DOUGHERTY COUNTY
Georgia



DRAFT BUDGET

FISCAL YEAR 2026-2027

Dougherty County, Georgia

Proposed Budgets

Fiscal Year 2026/27

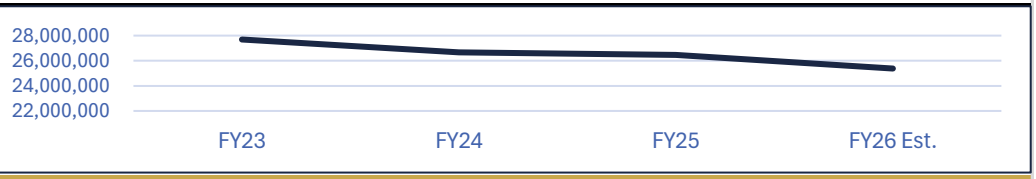
	AmendedFY 2025/26	Proposed FY 2026/27	% of Change
General Fund			
M & O	77,135,408	81,695,495	5.9%
CIP	545,809	255,764	-53.1%
Alternate Dispute Resolution	250,636	130,000	-48.1%
Special Services District Fund	10,414,605	10,736,761	3.1%
Solid Waste Enterprise Fund			
M & O	4,787,041	5,181,632	8.2%
Capital Outlay	965,000	1,624,390	68.3%
Confiscated Funds	504,400	504,400	0.0%
DHS Building Fund			
M & O	254,454	234,454	-7.9%
CIP	350,000	350,000	0.0%
Lease-Commercial Fund	70,775	65,775	-7.1%
Grants Fund	4,965,508	3,185,617	-35.8%
Law Library & Self-Help Center	507,240	123,530	-75.6%
DATE FUND	57,000	57,000	0.0%
ARPA	219,040	90,000	-58.9%
Opioid Epidemic Litgation	356,982	343,833	-3.7%
Total for all Budgets	**$ 101,383,898**	**$ 104,578,651**	**3.2%**

Dougherty County - FY27 Budget Overview

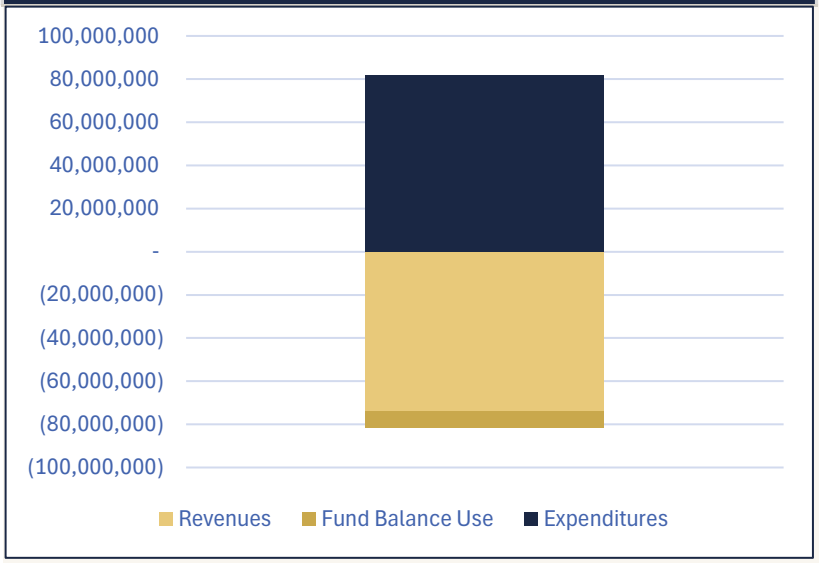
General Fund

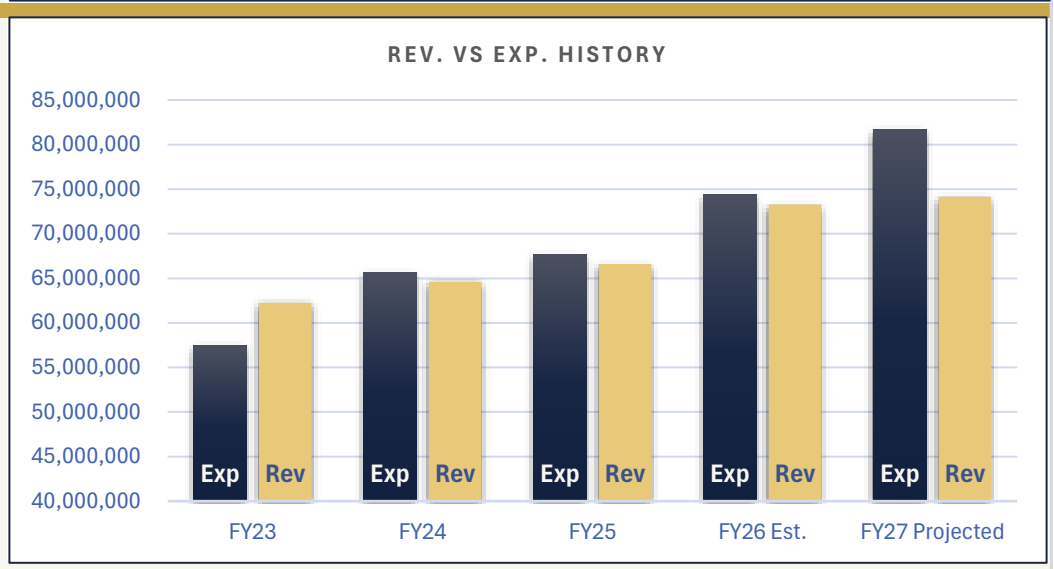
Year-End Projection	
Fund Balance as of 06/30/2025	$ 26,454,187
Revenues thru 06/30/2026	73,293,003
Expenditures thru 06/30/2026	74,370,126
Revenues Over/(Under) Expenditures	(1,077,123)
Estimated Ending Fund Balance 06/30/2026	25,377,064

3-Year Fund Balance History & Current Estimate			
FY23	FY24	FY25	FY26 Est.
27,688,945	26,671,256	26,454,187	25,377,064



FY27 Proposed Budget	
Revenues	74,130,791
Fund Balance Use	7,564,704
Total Revenue + Fund Balance Use	81,695,495
Expenditures	81,695,495
Balanced Budget	-
Estimated Ending Fund Balance 06/30/2027	*17,812,360*





3-months Operating Reserve	*20,423,874*
Less Est FB @ 6/30/27:	*17,812,360*
Amount below 3-months reserve:	*2,611,514*

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27001 FY27 Original/Adopted Operating Budget FOR PERIOD 99

ACCOUNTS FOR: General	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 ADMIN	PCT CHANGE
Taxes	-53,129,379.51	-55,179,000.00	-55,179,000.00	-56,490,609.72	-58,792,144.66	-61,843,500.00	12.1%
Intergovernmental	-249,091.67	-225,000.00	-225,000.00	-290,092.92	-290,092.00	-290,093.00	28.9%
Charges for services	-10,560,985.49	-8,635,832.00	-8,635,832.00	-8,971,600.18	-9,850,866.22	-8,581,417.00	-.6%
Fines and forfeiture	-665,694.83	-530,700.00	-530,700.00	-642,122.46	-720,473.02	-716,000.00	34.9%
Investment income	-1,353,531.09	-1,100,000.00	-1,100,000.00	-571,473.75	-834,397.56	-800,000.00	-27.3%
Contributions and do	-800.00	.00	.00	.00	.00	.00	.0%
Miscellaneous	-1,149,770.41	-1,152,358.00	-1,152,358.00	-2,255,814.37	-2,280,396.87	-1,119,781.00	-2.8%
Other Financing Sour	-783,437.04	-10,357,118.00	-10,867,332.00	-520,000.00	-780,000.00	-8,344,704.00	-23.2%
TOTAL General	-67,892,690.04	-77,180,008.00	-77,690,222.00	-69,741,713.40	-73,548,370.33	-81,695,495.00	5.2%
TOTAL REVENUE	-67,892,690.04	-77,180,008.00	-77,690,222.00	-69,741,713.40	-73,548,370.33	-81,695,495.00	5.2%
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	-67,892,690.04	-77,180,008.00	-77,690,222.00	-69,741,713.40	-73,548,370.33	-81,695,495.00	5.2%

** END OF REPORT - Generated by Amy Westenfeld **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27001 FY27 Original/Adopted Operating Budget FOR PERIOD 99

ACCOUNTS FOR: 100 General	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 ADMIN	PCT CHANGE
1001110 Bd Commission	472,861.18	468,226.00	469,944.00	367,280.43	413,117.00	468,000.00	-.4%
1001320 Administration	868,060.93	1,061,681.00	1,061,681.00	1,179,242.08	1,268,375.75	980,074.00	-7.7%
1001325 GCAPS & INTERN	40,122.45	50,000.00	50,000.00	23,985.07	50,000.00	50,000.00	.0%
1001400 Elections Regi	646,722.56	823,072.00	823,072.00	526,415.26	614,033.70	676,721.00	-17.8%
1001510 Finance	627,876.63	774,188.00	874,188.00	622,811.87	675,551.56	980,548.00	12.2%
1001530 Legal	506,006.46	623,500.00	625,050.00	389,317.96	624,600.00	625,050.00	.0%
1001535 Information Te	1,181,993.85	1,200,000.00	1,200,000.00	984,858.27	1,366,762.00	1,407,765.00	17.3%
1001540 Human Resource	749,550.44	829,815.00	863,815.00	724,462.69	773,895.72	954,996.00	10.6%
1001545 Tax and Tag	2,923,821.51	3,315,672.00	3,315,672.00	2,768,826.20	2,936,009.69	3,450,362.00	4.1%
1001546 Board of Equal	3,359.23	13,200.00	13,200.00	1,959.46	3,503.00	10,006.00	-24.2%
1001560 Auditing	163,000.00	165,000.00	165,000.00	154,000.00	211,000.00	165,000.00	.0%
1001565 Facilities Man	2,614,287.29	2,768,349.00	2,768,349.00	1,888,946.11	2,112,918.83	2,692,686.00	-2.7%
1001566 FM Custodial	1,023,962.10	1,074,213.00	1,074,213.00	934,529.58	1,037,619.20	1,130,006.00	5.2%
1001572 Public Informa	169,597.13	113,450.00	116,872.00	139,776.04	161,716.00	230,153.00	96.9%
1001575 Engineering	371,260.24	426,927.00	426,927.00	332,266.49	359,467.40	428,144.00	.3%
1001590 Mailroom	169,498.24	183,631.00	183,631.00	164,280.76	177,912.56	198,208.00	7.9%
1001595 General Admn	3,536,003.19	4,195,383.00	3,837,815.91	2,069,517.63	3,632,999.73	4,263,295.00	11.1%
1002150 Superior Court	769,905.06	871,327.00	871,327.00	667,435.10	764,982.41	791,657.00	-9.1%
1002180 Clerk of Court	1,693,022.23	1,933,738.00	1,933,738.00	1,640,042.74	1,777,577.30	1,975,160.00	2.1%
1002200 District Attor	2,211,328.43	2,863,356.00	2,863,356.00	2,181,913.14	2,346,268.46	3,162,504.00	10.4%
1002300 State Court	617,723.17	692,230.00	692,230.00	579,313.39	611,161.38	731,415.00	5.7%
1002400 Magistrate Cou	1,135,688.72	1,207,261.00	1,207,261.00	1,090,140.33	1,140,496.00	1,301,928.00	7.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27001 FY27 Original/Adopted Operating Budget FOR PERIOD 99

ACCOUNTS FOR: 100 General	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 ADMIN	PCT CHANGE
1002450 Probate Court	490,722.36	542,329.00	542,329.00	456,460.37	498,455.00	566,184.00	4.4%
1002600 Juvenile Court	1,114,448.71	1,283,515.00	1,283,515.00	1,086,811.94	1,184,624.39	1,331,054.00	3.7%
1002750 Law Library	4,716.16	.00	.00	35,824.52	.00	.00	.0%
1002800 Public Defende	1,330,202.88	1,363,283.00	1,363,283.00	1,112,792.13	1,301,614.17	1,396,496.00	2.4%
1003222 AlbDoCo Drug U	1,171,939.02	1,309,715.00	1,309,715.00	1,105,410.73	1,205,057.73	1,325,473.00	1.2%
1003250 SWAT	12,601.00	8,778.00	8,778.00	12,601.00	12,601.00	36,729.00	318.4%
1003310 Sheriff	4,426,459.65	4,755,564.00	4,811,424.00	4,165,983.16	4,488,531.89	5,041,850.00	4.8%
1003326 Jail Operation	21,126,604.09	24,750,865.00	24,875,973.00	24,008,988.25	24,910,960.04	27,717,242.00	11.4%
1003390 Security Servi	519,109.54	472,009.00	472,009.00	397,551.24	449,332.00	593,054.00	25.6%
1003610 Emerg Medical	6,060,655.06	6,665,693.00	7,151,036.00	6,459,559.51	7,179,702.00	7,296,852.00	2.0%
1003700 Coroner	250,655.26	253,555.00	253,555.00	235,778.12	252,972.00	253,484.00	.0%
1003911 Humane Society	74,535.67	65,000.00	65,000.00	44,505.66	58,515.00	65,000.00	.0%
1003920 Emerg Mgmt Ser	82,842.00	76,518.00	76,518.00	88,892.10	78,484.00	83,276.00	8.8%
1004110 Public Works	1,670,370.73	1,972,289.00	1,972,289.00	1,653,683.22	1,754,644.00	1,111,082.00	-43.7%
1004900 Vehicle Mainte	394,527.49	497,992.00	497,992.00	399,490.68	422,932.51	508,555.00	2.1%
1005110 DoCo Health De	988,263.96	1,018,564.00	1,018,564.00	933,683.63	1,018,563.96	1,011,464.00	-.7%
1005144 Environmental	601,215.09	816,498.00	816,498.00	632,182.89	723,492.00	764,971.00	-6.3%
1005440 Dept Family Ch	128,500.08	142,500.00	142,500.00	137,500.08	143,500.00	143,900.00	1.0%
1006220 PW Park Mainte	912,256.97	1,099,467.00	1,099,467.00	831,411.37	861,508.00	1,174,522.00	6.8%
1006510 Library	3,319,267.86	3,866,004.00	3,926,784.09	3,380,105.50	3,504,020.00	4,029,213.00	2.6%
1007130 County Extensi	109,931.96	153,260.00	153,260.00	112,823.34	143,435.00	159,025.00	3.8%
1007140 Natural Resour	12,391.00	12,391.00	12,391.00	12,391.00	12,391.00	12,391.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27001 FY27 Original/Adopted Operating Budget FOR PERIOD 99

ACCOUNTS FOR: 100 General	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 ADMIN	PCT CHANGE
1007500 Land Bank Auth	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	.0%
1007520 Alb/DoCo Econo	350,000.04	350,000.00	350,000.00	320,833.37	350,000.00	350,000.00	.0%
TOTAL 100 General	67,697,867.62	77,180,008.00	77,690,222.00	67,106,584.41	73,665,303.38	81,695,495.00	5.2%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	67,697,867.62	77,180,008.00	77,690,222.00	67,106,584.41	73,665,303.38	81,695,495.00	5.2%
GRAND TOTAL	67,697,867.62	77,180,008.00	77,690,222.00	67,106,584.41	73,665,303.38	81,695,495.00	5.2%

** END OF REPORT - Generated by Amy Westenfeld **

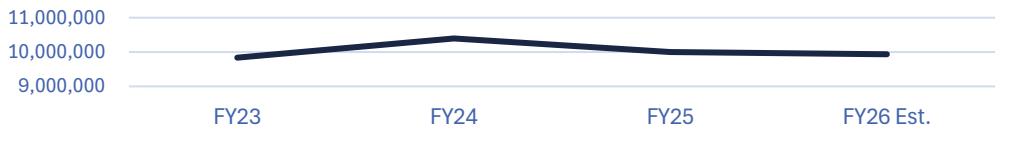
Dougherty County - FY27 Budget Overview

Special Services District

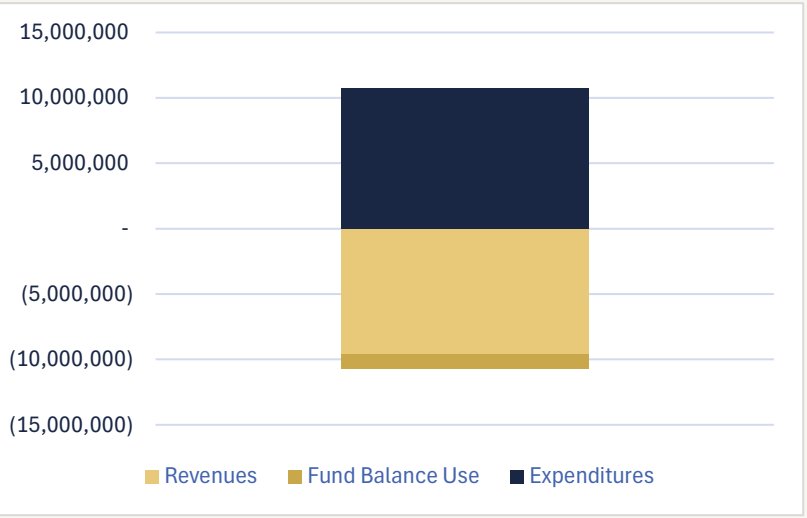
Year-End Projection	
Fund Balance as of 06/30/2025	$ 9,998,990
Revenues thru 06/30/2026	9,404,672
Expenditures thru 06/30/2026	9,467,011
Revenues Over/(Under) Expenditures	(62,339)
Estimated Ending Fund Balance 06/30/2026	9,936,651

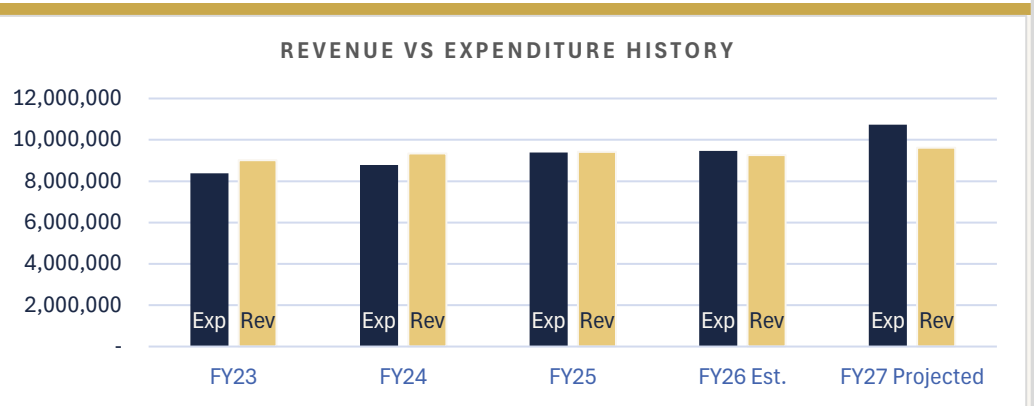
3-Year Fund Balance History & Current Estimate

FY23	FY24	FY25	FY26 Est.
9,836,644	10,395,419	9,998,990	9,936,651



FY27 Proposed Budget	
Revenues	9,621,300
Fund Balance Use	1,115,461
Total Revenue + Fund Balance Use	10,736,761
Expenditures	10,736,761
Balanced Budget	-
Estimated Ending Fund Balance 06/30/2027	*8,821,190*





3-months Operating Reserve	*2,684,190*
Estimated FB @ 6/30/27	*8,821,190*
Sufficient Reserve	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27001 FY27 Original/Adopted Operating Budget FOR PERIOD 99

ACCOUNTS FOR: Special Services District	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 ADMIN	PCT CHANGE
Taxes	-8,722,249.09	-8,865,000.00	-8,865,000.00	-8,555,776.80	-8,810,895.66	-8,965,000.00	1.1%
Licences and permits	-278,486.11	-286,300.00	-286,300.00	-207,989.47	-245,434.34	-286,300.00	.0%
Intergovernmental	-149,313.46	-158,000.00	-158,000.00	-158,190.36	-158,190.36	-158,000.00	.0%
Charges for services	-11,974.16	.00	.00	-12,897.53	-12,900.00	.00	.0%
Investment income	-200,768.64	-210,000.00	-210,000.00	-117,692.56	-176,000.00	-210,000.00	.0%
Miscellaneous	-2,614.50	-2,000.00	-2,000.00	-1,252.10	-1,252.00	-2,000.00	.0%
Other Financing Sour	-7,856.57	-893,305.00	-1,007,635.00	.00	.00	-1,115,461.00	10.7%
TOTAL Special Services Distr	-9,373,262.53	-10,414,605.00	-10,528,935.00	-9,053,798.82	-9,404,672.36	-10,736,761.00	2.0%
TOTAL REVENUE	-9,373,262.53	-10,414,605.00	-10,528,935.00	-9,053,798.82	-9,404,672.36	-10,736,761.00	2.0%
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	-9,373,262.53	-10,414,605.00	-10,528,935.00	-9,053,798.82	-9,404,672.36	-10,736,761.00	2.0%

** END OF REPORT - Generated by Amy Westenfeld **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27001 FY27 Original/Adopted Operating Budget FOR PERIOD 99

ACCOUNTS FOR: 270 Special Services District	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 ADMIN	PCT CHANGE
270 SpServDist	433,200.00	.00	.00	.00	.00	.00	.0%
2701595 General Admini	978.96	105,700.00	92,100.00	7,125.82	6,939.00	105,700.00	14.8%
2703210 Dougherty Coun	4,430,172.55	5,014,878.00	5,014,878.00	4,068,162.04	4,346,530.00	5,177,949.00	3.3%
2703510 Fire Services	3,409,812.96	3,543,777.00	3,543,777.00	3,216,310.13	3,512,147.00	3,638,512.00	2.7%
2703910 Animal Control	166,530.93	206,029.00	206,029.00	181,663.95	82,170.00	202,479.00	-1.7%
2704225 Street Sweepin	40,000.00	40,000.00	40,000.00	20,000.00	40,000.00	40,000.00	.0%
2704227 Right of Way M	21,500.00	.00	114,330.00	114,330.00	114,330.00	114,330.00	.0%
2704250 Storm Water Mg	2,755.54	6,700.00	20,300.00	18,876.44	18,877.00	34,000.00	67.5%
2704260 Street Lightin	291,311.36	290,200.00	290,200.00	254,044.75	252,312.00	290,200.00	.0%
2706100 Recreation	347,179.37	530,700.00	530,700.00	409,503.11	534,710.00	530,700.00	.0%
2706220 Parks - SSD	.00	.00	.00	2,784.75	2,785.00	.00	.0%
2707410 Planning & Dev	530,957.38	438,086.00	438,086.00	394,153.87	429,826.00	369,118.00	-15.7%
2707450 Code Enforceme	146,259.67	238,535.00	238,535.00	89,481.65	126,385.00	233,773.00	-2.0%
TOTAL 270 Special Services D	9,820,658.72	10,414,605.00	10,528,935.00	8,776,436.51	9,467,011.00	10,736,761.00	2.0%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	9,820,658.72	10,414,605.00	10,528,935.00	8,776,436.51	9,467,011.00	10,736,761.00	2.0%
GRAND TOTAL	9,820,658.72	10,414,605.00	10,528,935.00	8,776,436.51	9,467,011.00	10,736,761.00	2.0%

** END OF REPORT - Generated by Amy Westenfeld **

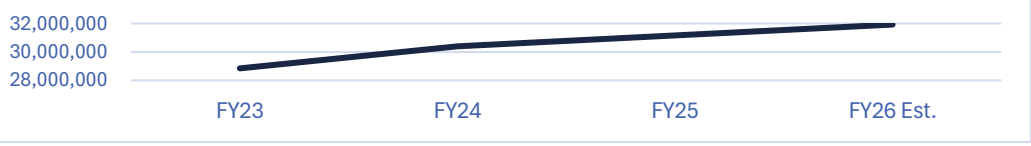
Dougherty County

FY27 Budget Overview

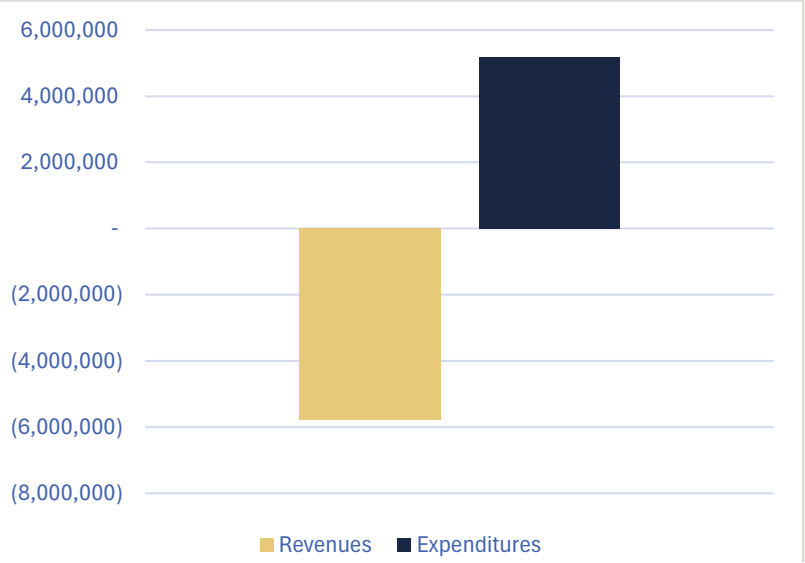
Solid Waste

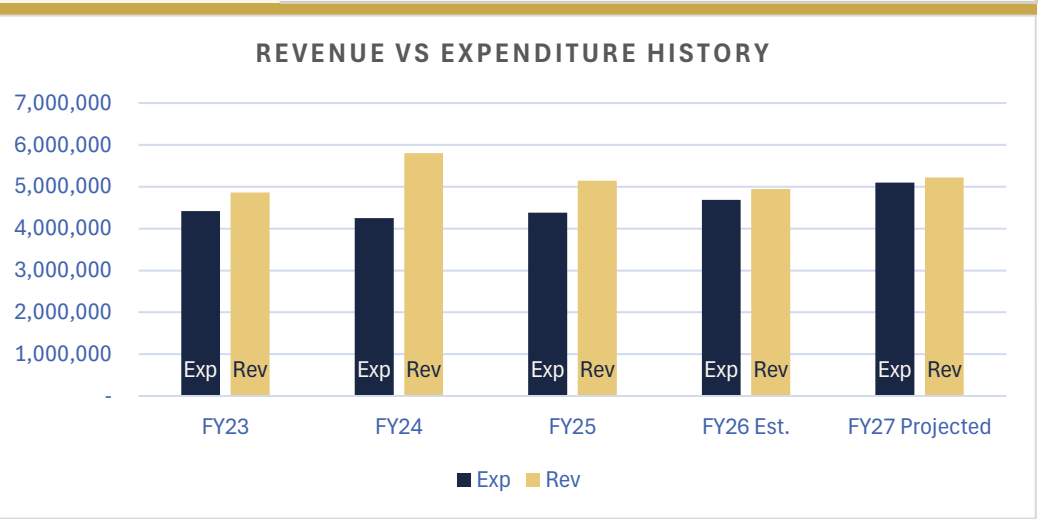
Year-End Projection	
Fund Balance as of 06/30/2025	$ 31,154,926
Revenues thru 06/30/2026	5,452,883
Expenditures thru 06/30/2026	4,685,209
Revenues Over/(Under) Expenditures	767,675
Estimated Net Position 06/30/2026	31,922,601
Unrestricted Funds	16,631,160

3-Year Fund Balance History & Current Estimate			
FY23	FY24	FY25	FY26 Est.
28,843,055	30,392,067	31,154,926	31,922,601



FY27 Proposed Budget	
Revenues	5,768,000
Less Net Gain	586,368
Total Revenues Less Net Gain	5,181,632
Expenditures	5,181,632
Balanced Budget	-





3-months Operating Reserve	*1,295,408*
Estimated Net Position @ 6/30/27	*32,508,969*

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27001 FY27 Original/Adopted Operating Budget FOR PERIOD 99

ACCOUNTS FOR:

Solid Waste Fund	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 ADMIN	PCT CHANGE
UNDEFINED CHAR	-17,756.00	.00	.00	.00	.00	.00	.0%
Charges for services	-4,207,799.03	-4,161,000.00	-4,161,000.00	-3,845,247.78	-4,481,700.02	-4,706,000.00	13.1%
Investment income	-1,025,516.39	-1,050,000.00	-1,050,000.00	-587,588.36	-881,382.54	-1,050,000.00	.0%
Miscellaneous	-13,602.36	-12,000.00	-12,000.00	-90,101.35	-89,800.71	-12,000.00	.0%
Other Financing Sour	146,738.92	435,959.00	390,959.00	.00	.00	586,368.00	50.0%
TOTAL Solid Waste Fund	-5,117,934.86	-4,787,041.00	-4,832,041.00	-4,522,937.49	-5,452,883.27	-5,181,632.00	7.2%
TOTAL REVENUE	-5,117,934.86	-4,787,041.00	-4,832,041.00	-4,522,937.49	-5,452,883.27	-5,181,632.00	7.2%
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	-5,117,934.86	-4,787,041.00	-4,832,041.00	-4,522,937.49	-5,452,883.27	-5,181,632.00	7.2%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27001 FY27 Original/Adopted Operating Budget FOR PERIOD 99

ACCOUNTS FOR: 540 Solid Waste Fund	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 ADMIN	PCT CHANGE
5404530 Sol Waste Disp	6,678,462.46	4,532,132.00	4,577,132.00	3,588,265.43	4,474,252.00	4,860,898.00	6.2%
5404580 Keep Albany Do	685.37	254,909.00	254,909.00	196,930.78	210,956.50	320,734.00	25.8%
TOTAL 540 Solid Waste Fund	6,679,147.83	4,787,041.00	4,832,041.00	3,785,196.21	4,685,208.50	5,181,632.00	7.2%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	6,679,147.83	4,787,041.00	4,832,041.00	3,785,196.21	4,685,208.50	5,181,632.00	7.2%
GRAND TOTAL	6,679,147.83	4,787,041.00	4,832,041.00	3,785,196.21	4,685,208.50	5,181,632.00	7.2%

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