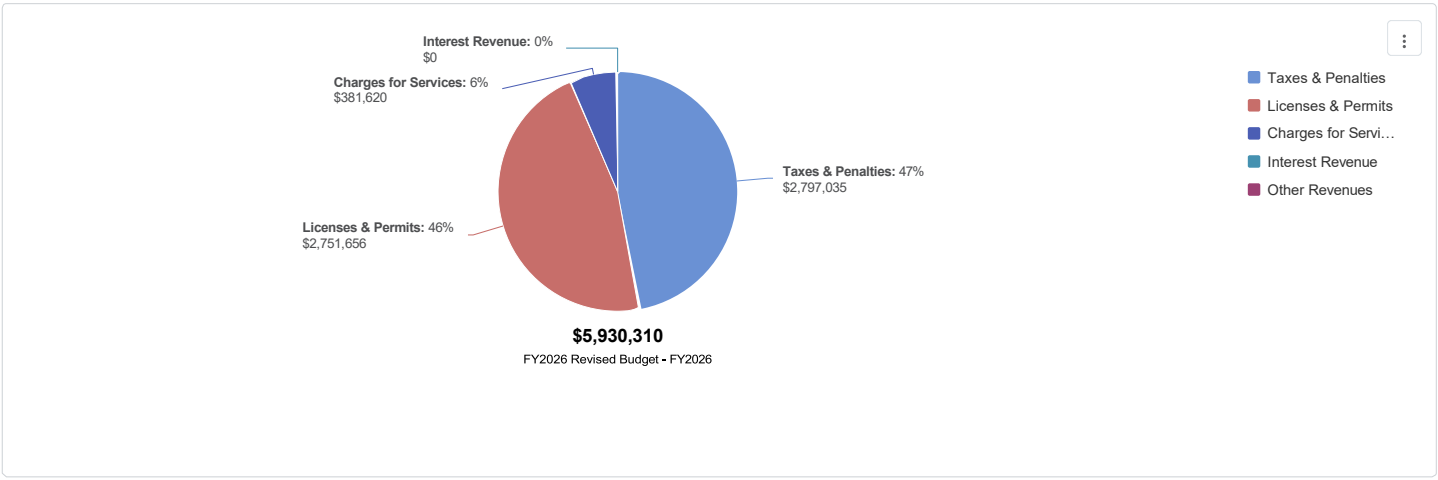
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$0	$1,225	$0	$630	$630	–
Charges for Services	$0	$1,302,417	$1,230,476	$1,666,063	$435,587	35%
Contributions & Donations	$0	$60,657	$0	$34,132	$34,132	–
Interest Revenue	$0	$0	$0	$0	$0	–
Intergovernmental Revenue	$0	$0	$122,000	$0	-$122,000	-100%
Other Revenues	$0	$0	$0	$1,429,918	$1,429,918	–
Rents & Royalties	$0	$145,525	$184,091	$169,523	-$14,568	-8%
Taxes & Penalties	$0	$8,614,614	$8,525,285	$9,241,089	$715,804	8%
REVENUES TOTAL	**$0**	**$10,124,439**	**$10,061,852**	**$12,541,355**	**$2,479,503**	**25%**

Unincorporated SSD Fund

Revenues by Source

FY26 Adopted Budget-Unincorporated SSD Fund Revenues by Source



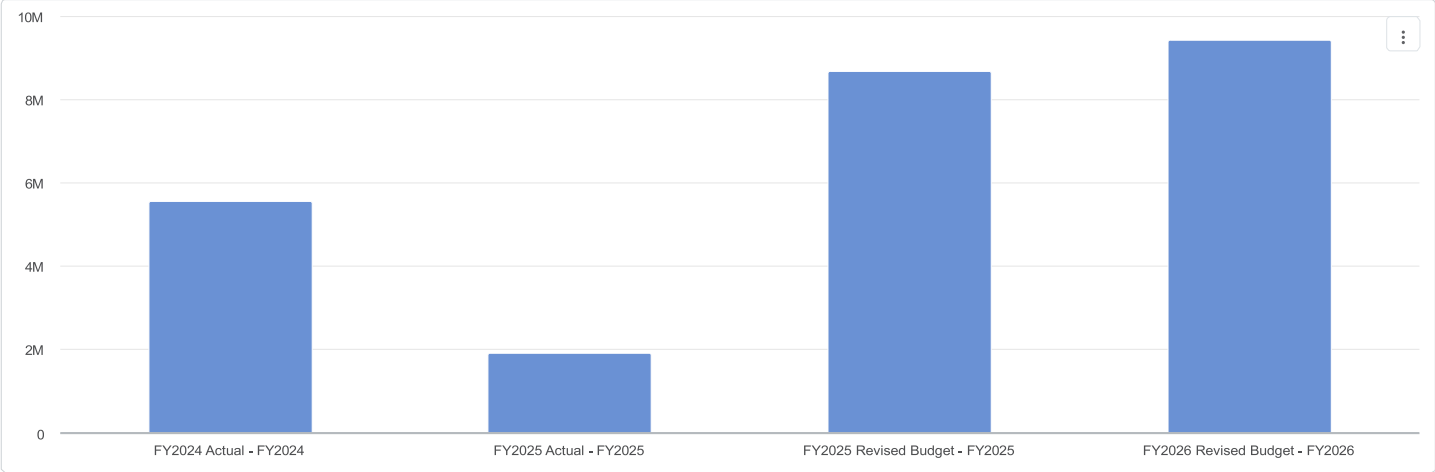
Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Charges for Services	$0	$497,080	$381,675	$381,620	-$55	0%
Interest Revenue	$0	$0	$0	$0	$0	–
Licenses & Permits	$0	$2,833,346	$3,001,603	$2,751,656	-$249,947	-8%
Other Revenues	$0	$0	$0	$0	$0	–
Taxes & Penalties	$0	$2,306,868	$2,234,491	$2,797,035	$562,544	25%
REVENUES TOTAL	**$0**	**$5,637,295**	**$5,617,769**	**$5,930,310**	**$312,541**	**6%**

E-911 Fund

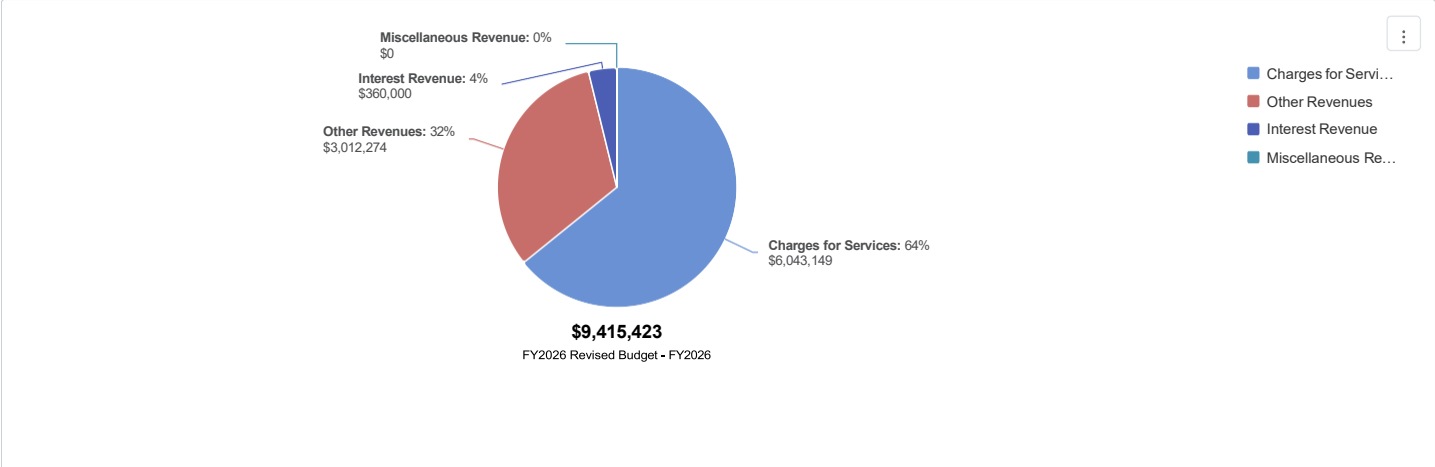
Revenues by Source

E-911 Fund Historical Actuals vs. Budget



Data Updated: Jul 21, 2025, 6:13 PM

FY26 Adopted Budget-E-911 Fund Revenues by Source



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$0	$0	$0	$0	$0	–
Charges for Services	$5,284,584	$1,919,291	$6,043,149	$6,043,149	$0	0%
Interest Revenue	$272,634	$0	$360,000	$360,000	$0	0%
Other Revenues	$0	$0	$2,266,539	$3,012,274	$745,735	33%
REVENUES TOTAL	**$5,557,218**	**$1,919,291**	**$8,669,688**	**$9,415,423**	**$745,735**	**9%**

Revenue Estimates

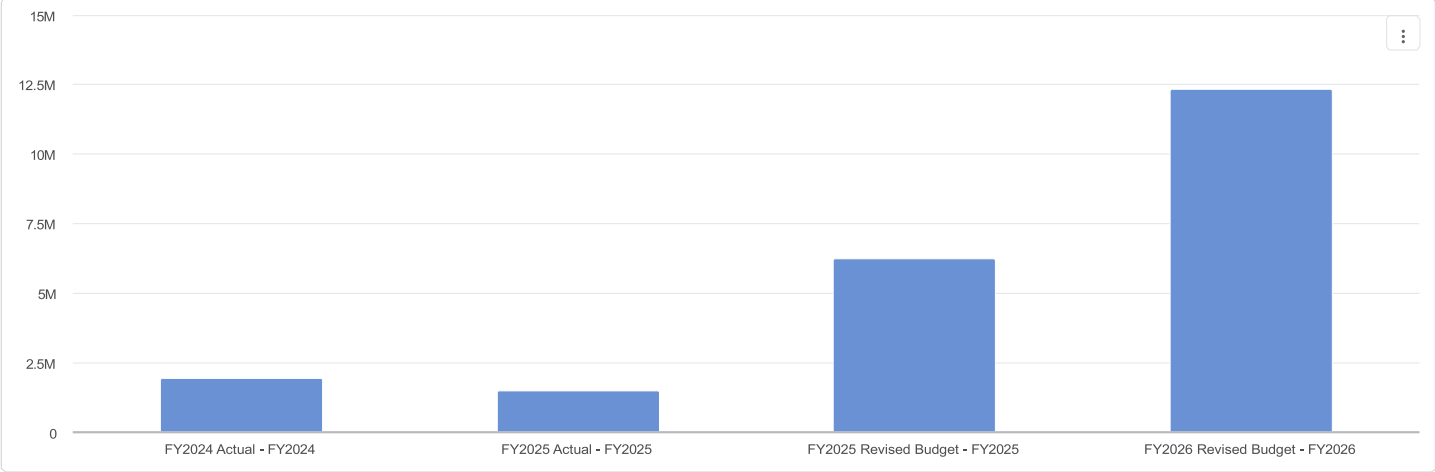
The Emergency Telephone System Fund (E-911) budget is funded by monthly 911 service charges to each exchange subscribed to by telephone subscribers, and by law these funds may only be used to pay for emergency 911 system services. Georgia state law provides for a governmental entity to adopt up to a $1.50 monthly surcharge for each telephone receiving service in the County. The monies are collected by the individual local service provider, as part of each month's phone bill, and then remitted to the state. The proceeds from these surcharges can only be spent on the provision of 911 services within the jurisdiction.

The projection of revenue from this source is conservative and looks at 3 years of historical actuals and incorporates growth factors as applicable based upon known housing trends in the area. The revenues from this fund are used to support the E-911 call center and fund new technological improvements necessary to insure timely response to calls. To fully fund E-911 operations, a portion of fund balance is projected to be used to cover budgeted operating costs.

Airport Fund

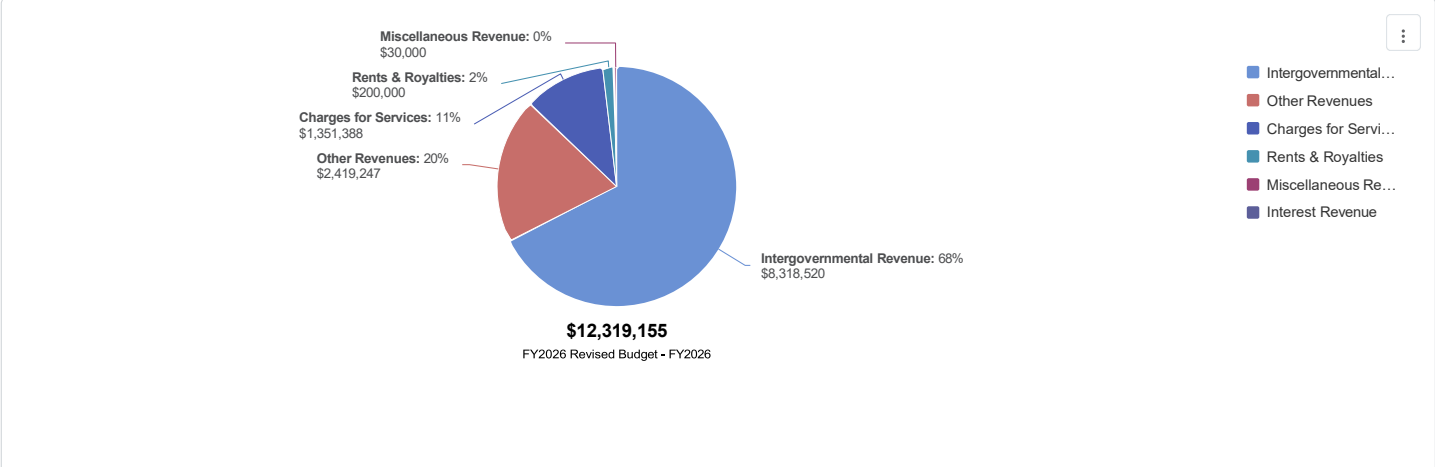
Revenues by Source

Airport Fund Revenue Historical Actuals vs. Budget



Data Updated: Jul 21, 2025, 6:13 PM

FY26 Adopted Budget-Airport Fund Revenues by Source



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						
Miscellaneous Revenue	$44,172	$40,361	$30,000	$30,000	$0	0%
Charges for Services	$1,378,552	$1,268,658	$1,300,000	$1,351,388	$51,388	4%
Interest Revenue	$0	$0	$0	$0	$0	–
Intergovernmental Revenue	$301,067	$0	$4,740,000	$8,318,520	$3,578,520	76%
Other Revenues	$0	$0	$0	$2,419,247	$2,419,247	–
Rents & Royalties	$213,199	$196,375	$150,000	$200,000	$50,000	33%
REVENUES TOTAL	**$1,936,991**	**$1,505,394**	**$6,220,000**	**$12,319,155**	**$6,099,155**	**98%**

Revenue Estimates

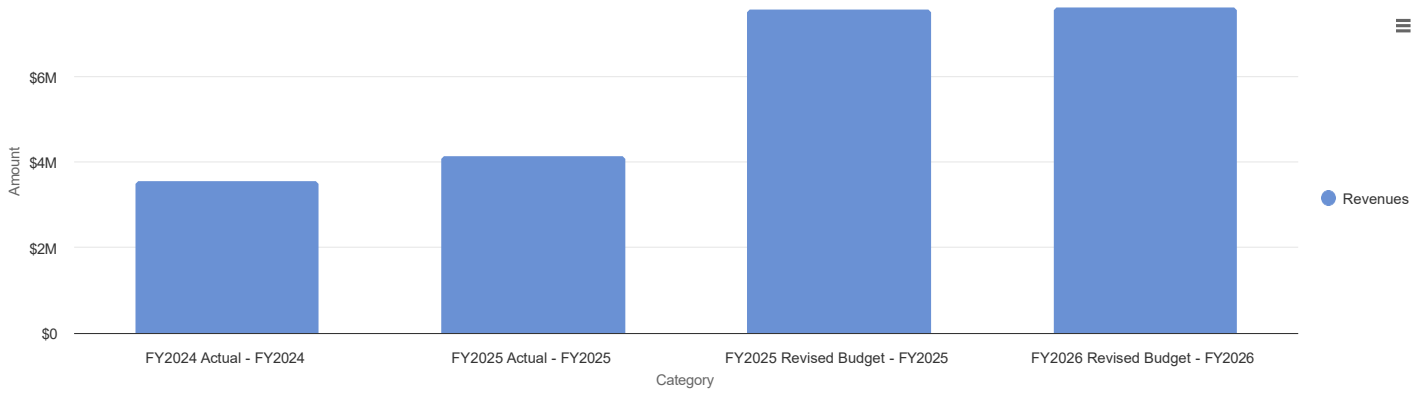
Airport Fund is supported by revenues from fuel sales and hangar rentals. Revenue projections are developed conservatively, using three years of historical data and factoring in expected growth tied to known events at the nearby EchoPark Speedway (formerly Atlanta Motor Speedway), which can influence airport traffic and revenue. By law, all revenues in this fund must be used exclusively to support airport operations.

This year's revenue projection includes projected grant receipts which will be used to fund the airport runway rehabilitation and hangar improvement projects. The grant will be provided by the Georgia Department of Transportation.

Stormwater Fund

Revenues by Source

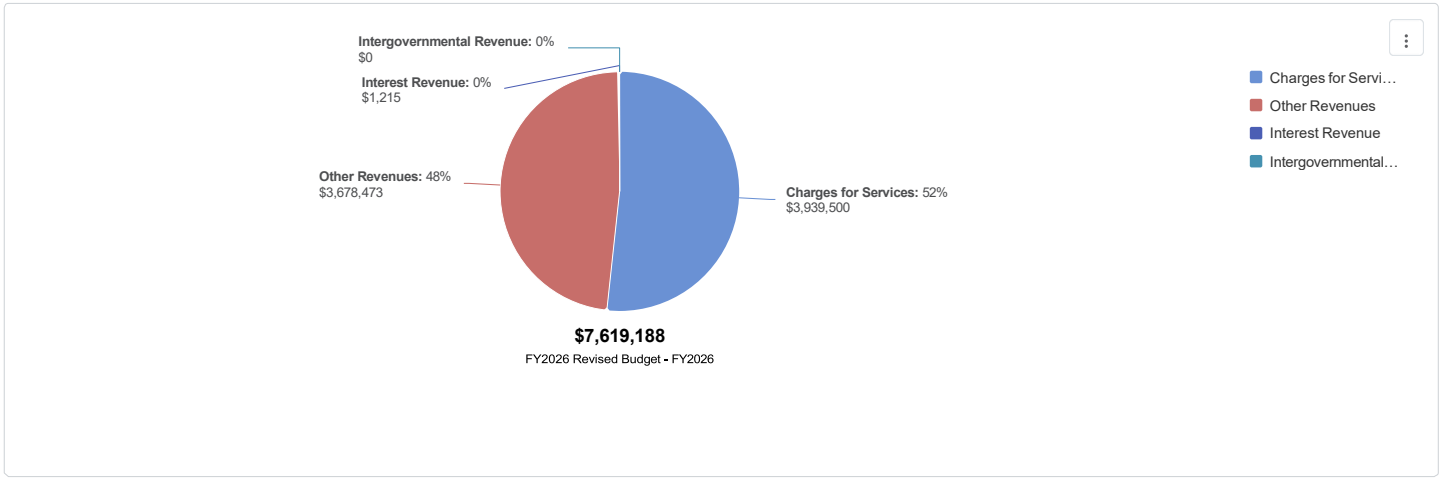
Stormwater Fund Revenue Historical Actuals Vs Budget



Data Updated: Jul 21, 2025, 6:13 PM

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FY26 Adopted Budget-Stormwater Fund Revenues by Source



Data Updated: Jul 21, 2025, 6:13 PM

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenues						

	FY2024 ACTUAL	FY2025 ACTUAL	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Budgeted vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Charges for Services	$3,556,983	$3,666,952	$3,939,500	$3,939,500	$0	0%
Interest Revenue	$263	$0	$1,215	$1,215	$0	0%
Intergovernmental Revenue	–	$468,724	$0	$0	$0	–
Other Revenues	$0	$0	$3,620,481	$3,678,473	$57,992	2%
REVENUES TOTAL	**$3,557,246**	**$4,135,675**	**$7,561,196**	**$7,619,188**	**$57,992**	**1%**

Revenue Estimates

The Stormwater Fund budget is funded by a stormwater utility management fee charged on all property tax bills of unincorporated Henry County residents.

The projection of revenue from this source is conservative and looks at 3 years of historical actuals and incorporates growth factors as applicable based upon known rate increases.

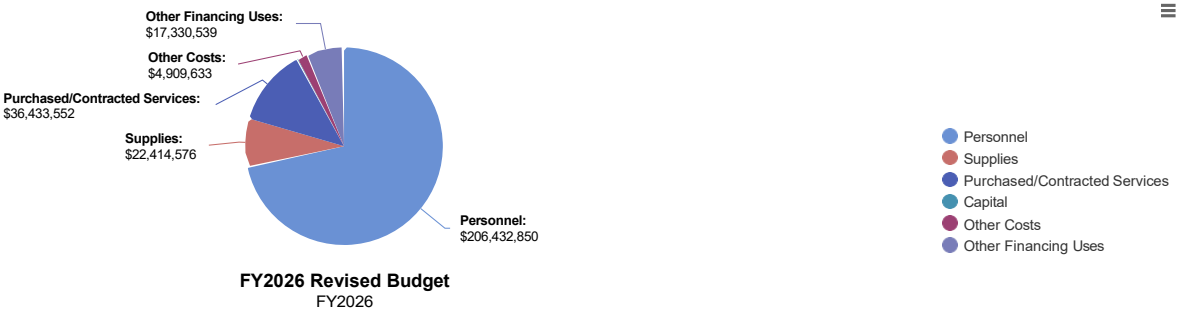
Expenditure Comparison by Department

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 BUDGET	FY2026 BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
0 - Unassigned						
Unassigned	$0	$16,238	$0	$0	-$16,238	–
0 - UNASSIGNED TOTAL	**$0**	**$16,238**	**$0**	**$0**	**-$16,238**	**–**
1 - General Government						
Accounting	$1,456,757	$2,153,729	$1,753,820	$2,319,095	$165,366	32%
Board of Ethics	$297,673	$310,092	$346,871	$353,334	$43,242	2%
Branding and Marketing	$0	$0	$0	$0	$0	–
Budget	$416,018	$415,524	$438,647	$542,530	$127,006	24%
Chief Executive	$834,336	$1,201,304	$1,119,722	$1,395,493	$194,189	25%
Clerk of Commission	$242,656	$237,872	$250,631	$326,516	$88,644	30%
Data Processing MIS	$6,636,217	$7,493,173	$7,790,181	$8,164,886	$671,713	5%
Elections	$2,489,559	$1,926,153	$4,131,765	$3,910,303	$1,984,150	-5%
Gen Gov Buildings	$7,300,196	$6,113,954	$5,942,443	$6,175,673	$61,719	4%
GIS Mapping	$298,541	$299,518	$340,035	$356,856	$57,338	5%
Governing Body	$1,096,075	$1,060,873	$1,123,231	$1,359,002	$298,129	21%
Governing Body-Chair	$27,441	$15,131	$20,000	$20,000	$4,869	0%
Governing Body-District V	$5,414	$11,679	$15,000	$15,000	$3,321	0%
Governing Body-District II	$15,505	$13,078	$15,000	$15,000	$1,922	0%
Governing Body-District I	$4,028	$1,597	$15,000	$15,000	$13,403	0%
Governing Body-District III	$4,147	$1,981	$15,000	$15,000	$13,019	0%
Governing Body-District IV	$13,991	$13,598	$15,000	$15,000	$1,402	0%
Human Resources	$1,125,569	$1,071,545	$1,165,889	$1,345,239	$273,694	15%
Law	$720,487	$670,088	$414,000	$627,349	-$42,739	52%
Public Information	$718,756	$564,338	$783,429	$902,889	$338,551	15%
Purchasing	$711,833	$629,193	$816,887	$669,977	$40,784	-18%
Risk Management	$2,873,486	$5,012,655	$3,394,781	$4,395,272	-$617,383	29%
Tax Assessor	$3,895,631	$3,936,927	$4,427,250	$4,530,987	$594,060	2%
Tax Commissioner	$3,759,760	$3,752,672	$4,379,265	$4,483,006	$730,334	2%
Unallocated Costs	$0	$0	$3,323,104	$3,250,000	$3,250,000	-2%
1 - GENERAL GOVERNMENT TOTAL	**$34,944,077**	**$36,906,674**	**$42,036,951**	**$45,203,407**	**$8,296,733**	**8%**
2 - Judicial						
Accountability Court	$336,127	$335,463	$362,051	$369,261	$33,798	2%
Board of Equalization	$0	$23,465	$45,000	$112,448	$88,983	150%
Clerk of State Court	$2,121,799	$2,065,093	$2,289,127	$2,519,178	$454,085	10%
Clerk of Superior Court	$2,790,636	$2,824,521	$2,973,573	$3,176,930	$352,409	7%
Court Reporter	$393,151	$349,442	$366,760	$466,760	$117,318	27%
	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 BUDGET	FY2026 BUDGET		

	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
District Attorney	$4,036,607	$4,210,779	$4,460,857	$4,748,404	$537,625	6%
DUI Court	$188,665	$184,680	$197,043	$204,721	$20,041	4%
Judges	$12,324	$10,041	$20,000	$20,000	$9,959	0%
Jury and Baliffs	$284,260	$128,990	$228,785	$228,785	$99,795	0%
Juvenile Court	$2,492,643	$2,426,985	$2,660,890	$2,702,930	$275,945	2%
Magistrate Court	$1,634,042	$1,589,887	$1,739,140	$1,760,980	$171,094	1%
Probate Court	$2,021,907	$1,919,036	$2,111,636	$2,169,399	$250,363	3%
Public Defender	$2,836,333	$2,724,530	$2,896,177	$2,979,314	$254,784	3%
State Court	$3,600,072	$3,709,802	$3,192,997	$3,721,346	$11,544	17%
State Court Solicitor	$3,723,121	$3,621,811	$3,908,903	$4,596,077	$974,266	18%
Superior Court	$948,891	$864,131	$959,600	$737,048	-$127,083	-23%
2 - JUDICIAL TOTAL	**$27,420,579**	**$26,988,655**	**$28,412,539**	**$30,513,581**	**$3,524,926**	**7%**
3 - Public Safety						
Animal Control	$1,912,803	$1,819,701	$2,061,501	$2,236,344	$416,643	8%
Community Service	$768,479	$764,535	$849,014	$845,872	$81,337	0%
Coroner	$410,697	$397,308	$434,887	$448,187	$50,879	3%
Corrections	$18,771,762	$21,933,223	$18,709,012	$22,270,782	$337,559	19%
Emergency Management Agency	$2,020,000	$1,966,523	$2,058,558	$1,427,387	-$539,136	-31%
Fire	$855,946	$0	$0	$0	$0	–
Fire Administration	$0	$0	$0	$0	$0	–
Fire Shift	$47,106,512	$46,404,511	$47,706,126	$50,545,627	$4,141,116	6%
Police	$42,505,812	$41,817,651	$43,549,198	$46,077,276	$4,259,625	6%
Public Safety Communication	$0	$0	$0	$0	$0	–
Sentence Enforcement	$2,168,419	$2,104,142	$2,302,032	$2,503,957	$399,815	9%
Sheriff	$18,327,240	$17,248,525	$17,724,838	$17,895,129	$646,604	1%
3 - PUBLIC SAFETY TOTAL	**$134,847,670**	**$134,456,117**	**$135,395,166**	**$144,250,561**	**$9,794,444**	**7%**
4 - Public Works						
DOT-Admin	$4,561,725	$4,025,407	$4,050,748	$4,387,663	$362,256	8%
DOT-ROW	$5,609,037	$5,651,040	$7,789,033	$9,171,897	$3,520,857	18%
Fleet Services	$1,705,994	$2,458,638	$2,474,694	$2,727,474	$268,836	10%
SPLOST Department	$39,554	$48,583	$0	$0	-$48,583	–
Transportation Planning	$237,174	$387,480	$276,226	$298,126	-$89,354	8%
Waste Management	$75,802	$12,099	$84,000	$84,000	$71,901	0%
Recycling Operations	–	–	–	$0	$0	–
4 - PUBLIC WORKS TOTAL	**$12,229,285**	**$12,583,246**	**$14,674,701**	**$16,669,160**	**$4,085,914**	**14%**
5 - Health & Welfare						
Connecting Henry	$0	$0	$0	$0	$0	–
COVID19 Testing	$0	$0	$0	$0	$0	–
COVID19 Vaccine	$0	$0	$0	$0	$0	–
Health	$425,000	$425,000	$425,000	$425,000	$0	0%
Indigent Medical Care	$8,000	$12,000	$16,000	$16,000	$4,000	0%
Other Community Services	$300,000	$370,000	$370,000	$370,000	$0	0%
Senior Citizens Center	$5,289,490	$4,656,927	$5,683,519	$5,500,072	$843,145	-3%
Transportation Services	$3,077,618	$2,930,004	$3,614,454	$3,881,620	$951,616	7%
Welfare -DFACS	$100,000	$100,000	$100,000	$100,000	$0	0%
Wellness Center	$852,517	$895,815	$850,000	$850,687	-$45,128	0%
	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 BUDGET	FY2026 BUDGET		

	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Community Resources	–	$99,632	$0	$536,644	$437,012	–
5 - HEALTH & WELFARE TOTAL	**$10,052,625**	**$9,489,377**	**$11,058,973**	**$11,680,023**	**$2,190,646**	**6%**
6 - Culture & Rec						
Extension Office	$339,804	$343,022	$391,030	$398,450	$55,428	2%
Libraries	$2,849,500	$3,144,484	$3,144,484	$3,144,484	$0	0%
Park Areas	$5,005,189	$5,442,780	$4,857,417	$5,117,922	-$324,858	5%
Participant Recreation	$1,558,603	$1,944,102	$1,320,274	$2,398,269	$454,167	82%
Recreation Admin	$3,748,452	$3,582,852	$3,884,161	$5,025,164	$1,442,312	29%
6 - CULTURE & REC TOTAL	**$13,501,548**	**$14,457,240**	**$13,597,366**	**$16,084,289**	**$1,627,049**	**18%**
7 - Housing & Dev						
Building Department	$2,069,951	$1,993,165	$2,506,689	$2,589,161	$595,996	3%
Code Enforcement	$1,229,297	$1,342,899	$1,484,593	$1,573,041	$230,143	6%
Community Development	$88,914	$503,832	$991,912	$550,681	$46,849	-44%
Conservation-NRCS	$12,234	$0	$43,790	$43,790	$43,790	0%
Planning & Zoning	$932,768	$1,051,034	$1,202,452	$1,327,252	$276,218	10%
7 - HOUSING & DEV TOTAL	**$4,333,164**	**$4,890,929**	**$6,229,436**	**$6,083,925**	**$1,192,996**	**-2%**
9 - Other Financing Uses						
Other Financing Uses	$2,912,029	$4,557,117	$8,294,868	$17,312,054	$12,754,937	109%
9 - OTHER FINANCING USES TOTAL	**$2,912,029**	**$4,557,117**	**$8,294,868**	**$17,312,054**	**$12,754,937**	**109%**
EXPENSES TOTAL	**$240,240,977**	**$244,345,592**	**$259,700,000**	**$287,797,000**	**$43,451,408**	**11%**

General Fund & SSD Funds Expenditures by Expense Type



FY2026 Revised Budget
FY2026

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	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$176,954,545	$177,246,229	$198,132,053	$206,432,850	$29,186,621	4%
Supplies	$21,699,385	$20,229,780	$22,019,080	$22,414,576	$2,184,796	2%
Purchased/Contracted Services	$31,747,915	$36,664,374	$32,290,105	$36,433,552	-$230,822	13%
	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		

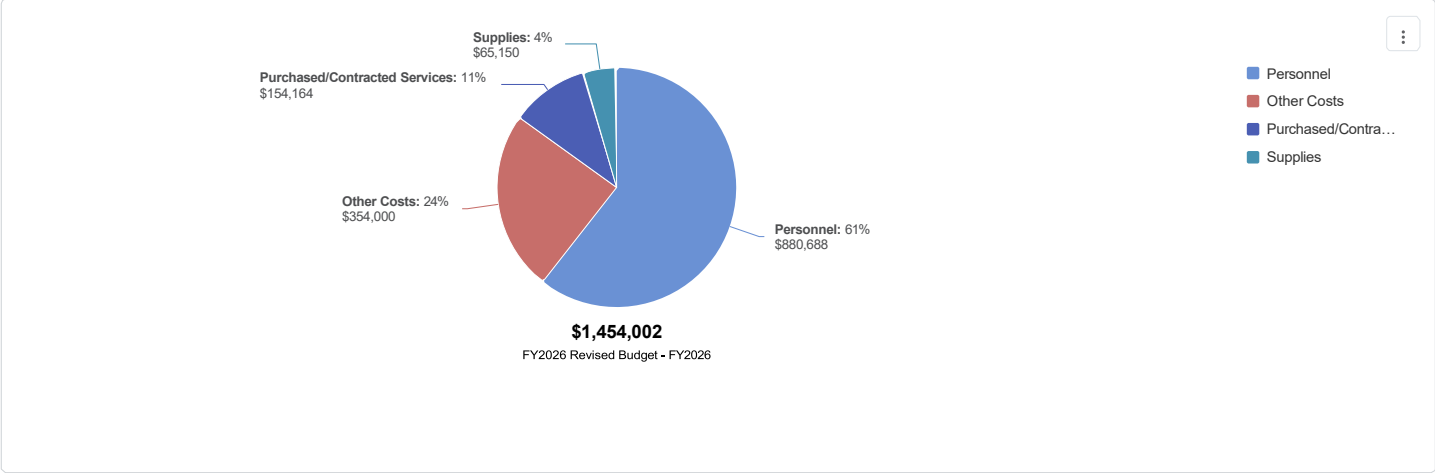
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Capital	$2,686,047	$928,056	$283,026	$275,850	-$652,206	-3%
Other Costs	$4,125,938	$4,712,079	-$1,481,617	$4,909,633	$197,554	-431%
Other Financing Uses	$3,027,147	$4,565,075	$8,457,353	$17,330,539	$12,765,464	105%
EXPENSES TOTAL	**$240,240,977**	**$244,345,592**	**$259,700,000**	**$287,797,000**	**$43,451,408**	**11%**

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$601,533	$658,413	$679,917	$880,688	$222,275	30%
Supplies	$21,675	$28,435	$30,150	$65,150	$36,715	116%
Purchased/Contracted Services	$117,811	$163,438	$184,164	$154,164	-$9,274	-16%
Other Costs	$425,583	$267,652	$324,000	$354,000	$86,348	9%
EXPENSES TOTAL	**$1,166,602**	**$1,117,938**	**$1,218,231**	**$1,454,002**	**$336,064**	**19%**

Department Head Count Summary

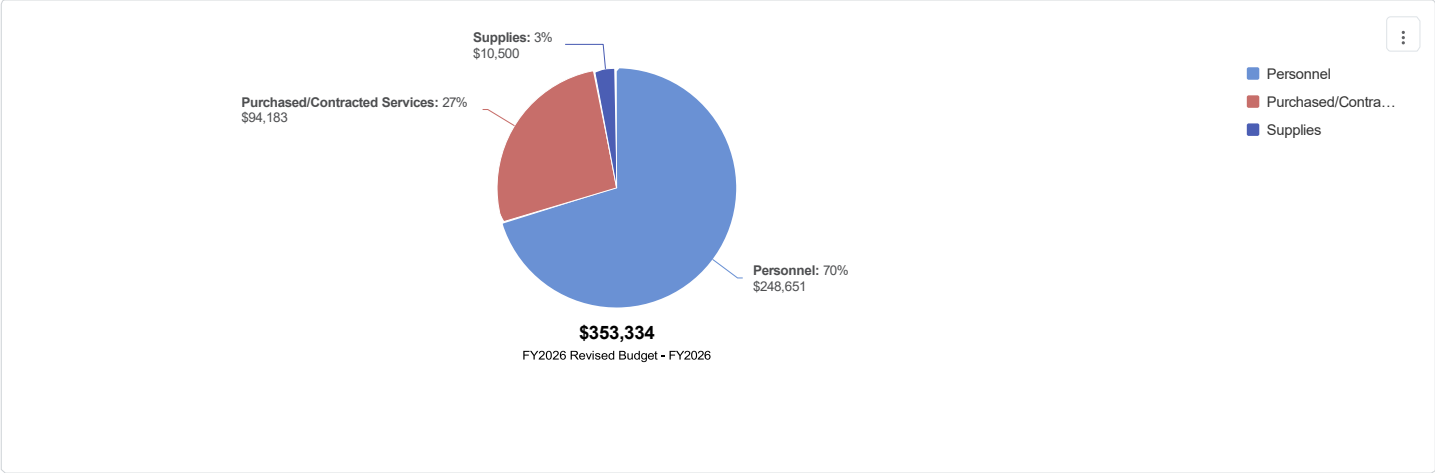
Position Name	FY2025
Allocated FTE Count	
CHAIRMAN	1
COMMISSIONER	5
EXECUTIVE ASSISTANT I	1
EXECUTIVE ASSISTANT II	1
CONSTITUENT AIDE	5
ALLOCATED FTE COUNT	**13**

Board of Ethics

Felicia Harrell
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 Manager, Commissioners, and any officers or employees of Henry County Government. The board began operations on January 1, 2022.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$235,793	$229,228	$242,188	$248,651	$19,423	3%
Supplies	$5,174	$3,924	$7,650	$10,500	$6,576	37%
Purchased/Contracted Services	$56,707	$76,940	$97,033	$94,183	$17,243	-3%
EXPENSES TOTAL	**$297,673**	**$310,092**	**$346,871**	**$353,334**	**$43,242**	**2%**

Department Head Count Summary

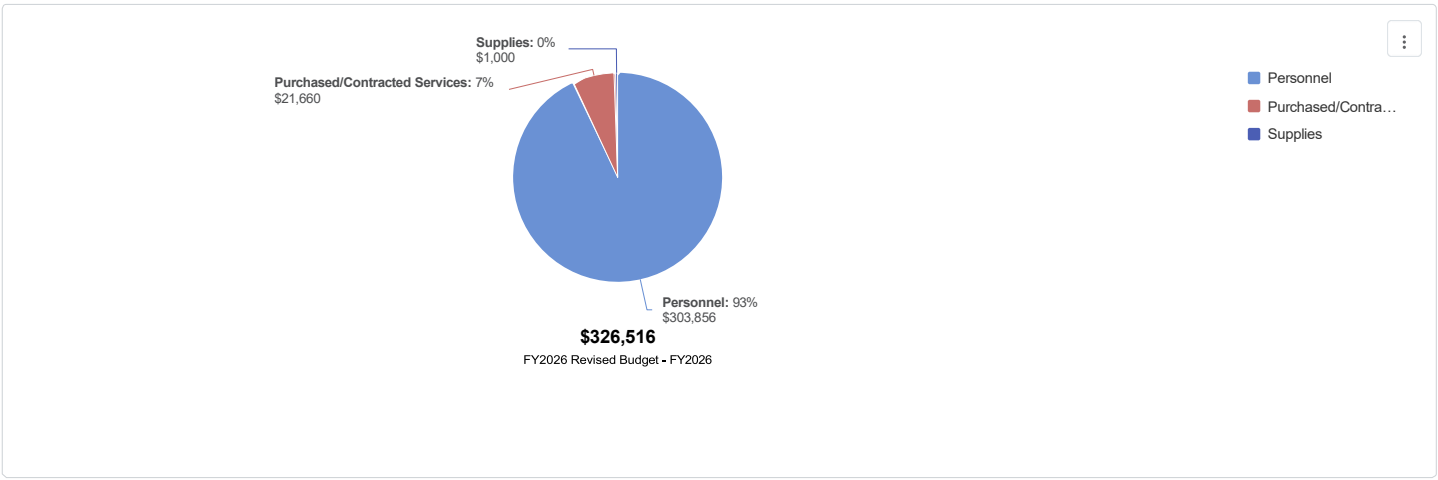
Position Name	FY2025
Allocated FTE Count	
ETHICS ADMINISTRATOR	1
ETHICS OFFICER	1
ALLOCATED FTE COUNT	**2**

Clerk of Commission

Stephanie Braun
Clerk of Commission

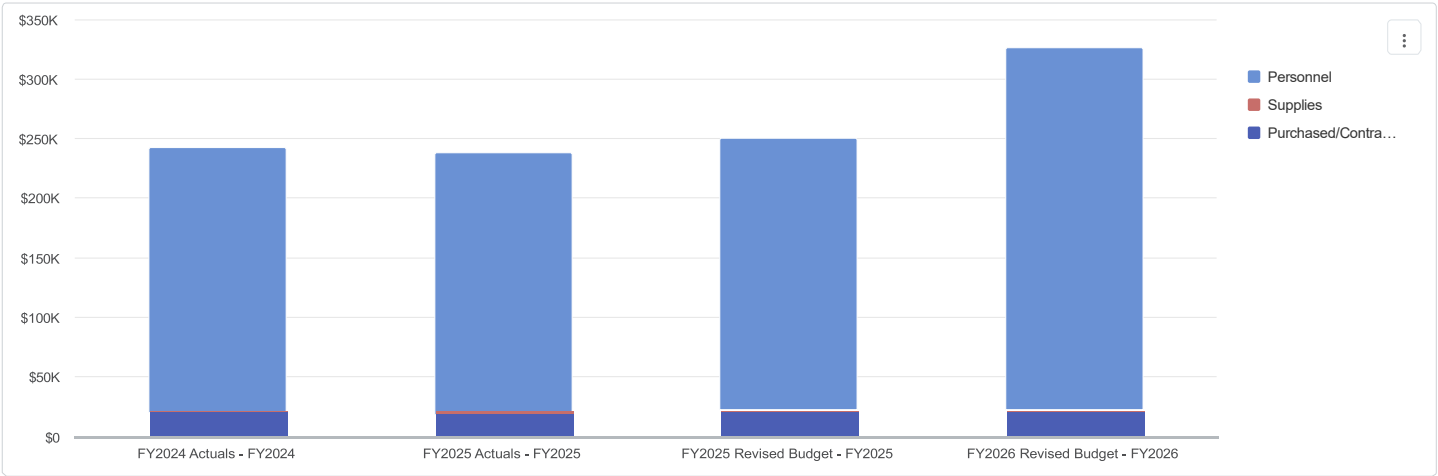
The Clerk of the County serves the Board of Commissioners as executive secretary by recording its official actions, preparing correspondence and reports and maintaining county records; preparing and administering official minutes and proceedings of the Board of Commissioners; and, acting as a liaison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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$222,451	$220,135	$227,971	$303,856	$83,721	33%
Supplies	$1,416	$1,292	$1,000	$1,000	-$292	0%
Purchased/Contracted Services	$18,790	$16,445	$21,660	$21,660	$5,215	0%
EXPENSES TOTAL	**$242,656**	**$237,872**	**$250,631**	**$326,516**	**$88,644**	**30%**

Department Head Count Summary

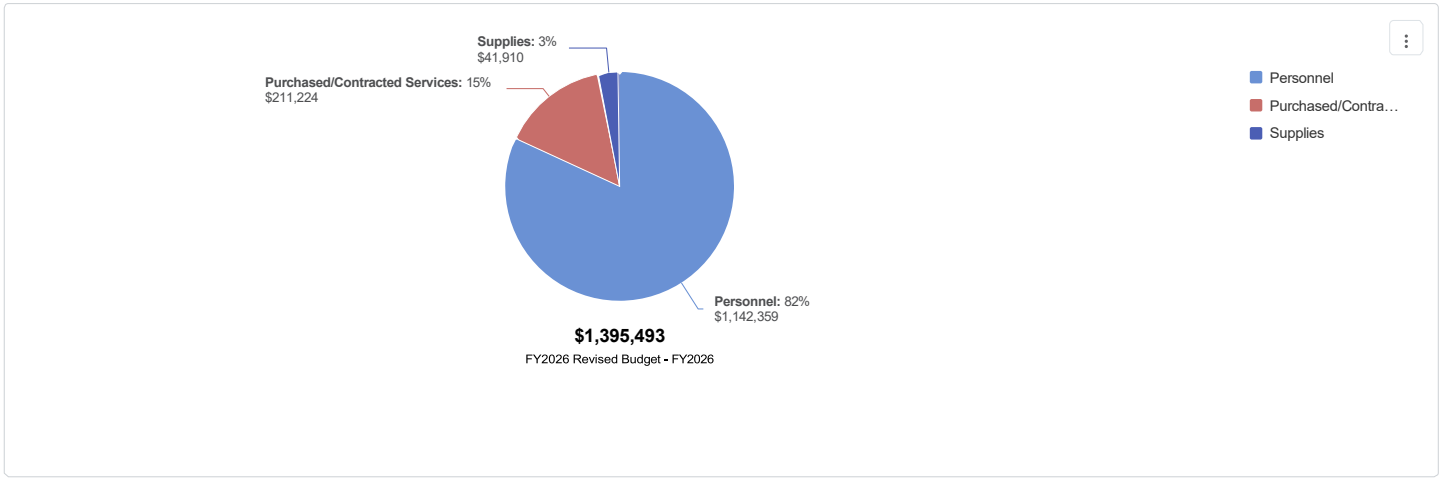
Position Name	FY2025
Allocated FTE Count	
COUNTY CLERK	1
DEPUTY COUNTY CLERK	1
ALLOCATED FTE COUNT	**2**

County Manager

Cheri Hobson-Matthews
County Manager

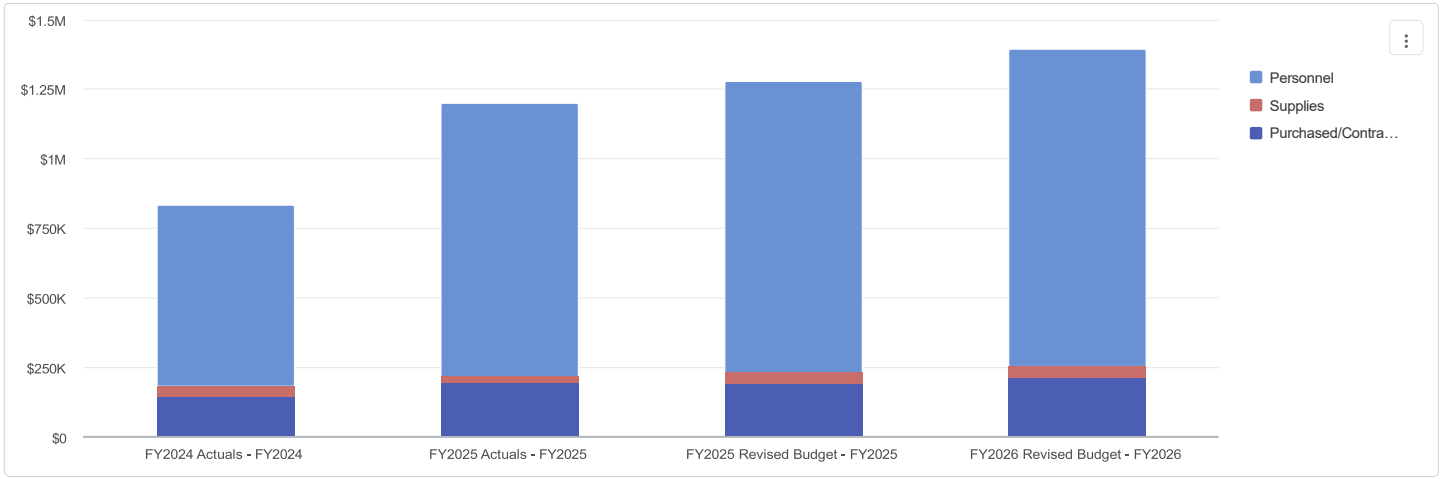
The mission of the County Manager's Office is to create a culture of high expectation within its workforce and to ensure that Henry County is a premier place to live, work and play by providing quality services to its citizens. The County Manager implements Commission directives, policies, and resolutions. 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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$652,580	$985,581	$1,048,591	$1,142,359	$156,778	9%
Supplies	$41,072	$23,891	$41,909	$41,910	$18,019	0%
Purchased/Contracted Services	$140,684	$191,832	$188,585	$211,224	$19,392	12%
EXPENSES TOTAL	**$834,336**	**$1,201,304**	**$1,279,085**	**$1,395,493**	**$194,189**	**9%**

Department Head Count Summary

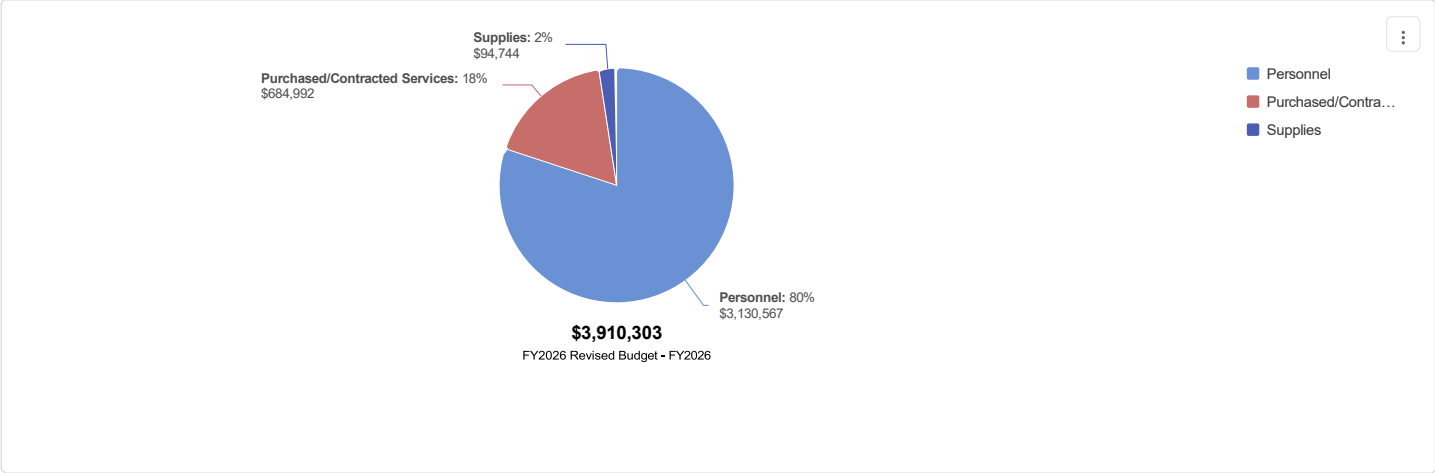
Position Name	FY2025
Allocated FTE Count	
CHIEF OF STAFF TO THE COUNTY M	1
ASSISTANT COUNTY MANAGER	1
CONSTITUENT SERVICES/RECORDS A	1
EXECUTIVE ASSISTANT TO THE COU	1
COUNTY MANAGER	1
ALLOCATED FTE COUNT	**5**

Elections

Leigh Phillips
Director

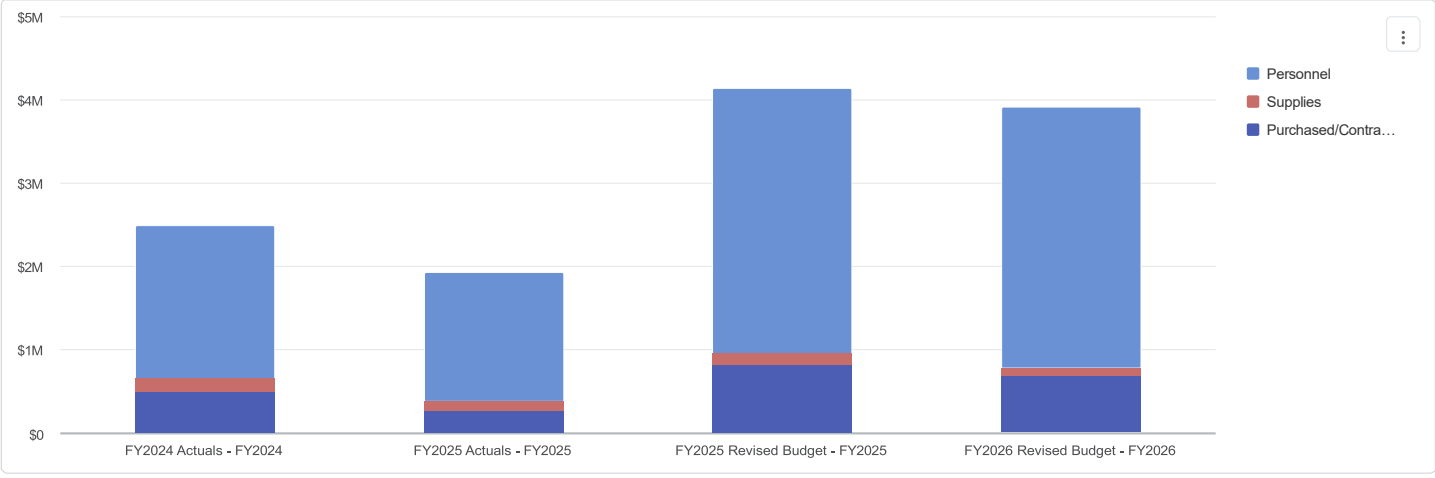
The mission of the Henry County Board of Elections and Voter Registration is to enhance voter and electoral experiences of citizens by providing effective, efficient and equitable elections, voter registration and absentee-balloting services through the use of performance management systems and processes.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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,837,684	$1,537,030	$3,171,328	$3,130,567	$1,593,537	-1%
Supplies	$150,675	$115,128	$139,961	$94,744	-$20,384	-32%
Purchased/Contracted Services	$501,200	$273,995	$820,476	$684,992	$410,997	-17%
EXPENSES TOTAL	**$2,489,559**	**$1,926,153**	**$4,131,765**	**$3,910,303**	**$1,984,150**	**-5%**

Henry County's Strategic Priorities



Department Goals & Objectives - Collaboration						
Goal (What?)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status (In Progress/ Completed)
Goal 1:						
Consolidating county and municipal polling places so voters will not have to vote in two locations on election day.	Polling places changes have been made in the state system and precinct cards have been sent.	Topic was brought forth to the elections board and upon approval, staff moved forward with the changes.	Leigh/Angela	February 2025 – May 2025	Office Staff and Board Members	Completed
Objective G2: Fiscal Stewardship						

Eliminating and/or decreasing staff and poll worker overtime.	Staff and early voting poll workers will work in shifts to eliminate or drastically decrease the amount of overtime pay.	Staff and poll workers 12-hour shifts will be divided to eliminate overtime.	Leigh	Started March 2025 - present	Human Resources	Continued progress
Objective G3: Accountability						
Complete annual staff training	Full time, part-time Staff & poll workers.	Ensuring that staff participates in regional, state training and receives required training hours. Staff to be cross trained on all election related activities.	Leigh	May 2025 - present	Staff	In-progress
Objective G4: Accountability or Collaboration						
Development of standard operating procedures.	Staff trained on topic, hands-on training and training with neighboring counties on	Attending regular regional meetings, attendance and/or watching and learning from State	Leigh	January 2025 - present	Staff	In Progress

	best practices.	Election Board meetings				

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Number of Requests created this qtr.	870	944	1,000	938	900
Number of Requests created this qtr.	N/A	865 92%	100%	904 85%	100%
Number of Open Requests	216	225	175	367	175
Scheduled PM Inspections	125	125	102	102	105
Number of open positions	4	5	4	2	0
Training Classes Attended	2	2	2 per qtr	8	8

Department Head Count Summary

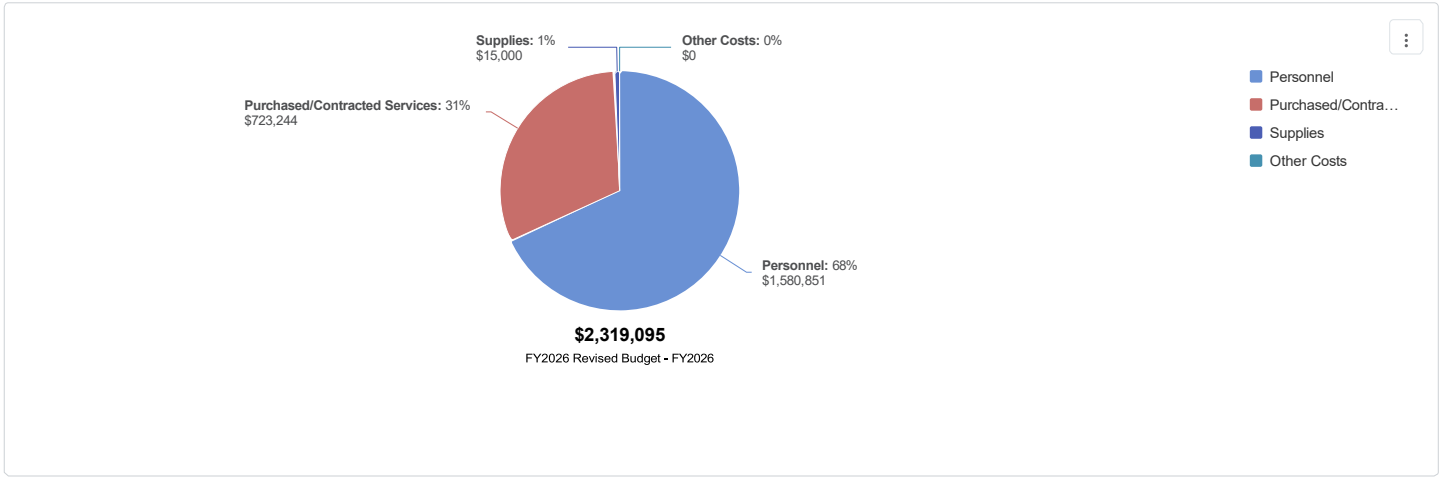
Position Name	FY2025
Allocated FTE Count	
ELECTIONS ASSISTANT I	2
ELECTIONS ASSISTANT II	1
ELECTIONS COORDINATOR	3
ELECTIONS CLERK	13
ADMINISTRATIVE ASSISTANT I	2
SUPERVISOR II	2
ASSISTANT DIRECTOR, ELECTIONS	1
DIRECTOR, ELECTIONS	1
ALLOCATED FTE COUNT	**25**

Finance

David Smith
CFO, Executive Director-Financial Services

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.

Budgeted Expenditures by Expense Type



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Proposed and Historical Budget vs. Actual



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Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$942,235	$1,083,021	$1,320,302	$1,580,851	$497,830	20%
Supplies	$13,478	$22,494	$11,300	$15,000	-$7,494	33%
Purchased/Contracted Services	$492,246	$1,048,207	$394,045	$723,244	-$324,963	84%
Other Costs	$8,797	$8	$0	$0	-$7	–
EXPENSES TOTAL	**$1,456,757**	**$2,153,729**	**$1,725,647**	**$2,319,095**	**$165,366**	**34%**

Henry County's Strategic Priorities



Department Goals & Objectives

Goal (What?)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status (In Progress/ Completed)
Goal 1:						
Produce Financial Documentation	Completed documents received timely	Timely posting of journal entries and other financial transactions	Angie Sorrow	June 30, 2024	Invoices, financial data	Complete
Goal 2:						
Improve Internal Business Practices	Revised practices and processes	Review best practices from stakeholder feedback	Angie Sorrow	June 30, 2024	Practices from other jurisdictions and GFOA recommendations	Complete

Performance Measures				
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Target
Number of Journal Entries Posted	17,987	25,000	35,000	25,000
Number of Accounts Payable Checks Issued	12,403	14,455	11,357	11,000
Number of Active Employees	1,949	2,300	2,100	2,200
Gross Amount Paid to Active Employees	4.4M	4.5M	4.3M	4.4M

Department Head Count Summary

Position Name	FY2025
Allocated FTE Count	
ACCOUNTANT I	4
ACCOUNTANT II	2
GRANT ADMINISTRATOR	1
ACCOUNTANT, LEAD	1

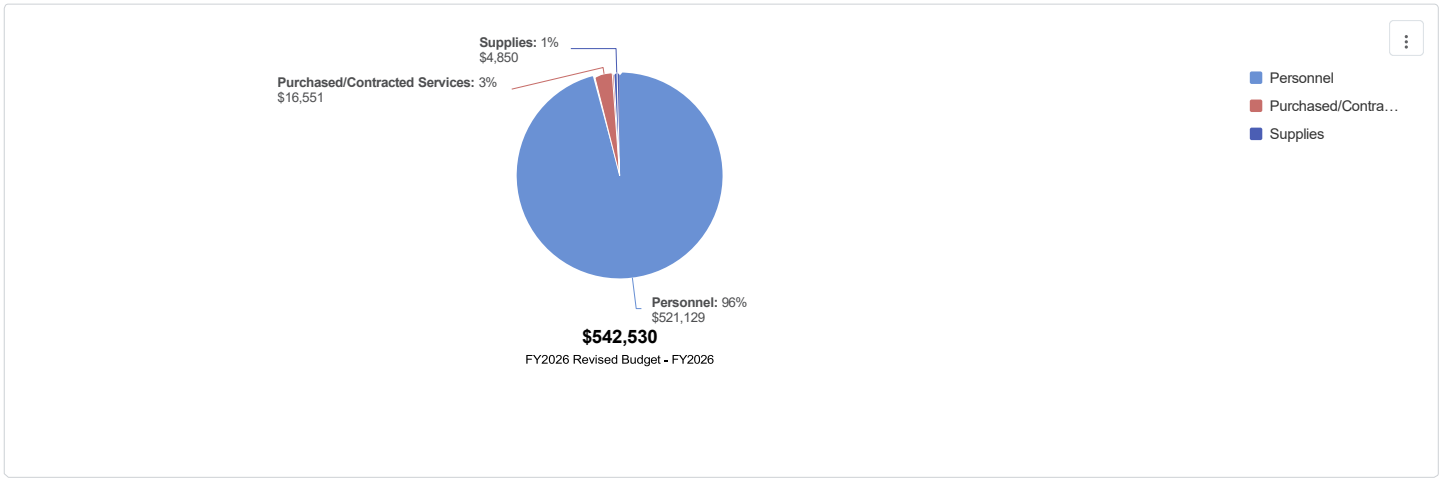
Position Name	FY2025
GRANT COORDINATOR	1
ACCOUNTING TECHNICIAN II	2
ACCOUNTS PAYABLE ADMINISTRATOR	1
ASSISTANT DIRECTOR, FINANCE	1
ALLOCATED FTE COUNT	**13**

Budget

Bernita Campbell
Director

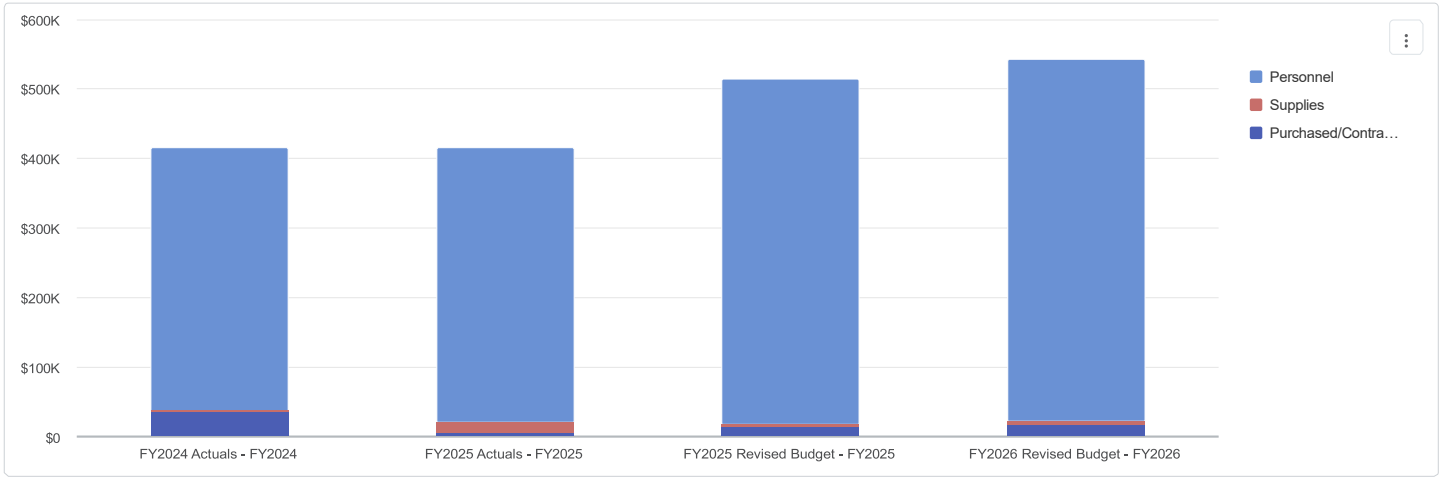
The Budget Department exists to plan, prepare, and administer Henry County's operating revenue and expense budget. Staff monitors the actual expenditures compared to the budget for each department, ensuring budgetary compliance. Analysis performed includes, but is not limited to, variance analysis, forecast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

Budgeted Expenditures by Expense Type



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Proposed and Historical Budget vs. Actual



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Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$379,584	$394,684	$496,205	$521,129	$126,445	5%
Supplies	$1,330	$15,397	$4,350	$4,850	-$10,547	11%
Purchased/Contracted Services	$35,104	$5,443	$13,551	$16,551	$11,108	22%
EXPENSES TOTAL	**$416,018**	**$415,524**	**$514,106**	**$542,530**	**$127,006**	**6%**

Henry County's Strategic Priorities



Department Goals & Objectives						
Goal (What?)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status (In Progress/ Completed)
Goal 1:						
Deliver the FY 2025 budget to the BOC to pass by June 30. (Fisc, Coll)	Budget passed by BOC	Establish baseline budget given FY 2026 Spending Levels; adjust as needed and recommended	Bernita Campbell	May 31ST, 2025	Current and historical budget data; feedback from Depts, CM, BOC	In Process
Objective G2:						

Make mid-year adjustments to the FY 2026 budget as needed (Fisc, Coll)	Adjustments proposed to County Manager and BOC	Make requests for departmental needs above and beyond the established FY 2026 Budget	Bernita Campbell	Approximately January 15th, 2026	Current and historical budget data; feedback from Depts, CM, BOC	In Process
Objective G3:						
Publish the FY 2026 budget book within 90 days of the adoption of the FY 2025 budget (Fisc, Coll)	Budget Book Published.	Create a Budget Book using ClearGov complying with GFOA standards	Bernita Campbell	August 29th, 2024	FY 2026 Operational and Capital Budget from All Funds; Debt Schedules; Personnel Data	In Process
Objective G4:						
Provide oversight for the FY 2026budget to ensure spending remains within approved limits (Fisc, Coll)	Departments remain within spending limits	Feedback from departments regarding spending variances; communicating budget overages as they arise	Bernita Campbell	June 30th, 2025	Information from Departments on overages; plans for addressing projected shortfalls	In Process

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Operational Budget Created	Yes	Yes	Yes	Yes	Yes

Capital Budget Created	Yes	Yes	Yes	Yes	Yes
Implementation of financial changes (i.e., accounting/reporting changes)	Complete	Complete	Complete	Complete	In Progress
Oversight of Organizational Budget Spending	Complete	Complete	Complete	Complete	In Progress
Receive minimum of 95% satisfaction/ positive feedback from internal stakeholders	Complete	Complete	Complete	Complete	In Progress
Ensure annual budget is adopted by May 31	Complete	Complete	Complete	Complete	Complete

Department Head Count Summary

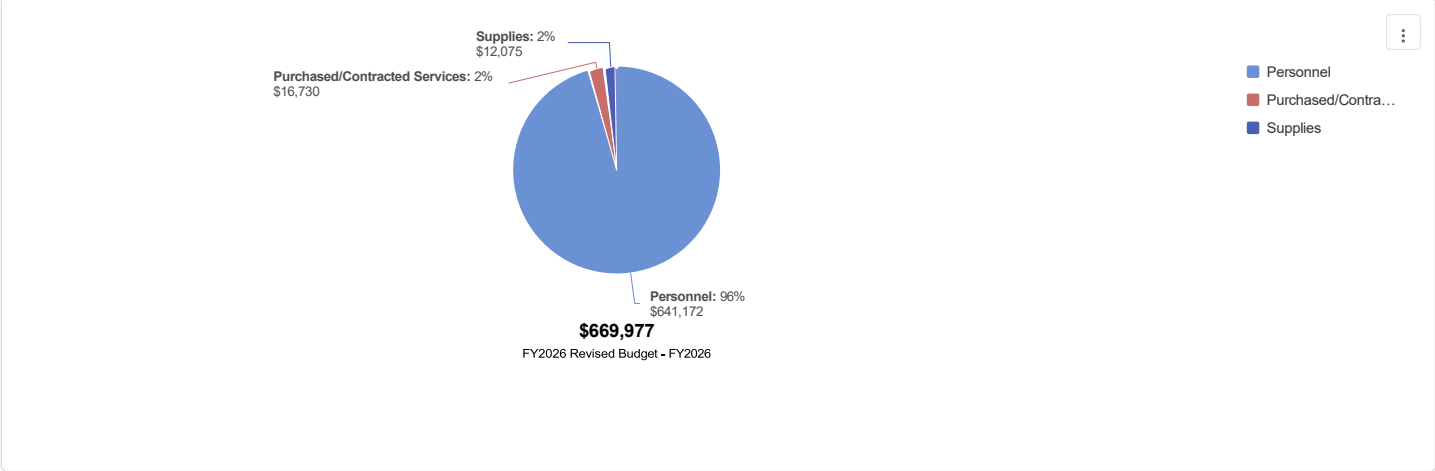
Position Name	FY2025
Allocated FTE Count	
BUDGET ANALYST II	1
BUDGET ANALYST I	1
DIRECTOR, BUDGET	1
ALLOCATED FTE COUNT	**3**

Purchasing

Susan Harris
Deputy Director

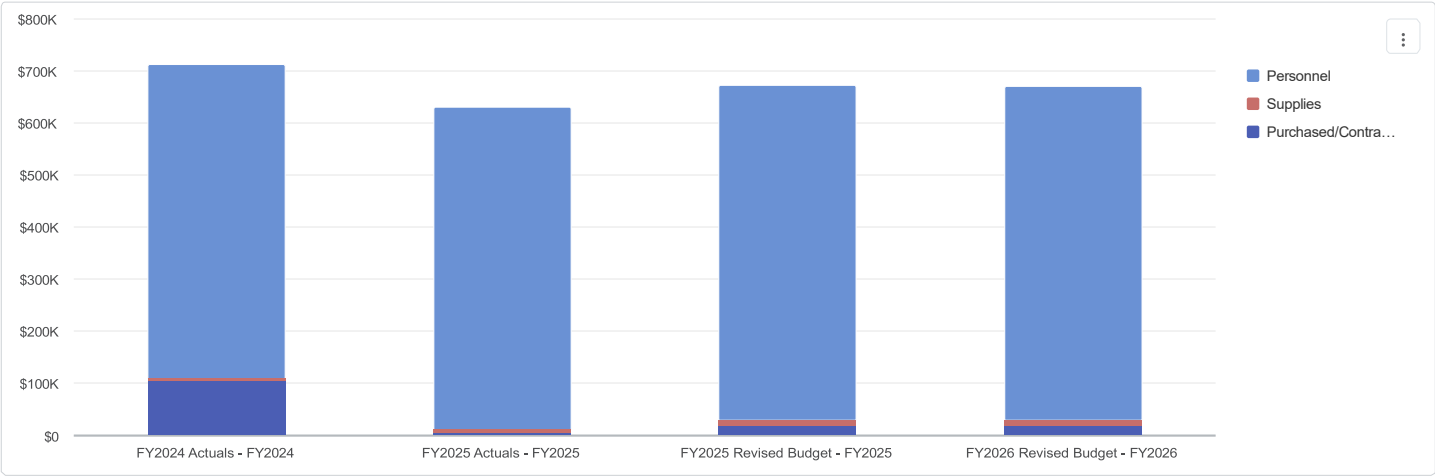
The Procurement department provides purchasing and administrative service and support to all County departments in a manner that facilitates and enhances their activities, while preserving tax dollar value through enforcement of necessary policies, procedures and financial controls.

Budgeted Expenditures by Expense Type



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Proposed and Historical Budget vs. Actual



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Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$603,370	$617,363	$642,632	$641,172	$23,809	0%
Supplies	$3,492	$5,877	$12,075	$12,075	$6,198	0%
Purchased/Contracted Services	$104,971	$5,953	$16,730	$16,730	$10,777	0%
EXPENSES TOTAL	**$711,833**	**$629,193**	**$671,437**	**$669,977**	**$40,784**	**0%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Fiscal Stewardship, Community Engagement, Collaboration and Quality of Life						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1:						
Goal #1 Update the Procurement Policy Revise approval dollar limits Incorporate the Disparity Study finding and goals.	Increase in MBE participation (LMSP) Local Sheltered Marketplace	Ensure sure that Aspirational goal percentage per contract by contract basis is met.	Procurement will track on spreadsheet	Ongoing, can track on quarterly basis for increases of DBE goals being met.	Training of Staff BOC approval of the creation of LMSP	Workshop pending with small and veterans' businesses to understand how LMSP works and how to register
Objective G2:						

Goal #2 Leverage technology for bid receipt Incorporate the use of electronic bid central within Tyler Munis software Incorporate the use of e-procurement with additional vendors such as Amazon	Use of electronic bid software. Awarded to Open Gov. e-procurement registration for vendors who are capable of offering service. Example: Amazon	Ensure all bids, proposal and request for quotes are issued through electronic bid system. Work with technology services to bring on e-procurement with vendors who can offer this service.	Bids are being posted on OpenGov 43 bids have been listed. Vendor can submit electronically.	Ongoing Can be tracked quarterly basis for increases of electronic bidding.	Implementation of software & Training of Staff "Completed"	OpenGov is operational Henry County can accept electronic bids. RFP's are being issued to include aspirational benchmarks Increase Vendor registration in the LSMP Program Software for Sub-Contractor usage pending – manual entry

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Goods and Services < $100,000 Informal Request for Quotes.	99	69	69	40	40
Goods and Services > $100,000 Sealed Bids/Proposals	38	35	35	82	82
Purchase Orders Processed	8817	9229	9229	10379	10379
Gov Deal Surplus Sales	$334,187	$251,644	$215,644	$111,924	$111,924

Department Head Count Summary

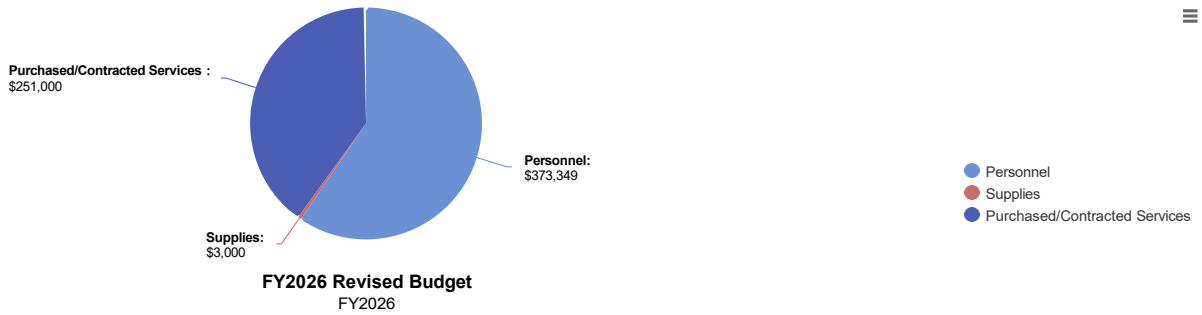
Position Name	FY2025
Allocated FTE Count	
PROCUREMENT AGENT II	3
PROCUREMENT AGENT, LEAD	1
DEPUTY DIRECTOR, PURCHASING	1
PROCUREMENT AGENT I	1
ALLOCATED FTE COUNT	**6**

County Attorney

Rachel Mack
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.

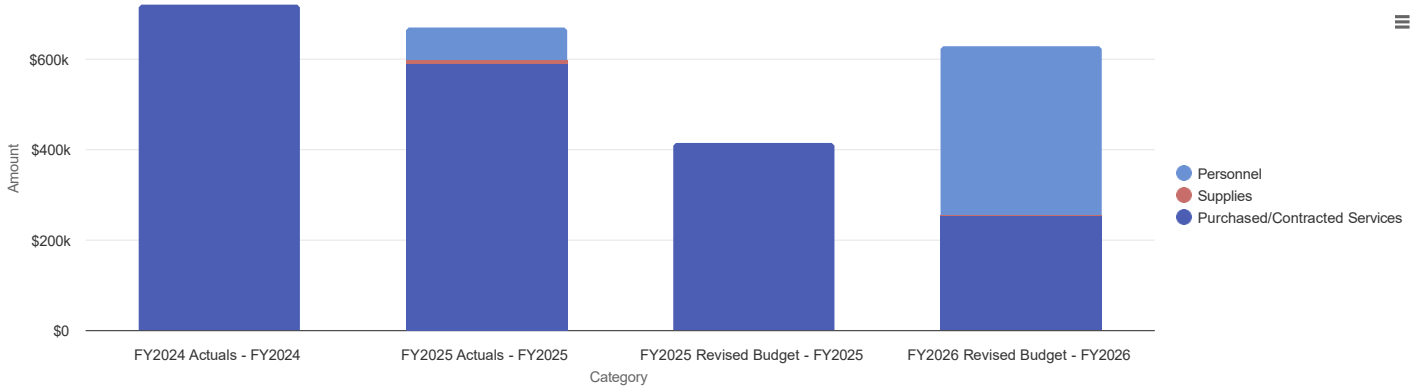
Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

View Report

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

View Report

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$0	$73,869	$0	$373,349	$299,480	–
Supplies	–	$7,015	$0	$3,000	-$4,015	–
Purchased/Contracted Services	$720,487	$589,204	$414,000	$251,000	-$338,204	-39%
EXPENSES TOTAL	**$720,487**	**$670,088**	**$414,000**	**$627,349**	**-$42,739**	**52%**

Department Head Count Summary

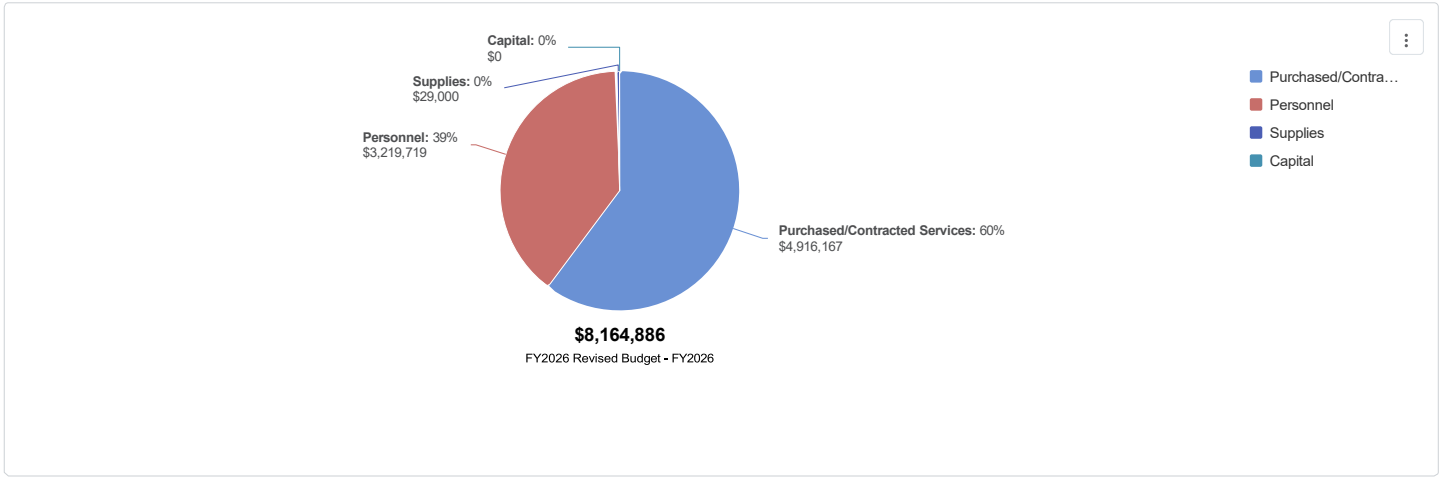
Position Name	FY2025
Allocated FTE Count	
County Attorney	1
Staff Attorney	1
Administrative Assistant III	1
ALLOCATED FTE COUNT	**3**

Technology Services

Jamie Pownall
Chief Information Officer

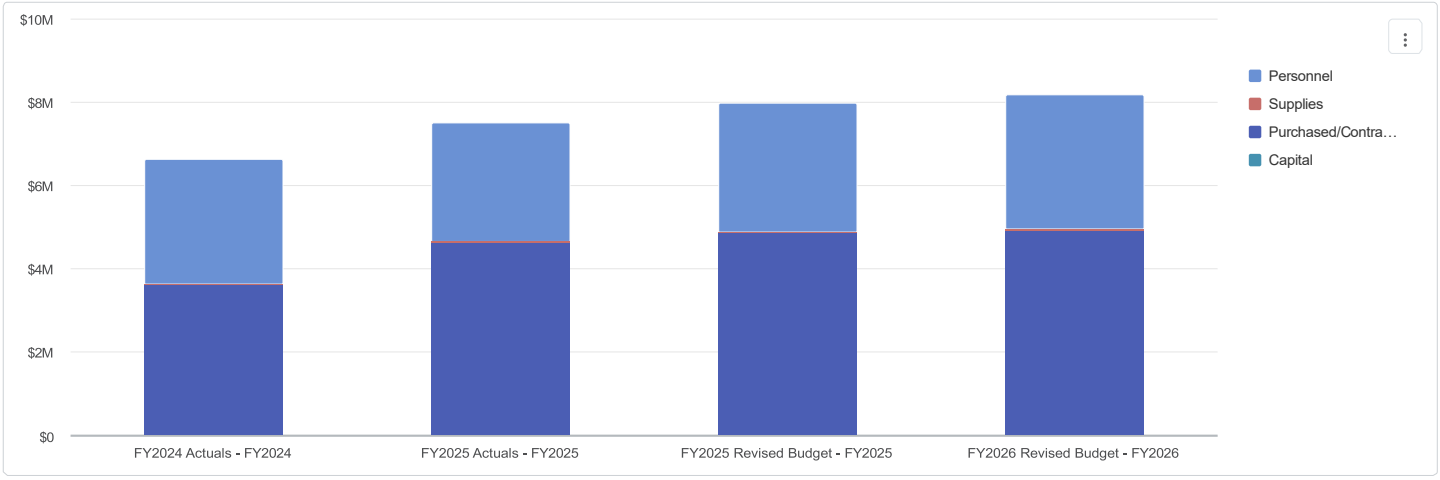
Technology Services is responsible for the administration of services which includes hardware and software, networking, training, software development, telephones, cell phones and communication infrastructure. Technology Services provides technology integration and support services to all departments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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$3,007,954	$2,846,745	$3,076,614	$3,219,719	$372,974	5%
Supplies	$30,147	$28,141	$29,000	$29,000	$859	0%
Purchased/Contracted Services	$3,598,117	$4,618,286	$4,861,017	$4,916,167	$297,881	1%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$6,636,217**	**$7,493,173**	**$7,966,631**	**$8,164,886**	**$671,713**	**2%**

Henry County's Strategic Priorities



Department Head Count Summary

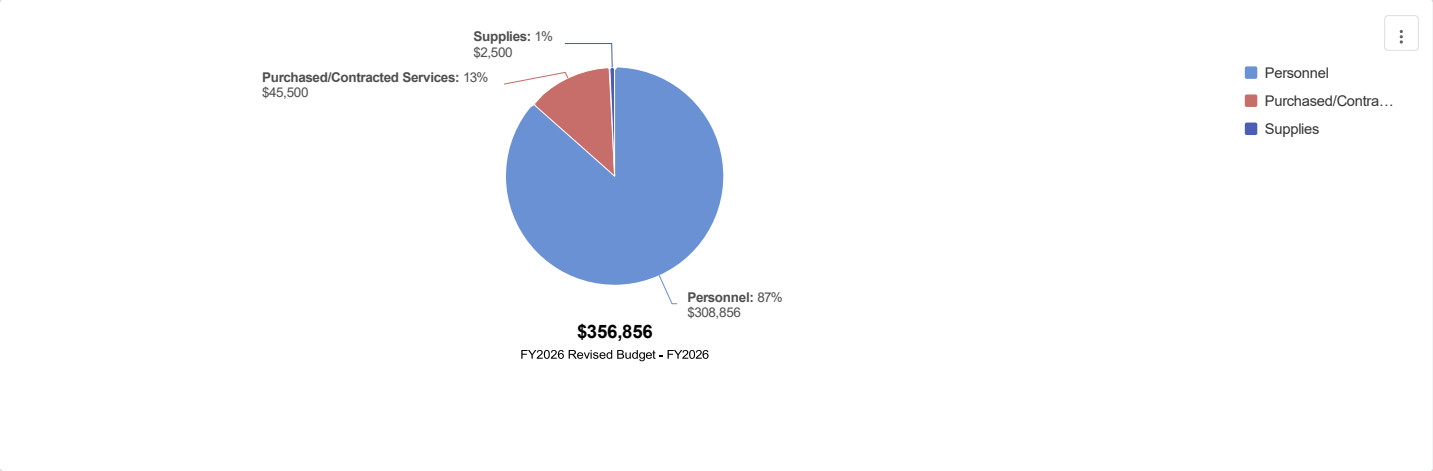
Position Name	FY2025
Allocated FTE Count	
NETWORK ENGINEER	1
NETWORK SERVER ADMINISTRATOR	1
CHIEF FINANCIAL OFFICER	1
DATABASE AND SOFTWARE ADMINIST	1
TECHNOLOGY OPERATIONS COORDINA	1
WEB & SECURITY ANALYST	1
BUSINESS ANALYST III	3
BUSINESS ANALYST I	2
HELP DESK TECHNICIAN	1
SECURITY ADMINISTRATOR	1
ASSISTANT DIRECTOR, TECHNOLOGY	1
SYSTEMS ANALYST I	3
SERVER ADMINISTRATOR	1
SYSTEMS ANALYST ADMINISTRATOR	1
SYSTEMS ANALYST II	7
VOICE ENGINEER	1
BUSINESS ANALYST II	1
ALLOCATED FTE COUNT	**28**

GIS Mapping

Herb Dillon
Director

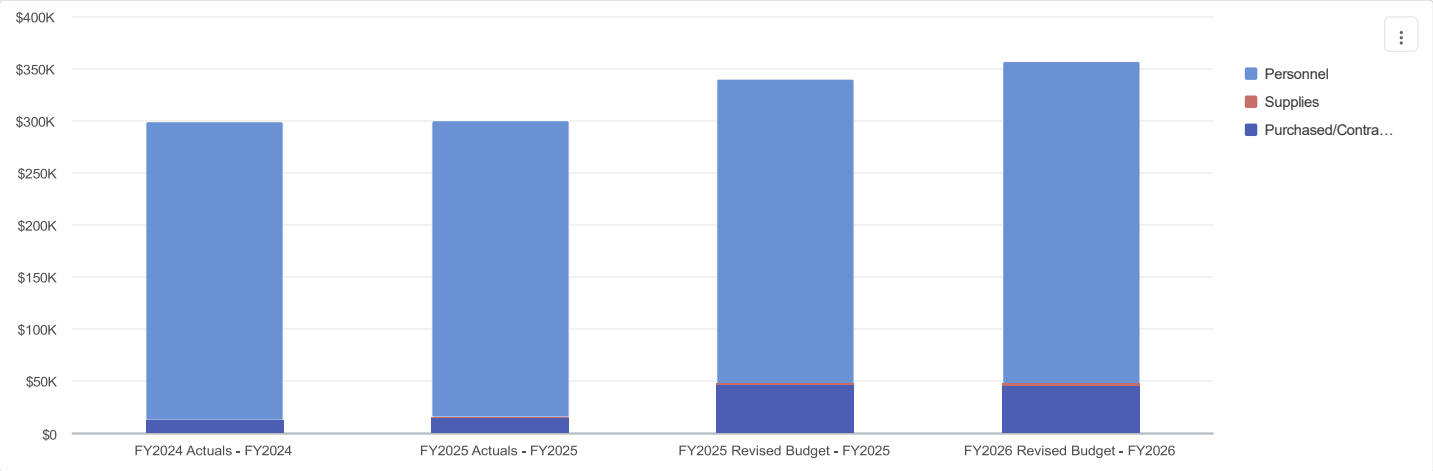
It is the mission of the Geographical Information Systems Department (GIS) to maintain the most accurate and up to date base maps for the county that provide every department with specific mapping information relating to their own needs. GIS will also provide current and concise spatial information to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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$285,534	$283,681	$292,035	$308,856	$25,175	6%
Supplies	$479	$1,203	$1,500	$2,500	$1,297	67%
Purchased/Contracted Services	$12,528	$14,634	$46,500	$45,500	$30,866	-2%
EXPENSES TOTAL	**$298,541**	**$299,518**	**$340,035**	**$356,856**	**$57,338**	**5%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Fiscal Stewardship & Quality of Life						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1:						
Maintain the most accurate and up to date base maps for the county	Less calls for errors and problems	Updating	Herb Dillon	N/A		In Progress
Objective G2:						
Enhance Henry Co. GIS Website with Online apps for the public	Interactive Maps	Publishing Apps	Herb Dillon	N/A		In Progress
Objective G3:						
Transition from ESRI	Knowledge of the new	Training and transition	Herb Dillon	N/A		In Progress

Online to ESRI ArcGIS Enterprise for better GIS mapping capabilities for all employees.	software	members to the new platform				

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Number of GIS E-Mails Sent in Response to Data Requests	564	496	550	488	500
Number of 911 System Updates	57	50	52	48	40
Training with new GIS Software ArcGIS Pro	N/A	95% implementation of ArcGIS Pro and Online	New ArcGIS Enterprise and Portal training for the new server. 35	100% Use of ArcGIS Pro and Online	Switching from ArcGIS Online to the new ArcGIS Enterprise.
Update web page with Online apps for the public	N/A	28,638 App. Views	More unique online maps and public views. 35000	50454 Web Map Views	More participation from the public with online maps. 65000 Views.
Reduce the number of calls for general map location info.	N/A	Increase web interactive maps usage for election, school districts.	Less phone and email request due to online map usage.	Reduced call requests with the increase of online map accesses.	Less phone and email request due to online map usage.
Complete the Census Bureau Boundary and Annexation Survey for 2025	March 2023	March 2024	March 2025	Completed the 2025 BAS in March.	2026 Census BAS and Local Update of Census Addresses

Department Head Count Summary

Position Name	FY2025
Allocated FTE	
DIRECTOR, GIS	1

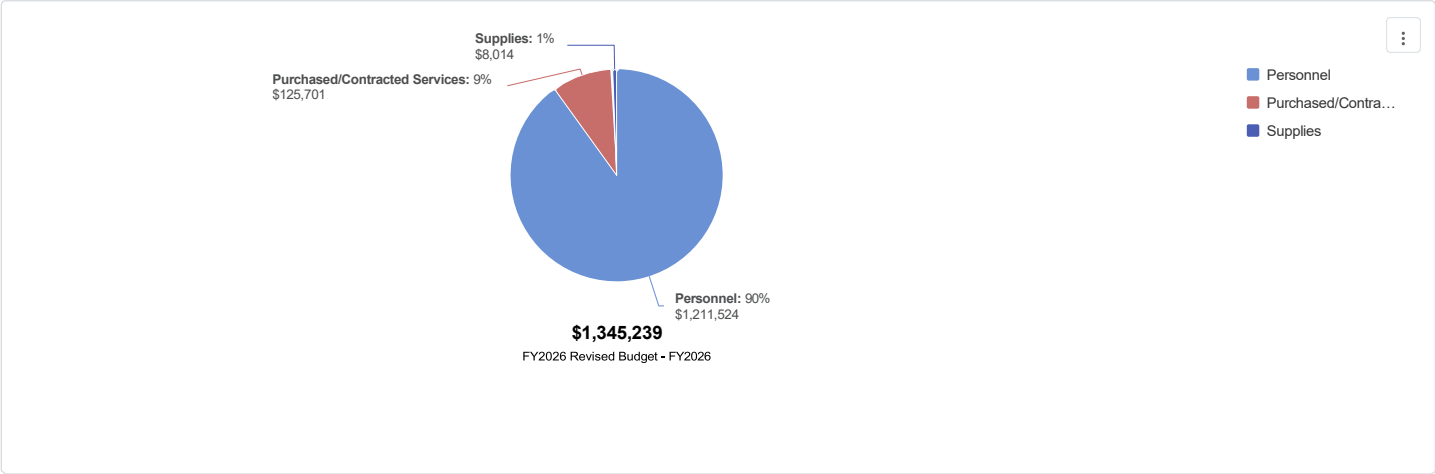
Position Name	FY2025
GIS ANALYST	1
ALLOCATED FTE	**2**

Human Resources

Holly Lafontaine
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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$919,028	$933,202	$1,006,007	$1,211,524	$278,322	20%
Supplies	$36,765	$12,229	$24,568	$8,014	-$4,215	-67%
Purchased/Contracted Services	$169,777	$126,114	$109,146	$125,701	-$413	15%
EXPENSES TOTAL	**$1,125,569**	**$1,071,545**	**$1,139,721**	**$1,345,239**	**$273,694**	**18%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Community Engagement & Quality of Life						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1:						
Attract and Retain Quality Staff	Less turnover	Improve interview processes	Holly Lafontaine/ Victoria Rogers	2025	Staffing; training	In process
Identify, Mitigate, and Control Risk	Reduction in claims	Training	Russ Hassell / Holly Lafontaine	2025	Staffing	In process
Objective G2:						
Create employee training programs	More productive & satisfied workforce	Scheduling & training	Russ Hassell/ Holly Lafontaine	2025	Staffing; training	In process

Increase Communication with Department Heads Regarding Claims	Reduction in claims and improve by-in	Training	Russ Hassell/ Holly Lafontaine	2025	Staffing	In process

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Number of new employees onboarded	696	500	90% of open positions	511	90% of open positions
Cross train & identify departmental ambassadors for safety compliance	N/A	50%	50%	85% to date	100%
Implement Annual Employee Performance Program	N/A	90%	15% (to complete)	15% - working with Tech Services on programs	100%
Improve follow-up with disciplinary for at-fault accidents	N/A	50%	85%	85% to date	100%
Develop employee training calendar	N/A	50%	50% (to complete)	75% to date	100%
Identify accident & injury trends; Improve mitigation measures	N/A	50%	75%	70% to date	85%

Department Head Count Summary

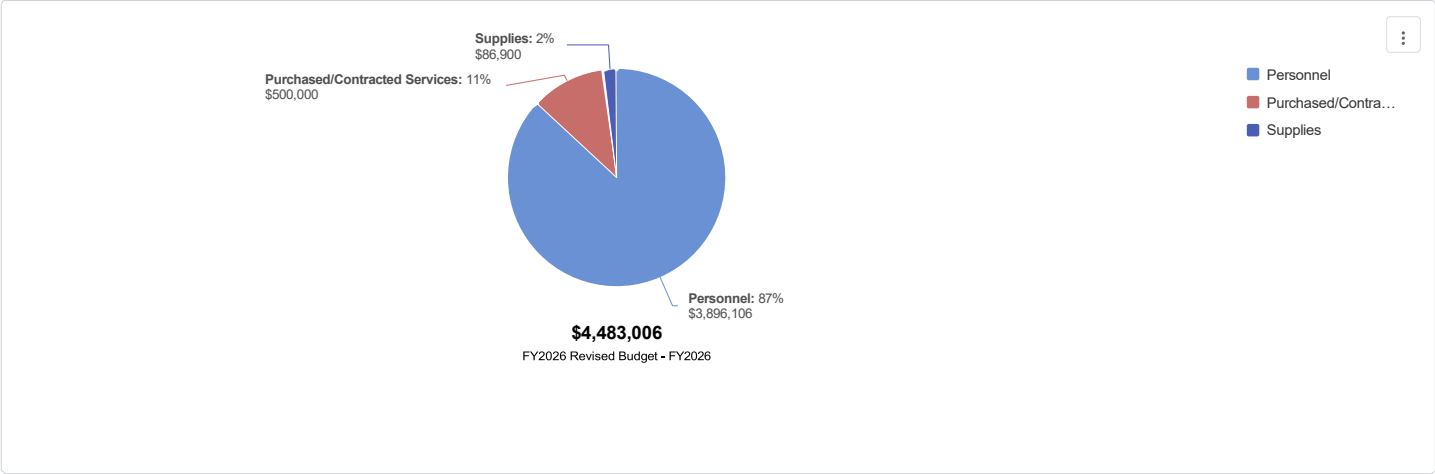
Position Name	FY2025
Allocated FTE Count	
HUMAN RESOURCES GENERALIST I -	1
DEPUTY DIRECTOR, HUMAN RESOURC	1
HUMAN RESOURCES GENERALIST II	3
DIRECTOR, HUMAN RESOURCES	1
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT I	1
HUMAN RESOURCES GENERALIST III	1
HUMAN RESOURCES SPECIALIST	2
ALLOCATED FTE COUNT	**11**

Tax Commissioner

Michael Harris
Tax Commissioner

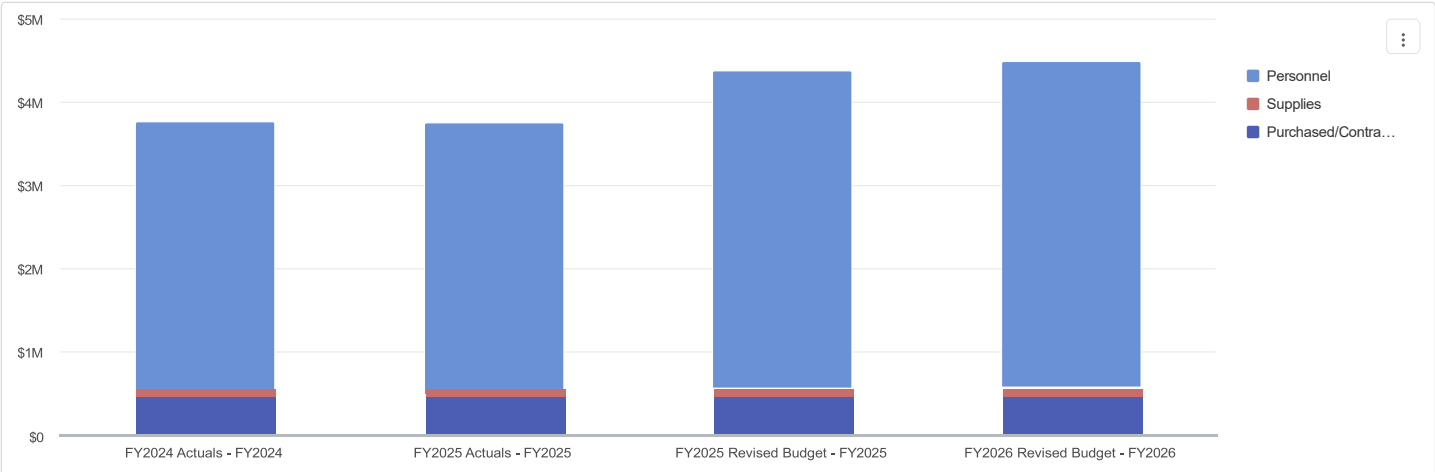
To provide for the collection of ad valorem taxes for real and personal property, timber, heavy duty equipment, manufactured homes and motor vehicles for Henry County units of local government; and to issue motor vehicle tags and titles from the State of Georgia for County citizens. The Tax Commissioner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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$3,327,137	$3,262,527	$3,810,565	$3,896,106	$633,579	2%
Supplies	$69,036	$64,601	$82,200	$86,900	$22,299	6%
Purchased/Contracted Services	$363,587	$425,544	$486,500	$500,000	$74,456	3%
EXPENSES TOTAL	**$3,759,760**	**$3,752,672**	**$4,379,265**	**$4,483,006**	**$730,334**	**2%**

Henry County's Strategic Priorities



Department Goals & Objectives						
Goal (What?)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status (In Progress/ Completed)
Goal 1: Work to ensure compliance with all advertising laws and work with the Tax Assessor's office to submit the tax digest by the deadline.						
Submit a Timely CY 2025 Tax Digest as required by Law	Tax Digest Advertised by Deadline Prescribed by Law	Advertising the digest in all local media	Michael Harris	March 31, 2026	Tax Digest	Complete
Objective G2: Perform all tax collection activities as prescribed by law.						
Timely Payments of 2025	Maximum collection	Tax collection through communication	Michael Harris	January 15, 2026	Tax Assessments, Correspondence	Complete

Annual Taxes	of tax receipts	with residents by mail of taxes due			for Collections, Collection Receipts	

Performance Measures			
Notes: Statistics are reported on an annual calendar year basis			
Measure	CY 2023 Actual	CY 2024 Actual	FY 2025 Target
Liens Filed by Year	2,090	2,434	2,600
Property Tax Collection Percentage Rate	99.4	94.7	99.0

Department Head Count Summary

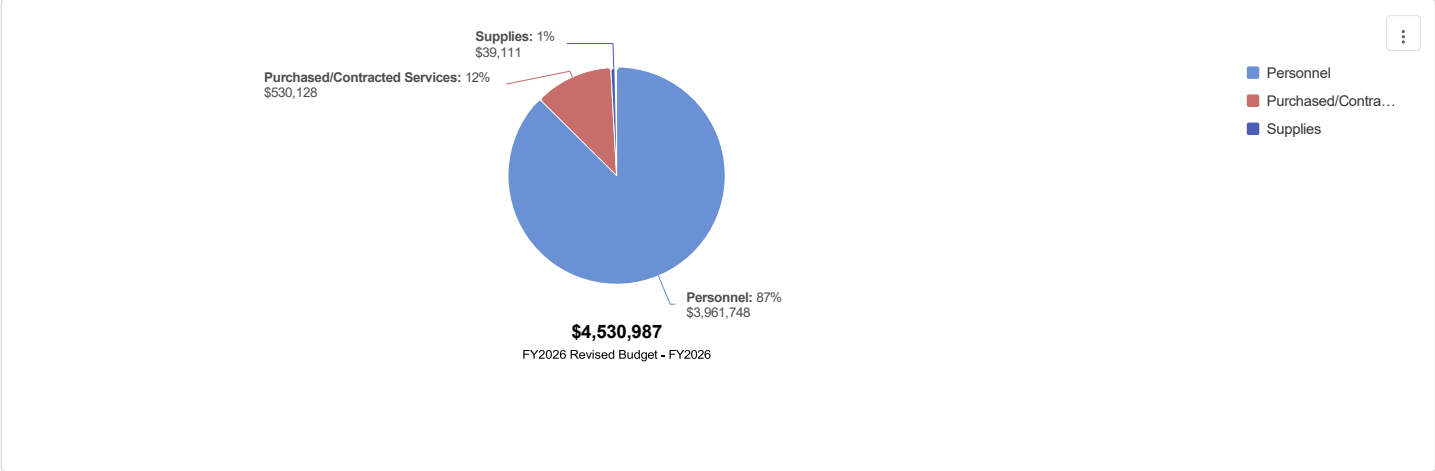
Position Name	FY2025
Allocated FTE Count	
TAX COLLECTOR I	5
DEPUTY TAX COMMISSIONER	1
ACCOUNTANT I	2
TAX/TAG SPECIALIST I	18
TAX/TAG SPECIALIST II	6
FINANCE MANAGER	1
TAX COMMISSIONER	2
BRANCH MANAGER	2
TAX DIVISION MANAGER	1
LEAD MOTOR VEHICLE CLERK	1
LEAD TAX COLLECTOR	3
ADMINISTRATIVE ASSISTANT II	1
TAX OFFICE ASST BRANCH MGR	2
ALLOCATED FTE COUNT	**45**

Tax Assessor

John Selfe
Chief Appraiser

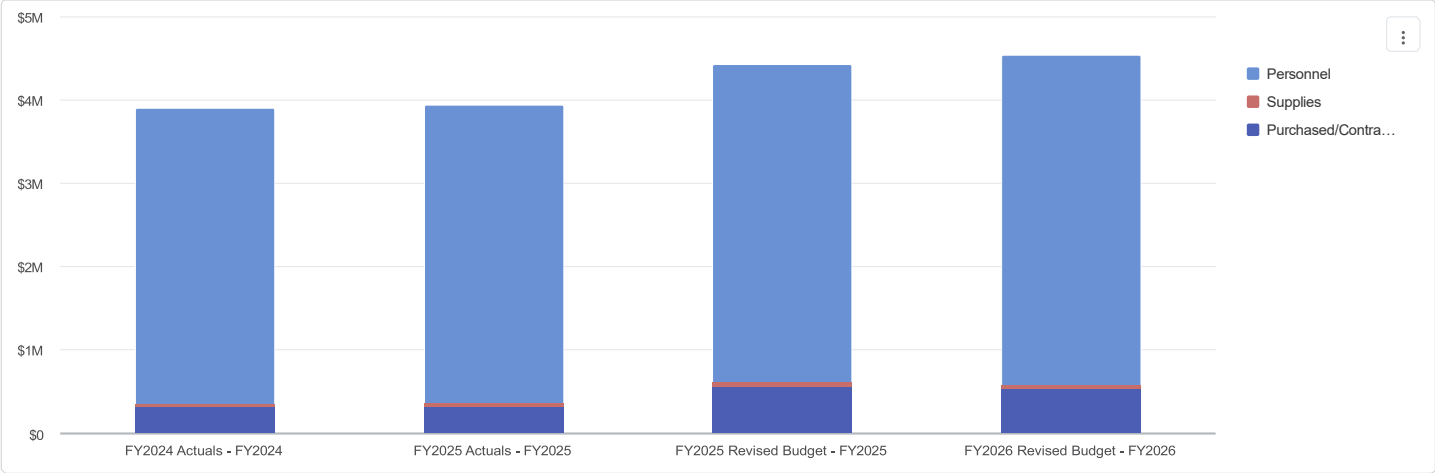
The Tax Assessor's Office determines the fair market value of all taxable real and personal property in the county. Our goal in service to the citizens of Henry County is to annually produce a digest that is both uniform and reflects fair market value as defined in O.C.G.A 48-5-2. In addition, the digest 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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$3,546,291	$3,578,500	$3,825,627	$3,961,748	$383,248	4%
Supplies	$30,252	$41,531	$39,111	$39,111	-$2,420	0%
Purchased/Contracted Services	$319,088	$316,896	$562,512	$530,128	$213,232	-6%
EXPENSES TOTAL	**$3,895,631**	**$3,936,927**	**$4,427,250**	**$4,530,987**	**$594,060**	**2%**

Department Head Count Summary

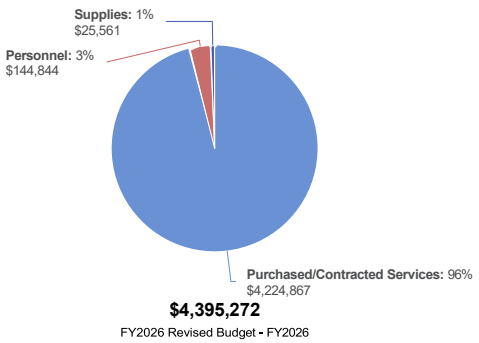
Position Name	FY2025
Allocated FTE Count	
GIS SPECIALIST	2
APPRAISAL/ASSESSMENT ADMINISTR	1
APPRAISAL SUPERVISOR	4
CHIEF APPRAISER	1
EXECUTIVE ASSISTANT I	1
APPRAISER I	8
APPRAISER III	6
ASSISTANT ASSESSMENT COORDINAT	3
DEED CLERK	1
DEPUTY CHIEF APPRAISER	1
SUPERVISOR, PERSONAL PROPERTY	1
APPRAISER II	4
APPRAISAL/ASSESSMENT MANAGER	5
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**39**

Risk Management

Holly Lafontaine
Director

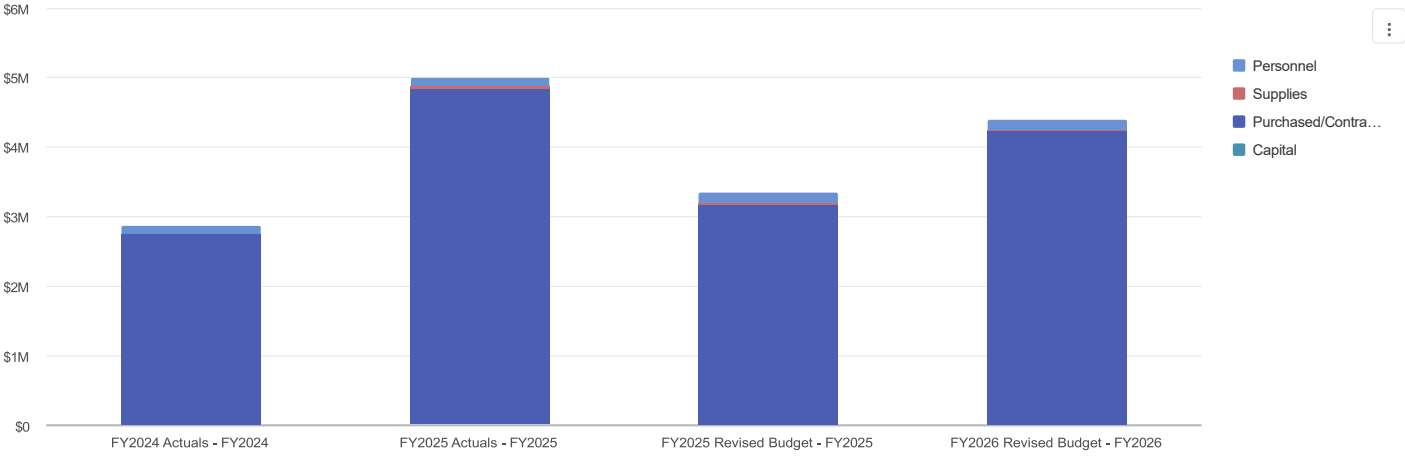
Risk Management provides support to Henry County Agencies and Departments through the delivery of risk assessments, loss control services, site reviews, safety awareness programs and contract and policy reviews.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$119,117	$131,769	$141,939	$144,844	$13,075	2%
Supplies	$5,042	$55,244	$28,705	$25,561	-$29,683	-11%
Purchased/Contracted Services	$2,749,327	$4,825,642	$3,173,112	$4,224,867	-$600,775	33%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$2,873,486**	**$5,012,655**	**$3,343,756**	**$4,395,272**	**-$617,383**	**31%**

Henry County's Strategic Priorities



Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Number of new employees onboarded	696	500	90% of open positions	511	90% of open positions
Cross train & identify departmental ambassadors for safety compliance	N/A	50%	50%	85%	100%
Implement Annual Employee Performance Program	N/A	90%	15% (to complete)	15% - working with Tech Services on programs	100%
Improve follow-up with disciplinary for at-fault accidents	N/A	50%	85%	85%	100%
Develop employee training calendar	N/A	50%	50% (to complete)	75%	100%
Identify accident & injury trends; Improve mitigation measures	N/A	50%	75%	75%	100%

Departmental Goals & Objectives						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Goal 1:						
Attract and Retain Qualtiy Staff	Less turnover	Improve interview processes	Holly Lafontaine/Victoria Rogers	2026	Staffing; training	In process
Identify, Mitigate, and Control Risk	Reduction in claims	Training	Russ Hassell/Holly Lafontaine	2026	Staffing	In process
Goal 2:						
Create employee training programs	More productive & satisfied workforce	Scheduling & training	Russ Hassell/ Holly Lafontaine	2026	Staffing; training	In process
Increase Communication with Department Heads Regarding Claims	Reduction in claims and improve by-in	Training	Russ Hassell/ Holly Lafontaine	2026	Staffing	In process

Department Head Count Summary

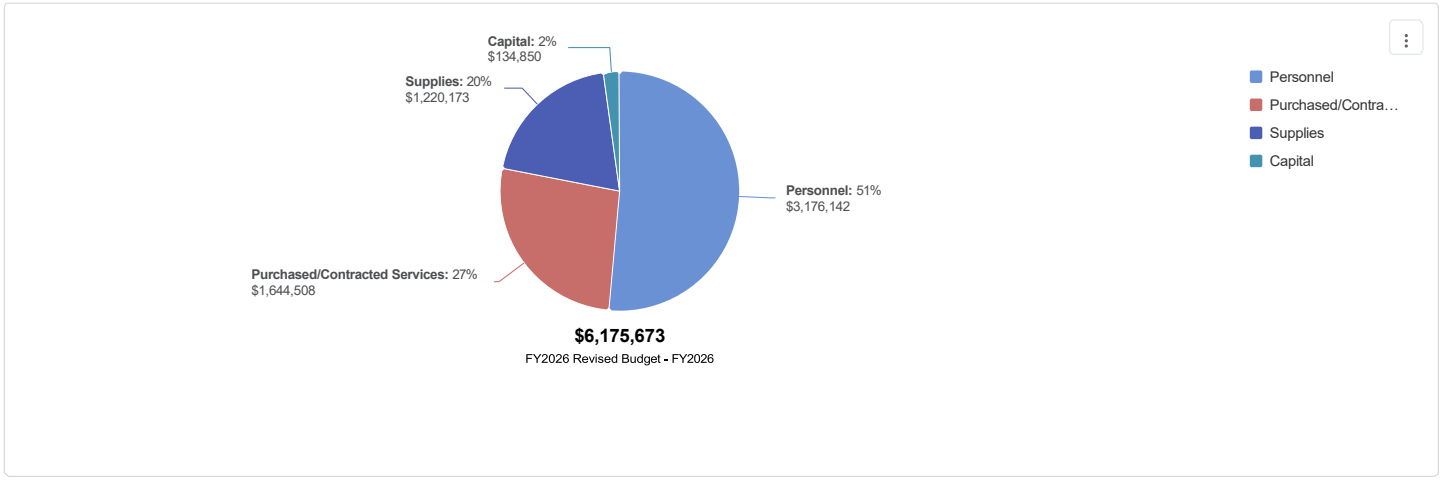
Position Name	FY2025
Allocated FTE Count	
RISK MANAGEMENT COORDINATOR	2
ALLOCATED FTE COUNT	**2**

Facilities Maintenance/Grounds

Hutch Purvis
Executive Director

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$2,489,841	$2,711,447	$2,979,236	$3,176,142	$464,695	7%
Supplies	$1,351,352	$1,135,362	$1,176,673	$1,220,173	$84,811	4%
Purchased/Contracted Services	$2,020,257	$2,037,509	$1,644,508	$1,644,508	-$393,001	0%
Capital	$1,438,746	$229,636	$142,026	$134,850	-$94,786	-5%
EXPENSES TOTAL	**$7,300,196**	**$6,113,954**	**$5,942,443**	**$6,175,673**	**$61,719**	**4%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Fiscal Stewardship & Collaboration

Department Head Count Summary

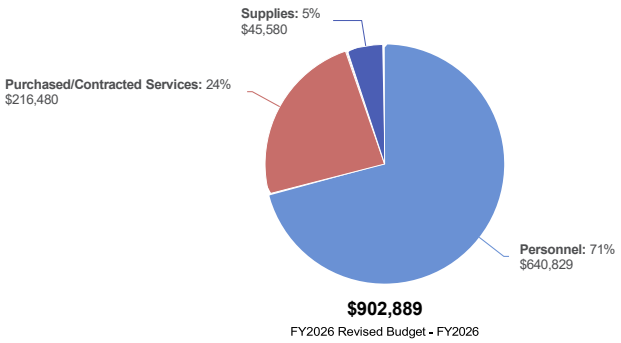
Position Name	FY2025
Allocated FTE Count	
FACILITY MAINTENANCE COORDINAT	1
ASSISTANT DIR, FAC/COMM SERV	1
CONSTRUCTION COORDINATOR (ELEC	1
CUSTODIAN	1
BUILDING MAINTENANCE TECHNICIA	1
BUILDING MAINTENANCE TECH II	10
CONSTRUCTION SUPERINTENDENT	1
TECHNOLOGY PROJECT & BUSINESS	1
SUPERVISOR II	1
BUILDING MAINTENANCE TECH III	5
BUILDING MAINTENANCE TECH I	1
CONSTRUCTION COORDINATOR (HVAC	1
CONSTRUCTION COORDINATOR (CONS	1
CONSTRUCTION COORDINATOR (PLUM	1
ADMINISTRATIVE COORDINATOR	2
BUILDING MAINTENANCE TECH IV	1
ALLOCATED FTE COUNT	**30**

Public Information

Melissa Robinson
Director

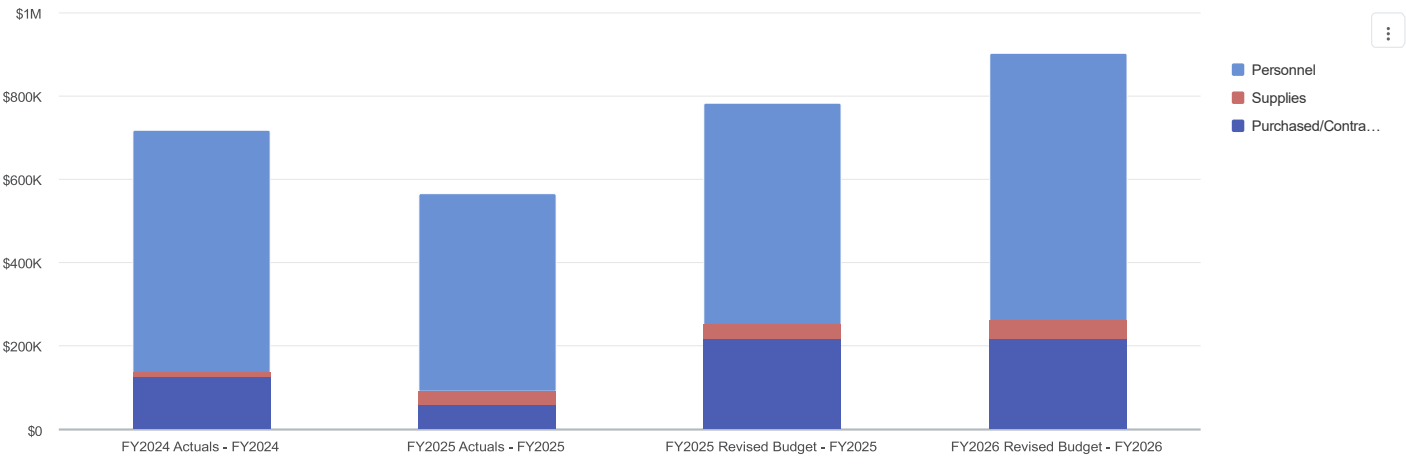
To keep Henry County citizens informed of programs, services and activities of county government so they may participate in and gain full benefit from county government, and so they are aware of how their local taxes and public funds are managed; to provide services to meet the internal and external 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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$581,651	$473,434	$531,369	$640,829	$167,395	21%
Supplies	$9,587	$32,507	$35,580	$45,580	$13,073	28%
Purchased/Contracted Services	$127,519	$58,397	$216,480	$216,480	$158,083	0%
EXPENSES TOTAL	**$718,756**	**$564,338**	**$783,429**	**$902,889**	**$338,551**	**15%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Quality of Life & Collaboration						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1:						
Community Education – Strategic Plan (Government 101)	Information on county departments and initiatives reach across the county and beyond	Press releases , Government 101, social media campaigns, PSAs, flyers, cultivating relationships	Melissa Robinson	Ongoing	Staff/Technology	In Progress
Objective G2:						
Full Website Audit	All information is updated to current day; Champions are trained to update department pages	Approving the consultant; internal and external meetings, trainings; working with department	Meredith Butler	April 2026	Staff time, governance document for guidelines, content, collateral	Web Content personnel hired, first assignment after handful of updates

		on migration and implementation				will be to do a full audit
Objective G3:						
Create Governance Document/ Train Department Staff (select) to be able to make timely updates	Fully updated website at all times	Working with consultant on integration and needs; collaborating with Technology Services and Facilities maintenance to facilitate room upgrades	Meredith Butler	Functional since October 2025; however, consultant and staff are still troubleshooting Tricaster and tweaking technology	Funding, staff time; alternate plans for meeting space	Functional and near completion with minor issues being corrected
Objective G4:						
Create video series "Telling our story"	Continuous production and completion of videos	Videography, video editing	Melissa Robinson	Ongoing	Staff, time, cameras, computers, software, collaboration	Working through departments/ Currently airing

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Total Number of Social Media Followers	27,043	5,136	42,000	38,064	45,000
Number of People Reached on social media	200,000	1,668,712	1.5M	1,929,229	2.2M

Department Head Count Summary

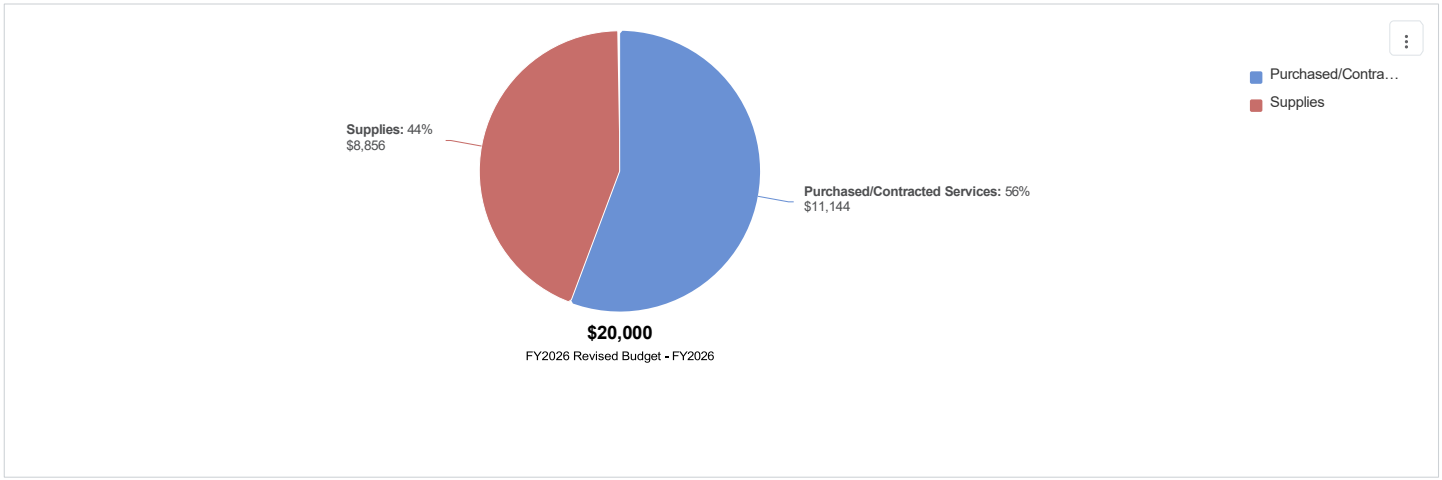
Position Name	FY2025
Allocated FTE Count	
MEDIA PRODUCER	2
COMMUNICATIONS COORDINATOR	1
DIRECTOR, PUBLIC INFORMATION	1
PUBLIC RELATIONS SPECIALIST	1
ALLOCATED FTE COUNT	**5**

State Court Judges

Judge Vincent Lotti
Chief Judge, State Court

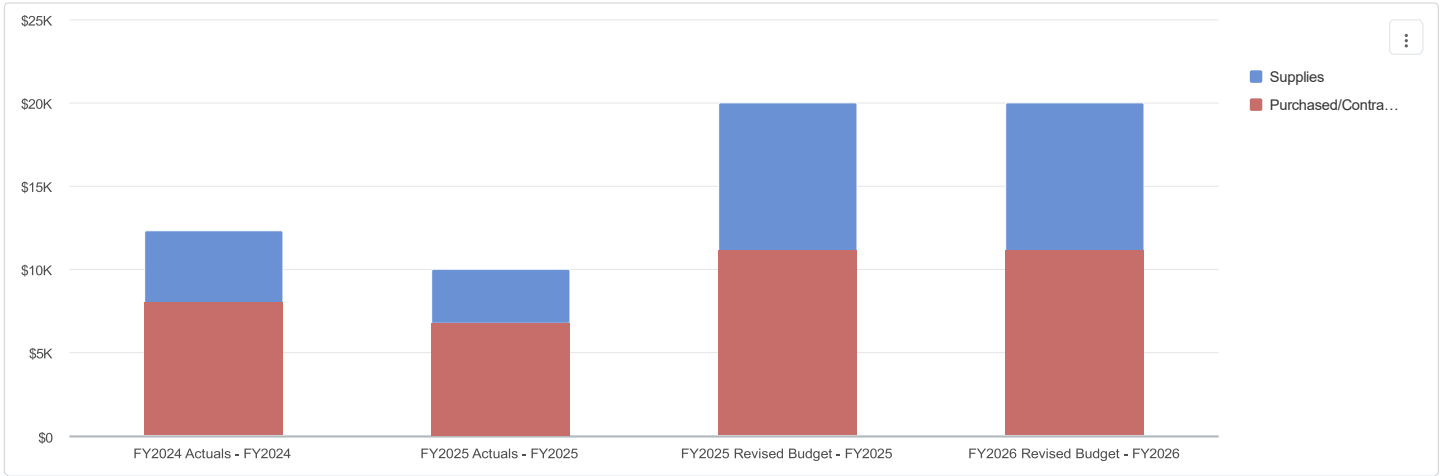
The purpose of this department is to track general supply cost, travel, education and training for all state court judges.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

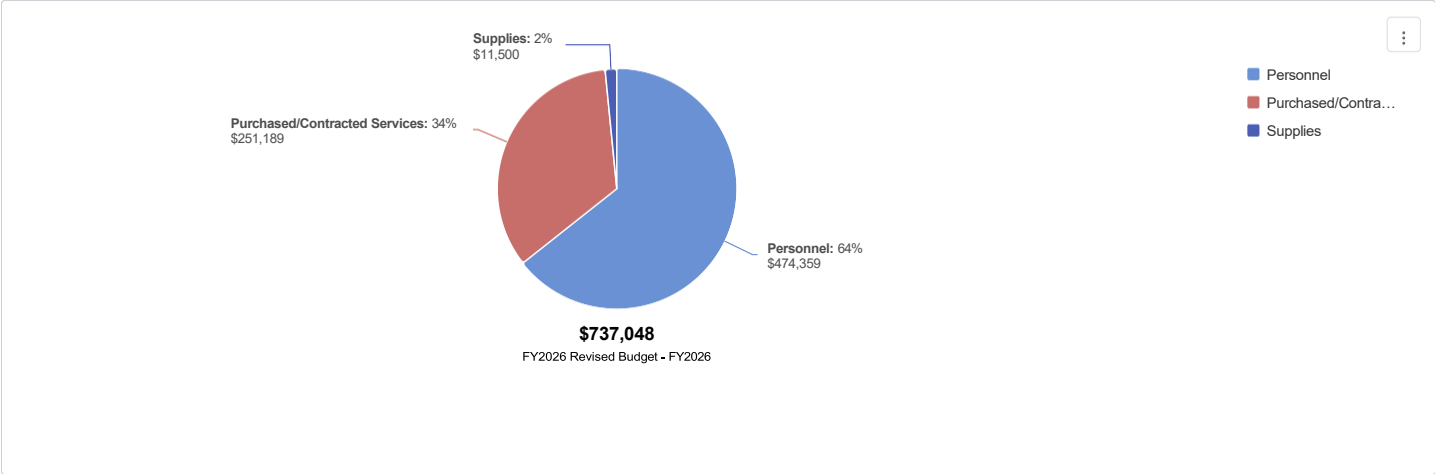
	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Supplies	$4,278	$3,270	$8,856	$8,856	$5,586	0%
Purchased/Contracted Services	$8,046	$6,771	$11,144	$11,144	$4,373	0%
EXPENSES TOTAL	**$12,324**	**$10,041**	**$20,000**	**$20,000**	**$9,959**	**0%**

Superior Court

Judge Holly Veal
Chief Judge, Superior Court

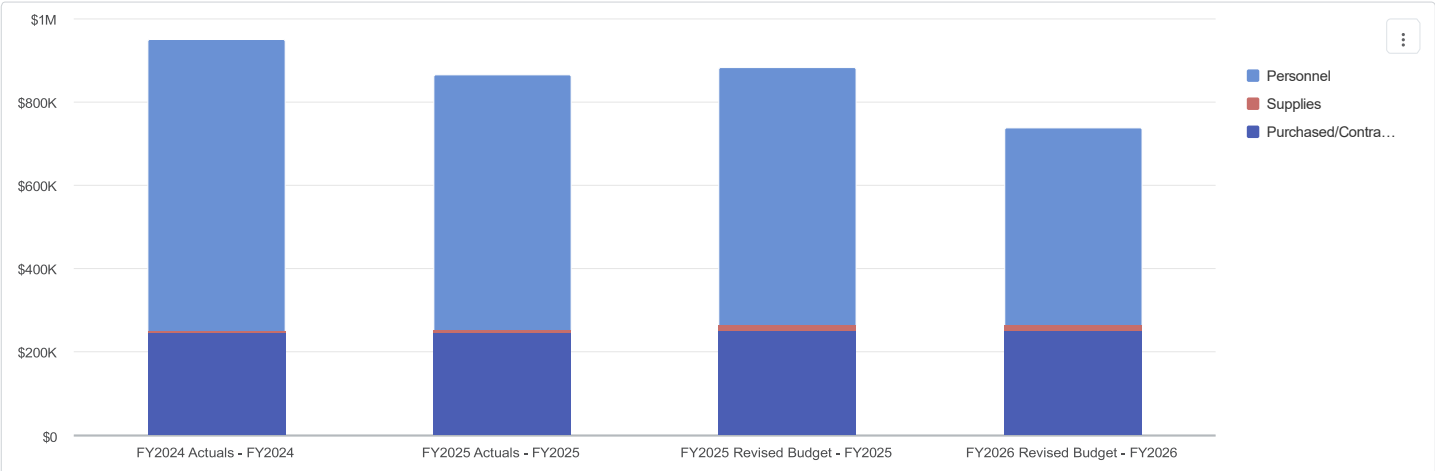
To deliver exceptional and efficient judicial services, streamlining the process for disposition of matters through resourceful practices while ensuring transparency.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$699,356	$612,691	$618,625	$474,359	-$138,332	-23%
Supplies	$4,392	$4,850	$11,500	$11,500	$6,650	0%
Purchased/Contracted Services	$245,143	$246,591	$251,189	$251,189	$4,598	0%
EXPENSES TOTAL	**$948,891**	**$864,131**	**$881,314**	**$737,048**	**-$127,083**	**-16%**

Department Head Count Summary

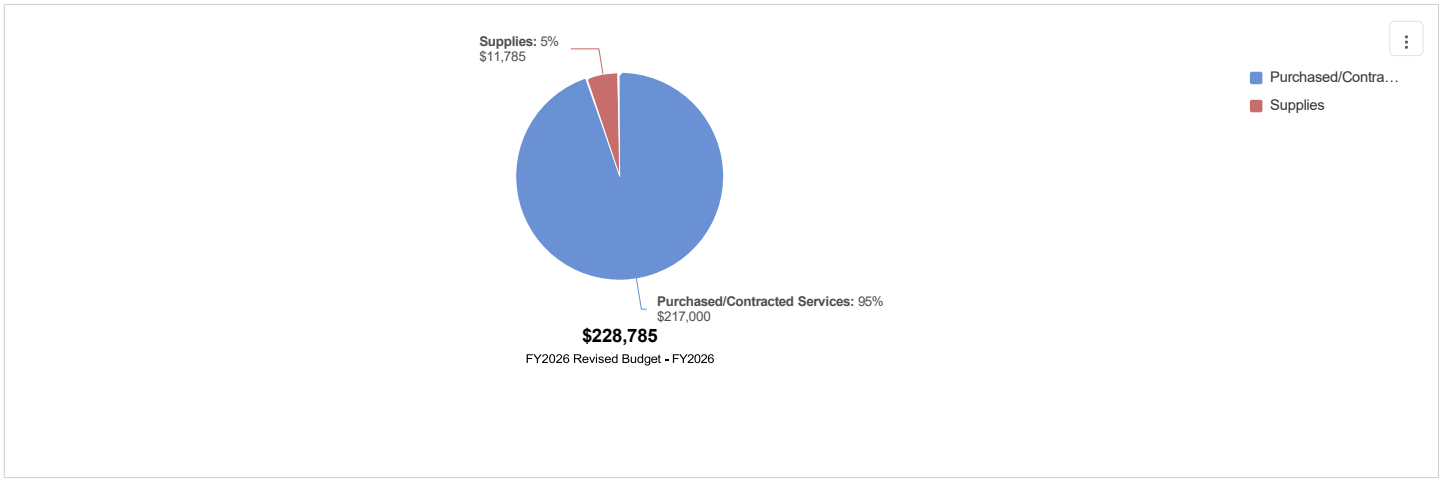
Position Name	FY2025
Allocated FTE Count	
COURT FINANCIAL ADMINISTRATOR	1
SUPERIOR COURT JUDGE	4
LAW CLERK	2
JUDICIAL SECRETARY	2
STAFF ATTORNEY	2
JUDGES ASSISTANT SUPPLEMENT	1
JUDICIAL ASSISTANT	1
ALLOCATED FTE COUNT	**13**

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

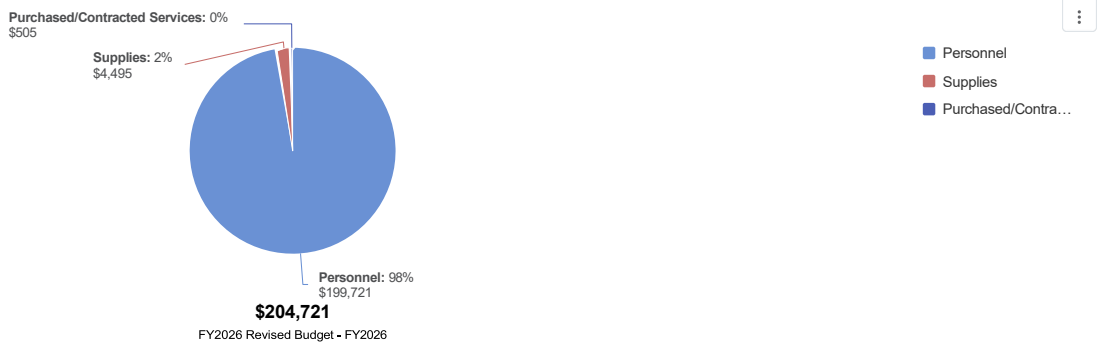
	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Supplies	$5,281	$66,125	$11,785	$11,785	-$54,340	0%
Purchased/Contracted Services	$278,978	$62,865	$217,000	$217,000	$154,135	0%
EXPENSES TOTAL	**$284,260**	**$128,990**	**$228,785**	**$228,785**	**$99,795**	**0%**

DUI Court

Judge Vincent Lotti
Chief Judge, State Court

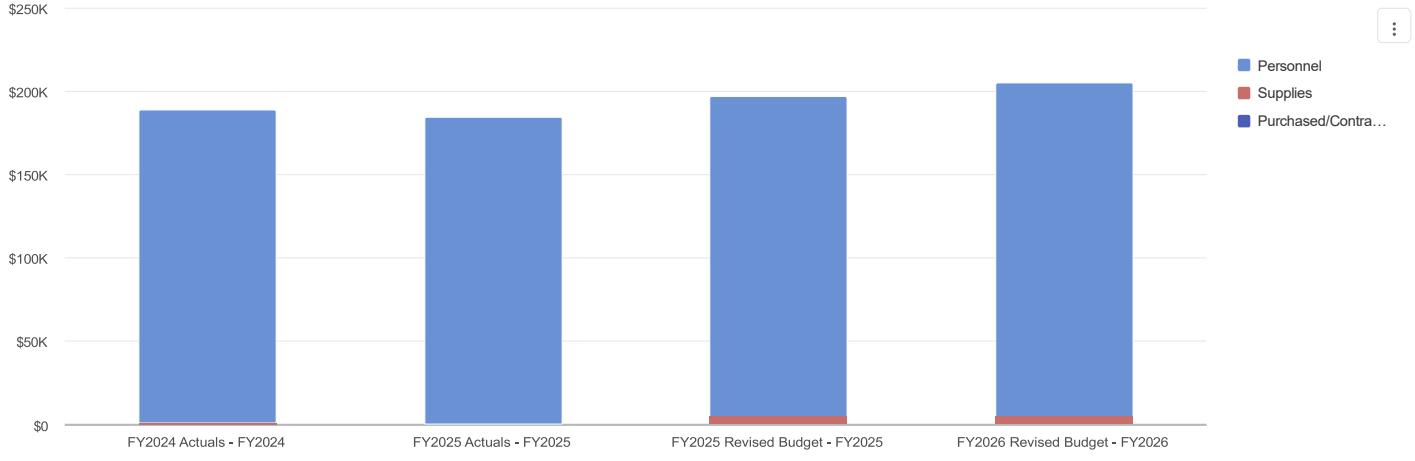
To stop the abuse of drugs and alcohol and give offenders a second chance. The program includes treatment, drug screens, counseling, and regular court appearances. The program is overseen by the State Court of Henry County.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$187,265	$183,901	$192,043	$199,721	$15,820	4%
Supplies	$810	$324	$4,495	$4,495	$4,171	0%
Purchased/Contracted Services	$590	$454	$505	$505	$51	0%
EXPENSES TOTAL	**$188,665**	**$184,680**	**$197,043**	**$204,721**	**$20,041**	**4%**

Department Head Count Summary

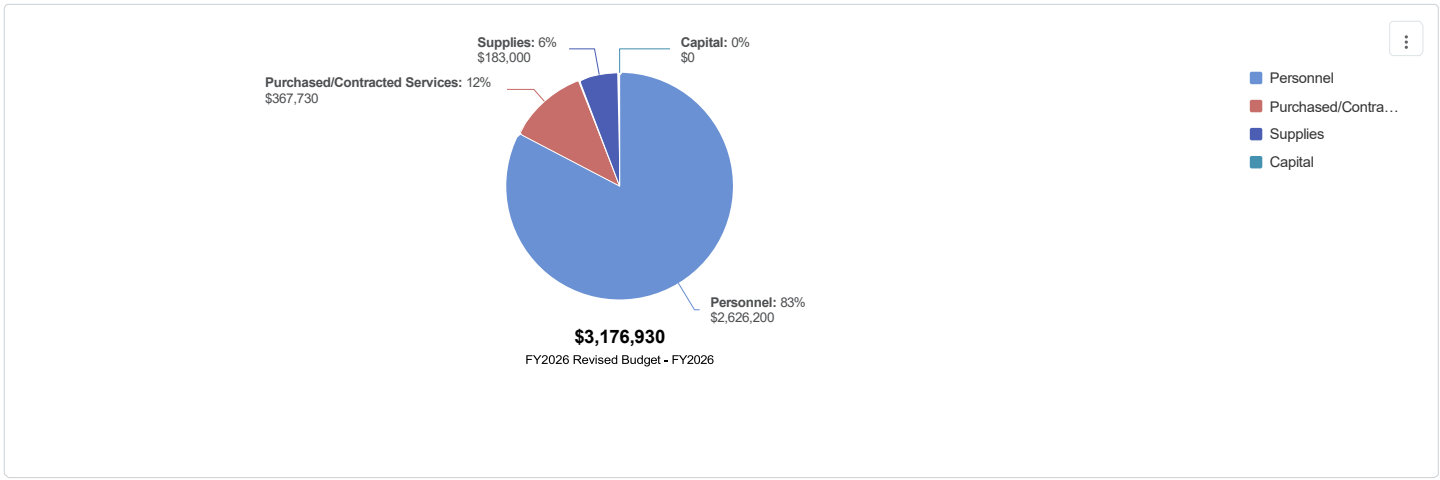
Position Name	FY2025
Allocated FTE Count	
DUI COURT COORDINATOR	1
CASE MANAGER	1
ALLOCATED FTE COUNT	**2**

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$2,205,359	$2,321,196	$2,427,843	$2,626,200	$305,004	8%
Supplies	$215,023	$194,936	$183,000	$183,000	-$11,936	0%
Purchased/Contracted Services	$370,253	$308,389	$362,730	$367,730	$59,341	1%
Capital	–	$0	$0	$0	$0	–
EXPENSES TOTAL	**$2,790,636**	**$2,824,521**	**$2,973,573**	**$3,176,930**	**$352,409**	**7%**

Department Head Count Summary

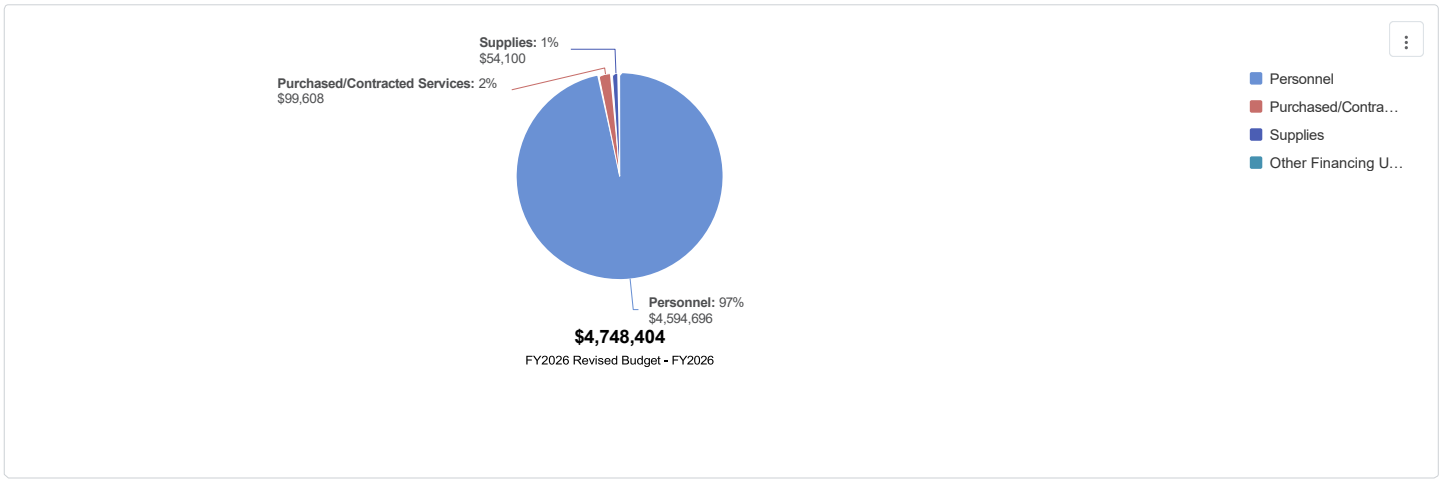
Position Name	FY2025
Allocated FTE Count	
DEPUTY CLERK II	3
DEPUTY CLERK II - OUT S BAKER/	1
DEPUTY CLERK III	4
DEPUTY CLERK I	5
DEPUTY CLERK IV	7
DEPUTY CLERK III - MOVING IN	1
JURY CLERK I	1
LEGAL OFFICE ADMINISTRATOR	1
SUPERVISOR I	3
DEPUTY CLERK IV - MOVING IN C	1
JURY CLERK II	1
CLERK OF SUPERIOR COURT	1
CHIEF DEPUTY CLERK	1
FINANCIAL ACCT CLERK	1
ALLOCATED FTE COUNT	**31**

District Attorney

Darius Pattillo
District Attorney

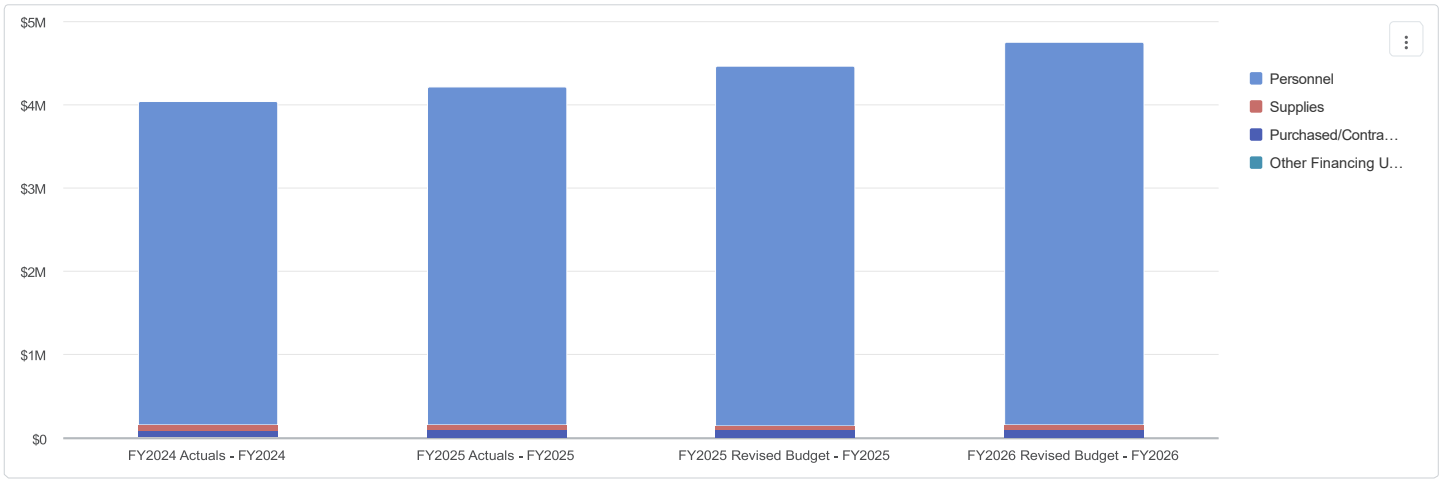
To provide fair, efficient and expeditious investigation and prosecution of civil and criminal proceedings under state jurisdiction; to assemble and inform grand juries of matters pending investigation to determine indictments; to provide child support enforcement to families and children; prosecute 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.

Budgeted Expenditures by Expense Type



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Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$3,883,262	$4,048,510	$4,316,924	$4,594,696	$546,186	6%
Supplies	$64,324	$65,188	$51,220	$54,100	-$11,088	6%
Purchased/Contracted Services	$89,022	$97,081	$92,713	$99,608	$2,527	7%
Other Financing Uses	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$4,036,607**	**$4,210,779**	**$4,460,857**	**$4,748,404**	**$537,625**	**6%**

Department Head Count Summary

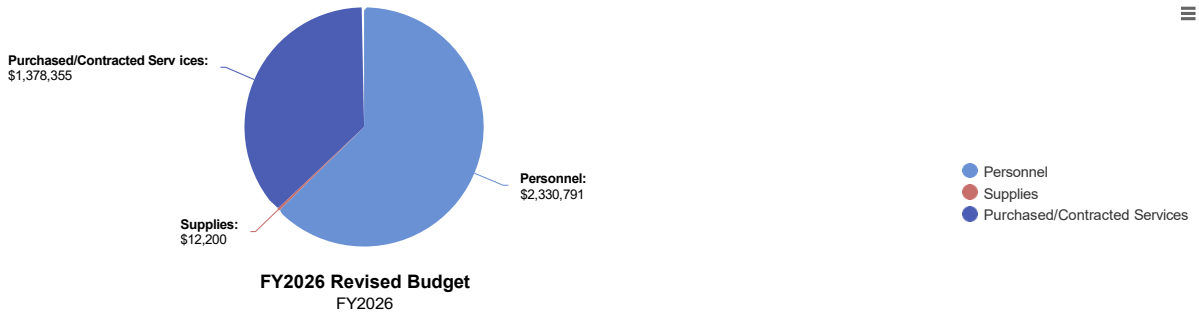
Position Name	FY2025
Allocated FTE Count	
LEGAL ASSISTANT I	4
LEGAL ASSISTANT III	1
COURT INVESTIGATOR II	8
SPECIAL UNIT VICTIM SERVICES C	1
VICTIM SERVICES COORDINATOR	1
COURT INVESTIGATOR III	6
DA CHIEF INVESTIGATOR	1
LEGAL ASSISTANT II	3
SENIOR ATTORNEY	8
DISTRICT ATTORNEY	1
LEGAL OFFICE ADMINISTRATOR	1
CHIEF ASST. DISTRICT ATTORNEY	1
DEPUTY CHIEF ASSISTANT DISTRIC	1
VICTIM SERVICES ADVOCATE	7
PARALEGAL	3
ATTORNEY	1
ASSISTANT DISTRICT ATTORNEY IV	6
ALLOCATED FTE COUNT	**54**

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.

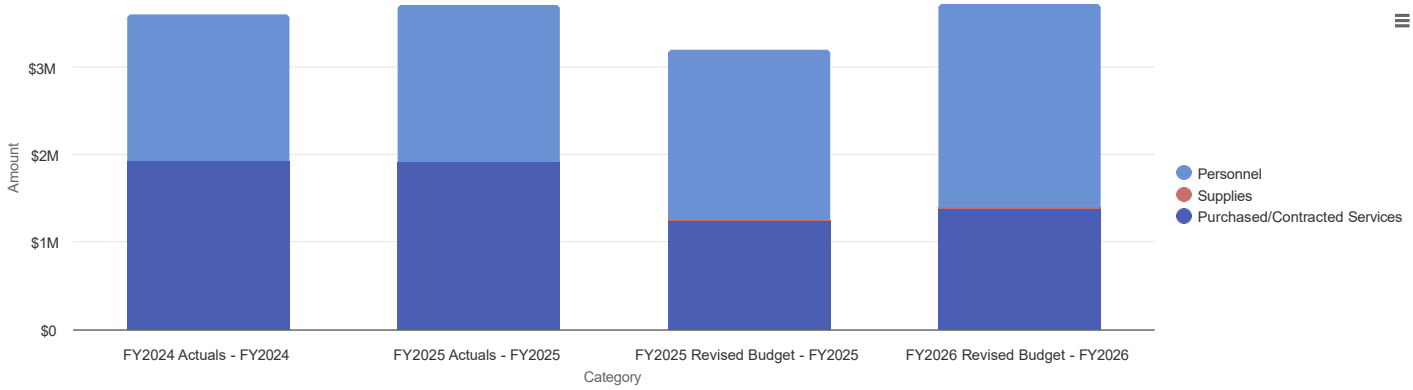
Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

View Report

Proposed and Historical Budget vs. Actual



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View Report

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,673,281	$1,793,473	$1,946,442	$2,330,791	$537,318	20%
Supplies	$998	$1,302	$12,200	$12,200	$10,898	0%
Purchased/Contracted Services	$1,925,793	$1,915,028	$1,234,355	$1,378,355	-$536,673	12%
EXPENSES TOTAL	**$3,600,072**	**$3,709,802**	**$3,192,997**	**$3,721,346**	**$11,544**	**17%**

Department Head Count Summary

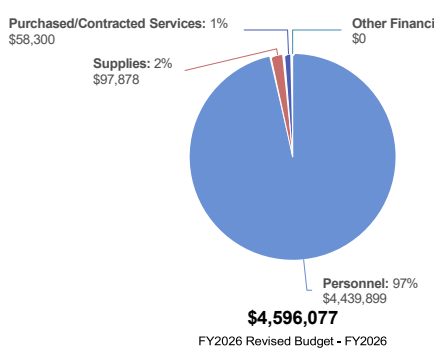
Position Name	FY2025
Allocated FTE Count	
LEGAL OFFICE ADMINISTRATOR	1
LAW CLERK	1
CHIEF JUDGE OF STATE COURT	1
JUDGE OF STATE COURT	4
STAFF ATTORNEY	2
ATTORNEY	1
JUDICIAL ASSISTANT	3
ALLOCATED FTE COUNT	**13**

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$3,616,028	$3,540,166	$3,800,935	$4,439,899	$899,733	17%
Supplies	$51,373	$40,462	$50,513	$97,878	$57,416	94%
Purchased/Contracted Services	$55,720	$41,183	$57,455	$58,300	$17,117	1%
Other Financing Uses	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$3,723,121**	**$3,621,811**	**$3,908,903**	**$4,596,077**	**$974,266**	**18%**

Department Head Count Summary

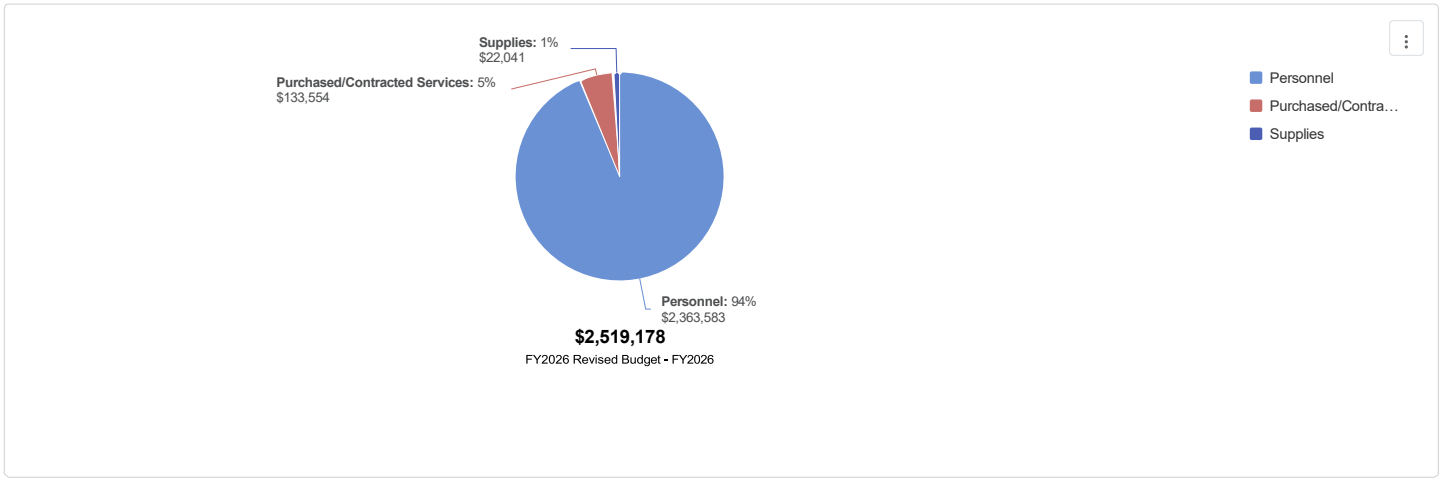
Position Name	FY2025
Allocated FTE Count	
FORENSIC VIDEO TECH	1
LEGAL ASSISTANT I	2
LEGAL ASSISTANT III	3
COURT INVESTIGATOR II	7
CHIEF INVESTIGATOR	1
VICTIM SERVICES COORDINATOR	1
LEGAL ASSISTANT II	2
ATTORNEY - MOVING IN Z BALTY	1
SENIOR ATTORNEY	6
INTERN, STATE COURT SOLICITOR	2
LEGAL OFFICE ADMINISTRATOR	1
VICTIM SERVICES ADVOCATE	5
PTI COORDINATOR	1
SOLICITOR	1
PARALEGAL	1
CHIEF ASSISTANT SOLICITOR	1
DEPUTY CHIEF ASST SOLICITOR	1
ATTORNEY	4
ALLOCATED FTE COUNT	**41**

Clerk of State Court

Lynn Policaro
Clerk of State Court

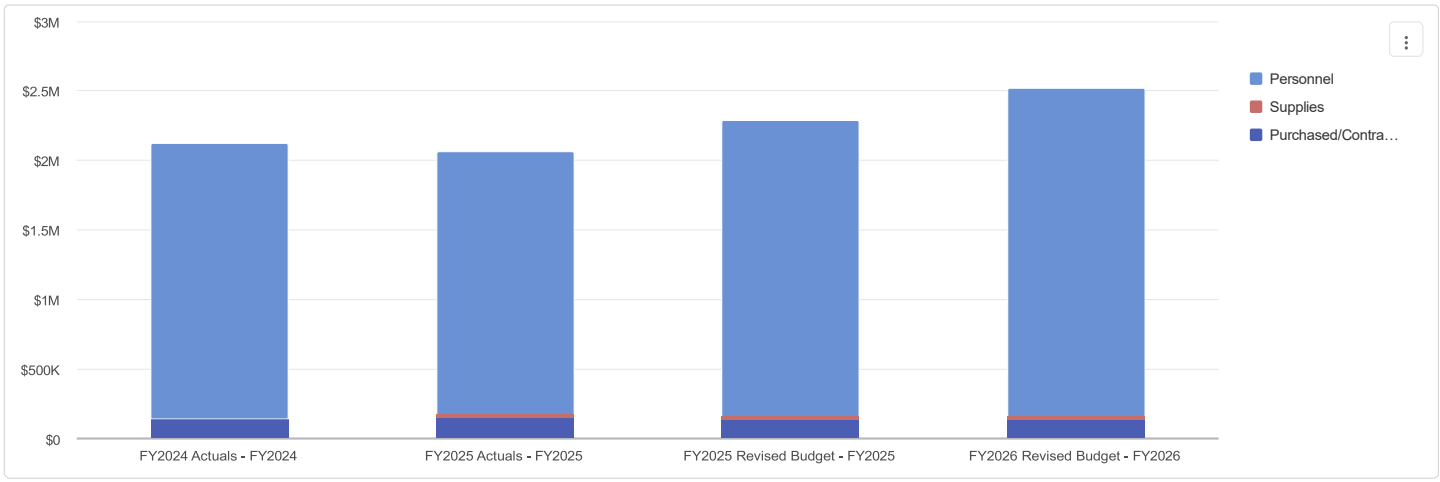
The office of the Clerk of State Court of Henry County will record, file, store, maintain protect and retrieve all documents as they pertain to the court proceedings for State Court. We strive to provide professional service to the citizens, attorneys and other offices of Henry County.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,979,918	$1,894,647	$2,133,532	$2,363,583	$468,936	11%
Supplies	$10,105	$23,490	$26,041	$22,041	-$1,449	-15%
Purchased/Contracted Services	$131,777	$146,957	$129,554	$133,554	-$13,403	3%
EXPENSES TOTAL	**$2,121,799**	**$2,065,093**	**$2,289,127**	**$2,519,178**	**$454,085**	**10%**

Department Head Count Summary

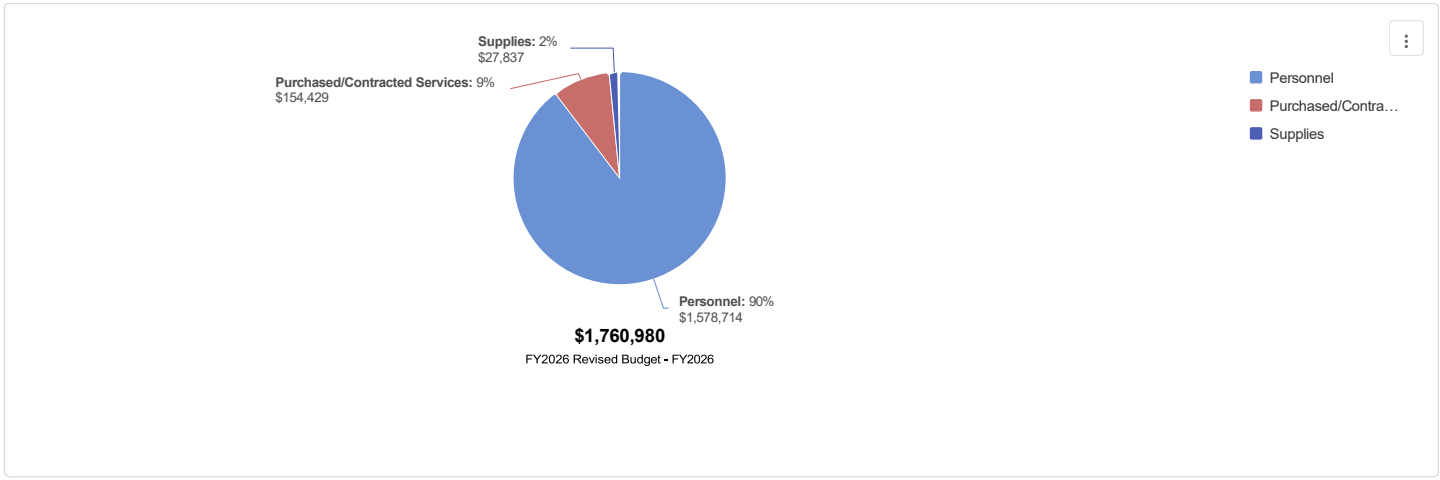
Position Name	FY2025
Allocated FTE Count	
DEPUTY CLERK II	9
DEPUTY CLERK III	4
DEPUTY CLERK I	3
DEPUTY CLERK IV	4
JURY CLERK I	1
SUPERVISOR I	3
DEPUTY CLERK I - OUT MORGAN/IN	1
ACCOUNTING TECHNICIAN I	1
JURY CLERK II	1
CHIEF DEPUTY CLERK	1
CLERK OF STATE COURT	1
ALLOCATED FTE COUNT	**29**

Magistrate Court

Judge Martin Jones
Magistrate Judge

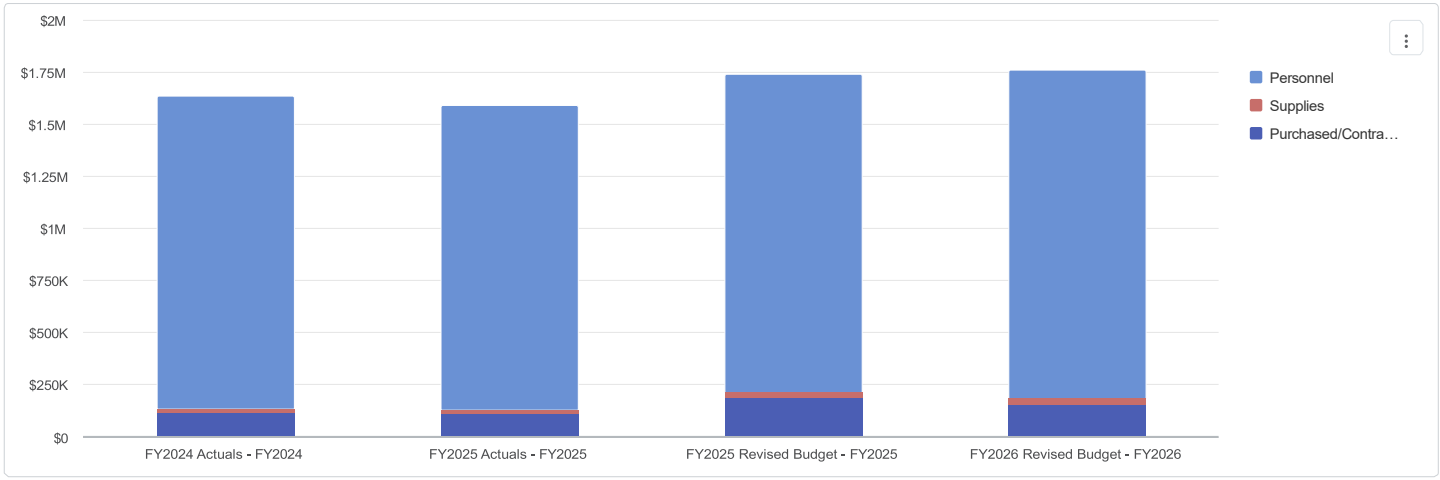
To assist the public with civil and criminal filings as allowed by law and as prescribed in the Official Code of Georgia Annotated in a prompt, courteous and professional manner; civil filings including claims of $15,000 or less, dispossessory warrants, garnishments of wages or bank accounts, personal 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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,499,764	$1,459,426	$1,527,070	$1,578,714	$119,288	3%
Supplies	$22,941	$24,171	$27,837	$27,837	$3,666	0%
Purchased/Contracted Services	$111,336	$106,289	$184,233	$154,429	$48,140	-16%
EXPENSES TOTAL	**$1,634,042**	**$1,589,887**	**$1,739,140**	**$1,760,980**	**$171,094**	**1%**

Department Head Count Summary

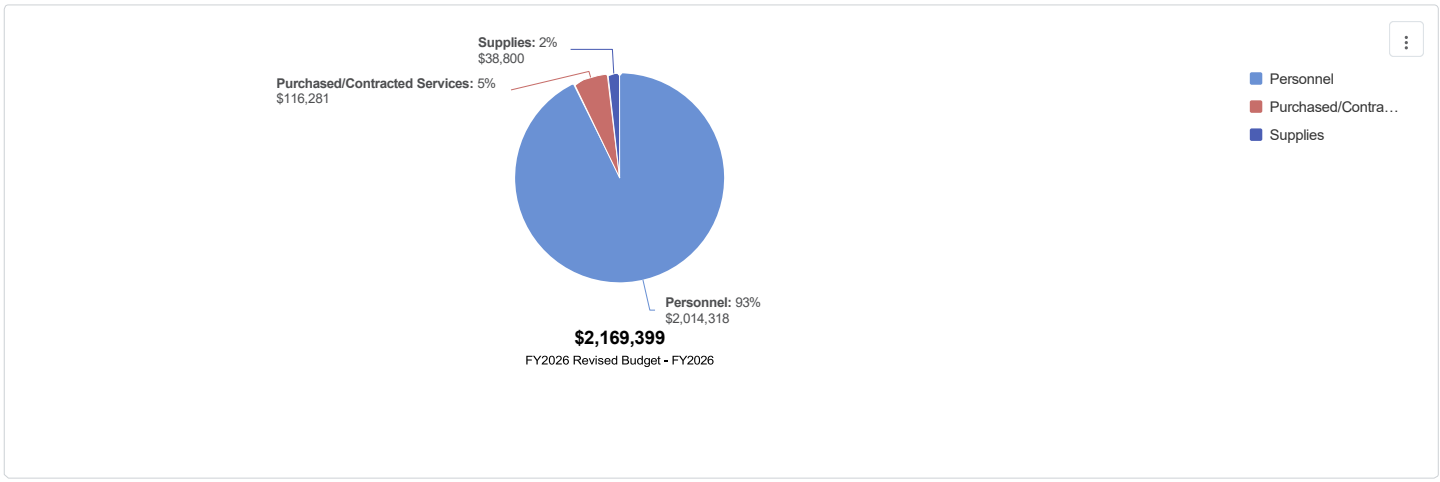
Position Name	FY2025
Allocated FTE Count	
DEPUTY CLERK II	4
CLERK OF MAGISTRATE COURT	1
DEPUTY CLERK I	3
CHIEF MAGISTRATE JUDGE	1
ASSOCIATE JUDGE, MAGISTRATE CO	1
DEPUTY CLERK IV	2
MAGISTRATE JUDGE	2
CHIEF DEPUTY CLERK	1
DEPUTY CLERK II - WEEKENDS	1
ALLOCATED FTE COUNT	**16**

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,880,092	$1,801,122	$1,974,567	$2,014,318	$213,196	2%
Supplies	$39,623	$35,299	$31,500	$38,800	$3,501	23%
Purchased/Contracted Services	$102,193	$82,615	$105,569	$116,281	$33,666	10%
EXPENSES TOTAL	**$2,021,907**	**$1,919,036**	**$2,111,636**	**$2,169,399**	**$250,363**	**3%**

Department Head Count Summary

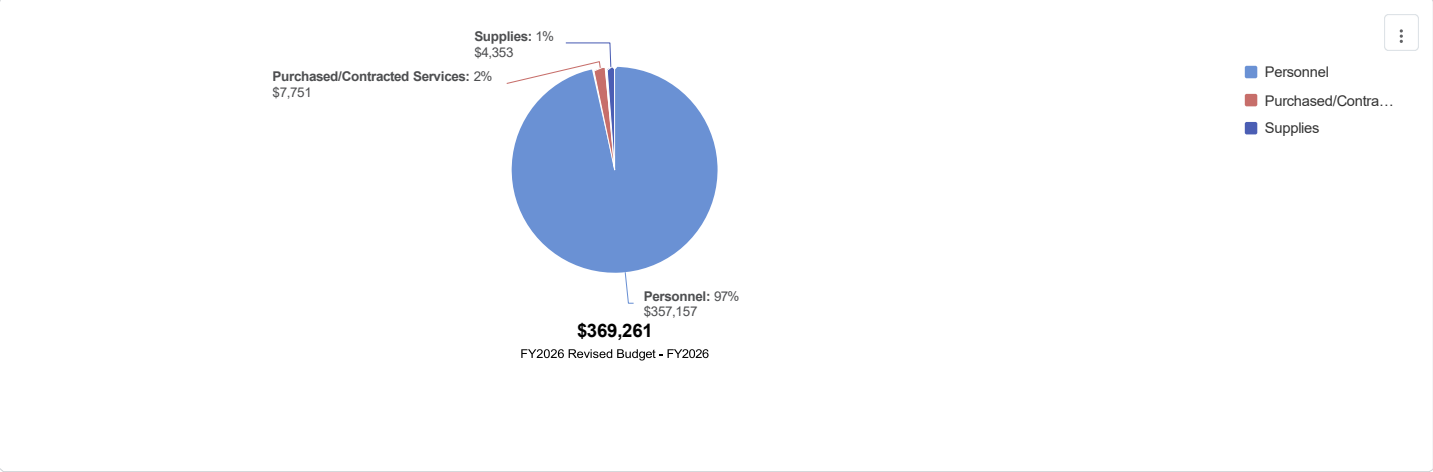
Position Name	FY2025
Allocated FTE Count	
LEGAL ASSISTANT I	1
DEPUTY CLERK II	1
JUDGE OF PROBATE COURT	1
DEPUTY CLERK III	1
DEPUTY CLERK I	5
DEPUTY CLERK IV	2
BUDGET ANALYST I	1
SUPERVISOR I	1
ADMINISTRATIVE ASSISTANT I	5
DEPUTY CLERK I - 24 HRS PER WE	1
STAFF ATTORNEY	2
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**22**

Accountability Court

Judge Vincent Lotti
Chief Judge, State Court

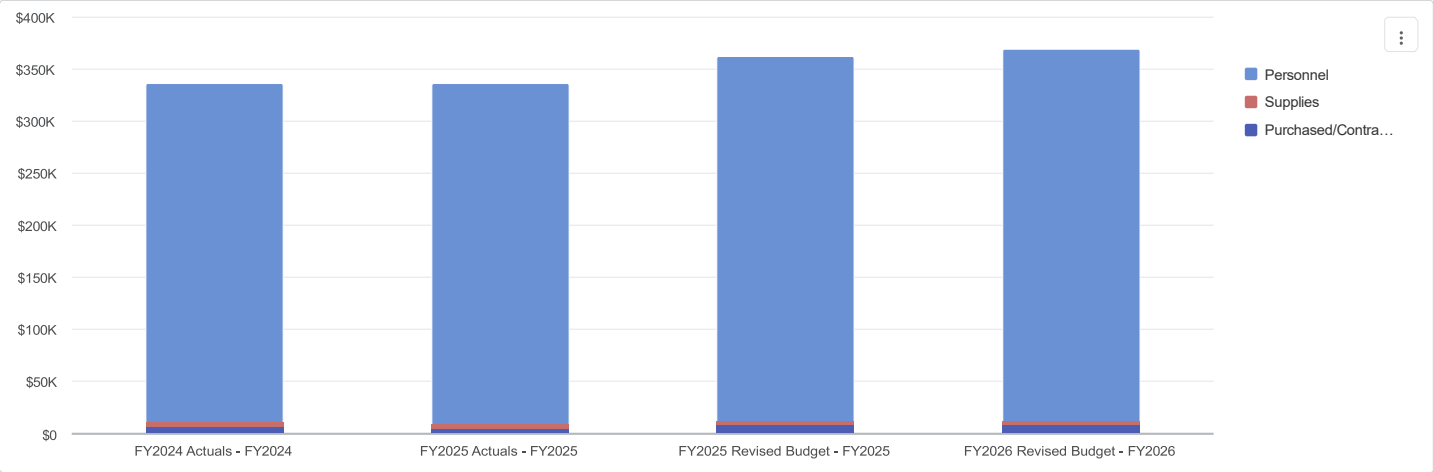
To provide alternatives for citizens who are involved in the criminal justice system as a result of their mental health conditions including substance use, disorder, and Veteran related issues which provides savings to the community and restores a productive citizen back into the community.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$325,840	$326,846	$349,947	$357,157	$30,311	2%
Supplies	$3,550	$4,236	$4,548	$4,353	$117	-4%
Purchased/Contracted Services	$6,737	$4,382	$7,556	$7,751	$3,369	3%
EXPENSES TOTAL	**$336,127**	**$335,463**	**$362,051**	**$369,261**	**$33,798**	**2%**

Department Head Count Summary

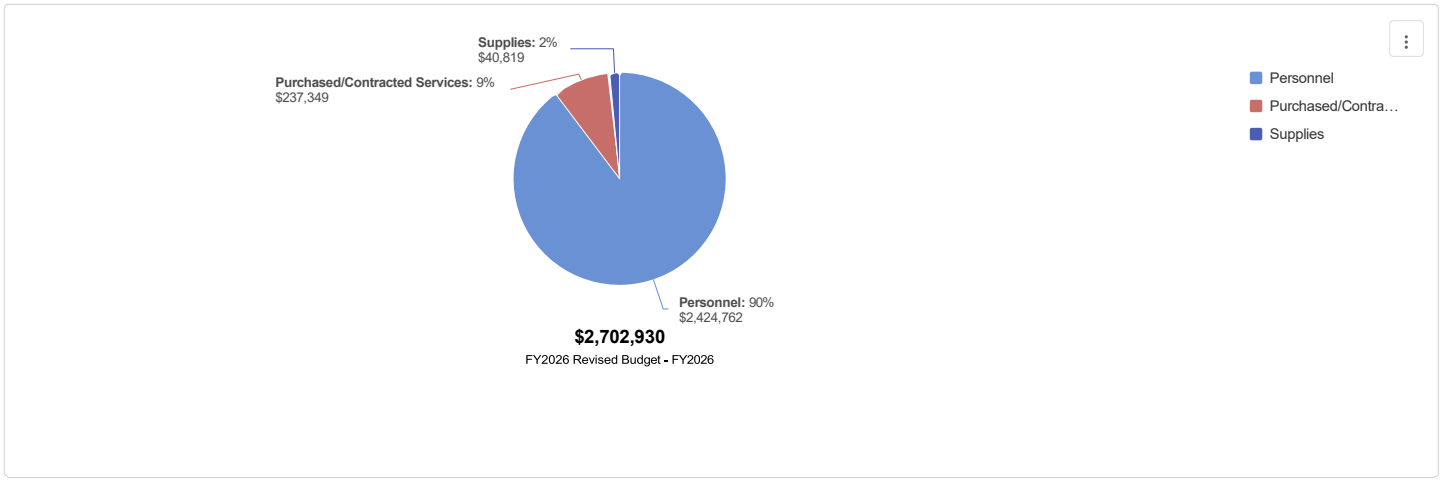
Position Name	FY2025
Allocated FTE Count	
BEHAVIORAL HEALTH CLINICIAN I	2
DIRECTOR, ACCOUNTABILITY COURT	1
CASE MANAGER	3
ALLOCATED FTE COUNT	**6**

Juvenile Court

Judge Mathias Skowranek
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 lawabiding members of society and to strengthen families and reduce the need for further intervention.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$2,225,790	$2,166,200	$2,382,723	$2,424,762	$258,562	2%
Supplies	$27,833	$44,729	$40,818	$40,819	-$3,910	0%
Purchased/Contracted Services	$239,020	$216,056	$237,349	$237,349	$21,293	0%
EXPENSES TOTAL	**$2,492,643**	**$2,426,985**	**$2,660,890**	**$2,702,930**	**$275,945**	**2%**

Department Head Count Summary

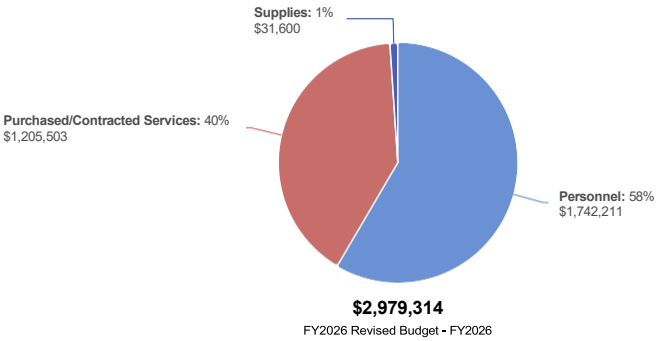
Position Name	FY2025
Allocated FTE Count	
DEPUTY CLERK II	1
JUVENILE JUDGE	2
DEPUTY CLERK III	1
PROBATION OFFICER II	6
DEPUTY DIRECTOR, COURT SERVICE	1
DEPUTY CLERK IV	1
COMMUNITY SERVICE COORDINATOR	1
INTERN	1
ADMINISTRATIVE ASSISTANT I	1
BEHAVIORAL HEALTH CLINICIAN I	1
COURT ADMINISTRATOR	1
DIRECTOR, JUVENILE COURT	1
CHIEF DEPUTY CLERK	1
ASSISTANT CHIEF DEPUTY CLERK	1
PROBATION OFFICER I	1
PROBATION OFFICER III	2
JUDICIAL ASSISTANT	1
ALLOCATED FTE COUNT	**24**

Public Defender

Jennifer Lewis
Public Defender

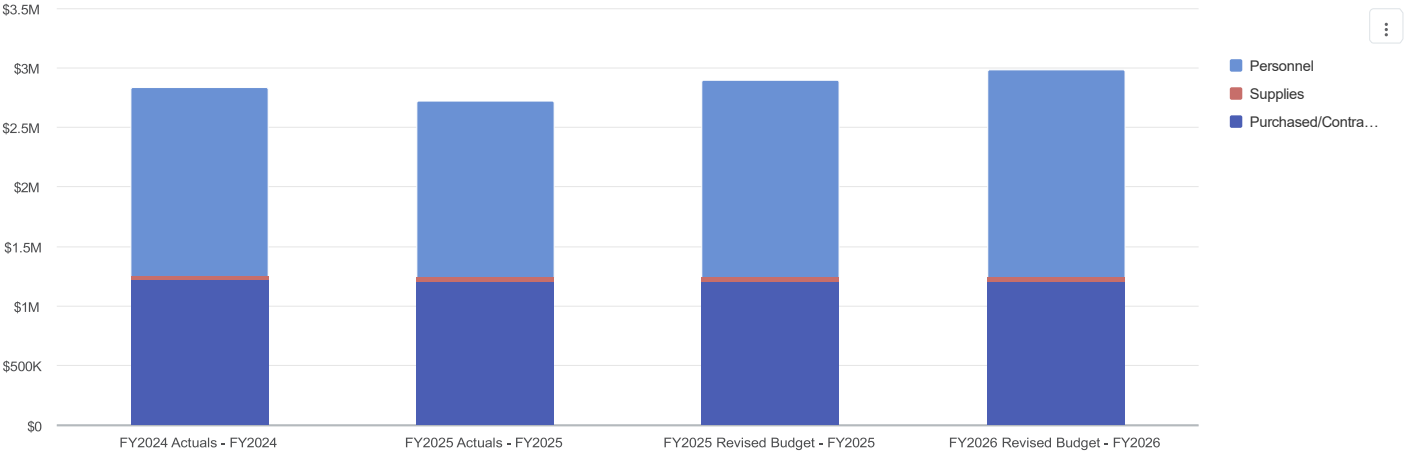
To ensure that each client entrusted to the Henry County Public Defender's Office receives zealous, adequate, effective, timely, and ethical legal representation, consistent with the State of Georgia, the Constitution of the State, and the mandates of the Georgia Indigent Defense Act of 2003.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,587,036	$1,489,481	$1,659,074	$1,742,211	$252,730	5%
Supplies	$33,462	$30,257	$31,600	$31,600	$1,343	0%
Purchased/Contracted Services	$1,215,835	$1,204,793	$1,205,503	$1,205,503	$710	0%
EXPENSES TOTAL	**$2,836,333**	**$2,724,530**	**$2,896,177**	**$2,979,314**	**$254,784**	**3%**

Department Head Count Summary

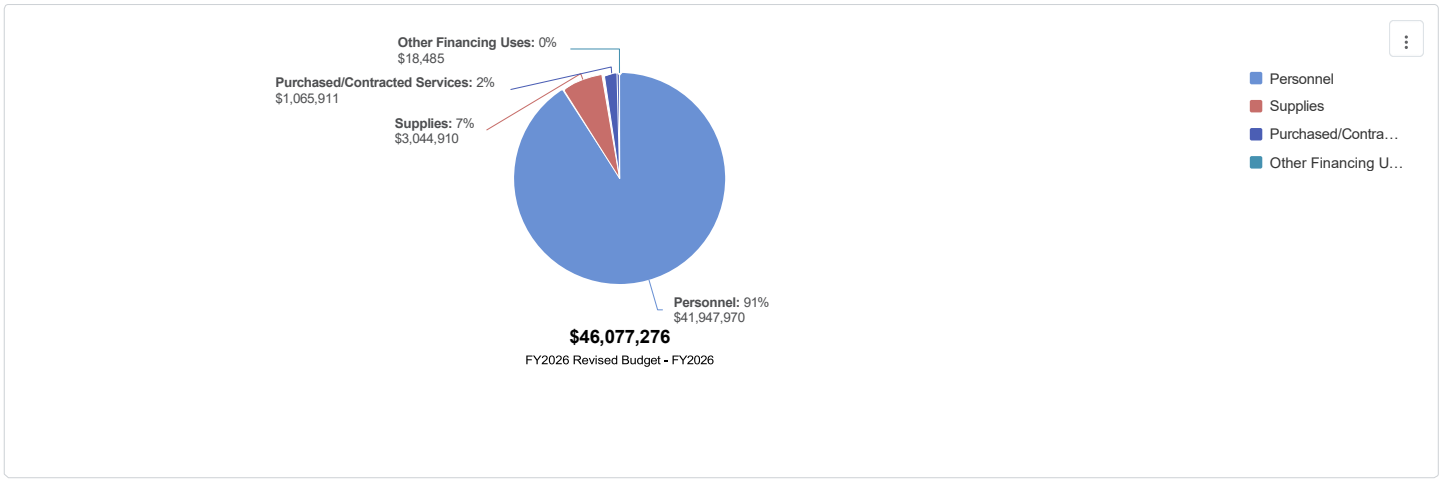
Position Name	FY2025
Allocated FTE Count	
LEGAL ASSISTANT III	3
SENIOR ATTORNEY	7
PUBLIC DEFENDER	1
COURT INVESTIGATOR II	1
COURT INVESTIGATOR III	2
ALLOCATED FTE COUNT	**14**

Police

Chief Mike Ireland
Chief of Police

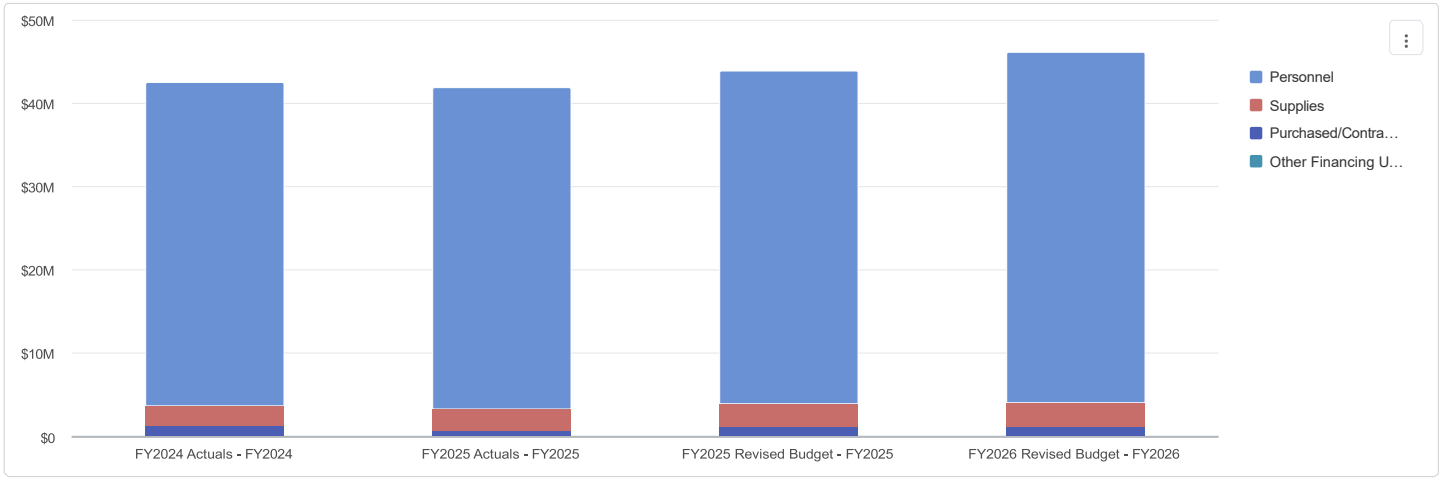
To enforce laws, safeguard life and property, prevent and detect crime, preserve the peace, and protect the rights of all people.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$38,782,020	$38,471,525	$39,930,348	$41,947,970	$3,476,445	5%
Supplies	$2,548,093	$2,583,755	$2,899,015	$3,044,910	$461,155	5%
Purchased/Contracted Services	$1,060,581	$754,414	$1,034,711	$1,065,911	$311,497	3%
Other Financing Uses	$115,118	$7,958	$18,485	$18,485	$10,527	0%
EXPENSES TOTAL	**$42,505,812**	**$41,817,651**	**$43,882,559**	**$46,077,276**	**$4,259,625**	**5%**

Henry County's Strategic Priorities



Department Head Count Summary

Position Name	FY2025
Allocated FTE Count	
POLICE LIEUTENANT I	12
POLICE LIEUTENANT III	6
POLICE CAPTAIN	7
POLICE CHIEF	1
DIGITAL FORENSIC ANALYST	1
POLICE LIEUTENANT II	3
PROPERTY & EVIDENCE TECHNICIAN	5
POLICE OFFICER II	38
GRANT COORDINATOR	1
CRIME INTELL ANALYST I	5
RECORDS ADMINISTRATOR	2
CRIME INTELL ANALYST III	1
CRIME SCENE TECHNICIAN I	1
RECORDS SPECIALIST	15
EXECUTIVE ASSISTANT I	1
CRIME SCENE TECHNICIAN III	3
SCHOOL RESOURCE OFFICER II	2
SUPERVISOR I	1
QUARTERMASTER II	2
SCHOOL CROSSING GUARD	33
SCHOOL CROSSING GUARD SUB	4
POLICE INVESTIGATOR I	29
POLICE SERGEANT I	32
ADMINISTRATIVE ASSISTANT II	1
POLICE SERGEANT II	13
POLICE INVESTIGATOR II	16

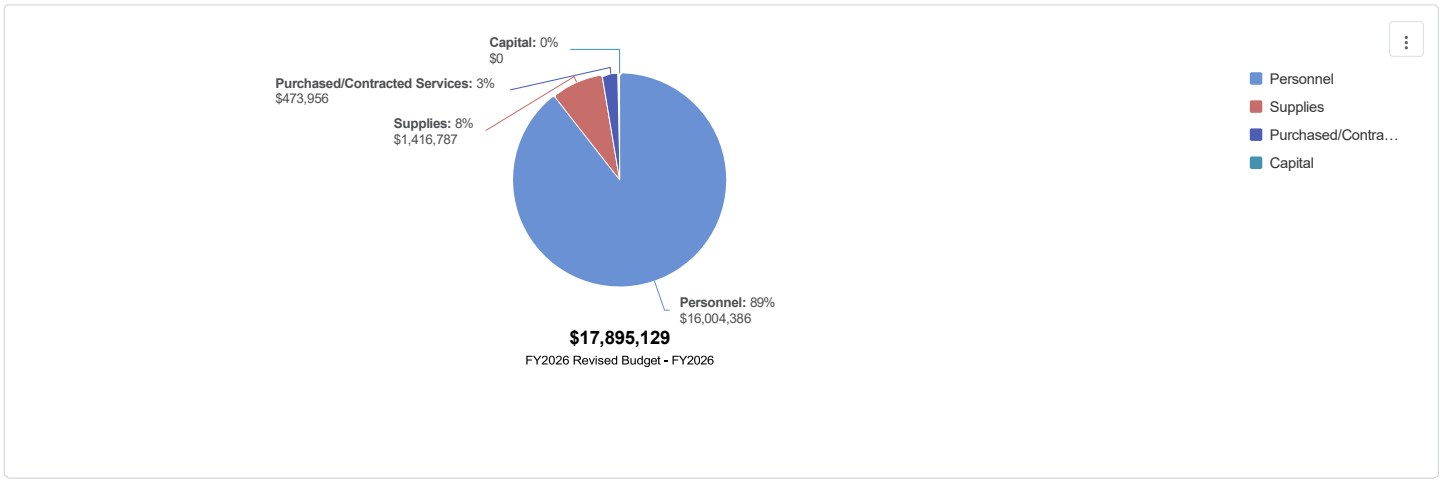
Position Name	FY2025
BEHAVIORAL HEALTH CLINICIAN I	1
POLICE MAJOR	4
SUPERVISOR II	1
DEPUTY POLICE CHIEF	1
POLICE FIELD TRAINING OFFICER	19
SCHOOL RESOURCE OFFICER I	23
POLICE SERGEANT I - DOUBLE FIL	2
CRIME SCENE TECHNICIAN II	2
CRIME INTELL ANALYST II	1
EXECUTIVE ASSISTANT II	1
OPERATIONS COORDINATOR	1
POLICE RECRUIT	2
POLICE OFFICER III	38
POLICE OFFICER I	55
ADMINISTRATIVE COORDINATOR	9
ALLOCATED FTE COUNT	**395**

Sheriff

Sheriff Reginald Scandrett
Sheriff

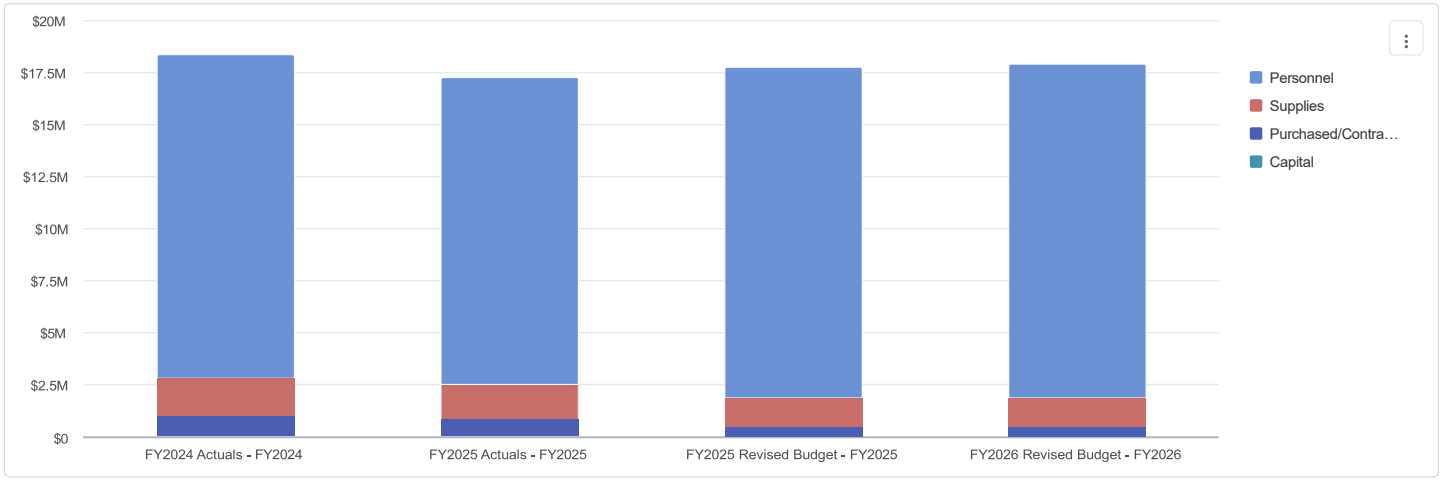
The Sheriff's Office serves in many capacities to the citizens of the county. The primary roles of the Sheriff's Office include; security of the Justice Complex, Courtrooms and Judges. Service of all civil papers that are generated by the courts. Service of all criminal warrants. Responsibility for running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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$15,494,162	$14,739,400	$15,834,095	$16,004,386	$1,264,986	1%
Supplies	$1,865,360	$1,680,080	$1,416,787	$1,416,787	-$263,293	0%
Purchased/Contracted Services	$967,717	$829,044	$473,956	$473,956	-$355,088	0%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$18,327,240**	**$17,248,525**	**$17,724,838**	**$17,895,129**	**$646,604**	**1%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Quality of Life, Collaboration					
Goal	Success Indicator	Key Activities	Timelines/ Completion Dates	Resources Required	Status
Goal 1: Offender recidivism will be reduced by providing coping skills and training that will serve inmates as they are re-integrated into the community.					
Reduce Recidivism (Comm, Q)	Offenders gain marketable skills as they re-enter the community	Inmate training through the HC Restorative Center	End of CY 2025	Staff, Training Materials, Inmate, and Training Evaluations	Complete
Goal 2: Participate in charitable and networking events throughout Henry County in partnership with local businesses.					
Community Engagement (Comm, Q)	HCSO Participates in events that give back to the community	Charitable events participated and hosted by the HCSO	End of CY 2025	Partnerships with businesses, availability of staff to participate	Complete
Goal 3: Collaborate with law enforcement jurisdictions outside of Henry County to participate in criminal investigations					

Multi-Jurisdictional Collaborations (Coll)	Criminal Investigations performed with outside agencies	Contact with outside agencies	End of CY 2025	Contact information for outside agencies and requirements	Complete
Goal 4: Review policy, procedures, and train staff as necessary to meet certifications					
Garner National Certifications (Coll)	Met ACA, CALEA, and NCCHC standards	Review policies and procedures, continue certification and training of staff	End of CY 2025	Review of existing policies and procedures, training plans, feedback from Certification Agencies	Complete
Goal 5: Provide restorative justice programming to best fit the individual needs of offenders					
Induce Restorative Justice (Comm, Q)	Literacy rates increased in Henry County	Opening the HCSO Restorative Center	End of CY 2025	Deliver Restorative Justice programs in collaboration w/ the Morehouse School of Medicine and Henry County Library System	Complete
Goal 6: Provide employees with the tools needed to better prepare them for advancement within the HCSO					
Empower and Engage Employees (Coll)	Initiating the Emerging Leaders supervisory and development program	Providing leadership training for staff wishing to be promoted	End of CY 2025	Training programs, feedback from senior staff	Complete

Performance Measures

Note: Statistics are reported on an annual calendar year basis

Measure	CY 2023 Actual	CY 2024 Actual	CY 2025 Target
Total Visitors	277,540	299,961	325,000

Inmate Transports	6,382	7,287	8,500
Total (Court) Arrests	1,066	1,195	1,300
Warrants Cleared	5,623	5,844	6,000
Civil Papers Cleared	35,032	28,076	35,000
Sex Offender Registry	274	271	300

Department Head Count Summary

Position Name	FY2025
Allocated FTE Count	
SHERIFF MAJOR	3
DEPUTY SHERIFF I (CERT)	3
DEPUTY SHERIFF III (CERT)	20
SHERIFF CAPTAIN (FIELD)	1
FACILITY MAINTENANCE COORDINAT	1
SHERIFF	1
BAILIFF	25
SHERIFF COLONEL (LAW ENFORCEME	1
TECH OPS SPECIALIST	1
SHERIFF CAPTAIN	2
SHERIFF SERGEANT I	11
SHERIFF INVESTIGATOR III	1
SHERIFF CORPORAL (CERT)	3
TELECOM OPERATOR	10
SHERIFF COLONEL	1
DEPUTY SHERIFF II	1
BAILIFF - ARMED	1
DEPUTY SHERIFF II (CERT)	16
EXECUTIVE ASSISTANT I	1
SHERIFF LIEUTENANT II	1
HUMAN RESOURCES GENERALIST II	1
SHERIFF CAPTAIN (INTERNAL AFFA	1
SHERIFF COMMUNICATIONS COORDIN	1
SHERIFF CORPORAL	1
BUILDING MAINTENANCE TECH II	2
ADMINISTRATIVE ASSISTANT II	5
BUILDING MAINTENANCE TECH III	1

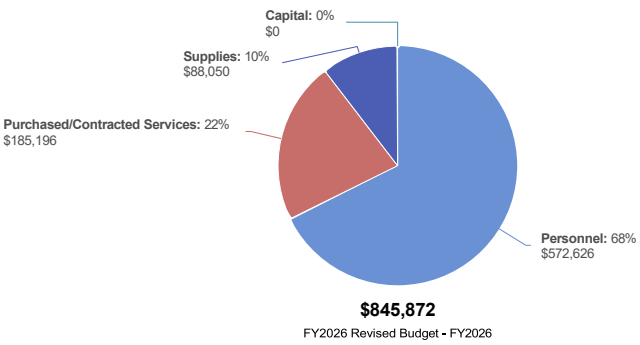
Position Name	FY2025
SHERIFF LIEUTENANT III	2
HUMAN RESOURCES GENERALIST I	1
SHERIFF LIEUTENANT I	4
DEPUTY SHERIFF I	1
GCIC TAC SUPERVISOR	1
OPERATIONS COORDINATOR	1
SHERIFF INVESTIGATOR II	3
ADMINISTRATIVE COORDINATOR	4
SHERIFF SERGEANT II	7
SHERIFF CHIEF DEPUTY	1
ALLOCATED FTE COUNT	**141**

Community Service

Major Keith Shumate
Department Head

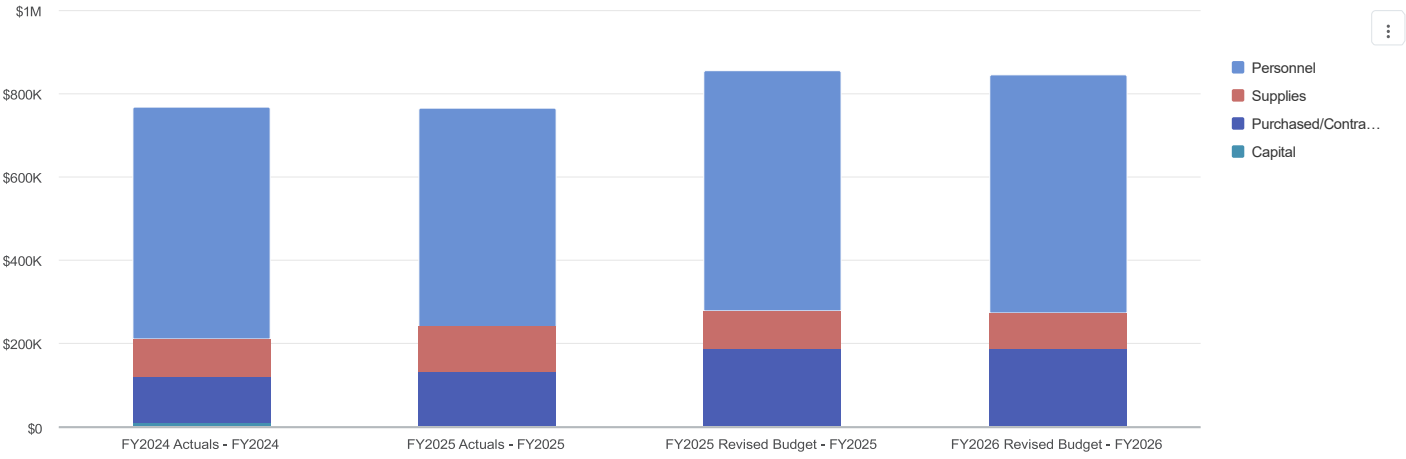
Reduce taxpayer burden (fiscal stewardship) by providing valuable services throughout the county utilizing manpower generated by the judicial system. Through these services our goal is to maintain an eco-friendly and aesthetically pleasing environment and to retain a close working relationship with correctional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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$556,630	$523,868	$575,768	$572,626	$48,758	-1%
Supplies	$92,633	$109,488	$94,050	$88,050	-$21,438	-6%
Purchased/Contracted Services	$109,121	$131,179	$185,196	$185,196	$54,017	0%
Capital	$10,096	$0	$0	$0	$0	–
EXPENSES TOTAL	**$768,479**	**$764,535**	**$855,014**	**$845,872**	**$81,337**	**-1%**

Henry County's Strategic Priorities



Departmental Goals & Objectives						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1:						
Provide Safe Training to Staff	Reduce accidents/incidents	Conduct safety training throughout the year.	Major Keith Shumate	Ongoing	Instructor(s) and safety training material	In Progress
Objective G2:						
Improve the Aesthetics and Environmental Concerns in Henry County	Reduce the Number of citizen Submitted SeeClick Fix entries	Ongoing crews cleaning Mon-Sat	Major Keith Shumate	Ongoing	Crews cleaning	In Progress

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Require each Employee attend 16 Hrs of Safety Training to reduce Risk Management Claims	N/A	All 7 employees completed 16 hours of various safety training	All 7 employees completed 16 hours of various safety training	All 7 employees completed 16 hours of various safety training	All 7 employees completed 16 hours of various safety training (In Progress)
Review Weekly Staff Log Reports to Increase Mileage of Litter Pickup	N/A	3,693 miles	4,000 miles	4,129 miles	4,300 miles (In progress)

Department Head Count Summary

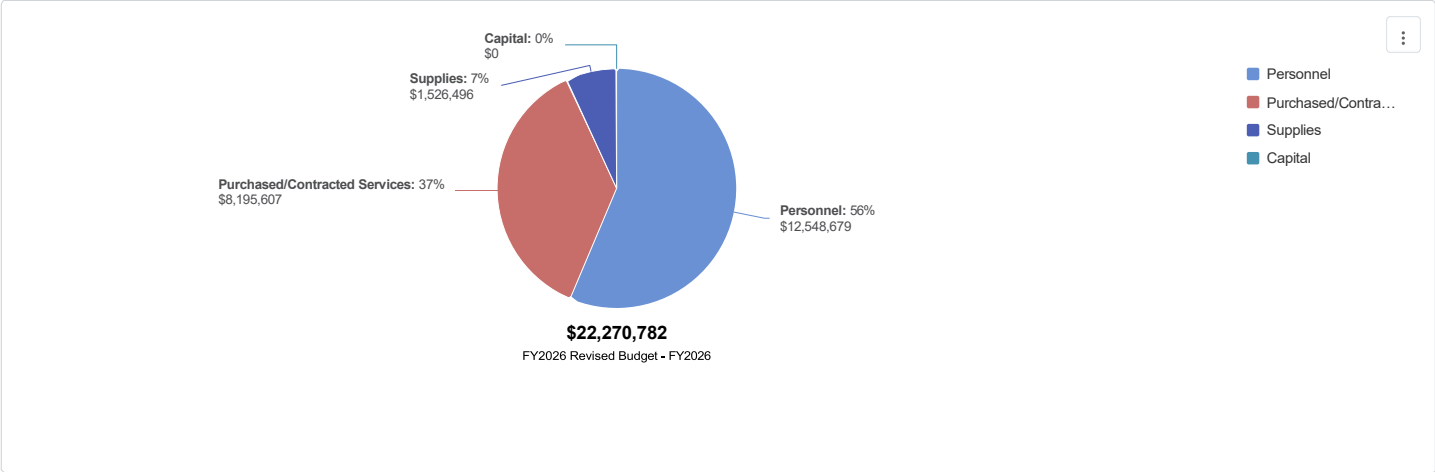
Position Name	FY2025
Allocated FTE Count	
COMMUNITY SERVICE CREW LEADER	6
SUPERVISOR II	1
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**8**

Corrections

Sheriff Reginald Scandrett
Sheriff

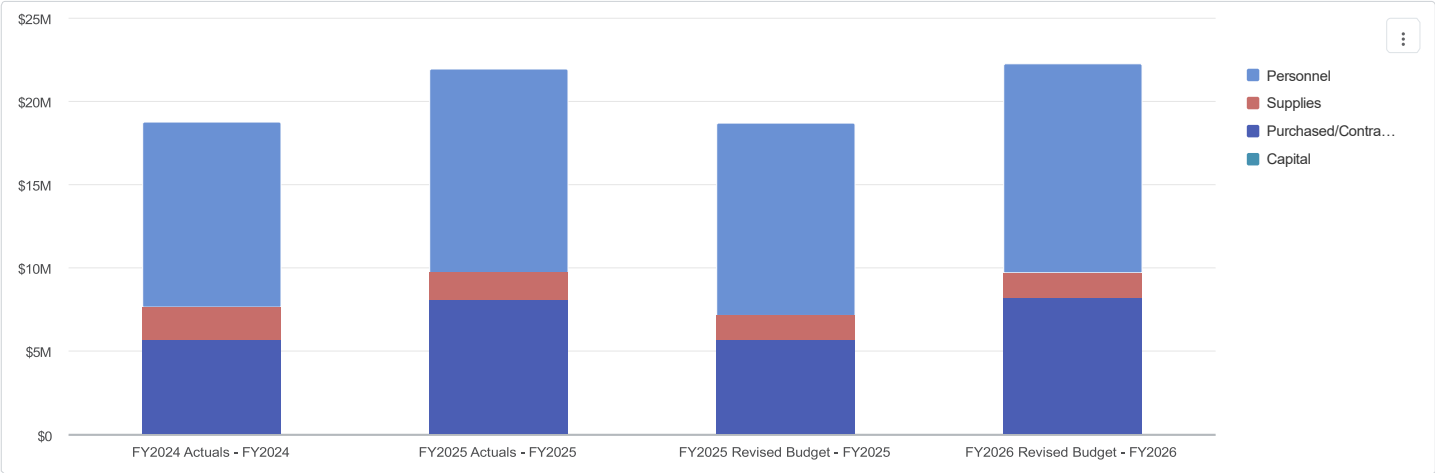
The objective is to treat inmates fairly and humanely, and to provide inmates, staff, and visitors with an environment that is clean and healthy, while constantly maintaining a high level of safety and security utilizing current and nationally accepted detention management practices.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$11,143,785	$12,223,453	$11,536,909	$12,548,679	$325,226	9%
Supplies	$1,948,279	$1,616,937	$1,526,496	$1,526,496	-$90,441	0%
Purchased/Contracted Services	$5,679,698	$8,092,832	$5,645,607	$8,195,607	$102,775	45%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$18,771,762**	**$21,933,223**	**$18,709,012**	**$22,270,782**	**$337,559**	**19%**

Henry County's Strategic Priorities



Departmental Goals & Objectives

Note: Corrections Department is supervised by the HCSO and inherits the same goals as the HCSO at large.

Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Goal 1: Offender recidivism will be reduced by providing coping skills and training that will serve inmates as they are re-integrated into the community.						
Reduce Recidivism (Comm, Q)	Offenders gain marketable skills as they re-enter the community	Inmate training through the HC Restorative Center		End of CY 2025	Staff, Training Materials, Inmate, and Training Evaluations	Complete
Goal 2: Participate in charitable and networking events throughout Henry County in partnership with local businesses.						
Community Engagement (Comm, Q)	HCSO Participates in events that give back to the community	Charitable events participated and hosted by the HCSO		End of CY 2025	Partnerships with businesses, availability of staff to participate	Complete
Goal 3: Collaborate with law enforcement jurisdictions outside of Henry County to participate in criminal investigations						
Multi-Jurisdictional Collaborations (Coll)	Criminal Investigations performed with outside agencies	Contact with outside agencies		End of CY 2025	Contact information for outside agencies and requirements	Complete

Goal 4: Review policy, procedures, and train staff as necessary to meet certifications						
Garner National Certifications (Coll)	Met ACA, CALEA, and NCCHC standards	Review policies and procedures, continue certification and training of staff		End of CY 2025	Review of existing policies and procedures, training plans, feedback from Certification Agencies	Complete
Goal 5: Provide restorative justice programming to best fit the individual needs of offenders						
Induce Restorative Justice (Comm, Q)	Literacy rates increased in Henry County	Opening the HCSO Restorative Center		End of CY 2025	Deliver Restorative Justice programs in collaboration with the Morehouse School of Medicine and the Henry County Library System	Complete
Goal 6: Provide employees with the tools needed to better prepare them for advancement within the HCSO						
Empower and Engage Employees (Coll)	Initiating the Emerging Leaders supervisory and development program	Providing leadership training for staff wishing to be promoted		End of CY 2025	Training programs, feedback from senior staff	Complete

Performance Measures

Note: Statistics are reported on an annual basis
*Data only provided for four months, prior data was not collected or available. Use caution when drawing conclusions on the CY 2022 Mental Health Patient measure.

Measure	CY 2023 Actual	CY 2024 Actual	CY 2025 Target
Average Daily Population	906	832	800
Intakes Processed	9,125	9,638	10,000
Releases Processed	9,106	9,971	10,500
Bonds Written	4,673	4,564	4,750
Inmate Mental Health Patients	3,092	2,545	2,000
Emergency Medical Transports	247	343	250
Meals Served	992,070	858,820	825,000
Mail Processed	12,521	10,332	9,000
Inmate Requests	50,088	25,561	20,000

Department Head Count Summary

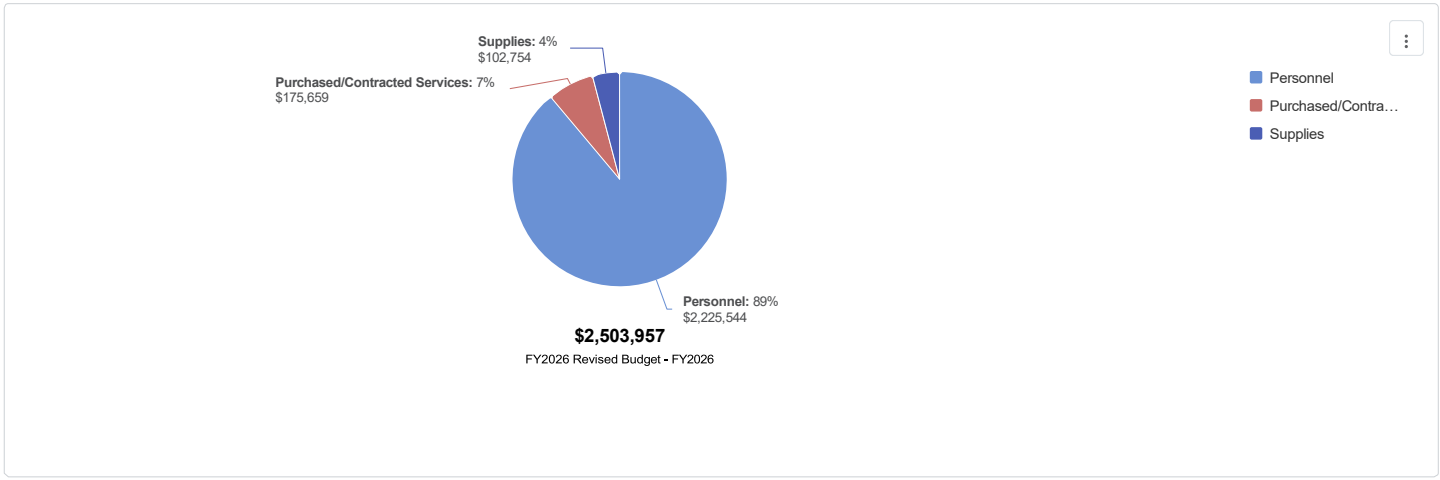
Position Name	FY2025
Allocated FTE Count	
SHERIFF DETENTION OFFICER II -	1
SHERIFF DETENTION LIEUTENANT	1
DEPUTY SHERIFF I (CERT)	3
SHERIFF CAPTAIN	3
SHERIFF SERGEANT I	5
SHERIFF CORPORAL (NON-CERT)	7
SHERIFF COLONEL	1
DEPUTY SHERIFF II	1
DEPUTY SHERIFF II (CERT)	7
SHERIFF LIEUTENANT II	2
SUPERVISOR I	1
SHERIFF DETENTION OFFICER II	32
ADMINISTRATIVE ASSISTANT II	1
SHERIFF DETENTION OFFICER III	9
SHERIFF DETENTION OFFICER I	40
SHERIFF LIEUTENANT I	5
SHERIFF SERGEANT (NON-CERT)	6
DEPUTY SHERIFF I	1
DEPUTY SHERIFF III	1
ADMINISTRATIVE COORDINATOR	1
SHERIFF SERGEANT II	2
SHERIFF SERGEANT (NON-CERT)	2
ALLOCATED FTE COUNT	**132**

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,885,792	$1,848,586	$2,024,819	$2,225,544	$376,958	10%
Supplies	$139,615	$93,962	$102,754	$102,754	$8,792	0%
Purchased/Contracted Services	$143,011	$161,593	$174,459	$175,659	$14,066	1%
EXPENSES TOTAL	**$2,168,419**	**$2,104,142**	**$2,302,032**	**$2,503,957**	**$399,815**	**9%**

Department Head Count Summary

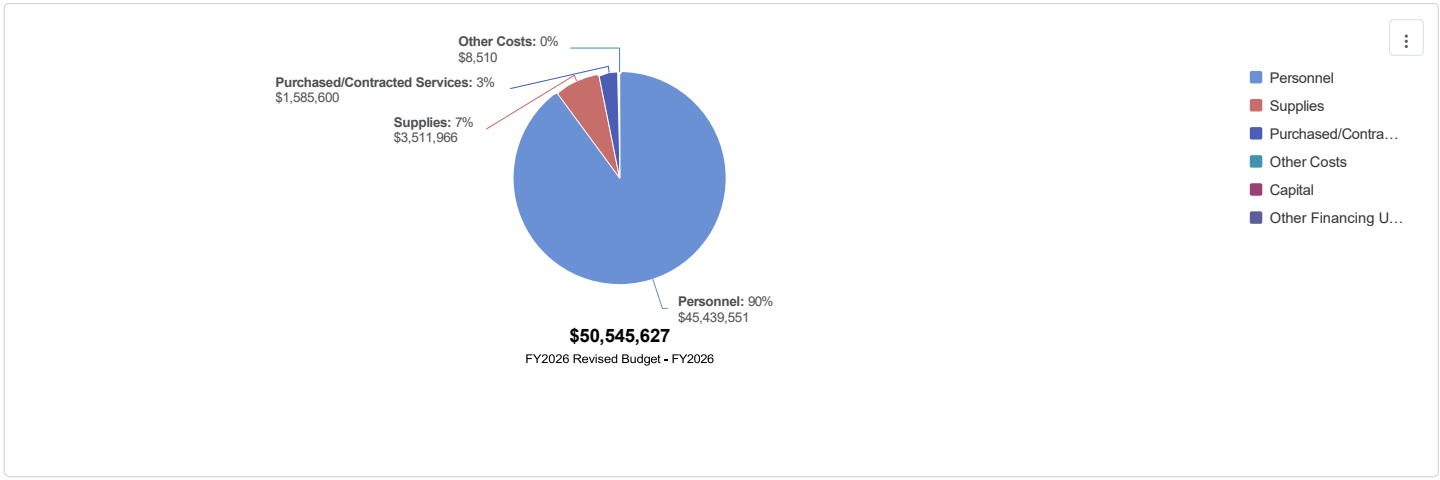
Position Name	FY2025
Allocated FTE Count	
ACCOUNTANT I	1
COURT CLERK I	7
INTERN, SENTENCE ENFORCEMENT	1
ASSISTANT DIRECTOR, SENTENCE E	1
PROBATION OFFICER II	2
DIRECTOR OF SENTENCE ENF	1
ACCOUNTING TECHNICIAN I	2
DRUG SCREEN LAB TECH	2
ADMINISTRATIVE COORDINATOR	1
PROBATION OFFICER I	10
ALLOCATED FTE COUNT	**28**

Fire Department

Chief Pat Wilson
Fire Chief

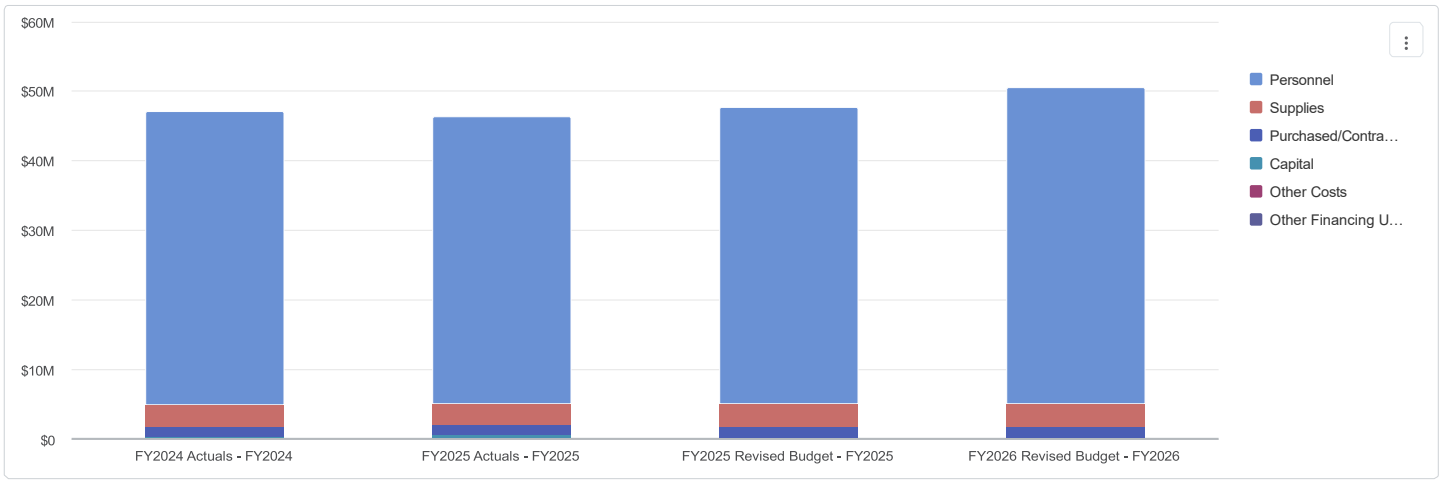
The Mission of the Henry County Fire Department is to provide safe, professional service through education, prevention, emergency services, and community relations.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$42,236,071	$41,421,238	$42,620,250	$45,439,551	$4,018,313	7%
Supplies	$3,193,540	$3,099,925	$3,511,966	$3,511,966	$412,041	0%
Purchased/Contracted Services	$1,391,888	$1,396,627	$1,560,600	$1,585,600	$188,973	2%
Capital	$276,503	$479,422	$0	$0	-$479,422	–
Other Costs	$8,510	$7,299	$8,510	$8,510	$1,211	0%
Other Financing Uses	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$47,106,512**	**$46,404,511**	**$47,701,326**	**$50,545,627**	**$4,141,116**	**6%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Community Engagement & Quality of Life

Department Head County Summary

Position Name	FY2025
Allocated FTE Count	
FIRE CAPTAIN/PARAMEDIC (SHIFT)	12
FIRE LIEUTENANT/PARAMEDIC(SHIF	7
FIREFIGHTER EMT (SHIFT)	1
SENIOR PUBLIC RELATIONS SPECIA	1
FIREFIGHTER/EMT	1
Position Name	**FY2025**
FIRE CAPTAIN/PARA (SHIFT)	1

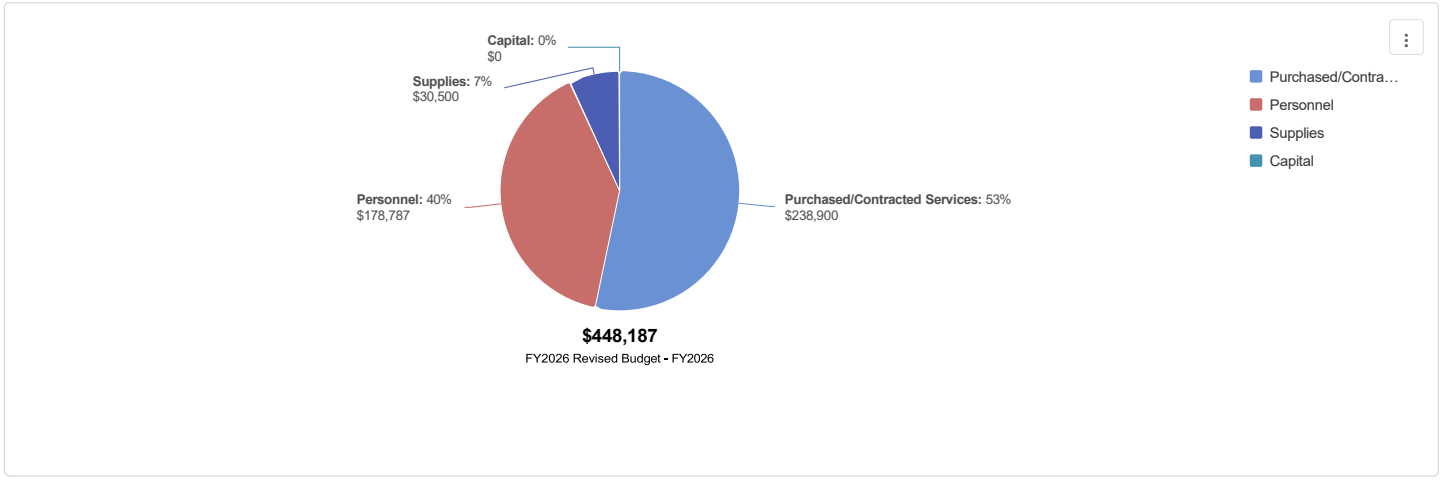
FIRE CAPTAIN PARAMEDIC (40)	5
FIRE CAPTAIN/EMT (SHIFT)	5
AEMT	3
EMS BILLING SPECIALIST	1
FIREFIGHTER PARAMEDIC	1
FIREFIGHTER/PARAMEDIC (SHIFT)	25
FIRE LIEUTENANT/EMT (SHIFT)	20
ADVANCED EMT	7
PARAMEDIC-SUPPORT FIREFIGHTER	2
DEPUTY FIRE CHIEF	1
FIRE LIEUTENANT/EMT(SHIFT)	2
FIREFIGHTER EMT (40)	2
FIRE SERGEANT (40)	1
QUARTERMASTER II	2
FIREFIGHTER/EMT (SHIFT)	105
FIRE SERGEANT	69
FIREFIGHTER EMT	1
FIREFIGHER/EMT (SHIFT)	1
FIRE LIEUTENANT/PARAMEDIC (SHI	24
FIRE RECRUIT	35
ADMINISTRATIVE ASSISTANT I	1
FIREFIGHTER/PARA (SHIFT)	1
FIRE LT PARAMEDIC	1
FIRE LIEUTENANT EMT (40)	6
FIRE BATTALION CHIEF	9
SHIFT COMMANDER	3
FIRE CHIEF	1
OPERATIONS COORDINATOR	1
PARAMEDIC SUPPORT FIREFIGHTER	10
ASSISTANT FIRE CHIEF	5
FIRE LIEUTENANT/PARA (SHIFT)	3
ADMINISTRATIVE COORDINATOR	4
FIRE LIEUTENANT/EMT	1
FIRE LIEUTENANT PARAMEDIC (40)	7
FIRE CAPTAIN EMT (40)	2
ALLOCATED FTE COUNT	**390**

Coroner

Donald Cleveland
Coroner

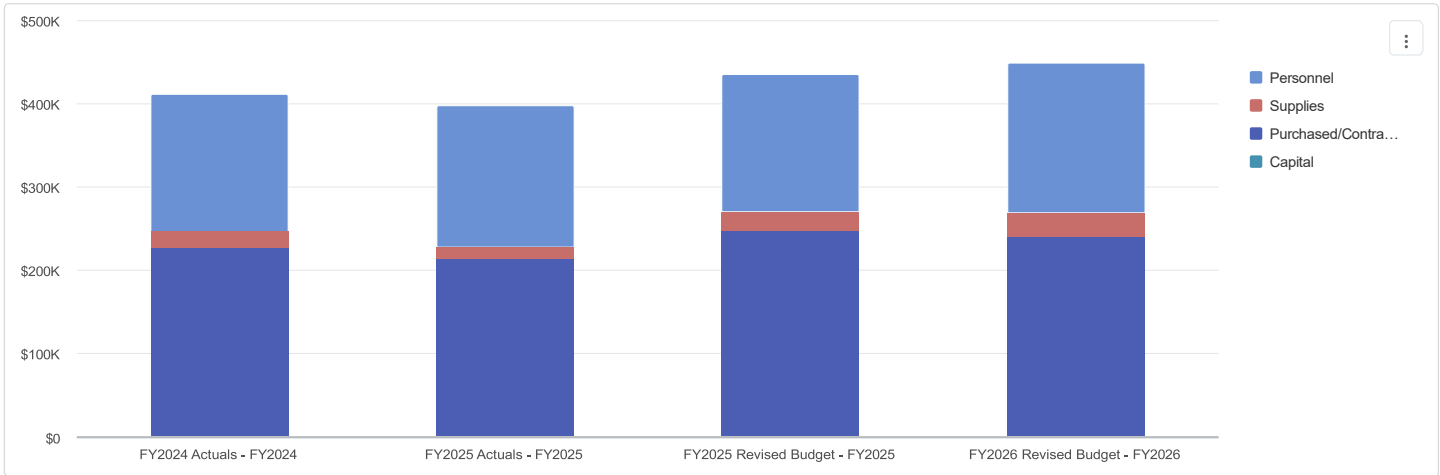
To aid in the investigation, determination and certification of cause and manner of deaths under Coroner's jurisdiction (homicide, suicide, trauma, unexpected death, death in police custody, unattended death, etc.) occurring in Henry County; respond to on-scene investigations for all homicides, most 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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$164,679	$168,985	$165,137	$178,787	$9,802	8%
Supplies	$19,050	$15,294	$23,500	$30,500	$15,206	30%
Purchased/Contracted Services	$226,968	$213,028	$246,250	$238,900	$25,872	-3%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$410,697**	**$397,308**	**$434,887**	**$448,187**	**$50,879**	**3%**

Department Head Count Summary

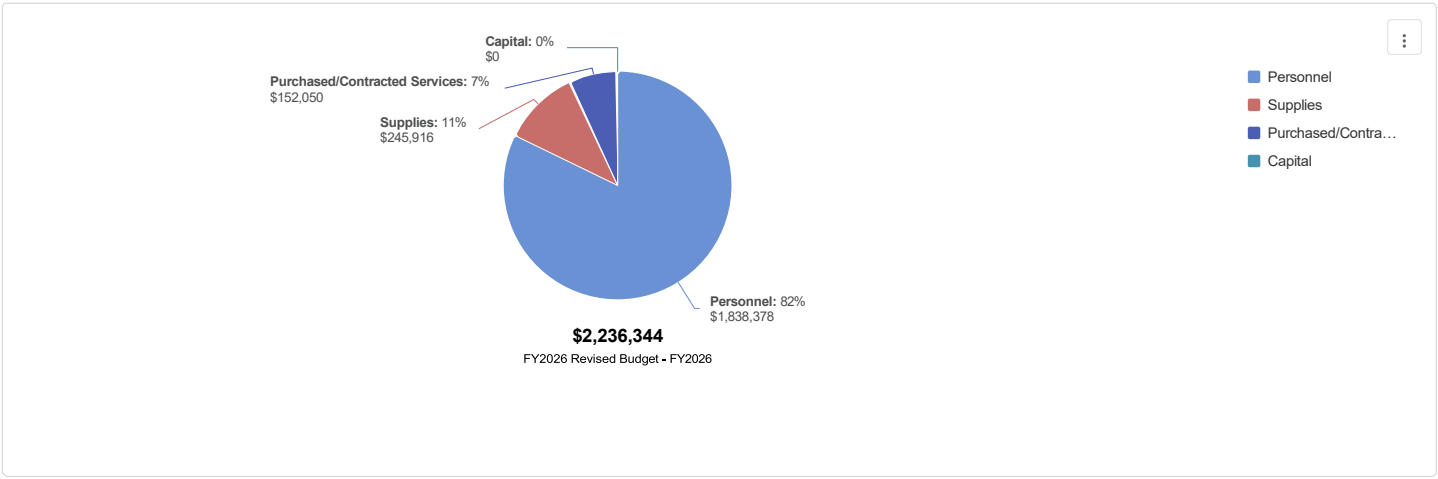
Position Name	FY2025
Allocated FTE Count	
CORONER	1
DEPUTY CORONER	1
ALLOCATED FTE COUNT	**2**

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,533,259	$1,482,684	$1,675,435	$1,838,378	$355,694	10%
Supplies	$260,433	$212,756	$234,016	$245,916	$33,160	5%
Purchased/Contracted Services	$119,111	$124,261	$152,050	$152,050	$27,789	0%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$1,912,803**	**$1,819,701**	**$2,061,501**	**$2,236,344**	**$416,643**	**8%**

Henry County's Strategic Priorities



Department Goals & Objectives						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Goal 1:						
To Ensure the Care of Animals in the Custody of Henry County Animal Care and Control	More adoptions, less euthanasia due to illness	Ensuring animals are evaluated daily	Capt. Hobgood	Ongoing	In-House Veterinarian	In Progress
Objective G2:						
Decrease Wait Time for Adoption	Decreased time from choice to leaving	Increase sterilization choices	Capt. Hobgood	Ongoing	In-House Veterinarian, More Vet Options	Completed
Objective G3:						
Increase Training for Department Staff	Completion of Supervision and Management Courses (160 hours).	Schedule of Training	Capt. Hobgood	Sup./Mgmt. Classes by FY24 End. NACA Classes by FY24 End.	Use of Education/Training Budget	Completed

	Completion of NACA I and II. Attend other Trainings as available.			Any other training will be ongoing.		

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Number of Phone Calls for Adoption Inquiries	15,788	14,675	14,000	11,681	12,000
Number of Microchips Implanted	815	853	900	985	1,100
Animals Processed for Adoption	453	467	470	440	480
New Partnerships with Outside Organizations	16	60	40	42	50
Training Opportunities for Personnel	6	28	25	34	40
Number of Officer Calls	4,900	5,112	5,920	4,387	4,500
Animals impounded from field	542	982	1,130	1,526	1,600
Average Length of Stay w/Positive Outcomes	N/A	N/A	N/A	N/A	21 Days

Department Head Count Summary

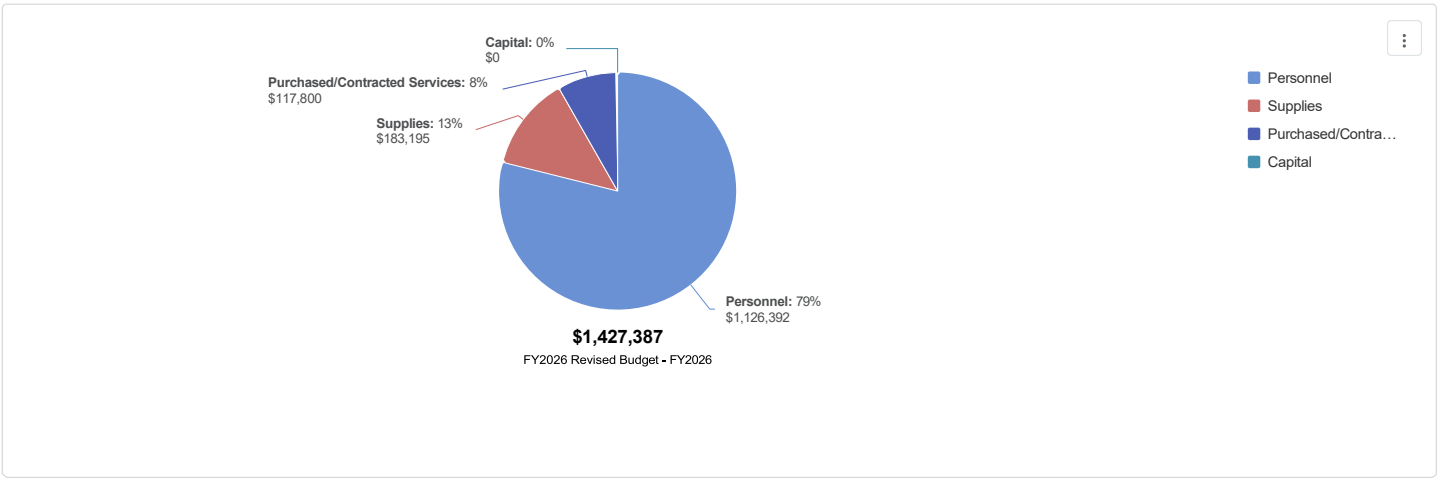
Position Name	FY2025
Allocated FTE Count	
POLICE CAPTAIN	1
KENNEL TECHNICIAN	6
DOCTOR OF VETERINARIAN MEDICINE	1
ANIMAL CONTROL OFFICER	8
ADMINISTRATIVE ASSISTANT II	2
SUPERVISOR II	2
ALLOCATED FTE COUNT	**20**

Emergency Management/Homeland Security Agency

Ryan Morrison
Director

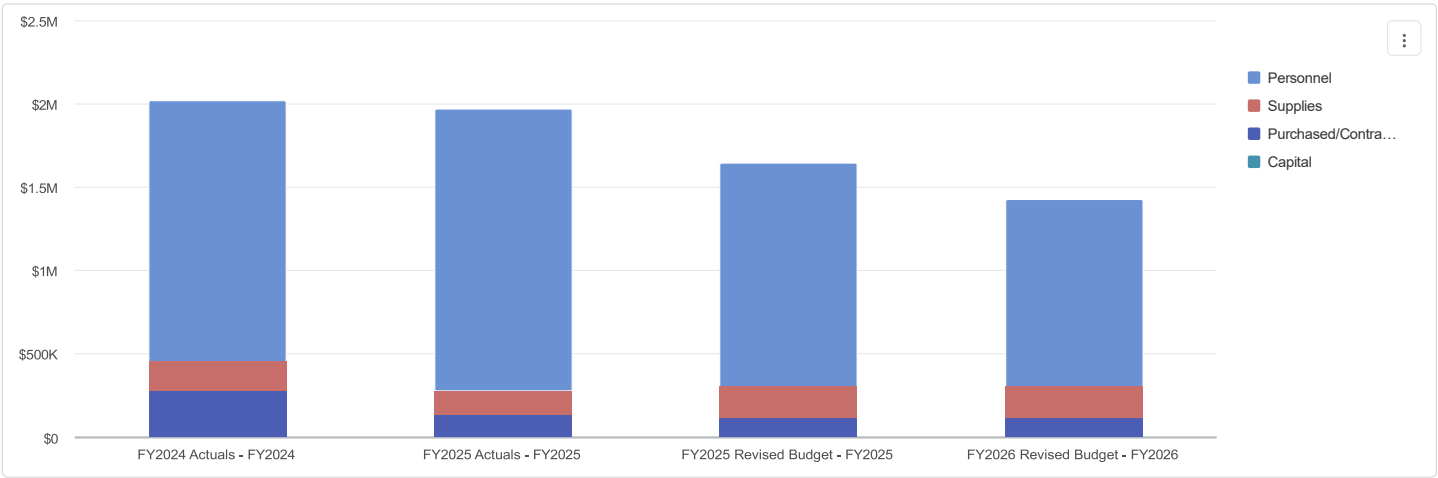
The Henry County EM/HS is responsible for coordinating all of the components of the emergency management system in the jurisdiction including working with fire, police, emergency medical services, public works, volunteers and other groups contributing to the management of the emergency after it has occurred.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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,569,332	$1,689,526	$1,341,345	$1,126,392	-$563,134	-16%
Supplies	$170,360	$142,810	$183,195	$183,195	$40,385	0%
Purchased/Contracted Services	$280,309	$134,156	$117,800	$117,800	-$16,356	0%
Capital	$0	$31	$0	$0	-$31	–
EXPENSES TOTAL	**$2,020,000**	**$1,966,523**	**$1,642,340**	**$1,427,387**	**-$539,136**	**-13%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Accountability, Collaboration, Fiscal Stewardship, Integrity, Service

Department Head Count Summary

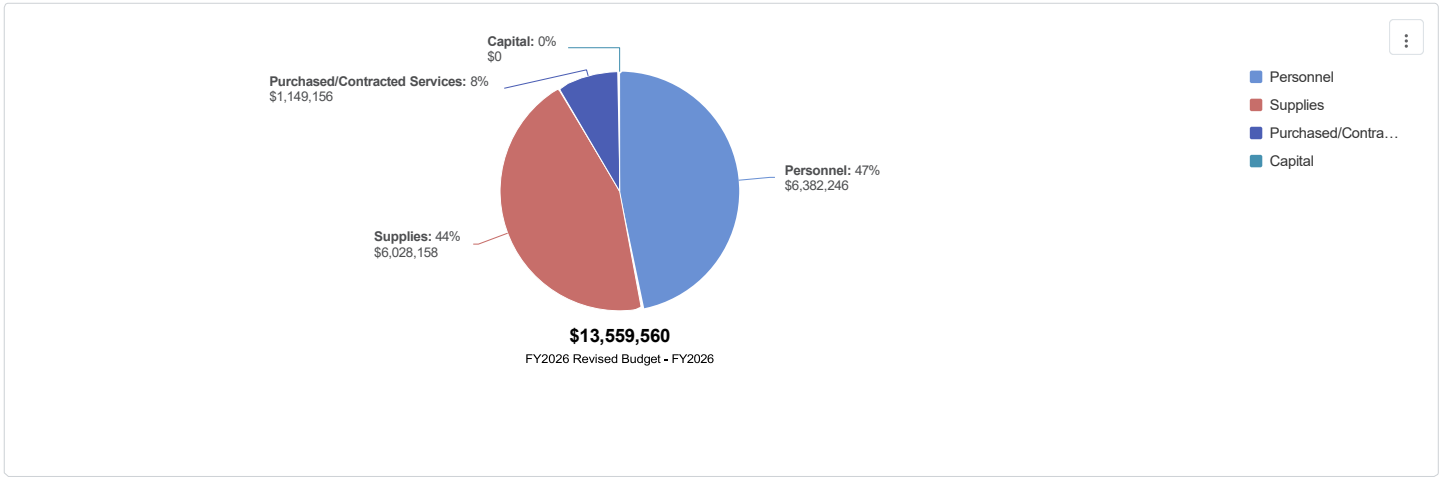
Position Name	FY2025
Allocated FTE Count	
HOMELAND SEC INTEL SPECIALIST	1
COMMUNITY RESOURCES COORD	1
INTEL COORDINATOR	1
ASSISTANT DIRECTOR, COMMUNITY	1
EM DEPUTY DIRECTOR	1
HOMELAND SEC SPECIALIST II	1
HOMELAND SEC COORDINATOR	1
APPRAISER I	1
EM SPECIALIST II	3
EM COORDINATOR	1
EM/HS DIRECTOR	1
HOMELAND SEC DEPUTY DIRECTOR	1
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**15**

DOT

Scott Morris
Director

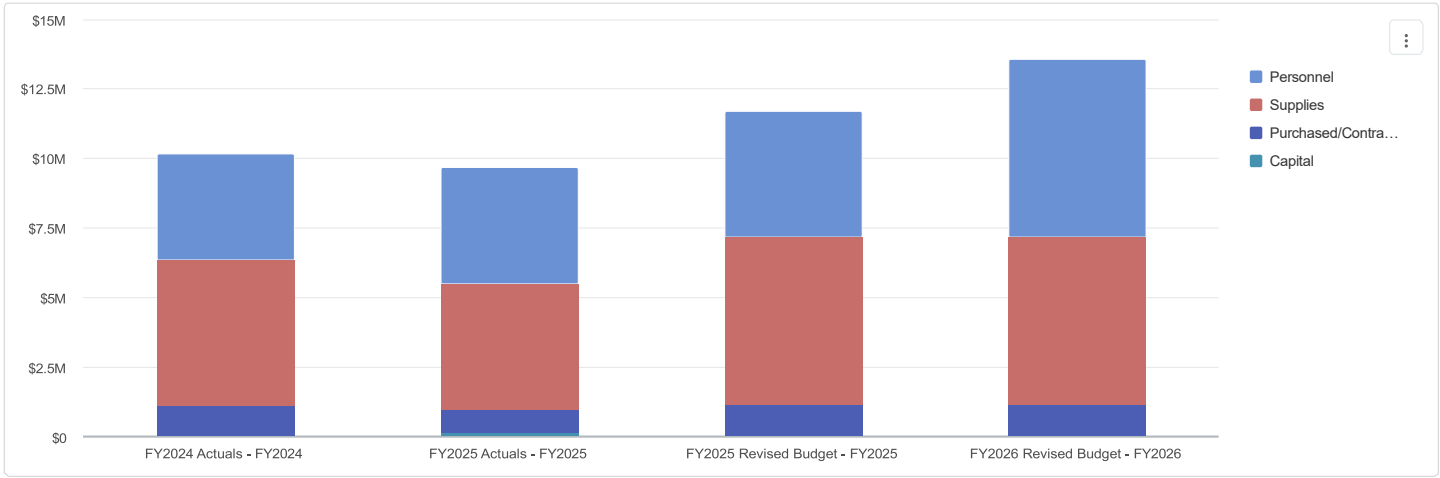
DOT has an objective to complete capital improvements as rapidly as funds will allow, keep projects on schedule, and ensure contracts stay within budgeted amounts. The Division is also tasked with ensuring that all county roads and bridges are maintained in a safe, operable condition. Additionally, DOT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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$3,818,822	$4,183,435	$4,512,467	$6,382,246	$2,198,811	41%
Supplies	$5,243,636	$4,514,509	$6,031,358	$6,028,158	$1,513,649	0%
Purchased/Contracted Services	$1,108,304	$848,505	$1,145,956	$1,149,156	$300,651	0%
Capital	–	$129,996	$0	$0	-$129,996	–
EXPENSES TOTAL	**$10,170,761**	**$9,676,446**	**$11,689,781**	**$13,559,560**	**$3,883,114**	**16%**

Henry County's Strategic Priorities



Department Goals & Objectives						
Goal (What?)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status (In Progress/ Completed)
Goal 1:						

Complete roadway maintenance work order requests within the prescribed annual county budget	55% completion	Mowing, scraping, striping, traffic signal maintenance, ditching, and pothole patching	Roque Romero-Muniz / David Simmons	End of FY 2025	Increased manpower, replacement of existing and new equipment, and contracted services	Met
Goal 2:						
Have a signal contractor on-call long term contract established	Bid/proposal obtained, and BOC awarded	Develop bid package on get it advertised	David Simmons	End of FY 2026	Time	Incomplete
Goal 3:						
Filling open positions Admin & Field & generating new positions	Filling all existing field positions	Interviewing and hiring	David Simmons	End of FY 2026	Time	Most/All Field Operation positions filled

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Total Work Orders Created for County Roadway Maintenance	840	2,783	2,500	2,693	3,000

Work Orders Completed or Closed	491	2,424	2,000	2,317	2,500
Open Work Orders	349	359	500	376	500
Crack Seal operations	6.4 Ln-Mi	6 Ln-Mi	6 Ln-Mi	5	5

Department Head Count Summary

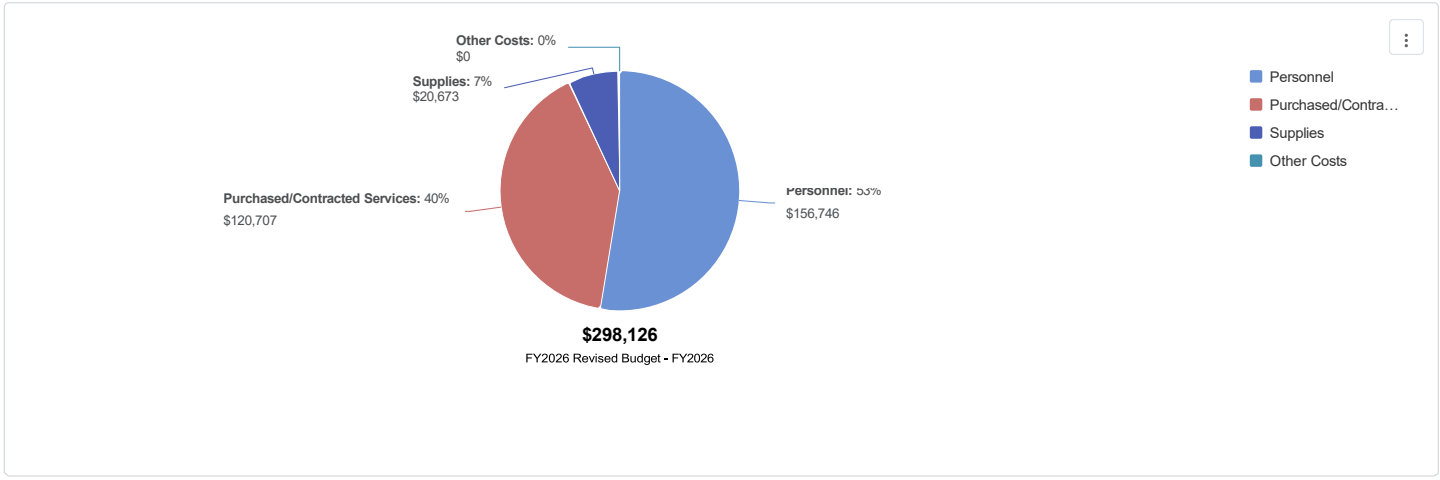
Position Name	FY2025
Allocated FTE Count	
GENERAL FOREMAN	4
CREW LEADER	4
DIRECTOR, DOT	1
EQUIPMENT OPERATOR II	8
LABORER - MOVING IN E JOHNSON	1
SIGN TECHNICIAN I	1
ENGINEER II	1
ENGINEER I	1
TRAFFIC SIGNAL TECHNICIAN	1
LABORER - MOVING IN R CARTER	1
DOT SUPERINTENDENT	2
LABORER	9
ADMINISTRATIVE COORDINATOR	2
EQUIPMENT OPERATOR I	9
EQUIPMENT OPERATOR III	4
ALLOCATED FTE COUNT	**49**

Transportation Planning

Sam Baker
Director

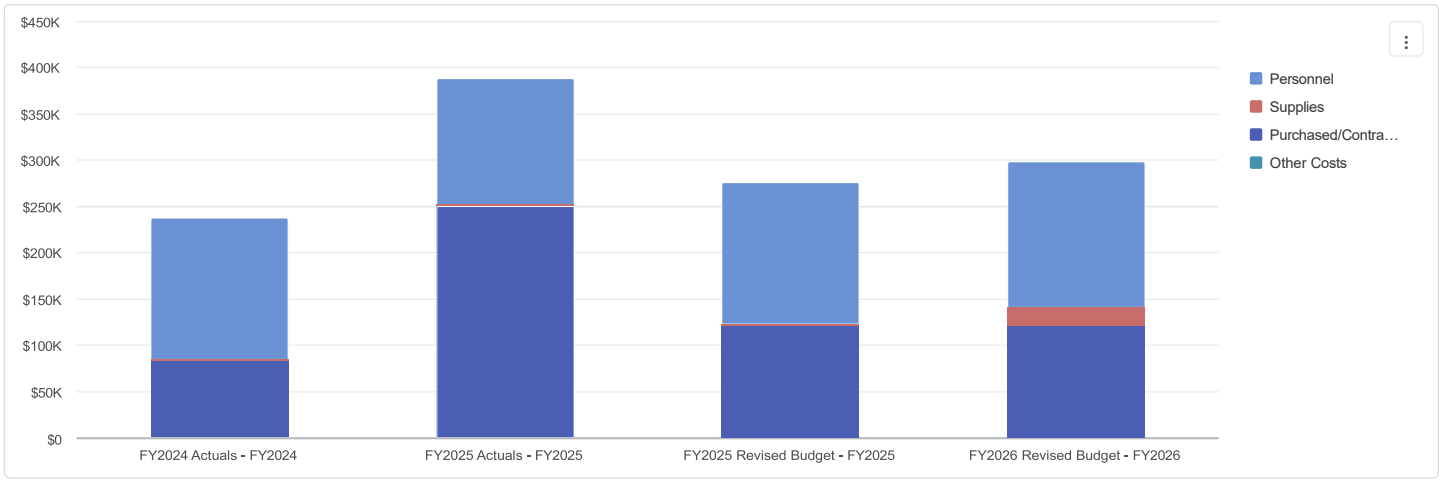
The mission of the Department of Transportation Planning is to make transportation infrastructure investments in Henry County on the basis of a citizen-accepted and county-adopted long-range transportation plan. Our mission is to collaborate with the County's Transportation Department, Special Purpose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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$152,667	$135,591	$152,846	$156,746	$21,155	3%
Supplies	$1,849	$2,033	$2,673	$20,673	$18,640	673%
Purchased/Contracted Services	$82,658	$249,855	$120,707	$120,707	-$129,148	0%
Other Costs	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$237,174**	**$387,480**	**$276,226**	**$298,126**	**-$89,354**	**8%**

Henry County's Strategic Priorities



Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Provide input in Henry County's reviews of development proposals, rezoning requests, variance requests, and comprehensive plan amendments for transportation impact.	N/A	84	84	93	84
Represent Henry County's interest at federal, state, regional, and local levels that involve transportation funding in Henry County.	N/A	48	48	14	24
Apply for transportation related grants.	N/A	4	4	4	4
Win transportation related grants.	N/A	3	2	4	2

Department Head Count Summary

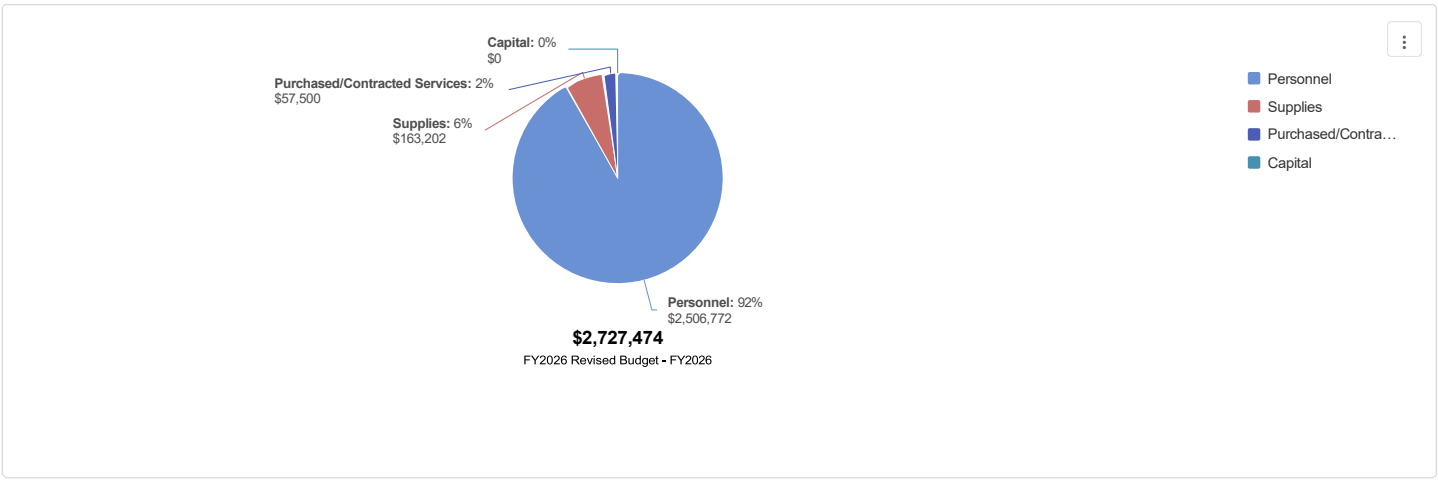
Position Name	FY2025
Allocated FTE Count	
DIRECTOR, TRANSPORTATION PLANN	1
INTERN, TRANS PLANNING - GRANT FUNDED	1
ALLOCATED FTE COUNT	**2**

Fleet Services

Rhett Wheeler
Director

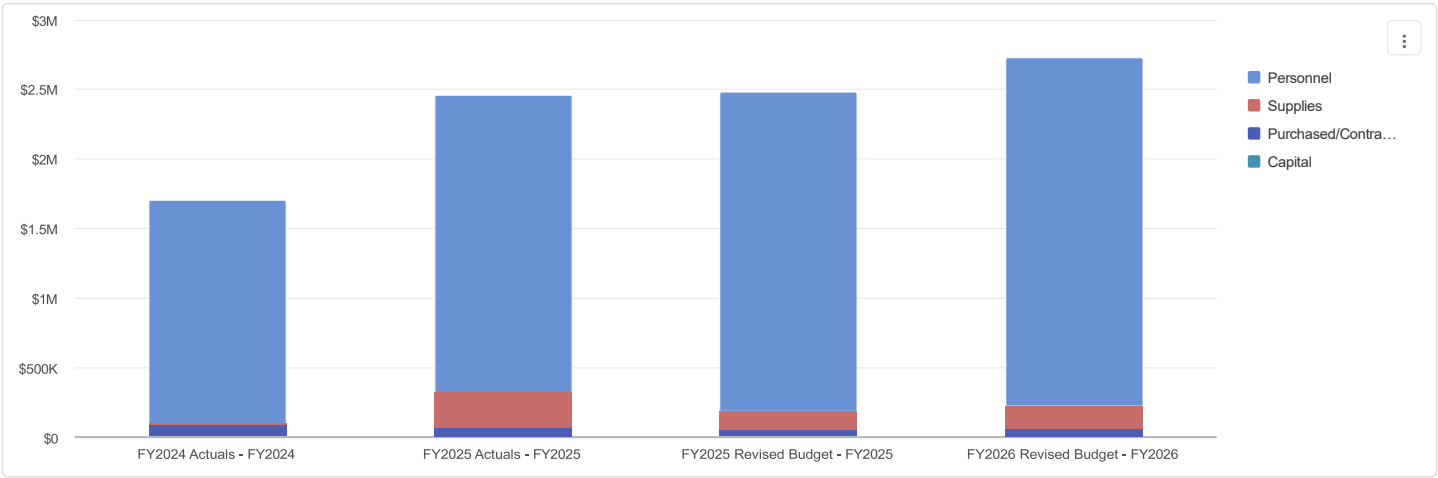
To maintain county fleet vehicles and heavy equipment for the provision of safe, reliable and economical transportation of county employees in the performance of their job duties. This department performs fuel depot storage and dispensing management, preventive maintenance and major vehicle repairs on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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,611,874	$2,136,254	$2,293,993	$2,506,772	$370,518	9%
Supplies	$13,732	$257,715	$135,201	$163,202	-$94,513	21%
Purchased/Contracted Services	$80,387	$64,669	$52,700	$57,500	-$7,169	9%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$1,705,994**	**$2,458,638**	**$2,481,894**	**$2,727,474**	**$268,836**	**10%**

Henry County's Strategic Priorities



Departmental Goals & Objectives						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1:						
Enhance Customer Service Experience	Positive Feedback, Acknowledgment from other departments	Helpful and knowledgeable staff	All staff members	June 2025-Present/ June 2026	Weekly meetings and positive morale	Improving.
Objective G2:						
Develop more in house repairs	Cost savings	Upfitting vehicles and alignments	Entire staff	June 2025-Present/June 2026	New equipment	Budget approved for equipment.

Performance Measures					
Measure	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026

	Actual	Actual	Target	Actual	Target
Number of Work Orders Completed	6,052	6,500	7,500	4,844	5,000
Average time per work order	1 hr.	55 min.	50 min.	1 hr.	50 min.
Average parts cost per work order	$248	$220	$200	382.00	350.00

Department Head Count Summary

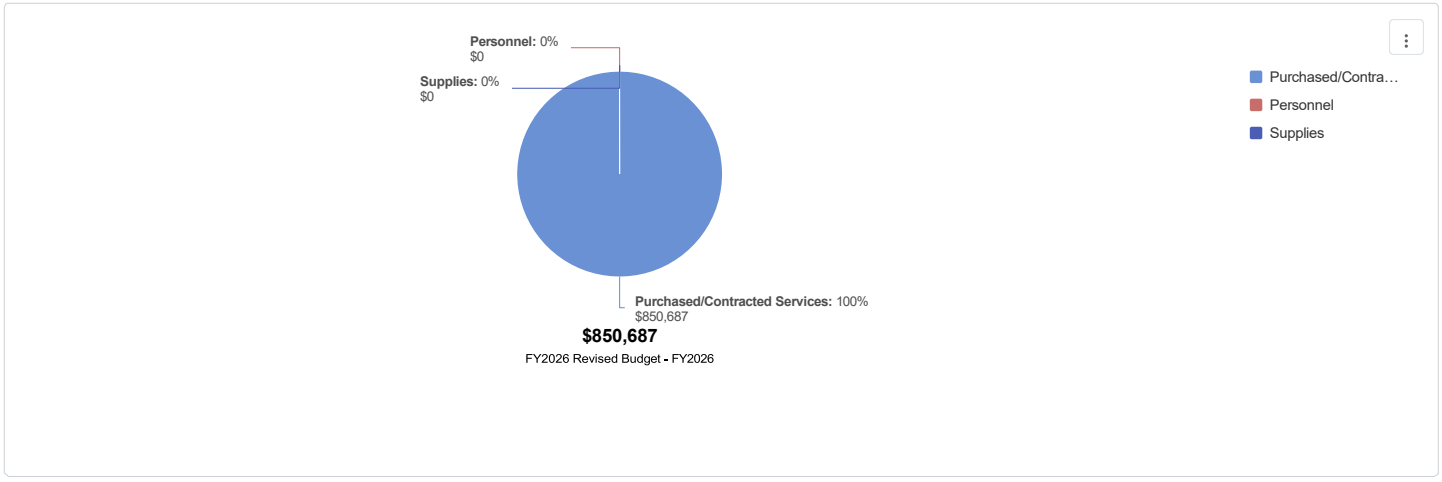
Position Name	FY2025
Allocated FTE Count	
SHOP WORKER	2
ASSISTANT DIRECTOR, FLEET SERV	1
MECHANIC I	3
DIRECTOR, FLEET SERVICES	1
PARTS COORDINATOR	1
FLEET PROJECT COORDINATOR	1
FLEET SUPERVISOR	5
MECHANIC II	12
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**27**

Wellness Center

Holly Lafontaine
Human Resources Director

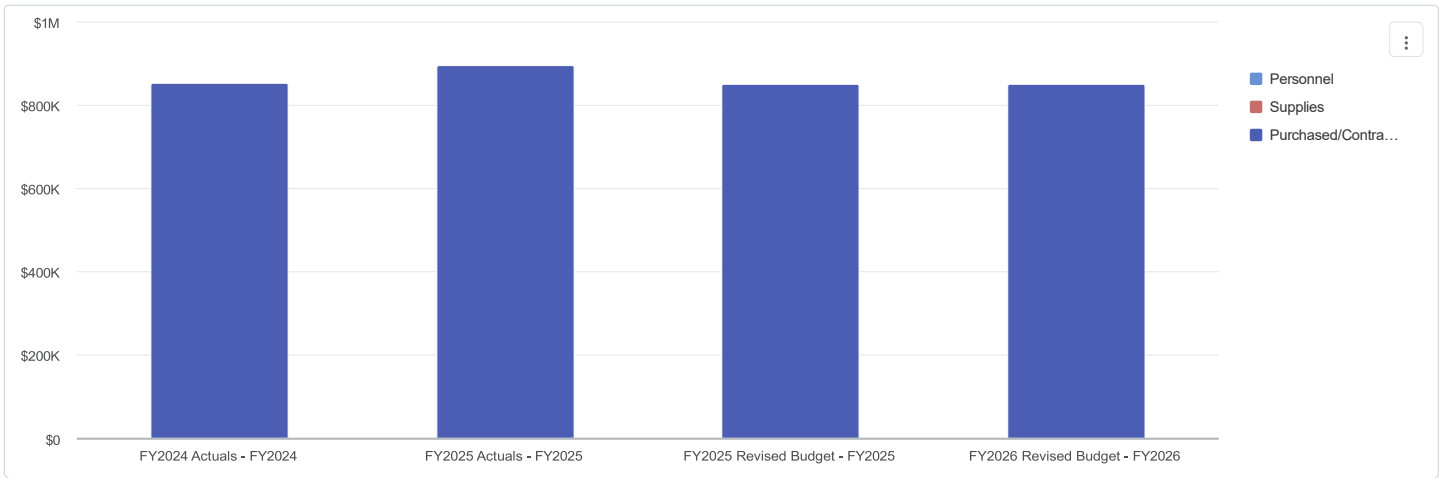
To provide health and prescription services to county employees and their dependents.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

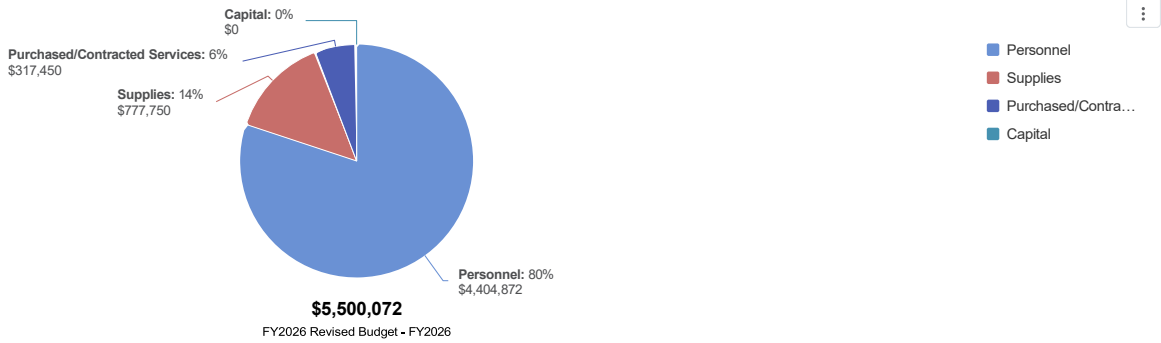
	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$0	$0	$0	$0	$0	–
Supplies	$0	$0	$0	$0	$0	–
Purchased/Contracted Services	$852,517	$895,815	$850,687	$850,687	-$45,128	0%
EXPENSES TOTAL	**$852,517**	**$895,815**	**$850,687**	**$850,687**	**-$45,128**	**0%**

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$3,962,377	$3,668,269	$4,579,226	$4,404,872	$736,603	-4%
Supplies	$990,844	$777,114	$775,750	$777,750	$636	0%
Purchased/Contracted Services	$336,269	$211,544	$328,543	$317,450	$105,906	-3%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$5,289,490**	**$4,656,927**	**$5,683,519**	**$5,500,072**	**$843,145**	**-3%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Community Engagement & Quality of Life

Department Head Count Summary

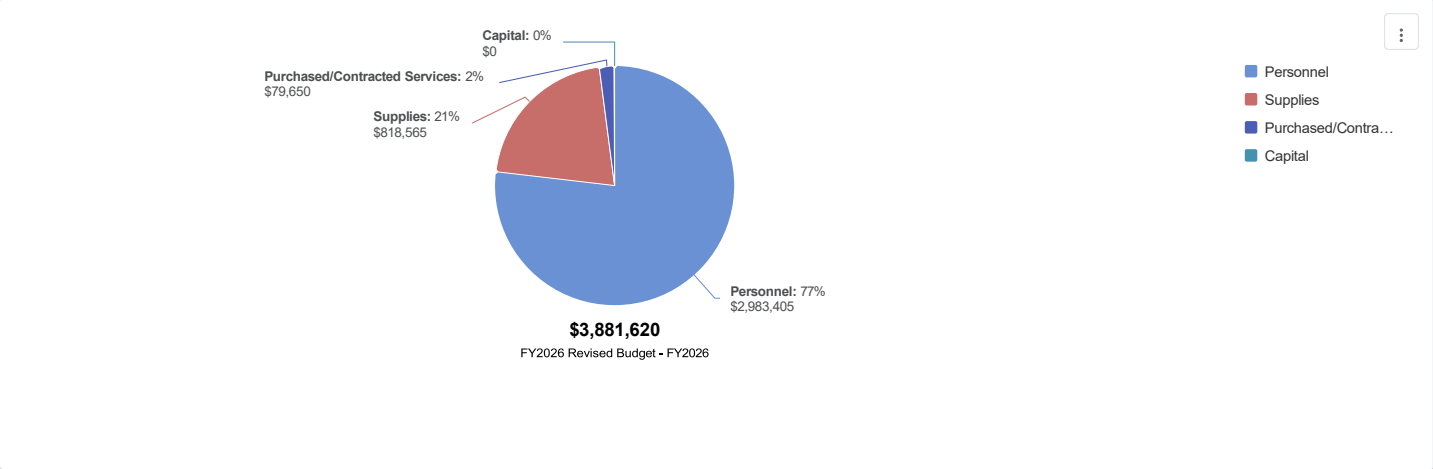
Position Name	FY2025
Allocated FTE Count	
MEALS-ON-WHEELS AIDE	6
MEALS ON WHEELS AIDE	4
SENIOR SERVICES CLERK	5
KITCHEN STEWARD	2
HEAD COOK	4
COOK	15
ACTIVITES COORDINATOR	1
HOME HEALTH AIDE	10
DIRECTOR, SENIOR SERVICES	1
HEALTH AND WELLNESS COORDINATO	1
FACILITY ATTENDANT	3
SUPERVISOR I	1
ASSISTANT DIRECTOR, SENIOR SER	1
MEALS-ON-WHEELS-AIDE (20HRS)	1
SUPERVISOR II	4
SENIOR SERVICES DRIVER	1
CASE MANAGER ASSISTANT	2
SENIOR SERVICES ADMINISTRATOR	2
OPERATIONS COORDINATOR	2
CASE MANAGER	4
ACTIVITIES COORDINATOR	4
SENIOR SERVICES COORDINATOR	2
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**77**

Transit

Taleim Salters
Director

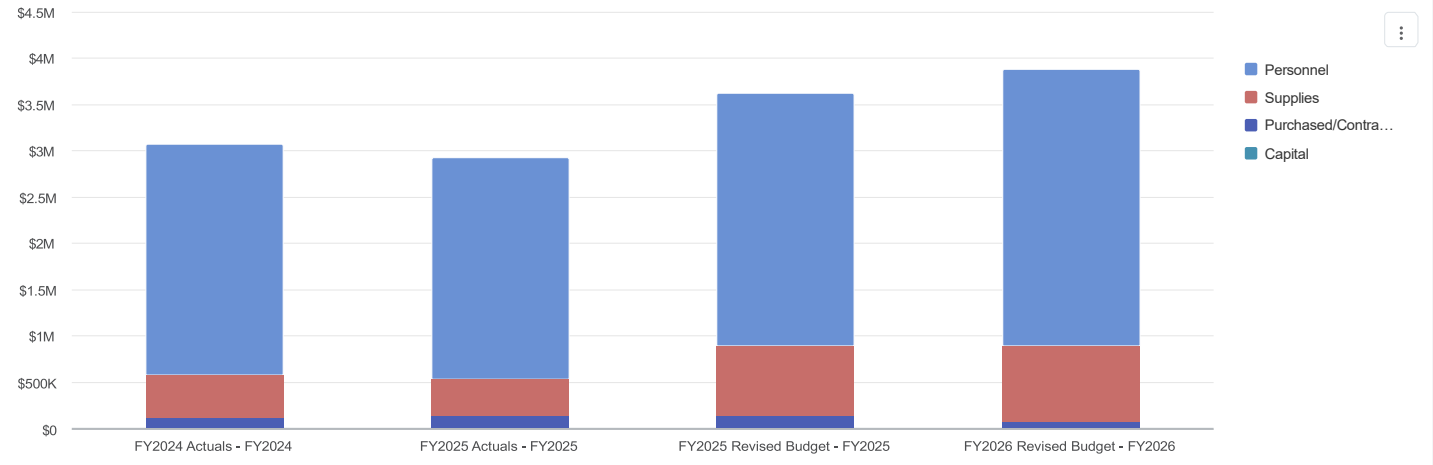
Henry County Transit provides transportation to and from educational facilities, employment centers, shopping areas, worship services, medical facilities and general places of business.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$2,496,972	$2,396,675	$2,726,639	$2,983,405	$586,730	9%
Supplies	$470,049	$404,544	$773,065	$818,565	$414,021	6%
Purchased/Contracted Services	$110,598	$128,785	$127,300	$79,650	-$49,135	-37%
Capital	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$3,077,618**	**$2,930,004**	**$3,627,004**	**$3,881,620**	**$951,616**	**7%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Quality of Life, Collaboration, Service, Fiscal Stewardship

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Estimated Number of Passengers	49,676	59,428	56,000	62,528	65,000
Estimated Total Number of Miles Traveled	514,694	584,150	560,000	656,599	665,000
Revenue Hours	40,004	42,895	44,000	43,250	46,000

Department Head Count Summary

Position Name	FY2025

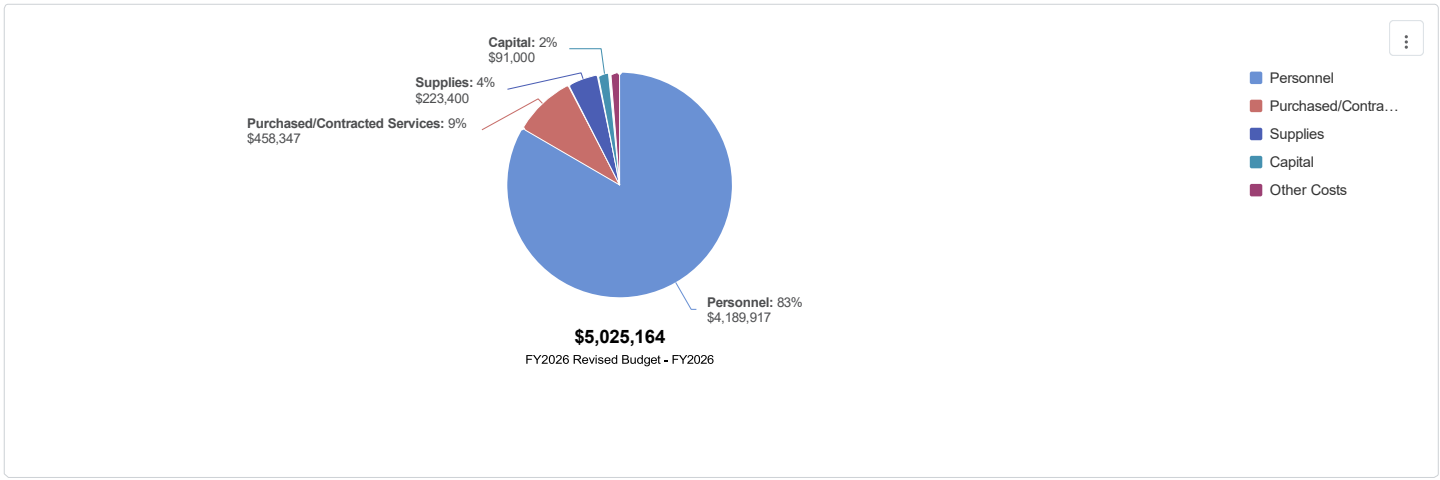
Position Name	FY2025
Allocated FTE Count	
TRANSIT SPECIALIST II	1
TRANSIT SPECIALIST I	2
ASSISTANT DIRECTOR, TRANSIT	1
DIRECTOR, TRANSIT	1
ADMINISTRATIVE ASSISTANT II	1
TRANSIT DRIVER	31
SUPERVISOR II	1
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**39**

Recreation Admin

Jonathon Penn
Executive Director

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$2,934,370	$2,844,195	$3,081,414	$4,189,917	$1,345,722	36%
Supplies	$150,801	$164,758	$218,400	$223,400	$58,642	2%
Purchased/Contracted Services	$605,375	$484,929	$430,847	$458,347	-$26,582	6%
Capital	$57,906	$88,970	$91,000	$91,000	$2,030	0%
Other Costs	$0	$0	$62,500	$62,500	$62,500	0%
EXPENSES TOTAL	**$3,748,452**	**$3,582,852**	**$3,884,161**	**$5,025,164**	**$1,442,312**	**29%**

Department Head Count Summary

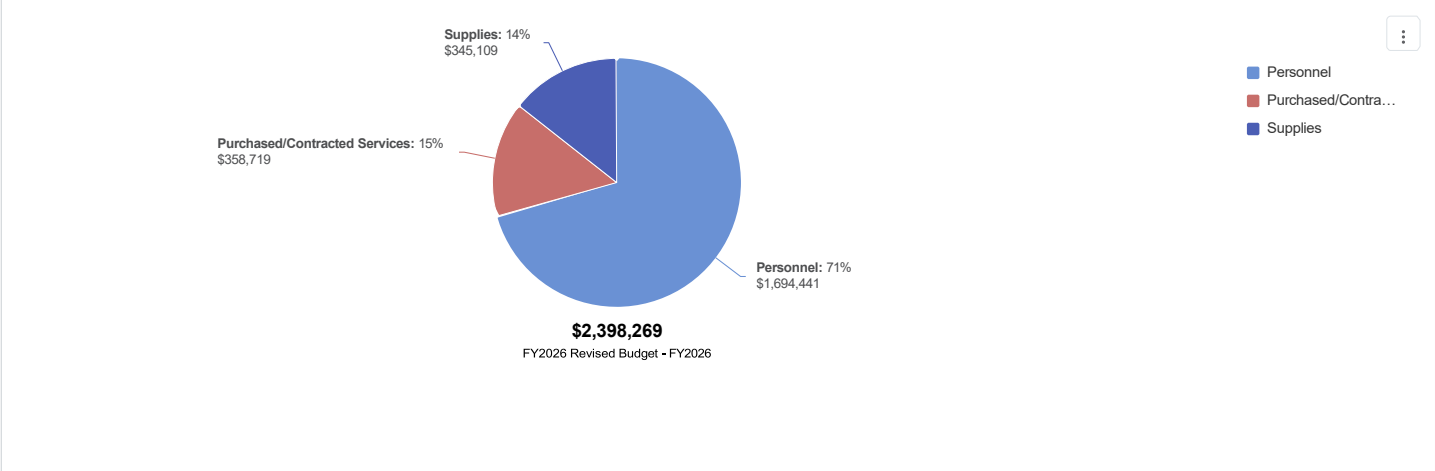
Position Name	FY2025
Allocated FTE Count	
OPERATIONS SPECIALIST	1
RECREATION PROGRAM COORDINATOR	2
ASSISTANT DIR, RECREATION/PARK	1
DEPUTY ADMINISTRATOR, ATHLETIC	1
DEPUTY ADMINISTRATOR, ADMIN SE	1
SPECIAL EVENTS COORDINATOR	1
ATHLETIC COORDINATOR	3
RECREATION PROGRAM ASSISTANT	4
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT I	1
PARK ATTENDANT	1
THERAPEUTIC RECREATION SPEC	4
RECREATION LEADER	25
SUPERVISOR II	3
THERAPEUTIC RECREATION COORD	1
ADMINISTRATIVE COORDINATOR	1
DEPUTY ADMINISTRATOR, RECREATI	1
RECREATION SPECIALIST	2
ALLOCATED FTE COUNT	**54**

Participant Recreation

Jonathon Penn
Executive Director

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



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Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$702,974	$849,133	$616,446	$1,694,441	$845,308	175%
Supplies	$452,797	$555,789	$345,109	$345,109	-$210,680	0%
Purchased/Contracted Services	$402,832	$539,180	$358,719	$358,719	-$180,461	0%
EXPENSES TOTAL	**$1,558,603**	**$1,944,102**	**$1,320,274**	**$2,398,269**	**$454,167**	**82%**

Henry County's Strategic Priorities



Department Head Count Summary

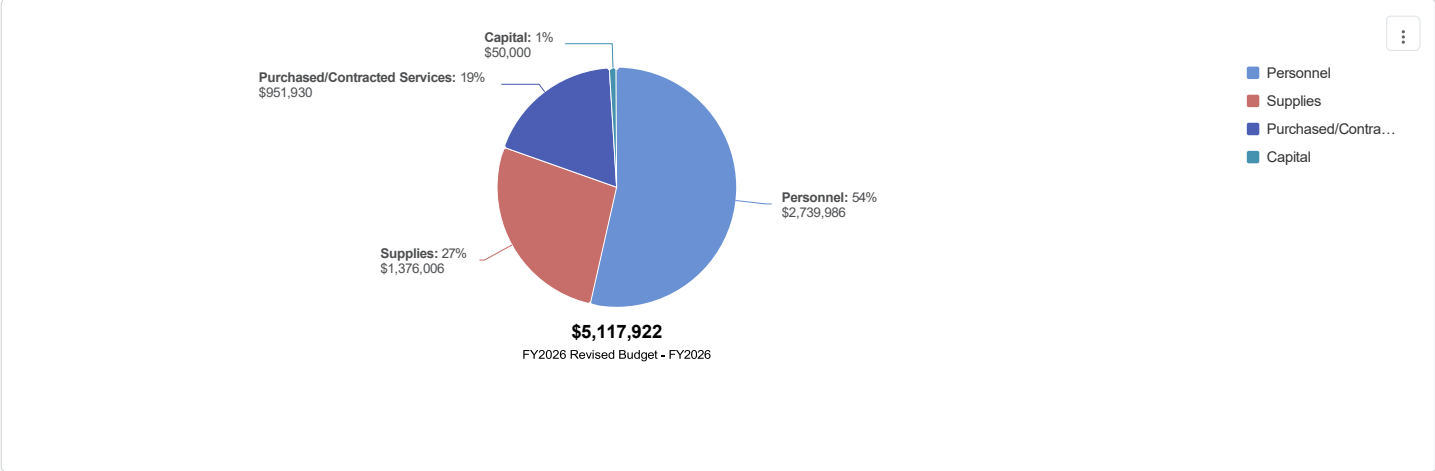
Position Name	FY2025
Allocated FTE Count	
TENNIS INSTRUCTOR	8
SCOREKEEPER	4
DAY CAMP SUPERVISOR-AFTERSCHOO	6
COOK	1
MAINTENANCE TECH I	1
FACILITY ATTENDANT	9
RECREATION PROGRAM ASSISTANT	1
DAY CAMP COUNSELOR	12
ALLOCATED FTE COUNT	**42**

Park Areas

Jonathon Penn
Executive Director

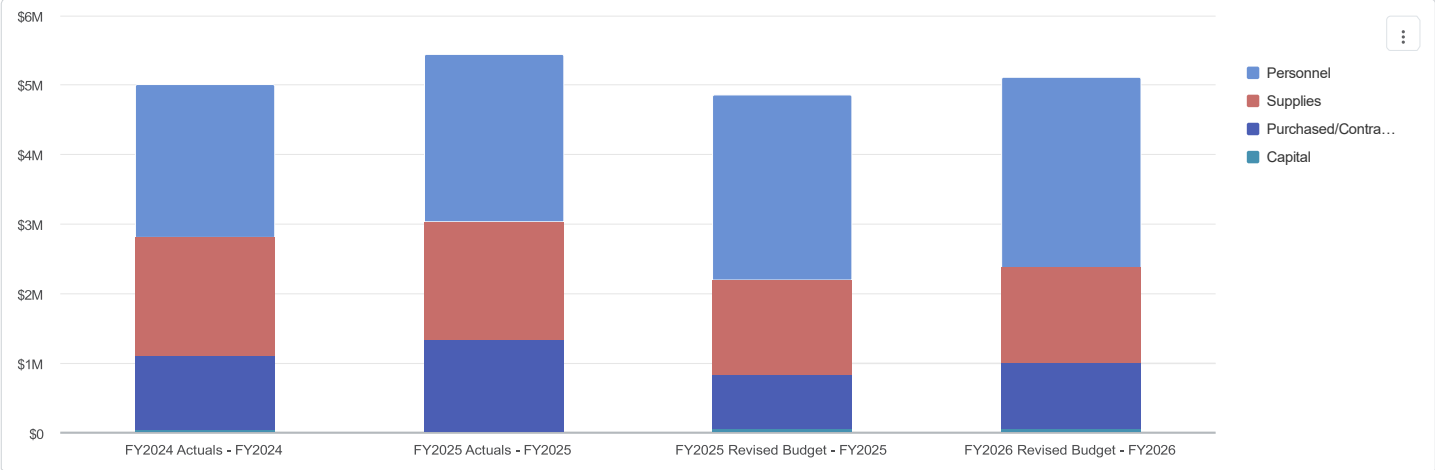
The Recreation Department strives to provide a diverse offering of recreation programs and special events for citizens of all ages and abilities. Our mission is to effectively promote recreation activities and services to help the citizens of the community strive for healthier lifestyles through sports,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

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$2,193,638	$2,407,116	$2,660,111	$2,739,986	$332,870	3%
Supplies	$1,713,082	$1,712,076	$1,376,006	$1,376,006	-$336,070	0%
Purchased/Contracted Services	$1,051,620	$1,323,588	$771,300	$951,930	-$371,658	23%
Capital	$46,850	$0	$50,000	$50,000	$50,000	0%
EXPENSES TOTAL	**$5,005,189**	**$5,442,780**	**$4,857,417**	**$5,117,922**	**-$324,858**	**5%**

Henry County's Strategic Priorities



Department Head Count Summary

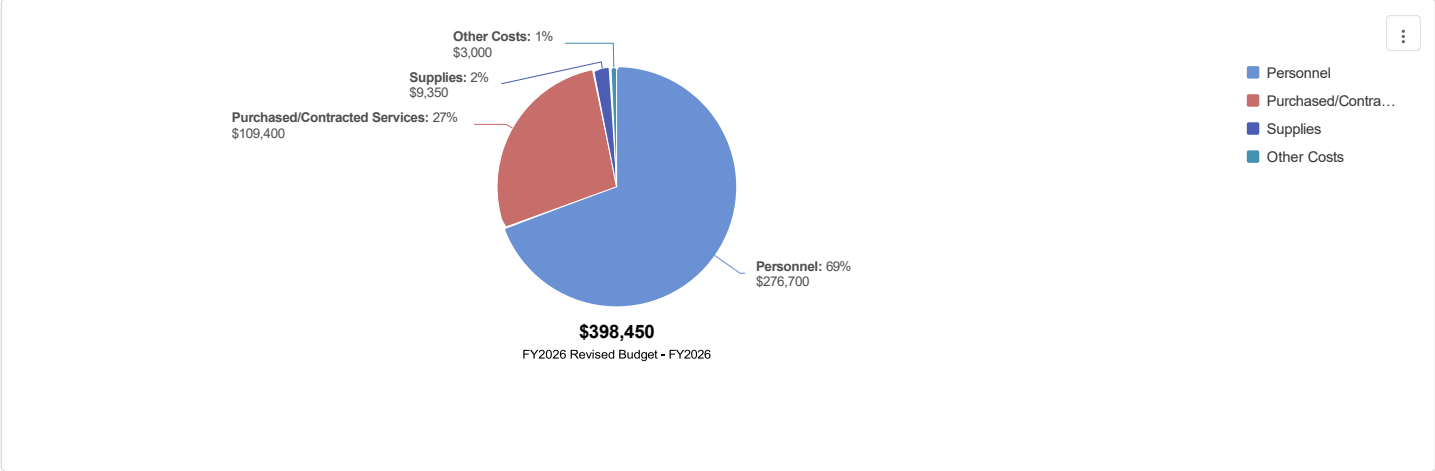
Position Name	FY2025
Allocated FTE Count	
MAINTENANCE SPECIALIST I	8
PARK RANGER	2
MAINTENANCE TECH I	19
DEPUTY ADMINISTRATOR, PARKS SE	1
PARK ATTENDANT	2
SUPERVISOR II	3
MAINTENANCE CREW LEADER	2
MAINTENANCE TECH II	9
PARK SERVICES SUPERINTENDENT -	2
ALLOCATED FTE COUNT	**48**

Extension Office

Timothy Daly
Director

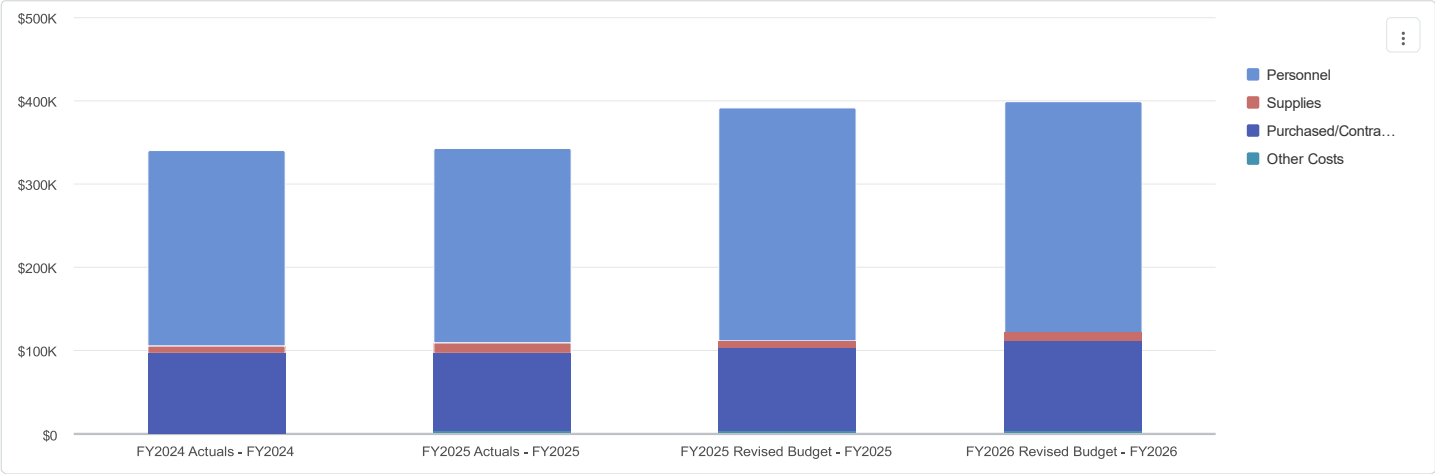
The County Extension Department meets people's needs by providing educational seminars in agriculture, the environment, families, and 4-H youth development. Offering free publications to the public, and a resource for answering questions in these fields.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$233,843	$233,917	$278,730	$276,700	$42,783	-1%
Supplies	$9,568	$12,064	$8,700	$9,350	-$2,714	7%
Purchased/Contracted Services	$95,432	$93,941	$100,600	$109,400	$15,459	9%
Other Costs	$961	$3,100	$3,000	$3,000	-$100	0%
EXPENSES TOTAL	**$339,804**	**$343,022**	**$391,030**	**$398,450**	**$55,428**	**2%**

Henry County's Strategic Priorities



Department Head Count Summary

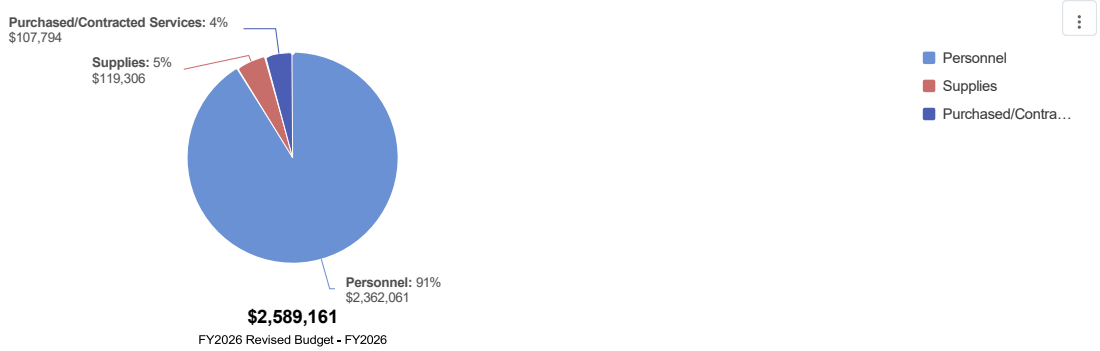
Position Name	FY2025
Allocated FTE Count	
EXTENSION COORDINATOR	1
4-H AGENT	1
EXTENSION SECRETARY	1
PROGRAM ASSISTANT, EXT SVC	4
AGRICULTURE AGENT	1
ALLOCATED FTE COUNT	**8**

Building & Plan Review

Santo Bowles
Director

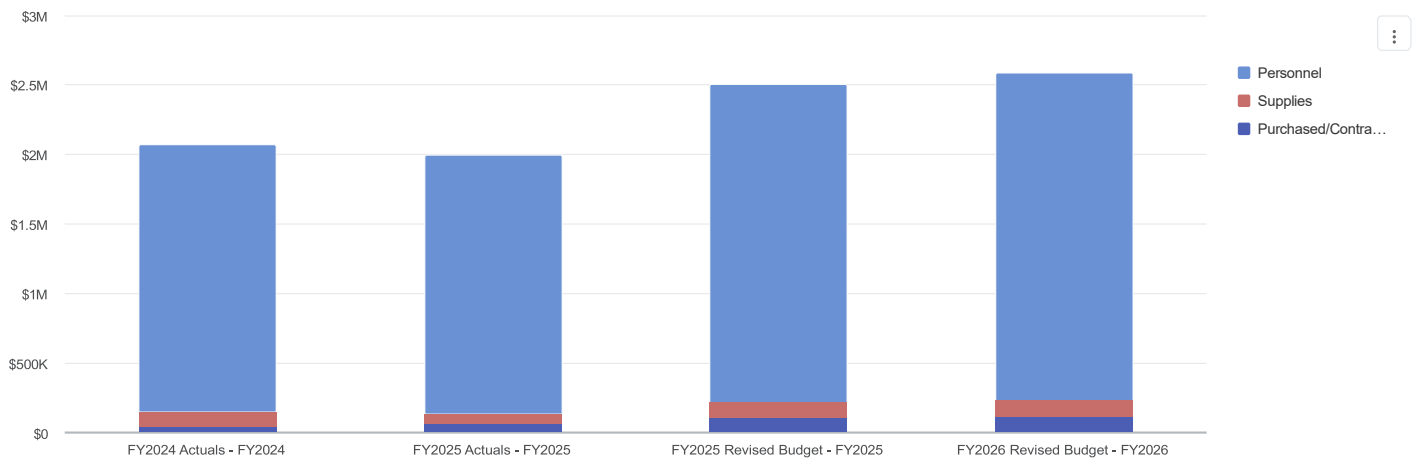
The Building and Plan Review Department is tasked with the issuance of permits, building plan review and inspections for compliance to ordinances, technical codes and accepted industry practices. The department is also responsible for implementing the environmental compliance and plan review provision of the Henry County Unified Land Development Code, as well maintaining erosion control standards set forth by the U.S. Army Corps of Engineers, Georgia Department of Natural Resources and the Georgia Soil and Water Conservation Commission.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,925,273	$1,862,251	$2,294,352	$2,362,061	$499,810	3%
Supplies	$104,820	$75,983	$108,243	$119,306	$43,323	10%
Purchased/Contracted Services	$39,858	$54,931	$104,094	$107,794	$52,863	4%
EXPENSES TOTAL	**$2,069,951**	**$1,993,165**	**$2,506,689**	**$2,589,161**	**$595,996**	**3%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Fiscal Stewardship, Quality of Life						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1: (A)						
Ensure Compliance with	Building Department ISO	Training, Education, and	Santo Bowles	Ongoing	Travel & training funds /	35%

Codes, Ordinances, and Regulations	score	Certifications			full staffing	
Objective G2: (B)						
Timely Review and Processing of Project Plans and Permits	Decrease in turnaround time to applicants	Cross training and process efficiency	Tammy Brown, Santo Bowles	Ongoing	Full staffing, continued push for digitization	85%
Objective G3: (C)						
Collaboration with both public and internal County departments	Number of meetings held	Increase County's level of service	Santo Bowles, Willie Matthews	Ongoing	Full staffing, location support for meetings, funds for events	70%

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Number of Inspections Completed	10,171	14,000	15,000	17,408	17,000
Number of Front Counter Customers Served	1,335	903	1,800	1,709	1,800
Number of Residential Single-Family Certificates of Occupancy	240	223	350	1,044	1,000
Number of Commercial Plans Reviewed	135	121	200	191	200
Number of Pre-Construction Meetings	14	14	20	33	40
Number of Due Diligence Meetings	14	17	25	104	125

Process Plan Review of All Submitted Projects within 8 Days of Receipt	Ongoing	Average of 7 days	Average of 8 days	Average of 10 days	Average of 7 days
Process Permits within 1 Day of Request	Ongoing	Average of 3 days	Average of 5 days	Average of 5 days	Average of 4 days

Department Head Count Summary

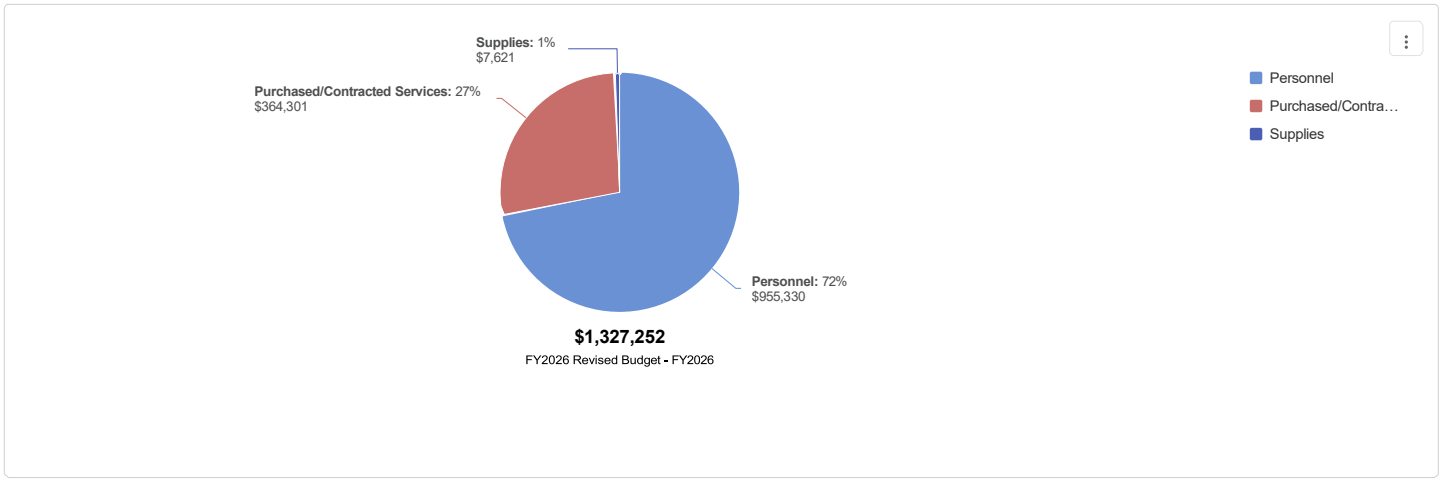
Position Name	FY2025
Allocated FTE Count	
PLAN REVIEW SPECIALIST	2
COMBINATION BUILDING INSPECTOR I	1
ASST DIRECTOR, BLDG & PLAN REV	1
RECORDS SPECIALIST	1
SUPERVISOR I	1
PERMIT COORDINATOR I	2
PERMIT COORDINATOR II	3
DIRECTOR, BUILDING & PLAN REVI	1
ENVIRONMENTAL COMPLIANCE SUPER	1
DEVELOPMENT INSPECTOR III	1
DEVELOPMENT INSPECTOR I	5
RESIDENTIAL BUILDING INSP I	4
COMBINATION BUILDING INSPECTOR	1
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**25**

Planning & Zoning

Toussaint Kirk
Executive Director

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.

Budgeted Expenditures by Expense Type



Data Updated: Jul 21, 2025, 6:13 PM

Proposed and Historical Budget vs. Actual



Data Updated: Jul 21, 2025, 6:13 PM

Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$693,881	$768,879	$822,117	$955,330	$186,451	16%
Supplies	$11,360	$5,049	$7,620	$7,621	$2,572	0%
Purchased/Contracted Services	$227,527	$277,105	$372,715	$364,301	$87,196	-2%
EXPENSES TOTAL	**$932,768**	**$1,051,034**	**$1,202,452**	**$1,327,252**	**$276,218**	**10%**

Henry County's Strategic Priorities



Departmental Goals & Objectives						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1:						
Fully Staffed Roster	All cubicles and office spaces filled, and all duties distributed equally	Active recruitment and hiring	Toussaint Kirk	August 2026	3 new planners	Complete
Objective G2:						
ULDC Rewrite	Resolutions approving the adoption of new ULDC	Drafting updated zoning code with consultants and BOC	Kamau As-Salaam	January 2026	Consultant budget	ULDC To be adopted Q3 FY26
Objective G3:						
Planner Training and	All planners can successfully present	Consistent rehearsal and	Toussaint Kirk	January 2026	Training budget /	Ongoing

Skill Sharpening	before the ZAB/BOC	practice/ Public Speaking training / Master of the ULDC and Planning			Time allotted for training / Trail and Error	

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Short Range Zoning Procedures (Verification Letters, Signs, etc.)	1,005 +/-	1,500	2,000	ZVLs- 62 Signs-101 Admin Waiver-29 Arc. Review- 2 Business licenses-435 Lot modifications-59 = 688	700
Long Range Zoning Procedures RECIEVED (Rezonings, Variances, DRI etc.)	53 Cases	92 Cases	92 Cases	31	30
Long Range Zoning Procedures REOLUTIONS (Rezonings, Variances, DRI etc.)	43 Resolutions	92 Resolutions	92 Resolutions	25	30
Zoning Compliance Plan Reviews	603 +/- Reviews	700 Reviews	750 Reviews	2,443	1,000
Zoning Review and Application Fee totals	$54,000 +/-	$70,000	$75,000	Admin waiver-1450 Appeal- 600 Comp plan- 300 Conditional use-2780.64 Film permits-	$35,000

				1750 Rezoning- 10077.18 Sign reviews- 4100 Special events- 275 ULDC Amendment-300 Variance-1200 ZVLs-2850 = $25,682.82	

Department Head Count Summary

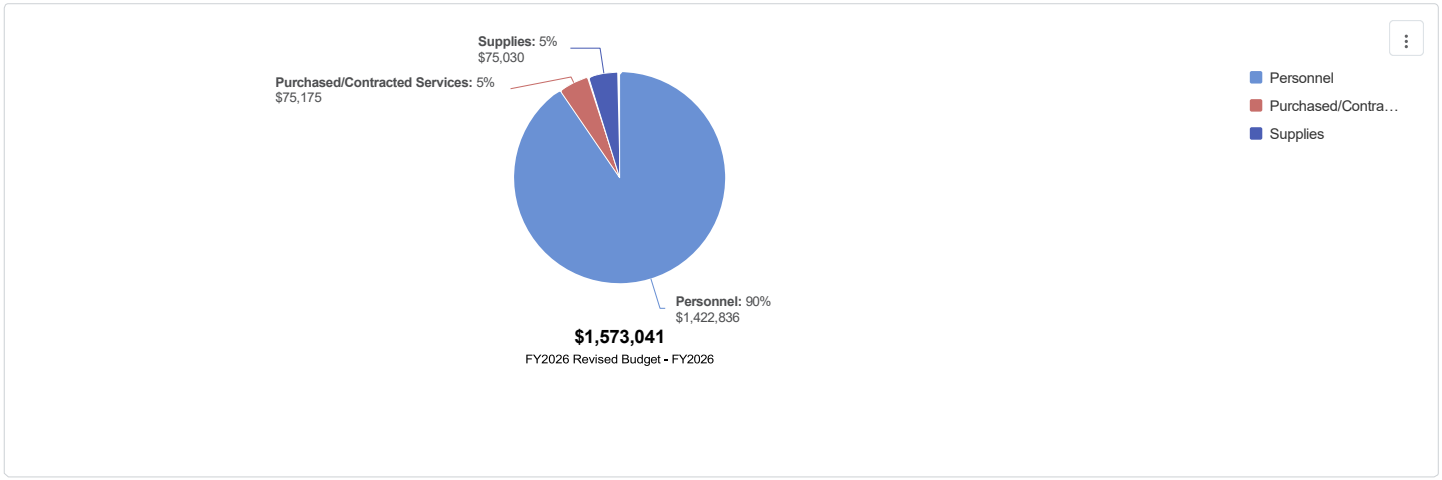
Position Name	FY2025
Allocated FTE Count	
ASSISTANT DIRECTOR, PLANNING A	1
PLANNING SPECIALIST	1
PLANNER I	2
PLANNER III	2
INTERN, PLANNING AND ZONING -	1
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**8**

Code Enforcement

Major Keith Shumate
Department Head

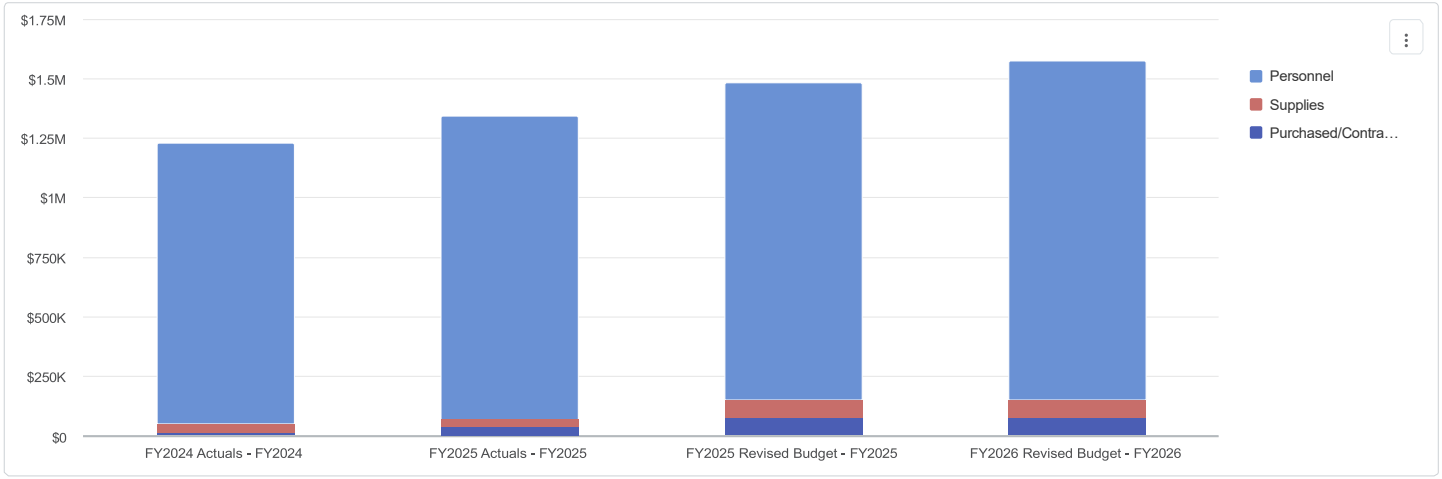
The mission of the Henry County Police Department's Code Enforcement Division is to enforce the codes and ordinances of unincorporated areas of Henry County, Georgia to promote a healthy, safe, and aesthetic environment that is pleasing to all property owners, residents, businesses, and visitors who 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.

Budgeted Expenditures by Expense Type



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Proposed and Historical Budget vs. Actual



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Budgeted and Historical Expenditures by Expense Type

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	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$1,179,661	$1,273,115	$1,334,388	$1,422,836	$149,721	7%
Supplies	$36,859	$32,605	$75,030	$75,030	$42,425	0%
Purchased/Contracted Services	$12,777	$37,179	$75,175	$75,175	$37,996	0%
EXPENSES TOTAL	**$1,229,297**	**$1,342,899**	**$1,484,593**	**$1,573,041**	**$230,143**	**6%**

Henry County's Strategic Priorities



Departmental Goals & Objectives - Community Engagement & Quality of Life						
Goal	Success Indicator	Key Activities	Lead	Timelines/ Completion Dates	Resources Required	Status
Objective G1:						
Increase patrols and be proactive creating code violation calls in high call volume areas (areas with 5 or more calls a week)	A 5% reduction of citizen complaints submitted by phone, email, and SeeClickFix	Heavy patrol (assigning 2 code officers per district instead of just 1 code officer) of our areas with many complaints.	Major Keith Shumate	Ongoing	All staff conducting heavy patrol	Two Code Officers were assigned to each of the 5 districts. Complaints still increased but a slower amount compared to the population growth.

Objective G2:						
Increase employee training to improve knowledge in best safety practices and in supervision.	Completion of Supervision and Management Courses (240 hours). Total of 6 classes. Completion of Crisis Intervention Course (40 hours) done by all code enforcement officers and supervisors. All code enforcement officers attend the HCPD's Inservice Course (8 hours)	Schedule Training	Major Keith Shumate	Supervision and Management Courses are a 1-time sequence of 6 classes (240 hrs). Requiring the 3 supervisors to attend at least 2 classes a year until completed. Crisis Intervention Course is a 1-time course of 40 hours. Requiring code officers to attend within the first FY of employment. Inservice Course is an annual course and should be attended by all code officers every FY.	HCPD Training Department	All 3 supervisors completed the Supervision and Management Course (240 hours). All Code Officers completed the 8 hour in service training. Only 1 code officer left to attend the Crisis Intervention Course.
Objective G3:						
Increase community outreach by participating in various county events where Henry County codes/ordinances can be shared with the public and staff will be	Attend 6 community outreach events for the fiscal year	Attended 2 district 1 town hall meetings	Major Keith Shumate	Ongoing	CE Staff	10 community outreach events attend this FY.

available to answer questions in person.						

Performance Measures					
Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
Number of Complaints Answered (YTD Quarterly)	2,214	2,121	2,500	2.505	2,600
Number of Warnings Issued (YTD Quarterly)	771	769	800	575	800
Number of Code Violation Citations Issued (YTD Quarterly)	95	195	125	208	200
Number of Fines from Court (YTD Quarterly)	27,750	23,627	30,000	22,200	30,000
All 3 Supervisors Will Complete 240 Hrs individually of Management Level Training (1 times training course of 6 classes and they are each 40 hours long).	Aluya 80 hrs (200 hrs total) Dribnak 80 hrs (200 hrs total) Harris 160 hrs (160 hrs total)	Aluya 40 Hrs (240 Hrs) Only Dribank and Harris need 1 more 40 hour class to complete.	All 3 supervisors complete the 6-course block of supervision/management Course (240 hours total). Dribnak and Harris need 1 more class each to finish this measure.	All Completed	Measure completed but one supervisor retiring this FY. New supervisor will need to attend training.
Department will Complete 6 Community Outreach Events	4 events	7 Events	8 Events	10 events	10 events
All Department staff (13 employees) will Complete County Code and Crisis Intervention Training with HCPD (1 time training course / 40 hrs)	8 Employees	0 Employees (Classes were cancelled often)	3 employees (all scheduled in July and August)	Only 1 employee left to attend	Last employee to attend.

Department Head Count Summary

Position Name	FY2025
Allocated FTE Count	
SUPERVISOR II	3

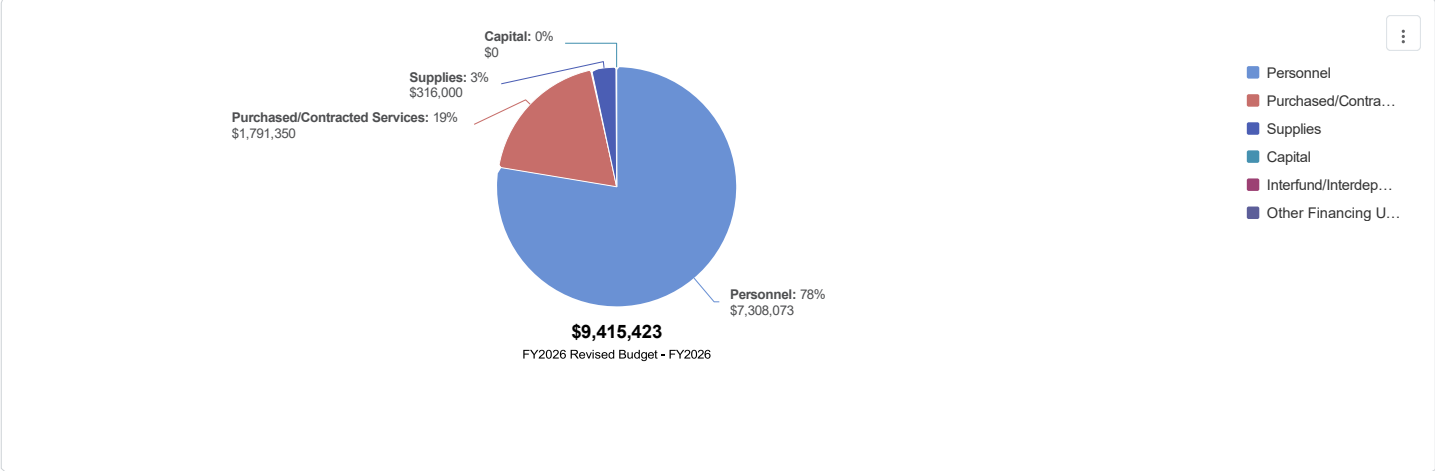
Position Name	FY2025
CODE ENFORCEMENT OFFICER I	10
POLICE MAJOR	1
ADMINISTRATIVE COORDINATOR	1
ALLOCATED FTE COUNT	**15**

E911

Tamika Kendrick
Director

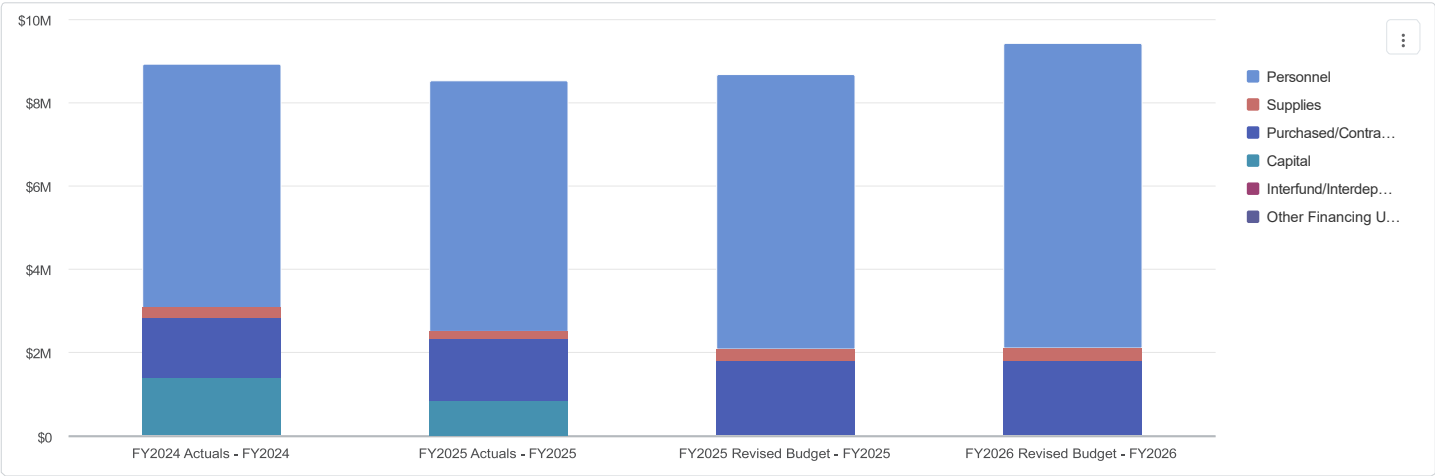
To provide Henry County with a reliable, cost-effective and state of the art E-911 Communications Center that oversees the 24/7 dayto-day operations and management of all calls placed through to 911. This department also functions to ensure that all calls received are managed with lifesaving responsiveness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

Budgeted Expenditures by Expense Type



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Budgeted and Historical Expenditures by Expense Type

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	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$5,846,925	$6,010,031	$6,572,838	$7,308,073	$1,298,042	11%
Supplies	$249,420	$193,840	$305,500	$316,000	$122,160	3%
Purchased/Contracted Services	$1,426,371	$1,482,721	$1,791,350	$1,791,350	$308,629	0%
Capital	$1,399,105	$837,929	$0	$0	-$837,929	–
Interfund/Interdepartmental Charges	$0	$0	$0	$0	$0	–
Other Financing Uses	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$8,921,821**	**$8,524,521**	**$8,669,688**	**$9,415,423**	**$890,902**	**9%**

Henry County's Strategic Priorities



Department Head Count Summary

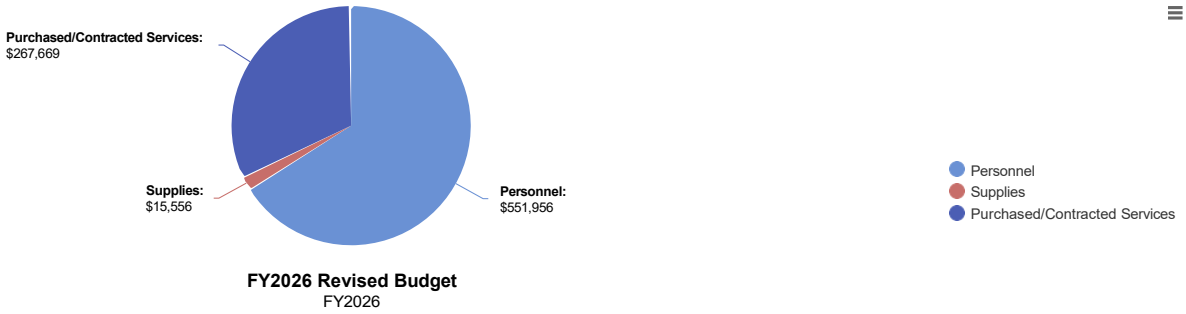
Position Name	FY2025
Allocated FTE Count	
E911 COMMUNICATIONS OFFICER II	32
E911 COMMUNICATIONS OFF, LEAD	10
E911 COMMUNICATIONS OFFICER III	2
E911 COMMUNICATIONS OFFICER I	3
E911 COMMUNICATION OFFICER III	1
RECORDS & QUALITY ASSURANCE SP	2
E911 COMMUNICATIONS OFFICERIII	1
GCIC TECHNICIAN	1
E911 OPERATIONS SUPERVISOR	1
E911 SHIFT SUPERVISOR	1
E911 TRAINING ADMINISTRATOR	1
ADMINISTRATIVE ASSISTANT II	1
DIRECTOR, E911	1
E911 CALL TAKER	14
SYSTEM TECHNICIAN	1
ASSISTANT DIRECTOR, E911	1
PROFESSIONAL STANDARDS ADMINIS	1
OPERATIONS ADMINISTRATOR	2
OPERATIONS SUPERVISOR	2
GCIC TAC SUPERVISOR	1
E911 TRAINING OFFICER	1
ADMINISTRATIVE COORDINATOR	2
ALLOCATED FTE COUNT	**82**

HC Development Authority

Sharon Hill
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.

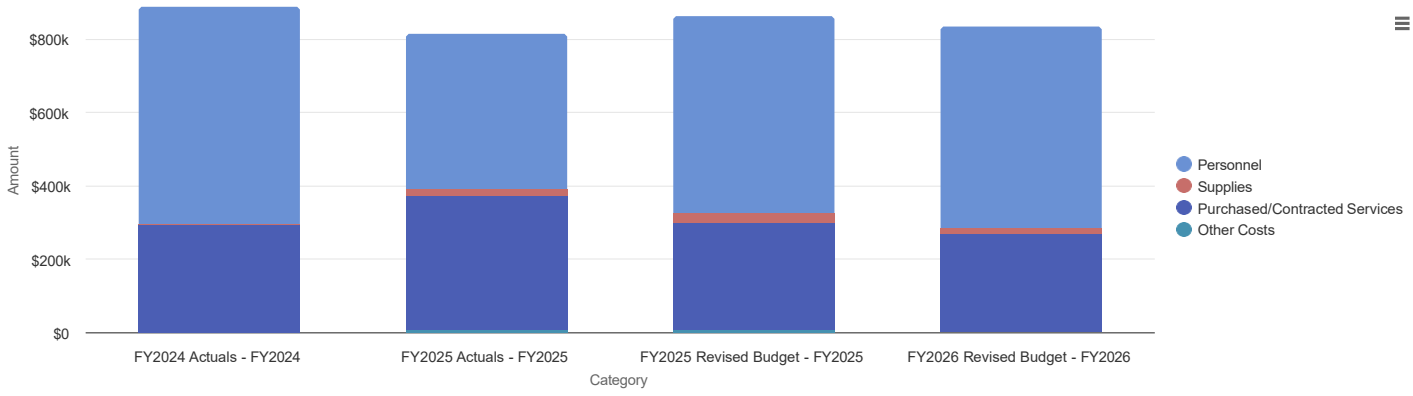
Budgeted Expenditures by Expense Type



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	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$593,919	$425,213	$539,805	$551,956	$126,743	2%
Supplies	$3,914	$17,160	$25,056	$15,556	-$1,604	-38%
Purchased/Contracted Services	$291,263	$368,165	$293,569	$267,669	-$100,496	-9%
Other Costs	$0	$5,000	$5,000	$0	-$5,000	-100%
EXPENSES TOTAL	**$889,096**	**$815,538**	**$863,430**	**$835,181**	**$19,643**	**-3%**

Department Head Count Summary

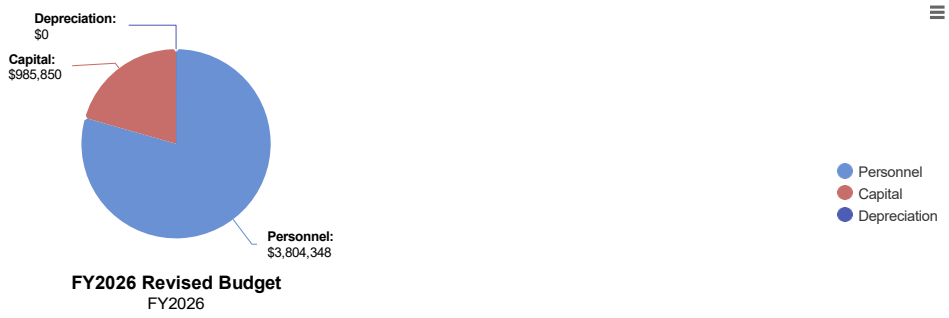
Position Name	FY2025
Allocated FTE Count	
COORDINATOR, ESTABLISHED INDUS	1
EXECUTIVE ASSISTANT I	1
EXECUTIVE DIR, ECONOMIC DEV	1
COORDINATOR, BUSINESS DEVELOPM	1
ALLOCATED FTE COUNT	**4**

Stormwater Fund

Josue O. De Jesus
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.

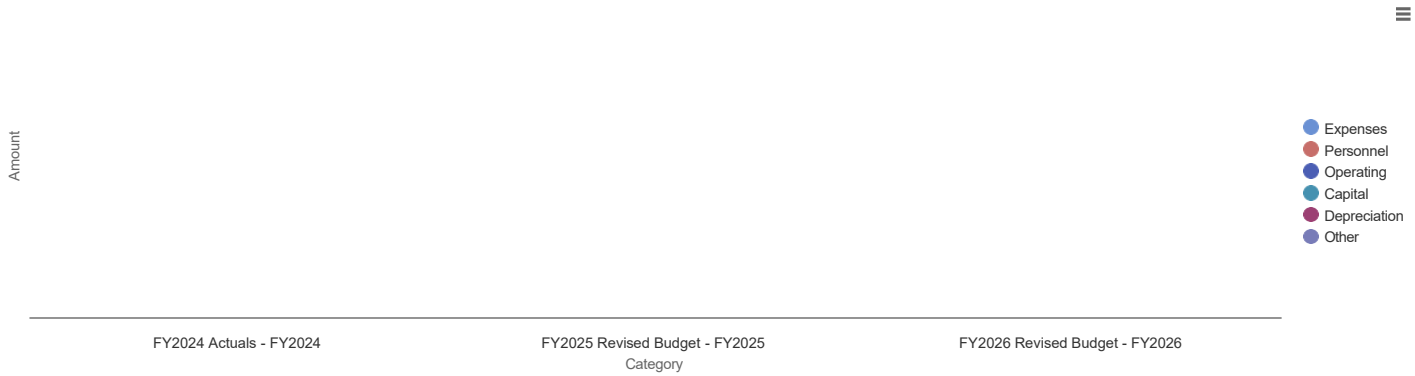
Budgeted Expenditures by Expense Type



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Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$2,343,627	$2,761,526	$3,746,356	$3,804,348	$1,042,822	2%
Supplies	$414,577	$531,674	$512,200	$515,200	-$16,474	1%
Purchased/Contracted Services	$840,195	$4,703,513	$2,316,790	$2,313,790	-$2,389,723	0%
Capital	$145,000	$185,872	$985,850	$985,850	$799,978	0%
Depreciation	$0	$0	$0	$0	$0	–
Interfund/Interdepartmental Charges	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$3,743,398**	**$8,182,585**	**$7,561,196**	**$7,619,188**	**-$563,397**	**1%**

Henry County's Strategic Priorities



Department Goals & Objectives						
Goal (What?)	Success Indicator (Target)	Key Activities (How)	Lead (Who)	Timelines/ Completion Dates (When)	Resources Required (Supports)	Status (In Progress/ Completed)
Goal 1:						

Provide exceptional customer service to Henry County citizens	Deliver quicker turnaround by closing see click tickets within the next biweekly period.	Home or Site visits within 24-48 hours.	Josue De Jesus		Support from peers/Co-workers	
Objective G2: Fiscal Stewardship						
Ensure expectations and requirements are met within the Building Department	Scheduling recurring meetings with the Building Department for the MS4 requirements and other projects	Coordinate MS4 requirements for Annual Report and other projects such as issuance of permits, ponds, etc.	Josue De Jesus		Ongoing collaboration with The Building & Planning Department.	
Objective G3: Accountability						
Ongoing Professional Development	Monthly training.	Build training for our outside crews, Stormwater training for all office team members.	Josue De Jesus		Media sources	

Performance Measures			
Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Target
Citizen Calls Received	389	418	500
Pre-Construction & Due Diligence Meetings	37	46	50

Building Department Meetings	22	52	60
HCWA Meetings	3	4	4
Floodplain Inquiries	2	4	10

Department Head Count Summary

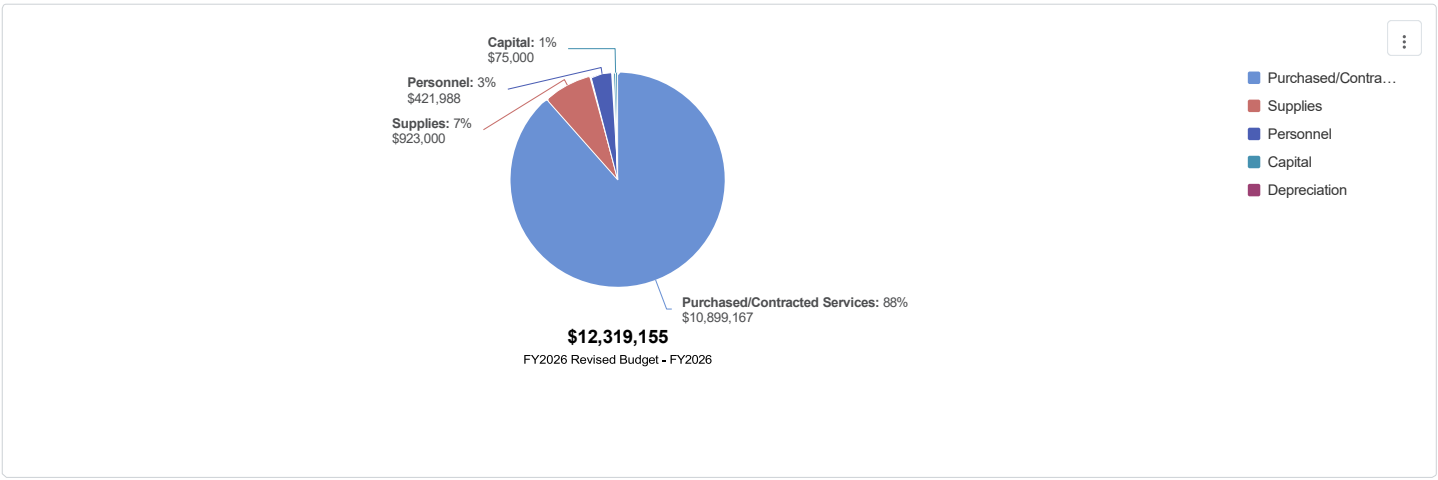
Position Name	FY2025
Allocated FTE Count	
INSPECTOR I	1
PLAN REVIEW SPECIALIST	1
GENERAL FOREMAN	1
INTERN, STORMWATER - GRANT FUNDED	1
CREW LEADER	5
EQUIPMENT OPERATOR II	8
DEVELOPMENT INSPECTOR II	1
ENGINEER II	3
GIS ANALYST	1
INTERN, STORMWATER	1
STORMWATER SUPERINTENDENT	1
STORMWATER PROJECT COORDINATOR	1
ENGINEER III	1
ENGINEER I	1
LABORER	7
ADMINISTRATIVE COORDINATOR	3
EQUIPMENT OPERATOR I	8
EQUIPMENT OPERATOR III	2
ALLOCATED FTE COUNT	**47**

Airport

Brandon Williams
Director

Atlanta Speedway Airport is a public-use facility owned and operated by Henry County. The airport sits directly across from the Echo Park Speedway (formerly known as 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.

Budgeted Expenditures by Expense Type



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Proposed and Historical Budget vs. Actual



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Budgeted and Historical Expenditures by Expense Type

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$362,825	$390,812	$397,524	$421,988	$31,176	6%
Supplies	$969,076	$871,662	$865,576	$923,000	$51,338	7%
Purchased/Contracted Services	$452,081	$1,383,098	$4,881,900	$10,899,167	$9,516,069	123%
Capital	$2,726	$189	$75,000	$75,000	$74,811	0%
Depreciation	$0	$0	$0	$0	$0	–
EXPENSES TOTAL	**$1,786,708**	**$2,645,763**	**$6,220,000**	**$12,319,155**	**$9,673,392**	**98%**

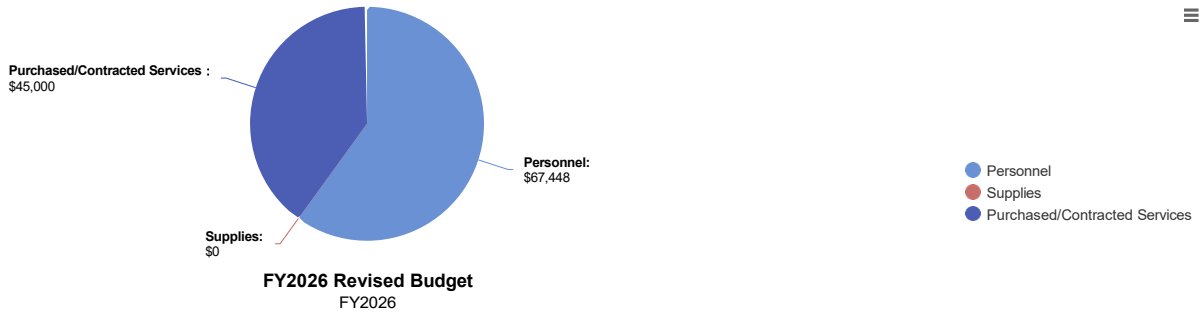
Department Head Count Summary

Position Name	FY2025
Allocated FTE Count	
AIRPORT SERVICE TECHNICIAN I	4
AIRPORT SERVICE TECHNICIAN II	4
ADMINISTRATIVE COORDINATOR	1
AIRPORT SERVICE TECHNICIAN I-20 HRS	1
ALLOCATED FTE COUNT	**10**

Board of Equalization

The Board of Equalization (BOE) serves as a citizen panel responsible for reviewing appeals regarding property valuation. Previously overseen by the Tax Assessor's Office, their jurisdiction was shifted to the Clerk of Superior Court through Senate Bill 346, which was enacted into law during the 2010 legislative session and signed by Governor Perdue.

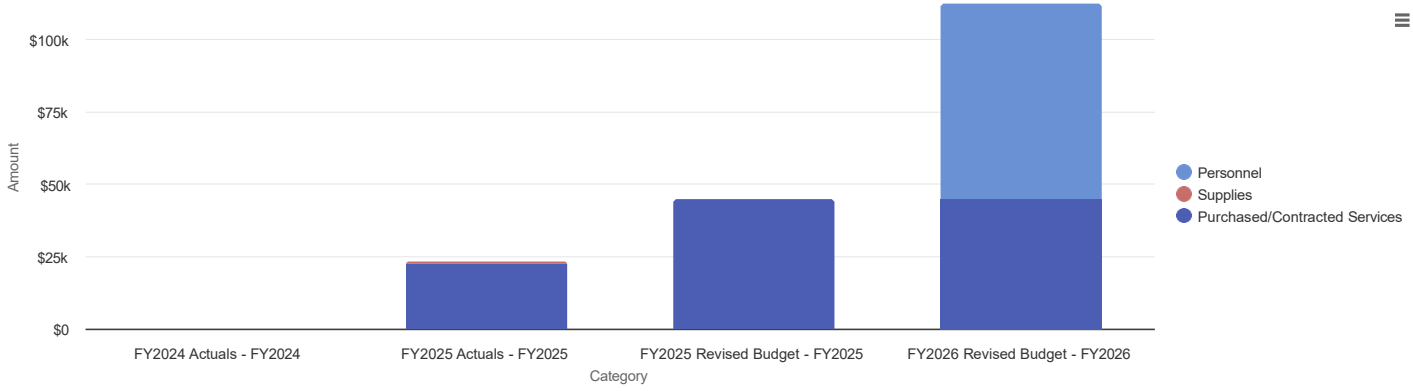
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	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						
Personnel	$0	$0	$0	$67,448	$67,448	–

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Supplies	$0	$851	$0	$0	-$851	–
Purchased/Contracted Services	$0	$22,614	$45,000	$45,000	$22,386	0%
EXPENSES TOTAL	**$0**	**$23,465**	**$45,000**	**$112,448**	**$88,983**	**150%**

Department Head Count Summary

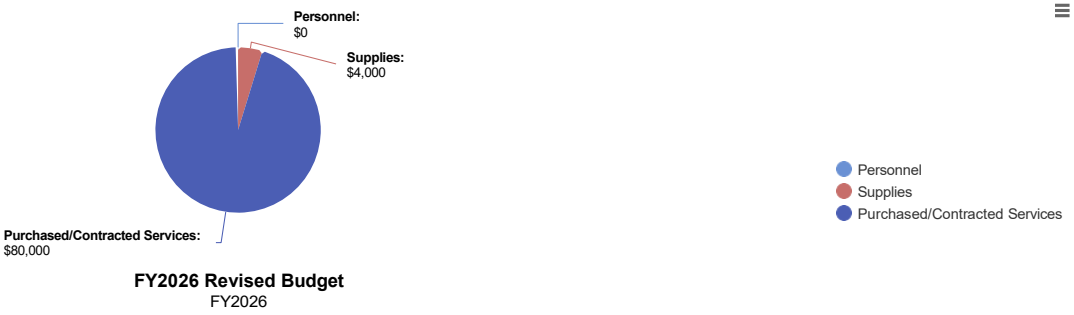
Position Name	FY2025
Allocated FTE Count	
Deputy Clerk I	1
ALLOCATED FTE COUNT	**1**

Waste Management

James Mills
Superintendent

Waste Management provides a comprehensive, sustainable, and cost-effective solid waste management program for residential and commercial customers in Henry County.

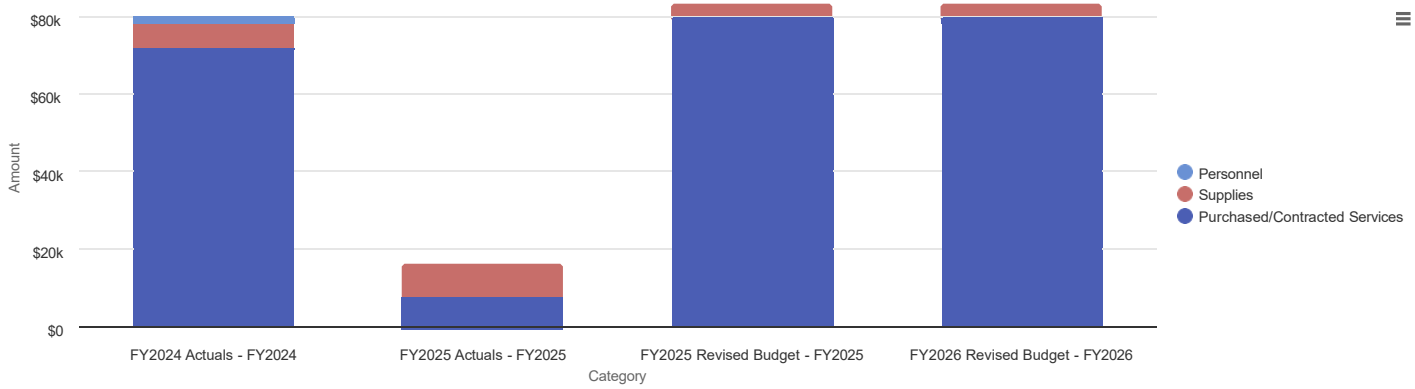
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	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenses						

	FY2024 ACTUALS	FY2025 ACTUALS	FY2025 REVISED BUDGET	FY2026 REVISED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY2025 Actual vs. FY2026 Budgeted ($ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Personnel	$1,454	$0	$0	$0	$0	–
Supplies	$9,399	$8,627	$4,000	$4,000	-$4,627	0%
Purchased/Contracted Services	$71,769	$8,355	$80,000	$80,000	$71,645	0%
EXPENSES TOTAL	**$82,623**	**$16,982**	**$84,000**	**$84,000**	**$67,018**	**0%**

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 includes the County Manager, Finance, and county senior leadership, 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 five 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], short term financing [debt repayable in 3 years or less], pay-as-you-go [use of available funds without using debt], and SPLOST VI funds for major capital projects including road projects and the vehicle replacement plan.

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 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.

Project Category	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Grand Total
Maintenance Equipment	$11,825,448	$0	$0	$0	$0	$11,825,448
Security & IT Projects	$2,476,613	$0	$0	$0	$0	$2,476,613
Vehicle Replacement	$4,000,000	$0	$0	$0	$0	$4,000,000
Building Renovations/Upgrades	$49,030,586	$31,570,000	$26,900,000	$6,000,000	$9,000,000	$122,500,586
New Building Construction	$36,400,000	$43,800,000	$14,500,000	$56,900,000	$72,960,000	$224,560,000
Airport Upgrades	$2,000,000	$0	$0	$0	$0	$2,000,000
Contingency	$2,637,353	$0	$0	$0	$0	$2,637,353
	$108,370,000	**$75,370,000**	**$41,400,000**	**$62,900,000**	**$81,960,000**	**$370,000,000**

Capital Improvements: One Year Plan - Short Term Debt

Listed below is a summary of all planned capital projects for FY 2026 and the associated funding sources. Henry County plans to spend $30M in FY 2025 on 33 capital projects spanning multiple county departments.

Total Capital Requested

$30,000,000

Expenditures Requests

Area	Capital Item	Total	Short Term Debt (>5 Years)
Storage & Facilities Expansion			
	Facilities Storage/Expansion	$417,000	$417,000
	Storage Room (Fire/Fleet)	$66,025	$66,025
	Courts Storage Room	$70,675	$70,675
	DOT Office/Storage (Fairview)	$417,000	$417,000
	Fleet (Old FS #6) - Renovation	$459,271	$459,271
	Upfitting Shop Equipment	$216,412	$216,412
STORAGE & FACILITIES EXPANSION TOTAL		**$1,646,383**	**$1,646,383**
Security & IT Projects			
	Firewall (Security)	$230,613	$230,613
	Computer Upgrades (Desktops & Laptops)	$623,000	$623,000
SECURITY & IT PROJECTS TOTAL		**$853,613**	**$853,613**
Contingency			
	Contingency	$2,637,353	$2,637,353
CONTINGENCY TOTAL		**$2,637,353**	**$2,637,353**
Facility Renovations & New Construction			
	Judicial Annex	$10,000,000	$10,000,000
	EMS Station	$5,000,000	$5,000,000
FACILITY RENOVATIONS & NEW CONSTRUCTION TOTAL		**$15,000,000**	**$15,000,000**
Roofing Projects			
	Fairview Rec Center Roof Replacement	$1,395,394	$1,395,394
	Fire Station #3 Roof Replacement	$189,029	$189,029
	Fire Station #4 Roof Replacement	$204,965	$204,965
	Fire Station #7 Roof Replacement	$235,501	$235,501
	Fire Station #10 Roof Replacement	$183,129	$183,129
Area	**Capital Item**	**Total**	**Short Term Debt (>5 Years)**

	Fire Station #11 Roof Replacement	$187,569	$187,569
	Fire Station #12 Roof Replacement	$221,461	$221,461
	Fire Station #13 Roof Replacement	$220,837	$220,837
	North Precinct Roof & Gutter	$100,000	$100,000
	Upfitting Shop Roof	$42,257	$42,257
	Harper Event Center Roof Coating	$175,869	$175,869
ROOFING PROJECTS TOTAL		**$3,156,010**	**$3,156,010**
Generators			
	Fire Station #1 Backup Generator	$39,126	$39,126
	Fire Station #3 Backup Generator	$80,747	$80,747
	Fire Station #10 Backup Generator	$80,747	$80,747
	Fire Station #11 Backup Generator	$80,747	$80,747
GENERATORS TOTAL		**$281,367**	**$281,367**
HVAC & Controls Projects			
	Fairview Rec Center HVAC Replacement	$673,332	$673,332
	Jail HVAC Controls	$976,898	$976,898
	Heritage Senior Center HVAC Controls	$58,816	$58,816
	Locust Grove Event/Senior Center HVAC Equipment & Controls	$359,219	$359,219
	Locust Grove Rec Center HVAC Replacement	$99,845	$99,845
	McDonough Library HVAC (Admin Side)	$118,673	$118,673
	Driver Services HVAC	$94,408	$94,408
HVAC & CONTROLS PROJECTS TOTAL		**$2,381,192**	**$2,381,192**
DOT Equipment			
	DOT Equipment	$4,044,081	$4,044,081
DOT EQUIPMENT TOTAL		**$4,044,081**	**$4,044,081**
		$30,000,000	**$30,000,000**

The capital projects detailed below offer several long-term benefits not only to Henry County residents and visitors, but staff as well.
These projects are planned for completion between FY26.

Parks and Recreation [HVAC and Roof Replacement]: In response to the needs of our growing county, we have budgeted for several key projects aimed at enhancing our infrastructure, specifically focusing on HVAC and roof replacement for the Fairview Recreation Center, Heritage Senior Center, Locust Grove Event Center & the Locust Grove Recreation Center. These initiatives are crucial to ensure that our public buildings can meet the demands of a larger population while maintaining comfort and energy efficiency. The HVAC replacement project will involve upgrading outdated systems to reduce energy consumption. The roof replacement projects will address aging facilities, preventing leaks and structural damage, thereby prolonging the lifespan of the county's assets. With these replacements there will be no future operational costs other than the preventative maintenance of annual checks which are already included in the Facilities Maintenance departmental budget.

Library [HVAC replacement]: Funds are being set aside for the HVAC replacement for the McDonough Library. Replacing the units with a modern, energy efficient HVAC system will not only enhance the air quality and temperature control, but also reduce energy costs, allowing funds to be redirected to vital community programs. With this replacement there will be no future operational costs other than the preventative maintenance of annual checks which are already included in the departmental budget.

Driver Services [HVAC replacement]: Funds are being set aside for the replacement HVAC unit for Henry County Driver Services. Replacing the units with a modern, energy efficient HVAC system will not only enhance the air quality and

temperature control, but also reduce energy costs. With this replacement there will be no future operational costs other than the preventative maintenance of annual checks which are already included in the Facilities Maintenance departmental budget.

Henry County Jail [HVAC control replacement]: Funds are being set aside for the replacement HVAC unit controls for the Henry County Jail. Replacing the control units with an up to date system enhances system efficiency, better temperature control, reduction in energy costs, and offers the capability to monitor and adjust temperatures as needed remotely. The new system will also alert the county maintenance staff of operational issues quickly, as soon as the issues are detected. With this replacement there will be no future operational costs other than the preventative maintenance of annual checks which are already included in the Facilities Maintenance departmental budget.

Fire & Police [Gutter & Roof replacements]: This project will invest in the critical infrastructure and not only safeguard the buildings but also ensure that essential public safety services remain uninterrupted for residents. The gutter & roof replacement project will involve upgrading worn out & leaking roofs on multiple county public safety facilities, thereby prolonging the lifespan of the county's assets and preventing possible future department relocations due to leaks, mold, & mildew. With this replacement there will be no future operational costs other than the preventative maintenance of annual checks which are already included in the Facilities' Maintenance departmental budget.

Fire station backup generators: This project will invest in the critical backup infrastructure for the Fire Department. This ensures that the Fire and EMS stations can continue to operate in the face of bad weather or power outages. With this replacement there will be no future operational costs other than the preventative maintenance of annual checks which are already included in the Facilities' Maintenance departmental budget.

Judicial Annex Renovation: This project will invest in renovating newly purchased county facilities to accommodate the growth in the judicial arm of the county. Due to the judicial caseload increasing as a result of county growth, additional office space was needed to house the additional staff. With the completion of this renovation there will be an increase in operating expenses such as cleaning and utilities which are already included in the respective department budgets who will be occupying this office space.

Storage Room Expansion [various departments]: This project will invest in expanding various county facilities to increase available storage space. Due to the rapid growth in the county requiring the county to add additional personnel, storage space is also required to house the additional files that must be retained due to document retention policies. With the completion of this space expansion there will be a decrease in departmental operating expenses for offsite storage as the records will now be retained onsite. Offsetting the decrease will be slight increases in energy costs all of which have been included in the departmental operating budgets.

Security & IT projects [various departments]: This project will invest in firewall security, as well as, upgrade outdated computer equipment. The computer replacement will span multiple departments and this replacement will ensure continued operational efficiencies for these departments. There will be minimal operational costs associated with the laptops and preventative maintenance and routine annual checks for operational condition of the firewall security equipment. The associated operational costs have already been included in the impacted departments operational budgets.

DOT Equipment: This project will invest in various types of DOT operating equipment. This equipment purchase will allow the DOT Department the ability to respond to weather events with greater speed as the equipment will now be located in all 4 major areas of the county. The associated operational & preventative costs have already been included in the department's operating budget.

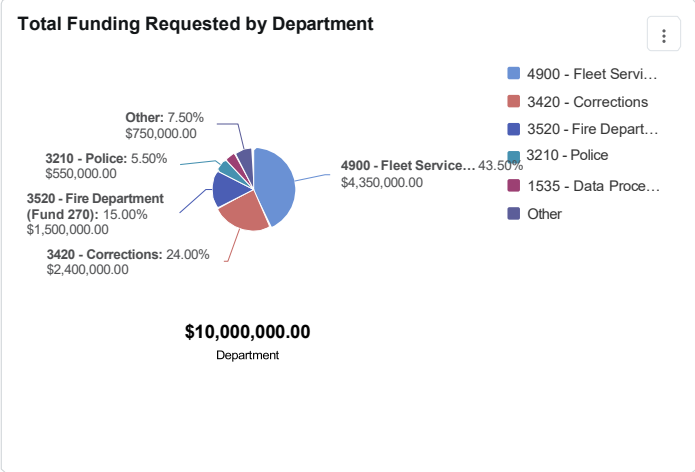
EMS Station: This project will provide an additional EMS station for the county in response to the increasing county population. By adding this station this will also assist the Fire Department with NFPA accreditation status. The operational costs for this station are already included within the department's operating budget.

Capital Improvements: One Year Plan

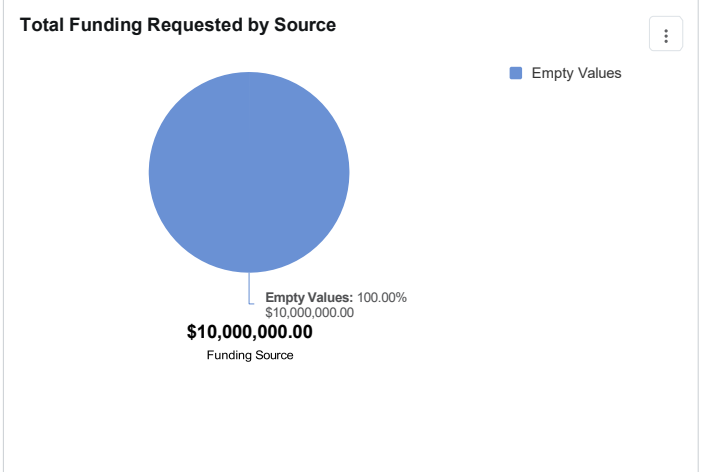
Listed below is a summary of all planned capital projects for FY 2026 and the associated funding sources. Henry County plans to spend $10M in FY 2026 on 11 capital projects spanning 8 county departments.

Total Capital Requested

$10,000,000



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The capital projects detailed below offer several long-term benefits not only to Henry County residents and visitors, but staff as well. These projects are planned for completion during FY26.

Camera Installation [various county buildings]: In order to protect county assets and employees additional cameras will be installed. The camera addition will include minimal additional operational costs other than the preventative maintenance of annual checks which are already included in the Tech Services departmental budget.

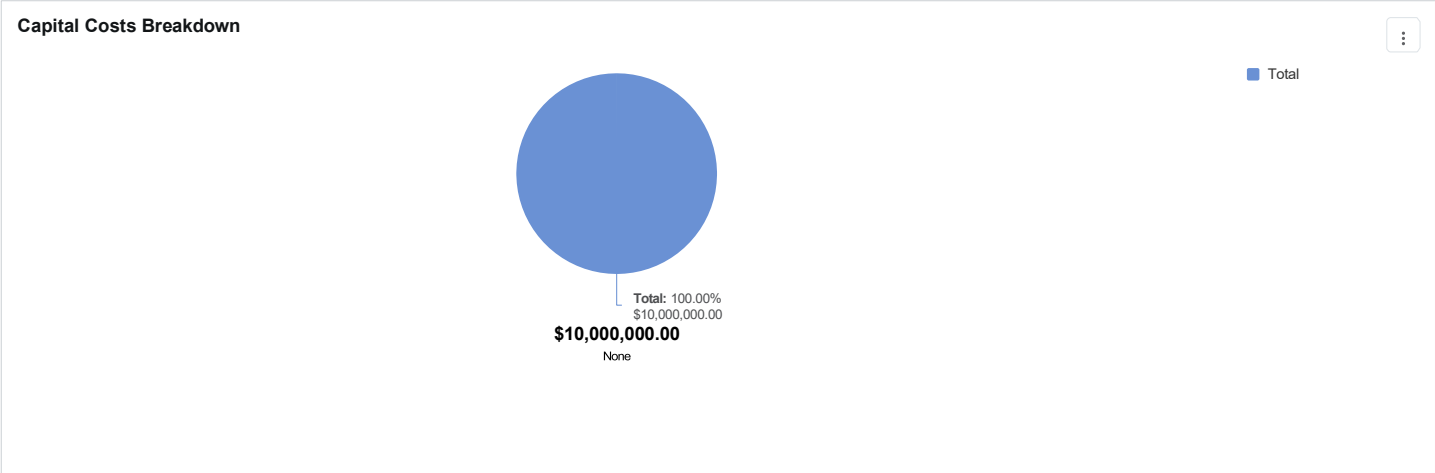
Maintenance Equipment [Jail]: Funds are being set aside for the replacement of body scanners & the control panel. Because these are only replacements the associated operating & maintenance costs are already included in the department's operating budget.

Laptops [Police]: Funds are being set aside for the replacement of Police laptops. This project is needed to replace computer equipment that is no longer supported by Microsoft. Because these are only replacements the associated operating & maintenance costs are already included in the department's operating budget.

Equipment [various departments]: Funds are being set aside to replace various pieces of departmental operating equipment. The replacements are needed to bring in new and updated equipment so that the department's can reduce the number of repairs leading to departmental downtime and inefficiencies. With this replacement there will be no future operational costs other than the preventative maintenance of annual checks which are already included in the Facilities Maintenance departmental budget.

Fire Station Remodels [2]: Funds are being set aside to replace 2 aging fire stations. Due to the wear and tear placed on these facilities it is necessary from time to time to replace the facilities to ensure safe living and working environments for fire personnel. Due to this being a replacement of existing facilities all operational costs are already included in the department's 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 are already included in the department's operating budgets.



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Expenditures Requests

Itemized Requests for 2026

Department	Capital Item	Total	Pay-as-You-Go	COPS Bonds
1535 - Data Processing MIS				
	Camera Installation - Various County Buildings	$450,000	$450,000	$0
1535 - DATA PROCESSING MIS TOTAL		**$450,000**	**$450,000**	**$0**
1565 - Facilities Maintenance				
	Dingo	$25,000	$25,000	$0
	Scissor Lift	$75,000	$75,000	$0
	Dump Bed	$100,000	$100,000	$0
1565 - FACILITIES MAINTENANCE TOTAL		**$200,000**	**$200,000**	**$0**
3210 - Police				
	Laptops	$550,000	$550,000	$0
3210 - POLICE TOTAL		**$550,000**	**$550,000**	**$0**
3420 - Corrections				
	Body Scanners	$1,000,000	$486,490	$513,510
	Control Panel	$1,400,000	$1,400,000	$0
3420 - CORRECTIONS TOTAL		**$2,400,000**	**$1,886,490**	**$513,510**
3520 - Fire Department (Fund 270)				
Department	**Capital Item**	**Total**	**Pay-as-You-Go**	**COPS Bonds**

	Station Remodels (2)	$1,500,000	$1,500,000	$0
3520 - FIRE DEPARTMENT (FUND 270) TOTAL		**$1,500,000**	**$1,500,000**	**$0**
4320 - Stormwater				
	Skid Steer	$100,000	$100,000	$0
	Excavator	$200,000	$200,000	$0
4320 - STORMWATER TOTAL		**$300,000**	**$300,000**	**$0**
4900 - Fleet Services				
	Alignment Rack	$250,000	$250,000	$0
	Paint Booth	$100,000	$100,000	$0
	Vehicles	$4,000,000	$4,000,000	$0
4900 - FLEET SERVICES TOTAL		**$4,350,000**	**$4,350,000**	**$0**
6220 - Park Services				
	Ztrak Mowers	$250,000	$250,000	$0
6220 - PARK SERVICES TOTAL		**$250,000**	**$250,000**	**$0**
		$10,000,000	**$9,486,490**	**$513,510**

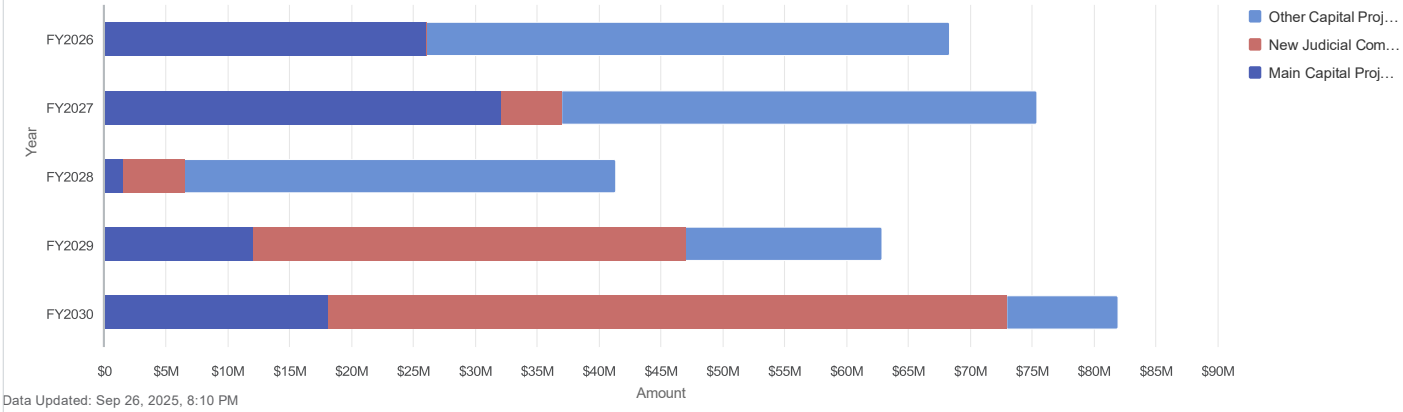
Capital Improvements: Multi-Year Plan

Listed below is a summary of Henry County's planned capital projects for FY 2026-FY 2030 along with the associated funding sources. Excluding the emergency projects and the 1 year capital plan Henry County plans to spend $330M during this five year period. 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

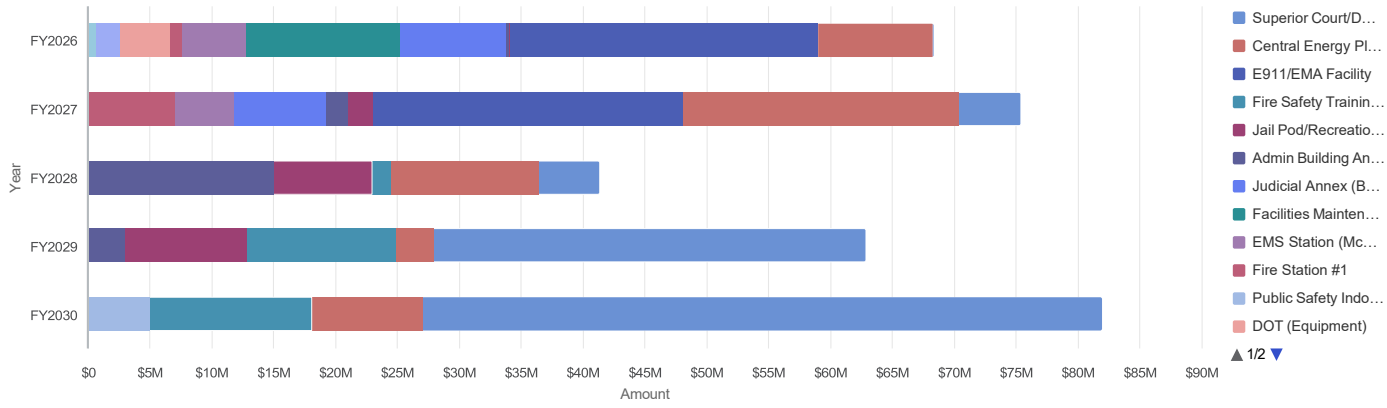
$330,000,000

Total Funding by Area



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Total Funding by Capital Item



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Area	Capital Item	Projected Cost	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
New Judicial Complex (Red Hawk Park)							
	Superior Court/DA's Office	$100,000,000	$100,000	$5,000,000	$5,000,000	$35,000,000	$54,900,000
NEW JUDICIAL COMPLEX (RED HAWK PARK) TOTAL		**$100,000,000**	**$100,000**	**$5,000,000**	**$5,000,000**	**$35,000,000**	**$54,900,000**
Other Capital Projects							
	Facilities Maintenance Capital Replacements (Roof/HVAC/Parking Lots/Space Renovations/EV Charging Modifications)	$12,377,000	$12,377,000	$0	$0	$0	$0
	Central Energy Plant	$55,440,000	$9,220,000	$22,320,000	$11,900,000	$3,000,000	$9,000,000
	Admin Building Annex	$20,000,000	$250,000	$1,750,000	$15,000,000	$3,000,000	$0
	EMS Station (McDonough)	$10,000,000	$5,200,000	$4,800,000	$0	$0	$0
	Jail Pod/Recreation Yard	$20,000,000	$100,000	$2,000,000	$8,000,000	$9,900,000	$0
	Judicial Annex (BB&T Construction)	$16,000,000	$8,500,000	$7,500,000	$0	$0	$0
	DOT (Equipment)	$4,000,000	$4,000,000	$0	$0	$0	$0
	Technology (Software)	$623,000	$623,000	$0	$0	$0	$0
	Airport T-Hangars	$2,000,000	$2,000,000	$0	$0	$0	$0
OTHER CAPITAL PROJECTS TOTAL		**$140,440,000**	**$42,270,000**	**$38,370,000**	**$34,900,000**	**$15,900,000**	**$9,000,000**
Main Capital Projects							
	E911/EMA Facility	$50,000,000	$25,000,000	$25,000,000	$0	$0	$0
	Fire Station #1	$8,000,000	$1,000,000	$7,000,000	$0	$0	$0
	Fire Safety Training Center	$26,560,000	$0	$0	$1,500,000	$12,000,000	$13,060,000
	Public Safety Indoor Firing Range	$5,000,000	$0	$0	$0	$0	$5,000,000
MAIN CAPITAL PROJECTS TOTAL		**$89,560,000**	**$26,000,000**	**$32,000,000**	**$1,500,000**	**$12,000,000**	**$18,060,000**
		$330,000,000	**$68,370,000**	**$75,370,000**	**$41,400,000**	**$62,900,000**	**$81,960,000**

Area	Total
New Judicial Complex (Red Hawk Park)	
	$100,000,000
NEW JUDICIAL COMPLEX (RED HAWK PARK) TOTAL	**$100,000,000**
Other Capital Projects	
	$12,377,000
	$55,440,000
	$20,000,000
	$10,000,000
	$20,000,000
	$16,000,000
	$4,000,000
	$623,000
	$2,000,000
OTHER CAPITAL PROJECTS TOTAL	**$140,440,000**
Main Capital Projects	
	$50,000,000
	$8,000,000

Area	Total
	$26,560,000
	$5,000,000
MAIN CAPITAL PROJECTS TOTAL	**$89,560,000**
	$330,000,000

SPLOST Programs

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

SPLOST VI

In November 2024, 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 2025 and will end in March 2031. The program is expected to collect $470M in revenue over the six-year period. A project summary is shown below.

SPLOST VI Project Expenditures

Project Type		Estimated Cost
Capital Projects	$	205,213,730
Transportation Projects	$	108,757,500
Intersection & Signalization	$	2,478,770
Sidewalks & Trails	$	3,150,000
Remittance to Cities (Hampton, Locust Grove, McDonough, Stockbridge)	$	150,400,000
TOTAL SPLOST VI PROGRAM EXPENDITURES	**$**	**470,000,000**

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 five-year period. A project summary is shown below.

T-SPLOST Project Expenditures

Project Type	Estimated Cost
Roads, Streets, and 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 Services Summary

Henry County currently participates in three types of debt, certificates of participation, short-term bank loan, and financed purchases from direct borrowings. Details of each type of debt are discussed within this section.

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.

In June 2025, the County entered into a $30M short-term loan with Regions Bank. The funding is being used to address several critically needed County building upgrades and renovations. The loan was issued under a 3-year term and will mature in 2028.

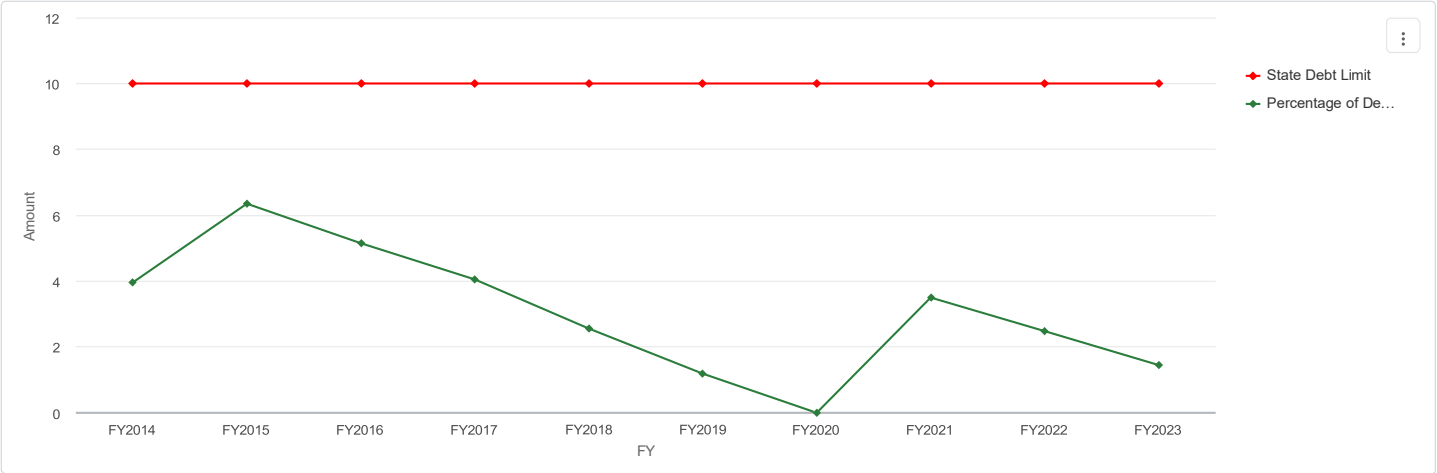
The County has entered into several financed purchases from direct borrowings for the acquisition and construction of various buildings and equipment. In the event of default, the financial institutions could take possession of the assets, terminate the borrowing agreement, or obtain court action to 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.

Henry County Net Debt Margin Percentage



Data Updated: Sep 18, 2025, 11:30 PM

Legal Debt Margin Calculations

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Debt Limit	$ 471,522,078	$ 521,743,331	$ 565,445,880	$ 617,967,067	$ 656,199,958
Total Net Debt Applicable to Limit	37,599,907	18,695,000	33,118,399	29,096,063	25,050,527
Legal Debt Margin	$ 433,922,171	$ 503,048,331	$ 532,327,481	$ 588,871,004	$ 631,149,431
Net Debt Applicable to State Limit	3.96%	6.35%	5.15%	4.05%	2.56%

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Debt Limit	$ 711,613,032	$ 749,089,426	$ 795,952,388	$ 843,084,348	$ 964,650,493
Total Net Debt Applicable to Limit	8,450,262	-	27,870,500	20,940,583	13,987,325
Legal Debt Margin	$ 703,162,770	$ 749,089,426	$ 768,081,888	$ 822,143,765	$ 950,663,168
Net Debt Applicable to State Limit	1.19%	0.00%	3.50%	2.48%	1.45%

Henry County Bond Rating

The County's current bond rating is under review. The bond rating previously assigned by Moody's Investor Services was a Aaa.

Certificates of Participation

Henry County

Annual debt service requirements are as follows:

Fiscal Year ending June 30	Principal	Interest
2026	$ 3,475,000	$ 324,925
2027	675,000	224,550
2028	705,000	193,425
2029	735,000	157,425
2030	775,000	123,550
2031-2035	1,405,000	312,525
2036-2041	1,095,000	136,500
Total	$ 8,865,000	$ 1,472,900

Financed Purchases from Direct Borrowings

The following is an analysis of capital assets purchased under direct borrowings as of June 30, 2025:

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, 2025, are as follows:

Fiscal Year ending June 30	Principal	Interest
2026	$ 1,310,289	$ 1,453,837
2027	$ 1,135,728	$ 1,511,835
2028	$ 31,825,087	$ 1,459,926
2029	$ 1,013,526	$ 355,395
2030-2035	$ 5,477,989	$ 897,076
Total	$ 40,762,620	$ 5,678,068

Short Term Financing

Short-Term Loan

Principal and interest payments due under short-term financing as of June 30, 2025, are as follows:

Fiscal Year ending June 30	Principal	Interest
2026	$ -	$ 948,867
2027	$ -	$1,032,000
2028	$30,000,000	$1,032,000
Total	$30,000,000	$3,012,867

Revenue Categories

Taxes and Commissions

Henry County collects taxes in the following areas:

Real Property Taxes

- Revenue based on millage rate levied on real property values assessed by the Tax Assessor's Office and collected by the Tax Commissioner's Office
- Budget based on tax digest, projected digest growth rate, and three years of trend data
  - Property taxes are based on the annual assessed value of a home, not the fair market value.
  - The property tax calculation is: Assessed Value (-) Exemptions (x) Millage Rate = Taxes Due
  - A mill for tax purposes is defined as $1.00 for each thousand dollars of assessed value.

Henry County allows for the following exemptions:

- Standard County Exemption of $15K [if resident applied for the Homestead Exemption prior to April 1]
- Four Age Exemption Categories for School Taxes only
- Disability
- Veterans
- Surviving Spouse [Armed Conflict, Peace Officer or Firefighter]
- Conservation
- Freeport or Forest Land Protection Exemptions

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 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	Staffing Change	Additional Staff
Accountability Court	5	6	6	0	
Accounting	15	14	15	+ 1	Grant Writer
Airport	5	8	8	0	
Animal Control	19	20	20	0	
Board of Commissioners	8	12	14	+ 2	Constituent Aide (2)
Board of Ethics	2	3	3	0	
Budget	3	4	4	0	
Building Department	26	25	27	+ 2	Deputy Dir, Residential Building Insp I
Chief Executive	4	5	5	0	
Clerk of Commission	2	2	2	0	
Clerk of State Court	38	33	37	+ 4	Acct Tech I, Dept Clerk II, Dept Clerk III, Jury Clerk I
Clerk of Superior Court	32	33	33	0	
Code Enforcement	19	16	16	0	
Community Development	5	7	7	0	
Community Service	8	8	8	0	
Coroner	2	3	3	0	
Corrections	147	131	141	+ 10	Detention Officer (10)
County Attorney	0	3	4	+ 1	Staff Attorney
Development Authority	4	6	6	0	
District Attorney	62	54	55	+ 1	Sr. Attorney
DOT	55	68	85	+ 17	Engineer I, Inspector II, Laborer (3), Equip Operator I (4), Equip Operator II (4), Equip Operator III, Traffic Safety Tech, Safety Officer, General Foreman
DUI Court	2	2	2	0	
E-911	90	81	81	0	
Elections	13	37	37	0	

	EMA/Homeland Security	19	9	9	0	
	Extension Office	7	8	8	0	
	Facilities Maintenance/Grounds	27	29	29	0	
	Fire	395	389	411	+ 22	Firefighter/Paramedic (20), Battalion Chief, Asst Fire Chief
	Fleet Services	27	26	27	+ 1	Apprentice
	GIS Mapping	2	2	2	0	
	Human Resources	16	12	12	0	
	Juvenile Court	22	24	24	0	
	Magistrate Court	17	16	16	0	
	Natural Resources Conservation	0	0	0	0	
	Park Areas	31	49	49	0	
	Planning & Zoning	8	10	11	+ 1	Planner II
	Police	368	410	410	0	
	Probate Court	19	24	24	0	
	Public Defender	16	15	16	+ 1	Client Services Advocate
	Public Information	6	6	7	+ 1	Web Content Specialist
	Purchasing	7	6	6	0	
	Recreation Admin	28	66	69	+ 3	Special Events Asst, Maint Tech, Theraputic Rec Support
	Risk Management	2	1	1	0	
	Senior Services	47	82	84	+ 2	Facilities Attendant, Recreation Aide
	Sentence Enforcement	27	30	32	+ 2	Probation Officer I (2)
	Sheriff	144	164	164	0	
	SPLOST Department	15	33	33	0	
	State Court	14	13	16	+ 3	Judge, Staff Attorney, Judicial Asst I
	State Court Solicitor	42	41	45	+ 4	Sr. Attorney, Legal Asst II, Vict Svcs Advocate, Court Inv II
	Stormwater	28	45	45	0	
	Superior Court	15	12	12	0	
	Tax Assessor	46	41	41	0	
	Tax Commissioner	49	48	48	0	
	Technology Services	29	28	29	+ 1	Apprentice
	Transportation Planning	1	2	2	0	
	Transportation Services	31	43	46	+ 3	Transit Specialist I, Transit Driver, Admin Asst III
	Total FT & FTE Employees	2,071	2,265	2,347	+ 82	

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 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 a government, which is not easily converted into cash, and has an initial useful life 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 and 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 property, 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.

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 in 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, roads, sewers, etc. It also requires the presentation of a narrative statement of 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 county 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 body of a county.

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.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personnel 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 county to provide a funding source for extraordinary or unforeseen expenditures.

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
ERAP - Emergency Rental Assistance Program
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
T-SPLOST - Transportation only Special Purpose Local Option Sales Tax