Cherokee County



Fiscal Year 2027 Adopted Budget

Canton, Georgia

TABLE OF CONTENTS

EXECUTIVE SUMMARY……. ES-1
ALL FUNDS REPORTS
Expense Summary by Fund……... CW-1
Interfund Transfers by Fund……. CW-2
Inflows Compared to Outflows - All Funds……. CW-3
All Funds Budget/Forecast Report…..…….. CW-7
All Funds Headcount Summary…...……..CW-23
Payments to Other Agencies……..... CW-54
GENERAL FUND
Inflows Compared to Expenditures - General Fund……..... GF-1
General Fund Budget/Forecast Report…… GF-3
General Fund Headcount Summary…… GF-16
General Administration
Board of Commissioners……... GF-30
County Clerk……...GF-33
County Manager…… GF-35
Voter Registration/Elections……. GF-38
County Attorney…… GF-40
Tax Commissioner…… GF-43
Tax Commissioner TAVT 1% Fees…….. GF-46
Tax Assessor……. GF-47
Communications…… GF-50
General Administration…… GF-53
Coroner…….. GF-55
General Services Agency
General Services…….GF-58
Capital Projects……...GF-61
Information Technology Systems……...GF-64
GIS/Mapping……..GF-67
Property Management……... GF-70
Financial Services
Budgeting and Financial Services……...GF-73
Purchasing……...GF-76
Risk Management……GF-79
Human Resources
Human Resources…….. GF-82
Health & Human Services
Health & Human Services……. GF-85
County Extension Services…….GF-91
Recreation, Parks & Cultural Affairs
Library……...GF-92
Arts & History……...GF-93
Judicial Services
Expense Summary by Department……GF-95
Court Administrative Services……..GF-96

TABLE OF CONTENTS

Superior Court……...GF-99
Clerk of Superior Court……GF-102
Board of Equalization……GF-105
Clerk of Court – Tech……GF-107
District Attorney……GF-108
State Court……GF-112
State Court – Tech……GF-115
State Court Solicitor……..GF-116
Solicitor Video Account……GF-119
Magistrate Court……GF-121
Probate Court……GF-124
Juvenile Court……GF-127
Juvenile Court – Supervision Fee……..GF-130
Indigent Defense……GF-131

Law Enforcement

Total Sheriff's Office……GF-134
CMANS……GF-138
Administration……..GF-141
Criminal Investigation Division……GF-145
Intelligence Division……GF-148
Uniform Patrol……..GF-151
Training Division……..GF-154
Special Operations……GF-157
SWAT……...GF-160
Court Services……...GF-162
Crossing Guards……GF-165
Adult Correctional Institute…….. GF-167

Community Development Agency

Development Services Center…….. GF-170
Public Works……GF-173
Stormwater Mgmt Engineering……GF-176
Transportation Engineering……...GF-179
Engineering……...GF-182
Blalock Road Landfill……...GF-185
Forest Resources Conservation……GF-187
Building Inspections……..GF-188
Planning and Zoning……GF-191
Economic Development……GF-194

Community Services Agency

Community Services……..……...GF-195
Recycling……..GF-198

Public Services Agency

Cherokee Probation……...GF-201
Animal Control……..GF-203
Animal Shelter……...GF-207
Animal Shelter Special Projects……GF-210

TABLE OF CONTENTS

Emergency Management Agency……..GF-212
Radio Communications…….GF-215
Code Enforcement…….GF-218
Interfund Transfers…….GF-221
FIRE DISTRICT FUND
Fund Budget Report...……FD-1
Headcount Summary…… FD-9
Fire Administration……FD-12
Fire Marshal……...FD-17
Fire Operations…….. FD-20
Fire Special Operations……..FD-24
Fire Prevention……...FD-27
Fire Information Technology…….FD-30
Fire Training…….. FD-33
Fire Intelligence……..FD-36
EMERGENCY 911 TELEPHONE FUND…… ET-1
SENIOR SERVICES FUND……... SS-1
TRANSPORTATION FUND…… TR-1
PARKS AND RECREATION FUND
Parks and Recreation Fund Budget Report……PR-1
Parks and Recreation Headcount Summary……...PR-9
Administration……... PR-11
Programs…… PR-15
Aquatic Center……... PR-18
Athletics……PR-21
Facilities…….PR-24
Maintenance……...PR-28
Natural Resources……...PR-31
OTHER SPECIAL REVENUE FUNDS
Law Library Fund…….. OR-1
Sheriffs Forfeitures Fund…….. OR-3
Nat'l Opioid Settlement (NOSA) Fund…… OR-5
ARPA 2021 Fund……...OR-9
Multiple Grant Fund…….. OR-14
CDBG Fund……... OR-19
DA's Condemnation Funds……... OR-23
DATE Fund……OR-26
Victim Witness Fund…… OR-28
DUI Court Fund……OR-33
Drug Accountability Court Fund…….. OR-38
Treatment Accountability Court Fund…….. OR-43
Drug Screening Laboratory Fund…….. OR-48
Veteran's Court Fund…… OR-52
Juvenile Drug Court Fund……..OR-57
Family Treatment Court…….OR-61
Jail Fund…….OR-66

TABLE OF CONTENTS

Sheriff's Commissary Fund……... OR-69
Federal Forfeiture/Seized Fund…… OR-70
Hotel/Motel Fund……...OR-72
IMPACT FEE FUND
Fund Budget/Forecast Report……..IF-1
Headcount Report……IF-4
Project Summary……IF-5
SPLOST 2012 FUND
Fund Budget/Forecast Report…… SL-1
SPLOST 2018 FUND
Fund Budget/Forecast Report…… ST-1
Headcount Report……...ST-7
Project Summary……ST-8
SPLOST 2024 FUND
Fund Budget/Forecast Report…… SP-1
Headcount Report…….. SP-8
Project Summary……SP-9
TSPLOST 2016 FUND
Fund Budget/Forecast Report…… TS-1
Project Summary……TS-4
DEBT SERVICE FUND...……...DS-1
CONFERENCE CENTER FUND……..CC-1
EMERGENCY MEDICAL SERVICES FUND
Fund Budget/Forecast Report…….EM-1
Headcount Summary……..EM-7
EMS Administration……..EM-9
EMS Operations……EM-11
INSURANCE AND BENFITS FUND……IB-1
FLEET MAINTENANCE FUND……..... FM-1

Cherokee County



EXECUTIVE SUMMARY

Cherokee County Board of Commissioners Proposed FY27 Budget Summary

Key Financial Assumptions

- Inflation Trend 2.0 to 2.25%
- Other Revenue Growth Nearly Flat
- Significant Modifications to Health Care Plan
- 2% COLA Effective 1/1/2027
- 18 New Sheriff's Deputies from 2026 budget
  No Other Headcount Additions (2nd Year)
- No new vehicles (2nd Year)

FY27 Proposed Sources

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
General Fund	$ 169,312,559	$ 185,730,928	$ 16,418,369	9.70%
Fire Fund	58,557,010	64,432,496	5,875,486	10.03%
Parks & Rec	9,820,695	9,850,293	29,598	0.30%
ARPA	-	-	-	
Transportation (CATS)	6,979,681	4,314,275	(2,665,406)	-38.19%
Other Govt'l Funds	18,178,709	18,470,998	292,289	1.61%
Conference Center	433,000	458,000	25,000	5.77%
EMS	22,905,684	24,029,448	1,123,764	4.91%
Group Insurance	36,082,601	43,191,991	7,109,390	19.70%
Fleet	3,612,040	3,818,094	206,054	5.70%
Debt Service	6,380,011	6,638,239	258,228	4.05%
Impact Fees	3,666,715	3,337,000	(329,715)	-8.99%
SPLOST	77,350,319	80,429,775	3,079,456	3.98%
TSPLOST	-	73,436,980	73,436,980	
	$ 413,279,024	$ 518,138,517	$ 104,859,493	25.37%

The ARPA fund had no revenues in FY26

Transportation (CATS) reduced capital $2.8 M

Group Medical has experienced significant budget overruns in prior years. FY26 was underbudgeted.

TSPLOST collections are 17.77% of the prior budget. Growth in pre-existing funds is 7.60%.

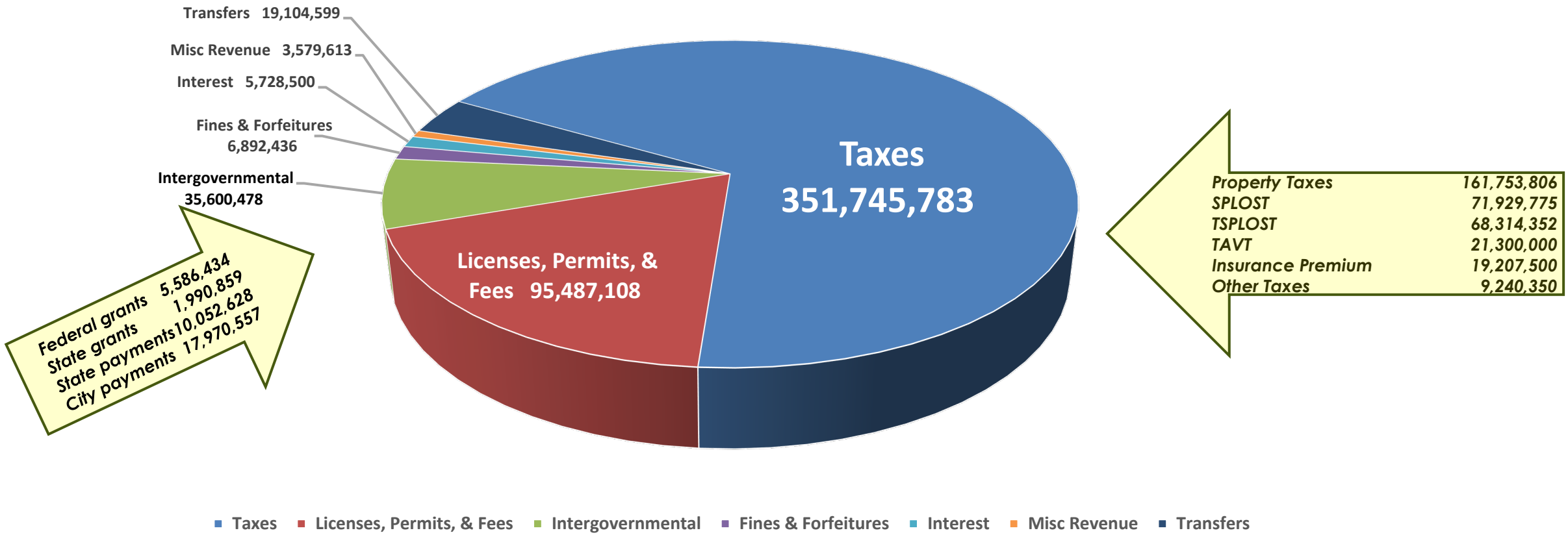
FY27 Proposed Sources – Other Governmental Funds

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
Law Library	$ 127,000	$ 127,000	$ -	0.00%
Sheriff's Forfeitures	80,000	80,000	-	0.00%
Opioid Settlement	149,760	-	(149,760)	-100.00%
E911	6,389,500	7,055,882	666,382	10.43%
Senior Services	3,194,285	3,227,810	33,525	1.05%
Grants	1,091,399	439,396	(652,003)	-59.74%
CDBG	1,172,229	1,352,656	180,427	15.39%
DA Condemnation	5,000	5,000	-	0.00%
DATE	261,600	249,600	(12,000)	-4.59%
Victim Witness	234,886	244,146	9,260	3.94%
DUI Court	755,791	760,375	4,584	0.61%
Drug Court	787,912	794,161	6,249	0.79%
Treatment Accountability	348,667	380,845	32,178	9.23%
Drug Lab	597,441	640,227	42,786	7.16%
Veteran's Court	338,759	415,648	76,889	22.70%
Juvenile Court	175,461	153,056	(22,405)	-12.77%
Family Court	163,019	179,196	16,177	9.92%
Jail Fund	481,000	541,000	60,000	12.47%
Sheriff's Commissary	800,000	800,000	-	0.00%
Confiscated Assets	125,000	125,000	-	0.00%
Accommodations Tax	900,000	900,000	-	0.00%
	$ 18,178,709	$ 18,470,998	$ 292,289	1.61%

E911 is expected to see revenue growth but 565,000 of this amount is increased transfer from General Fund

The DATE fund is reliant on reserves to fund accountability courts and is facing declining revenues

FY27 Proposed Inflows



FY27 Proposed Uses

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
General Fund	$ 178,488,052	$ 190,865,925	$ 12,377,873	6.93%
Fire Fund	59,356,890	62,861,578	3,504,688	5.90%
Parks & Rec	10,170,695	11,075,293	904,598	8.89%
ARPA	600,000	-	(600,000)	-100.00%
Transportation (CATS)	6,979,681	4,314,275	(2,665,406)	-38.19%
Other Govt'l Funds	20,333,603	19,938,839	(394,764)	-1.94%
Conference Center	986,418	834,730	(151,688)	-15.38%
EMS	24,450,684	25,683,948	1,233,264	5.04%
Group Insurance	36,082,601	43,191,991	7,109,390	19.70%
Fleet	3,612,040	3,818,094	206,054	5.70%
Debt Service	6,438,827	6,522,746	83,919	1.30%
Impact Fees	3,080,605	5,835,327	2,754,722	89.42%
SPLOST	94,107,049	91,132,676	(2,974,373)	-3.16%
TSPLOST	-	65,503,887	65,503,887	
	$ 444,687,145	$ 531,579,309	$ 86,892,164	19.54%

ARPA was exhausted in FY26

Transportation (CATS) reduced capital $2.8 M

Group Medical has experienced significant budget overruns in prior years. FY26 was underbudgeted.

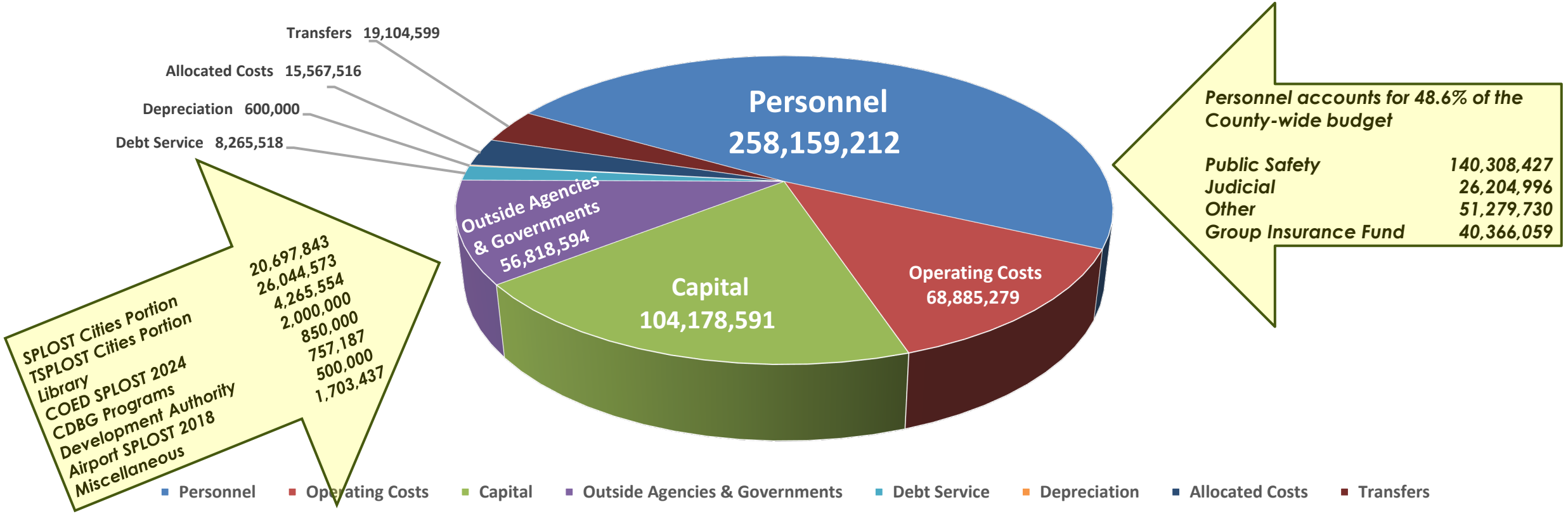
TSPLOST collections are 14.73% of the prior budget. Growth in pre-existing funds is 4.81%.

FY27 Proposed Uses – Other Governmental Funds

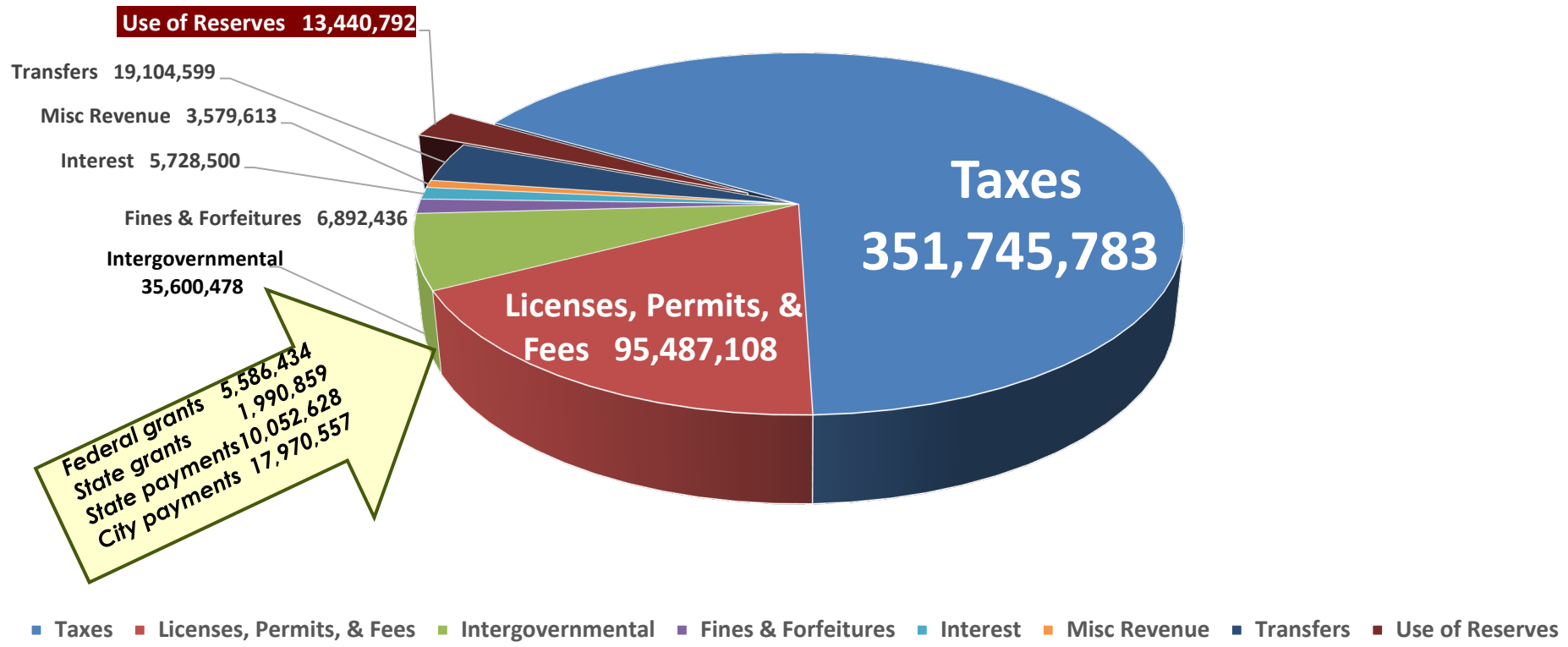
	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
Law Library	$ 127,000	$ 127,000	$ -	0.00%
Sheriff's Forfeitures	80,000	80,000	-	0.00%
Opioid Settlement	348,719	306,998	(41,721)	-11.96%
E911	7,761,464	8,055,882	294,418	3.79%
Senior Services	3,194,285	3,227,810	33,525	1.05%
Grants	1,091,399	439,396	(652,003)	-59.74%
CDBG	1,172,229	1,352,656	180,427	15.39%
DA Condemnation	15,000	7,000	(8,000)	-53.33%
DATE	631,768	217,158	(414,610)	-65.63%
Victim Witness	234,886	244,146	9,260	3.94%
DUI Court	844,426	800,977	(43,449)	-5.15%
Drug Court	787,912	822,161	34,249	4.35%
Treatment Accountability	348,667	380,845	32,178	9.23%
Drug Lab	597,441	640,227	42,786	7.16%
Veteran's Court	338,759	415,648	76,889	22.70%
Juvenile Court	175,461	153,056	(22,405)	-12.77%
Family Court	163,019	179,196	16,177	9.92%
Jail Fund	596,168	663,683	67,515	11.32%
Sheriff's Commissary	800,000	800,000	-	0.00%
Confiscated Assets	125,000	125,000	-	0.00%
Accommodations Tax	900,000	900,000	-	0.00%
	$ 20,333,603	$ 19,938,839	$ (394,764)	-1.94%

The DATE fund has reduced transfers but at the expense of an increased burden on the General Fund

FY27 Proposed Uses



FY27 Proposed Sources



FY27 Proposed Changes in Fund Balances

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)
General Fund	$ (9,175,493)	$ (5,134,997)	$ 4,040,496
Fire Fund	(799,880)	1,570,918	2,370,798
Parks & Recreation	(350,000)	(1,225,000)	(875,000)
ARPA	(600,000)	-	600,000
Transportation (CATS)	-	-	-
Other Govt'l Funds	(2,154,894)	(1,467,841)	687,053
Conference Center	(553,418)	(376,730)	176,688
EMS	(1,545,000)	(1,654,500)	(109,500)
Group Insurance	-	-	-
Fleet	-	-	-
Debt Service	(58,816)	115,493	174,309
Impact Fees	586,110	(2,498,327)	(3,084,437)
SPLOST	(16,756,730)	(10,702,901)	6,053,829
TSPLOST	-	7,933,093	7,933,093
	$ (31,408,121)	$ (13,440,792)	$ 17,967,329

General Fund's Fund balance is approaching the 90 day target reserve amount. The current budget utilizes less from reserves, and future budgets will need revenues sufficient to cover expenditures.

Fire Fund will need to budget net income adequate to maintain a 15% reserve per accreditation standards.

Parks & Recreation and EMS are utilizing reserves to minimize transfers from General Fund.

SPLOST 2018 is budgeted to utilize $10,749,100 of fund balance while SPLOST 2024 is budgeted to net $46,199.

FY27 Proposed Changes in Fund Balance – Other Governmental Funds

	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)
Law Library	$ -	$ -	$ -
Sheriff's Forfeitures	-	-	-
Opioid Settlement	(198,959)	(306,998)	(108,039)
E911	(1,371,964)	(1,000,000)	371,964
Senior Services	-	-	-
Grants	-	-	-
CDBG	-	-	-
DA Condemnation	(10,000)	(2,000)	8,000
DATE	(370,168)	32,442	402,610
Victim Witness	-	-	-
DUI Court	(88,635)	(40,602)	48,033
Drug Court	-	(28,000)	(28,000)
Treatment Accountability	-	-	-
Drug Lab	-	-	-
Veteran's Court	-	-	-
Juvenile Court	-	-	-
Family Court	-	-	-
Jail Fund	(115,168)	(122,683)	(7,515)
Sheriff's Commissary	-	-	-
Confiscated Assets	-	-	-
Accommodations Tax	-	-	-
	$ (2,154,894)	$ (1,467,841)	$ 687,053

E911 will exhaust its fund balance in FY27 and will be dependent on General Fund for the current reserve utilization in future years absent additional funding

DATE no longer has sufficient reserves to fully fund its usual subsidies to the accountability courts

FY27 Proposed County Wide Budget Summary

	Sources	Uses	Change in Fund Balance	Projected 9/30/26 Fund Balance	Projected 9/30/27 Fund Balance
General Fund	185,730,928	190,865,925	(5,134,997)	55,999,636	50,864,639
Fire Fund	64,432,496	62,861,578	1,570,918	9,053,383	10,624,301
Parks & Rec	9,850,293	11,075,293	(1,225,000)	3,924,494	2,699,494
ARPA	-	-	-	-	-
Transportation (CATS)	4,314,275	4,314,275	-	1,079,426	1,079,426
Other Govt'l Funds	18,470,998	19,938,839	(1,467,841)	6,575,610	5,107,769
Conference Center	458,000	834,730	(376,730)	959,016	582,286
EMS	24,029,448	25,683,948	(1,654,500)	3,410,006	1,755,506
Group Insurance	43,191,991	43,191,991	-	2,596,941	2,596,941
Fleet	3,818,094	3,818,094	-	761,627	761,627
Debt Service	6,638,239	6,522,746	115,493	(13,819)	101,674
Impact Fees	3,337,000	5,835,327	(2,498,327)	14,499,598	12,001,271
SPLOST	80,429,775	91,132,676	(10,702,901)	19,015,522	8,312,621
TSPLOST	73,436,980	65,503,887	7,933,093	14,724,632	22,657,725
	518,138,517	531,579,309	(13,440,792)	132,586,072	119,145,280

General Fund is approaching 90 days

Fire improves to 16.9%

DATE fund and E911 are at or near depletion of their fund balances

Group Insurance increased to eliminate true-up entries and assumes plan changes

FY27 Proposed General Fund

Inflows	
Property Taxes	$ 107,940,097
Other Taxes	45,902,381
Licenses, Permits, & Fees	20,249,137
Fines & Forfeitures	5,435,136
Interest	4,100,000
Transfers	390,064
Miscellaneous	1,714,113
	185,730,928

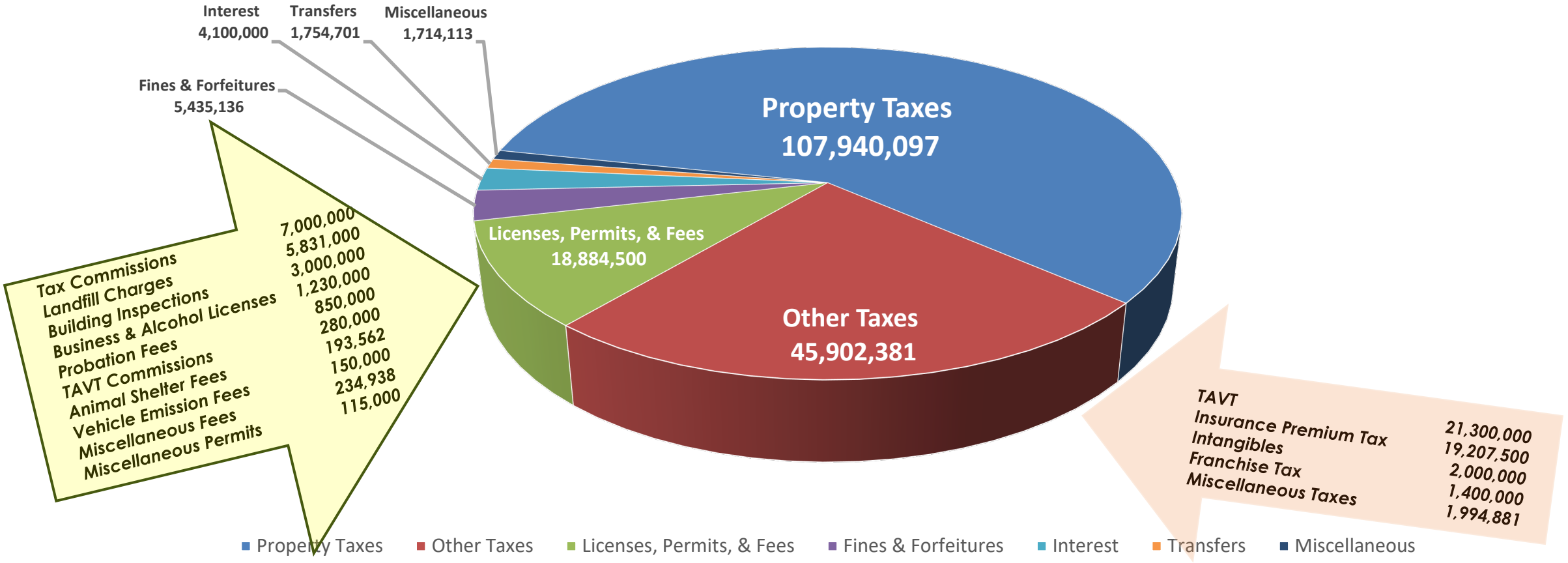
Uses	
Sheriff	82,467,605
BOC Services	42,533,391
Courts	35,433,641
Transfers	18,174,377
Outside Agencies	5,347,631
Tax Commissioner	3,506,673
Elections	2,107,873
Coroner	557,547
Economic Development	737,187
	$ 190,865,925

Change in Fund Balance	$ (5,134,997)
Projected 9/30/26 Fund Balance	55,999,636
Projected 9/30/27 Fund Balance	$ 50,864,639
Cost per Day	522,920
Days of Fund Balance	97

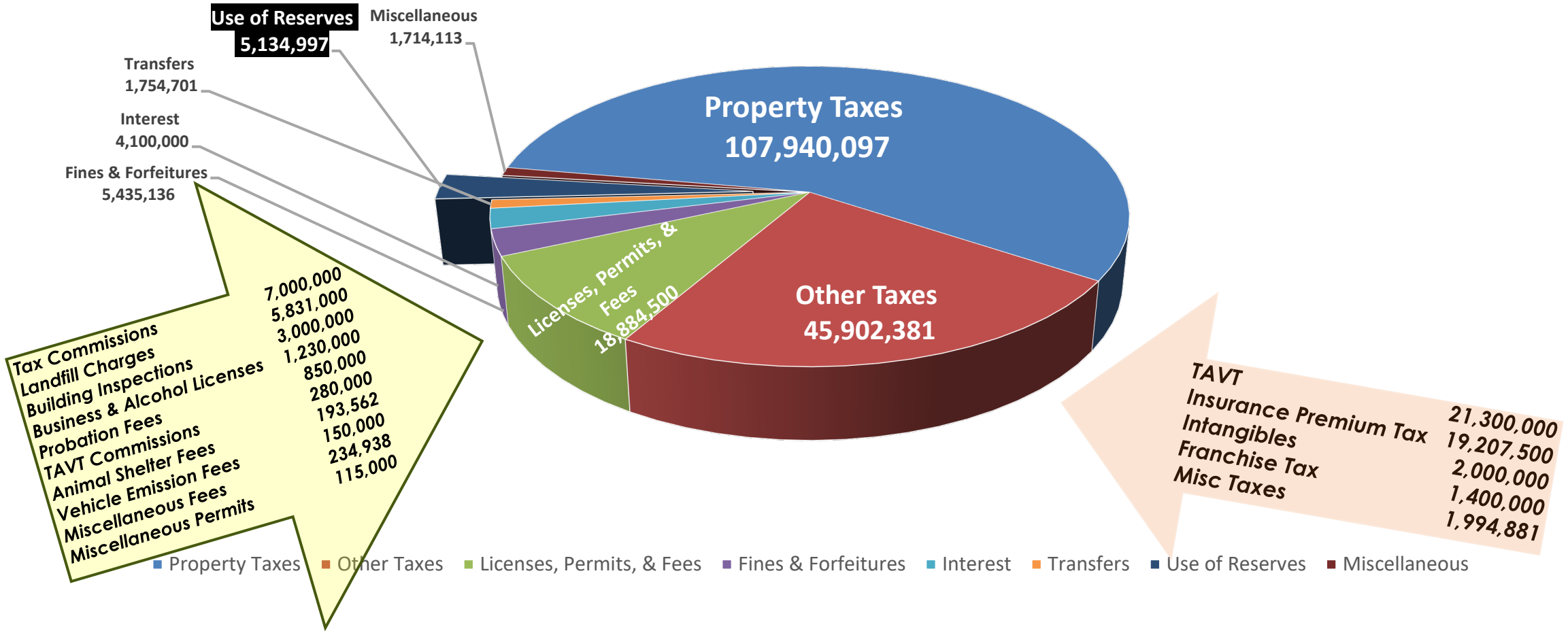
Library	*4,265,554*
Community Services	*256,901*
Children & Youth Services	*223,000*
Northwest Health District	*212,338*
Extension Services	*187,446*
DFACS	*117,000*
Miscellaneous Agencies	*85,392*

Public Works	*6,171,960*
IT	*5,318,805*
Public Safety Functions	*5,034,952*
Tax Assessor	*4,212,692*
Property Management	*3,792,533*
Engineering Functions	*3,766,041*
Animal Services	*3,695,055*
Planning & Zoning	*1,825,637*
Budgeting & Finance	*1,694,585*
Recycling& Solid Waste	*1,098,032*
Other County Services	*5,923,099*

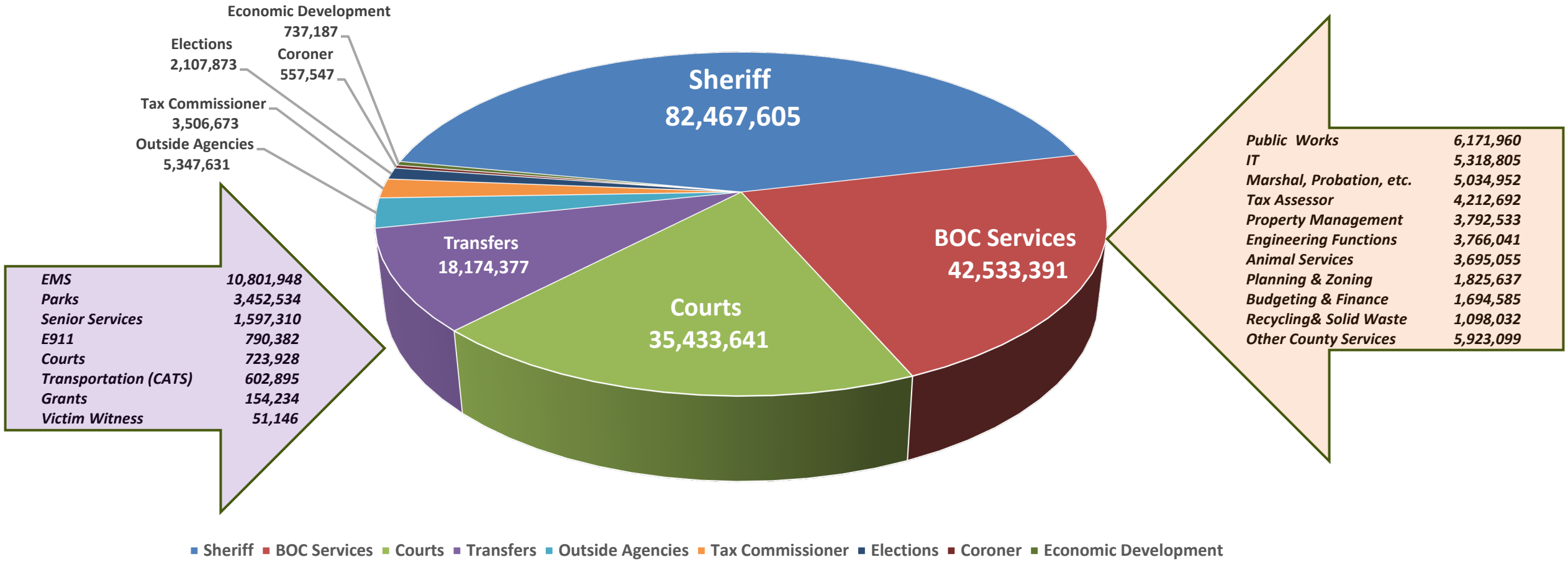
Proposed General Fund Inflows



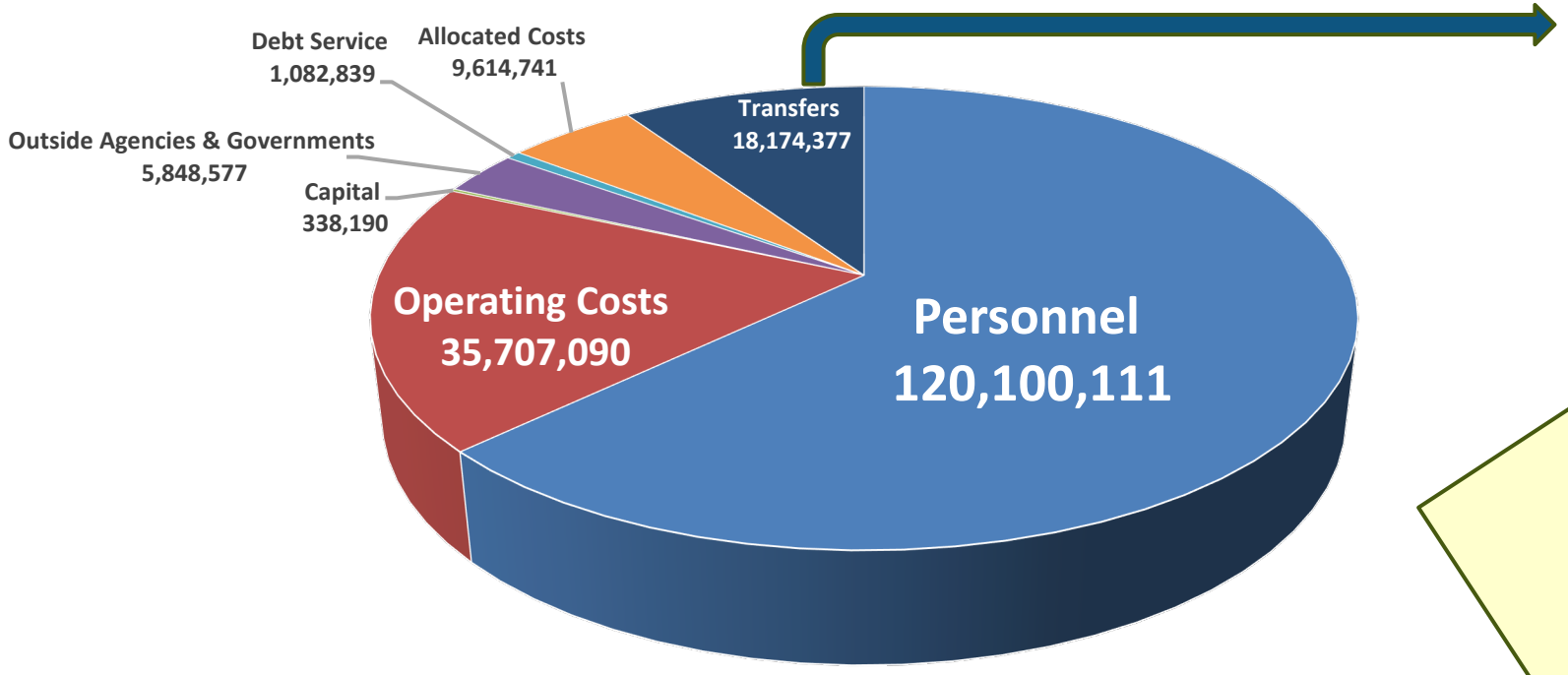
Proposed General Fund Sources



Proposed General Fund Uses



Proposed General Fund Uses



9.5% of General Fund is transfers out

Potential depletion of the E911 and DATE reserves could push this above 10% in future years

EMS	*10,801,948*
Parks & Rec	*3,452,534*
Senior Services	*1,597,310*
E911	*790,382*
Other Funds	*1,532,203*

62.9% of General Fund is Personnel

Public Safety	*62,726,683*
Judicial	*26,204,996*
Other	*31,168,432*

Personnel Operating Costs Capital Outside Agencies & Governments Debt Service Allocated Costs Transfers

General Fund Budget Initial vs Final Requests

	FY 26 Revised Budget	Original FY 27 Requests	Personnel Changes	Operating Changes	Capital Changes	Other Changes	Total Changes	Revised FY 27 Requests	Change from FY26 to FY 27
Sheriff	$ 74,854,663	$ 85,745,652	$ (458,829)	$ (725,000)	$ (1,608,665)	$ (485,553)	$ (3,278,047)	$ 82,467,605	$ 7,612,942
Public Works	4,969,161	6,950,931	(213,793)	(39,456)	(327,000)	(198,722)	(778,971)	6,171,960	1,202,799
Courts	33,720,667	35,767,415	66,502	(585,331)	8,000	177,055	(333,774)	35,433,641	1,712,974
Transfers	16,769,790	18,716,578	-	-	-	(542,201)	(542,201)	18,174,377	1,404,587
Library and other Agencies	5,129,125	5,145,760	4,840	(6,700)	-	203,731	201,871	5,347,631	218,506
Tax Assessor	4,005,898	4,048,425	14,341	(70,060)	164,273	55,713	164,267	4,212,692	206,794
Property Management	3,559,635	3,774,713	66,564	(28,744)	-	(20,000)	17,820	3,792,533	232,898
Coroner	468,716	770,460	(218,121)	5,000	-	208	(212,913)	557,547	88,831
Animal Services	3,555,687	5,066,424	(166,360)	(2,000)	(1,100,000)	(103,009)	(1,371,369)	3,695,055	139,368
Tax Commissioner	3,364,425	3,479,423	60,801	(35,000)	-	1,449	27,250	3,506,673	142,248
Marshal, Probation, etc.	4,866,034	4,985,151	88,896	(40,177)	-	1,082	49,801	5,034,952	168,918
IT	5,189,516	5,251,038	175,050	(107,777)	-	494	67,767	5,318,805	129,289
Economic Development	737,187	737,187	-	-	-	-	-	737,187	-
General Administration	7,292,671	8,224,669	(265,444)	(606,266)	(275,000)	(59,012)	(1,205,722)	7,018,947	(273,724)
Elections	2,459,595	2,662,173	(285,601)	(269,725)	-	1,026	(554,300)	2,107,873	(351,722)
Other BOC Operations	7,545,282	8,040,153	(94,267)	(491,501)	(251,343)	85,405	(751,706)	7,288,447	(256,835)
Total	$ 178,488,052	$ 199,366,152	$ (1,225,421)	$ (3,002,737)	$ (3,389,735)	$ (882,334)	$ (8,500,227)	$ 190,865,925	$ 12,377,873

General Fund Budget Cuts (Personnel)

	Personnel Changes	Operating Changes	Capital Changes	Other Changes	Total Changes
COLA	1,592,379				1,592,379
Group Insurance	1,076,009				1,076,009
Sheriff position cuts	(1,839,000)				(1,839,000)
Sheriff position to IT	(109,616)				(109,616)
IT position from Sheriff	109,616				109,616
Public Works	(283,954)				(283,954)
Other BOC	(209,269)				(209,269)
General Administration	(292,656)				(292,656)
Elections	(310,327)				(310,327)
Courts	(526,733)				(526,733)
Animal Shelter	(224,874)				(224,874)
Coroner	(216,120)				(216,120)
Position cost corrections	9,124				9,124

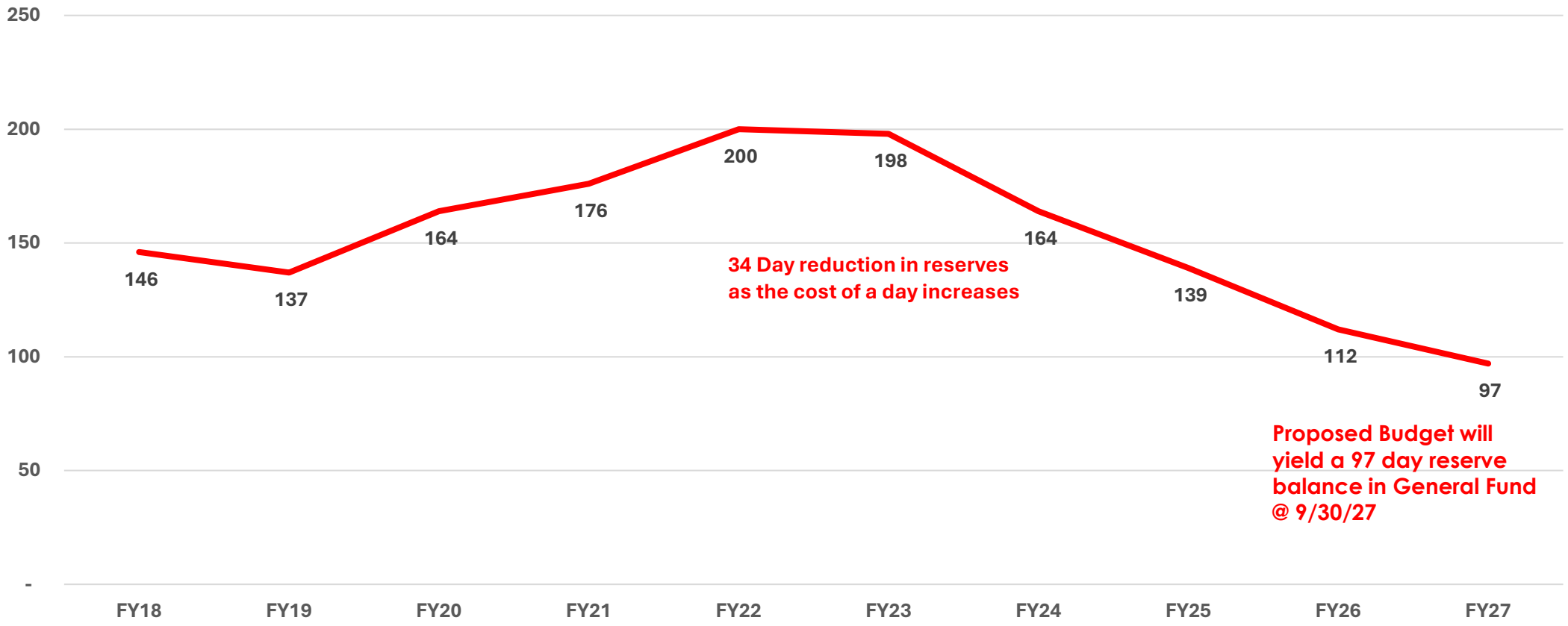
General Fund Budget Cuts (Continued)

	Personnel Changes	Operating Changes	Capital Changes	Other Changes	Total Changes
Personnel from prior slide	$ (1,225,421)				$ (1,225,421)
Sheriff cut JMS integration		(650,000)			(650,000)
Recycling cut disposal costs		(120,000)			(120,000)
GIS cut imagery flights		(110,000)			(110,000)
Communications cut website overhaul		(157,000)			(157,000)
Engineering cut professional services		(90,000)			(90,000)
Other County-wide operating cuts		(1,797,677)			(1,797,677)
Public Works reductions				(200,248)	(200,248)
Street Light & Signal Electricity				168,610	168,610
Animal Services utilities				(103,606)	(103,606)
Increases to Library and Extension Services				203,515	203,515
Worker's Comp and other corrections				(63,848)	(63,848)
Sheriff capital to SPLOST			(1,608,665)		(1,608,665)
Animal Shelter capital to SPLOST			(1,100,000)		(1,100,000)
Engineering Vehicles Cut			(275,000)		(275,000)
Misc Vehicle Cuts			(251,343)		(251,343)
Public Works Vehicles and Machinery			(327,000)		(327,000)
Reclassed Court Renovations		(8,000)	8,000		-
Tax Assessor Software Changes		(70,060)	164,273	54,507	148,720
Transfer reductions				(941,264)	(941,264)
	$ (1,225,421)	$ (3,002,737)	$ (3,389,735)	$ (882,334)	$ (8,500,227)

General Fund ½ Life Computation

Projected 9/30/26 Fund Balance	**$ 55,999,636**
FY 27 Requests	**190,865,925**
Cost/Day	**522,920**
90 Day Reserve	**47,062,800**
Excess Reserve	**8,936,836**
"1/2 Life" Target Usage	**$ 4,468,418**

General Fund Days of Reserve

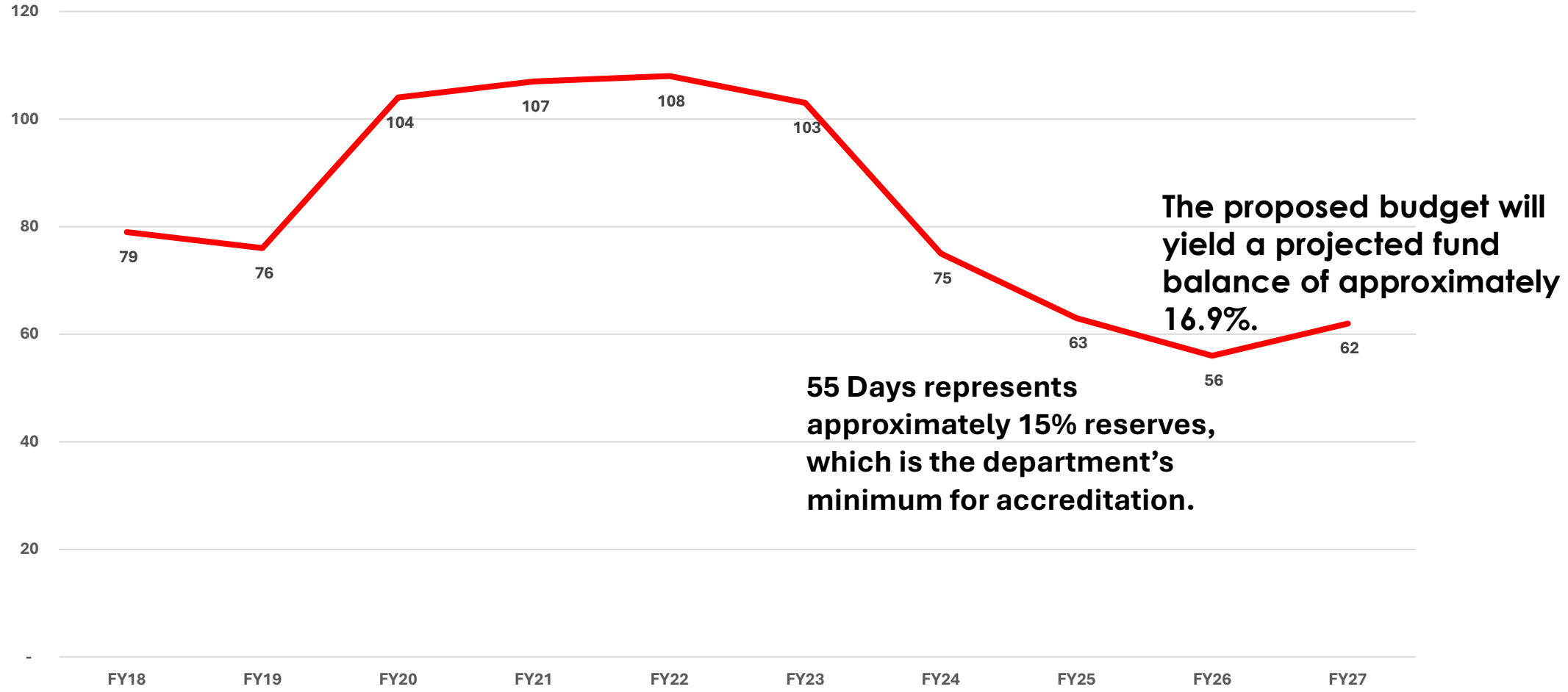


FY27 Proposed Fire Fund

Inflows		
Property Taxes	$	47,690,939
Other Taxes		880,000
Intergovernmental		15,385,557
Interest		300,000
Miscellaneous		176,000
		64,432,496
Uses		
Personnel		53,252,258
Operating Costs		6,335,289
Capital		408,500
Allocated Costs		2,632,467
Transfers		233,064
	$	62,861,578

Change in Fund Balance	$	1,570,918
Projected 9/30/26 Fund Balance		9,053,383
Projected 9/30/27 Fund Balance	$	10,624,301
Cost per Day		172,224
Days of Fund Balance		62

Fire Fund Days of Reserve



The proposed budget will yield a projected fund balance of approximately 16.9%.

55 Days represents approximately 15% reserves, which is the department's minimum for accreditation.

SPLOST Fund

SPLOST 2018 Projects	**$**	**10,749,100**
SPLOST 2024 Projects		**59,685,733**
Payments to Cities		**20,697,843**
SPLOST Budget	**$**	**91,132,676**

SPLOST 2018

	Base Budget	Surplus Allocation	Total Budget	Projected @ 9/30/26	Remaining @ 9/30/26	FY 27 Request	Projected @ 9/30/27
Sheriff	$ 27,000,000	$ 12,790,937	$ 39,790,937	$ 39,671,031	$ 119,906	$ 119,906	$ -
Marshal	1,000,000	1,168,304	2,168,304	2,168,304	-	-	-
E911	9,606,500	-	9,606,500	9,606,500	-	-	-
Fire Department	21,140,000	8,551,198	29,691,198	29,553,291	137,907	137,907	-
Courts	17,500,000	6,218,641	23,718,641	14,063,561	9,655,080	9,655,080	-
Parks & Recreation	2,800,000	22,105,095	24,905,095	24,905,095	-	-	-
Public Works (Roads)	88,500,000	7,000,000	95,500,000	95,500,000	-		-
Transportation (CATS)	500,000	-	500,000	465,050	34,950	34,950	-
Airport	6,000,000	-	6,000,000	2,873,226	3,126,774	500,000	2,626,774
Economic Development	8,000,000	638,491	8,638,491	8,638,491	-	-	-
IT	-	1,035,000	1,035,000	1,035,000	-	-	-
Facilities	-	1,500,000	1,500,000	1,245,759	254,241	254,241	-
Senior Center	-	219,353	219,353	172,337	47,016	47,016	-
Tax Commissioner	-	800,000	800,000	800,000	-	-	-
	$ 182,046,500	$ 62,027,019	$ 244,073,519	$ 230,697,645	$ 13,375,874	$ 10,749,100	$ 2,626,774

SPLOST 2024

	Base Budget	Reallocations	Total Budget	Projected @ 9/30/26	Remaining @ 9/30/26	FY 27 Request	Projected FY27 Revenues	Projected @ 9/30/27
Courts	$ 74,000,000	$ -	$ 74,000,000	$ -	$ 74,000,000	$ 4,000,000	$ -	$ 70,000,000
Public Works (Roads)	115,242,765	(3,579,076)	111,663,689	95,939,766	15,723,923	21,845,793	24,349,209	18,227,339
Airport	3,000,000	-	3,000,000	-	3,000,000	-	-	3,000,000
Transportation (CATS)	1,000,000	-	1,000,000	242,765	757,235	562,700	-	194,535
Fire	37,000,000	3,079,076	40,079,076	11,163,415	28,915,661	17,418,076	-	11,497,585
Parks & Rec	34,000,000	-	34,000,000	2,123,749	31,876,251	4,670,000	-	27,206,251
Sheriff	15,000,000	1,000,000	16,000,000	7,221,677	8,778,323	5,238,665	-	3,539,658
Economic Development	10,000,000	-	10,000,000	6,132,138	3,867,862	2,000,000	-	1,867,862
IT	5,200,000	-	5,200,000	1,055,522	4,144,478	250,000	142,472	4,036,950
Library	3,000,000	-	3,000,000	565,783	2,434,217	-	597,943	3,032,160
Coroner	3,000,000	(1,000,000)	2,000,000	1,603,884	396,116	75,000	-	321,116
Tax Commissioner	3,000,000	-	3,000,000	-	3,000,000	-	-	3,000,000
Senior Center	2,500,000	-	2,500,000	4,370	2,495,630	-	-	2,495,630
Recycling	2,300,000	-	2,300,000	15,274	2,284,726	2,300,000	-	(15,274)
Marshal	1,500,000	-	1,500,000	403,850	1,096,150	300,000	-	796,150
Property Maintenance	1,500,000	500,000	2,000,000	38,200	1,961,800	1,000,000	-	961,800
Fleet	500,000	-	500,000	308,092	191,908	25,499	-	166,409
	$ 311,742,765	$ -	$ 311,742,765	$ 126,818,485	$ 184,924,280	$ 59,685,733	$ 25,089,624	$ 150,328,171

SPLOST Projects

SPLOST 2018		
Sheriff	Jail Expansion and Improvements	$ 119,906
Fire	Fire and Emergency Services Facilities, Vehicles and Equipment	125,260
Courts	Court Facilities, Equipment, Improvements and Expansion	9,655,080
Public Works	Transportation Infrastructure, Facilities and Equipment- CATS	34,950
Public Works	Airport Facilities, Equipment , Improvements and Expansion	500,000
Facility Maintenance	Facility Maintenance	254,241
Senior Center	Bus Garage	47,016
Fire	Gear Project	12,647
		$ 10,749,100

SPLOST 2024		
Courts	Court Expansion and Improvements	$ 4,000,000
Public Works	Transportation Infrastructure, Facilities and Equipment	21,845,793
CATS	Transportation Infrastructure, Facilities and Equipment	562,700
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	17,418,076
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	4,670,000
Sheriff	Law Enforcement Vehicles, Facilities and Equipment	5,238,665
Economic Development	Business and Economic Development	2,000,000
IT	IT Facilities and Upgrades	250,000
Coroner	Coroner Facilities and Equipment	75,000
Recycling	Recycling Center Upgrades and Improvements	2,300,000
Marshal	Marshal Vehicles and Equipment	300,000
Property Maintenance	General Facilities, Equipment and Improvements	1,000,000
Fleet	Fleet Equipment and Facilities	25,499
		$ 59,685,733

TSPLOST Fund

Roadway Improvements	$	39,459,313
Payments to Cities		26,044,573
TSPLOST Budget	$	65,503,886

Project	Original TSPLOST Budget	YTD Expenditures	Additional Revenues	FY2027 Requests	Projected @ 9/30/27
TSPLOST Roadway Program	$ 275,439,761	2,272,063	5,122,628	39,459,313	$ 238,831,013

Impact Fees

Department	Project	Projected Balance @ 9/30/26	FY 27 Request	Projected Balance @ 9/30/27
Library	Buildings/ Books	$ 1,516,692	$ -	$ 1,516,692
Fire	Buildings/Equipment	2,919,380	1,300,000	1,619,380
Parks & Recreation	Various Projects	6,094,297	4,400,000	1,694,297
Roads	Various Projects	1,644,032	-	1,644,032
Public Safety Facility	Various Projects	555,999	-	555,999
Sheriff	Various Projects	365,278	-	365,278
Admin/CIE	CIE Update/Board Meetings	379,761	135,327	244,434
		$ 13,475,440	$ 5,835,327	$ 7,640,113

Impact Fee Projects

Impact Fees		
Fire	Buildings and Equipment	$ 1,300,000
Parks & Recreation	Yellow Creek Park	2,200,000
Parks & Recreation	Woodworth Park	2,200,000
Admin/CIE	CIE Update and Board Meetings	135,327
		$ 5,835,327

Key Dates

Tuesday September 1, 3:00 p.m.	Initial budget presentation
Tuesday September 15, 3:00 p.m.	Second budget presentation
Tuesday September 15, 6:00 p.m.	Budget public hearing
Tuesday October 6, 6:00 p.m.	Budget adoption

Key Dates

QUESTIONS

Cherokee County

1831

GEORGIA

All Funds Reports

CHEROKEE COUNTY BOARD OF COMMISSIONERS
EXPENDITURE SUMMARY BY FUND INCLUDING TRANSFERS
2027 BUDGET COMPARISON TO 2026 BUDGET

	2026 Revised Budget	2027 Proposed Budget	Change Increase/ (Decrease)	%
General	178,488,052	190,865,925	12,377,873	6.9%
Fire	59,356,890	62,861,578	3,504,688	5.9%
EMS	24,450,684	25,683,948	1,233,264	5.0%
E911	7,761,464	8,055,882	294,418	3.8%
Parks & Rec (CRPA)	10,170,695	11,075,293	904,598	8.9%
Insurance & Benefits	36,082,601	43,191,991	7,109,390	19.7%
Senior Services	3,194,285	3,227,810	33,525	1.0%
Transportation	6,979,681	4,314,275	(2,665,406)	-38.2%
Fleet Maint	3,612,040	3,818,094	206,054	5.7%
Total Major Operations	**330,096,392**	**353,094,796**	**22,998,404**	**7.0%**
Multiple Grant	1,091,399	439,396	(652,003)	-59.7%
ARPA	600,000	0	(600,000)	-100.0%
NOSA	348,719	306,998	(41,721)	-12.0%
DUI Court	844,426	800,977	(43,449)	-5.1%
Drug Court	787,912	822,161	34,249	4.3%
Treatement Accountability Court	348,667	380,845	32,178	9.2%
Drug Screening Lab	597,441	640,227	42,786	7.2%
Veteran's Court	338,759	415,648	76,889	22.7%
Juvenile Drug Court	175,461	153,056	(22,405)	-12.8%
Family Treatment Court	163,019	179,196	16,177	9.9%
Jail	596,168	663,683	67,515	11.3%
Law Library	127,000	127,000	0	0.0%
Sheriff Forfeitures	80,000	80,000	0	0.0%
Victim/Witness	234,886	244,146	9,260	3.9%
DATE	631,768	217,158	(414,610)	-65.6%
Hotel/Motel Tax	900,000	900,000	0	0.0%
DA 9-16-19	5,000	5,000	0	0.0%
DA Confiscated Assets	10,000	2,000	(8,000)	-80.0%
CDBG	1,172,229	1,352,656	180,427	15.4%
Conference Center	986,418	834,730	(151,688)	-15.4%
SO Confiscated Assets	125,000	125,000	0	0.0%
SO Commissary	800,000	800,000	0	0.0%
Total Other Funds	**10,964,272**	**9,489,877**	**(1,474,395)**	**-13.4%**
TOTAL OPERATING	**341,060,664**	**362,584,673**	**21,524,009**	**6.3%**

	2026 Revised Budget	2027 Proposed Budget	Change Increase/ (Decrease)	%
Impact Fees	3,080,605	5,835,327	2,754,722	89.4%
SPLOST 2012 (2012-2018)	61,482	0	(61,482)	-100.0%
SPLOST 2018 (2018 - 2024)	19,091,956	10,749,100	(8,342,856)	-43.7%
SPLOST 2024 (2024 - 2030)	74,953,611	80,383,576	5,429,965	7.2%
TSPLOST	0	65,503,887	65,503,887	0.0%
Total Capital Projects	97,187,654	162,471,890	65,284,236	67.2%
Debt Service	6,438,827	6,522,746	83,919	1.3%
TOTAL CAPITAL RELATED	**103,626,481**	**168,994,636**	**65,368,155**	**63.1%**
TOTAL EXPENDITURES - ALL FUNDS	**444,687,145**	**531,579,309**	**86,892,164**	**19.5%**
TOTAL FUND REDUCTIONS	**444,687,145**	**531,579,309**	**86,892,164**	**19.5%**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
INTERFUND TRANSFERS BY FUND
2027 BUDGET COMPARISON TO 2026 BUDGET

	2026 Revised Budget	2027 Proposed Budget	Change Increase/ (Decrease)	%
General Fund Transfers				
General Fund to Senior Services	1,450,299	1,597,310	147,011	10.1%
General Fund to E911	225,000	790,382	565,382	0.0%
General Fund to Parks & Recreation	3,471,418	3,452,534	(18,884)	-0.5%
General Fund to Transportation	798,101	602,895	(195,206)	-24.5%
General Fund to Grant Fund	236,344	154,234	(82,110)	-34.7%
General Fund to Victim Witness Fund	45,886	51,146	5,260	11.5%
General Fund to DUI Court	161,069	205,324	44,255	27.5%
General Fund to Drug Court	-	230,612	230,612	0.0%
General Fund to Treatment Acct Ct	-	124,728	124,728	0.0%
General Fund to Veterans Court	-	123,776	123,776	0.0%
General Fund to Juv Drug Court	-	18,724	18,724	0.0%
General Fund to Family Treat Ct	-	20,764	20,764	0.0%
General Fund to SPLOST	296,200	-	(296,200)	0.0%
General Fund to EMS	10,085,473	10,801,948	716,475	7.1%
General Fund Transfers	**16,769,790**	**18,174,377**	**1,404,587**	**8.4%**
Fire Fund to General Fund	**226,276**	**233,064**	**6,788**	**3.0%**
Parks to General Fund	**150,000**	**150,000**	**0**	**0.0%**
Parks to General Fund	**45,000**	**-**	**(45,000)**	**-100.0%**
Hotel/Motel to Conf Center	**98,000**	**123,000**	**25,000**	**25.5%**
Hotel/Motel to Parks	**200,000**	**200,000**	**-**	**0.0%**
Hotel/Motel to General Fund	**7,000**	**7,000**	**-**	**0.0%**
DATE Fund Transfers				
DATE to Drug Court	285,501	29,051	(256,450)	-89.8%
DATE to DUI Court	29,075	58,549	29,474	101.4%
DATE to Treatment Acct Ct	141,836	51,686	(90,150)	-63.6%
DATE to Veteran's Court	99,574	43,172	(56,402)	-56.6%
DATE TO Juv Drug Court	33,682	17,219	(16,463)	-48.9%
DATE to Family Treatment Court	42,100	17,481	(24,619)	0.0%
DATE Fund Transfers	**631,768**	**217,158**	**(414,610)**	**-65.6%**
TOTAL INTERFUND TRANSFERS	**18,127,834**	**19,104,599**	**976,765**	**-29%**

Cherokee County
1831
GEORGIA

Cherokee County Board of Commissioners
Inflows Compared to Outflows - All Funds

	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2027 Proposed Budget v 2026 Budget B/(W)
GENERAL FUND (100)					
INFLOWS	147,746,240	162,193,614	169,312,559	185,730,928	16,418,369
EXPENDITURES	152,881,120	167,704,034	178,488,052	190,865,925	(12,377,873)
Excess Inflows over Expenditures	(5,134,880)	(5,510,421)	(9,175,493)	(5,134,997)	
Use of Reserves Budgeted/(Saved)			9,175,493	5,134,997	
LAW LIBRARY FUND (205)					
INFLOWS	123,890	128,255	127,000	127,000	0
EXPENDITURES	71,589	147,013	127,000	127,000	0
Excess Inflows over Expenditures	52,302	(18,758)	0	0	
STATE FORFEITURES FUND (210)					
INFLOWS	115,057	85,774	80,000	80,000	0
EXPENDITURES	53,915	44,870	80,000	80,000	0
Excess Inflows over Expenditures	61,142	40,904	0	0	
Use of Reserves Budgeted/(Saved)					
NAT'L OPIOID SETTLEMENT FUND (213)					
INFLOWS	1,022,442	460,391	149,760	0	149,760
EXPENDITURES	72,182	359,829	348,719	306,998	41,721
Excess Inflows over Expenditures	950,260	100,562	(198,959)	(306,998)	
Use of Reserves Budgeted/(Saved)			198,959	306,998	
E911 TELEPHONE FUND (215)					
INFLOWS	6,484,767	6,149,878	6,389,500	7,055,882	(666,382)
EXPENDITURES	6,761,208	7,655,486	7,761,464	8,055,882	(294,418)
Excess Inflows over Expenditures	(276,441)	(1,505,608)	(1,371,964)	(1,000,000)	
Use of Reserves Budgeted/(Saved)			1,371,964	1,000,000	
SENIOR SRVS FUND (221)					
INFLOWS	2,590,741	2,862,751	3,194,285	3,227,810	(33,525)
EXPENDITURES	2,804,998	3,026,327	3,194,285	3,227,810	(33,525)
Excess Inflows over Expenditures	(214,258)	(163,576)	0	0	
Use of Reserves Budgeted/(Saved)					
PARKS AND REC (225)					
INFLOWS	8,537,780	12,436,286	10,170,695	9,850,293	320,402
EXPENDITURES	8,556,170	9,828,719	10,170,695	11,075,293	(904,598)
Excess Inflows over Expenditures	(18,390)	2,607,566	0	(1,225,000)	
Use of Reserves Budgeted/(Saved)				1,225,000	
ARPA FUND (232)					
INFLOWS	12,292,287	6,089,245	600,000	0	600,000
EXPENDITURES	12,292,287	6,089,245	600,000	0	600,000
Excess Inflows over Expenditures	0	0	0	0	
Use of Reserves Budgeted/(Saved)			0	0	
TRANSPORTATION FUND (240)					
INFLOWS	2,703,035	3,677,697	6,979,681	4,314,275	2,665,406
EXPENDITURES	2,418,628	3,934,395	6,979,681	4,314,275	2,665,406
Excess Inflows over Expenditures	284,408	(256,697)	0	0	
Use of Reserves Budgeted/(Saved)					
MULTIPLE GRANT FUND (250)					
INFLOWS	2,550,543	2,103,156	1,091,399	439,396	652,003
EXPENDITURES	2,530,995	2,103,826	1,091,399	439,396	652,003
Excess Inflows over Expenditures	19,548	(671)	0	0	
			0		

Cherokee County 1831 GEORGIA

Cherokee County Board of Commissioners
Inflows Compared to Outflows - All Funds

	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2027 Proposed Budget v 2026 Budget B/(W)
COMMUNITY DEVELOPMENT (251)					
INFLOWS	1,325,006	1,472,841	1,172,229	1,352,656	(180,427)
EXPENDITURES	1,327,528	1,472,841	1,172,229	1,352,656	(180,427)
Excess Inflows over Expenditures	(2,522)	0	0	0	
DA's CONDEMNATION FUND 9-16-19 (253)					
INFLOWS	1,723	12,316	5,000	5,000	0
EXPENDITURES	0	0	5,000	5,000	0
Excess Inflows over Expenditures	1,723	12,316	0	0	
Use of Reserves Budgeted/(Saved)					
DA's CONDEMNATION FUND (254)					
INFLOWS	92	1,782	10,000	0	10,000
EXPENDITURES	0	0	10,000	2,000	8,000
Excess Inflows over Expenditures	92	1,782	0	(2,000)	18,000
Use of Reserves Budgeted/(Saved)			0	2,000	
DRUG ABUSE AND TREATMENT FUND (255)					
INFLOWS	333,074	321,124	261,600	249,600	12,000
EXPENDITURES	171,321	590,103	631,768	217,158	414,610
Excess Inflows over Expenditures	161,753	(268,979)	(370,168)	32,442	
Use of Reserves Budgeted/(Saved)			370,168	**(32,442)**	
VICTIM/WITNESS FUND (256)					
INFLOWS	246,732	261,134	234,886	244,146	(9,260)
EXPENDITURES	236,935	236,047	234,886	244,146	(9,260)
Excess Inflows over Expenditures	9,796	25,087	0	0	
Use of Reserves Budgeted/(Saved)				0	
DUI COURT FUND (257)					
INFLOWS	723,973	744,040	844,426	760,375	84,051
EXPENDITURES	738,502	809,264	844,426	800,977	43,449
Excess Inflows over Expenditures	(14,529)	(65,224)	0	(40,602)	
Use of Reserves Budgeted/(Saved)			0	40,602	
DRUG COURT FUND (258)					
INFLOWS	557,752	652,570	787,912	794,161	(6,249)
EXPENDITURES	702,296	652,570	787,912	822,161	(34,249)
Excess Inflows over Expenditures	(144,544)	0	0	(28,000)	
Use of Reserves Budgeted/(Saved)				28,000	
TREATMENT ACCOUNTABILITY COURT FUND (259)					
INFLOWS	237,228	302,613	348,667	380,845	(32,178)
EXPENDITURES	249,399	337,004	348,667	380,845	(32,178)
Excess Inflows over Expenditures	(12,171)	(34,390)	0	0	
Use of Reserves Budgeted/(Saved)					
DRUG SCREENING LAB FUND (260)					
INFLOWS	699,483	561,113	597,441	640,227	(42,786)
EXPENDITURES	575,761	502,273	597,441	640,227	(42,786)
Excess Inflows over Expenditures	123,722	58,841	0	0	
Use of Reserves Budgeted/(Saved)					
VETERAN'S COURT FUND (261)					
INFLOWS	263,115	373,754	338,759	415,648	(76,889)
EXPENDITURES	290,955	373,754	338,759	415,648	(76,889)
Excess Inflows over Expenditures	(27,840)	0	0	0	
Use of Reserves Budgeted/(Saved)					
JUVENILE DRUG COURT FUND (262)					
INFLOWS	120,909	144,099	175,461	153,056	22,405

Cherokee County 1831 GEORGIA

Cherokee County Board of Commissioners
Inflows Compared to Outflows - All Funds

	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2027 Proposed Budget v 2026 Budget B/(W)
EXPENDITURES	127,849	144,099	175,461	153,056	22,405
Excess Inflows over Expenditures	(6,940)	0	0	0	
Use of Reserves Budgeted/(Saved)					
FAMILY TREATMENT COURT FUND (263)					
INFLOWS	92,044	232,683	163,019	179,196	(16,177)
EXPENDITURES	97,804	221,248	163,019	179,196	(16,177)
Excess Inflows over Expenditures	(5,760)	11,435	0	0	
Use of Reserves Budgeted/(Saved)					
FIRE ADMINISTRATION FUND (270)					
INFLOWS	49,284,327	56,160,495	59,356,890	64,432,496	(5,075,606)
EXPENDITURES	51,599,514	56,974,273	59,356,890	62,861,578	(3,504,688)
Excess Inflows over Expenditures	(2,315,187)	(813,778)	0	1,570,918	
Use of Reserves Budgeted/(Saved)			0	**(1,570,918)**	
JAIL FUND (271)					
INFLOWS	604,432	803,238	596,168	541,000	55,168
EXPENDITURES	511,855	506,365	596,168	663,683	(67,515)
Excess Inflows over Expenditures	92,577	296,872	0	(122,683)	
Use of Reserves Budgeted/(Saved)			0	122,683	
SHERIFF'S COMMISSARY FUND (272)					
INFLOWS	812,991	784,878	800,000	800,000	0
EXPENDITURES	770,580	633,044	800,000	800,000	0
Excess Inflows over Expenditures	42,411	151,834	0	0	
FEDERAL FORFEITURES FUND (273)					
INFLOWS	52,726	82,990	125,000	125,000	0
EXPENDITURES	95,212	62,771	125,000	125,000	0
Excess Inflows over Expenditures	(42,487)	20,219	0	0	
Use of Reserves Budgeted/(Saved)					
HOTEL/ MOTEL TAX FUND (275)					
INFLOWS	712,523	743,709	900,000	900,000	0
EXPENDITURES	712,523	743,709	900,000	900,000	0
Excess Inflows over Expenditures	0	0	0	0	
CONFERENCE CENTER (555)					
INFLOWS	968,925	714,682	986,418	458,000	528,418
EXPENDITURES	806,375	690,751	986,418	834,730	151,688
Excess Inflows over Expenditures	162,550	23,930	0	(376,730)	
Use of Reserves Budgeted/(Saved)			0	376,730	
EMERGENCY MEDICAL SERVICES (580)					
INFLOWS	19,876,391	26,538,183	24,450,684	24,029,448	421,236
EXPENDITURES	19,811,747	24,193,817	24,450,684	25,683,948	(1,233,264)
Excess Inflows over Expenditures	64,644	2,344,366	0	(1,654,500)	
Use of Reserves Budgeted/(Saved)			0	1,654,500	
INSURANCE AND BENEFITS FUND (605)					
INFLOWS	35,761,845	41,601,845	36,082,601	43,191,991	(7,109,390)
EXPENDITURES	36,037,126	40,801,845	36,082,601	43,191,991	(7,109,390)
Excess Inflows over Expenditures	(275,281)	800,000	0	0	
Use of Reserves Budgeted/(Saved)					
FLEET MAINTENANCE FUND (610)					
INFLOWS	3,088,241	3,253,810	3,612,040	3,818,094	(206,054)
EXPENDITURES	3,131,550	3,166,105	3,612,040	3,818,094	(206,054)
Excess Inflows over Expenditures	(43,309)	87,705	0	0	

Cherokee County 1831 GEORGIA

Cherokee County Board of Commissioners
Inflows Compared to Outflows - All Funds

	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2027 Proposed Budget v 2026 Budget B/(W)
Use of Reserves Budgeted/(Saved)			0		
TOTAL INFLOWS - OPERATING	299,930,313	331,950,945	329,944,080	354,296,523	8,484,295
TOTAL EXPENDITURES - OPERATING	306,437,925	334,005,628	341,060,664	362,584,673	(21,524,009)
Excess Inflows over Expenditures	(6,507,612)	(2,054,683)	(11,116,584)	(8,288,150)	
Use of Reserves Budgeted/(Saved)			11,116,584	8,288,150	
DEBT SERVICE (410)					
INFLOWS	6,805,773	6,080,762	6,438,827	6,638,239	(199,412)
EXPENDITURES	6,331,571	6,370,802	6,438,827	6,522,746	(83,919)
Excess Inflows over Expenditures	474,202	(290,040)	0	115,493	
Use of Reserves Budgeted/(Saved)			0	**(115,493)**	
IMPACT FEE FUND (295)					
INFLOWS	4,633,362	3,231,807	3,666,715	3,337,000	329,715
EXPENDITURES	2,300,015	85,342	3,080,605	5,835,327	(2,754,722)
Excess Inflows over Expenditures	2,333,347	3,146,465	586,110	(2,498,327)	
Use of Reserves Budgeted/(Saved)			(586,110)	2,498,327	
SPLOST 2012 (323) FUND					
INFLOWS	11,858	0	0	0	0
EXPENDITURES	244,817	3,700	61,482	0	61,482
Excess Inflows over Expenditures	(232,959)	(3,700)	(61,482)	0	
Use of Reserves Budgeted/(Saved)			61,482		
SPLOST 2018 (324) FUND					
INFLOWS	78,600,219	518,080	1,000	0	1,000
EXPENDITURES	60,785,466	7,713,639	19,091,956	10,749,100	8,342,856
Excess Inflows over Expenditures	17,814,752	(7,195,559)	(19,090,956)	(10,749,100)	
Use of Reserves Budgeted/(Saved)			19,090,956	10,749,100	
SPLOST 2024 (325) FUND					
INFLOWS	17,593,360	81,669,124	77,349,319	80,429,775	(3,080,456)
EXPENDITURES	29,070,694	77,736,417	74,953,611	80,383,576	(5,429,965)
Excess Inflows over Expenditures	(11,477,334)	3,932,706	2,395,708	46,199	
Use of Reserves Budgeted/(Saved)			(2,395,708)	**(46,199)**	
TSPLOST (350) FUND					
INFLOWS	0	0	0	73,436,980	(73,436,980)
EXPENDITURES	0	0	0	65,503,887	(65,503,887)
Excess Inflows over Expenditures	0	0	0	7,933,093	
Use of Reserves Budgeted/(Saved)			0	**(7,933,093)**	
TOTAL INFLOWS - CAPITAL RELATED	107,644,572	91,499,771	87,455,861	163,841,994	(76,386,133)
TOTAL EXPENDITURES - CAPITAL RELATED	98,732,564	91,909,900	103,626,481	168,994,636	(65,368,155)
Excess Inflows over Expenditures	8,912,008	(410,128)	(16,170,620)	(5,152,642)	
Use of Reserves Budgeted/(Saved)			16,170,620	5,152,642	
TOTAL INFLOWS	407,574,885	423,450,716	417,399,941	518,138,517	(100,738,576)
TOTAL EXPENDITURES	405,170,489	425,915,528	444,687,145	531,579,309	(86,892,164)
Excess Inflows over Expenditures	2,404,396	(2,464,812)	(27,287,204)	(13,440,792)	
Use of Reserves Budgeted/(Saved)	0	0	27,287,204	13,440,792	0

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
ALL FUNDING SOURCES								
TAXES								
311000 - PROPERTY TAXES - CURRENT YEAR	113,302,799	131,512,848	143,055,285	140,298,660	140,521,647	161,753,806	(21,232,159)	(18,698,521)
311001 - ALLOWANCE FOR UNCOLLECTIBLE	0	0	0	0	0	(1,225,188)	1,225,188	1,225,188
311120 - TIMBER	7,017	3,347	3,204	315	3,519	5	3,514	3,199
311200 - REAL PROPERTY-PRIOR YEAR	966,163	1,342,424	656,791	606,279	1,011,615	858,030	153,585	(201,239)
311310 - MOTOR VEHICLE	639,249	596,076	584,693	437,796	557,252	582,752	(25,500)	1,941
311314 - VC - TAVT 1% ADMIN FEE	267,319	268,341	235,000	200,853	260,087	256,881	3,206	(21,881)
311315 - TAVT	20,609,804	20,941,942	21,300,000	15,659,539	21,036,698	21,300,000	(263,302)	0
311316 - ALTERNATIVE AD VALOREM TAX	71,806	69,045	75,000	65,566	65,566	75,000	(9,434)	0
311320 - MOBILE HOME	158,486	162,610	150,884	161,329	166,705	163,870	2,835	(12,986)
311340 - INTANGIBLES (REGULAR & RECORD)	2,537,071	2,735,923	2,505,000	2,201,669	2,840,511	2,660,000	180,511	(155,000)
311350 - RAILROAD EQUIPMENT TAX	15,291	16,540	15,000	16,992	16,992	16,000	992	(1,000)
311600 - REAL ESTATE TRANSFER	1,274,424	1,054,539	845,000	798,477	1,019,495	970,000	49,495	(125,000)
311750 - FRANCHISE TAX-TELEVISION CABLE	1,747,754	1,543,897	1,700,000	1,047,493	1,397,493	1,400,000	(2,507)	300,000
311790 - BANK FRANCHISE TAX	475,449	512,250	475,000	545,826	545,826	550,000	(4,174)	(75,000)
313000 - SPLOST	67,701,785	70,376,045	71,110,303	53,652,368	71,997,859	71,929,775	68,084	(819,472)
313300 - TSPLOST	0	0	0	17,067,678	28,067,678	68,314,352	(40,246,674)	(68,314,352)
314100 - HOTEL/MOTEL	712,523	743,709	900,000	704,360	953,694	900,000	53,694	0
314200 - BEER/WINE ALCOHOL BEV EXCISE	1,012,143	1,010,712	1,255,375	717,818	1,053,698	1,250,000	(196,302)	5,375
314250 - DISTILLED SPIRIT ALCOHOLIC BEV	229,807	222,008	240,000	157,210	222,486	245,000	(22,514)	(5,000)
316200 - INSURANCE PREMIUM TAXES	15,572,044	17,463,683	17,000,000	0	17,000,000	19,207,500	(2,207,500)	(2,207,500)
319110 - PENALITIES/INTEREST REAL PROP	83,969	63,745	52,000	60,802	72,664	63,000	9,664	(11,000)
319120 - PENALTIES/INTEREST PERSONAL PR	538,352	489,589	450,000	409,881	504,001	475,000	29,001	(25,000)
TOTAL TAXES	227,923,256	251,129,272	262,608,535	234,810,912	289,315,486	351,745,783	(62,430,297)	(89,137,248)

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
LICENSES & PERMITS								
321110 - BEER AND WINE APPLICATION FEE	348,670	338,150	325,000	483,700	483,844	475,000	8,844	(150,000)
321111 - NEW ALCOHOL BEVERAGE FEES	24,466	18,750	25,000	44,000	47,145	30,000	17,145	(5,000)
321112 - NEW DISTILLED SPIRITS FEES	0	135,000	0	(1,025)	0	0	0	0
321240 - MISCELLANEOUS BUSINESS LICENSE	604,987	751,820	650,000	590,477	609,491	650,000	(40,509)	0
321241 - NEWLY ISSUED BUSINESS LICENSE	300,665	85,436	80,000	63,857	77,187	75,000	2,187	5,000
321900 - OTHER FEES	16,740	13,600	20,000	8,850	13,850	20,000	(6,150)	0
322990 - FILM PROJECT FEES	10,340	4,500	15,000	28,000	43,000	15,000	28,000	0
323120 - BUILDING INSPECTION	3,194,091	2,877,840	3,125,000	2,370,450	2,826,494	3,000,000	(173,506)	125,000
323920 - ELECTRONIC REVIEW	78,875	76,903	80,000	69,225	82,555	80,000	2,555	0
TOTAL LICENSES & PERMITS	4,578,834	4,301,999	4,320,000	3,657,534	4,183,566	4,345,000	(161,434)	(25,000)
INTERGOVT								
331100 - FEDERAL GRANTS	1,407,616	1,480,098	1,178,229	1,646,269	1,894,155	1,358,656	535,499	(180,427)
331111 - FEDERAL DIRECT CRIME/CORR	116,724	190,765	191,729	46,735	191,729	147,136	44,593	44,593
331112 - FEDERAL IND CRIME/CORRECT	307,438	291,946	285,162	123,330	285,162	285,162	0	0
331113 - FEDERAL DIR - PUBLIC WELFARE	1,188,562	2,340,649	4,319,680	1,932,985	4,319,680	2,721,480	1,598,200	1,598,200
331114 - FEDERAL INDIRECT-PUBLIC WEL	1,703,961	1,596,584	1,191,398	769,884	1,245,661	889,000	356,661	302,398
331115 - EQUIT SHRNG FD C&C	49,309	82,990	125,000	12,052	125,000	125,000	0	0
331150 - FEDERAL GRANT INDIRECT	523	0	0	24,958	24,958	0	24,958	0
331157 - GDOT FED IND PUB WELFARE OPS	254,510	267,758	235,000	166,365	235,000	235,000	0	0
332100 - LOCAL FISCAL RECOVERY FUNDS	12,292,287	6,089,245	0	0	0	0	0	0
332110 - SLFR FUNDS SUPPORT	337,500	0	0	0	0	0	0	0
333100 - PMT IN LIEU OF TAXES - FED GOV	59,007	60,946	55,000	62,523	62,523	60,000	2,523	(5,000)
334100 - STATE GRANTS-OPERATING	817,064	(407,095)	362,001	78,645	362,001	0	362,001	362,001
334116 - EQUIT SHRNG SD C&C	115,054	83,544	80,000	94,830	135,570	80,000	55,570	0
334151 - STATE GRANT OPERATING	966,564	989,942	1,052,639	442,019	1,057,811	1,062,859	(5,048)	(10,220)
334152 - STATE DIRECT PUBLIC WELFARE	34,256	52,297	1,083,042	35,924	1,083,042	0	1,083,042	1,083,042
334153 - STATE INDIRECT PUBLIC WELFARE	445,785	607,340	476,864	379,339	489,826	600,000	(110,174)	(123,136)
334210 - STATE GRANTS-DIRECT	3,300	68,316	0	0	0	0	0	0
334310 - STATE GRANTS-DIRECT	7,960,595	6,077,825	3,102,816	6,463,627	6,463,627	0	6,463,627	3,102,816
335200 - FOREST LAND PROTECTION GRANT	0	13,549	13,600	6,976	6,977	13,000	(6,023)	600
336211 - CITY OF WALESKA	22,166	38,437	0	0	0	0	0	0
336212 - CITY OF HOLLY SPRINGS	58,583	931,446	0	1,141,831	1,141,831	750,000	391,831	(750,000)
336213 - CITY OF WOODSTOCK	140,022	929,753	0	1,086,256	1,086,256	750,000	336,256	(750,000)

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
336214 - CITY OF BALL GROUND	9,064	10,767	0	77,082	77,082	70,000	7,082	(70,000)
336215 - CITY OF CANTON	123,915	1,668,355	0	1,283,375	1,283,375	1,000,000	283,375	(1,000,000)
336217 - CITY OF NELSON	94,088	3,204	0	0	0	0	0	0
336300 - RANGE REVENUE	27,150	8,503	25,000	2,606	6,776	20,000	(13,224)	5,000
337000 - LOCAL GOV SHARED REV - CANTON	7,154,186	7,384,413	8,032,901	7,809,611	8,084,611	9,174,295	(1,089,684)	(1,141,394)
337010 - LOCAL GOV SHARED REV - HS	3,868,971	4,249,731	4,503,924	4,409,492	4,409,492	5,007,726	(598,234)	(503,802)
337020 - LOCAL GOV SHARED REV - BG	620,020	773,821	785,739	847,511	847,511	1,006,179	(158,668)	(220,440)
337030 - LOCAL GOV SHARED REV - NELSON	150,409	101,778	104,483	102,336	102,336	129,693	(27,357)	(25,210)
337040 - LOCAL GOV SHARED REV - WALESKA	38,730	38,413	43,171	45,401	45,401	62,664	(17,263)	(19,493)
339000 - STATE INTERGOVERNMENTAL	341,326	1,254,795	0	2,672,484	2,672,484	10,052,628	(7,380,144)	(10,052,628)
TOTAL INTERGOVT	40,708,685	37,280,116	27,247,378	31,764,446	37,739,877	35,600,478	2,139,399	(8,353,100)
CHARGES FOR SVCS								
341120 - PROBATION FEE	33,887	32,519	20,000	33,312	38,309	25,000	13,309	(5,000)
341130 - DRUG TESTING FEE	699,483	561,113	597,441	409,852	509,423	640,227	(130,804)	(42,786)
341190 - MEDIATION FEES	0	0	55,954	0	55,954	0	55,954	55,954
341200 - MEDICAL RECORDS FEE	8,629	8,886	10,000	5,331	8,144	10,000	(1,856)	0
341305 - HOLLY SPRINGS PLAN REVIEW	19,668	9,018	10,000	15,044	15,874	12,000	3,874	(2,000)
341320 - IMPACT FEES	3,619,281	2,752,884	3,038,979	2,492,450	2,847,582	3,039,000	(191,418)	(21)
341394 - CERTIFICATE OF OCCUPANCY FEE	54,000	44,293	55,000	32,157	41,327	50,000	(8,673)	5,000
341395 - DEVELOPERS CONTRIBUTIONS	0	0	0	501,000	501,000	0	501,000	0
341396 - NPDES FEES	14,760	22,840	14,000	15,186	17,516	15,000	2,516	(1,000)
341400 - PRINTING AND DUPLICATION SERVI	87,432	115,567	85,000	97,286	118,539	80,500	38,039	4,500
341500 - SALES TAX VENDOR COMPENSATION	3,838	3,718	4,000	3,012	4,015	4,000	15	0
341751 - INTERNAL SVC CHRG- MEDICAL-ANT	25,619,586	31,622,515	31,455,091	25,515,224	31,927,226	39,066,426	(7,139,200)	(7,611,335)
341752 - INTERNAL SVC CHRG - LIFE INS	444,260	475,881	463,000	410,714	505,098	500,000	5,098	(37,000)
341753 - INTERNAL SVC CHRG - DENTAL	1,093,488	1,135,660	1,168,510	1,101,254	1,339,453	1,555,565	(216,112)	(387,055)
341754 - INTERNAL SVC CHRG- LT DISABILI	237,704	257,314	280,000	181,743	238,823	250,000	(11,177)	30,000
341755 - INTERNAL SVC CHRG- ST DISABILI	45,436	47,585	50,000	38,497	48,691	50,000	(1,309)	0
341758 - INTERNAL SVC CHRG - FLEET	3,097,583	3,164,293	3,602,040	2,803,009	3,403,349	3,818,094	(414,745)	(216,054)
341760 - INTERNAL SERVICE CHRG- EAP	14,590	15,417	16,000	12,481	15,741	20,000	(4,259)	(4,000)
341761 - INTERNAL SVC CHRG- MEDICAL-NHN	4,661,061	4,848,060	0	4,332,558	4,332,558	0	4,332,558	0
341780 - INTERNAL SVC CHRG - CUSTODIAL	1,202,981	1,248,709	1,257,309	1,047,756	1,257,308	1,364,637	(107,329)	(107,328)
341910 - ELECTION QUALIFYING FEE	24,585	26,056	14,000	29,466	43,466	20,000	23,466	(6,000)
341930 - SALES OF MAPS AND PUBLICATIONS	15,440	12,040	15,000	10,120	12,620	15,000	(2,380)	0

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
341940 - COMMISSIONS ON TAX COLLECTIONS	5,879,692	6,483,176	7,155,479	6,365,390	6,631,014	7,000,000	(368,986)	155,479
341945 - TAVT COMMISSIONS	284,171	287,968	260,000	215,436	280,433	280,000	433	(20,000)
341950 - OTHER-VEHICLE EMMISSION FEE	169,233	170,034	130,000	83,226	148,226	150,000	(1,774)	(20,000)
341951 - OTHER REVENUE	21,525	36,922	39,000	2,463	12,633	7,000	5,633	32,000
342140 - PROBATION FEES	821,439	842,552	900,000	569,668	794,668	850,000	(55,332)	50,000
342214 - SPECIAL SERVICES	28,730	28,114	17,500	12,038	16,832	19,500	(2,668)	(2,000)
342250 - FIRE INSPECTION FEE	96,248	81,712	85,000	82,687	96,857	90,000	6,857	(5,000)
342330 - PRISONER HOUSING FEE	58,536	138,687	60,000	396,575	411,575	100,000	311,575	(40,000)
342510 - E911 PREPAID CELLULAR	1,070,286	933,591	1,040,000	701,909	961,906	1,040,000	(78,094)	0
342530 - NON-PREPAID E-911 CHARGES	5,335,084	4,923,778	5,100,000	4,081,167	5,356,167	5,200,000	156,167	(100,000)
342550 - E911 FEES - RESERVE ACCOUNTS	130	0	0	0	0	0	0	0
342560 - FIRE WORKS TAX	3,409	0	3,500	3,328	3,328	3,500	(172)	0
342600 - AMBULANCE FEES	22,715,345	30,422,019	30,742,500	23,581,331	31,647,360	34,800,000	(3,152,640)	(4,057,500)
342601 - EMS MEDICARE ADJUSTMENTS	(10,457,572)	(18,188,748)	(18,000,000)	(14,029,203)	(18,897,544)	(21,620,000)	2,722,456	3,620,000
342620 - AMBULANCE FEES-COLLECTION AGEN	242,072	29,695	30,000	47,441	46,979	30,000	16,979	0
344110 - REFUSE COLLECTION CHARGES	185,647	207,982	160,000	186,037	212,707	231,000	(18,293)	(71,000)
344150 - LANDFILL TIPPING FEES	1,613,234	1,613,434	1,600,000	1,150,108	1,550,108	1,600,000	(49,892)	0
344151 - LANDFILL HOST FEES	3,577,245	4,114,616	3,500,000	3,126,429	4,001,429	4,000,000	1,429	(500,000)
345510 - PASSENGER FARES	48,761	63,549	50,000	55,026	63,356	65,000	(1,644)	(15,000)
345511 - POS OTHER	7,993	3,714	8,500	3,875	5,295	8,500	(3,205)	0
345512 - POS DRUG COURT	448	777	400	753	823	400	423	0
345513 - POS DHS FEDERAL	292,151	346,711	290,000	189,421	237,751	340,000	(102,249)	(50,000)
345514 - POS SENIOR CENTER	26,791	24,992	22,000	21,689	25,359	25,000	359	(3,000)
345515 - POS TRAIN	60,513	53,025	68,000	36,284	47,614	60,000	(12,386)	8,000
345523 - POS DHS STATE	128,045	260,045	182,000	315,859	346,189	250,000	96,189	(68,000)
346101 - ANIMAL SHELTER-ADOPTION FEE	57,971	52,974	50,000	34,293	42,623	50,000	(7,377)	0
346102 - ANIMAL SHELTER-RECLAIM FEE	5,158	4,245	8,000	4,839	6,169	6,000	169	2,000
346103 - ANIMAL SHELTER-EUTHANASIA FEE	2,825	3,227	3,000	3,000	3,500	3,000	500	0
346104 - ANIMAL SHELTER-RABIES VAC FEE	3,320	5,160	5,000	3,573	4,403	5,000	(597)	0
346105 - ANIMAL SHELTER-MICROCHIP FEE	0	20	200	0	30	0	30	200
346107 - ANIMAL SHELTER-SURRENDER FEE	15,812	16,898	14,000	14,388	16,718	15,000	1,718	(1,000)
346109 - QUARANTINE FEES	4,870	8,895	7,000	8,280	9,450	7,000	2,450	0
346112 - SPECIAL PROJECTS ANIMAL SHELTE	96,194	99,432	125,000	89,839	110,669	125,000	(14,331)	0
346900 - OPEN RECORDS REQUEST FEES	4,730	5,698	6,000	7,824	8,824	7,000	1,824	(1,000)

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
347200 - ACTIVITY FEES	1,045,430	1,107,350	1,011,286	1,049,976	1,213,747	1,090,959	122,788	(79,673)
347210 - LANE RENTAL FEES	173,353	131,141	180,000	76,148	83,367	220,000	(136,633)	(40,000)
347300 - EVENT ADMISSION FEES	423,920	427,987	464,100	392,387	436,659	425,000	11,659	39,100
347400 - SPECIAL EVENTS	39,374	48,311	65,000	47,939	54,208	66,475	(12,267)	(1,475)
347500 - PROGRAM FEES	928,383	1,014,978	1,344,562	949,036	1,098,754	1,309,065	(210,311)	35,497
347600 - SPECIAL POPULATIONS	57,834	55,416	86,450	59,317	66,011	67,510	(1,499)	18,940
347800 - TOURNAMENTS	0	0	0	79,118	79,118	0	79,118	0
347810 - ADULT ATHLETICS	136,962	147,277	149,750	120,503	149,051	150,000	(949)	(250)
347811 - YOUTH ATHLETICS	1,228,223	1,267,990	1,277,350	1,336,508	1,366,067	1,314,000	52,067	(36,650)
347812 - PARKS BRICKS	4,673	1,439	5,000	0	5,000	5,000	0	0
347900 - OTHER RECREATIONAL FEES	0	2,961	0	0	0	0	0	0
347910 - CONCESSION REVENUES	72,337	56,260	67,750	37,128	67,978	71,250	(3,272)	(3,500)
347930 - CONFERENCE CENTER RENTAL	355,201	339,962	340,000	305,123	361,793	330,000	31,793	10,000
347931 - CONF CTR ADJUSTMENTS/DISCOUNTS	0	0	(10,000)	(21,758)	(23,428)	0	(23,428)	(10,000)
349300 - CK FEE	3,783	3,668	3,000	2,495	2,995	3,000	(5)	0
349900 - OTHER FEES COLLECTED	823,172	791,719	811,000	660,985	862,812	806,500	56,312	4,500
TOTAL CHARGES FOR SVCS	78,690,368	84,875,715	81,668,651	71,547,332	87,309,599	91,142,108	(3,832,509)	(9,473,457)

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FINES & FORFEITURES								
351010 - GA SPEED CAMERA LAW PENALTY	196,297	2,975	0	75	75	0	75	0
351110 - FINES/ FORFEITURES-SUPERIOR CT	1,974,806	2,120,440	2,002,136	1,570,682	2,195,475	2,097,136	98,339	(95,000)
351115 - DRUG COURT	127,633	148,503	125,000	103,211	124,041	145,000	(20,959)	(20,000)
351116 - DUI COURT	318,418	298,467	330,000	212,178	267,178	300,000	(32,822)	30,000
351117 - TREATMENT ACCOUNTABILITY CT	2,540	2,550	1,500	4,480	4,730	2,000	2,730	(500)
351118 - VETERANS COURT	17,941	32,386	16,000	19,778	22,448	25,200	(2,752)	(9,200)
351120 - FINES/ FORFEITURES-STATE CT	2,385,178	2,248,787	2,326,000	2,053,719	2,646,969	2,370,400	276,569	(44,400)
351121 - PRE-TRIAL DIVERSION PROG FEE	107,505	84,975	100,000	78,239	103,242	100,000	3,242	0
351130 - FINES/ FORFEITURES-MAGISTRATE	583,544	564,011	537,000	430,103	567,270	538,000	29,270	(1,000)
351140 - FINES/FORFEITURES JUVENILE	1,431	1,312	1,000	941	1,194	1,000	194	0
351150 - FINES/ FORFEITURES-PROBATE CT	466,891	481,289	448,000	364,096	476,757	468,000	8,757	(20,000)
351160 - FINES/ FORFEITURES-JUVENILE CT	76,812	70,145	68,600	56,212	73,907	67,600	6,307	1,000
351171 - CITY OF CANTON COURT FINES	85,176	93,712	84,000	115,772	136,772	98,500	38,272	(14,500)
351172 - HOLLY SPRINGS COURT FINES	100,197	114,151	89,000	72,664	94,920	91,500	3,420	(2,500)
351173 - WOODSTOCK COURT FINES	197,324	202,971	160,000	114,511	154,514	160,500	(5,986)	(500)
351174 - BALL GROUND COURT FINES	15,583	26,429	14,500	12,003	15,623	14,600	1,023	(100)
351340 - OTHER CONFISCATIONS/ESCHEATS	25	0	8,000	0	8,000	4,000	4,000	4,000
351400 - ADDITIONAL PENALTY ASSESSMENTS	398,150	471,962	355,000	389,167	476,664	405,000	71,664	(50,000)
351401 - RESTITUTION CHARGES	50	696	4,000	181	4,181	4,000	181	0
351920 - LOCAL GOV'T SHARES NOSA	1,022,442	324,342	149,760	426,501	426,501	0	426,501	149,760
TOTAL FINES & FORFEITURES	8,077,943	7,290,103	6,819,496	6,024,511	7,800,461	6,892,436	908,025	(72,940)
INVSMT REVENUE								
361000 - INTEREST REVENUES	7,877,045	5,853,931	5,183,236	4,540,998	5,198,048	4,728,500	469,548	454,736
361100 - SPLOST FUND INTEREST	1,106,329	922,192	841,000	480,730	618,431	500,000	118,431	341,000
361300 - TSPLOST FUND INTEREST	0	0	0	32,283	45,283	500,000	(454,717)	(500,000)
TOTAL INVSMT REVENUE	8,983,374	6,776,123	6,024,236	5,054,010	5,861,762	5,728,500	133,262	295,736

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
MISC REVENUE								
380000 - MISCELLANEOUS REVENUE	177,120	2,631	15,000	626,741	638,398	2,500	635,898	12,500
381000 - RENTS AND ROYALTIES	295,784	259,077	218,151	136,479	187,768	335,840	(148,072)	(117,689)
382500 - CAPITAL CONTRIBUTIONS	10,834	4,956,657	0	0	0	0	0	0
383010 - MISCELLANEOUS REIMBURSEMENTS	4,261,567	3,735,696	3,070,400	1,590,040	3,736,588	2,181,000	1,555,588	889,400
383011 - MISCELLANEOUS - COBRA PAYMENTS	229,744	368,842	250,000	352,407	394,077	350,000	44,077	(100,000)
383012 - MISC-EXCESS NAPA MGMT FEE	0	0	0	0	0	0	0	0
383040 - INDIGENT DEFENSE REIMBUSEMENT	419,223	323,884	350,000	271,377	358,874	350,000	8,874	0
383050 - MISCELLANEOUS- FORFEITURES	15,390	10,968	5,000	24,248	24,248	10,000	14,248	(5,000)
TOTAL MISC REVENUE	5,409,663	9,657,755	3,908,551	3,016,224	5,339,953	3,229,340	2,110,613	679,211
CONTRIBUTIONS								
371000 - CONTRIBUTIONS AND DONATIONS	242,737	229,827	234,414	404,868	507,113	186,000	321,113	48,414
TOTAL CONTRIBUTIONS	242,737	229,827	234,414	404,869	507,113	186,000	321,113	48,414
SALE OF ASSETS								
392100 - SALE OF ASSETS	629,553	3,579,931	290,000	367,801	367,802	0	367,802	290,000
TOTAL SALE OF ASSETS	629,553	3,579,931	290,000	367,801	367,802	0	367,802	290,000
BOND/DEBT PROCEEDS								
393500 - PROCEEDS FROM CAPITAL LEASES	1,553,356	350,697	0	2,309,117	2,309,118	164,273	2,144,845	(164,273)
393550 - PROCEEDS FROM NOTES PAYABLE	230,570	0	2,000,000	0	2,000,000	0	2,000,000	2,000,000
393600 - INSURANCE RECOVERY	444,829	564,099	10,000	698,730	698,730	0	698,730	10,000
TOTAL BOND/DEBT PROCEEDS	2,228,755	914,796	2,010,000	3,007,847	5,007,848	164,273	4,843,575	1,845,727
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	34,445,530	0	0	23,138,937	0	0
389500 - SAVINGS OF RESERVES	0	0	(3,037,409)	0	0	(9,698,145)	9,698,145	6,660,736
TOTAL USE OF RESERVES	0	0	31,408,121	0	0	13,440,792	0	0

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	12,424,526	14,973,145	16,450,204	13,739,738	16,448,375	17,926,184	(1,477,809)	(1,475,980)
391101 - TRANSFER/GEN FUND-GRANT MATCH	290,138	303,437	339,515	149,694	341,344	248,193	93,151	91,322
391225 - TRANSFER IN FROM CRPA	150,000	750,000	195,000	125,000	195,000	150,000	45,000	45,000
391227 - TRANSFER/DATE FUND-GRANT MATCH	39,683	73,783	94,353	46,100	94,353	58,549	35,804	35,804
391255 - TRANSFER IN FROM DATE FUND	131,638	516,320	537,415	127,545	537,415	158,609	378,806	378,806
391270 - TRANSFER IN FROM FIRE FUND	211,236	219,685	226,276	188,563	226,276	233,064	(6,788)	(6,788)
391275 - TRANSFER IN FROM HOTEL/MOTEL	597,523	578,709	305,000	172,500	305,000	330,000	(25,000)	(25,000)
391324 - TRANSFER FROM SPLOST 2018	(72,454)	0	0	0	0	0	0	0
391325 - TRANSFER IN FROM SP'24	17,892,125	0	0	0	0	0	0	0
TOTAL TRANSFERS FROM/TO	31,664,415	17,415,079	18,147,763	14,549,141	18,147,763	19,104,599	(956,836)	(956,836)
TOTAL ALL FUNDING SOURCES	409,137,583	423,450,716	444,687,145	374,204,628	461,581,230	531,579,309	(69,998,079)	(86,892,164)
EXPENDITURES								
DEPARTMENT MANAGED COSTS								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	110,862,519	119,862,727	129,410,439	99,190,194	124,586,717	132,278,785	(7,692,068)	(2,868,346)
511101 - SALARIES/ SALARY SUPPLEMENTS	312,142	336,411	262,117	236,274	296,770	181,628	115,142	80,489
511102 - SALARIES/ COURT SERVICE	37,181	26,978	30,900	21,993	27,624	31,364	(3,740)	(464)
511103 - WORKED HOLIDAY	1,409,178	1,524,876	1,582,327	1,472,168	1,849,100	1,685,433	163,667	(103,106)
511104 - SALARY CONTINGENCY	0	0	10,300	0	0	10,455	(10,455)	(155)
511108 - SUPERVISOR'S SALARY	105,876	108,301	112,549	89,085	111,894	114,237	(2,343)	(1,688)
511109 - DISPATCHER'S SALARY	48,278	52,601	87,301	44,611	56,033	88,611	(32,578)	(1,310)
511110 - UNIFORM ALLOWANCE	56,244	59,327	62,820	52,584	66,048	71,460	(5,412)	(8,640)
511113 - POLL WORKER	379,394	386,645	600,000	365,081	458,556	397,330	61,226	202,670
511114 - ADMIN SALARIES	16,840	38,397	40,503	32,059	40,267	41,111	(844)	(608)
511115 - PERFECT ATTENDANCE	523,546	527,511	174,152	566,191	566,191	164,071	402,120	10,081
511116 - SHORT TERM DISABILITY PAY	69,932	68,018	3,113	83,214	104,519	16,337	88,182	(13,224)
511117 - SPECIAL EVENTS	50,956	59,469	71,070	52,500	65,942	75,658	(9,716)	(4,588)
511118 - OFFICE MANAGER	30,756	72,956	77,423	62,149	78,062	78,584	(522)	(1,161)
511119 - MOBILITY MGR/OPS COORD	66,050	72,199	77,423	61,282	76,973	78,584	(1,611)	(1,161)
511121 - PAID LEAVE	0	0	0	0	0	2,030	(2,030)	(2,030)
511122 - HAZ PAY ARPA	1,200,611	1,217,488	1,220,000	1,003,172	1,260,023	1,300,000	(39,977)	(80,000)

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
511200 - PART TIME/TEMP EMPLOYEES	3,377,194	3,516,375	4,269,481	2,782,856	3,495,375	4,566,977	(1,071,602)	(297,496)
511300 - OVERTIME	5,725,349	5,118,827	5,917,744	4,908,049	6,164,700	6,543,710	(379,010)	(625,966)
TOTAL COMPENSATION	124,272,045	133,049,105	144,009,662	111,023,463	139,304,794	147,726,365	(8,421,571)	(3,716,703)
512101 - GROUP INSURANCE - HEALTH	57,074,157	66,718,236	56,800,505	53,794,961	67,568,551	70,550,652	(2,982,101)	(13,750,147)
512102 - GROUP INSURANCE - LIFE	549,307	588,688	605,435	526,499	661,303	637,348	23,955	(31,913)
512103 - GROUP INSURANCE - DENTAL	1,577,962	1,763,242	1,670,987	1,629,361	2,046,540	2,439,089	(392,549)	(768,102)
512104 - GROUP INSURANCE-LONG TERM DIS	457,145	490,760	560,114	365,316	458,851	502,749	(43,898)	57,365
512105 - GROUP INSURANCE-SHORT TERM DIS	91,505	95,870	99,520	79,202	99,480	100,161	(681)	(641)
512106 - EMPLOYEE ASSISTANCE PROGRAM	29,259	30,831	32,086	25,471	31,993	36,293	(4,300)	(4,207)
512402 - RETIREMENT CONTRIBUTION/401A	46,704	36,656	0	26,571	33,374	0	33,374	0
512403 - DEFINED BENEFIT PLAN	20,049,975	22,598,401	24,158,622	18,488,804	23,222,652	24,785,727	(1,563,075)	(627,105)
512405 - JUDGES RETIREMENT SYS (JRS)MAT	33,915	34,904	35,539	35,272	44,302	49,100	(4,798)	(13,561)
TOTAL BENEFITS	79,909,930	92,357,587	83,962,808	74,971,455	94,167,045	99,101,119	(4,934,074)	(15,138,311)
512200 - SOCIAL SECURITY (FICA) CONT	7,281,776	7,799,544	8,887,505	6,479,390	8,138,365	9,117,993	(979,628)	(230,488)
512300 - MEDICARE	1,709,566	1,826,777	2,076,741	1,521,267	1,910,770	2,183,735	(272,965)	(106,994)
TOTAL PAYROLL TAXES	8,991,341	9,626,320	10,964,246	8,000,657	10,049,135	11,301,728	(1,252,593)	(337,482)
512600 - UNEMPLOYMENT INSURANCE	3,267	1,267	0	15,346	19,275	0	19,275	0
512900 - OTHER EMPLOYEE BENEFITS	1,110	684	0	0	0	0	0	0
512910 - AFFORDABLE CARE ACT CHARGES	8,344	9,273	8,000	20,899	26,250	30,000	(3,750)	(22,000)
TOTAL OTHER PERSONEL RELATED COSTS	12,721	11,224	8,000	36,245	45,525	30,000	15,525	(22,000)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	213,186,036	235,044,236	238,944,716	194,031,821	243,566,499	258,159,212	(14,592,713)	(19,214,496)
OPERATING COSTS (52S AND 53S)								
521100 - OFFICIAL/ADMINISTRATIVE	71,739	(12,134)	12,134	0	0	0	0	12,134
521101 - OFFICIAL/ADMINISTRATIVE/JURY	299,869	336,192	350,000	330,227	440,303	350,000	90,303	0
521102 - ADMINISTRATIVE/ WITNESS FEES	12,839	21,144	16,000	11,377	15,170	15,500	(330)	500
521120 - STATE SUPPLEMENTS	265,244	287,618	301,241	228,944	305,258	275,675	29,583	25,566
521200 - PROFESSIONAL SERVICES	7,083,264	7,817,286	8,463,309	6,313,374	8,417,832	8,200,909	216,923	262,400
521201 - PROF SVCS/BROKERS & REPORTERS	219,879	227,959	257,000	187,722	250,296	291,000	(40,704)	(34,000)
521203 - PROFESSIONAL/COURT INTERPRETER	101,757	82,985	156,170	65,120	86,826	148,650	(61,824)	7,520
521204 - COURT APPOINTED ATTORNEY	3,048,670	3,008,039	3,279,324	2,277,239	3,036,319	3,279,324	(243,005)	0
521213 - INDIGENT BURIAL	9,750	8,250	10,000	9,750	13,000	10,000	3,000	0
521214 - PROF SVCS - LEGAL	445,074	548,359	401,500	628,405	837,874	445,200	392,674	(43,700)
521215 - ATTORNEY FOR THE DAY	393,413	508,224	515,053	425,757	567,676	600,000	(32,324)	(84,947)

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521216 - PROF SVC/GUARDIAN AD LITEM	316,351	398,484	389,416	228,446	304,595	289,416	15,179	100,000
521217 - PROF SVCS/CHILD ATTORNEY	0	60,353	0	90,904	121,205	150,000	(28,795)	(150,000)
521221 - SO IMPOUND YARD - WRECKER FEES	3,630	2,075	4,500	3,620	4,827	7,400	(2,573)	(2,900)
521222 - FORENSIC LAB TESTING	1,861	617	20,000	333	444	7,500	(7,056)	12,500
521225 - PROF SVCS/TRANSPORTATION	117,700	122,814	137,000	113,231	150,975	139,200	11,775	(2,200)
521230 - PROF SVCS/TREE REMOVAL	72,175	67,186	94,000	82,978	110,637	94,000	16,637	0
521250 - PROF SVCS/CURB-GUTTER;CONCRETE	127,509	87,977	71,600	155,723	207,631	71,600	136,031	0
521260 - PROFESSIONAL SERVICE-MEDICAL	6,279,805	6,744,092	6,911,750	5,562,985	7,417,313	7,569,867	(152,554)	(658,117)
521261 - PROF SVCS - MED NON MANAGED	150,270	206,902	204,750	186,720	248,960	224,750	24,210	(20,000)
521280 - CATERING SERVICES	24,764	25,234	40,000	15,247	20,329	30,000	(9,671)	10,000
521281 - LINEN SERVICE	25,305	18,797	25,000	17,197	22,930	30,000	(7,070)	(5,000)
521282 - EVENT LABOR	150,318	149,585	174,000	124,167	165,556	174,000	(8,444)	0
521300 - TECHNICAL	1,764,939	2,649,628	3,386,254	2,038,650	2,718,199	5,124,101	(2,405,902)	(1,737,847)
521310 - PARKS BRICKS	4,673	1,439	5,675	1,116	1,489	5,675	(4,186)	0
522100 - CLEANING SERVICES	7,079	12,570	17,500	9,953	13,271	17,440	(4,169)	60
522115 - DISPOSAL-ROAD DEBRIS	10,543	0	14,133	12,504	16,671	14,133	2,538	0
522116 - DISPOSAL-ENVIRONMENTAL	8,975	10,194	13,000	9,317	12,422	15,500	(3,078)	(2,500)
522118 - DISPOSAL-SHREDDING	4,090	2,530	7,320	2,978	3,970	5,850	(1,880)	1,470
522119 - DISPOSAL - GLASS	3,300	10,118	10,000	15,618	20,824	18,000	2,824	(8,000)
522121 - DISPOSAL - RECYCLING PICK UP	116,543	290,068	340,000	168,452	224,603	200,000	24,603	140,000
522145 - LANDSCAPE MAINTENANCE	7,125	0	5,000	29	39	0	39	5,000
522200 - REPAIRS AND MAINTENANCE	2,005,750	1,475,119	2,838,592	1,752,458	2,336,610	3,450,698	(1,114,088)	(612,106)
522203 - VEHICLE REPAIRS- INSURANCE CLM	144,786	170,427	0	31,149	41,532	20,000	21,532	(20,000)
522204 - EQUIPMENT SERVICE AGREEMENTS	1,280,849	1,394,452	1,632,644	1,060,122	1,413,496	1,825,660	(412,164)	(193,016)
522205 - BLDG REPAIRS/MAINT 3RD PARTY	17,397	975	0	7,812	10,416	0	10,416	0
522207 - NON-VEHICLE RPRS - INS CLAIMS	0	58,393	0	60,503	80,671	0	80,671	0
522209 - BUILDING/GROUNDS PROP MGMT	236,299	214,760	0	145,547	194,063	0	194,063	0
522210 - AIR PACKS	28,609	49,605	28,600	44,249	58,998	40,000	18,998	(11,400)
522212 - BUILDING/GROUNDS	166,367	312,870	683,900	227,996	303,994	679,000	(375,006)	4,900
522213 - BREATHING AIR	5,093	13,654	17,600	24,512	32,683	15,000	17,683	2,600
522214 - FIRE EXTINGUISHERS	3,609	8,470	5,000	9,858	13,144	5,000	8,144	0
522215 - GENERATORS	0	5,094	5,000	865	1,153	5,000	(3,847)	0
522216 - HYDRAULIC RESCUE	30,814	23,580	22,000	25,808	34,410	25,000	9,410	(3,000)
522217 - NON-FIRE EQUIPMENT	3,167	9,332	4,000	49	65	4,000	(3,935)	0

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522219 - RADIOS	4,232	13,013	8,000	10,765	14,353	13,000	1,353	(5,000)
522220 - SMALL FIRE TOOLS	66	5,209	5,000	5,527	7,369	5,000	2,369	0
522222 - PUBLIC CPR EXPENSE	5,938	4,949	6,000	3,259	4,346	6,000	(1,654)	0
522223 - BUNKER GEAR MAINTENANCE	12,022	26,016	10,000	23,886	31,848	25,000	6,848	(15,000)
522300 - RENTALS	14,991	8,605	35,200	5,698	7,597	35,220	(27,623)	(20)
522310 - RENTAL OF LAND AND BUILDINGS	143,949	161,848	105,970	216,661	288,881	197,276	91,605	(91,306)
522320 - RENTAL OF EQUIPMENT AND VEHICL	552,697	718,386	731,460	574,422	765,896	709,783	56,113	21,677
523101 - PRISONER CATASTROPTIC INS	155,658	174,516	200,000	248,634	331,512	250,000	81,512	(50,000)
523102 - INSURANCE - SURETY BONDS	0	0	1,500	0	0	1,500	(1,500)	0
523110 - INSURANCE DEDUCTIBLES	121,570	86,194	0	60,151	80,201	50,000	30,201	(50,000)
523201 - CELL PHONE	635,920	658,599	686,957	527,954	703,939	748,711	(44,772)	(61,754)
523202 - COMMUNICATIONS - NON ALLOCATED	208,968	265,266	279,509	274,138	365,517	11,560	353,957	267,949
523250 - POSTAGE	653,744	645,809	781,877	467,330	623,107	657,126	(34,019)	124,751
523300 - ADVERTISING	153,344	114,626	198,683	100,390	133,853	183,553	(49,700)	15,130
523400 - PRINTING AND BINDING	106,929	113,333	163,025	97,315	129,753	171,425	(41,672)	(8,400)
523450 - ZONING SIGN PRINTING	(2,086)	(1,115)	3,000	790	1,053	3,000	(1,947)	0
523500 - TRAVEL	593,400	734,630	928,222	562,105	749,473	846,179	(96,706)	82,043
523600 - DUES AND FEES	425,472	540,159	629,119	461,855	615,806	621,427	(5,621)	7,692
523601 - DUES ARC, GMA, ACCG	378,125	386,949	397,954	396,858	529,144	406,956	122,188	(9,002)
523700 - EDUCATION AND TRAINING	621,862	853,414	983,003	559,186	745,581	840,937	(95,356)	142,066
523800 - LICENSES	153,012	182,740	166,565	98,955	131,940	181,085	(49,145)	(14,520)
523900 - OTHER PURCHASED SERVICES	499,295	565,028	624,880	717,809	957,079	1,102,821	(145,742)	(477,941)
523902 - CREDIT CARD FEES	8,931	4,093	0	850	1,134	0	1,134	0
523910 - AUTOMOTIVE SERVICES O/S FLEET	0	0	12,000	0	0	12,000	(12,000)	0
531100 - GENERAL SUPPLIES AND MATERIALS	4,797,842	4,370,530	5,416,246	3,513,434	4,684,579	4,363,765	320,814	1,052,481
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	346,603	305,841	368,375	269,520	359,360	395,525	(36,165)	(27,150)
531102 - GENERAL SUPPLIES/MEDICAL	1,389	65,393	14,000	2,576	3,434	14,000	(10,566)	0
531105 - GENERAL SUPPLIES- CUSTODIAL	114,531	97,505	100,000	111,577	148,769	127,440	21,329	(27,440)
531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU	2,269,623	2,595,062	2,268,583	1,972,957	2,630,609	2,268,583	362,026	0
531115 - GEN SUPPLIES/CONCRETE	36,456	56,893	55,000	48,037	64,049	55,500	8,549	(500)
531120 - GEN SUPPLIES/EROSION CONT/GRAS	40,232	20,378	34,533	13,509	18,012	34,533	(16,521)	0
531125 - GEN SUPPLIES/FENCING MATERIAL	0	12,047	0	0	0	0	0	0
531130 - GEN SUPPLIES/OPERATIONAL SUPPL	75,543	87,852	73,000	31,963	42,617	129,000	(86,383)	(56,000)
531135 - GEN SUPPLIES/PIPE, DRAINAGE	84,597	58,105	34,195	99,769	133,025	34,195	98,830	0

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
531140 - GEN SUPPLIES/SIGNS	67,593	53,839	60,000	63,666	84,888	60,000	24,888	0
531145 - GEN SUPPLIES/STONE	408,676	382,817	110,000	257,927	343,903	123,230	220,673	(13,230)
531150 - AUTOMOTIVE SUPPLIES	1,625,122	1,524,009	1,803,000	2,581,858	3,442,478	3,341,021	101,457	(1,538,021)
531160 - COMMUNITY OUTREACH	275	429	1,500	0	0	1,500	(1,500)	0
531240 - BOTTLED GAS	62,497	85,444	67,650	70,451	93,935	88,150	5,785	(20,500)
531270 - GASOLINE	2,588,103	2,457,595	2,652,737	2,137,128	2,849,505	2,677,800	171,705	(25,063)
531300 - FOOD	1,320,342	1,253,967	1,347,630	956,024	1,274,698	1,427,242	(152,544)	(79,612)
531400 - BOOKS AND PERIODICALS	106,846	173,590	176,446	117,290	156,387	206,505	(50,118)	(30,059)
531600 - SMALL EQUIPMENT	1,305,983	733,017	565,029	505,861	674,482	717,165	(42,683)	(152,136)
531610 - FIRE HOSE	24,922	87,498	30,000	44,195	58,927	51,000	7,927	(21,000)
531611 - LAWN EQUIPMENT	4,052	467	2,500	0	0	1,000	(1,000)	1,500
531612 - MOBILE RADIOS	261	360	24,000	0	0	0	0	24,000
531616 - PROJECTS	3,434	8,862	7,000	158	211	7,000	(6,789)	0
531617 - SCBA	86,667	176,818	170,000	0	0	70,000	(70,000)	100,000
531618 - SMALL TOOLS AND APPLIANCES	333	8,136	0	2,254	3,006	0	3,006	0
531619 - FIRE LADDERS	0	2,391	1,500	0	0	1,500	(1,500)	0
531620 - FURNITURE/FURNISHINGS	182,974	184,805	262,700	81,193	108,258	146,700	(38,442)	116,000
531650 - OTHER MISCELLANEOUS EQUIPMENT	141,798	27,828	109,935	37,293	49,724	58,500	(8,776)	51,435
531660 - NON ASSET COMPUTER EQUIPMENT	2,581,802	3,334,177	3,105,102	1,477,307	1,969,743	873,133	1,096,610	2,231,969
531670 - SOFTWARE	0	0	0	58,873	78,497	2,331,723	(2,253,226)	(2,331,723)
531680 - COMPLIANCE DISPOSAL	0	0	0	0	0	0	0	0
531690 - NETWORKING OPERATIONS	0	0	0	0	0	264,300	(264,300)	(264,300)
531700 - OTHER SUPPLIES	358,753	249,891	346,082	203,610	271,480	249,892	21,588	96,190
531710 - BUNKER GEAR	298,516	655,019	681,300	362,050	482,734	702,000	(219,266)	(20,700)
531711 - EMS SUPPLIES	406,449	430,838	465,000	410,348	547,131	475,000	72,131	(10,000)
531712 - UNIFORMS	1,019,760	864,262	1,130,000	862,353	1,149,805	1,285,510	(135,705)	(155,510)
531713 - PHARMACEUTICALS	95,261	94,010	100,000	56,179	74,905	112,000	(37,095)	(12,000)
531750 - OTHER SUPPLIES K-9	39,294	40,716	55,260	30,086	40,114	55,260	(15,146)	0
TOTAL OPERATING COSTS (52S AND 53S)	51,015,758	54,193,973	59,466,192	44,502,993	59,337,325	63,703,279	(4,365,954)	(4,237,087)
CAPITAL (54S)								
541100 - SITES	1,569,310	1,322,552	0	360,579	480,772	148,665	332,107	(148,665)
541101 - RIGHT OF WAY ACQUISITIONS	5,527,791	6,400,900	0	9,199,025	12,265,366	3,809,234	8,456,132	(3,809,234)
541200 - SITE IMPROVEMENTS	1,328,020	1,270,611	4,515,750	3,809,149	5,078,866	14,150,000	(9,071,134)	(9,634,250)
541300 - BUILDINGS	6,622,263	5,589,809	39,383,805	4,024,512	5,366,016	28,637,937	(23,271,921)	10,745,868

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
541350 - BUILDING IMPROVEMENTS	2,586,712	4,058,676	2,251,465	4,623,492	6,164,657	1,314,241	4,850,416	937,224
541400 - CONSTRUCTION	0	327,231	1,200,000	0	0	0	0	1,200,000
541410 - INFRASTRUCTURE CONSTRUCTION	22,059,045	24,938,839	9,653,086	13,855,945	18,474,594	32,218,453	(13,743,859)	(22,565,367)
542100 - MACHINERY	63,113	59,492	2,564,650	1,620,367	2,160,489	1,640,000	520,489	924,650
542200 - VEHICLES	3,522,434	9,192,304	8,923,618	3,282,246	4,376,328	7,202,816	(2,826,488)	1,720,802
542300 - FURNITURE AND FIXTURES	60,405	43,335	0	77,148	102,865	36,000	66,865	(36,000)
542400 - COMPUTERS	94,990	0	5,130	5,055	6,740	6,917	(177)	(1,787)
542500 - OTHER EQUIPMENT	2,393,835	3,204,323	4,597,711	4,253,495	5,671,327	3,586,174	2,085,153	1,011,537
542501 - OTHER CAPITAL ITEMS	1,731,727	326,893	92,841	2,482,247	3,309,662	164,273	3,145,389	(71,432)
543000 - PROFESSIONAL SERVICE ASSETS	2,563,671	4,085,042	0	3,340,990	4,454,654	10,944,889	(6,490,235)	(10,944,889)
543100 - PROF SERVICES - ROW	423,217	789,407	0	393,799	525,065	318,992	206,073	(318,992)
TOTAL CAPITAL (54S)	50,546,532	61,609,413	73,188,056	51,328,050	68,437,400	104,178,591	(35,741,191)	(30,990,535)
NON-OPERATIONAL COSTS								
571000 - INTERGOVERNMENTAL	19,390,900	20,078,620	20,586,827	25,356,795	25,356,795	46,929,863	(21,573,068)	(26,343,036)
571002 - INTERGOVERNMENTAL-SW FEES	5,738	5,738	3,300	5,738	5,738	4,960	778	(1,660)
572000 - PAYMENTS TO OTHER AGENCIES	13,332,121	8,843,503	6,568,027	12,376,088	12,376,088	9,113,771	3,262,317	(2,545,744)
572001 - PMTS TO DEVELOPMENT AUTHORITY	65,000	65,000	65,000	54,167	65,000	65,000	0	0
572002 - PMTS TO CHAMBER OF COMMERCE	50,000	75,000	400,000	303,125	400,000	375,000	25,000	25,000
572004 - PMTS TO HISTORY CHEROKEE	0	25,000	100,000	83,333	100,000	100,000	0	0
572005 - PAYMENTS TO CITY OF WOODSTOCK	2,000,000	0	0	0	0	0	0	0
572008 - PAYMENTS TO WOODSTOCK ARTS	0	0	30,000	25,000	30,000	30,000	0	0
573000 - PAYMENTS TO OTHERS	185,174	194,125	0	194,745	194,745	200,000	(5,255)	(200,000)
574000 - BAD DEBT EXPENSE	3,826,686	4,838,296	4,900,000	3,820,851	4,900,000	5,182,000	(282,000)	(282,000)
TOTAL NON-OPERATIONAL COSTS	38,855,618	34,125,283	32,653,154	42,219,842	43,428,365	62,000,594	(18,572,229)	(29,347,440)
DEBT SERVICE								
581100 - BOND PRINCIPAL	5,540,000	5,730,000	5,935,000	5,935,000	5,935,000	6,150,000	(215,000)	(215,000)
581200 - CAPITAL LEASE PRINCIPAL	791,577	747,497	105,690	940,239	940,239	1,123,152	(182,913)	(1,017,462)
581300 - NOTES PAYABLE PRINCIPAL	384,910	578,376	579,592	531,246	579,592	580,810	(1,218)	(1,218)
582100 - BOND INTEREST	790,321	783,274	503,827	282,022	503,827	372,746	131,081	131,081
582200 - CAPITAL LEASE INTEREST	45,594	71,285	9,927	54,888	54,888	36,519	18,369	(26,592)
582300 - NOTES PAYABLE- INTEREST	3,824	4,725	3,509	3,264	3,509	2,291	1,218	1,218
584000 - BOND ISSUANCE COSTS	1,250	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	7,557,476	7,915,157	7,137,545	7,746,657	8,017,055	8,265,518	(248,463)	(1,127,973)

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
UNCLASSIFIED								
519999 - OPEB EXPENSE	96,421	205,418	0	0	0	0	0	0
561000 - DEPRECIATION EXPENSE	656,802	658,492	600,000	0	0	600,000	(600,000)	0
561510 - DEPRECIATION-MACHINERY & EQUIP	7,393	8,813	0	0	0	0	0	0
TOTAL UNCLASSIFIED	760,616	872,723	600,000	0	0	600,000	(600,000)	0
TOTAL DEPARTMENT MANAGED COSTS	361,922,037	393,760,785	411,989,663	339,829,363	422,786,644	496,907,194	(74,120,550)	(84,917,531)
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	448,448	405,636	459,635	384,469	459,635	441,998	17,637	17,637
512701 - WORKERS COMP CLAIMS	831,388	561,682	943,724	473,130	630,840	845,724	(214,884)	98,000
522110 - DISPOSAL	152,790	196,016	181,234	190,481	253,975	211,150	42,825	(29,916)
522130 - CUSTODIAL SERVICES	1,242,844	1,277,245	1,261,104	1,070,986	1,427,982	1,367,859	60,123	(106,755)
522140 - LAWN CARE	230,548	250,169	327,045	217,445	289,927	330,045	(40,118)	(3,000)
522202 - VEHICLE MAINTENANCE	3,651,463	3,953,312	3,433,650	2,105,333	2,807,111	3,389,023	(581,912)	44,627
522203 - VEHICLE REPAIRS- INSURANCE CLM	136,087	89,304	0	101,909	135,879	28,662	107,217	(28,662)
522218 - PEST CONTROL	17,929	45,576	34,165	23,407	31,209	33,925	(2,716)	240
523100 - INSURANCE, OTHER BENEFITS	2,118,604	2,441,983	3,086,195	2,953,608	3,086,195	3,392,685	(306,490)	(306,490)
523110 - INSURANCE DEDUCTIBLES	344,348	563,484	0	592,833	790,444	302,650	487,794	(302,650)
523200 - COMMUNICATIONS - ALLOCATED	1,061,521	1,229,326	1,147,558	1,171,634	1,562,179	1,259,755	302,424	(112,197)
531210 - WATER/SEWER	692,894	690,843	766,528	589,068	785,424	813,784	(28,360)	(47,256)
531230 - ELECTRICITY	2,544,300	2,524,051	2,328,201	1,885,259	2,513,678	2,543,127	(29,449)	(214,926)
531231 - SIGNAL LIGHT ELECTRICITY	62,267	62,685	65,840	47,301	63,068	66,440	(3,372)	(600)
531232 - STREET LIGHT ELECTRICITY	101,277	100,162	102,570	83,017	110,689	102,170	8,519	400
531520 - NATURAL GAS	311,591	348,191	432,199	272,218	362,958	438,519	(75,561)	(6,320)
TOTAL ALLOCATED COSTS	13,948,299	14,739,666	14,569,648	12,162,099	15,311,193	15,567,516	(256,323)	(997,868)
TOTAL NON DEPARTMENT MANAGED COSTS	13,948,299	14,739,666	14,569,648	12,162,099	15,311,193	15,567,516	(256,323)	(997,868)
TOTAL EXPENDITURES	375,870,337	408,500,451	426,559,311	351,991,462	438,097,836	512,474,710	(74,376,874)	(85,915,399)

Cherokee County 1831 GEORGIA

2027 COUNTYWIDE BUDGET/FORECAST REPORT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611100 - TRANSFERS TO GENERAL FUND	364,236	376,685	428,276	319,397	428,276	390,064	38,212	38,212
611215 - TRANSFERS TO E911 FUND	0	225,000	225,000	187,500	225,000	790,382	(565,382)	(565,382)
611221 - TRANSFER TO SENIOR SERVICES	1,072,519	1,360,025	1,450,299	1,208,583	1,450,299	1,597,310	(147,011)	(147,011)
611225 - TRANSFER TO RECREATION FUND	3,155,664	3,480,002	3,671,418	3,059,515	3,671,418	3,652,534	18,884	18,884
611240 - TRANSFER TO TRANSPORTATION	750,839	683,868	798,101	665,084	798,101	602,895	195,206	195,206
611250 - TRANSFERS TO GRANT FUND	215,244	803,437	236,344	62,194	236,344	154,234	82,110	82,110
611256 - TRANSFERS TO VICTIM ASSISTANCE	38,287	42,890	45,886	38,238	45,886	51,146	(5,260)	(5,260)
611257 - TRANSFER TO DUI COURT FUND	187,972	220,913	190,144	134,224	190,144	234,375	(44,231)	(44,231)
611258 - TRANSFER TO DRUG FUND	39,683	177,832	285,501	46,100	285,501	289,161	(3,660)	(3,660)
611259 - TRANS TO TREATMENT ACCT CT	41,666	97,708	141,836	56,150	141,836	176,414	(34,578)	(34,578)
611261 - TRANS TO VETERANS COURT	35,206	110,970	99,574	47,968	99,574	166,948	(67,374)	(67,374)
611262 - TRANS TO JUVENILE DRUG COURT	33,278	41,232	33,682	16,628	33,682	35,943	(2,261)	(2,261)
611263 - TRANS TO FAMILY TRMT COURT	16,443	93,123	42,100	6,799	42,100	38,245	3,855	3,855
611325 - TRANSFER TO SP'24	17,801,558	0	296,200	296,200	296,200	0	296,200	296,200
611555 - TRANSFER TO CONFERENCE CENTER	594,523	371,709	98,000	0	98,000	123,000	(25,000)	(25,000)
611580 - TRANSFER TO EMERGENCY MEDICAL	7,317,296	9,329,683	10,085,473	8,404,561	10,085,473	10,801,948	(716,475)	(716,475)
TOTAL TRANSFERS FROM/TO	31,664,415	17,415,077	18,127,834	14,549,141	18,127,834	19,104,599	(976,765)	(976,765)
TOTAL INTERFUND TRANSFERS	31,664,415	17,415,077	18,127,834	14,549,141	18,127,834	19,104,599	(976,765)	(976,765)
TOTAL FUND REDUCTIONS	407,534,752	425,915,528	444,687,145	366,540,603	456,225,670	531,579,309	(75,353,639)	(86,892,164)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
123,286,145	+	461,581,230	-	456,225,670	=	128,641,705	128,641,705	+	518,138,517	-	531,579,309	=	115,200,913

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	BOARD OF COMMISSIONERS (1110)	BOC - BOARD OF COMMISSIONERS	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		Total	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**
	COUNTY CLERK (1130)	ADM3 - ADMINISTRATIVE ASSISTANT III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		COCL - COUNTY CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
	COUNTY MANAGER (1320)	COMG - COUNTY MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PLGL - PARALEGAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRCO - SR COUNSEL COUNTY MGR OFFICE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**
	GENERAL SERVICES AGENCY (1321)	ADSD - ADMIN SERVICES AGENCY DIRECTOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		GSAD - GENERAL SERV AGENCY DIRECTOR	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
	CAPITAL PROJECTS (1322)	PRGM - PROGRAM MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTSP - PT CONSTUCTION MGR SPLOST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
		SRCM - SR CONSTRUCTION MGR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**1.00**	**0.00**	**3.00**	**2.00**	**0.00**	**0.00**	**2.00**
	VOTER REGISTRATION (1400)	ADEV - ASST DIR ELECTIONS&VOTERS REG	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DEVR - DIRECTOR ELECTIONS& VOTERS REG	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ELCS - ELECTION SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ELWT - ELECTIONS WAREHOUSE MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ESM - ELECTRONIC SYSTEMS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PRGC - PROGRAM COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PTVS - PART TIME VOTER SERVICE SPECIALIST	0.00	4.00	0.00	4.00	0.00	15.00	0.00	15.00	0.00	15.00	0.00	15.00	0.00	8.00	0.00	8.00
		SEVS - SEASONAL VOTERS SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	7.00
		TEMG - TRAINING & EDUCATION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		VSS - VOTER SERVICES SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		Total	**8.00**	**4.00**	**0.00**	**12.00**	**8.00**	**15.00**	**0.00**	**23.00**	**8.00**	**15.00**	**0.00**	**23.00**	**8.00**	**8.00**	**7.00**	**23.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	ELECT POLL WRKS TAXED (1411)	PEL1 - PT ELECTION POLL WORKER	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00
		Total	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**
	FINANCE (1510)	ACCT - ACCOUNTANT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
		ACRM - ACCT. & REPORTS MANAGER	0.40	0.00	0.00	0.40	0.40	0.00	0.00	0.40	0.40	0.00	0.00	0.40	0.40	0.00	0.00	0.40
		ARCO - AR COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		CFO - CHIEF FINANCIAL OFFICER	0.70	0.00	0.00	0.70	0.70	0.00	0.00	0.70	0.70	0.00	0.00	0.70	0.70	0.00	0.00	0.70
		FEXM - FINANCE EXPENDITURES MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FGWR - GRANT WRITER	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		FPAM - PLANNING&ANALYSIS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		GRMG - GRANT MANAGER	0.30	0.00	0.00	0.30	0.30	0.00	0.00	0.30	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ICDA - INTERNAL CONTROL/DATA ANLY MGR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		PRS1 - PAYROLL SPECIALIST I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SPMG - STRATEGY & PERFORMANCE MGR	0.80	0.00	0.00	0.80	0.80	0.00	0.00	0.80	0.80	0.00	0.00	0.80	0.00	0.00	0.00	0.00
		SRAP - SENIOR ACCOUNTS PAYABLE CLERK	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		Total	**10.20**	**0.00**	**0.00**	**10.20**	**9.20**	**0.00**	**0.00**	**9.20**	**9.90**	**0.00**	**0.00**	**9.90**	**10.10**	**0.00**	**0.00**	**10.10**
	PURCHASING (1517)	COMR - CONTRACT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		DRPR - DIR PURCHASING	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PRTL - PROCURMENT TEAM LEADER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		PSPL - PROCUR. SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SFPS - SR. FIN/PROCUR. SPEC	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	1.00	0.00	0.00	1.00
		Total	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**4.00**	**0.00**	**0.00**	**4.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	INFORMATION TECHNOLOGY (1535)	ASA1 - APPLICATION SUPPORT ANALYST 1	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		ASMG - APPLICATION SERVICES MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		BA - BUSINESS ANALYST	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		BADM - APPLICATION SYSTEMS/DATA ANALY	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CIO - CHIEF INFORMATION OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		INSA - INFRASTRUCT SYS ADMIN	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00
		INSM - INFORMATION SYSTEM MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		ISA - INFRASTRUCTURE SYST ENGINEER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ISSM - INFRASTRUCTURE SERV/SEC MGR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ITSM - INFO SECURITY MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ITTC - TECHNICAL COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		JISA - JR.INFRASTRUCTURE SECURITY ANL	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		JRSA - JR SOLUTIONS ANALYST	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		NWA - NETWORK ANALYST	0.75	0.00	0.00	0.75	0.75	0.00	0.00	0.75	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTIN - PT INTERN	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
		SOA1 - SOLUTIONS ANALYST 1	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00
		SOA2 - SOLUTIONS ANALYST II	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SSS1 - SYSTEMS SUPPORT SPECIALIST I	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
		SSS2 - SYSTEMS SUPPORT SPECIALIST II	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		TSMG - TECHNOLOGY SERVICES MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		TSS - TECHNOLOGY SERVICES SUPERVISOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**21.75**	**2.00**	**0.00**	**23.75**	**21.75**	**2.00**	**0.00**	**23.75**	**22.00**	**2.00**	**0.00**	**24.00**	**23.00**	**0.00**	**0.00**	**23.00**
	HUMAN RESOURCES DEPARTMENT (1540)	BENA - BENEFITS ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DRHR - DIRECTOR - HUMAN RESOURCES	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HRAS - HR ASSISTANT	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		HRMG - HR MANAGER	0.50	0.00	0.00	0.50	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HRSP - HR SPECIALIST	0.50	0.00	0.00	0.50	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		RECP - RECEPTIONIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SHRS - SENIOR HR SPECIALIST	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	TAX COMMISSIONER (1545)	ASUT - ASSISTANT SUPERVISOR TAGS	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00
		CLK2 - CLERK 2	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00	9.00	0.00	0.00	9.00	10.00	0.00	0.00	10.00
		DPTC - DEPUTY TAX COMMISSIONER	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		MVAR - MOTOR VEHC ACCTS RECIEVABLE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		RECP - RECEPTIONIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRCL - SENIOR CLERK	14.00	0.00	0.00	14.00	12.00	0.00	0.00	12.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
		SRLC - SR LEAD CLERK	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SUPV - SUPERVISOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		TMPC - TEMP/SEASONAL CLK	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00
		TXCM - TAX COMMISSIONER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**30.00**	**0.00**	**0.00**	**30.00**	**30.00**	**0.00**	**1.00**	**31.00**	**30.00**	**0.00**	**1.00**	**31.00**	**30.00**	**0.00**	**1.00**	**31.00**
	TAX ASSESSOR (1550)	ADM2 - ADMINISTRATIVE ASSISTANT II	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		APPR - APPRAISER	11.00	0.00	0.00	11.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00
		CFAP - CHIEF APPRAISER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CLK1 - CLERK 1	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		DPCA - DEPUTY CHIEF APPRAISER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EXAS - EXECUTIVE ASSISTANT I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		LAPR - LEAD APPRAISER	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		RREC - RECEIVER OF RECORDS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SAPR - SENIOR APPRAISER	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		SRTM - SENIOR TAX MAPPER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		TXMP - TAX MAPPER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**33.00**	**0.00**	**0.00**	**33.00**	**35.00**	**0.00**	**0.00**	**35.00**	**35.00**	**0.00**	**0.00**	**35.00**	**35.00**	**0.00**	**0.00**	**35.00**
	RISK MANAGEMENT (1555)	DRRM - DIRECTOR RISK MANAGMENT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		RIAN - RISK ANALYST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	FACILITIES MANAGEMENT (1565)	DRPM - DIRECTOR - PROPERTY MANAGEMENT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		JSUP - JANITORIAL SUPERVISOR	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		JTEC - JANITORIAL TECHNICIAN	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00
		MNMG - MAINTENANCE MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		MNT2 - MAINTENANCE TECHNICIAN II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		MNT3 - MAINTENANCE TECHNICIAN III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		MNTH - MAINTENANCE TECHNICIAN	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		PT - PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
		Total	**31.00**	**0.00**	**0.00**	**31.00**	**31.00**	**0.00**	**0.00**	**31.00**	**31.00**	**0.00**	**0.00**	**31.00**	**31.00**	**1.00**	**0.00**	**32.00**
	COMMUNICATIONS (1570)	ADCO - ASST DIRECTOR COMMUNICATIONS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DIRC - DIRECTOR OF COMMUNICATIONS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		MMSP - MULTIMEDIA SPECIALIS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**
	COURT ADMINISTRATION (2100)	ACAD - ACCOUNT COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CCAC - COURT CALENDAR CLERK	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		CTAD - COURT ADMINISTRATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CTR1 - COURT REPORTER1	4.00	0.00	0.00	4.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
		CTR2 - COURT REPORTER 2	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		CTSC - COURT SERVICES COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DCTA - DEPUTY COURT ADMINISTROTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EXAS - EXECUTIVE ASSISTANT I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ISCD - INTERPRETER SERVICES COORD	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		MACA - MEDIATION ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		MED - MEDIATION ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		MEDT - MEDT PRE T	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PTCO - PT BAILIFF	0.00	25.00	0.00	25.00	0.00	24.00	0.00	24.00	0.00	25.00	0.00	25.00	0.00	25.00	0.00	25.00
		SCCL - CALENDAR CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**18.00**	**25.00**	**0.00**	**43.00**	**22.00**	**24.00**	**0.00**	**46.00**	**21.00**	**25.00**	**0.00**	**46.00**	**23.00**	**25.00**	**0.00**	**48.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	SUPERIOR COURT (2150)	ADM3 - ADMINISTRATIVE ASSISTANT III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		LCLK - LAW CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		MEDT - MEDIATOR PRE-TRIAL ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		PTJM - PT JUDICIAL MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		PTSA - PT STAFF ATTY	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SATT - STAFF ATTORNEY	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**1.00**	**0.00**	**5.00**	**5.00**	**1.00**	**0.00**	**6.00**	**6.00**	**1.00**	**0.00**	**7.00**
	CLERK OF SUPERIOR COURT (2180)	ASCC - ASSISTANT CHIEF CLERK	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		CCIO - COC CHIEF INFORMATION OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CDCS - CHIEF DEPUTY CLERK/SUPERIOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CFCM - CHIEF CLERK PROJECT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CLCT - CLERK OF COURTS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DPCL - DEPUTY CLERK	14.00	0.00	0.00	14.00	16.00	0.00	0.00	16.00	16.00	0.00	0.00	16.00	16.00	0.00	0.00	16.00
		EXAS - EXECUTIVE ASSISTANT I	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FIND - FINANCE MANAGER AGENCY	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		IMSM - INFO SYSM	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		INSM - INFORMATION SYSTEM MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTCL - PT CLERICAL	0.00	6.00	0.00	6.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	4.00	0.00	4.00
		RCMG - RECORDS MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		RECP - RECEPTIONIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRCL - SENIOR CLERK	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00
		SRDC - SR DEPUTY CLERK	16.00	0.00	0.00	16.00	19.00	0.00	0.00	19.00	17.00	0.00	0.00	17.00	16.00	0.00	0.00	16.00
		SUPV - SUPERVISOR	8.00	0.00	0.00	8.00	7.00	0.00	0.00	7.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		TMPC - TEMP/SEASONAL CLK	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00
		Total	**55.00**	**6.00**	**0.00**	**61.00**	**59.00**	**5.00**	**3.00**	**67.00**	**59.00**	**5.00**	**3.00**	**67.00**	**58.00**	**4.00**	**3.00**	**65.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	DISTRICT ATTORNEY (2200)	ADM3 - ADMINISTRATIVE ASSISTANT III	6.00	0.00	0.00	6.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	6.00	0.00	0.00	6.00
		ANYL - ANALYST DISTRICT ATTORNEY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		ASDA - ASSISTANT DA	6.00	0.00	0.00	6.00	10.00	0.00	0.00	10.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
		CINV - CHIEF INVESTIGATOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		COOR - COORDINATOR	1.80	0.00	0.00	1.80	1.80	0.00	0.00	1.80	1.80	0.00	0.00	1.80	3.00	0.00	0.00	3.00
		DADA - DPTY CHIEF ASST DISTRICT ATTOR	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		DAIO - PUBLIC INFORMATION OFFICER D.A	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DCIN - DPTY CHIEF INVESTIG	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DCTO - COMMUNICATIONS/TAC OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		INVS - INVESTIGATOR	12.00	0.00	0.00	12.00	16.00	0.00	0.00	16.00	16.00	0.00	0.00	16.00	17.00	0.00	0.00	17.00
		PTDA - PT ASST DIST ATTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
		SINV - SR. INVESTIGATOR	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		SRAD - SENIOR ASSISTANT DA	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		Total	**41.80**	**0.00**	**0.00**	**41.80**	**51.80**	**0.00**	**0.00**	**51.80**	**51.80**	**0.00**	**0.00**	**51.80**	**52.00**	**1.00**	**0.00**	**53.00**
	STATE COURT (2300)	ADM3 - ADMINISTRATIVE ASSISTANT III	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		SATT - STAFF ATTORNEY	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		SJDG - STATE COURT JUDGE	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		Total	**9.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**	**0.00**	**9.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	STATE COURT SOLICITOR (2310)	ADM2 - ADMINISTRATIVE ASSISTANT II	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
		ASSO - ASSISTANT SOLICITOR	7.00	0.00	0.00	7.00	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00
		CFAS - CHIEF ASST SOLICITOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CINV - CHIEF INVESTIGATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CLK1 - CLERK 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		CLK2 - CLERK 2	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		DASG - DPTY ASG	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		DVWA - DIRECTOR VICTIM WITNESS ADVO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		INVS - INVESTIGATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		OFCO - OFFICE COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTIC - PT INTAKE CLERK	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		SOLI - SOLICITOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		TRAS - TRIAL ASSISTANT	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		Total	**28.00**	**1.00**	**0.00**	**29.00**	**29.00**	**1.00**	**0.00**	**30.00**	**29.00**	**1.00**	**0.00**	**30.00**	**29.00**	**1.00**	**0.00**	**30.00**
	PROBATE COURT (2450)	APJG - ASSOCIATE PROBATE. JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CLK1 - CLERK 1	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DRLI - DIRECTOR - LICENSING OPERATION	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PJDG - PROBATE JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRDC - SR DEPUTY CLERK	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
		Total	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**0.00**	**0.00**	**11.00**
	JUVENILE COURT (2600)	ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		DPCL - DEPUTY CLERK	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		JCPM - JUV COURT PROGRAM MGR	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		JJDG - JUVENILE COURT JUDGE	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		JVCC - JUVENILE COURT CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTJP - PART TIME JUVENILE PROGRAM MGR	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		SJPM - SENIOR JUV COURT PROGRAM MGR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRDC - SR DEPUTY CLERK	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**13.00**	**0.00**	**0.00**	**13.00**	**14.00**	**1.00**	**0.00**	**15.00**	**14.00**	**1.00**	**0.00**	**15.00**	**14.00**	**1.00**	**0.00**	**15.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	INDIGENT DEFENSE (2810)	ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		COUI - COUNSELOR/INVESTIGATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		DRID - DIR/INDIGENT DEFENSE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**
	SHERIFF ADMINISTRATION (3310)	ACCM - ACCREDITATION MANAGER	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		ACCT - ACCOUNTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ADM3 - ADMINISTRATIVE ASSISTANT III	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		ADSM - ADMINISTRATIVE SERVICE MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		AWRC - ASST WARANTS RECORD COORD	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		BOAD - BOND ADMINISTRATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CAPS - CAPTAIN SHERIFF'S OFFICE	12.00	0.00	0.00	12.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00	9.00	0.00	0.00	9.00
		CDRP - CIVILIAN DRONE PILOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		CFCD - CORPORAL FIRST CLASS DEPUTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.00	0.00	0.00	47.00
		CFDS - CHIEF DEPUTY SHERIFF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CIDC - CRIMINAL INTELLIGENCE DIV COMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CJIS - CRIMINAL JUSTICE INFO SYS OPE	8.00	0.00	0.00	8.00	9.00	0.00	0.00	9.00	9.00	0.00	0.00	9.00	9.00	0.00	0.00	9.00
		CLK1 - CLERK 1	13.00	0.00	0.00	13.00	14.00	0.00	0.00	14.00	14.00	0.00	0.00	14.00	14.00	0.00	0.00	14.00
		CLK2 - CLERK 2	5.00	0.00	0.00	5.00	4.00	0.00	0.00	4.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		COOS - COMM OFFICER SHERIFF	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CORP - CORPORAL	49.00	0.00	0.00	49.00	49.00	0.00	0.00	49.00	50.00	0.00	0.00	50.00	5.00	0.00	0.00	5.00
		COSP - COMMUNITY RELATIONS SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CRAN - CRIME ANALYST	4.00	0.00	0.00	4.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		CROP - CONTROL ROOM OPERATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CSTN - CRIME SCENE TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DCMS - DETENTION CENTER MAINT SUPVSR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DFAN - DIGITAL FORENSIC ANALYST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
		DFCC - DEPUTY FIRST CLASS CERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113.00	0.00	0.00	113.00
		DPTY - DEPUTY - CERTIFIED	258.00	0.00	0.00	258.00	256.00	0.00	0.00	256.00	251.00	0.00	0.00	251.00	72.00	0.00	0.00	72.00
		EVCU - EVIDENCE CUSTODIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	SHERIFF ADMINISTRATION (3310)	EVTC - EVIDENCE TECHNICIAN	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FCTH - FORENSIC COMPUTER TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		FIND - FINANCE MANAGER AGENCY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FSSP - SO FLEET SERVICES SPECIALIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		FTMG - FLEET MANAGER SO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		HRAS - HR ASSISTANT	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		HRG - HR GENERALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HRMG - HR MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		HRMN - HR MANAGER AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HRSP - HR SPECIALIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		ICCO - INMATE COURT COORDINATOR	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		INSM - INFORMATION SYSTEM MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		ISS - INMATE SERVICES SPECIAIST	9.00	0.00	0.00	9.00	8.00	0.00	0.00	8.00	11.00	0.00	0.00	11.00	10.00	0.00	0.00	10.00
		IUMG - INTELLIGENCE UNIT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		LTCS - LT COLONEL SHERIFF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		LTFC - LIEUTENANT FIRST CLASS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00
		LTSH - LIEUTENANT - SHERIFF	21.00	0.00	0.00	21.00	21.00	0.00	0.00	21.00	22.00	0.00	0.00	22.00	2.00	0.00	0.00	2.00
		MAJS - MAJOR SHERIFF	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	6.00	0.00	0.00	6.00
		MMSP - MULTIMEDIA SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		MNSO - MAINTENANCE TECH SO	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
		ORSP - OPEN RECORDS SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PRJC - PROJECTS COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PTDF - PT CERTIFIED DEPY FIRST CLASS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	4.00
		PTDP - PT DEPUTY	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	2.00	0.00	2.00
		PTXG - PT CROSSING GUARD	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	9.00	0.00	9.00
		QTMR - QUARTERMASTER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		RCMG - RECORDS MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		RECO - RECORDS COORDINATOR	3.00	0.00	0.00	3.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		REMG - RECRUITMENT MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	SHERIFF ADMINISTRATION (3310)	RESP - RECRUITMENT SPECIALIST	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		RMSM - RECORD SYSTEMS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		RMSS - RECORD MANAGEMENT SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		RTIC - REAL TIME INTEL CNTR ANALYST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
		SGFC - SERGEANT FIRST CLASS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	37.00
		SGTS - SERGEANT SHERIFF	41.00	0.00	0.00	41.00	41.00	0.00	0.00	41.00	40.00	0.00	0.00	40.00	4.00	0.00	0.00	4.00
		SHER - SHERIFF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRAP - SENIOR ACCOUNTS PAYABLE CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SRCL - SENIOR CLERK	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
		TACS - TAC OFFICER - SHERIFF	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		UDPY - DEPUTY - UNCERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.00	0.00	0.00	69.00
		UFCD - DEPUTY FIRST CLASS UNCERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00
		VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		WROC - WARRANT OFFICE COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**477.00**	**17.00**	**0.00**	**494.00**	**477.00**	**17.00**	**0.00**	**494.00**	**477.00**	**17.00**	**0.00**	**494.00**	**487.00**	**15.00**	**0.00**	**502.00**
	COUNTY PROBATION (3450)	ADM2 - ADMINISTRATIVE ASSISTANT II	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CPAT - ACCOUNTS TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CPDT - DRUG TEST TECHNICIAN	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		CPIC - COURT INTAKE CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CPOS - SWORN COUNTY PROBATION OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
		CPPO - COUNTY PROBATION OFFICER	9.00	0.00	0.00	9.00	10.00	0.00	0.00	10.00	11.00	0.00	0.00	11.00	8.00	0.00	0.00	8.00
		DCPM - DIRECTOR CNTY PROBATION MARSHA	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DDCP - DEPUTY DIRECTOR CO. PROBATION	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		OPMG - OPERATIONS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		SOPM - SWORN OPERATIONS MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		SRPO - SR COUNTY PROBATION OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		Total	**17.00**	**0.00**	**0.00**	**17.00**	**20.00**	**0.00**	**0.00**	**20.00**	**20.00**	**0.00**	**0.00**	**20.00**	**20.00**	**0.00**	**0.00**	**20.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	CORONER (3700)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CORN - CORONER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DPCC - DEPUTY CHIEF CORONER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTCN - PT CORNER	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00
		Total	**2.00**	**6.00**	**0.00**	**8.00**	**2.00**	**6.00**	**0.00**	**8.00**	**3.00**	**5.00**	**0.00**	**8.00**	**3.00**	**5.00**	**0.00**	**8.00**
	ANIMAL SHELTER (3915)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		ANIS - A-SHELTER INTAKE SUPER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ANS1 - ANIMAL SUPPORT SPEC 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		ANS2 - ANIMAL SUPPORT SPEC 2	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		ANS3 - ANIMAL SUPPORT SPECIALIST 3	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	12.00	0.00	0.00	12.00	15.00	0.00	0.00	15.00
		ANVT - VETERINARY TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ASDI - ASSISTANT SHELTER DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		CRCR - COMMUNITY RESOURCES COODINATOR	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		DDAS - DEPUTY DIRECTOR ANIMAL SHELTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		DRAS - DIRECTOR - ANIMAL SHELTER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTAS - PT ANIMAL SUPPORT SPEC 1	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SUPV - SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		Total	**17.00**	**2.00**	**0.00**	**19.00**	**18.00**	**2.00**	**0.00**	**20.00**	**19.00**	**0.00**	**0.00**	**19.00**	**20.00**	**0.00**	**0.00**	**20.00**
	EMERGENCY MANAGEMENT AGENCY (3920)	DDEM - DEPUTY DIRECTOR EMA	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DEMA - DIRECTOR EMG MGNT AGENCY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EMAS - EMA SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**
	RADIO COMMUNICATIONS (3970)	RCS - RADIO COMMUNICATION SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
GENERAL FUND (100)	PUBLIC WORKS (4100)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DRRB - DIRECTOR PUBLIC WORKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EO01 - EQUIPMENT OPERATOR I	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		EO02 - EQUIPMENT OPERATOR II	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		LB - LABORER	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00
		LDO2 - LEAD OPERATOR 2	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		LDOP - LEAD OPERATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		MGRB - MANAGER PUBLIC WORKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		OMRB - OPERATIONS MGR PUBLIC WORKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SMTH - SIGN AND MARKING TECHINICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		STRB - PT SEASONAL PUBLIC WORKS	0.00	0.00	10.00	10.00	0.00	0.00	10.00	10.00	0.00	0.00	10.00	10.00	0.00	0.00	10.00	10.00
		SURB - SUPERVISOR PUBLIC WORKS	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		TR02 - TRUCK DRIVER II	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
		Total	**42.00**	**0.00**	**10.00**	**52.00**	**42.00**	**0.00**	**10.00**	**52.00**	**42.00**	**0.00**	**10.00**	**52.00**	**42.00**	**0.00**	**10.00**	**52.00**
	COMMUNITY SERVICES AGENCY (5500)	CSAD - COMMUNITY SERVICES AGENCY DIR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
	Total		**905.75**	**63.00**	**11.00**	**979.75**	**930.75**	**74.00**	**15.00**	**1019.75**	**932.70**	**73.00**	**15.00**	**1020.70**	**946.10**	**62.00**	**22.00**	**1030.10**
UNINCORPORATED COUNTY SVCS (150)	DEVELOPMENT SERVICES CENTER (1516)	DSR - DEVELOPMENT SERVICES REP	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		LDSR - LEAD DEVELOPMENT SERVICES REP	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		MRDS - MANAGER DEVELOPMENT SERVICES	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**6.00**	**0.00**	**0.00**	**6.00**	**6.00**	**0.00**	**0.00**	**6.00**	**6.00**	**0.00**	**0.00**	**6.00**	**6.00**	**0.00**	**0.00**	**6.00**
	GIS MAPPING DEPT (1536)	GISA - GIS ANALYST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		GISM - GIS - MAPPING MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		GIST - GIS TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
UNINCORPORATED COUNTY SVCS (150)	MAGISTRATE COURT (2400)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		AMJG - ASSOCIATE MAG. JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CAMJ - CHIEF ASSOCIATE MAG. JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CMJG - CHIEF MAGISTRATE JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTJD - PT JUDGE	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00
		Total	**4.00**	**7.00**	**0.00**	**11.00**	**4.00**	**7.00**	**0.00**	**11.00**	**4.00**	**7.00**	**0.00**	**11.00**	**4.00**	**7.00**	**0.00**	**11.00**
	ANIMAL CONTROL (3910)	ACSG - ANIMAL CONTROL SERGEANT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ANCO - ANIMAL CONTROL OFFICER	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00	9.00	0.00	0.00	9.00	9.00	0.00	0.00	9.00
		Total	**9.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**	**0.00**	**9.00**	**10.00**	**0.00**	**0.00**	**10.00**	**10.00**	**0.00**	**0.00**	**10.00**
	STORMWATER ENGINEERING (4252)	COEN - COUNTY ENGINEER	0.76	0.00	0.00	0.76	0.76	0.00	0.00	0.76	0.76	0.00	0.00	0.76	0.76	0.00	0.00	0.76
		SRSI - SR STORM WATER INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SWCO - STORMWATER COORDINATOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SWEN - STORMWATER ENGINEER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SWIN - STORMWATER INSP	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		SWTC - STORMWATER TECHNICIAN	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**5.76**	**0.00**	**0.00**	**5.76**	**5.76**	**0.00**	**0.00**	**5.76**	**5.76**	**0.00**	**0.00**	**5.76**	**5.76**	**0.00**	**0.00**	**5.76**
	DEVELOPMENT INSPECTION (4270)	COTD - CNTY TRANSPORTATION DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ENAT - ENGINEERING ASSISTANT	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PCET - PRECONST ENG TRANSPORTATION	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		TSSU - TRAFFIC SIGNAL SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
UNINCORPORATED COUNTY SVCS (150)	ENGINEERING (4271)	ADM3 - ADMINISTRATIVE ASSISTANT III	0.75	0.00	0.00	0.75	0.75	0.00	0.00	0.75	0.75	0.00	0.00	0.75	0.75	0.00	0.00	0.75
		ARBO - ARBORIST	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CDAD - COMMUNITY DEV AGENCY DIR	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
		DVIM - DEVELOPMENT INSPECTION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DVIN - DEVELOPMENT INSPECTOR	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		DVPD - DEVELOPMENT PROJECTS DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		OMEG - OPERATION MGR ENGINEERING DEPT	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTIN - PT INTERN	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		RECP - RECEPTIONIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRAR - SENIOR ARBORIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		SRDI - SR DEVELOPMENT INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**9.25**	**2.00**	**0.00**	**11.25**	**9.25**	**2.00**	**0.00**	**11.25**	**10.25**	**1.00**	**0.00**	**11.25**	**9.25**	**1.00**	**0.00**	**10.25**
	RECYCLING CENTER (4540)	PTRE - PT RECYCLING	0.00	2.00	0.00	2.00	0.00	1.00	0.00	1.00	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
		RECS - RECYCLING CENTER MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		REOP - RECYCLING OPERATOR	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
		Total	**3.00**	**2.00**	**0.00**	**5.00**	**4.00**	**1.00**	**0.00**	**5.00**	**4.00**	**2.00**	**0.00**	**6.00**	**5.00**	**0.00**	**0.00**	**5.00**
	BUILDING INSPECTIONS (7220)	BLDC - BLDG INSP - COMMERCIAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		BLDI - BUILDING INSPECTOR	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
		COPR - COMMERCIAL PLAN REVIEW	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
		DBO - DEPUTY BUILDING OFFICIAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DRBD - DIRECTOR BUILD/DEVELOP SERVICE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTBI - PART TIME BUILDING INSPECTOR	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		SRBI - SENIOR BUILDING INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**11.00**	**1.00**	**0.00**	**12.00**	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**1.00**	**0.00**	**12.00**	**11.00**	**1.00**	**0.00**	**12.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
UNINCORPORATED COUNTY SVCS (150)	PLANNING AND ZONING (7410)	ARBO - ARBORIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		DDPZ - DPTY DIRECTOR P&Z	0.90	0.00	0.00	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.00	0.00	0.90
		DPLU - DIRECTOR PLANNING & ZONING	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PLDM - PLANNING DIVISION MANAGER	0.00	0.00	0.00	0.00	0.90	0.00	0.00	0.90	0.90	0.00	0.00	0.90	0.00	0.00	0.00	0.00
		PLNR - PLANNER	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00
		PRPL - PRINCIPAL PLANNER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		PZCC - CODE COMPLIANCE INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		PZTC - PLANNING/ZONING TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SPZC - SR CODE COMPLIANCE INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		SRPL - SENIOR PLANNER	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ZADM - ZONING DIVISION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**8.90**	**0.00**	**0.00**	**8.90**	**8.90**	**0.00**	**0.00**	**8.90**	**8.90**	**0.00**	**0.00**	**8.90**	**9.90**	**0.00**	**0.00**	**9.90**
	CODE ENFORCEMENT (7450)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CAPM - CAPTAIN MARSHAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CMED - CHIEF MARSHAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		DPCM - DPTY CHIEF MARSHAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DPMS - DEPUTY MARSHAL (CERT)	10.00	0.00	0.00	10.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
		EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		LTCE - LIEUTENANT MARSHAL	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PSAD - PUBLIC SERVICES AGENCY DIRECTO	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
		SGTM - SERGEANT MARSHALL	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		Total	**17.50**	**0.00**	**0.00**	**17.50**	**17.50**	**0.00**	**0.00**	**17.50**	**17.50**	**0.00**	**0.00**	**17.50**	**17.50**	**0.00**	**0.00**	**17.50**
	Total		**81.41**	**12.00**	**0.00**	**93.41**	**82.41**	**10.00**	**0.00**	**92.41**	**84.41**	**11.00**	**0.00**	**95.41**	**85.41**	**9.00**	**0.00**	**94.41**
NAT'L OPIOD SETTLEMENT (NOSA) (213)	DRUG ACCOUNTABILITY COURT (2151)	CASE - CASE MANAGER COURTS	0.24	0.00	0.00	0.24	1.24	0.00	0.00	1.24	0.24	0.00	0.00	0.24	0.24	0.00	0.00	0.24
		DOTS - DIRECTOR OF TREATMENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**0.24**	**0.00**	**0.00**	**0.24**	**1.24**	**0.00**	**0.00**	**1.24**	**1.24**	**0.00**	**0.00**	**1.24**	**1.24**	**0.00**	**0.00**	**1.24**
	Total		**0.24**	**0.00**	**0.00**	**0.24**	**1.24**	**0.00**	**0.00**	**1.24**	**1.24**	**0.00**	**0.00**	**1.24**	**1.24**	**0.00**	**0.00**	**1.24**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
EMERGENCY 911 TELEPHONE FUND (215)	EMERGENCY 911 TELEPHONE (3800)	ACCM - ACCREDITATION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CADM - CAD MANAGER E911	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CO01 - COMMUNICATION OFFICER	28.00	0.00	0.00	28.00	26.00	0.00	0.00	26.00	24.00	0.00	0.00	24.00	21.00	0.00	0.00	21.00
		COOF - CTO/COMMUN TRAINING OFFICERS	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	10.00	0.00	0.00	10.00	13.00	0.00	0.00	13.00
		COSU - COMMUNICATIONS SUPERVISOR	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	5.00	0.00	0.00	5.00
		D911 - DIRECTOR/E911	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DPDI - DEPUTY DIRECTOR E911	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		LCOO - LEAD COMMUNICATION OFFICER	3.00	0.00	0.00	3.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	4.00	0.00	0.00	4.00
		OPM - OPERATION MANAGER	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		OPMG - OPERATIONS MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PSAD - PUBLIC SERVICES AGENCY DIRECTO	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
		PTE9 - PART TIME E911	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00
		QAS - QUALITY ASSURANCE SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		RECO - RECORDS COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SCO - SR COMMUNICATION OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		TCOO - TRAINING MANAGER E911	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**53.50**	**5.00**	**0.00**	**58.50**	**53.50**	**5.00**	**0.00**	**58.50**	**54.50**	**5.00**	**0.00**	**59.50**	**54.50**	**5.00**	**0.00**	**59.50**
	EMERGENCY 911 TELEPHONE (3970)	RTDR - RADIO TECHNOLOGY DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
	Total		**54.50**	**5.00**	**0.00**	**59.50**	**54.50**	**5.00**	**0.00**	**59.50**	**55.50**	**5.00**	**0.00**	**60.50**	**55.50**	**5.00**	**0.00**	**60.50**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
SENIOR SERVICES FUND (221)	SENIOR CENTER (5520)	ADMA - ADMINISTRATIVE ASSISTANT I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ASDI - ASSIST DIRECTOR SR C	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		BVCO - BUDGET VOUCHER COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CMCO - CONGREGATE MEALS COODINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CQA - COMPLIANCE & QLTY ASSURANCE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CSMG - CASE MANAGER SR CENTER	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		DRSS - DIRECTOR - SENIOR SERVICES	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HDMS - HDM SUPERVISOR/VOLUNTEER COORD	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HOMA - HOMEMAKER AIDE	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		HOMS - HOMEMAKER SUPERVISOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		IACD - I&A COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		IACR - I&A CAREGIVER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		MOWA - MEALS ON WHEELS ASSISTANT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PMSS - PROGRAM MANAGER SENIOR SVCS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTCM - PT CASE MANAGER	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		PTS1 - PT SENIOR SERVICES	0.00	7.00	0.00	7.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	10.00	0.00	10.00
		RCOO - RESOURCE COOD	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SCNM - CLIENT NEEDS MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRAC - SR. ROAMERS ACTIVITIES COORDIN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SSAA - SENIOR CENTER ACTIVITIES ASSIS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		SSAC - SENIOR SERVCES ACTIVITIES COOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**23.00**	**8.00**	**0.00**	**31.00**	**24.00**	**9.00**	**0.00**	**33.00**	**24.00**	**9.00**	**0.00**	**33.00**	**23.00**	**11.00**	**0.00**	**34.00**
	Total		**23.00**	**8.00**	**0.00**	**31.00**	**24.00**	**9.00**	**0.00**	**33.00**	**24.00**	**9.00**	**0.00**	**33.00**	**23.00**	**11.00**	**0.00**	**34.00**
PARKS AND RECREATION (225)	CRPA ADMIN (6110)	ADD - ADMINISTRATIVE DIVISION DIRECT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DRRP - DIRECTOR - REC & PARKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		OFCO - OFFICE COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTP1 - PART TIME PARKS 1	0.00	5.00	0.00	5.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		RCCO - RECREATION COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**4.00**	**5.00**	**0.00**	**9.00**	**4.00**	**1.00**	**0.00**	**5.00**	**4.00**	**1.00**	**0.00**	**5.00**	**4.00**	**1.00**	**0.00**	**5.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
PARKS AND RECREATION (225)	CRPA PROGRAMS (6120)	PTBD - PART-TIME BUS DRIVER	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00
		PTP1 - PART TIME PARKS 1	0.00	54.00	0.00	54.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00	59.00
		PTP4 - PART TIME PARKS 4	0.00	26.00	0.00	26.00	0.00	22.00	0.00	22.00	0.00	22.00	0.00	22.00	0.00	22.00	0.00	22.00
		PTP5 - PART TIME PARKS 5	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00
		PTRP - PT REC/PARK	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		RCCO - RECREATION COORDINATOR	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00
		REDD - RECREATION DIVISION DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRRC - SR RECREATION COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		Total	**5.00**	**93.00**	**0.00**	**98.00**	**5.00**	**93.00**	**0.00**	**98.00**	**4.00**	**93.00**	**0.00**	**97.00**	**4.00**	**93.00**	**0.00**	**97.00**
	AQUATIC CENTER (6124)	ACAC - AQUATICS COORDINATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ACAM - AQUATICS MGR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
		FMSA - FACILITIES MAINTENANCE SUPERVI	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		FOCA - FACILITY OPERATIONS COORDINATO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PT11 - PART TIME PARKS 11	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		PTJT - PT FACILITIES MAINTENANCE	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00
		PTP1 - PART TIME PARKS 1	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00
		PTP4 - PART TIME PARKS 4	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00
		PTP6 - PART TIME PARKS 6	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		SRAQ - SR AQUATICS COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**5.00**	**114.00**	**0.00**	**119.00**	**5.00**	**114.00**	**0.00**	**119.00**	**5.00**	**114.00**	**0.00**	**119.00**	**5.00**	**114.00**	**0.00**	**119.00**
	CRPA ATHLETICS (6130)	ATCO - ATHLETIC COORDINATOR	5.00	0.00	0.00	5.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		ATDD - ATHLETICS DIVISION DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ATMG - ATHLETIC MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTP1 - PART TIME PARKS 1	0.00	59.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00	60.00	0.00	60.00	0.00	60.00	0.00	60.00
		PTP5 - PART TIME PARKS 5	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		PTRP - PT REC/PARK	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**6.00**	**61.00**	**0.00**	**67.00**	**6.00**	**61.00**	**0.00**	**67.00**	**6.00**	**61.00**	**0.00**	**67.00**	**6.00**	**61.00**	**0.00**	**67.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
PARKS AND RECREATION (225)	PARKS FACILITIES (6149)	FCMT - FACILITIES MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FOCA - FACILITY OPERATIONS COORDINATO	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		PFDR - PARKS FACILITY DIVISION DIR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PFMG - PARKS/FACILITIES MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PKWR - PARKS WORKER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PTJT - PT FACILITIES MAINTENANCE	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00
		PTP1 - PART TIME PARKS 1	0.00	9.00	0.00	9.00	0.00	13.00	0.00	13.00	0.00	13.00	0.00	13.00	0.00	12.00	0.00	12.00
		PTP4 - PART TIME PARKS 4	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	7.00	0.00	7.00
		Total	**4.00**	**17.00**	**0.00**	**21.00**	**5.00**	**21.00**	**0.00**	**26.00**	**5.00**	**21.00**	**0.00**	**26.00**	**5.00**	**21.00**	**0.00**	**26.00**
	CRPA MAINTENANCE (6220)	CRWL - CREW LEADER/CRPA	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		EMPR - EQUIPMENT MECHANIC PARKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PKMR - PARKS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PKWR - PARKS WORKER	19.00	0.00	0.00	19.00	19.00	0.00	0.00	19.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00
		PMDD - PARK MAINTENANCE DIVISION DIRE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PSCO - PARK SERVICES COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTRP - PT REC/PARK	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		TURF - TURF SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**27.00**	**1.00**	**0.00**	**28.00**	**27.00**	**1.00**	**0.00**	**28.00**	**23.00**	**1.00**	**0.00**	**24.00**	**23.00**	**1.00**	**0.00**	**24.00**
	PARKS NATURAL RESOURCES (6240)	CRWL - CREW LEADER/CRPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		PKWR - PARKS WORKER	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		RCCO - RECREATION COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		REDD - RECREATION DIVISION DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**0.00**	**0.00**	**0.00**	**0.00**	**2.00**	**0.00**	**0.00**	**2.00**	**8.00**	**0.00**	**0.00**	**8.00**	**8.00**	**0.00**	**0.00**	**8.00**
	Total		**51.00**	**291.00**	**0.00**	**342.00**	**54.00**	**291.00**	**0.00**	**345.00**	**55.00**	**291.00**	**0.00**	**346.00**	**55.00**	**291.00**	**0.00**	**346.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
AMERICAN RESCUE PLAN ACT 2021 (232)	FINANCE (1510)	GRMG - GRANT MANAGER	0.70	0.00	0.00	0.70	0.70	0.00	0.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**0.70**	**0.00**	**0.00**	**0.70**	**0.70**	**0.00**	**0.00**	**0.70**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	COURT ADMINISTRATION (2100)	CTR1 - COURT REPORTER1	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**3.00**	**0.00**	**0.00**	**3.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	CLERK OF SUPERIOR COURT (2180)	DPCL - DEPUTY CLERK	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**4.00**	**0.00**	**0.00**	**4.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	DISTRICT ATTORNEY (2200)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		ASDA - ASSISTANT DA	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		DADA - DPTY CHIEF ASST DISTRICT ATTOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		INVS - INVESTIGATOR	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SRAD - SENIOR ASSISTANT DA	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**11.00**	**0.00**	**0.00**	**11.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	COUNTY PROBATION (3450)	CPDT - DRUG TEST TECHNICIAN	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CPPO - COUNTY PROBATION OFFICER	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**2.00**	**0.00**	**0.00**	**2.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total		**20.70**	**0.00**	**0.00**	**20.70**	**0.70**	**0.00**	**0.00**	**0.70**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
TRANSPORTATION FUND (240)	CATS (5541)	ADMA - ADMINISTRATIVE ASSISTANT I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		BDVR - SHUTTLE BUS DRIVER	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00
		DCAT - DIRECTOR CATS TRANSIT	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DISP - DISPATCHER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DPYD - DPTY DIRECTOR CATS TRANSPORTAT	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		OPMG - DIRECTOR CATS TRANSIT	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PTC - PT COMPLIANCE OFFICER	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		PTIN - PT INTERN	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PTSB - PART-TIME SHUTTLE BUS DRIVER	0.00	8.00	0.00	8.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00
		PTTD - PART-TIME DISPATCHER	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		Total	**18.00**	**9.00**	**0.00**	**27.00**	**18.00**	**12.00**	**0.00**	**30.00**	**18.00**	**12.00**	**0.00**	**30.00**	**18.00**	**12.00**	**0.00**	**30.00**
	Total		**18.00**	**9.00**	**0.00**	**27.00**	**18.00**	**12.00**	**0.00**	**30.00**	**18.00**	**12.00**	**0.00**	**30.00**	**18.00**	**12.00**	**0.00**	**30.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
MULTIPLE GRANT FUND (250)	COURT ADMINISTRATION (2100)	MEDT - MEDIATOR PRE-TRIAL ADMIN	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	SUPERIOR COURT (2150)	MEDT - MEDIATOR PRE-TRIAL ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**
	DISTRICT ATTORNEY (2200)	VWAD - VICTIM WITNESS ADVOCATE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
	DISTRICT ATTORNEY GRANTS (2203)	DADA - DPTY CHIEF ASST DISTRICT ATTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		INVS - INVESTIGATOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		Total	**4.00**	**0.00**	**0.00**	**4.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**
	STATE COURT SOLICITOR (2310)	VWAD - VICTIM WITNESS ADVOCATE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
	ENGINEERING (4271)	PTIN - PT INTERN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**
	CRPA MAINTENANCE (6220)	PTIN - PT INTERN	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		Total	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**
	Total		**6.00**	**1.00**	**0.00**	**7.00**	**6.00**	**1.00**	**0.00**	**7.00**	**6.00**	**2.00**	**0.00**	**8.00**	**5.00**	**2.00**	**0.00**	**7.00**
COMMUNITY DEVELOPMENT (251)	COMMUNITY DEVELOPMENT BLK GRNT (7340)	CDBG - CDBG MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CDGC - CDBG GRANTS COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
	Total		**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
VICTIM/WITNESS FUND (256)	DISTRICT ATTORNEY (2200)	COOR - COORDINATOR	0.20	0.00	0.00	0.20	0.20	0.00	0.00	0.20	0.20	0.00	0.00	0.20	0.00	0.00	0.00	0.00
		PTVA - PART TIME VICTIM ADVOCATE	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		VWAD - VICTIM WITNESS ADVOCATE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.20**	**1.00**	**0.00**	**2.20**	**1.20**	**1.00**	**0.00**	**2.20**	**1.20**	**1.00**	**0.00**	**2.20**	**1.00**	**1.00**	**0.00**	**2.00**
	Total		**1.20**	**1.00**	**0.00**	**2.20**	**1.20**	**1.00**	**0.00**	**2.20**	**1.20**	**1.00**	**0.00**	**2.20**	**1.00**	**1.00**	**0.00**	**2.00**
DUI COURT FUND (257)	DUI COURT (2162)	ACCC - ACCOUNTABILITY COURT COORDINAT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CASE - CASE MANAGER COURTS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PT - PART-TIME	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		Total	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**
	Total		**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
DRUG ACCOUNTABILITY COURT (258)	DRUG ACCOUNTABILITY COURT (2151)	ACCC - ACCOUNTABILITY COURT COORDINAT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CASE - CASE MANAGER COURTS	3.76	0.00	0.00	3.76	3.76	0.00	0.00	3.76	3.76	0.00	0.00	3.76	3.76	0.00	0.00	3.76
		Total	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**
	Total		**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**
TREATMENT ACCOUNTABILITY COURT (259)	TREATMENT ACCT COURT (2163)	ACCC - ACCOUNTABILITY COURT COORDINAT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CASE - CASE MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
	Total		**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
DRUG SCREENING LAB (260)	DRUG SCREENING LAB (2330)	DLTC - DRUG LAB TECH/ASSISTANT	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		LMGR - LABORATORY MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTDL - PART TIME DRUG LAB	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00
		Total	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**
	Total		**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**
VETERANS ACCOUNTABILITY COURT (261)	VETERNS COURT (2164)	ACCC - ACCOUNTABILITY COURT COORDINAT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CASE - CASE MANAGER COURTS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
	Total		**1.00**	**0.00**	**0.00**	**1.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
JUVENILE DRUG COURT (262)	JUVENILE DRUG COURT (2620)	ACCC - ACCOUNTABILITY COURT COORDINAT	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
		Total	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**
	Total		**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**
FAMILY TREATMENT COURT (263)	FAMILY TREATMENT COURT (2166)	ACCC - ACCOUNTABILITY COURT COORDINAT	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
		Total	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**
	Total		**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FIRE DISTRICT FUND (270)	FIRE ADMINISTRATION (3510)	ACCM - ACCREDITATION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		COS - CHIEF OF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		DCOF - DEPUTY CHIEF COMM RISK	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
		DCSS - DPTY CHIEF OF SUPPORT SERVICES	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FHSO - FIRE HEALTH & SAFETY OFFICE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		FIND - FINANCE MANAGER AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		FRCF - FIRE CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FREQ - FIRE EQUIPMENT SUPPLY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HRAS - HR ASSISTANT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HRMN - HR MANAGER NE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HRSP - HR SPECIALIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		LET1 - LOGISTICS EQUIPMENT TECH 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		LIAO - E911 LIAISON OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		LOGM - LOGISTICS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		LWES - LOGIS WAREHOUSE & EQUIP SPEC 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		PAOF - PUBLIC AFFAIRS OFFICER	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PRRS - PUBLIC RELATIONS& RECRUITMENT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		PT - PART-TIME	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PTPS - PT PEER SUPPORT TEAM COORD	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
		SHRS - SENIOR HR SPECIALIST	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SPOF - SPECIAL PROJECTS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		WRHS - WAREHOUSE SPECIALIST - FIRE	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00
		Total	**21.00**	**1.00**	**0.00**	**22.00**	**20.00**	**1.00**	**0.00**	**21.00**	**21.00**	**1.00**	**0.00**	**22.00**	**21.00**	**0.00**	**0.00**	**21.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FIRE DISTRICT FUND (270)	FIRE MARSHAL (3515)	ADM2 - ADMINISTRATIVE ASSISTANT II	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CLK - CLERK	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		INS2 - FIRE INSPECTOR II	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		INS3 - FIRE INSPECTOR III	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		INSP - FIRE INSPECTOR	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		PLEX - PLANS EXAMINER - FIRE	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00
		Total	**10.00**	**0.00**	**0.00**	**10.00**	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**0.00**	**0.00**	**11.00**	**10.00**	**0.00**	**0.00**	**10.00**
	FIRE OPERATIONS (3520)	BATC - BATTALION CHIEF	9.00	0.00	0.00	9.00	9.00	0.00	0.00	9.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
		CAPF - CAPTAIN EMT	12.00	0.00	0.00	12.00	5.00	0.00	0.00	5.00	6.00	0.00	0.00	6.00	7.00	0.00	0.00	7.00
		CPAR - CAPTAIN FIRE PARAMEDIC	9.00	0.00	0.00	9.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	16.00	0.00	0.00	16.00
		DVCF - DIVISION CHIEF	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		FAOP - FIRE APPARATUS OPERATOR EMT	58.00	0.00	0.00	58.00	68.00	0.00	0.00	68.00	72.00	0.00	0.00	72.00	74.00	0.00	0.00	74.00
		FAPA - FIRE APPARATUS OPER PARAMEDIC	37.00	0.00	0.00	37.00	39.00	0.00	0.00	39.00	35.00	0.00	0.00	35.00	30.00	0.00	0.00	30.00
		FF - FIREFIGHTER /EMT	55.00	0.00	0.00	55.00	43.00	0.00	0.00	43.00	54.00	0.00	0.00	54.00	79.00	0.00	0.00	79.00
		FFEL - FIREFIGHTER ENTRY LEVEL	37.00	0.00	0.00	37.00	47.00	0.00	0.00	47.00	32.00	0.00	0.00	32.00	25.00	0.00	0.00	25.00
		FFPA - FIREFIGHTER PARAMEDIC	2.00	0.00	0.00	2.00	5.00	0.00	0.00	5.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00
		LPAR - LIEUTENANT PARAMEDIC	27.00	0.00	0.00	27.00	30.00	0.00	0.00	30.00	31.00	0.00	0.00	31.00	32.00	0.00	0.00	32.00
		LTFE - LIEUTENANT EMT	16.00	0.00	0.00	16.00	15.00	0.00	0.00	15.00	14.00	0.00	0.00	14.00	11.00	0.00	0.00	11.00
		PMO - PARAMENDIC ONLY EMPLOYEE	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		PTFF - PT FF	0.00	11.00	0.00	11.00	0.00	9.00	0.00	9.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00
		SGTF - SERGEANT EMT	28.00	0.00	0.00	28.00	29.00	0.00	0.00	29.00	29.00	0.00	0.00	29.00	32.00	0.00	0.00	32.00
		SPAR - SERGEANT PARAMEDIC	40.00	0.00	0.00	40.00	36.00	0.00	0.00	36.00	36.00	0.00	0.00	36.00	35.00	0.00	0.00	35.00
		Total	**333.00**	**11.00**	**0.00**	**344.00**	**347.00**	**9.00**	**0.00**	**356.00**	**345.00**	**7.00**	**0.00**	**352.00**	**358.00**	**7.00**	**0.00**	**365.00**
	FIRE SPECIAL OPERATIONS (3523)	DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
	FIRE PREVENTION (3530)	FLSA - FIRE&LIFE SAFETY EDUC PROG MGR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FSE1 - FIRE SAFETY EDUCATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
		SFRE - SR FIRE SAFETY EDUCATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**4.00**	**0.00**	**0.00**	**4.00**	**5.00**	**0.00**	**0.00**	**5.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FIRE DISTRICT FUND (270)	FIRE INFORMATION TECHNOLOGY (3535)	INSM - INFORMATION SYSTEM MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SSS1 - SYSTEMS SUPPORT SPECIALIST I	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00
		SSS2 - SYSTEMS SUPPORT SPECIALIST II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
		Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**
	FIRE TRAINING (3540)	ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FHSO - FIRE HEALTH & SAFETY OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		FTCV - FIRE TRAINING COORD VOLUT OPER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTPS - PT PEER SUPPORT TEAM COORD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
		PTTO - PT TRAINING OFFICER	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		TROF - TRAINING OFFICER	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		Total	**6.00**	**1.00**	**0.00**	**7.00**	**7.00**	**1.00**	**0.00**	**8.00**	**6.00**	**1.00**	**0.00**	**7.00**	**7.00**	**2.00**	**0.00**	**9.00**
	FIRE INTELLIGENCE (3550)	ACCM - ACCREDITATION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		ASAF - APP SUPPORT ANALYST 1 FIRE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FIN2 - FIRE INVESTIGATOR 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FIN3 - FIRE INVESTIGATOR 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		FIND - FINANCE MANAGER AGENCY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		FINV - FIRE INVESTIGATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		Total	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**
	Total		**383.00**	**13.00**	**0.00**	**396.00**	**398.00**	**11.00**	**0.00**	**409.00**	**397.00**	**9.00**	**0.00**	**406.00**	**411.00**	**9.00**	**0.00**	**420.00**
IMPACT FEE FUND (295)	IMPACT FEES (1514)	ACRM - ACCT. & REPORTS MANAGER	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.10
		DDPZ - DPTY DIRECTOR P&Z	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10
		PLDM - PLANNING DIVISION MANAGER	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00
		Total	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**
	Total		**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
SPLOST 2018 (324)	SPLOST IT (1538)	NWA - NETWORK ANALYST	0.25	0.00	0.00	0.25	0.25	0.00	0.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**0.25**	**0.00**	**0.00**	**0.25**	**0.25**	**0.00**	**0.00**	**0.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	SPLOST '18 ENGINEERING (4217)	ACRM - ACCT. & REPORTS MANAGER	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		ADM3 - ADMINISTRATIVE ASSISTANT III	0.25	0.00	0.00	0.25	0.25	0.00	0.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CDAD - COMMUNITY DEV AGENCY DIR	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CFO - CHIEF FINANCIAL OFFICER	0.30	0.00	0.00	0.30	0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		COEN - COUNTY ENGINEER	0.24	0.00	0.00	0.24	0.24	0.00	0.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CONI - CONSTRUCTION INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CONM - CONSTRUCTION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PCET - PRECONST ENG TRANSPORTATION	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SRCI - SR CONSTRUCTION INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SRPM - SPLOST ROADWAY PROJECT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**6.79**	**0.00**	**0.00**	**6.79**	**6.79**	**0.00**	**0.00**	**6.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	PUBLIC WORKS SPLOST '18 (4218)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		EO01 - EQUIPMENT OPERATOR I	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		EO02 - EQUIPMENT OPERATOR II	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		HVOP - HEAVY EQUIPMENT OPERATOR	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		LB - LABORER	10.00	0.00	0.00	10.00	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		MGRB - MGR PUB WK	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PTRB - PT ROADS/BRIDGES	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		PVMG - PAVEMENT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SURB - SUPERVISOR PUBLIC WORKS	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		TR02 - TRUCK DRIVER II	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		TR03 - TRUCK DRIVER III	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**37.00**	**1.00**	**0.00**	**38.00**	**38.00**	**1.00**	**0.00**	**39.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total		**44.04**	**1.00**	**0.00**	**45.04**	**45.04**	**1.00**	**0.00**	**46.04**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
SPLOST 2024 (325)	ENGINEERING SPLOST 2024 (4219)	ACRM - ACCT. & REPORTS MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
		ADM3 - ADMINISTRATIVE ASSISTANT III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00	0.25	0.25	0.00	0.00	0.25
		CDAD - COMMUNITY DEV AGENCY DIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
		CFO - CHIEF FINANCIAL OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.00	0.00	0.30	0.30	0.00	0.00	0.30
		COEN - COUNTY ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.24	0.00	0.00	0.24	0.24	0.00	0.00	0.24
		CONI - CONSTRUCTION INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		CONM - CONSTRUCTION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PCET - PRECONST ENG TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PDC - PROGRAM DELIVERY COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		SRCI - SR CONSTRUCTION INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SRPD - SPLOST ROADWAY PROGRAM DIRECTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**7.79**	**0.00**	**0.00**	**7.79**	**8.79**	**0.00**	**0.00**	**8.79**
	PUBLIC WORKS SPLOST 2024 (4220)	ADM3 - ADMINISTRATIVE ASSISTANT III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EO01 - EQUIPMENT OPERATOR I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		EO02 - EQUIPMENT OPERATOR II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	7.00	0.00	0.00	7.00
		HVOP - HEAVY EQUIPMENT OPERATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	8.00	0.00	0.00	8.00
		LB - LABORER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	18.00	0.00	0.00	18.00
		LDO2 - LEAD OPERATOR 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		MGRB - MANAGER PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PTRB - PT ROADS/BRIDGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
		PVMG - PAVEMENT MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SURB - SUPERVISOR PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		TR02 - TRUCK DRIVER II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
		TR03 - TRUCK DRIVER III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**38.00**	**1.00**	**0.00**	**39.00**	**51.00**	**1.00**	**0.00**	**52.00**
	Total		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**45.79**	**1.00**	**0.00**	**46.79**	**59.79**	**1.00**	**0.00**	**60.79**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
EMERGENCY MEDICAL SERVICES (580)	EMS ADMINISTRATION (3610)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		BUCO - BUSINESS CORDINATOR EMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		CCF - CLINICAL COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		DDEO - DIVISION DIRECTOR EMS OPERATIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		EASB - EMS ADMIN ASST BILLING	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		EMOS - MEDICAL OPERATIONS SUPERVISOR	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		ETOF - EMS TRAINING OFFICER	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		EXAS - EXECUTIVE ASSISTANT I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		HRAS - HR ASSISTANT	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PAIN - PARAMEDIC INSTRUCTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PPDD - PARAMEDIC PROGRAM DPTY DIRECTO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		PPDF - PARAMEDIC PROGRAM DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		QAQI - QUALITY/QI	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		RCM - REPORTING COMPLIANCE MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
		Total	**11.00**	**0.00**	**0.00**	**11.00**	**12.00**	**0.00**	**0.00**	**12.00**	**12.00**	**0.00**	**0.00**	**12.00**	**13.00**	**0.00**	**0.00**	**13.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
EMERGENCY MEDICAL SERVICES (580)	EMS OPERATIONS (3630)	BATC - BATTALION CHIEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		CAPF - CAPTAIN EMT	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		CPAR - CAPTAIN FIRE PARAMEDIC	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FAOP - FIRE APPARATUS OPERATOR EMT	26.00	0.00	0.00	26.00	38.00	0.00	0.00	38.00	40.00	0.00	0.00	40.00	38.00	0.00	0.00	38.00
		FAPA - FIRE APPARATUS OPER PARAMEDIC	19.00	0.00	0.00	19.00	16.00	0.00	0.00	16.00	17.00	0.00	0.00	17.00	13.00	0.00	0.00	13.00
		FF - FIREFIGHTER /EMT	29.00	0.00	0.00	29.00	15.00	0.00	0.00	15.00	11.00	0.00	0.00	11.00	18.00	0.00	0.00	18.00
		FFEL - FIREFIGHTER ENTRY LEVEL	11.00	0.00	0.00	11.00	17.00	0.00	0.00	17.00	11.00	0.00	0.00	11.00	6.00	0.00	0.00	6.00
		FFPA - FIREFIGHTER PARAMEDIC	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		LPAR - LIEUTENANT PARAMEDIC	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	5.00	0.00	0.00	5.00	7.00	0.00	0.00	7.00
		LTFE - LIEUTENANT EMT	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		MDCN - MEDCON	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
		PMO - PARAMENDIC ONLY EMPLOYEE	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	9.00	0.00	0.00	9.00	12.00	0.00	0.00	12.00
		SGTF - SERGEANT EMT	4.00	0.00	0.00	4.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	8.00	0.00	0.00	8.00
		SPAR - SERGEANT PARAMEDIC	7.00	0.00	0.00	7.00	11.00	0.00	0.00	11.00	10.00	0.00	0.00	10.00	6.00	0.00	0.00	6.00
		Total	**110.00**	**0.00**	**0.00**	**110.00**	**118.00**	**0.00**	**0.00**	**118.00**	**119.00**	**0.00**	**0.00**	**119.00**	**119.00**	**0.00**	**0.00**	**119.00**
	Total		**121.00**	**0.00**	**0.00**	**121.00**	**130.00**	**0.00**	**0.00**	**130.00**	**131.00**	**0.00**	**0.00**	**131.00**	**132.00**	**0.00**	**0.00**	**132.00**
INSURANCE AND BENEFITS FUND (605)	HUMAN RESOURCES DEPARTMENT (1540)	HRMG - HR MANAGER	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		HRSP - HR SPECIALIST	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total	**1.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	INSURANCE/BENEFITS (1594)	BENA - BENEFITS ADMINISTRATOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		HRMG - HR MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HRSP - HR SPECIALIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SHRS - SENIOR HR SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		SPMG - STRATEGY & PERFORMANCE MGR	0.20	0.00	0.00	0.20	0.20	0.00	0.00	0.20	0.20	0.00	0.00	0.20	0.00	0.00	0.00	0.00
		Total	**1.20**	**0.00**	**0.00**	**1.20**	**2.20**	**0.00**	**0.00**	**2.20**	**2.20**	**0.00**	**0.00**	**2.20**	**2.00**	**0.00**	**0.00**	**2.00**
	Total		**2.20**	**0.00**	**0.00**	**2.20**	**2.20**	**0.00**	**0.00**	**2.20**	**2.20**	**0.00**	**0.00**	**2.20**	**2.00**	**0.00**	**0.00**	**2.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2027 HEADCOUNT

			2024 Budget				2025 Budget				2026 Budget				2027 Budget			
			FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FLEET MAINTENANCE FUND (610)	FLEET SERVICES (1598)	DRFS - DIRECTOR - FLEET MAINTENANCE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		EVTM - EVT FIRE MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FMSS - FLEET MNGMT SHOP SUPERVISOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		FOMG - FLEET OPERATIONS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
		HVEM - HEAVY EQUIPMENT MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
		LUBE - LUBE TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
		MAST - MASTER HVY EQ /DEALER MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
		MEC1 - MECHANIC I	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		MEC2 - MECHANIC II	4.00	0.00	0.00	4.00	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		MEC3 - MECHANIC III	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		MECH - FLEET MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
		Total	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**
	Total		**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**
Total			**1742.00**	**412.00**	**11.00**	**2165.00**	**1779.00**	**423.00**	**15.00**	**2217.00**	**1785.00**	**422.00**	**15.00**	**2222.00**	**1826.00**	**411.00**	**22.00**	**2259.00**

CHEROKEE COUNTY BOARD OF COMMISSIONERS
PAYMENTS TO OTHER AGENCIES
2027 BUDGET

Agency	Fund		Account	2024 Actual Amount	2025 Actual Amount	2026 Revised Budget Amount	2027 Budget Amount	Notes
Anna Crawford Child Advocacy Center	100	General	15447000-572000	$0	$79,600	$79,600	$64,600	2027 Monthly Supplement = $5,383.33
Anna Crawford Child Advocacy Center	256	Victim/Witness	25433000-572000	$50,000	$50,000	$50,000	$50,000	2027 Monthly Supplement = $4,166.67
Boys and Girls Club	100	General	15447000-572000	$0	$4,600	$4,600	$4,600	2027 Monthly Supplement = $383.33
The Children's Haven	100	General	15447000-572000	$20,000	$95,000	$95,000	$80,000	2027 Monthly Supplement = $6,666.67
The Children's Haven	256	Victim/Witness	25433000-572000	$6,000	$6,000	$6,000	$6,000	2027 Monthly Supplement = $500.00
Cherokee Family Violence Center	256	Victim/Witness	25433000-572000	$50,000	$50,000	$50,000	$50,000	2027 Monthly Supplement =$4,166.67
Cherokee Family Violence Center	100	General	15447000-572000	$13,800	$88,800	$88,800	$73,800	2027 Monthly Supplement = $6,150.00
Cherokee County Airport	120	General	17511000-572000	$45,000	$45,000	$45,000	$45,000	2027 Monthly Supplement = $3,750.00
Woodstock Arts	100	General	16530000-572000	$30,000	$30,000	$0	$0	Moved to Hotel/Motel Fund
Woodstock Arts	275	Hotel/Motel Tax Fund	27510000-572008	$0	$0	$30,000	$30,000	2027 Monthly Supplement from Hotel/Motel Fund = $2,500.00
Cherokee County Chamber of Commerce	275	Hotel/Motel Tax Fund	27510000-572002	$50,000	$75,000	$400,000	$375,000	2026 One time payment of $25,000. 2027 Monthly Supplement from Hotel/Motel Fund = $31,250.00
Cherokee County Office of Economic Development	120	General Fund	17511000-572000-DEVAU	$692,187	$692,187	$692,187	$692,187	2027 Monthly Supplement = $57,682.25
Cherokee County Office of Economic Development	275	Hotel/Motel Tax Fund	27510000-572001	$65,000	$65,000	$65,000	$65,000	2027 Monthly Supplement from Hotel/Motel Fund = $5,416.67
History Cherokee	100	General	16550000-572000	$75,000	$75,000	$0	$0	Moved to Hotel/Motel Fund
History Cherokee	275	Hotel/Motel Tax Fund	27510000-572004	$0	$25,000	$100,000	$100,000	2027 Monthly Supplement from Hotel/Motel Fund = $8,333.33
Must Ministries	100	General	1657000-572000	$50,000	$50,000	$50,000	$50,000	2027 Monthly Supplement = $4,166.67
Cherokee Day Training Center	100	General	15446000-572000	$15,000	$15,000	$15,000	$15,000	2027 Monthly Supplement = $1,250.00
DFACS	100	General	15443000-572000	$112,900	$93,540	$117,000	$117,000	Payments based on invoices
Extension Services	100	General	15600000-571000	$128,055	$174,079	$167,402	$180,895	2027 Monthly Supplement = $15,074.58
Extension Services - Utilities	100	General	15600000-571000-UTIL	$7,729	$6,783	$6,184	$6,551	
Georgia Forestry Commission	150	General Fund UCS	17140150-572000	$13,055	$12,346	$12,346	$12,346	2027 Monthly Payment = $1,028.83
Library	100	General	16510000-572000	$3,298,565	$3,700,534	$4,019,126	$4,265,554	2027 Monthly Supplement = $355,462.83
Northwest Health District	100	General	15110000-572000	$192,333	$192,333	$192,333	$192,333	2027 monthly supplement = $16,027.75
Northwest Health District - Utilities	100	General	15110000-572000-UTIL	$12,571	$14,166	$20,005	$20,005	SW Fees = $1,700 , Utilities = 18,305
Upper Etowah River Alliance	150	General Fund UCS	14252150-572000	$10,000	$10,000	$10,000	$10,000	
Environmental Health	100	General	15200000-572000	$8,861	$8,833	$7,730	$8,046	Utilities only
TOTAL PAYMENTS TO OUTSIDE AGENCIES				**$4,946,056**	**$5,658,800**	**$6,323,313**	**$6,513,917**	

Cherokee County

1831

GEORGIA

General Fund

Cherokee County Board of Commissioners
Inflows Compared to Expenditures - General Fund

	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2027 Proposed Budget v 2026 B/(W)
INFLOWS	147,746,240	162,193,614	169,312,559	185,730,928	16,418,369
EXPENDITURES:					
BOARD OF COMMISSIONERS	467,781	456,164	477,384	485,111	(7,727)
COUNTY CLERK	327,116	338,745	390,526	400,166	(9,640)
COUNTY MANAGER	823,265	901,449	851,446	833,724	17,722
GENERAL SERVICES AGENCY	368,852	218,574	240,384	240,186	198
CAPITAL PROJECTS	9,848	107,372	20,162	64,982	(44,820)
ELECTIONS	2,130,071	2,276,830	2,459,595	2,107,873	351,722
BUDGETING & FINANCIAL SERVICES	1,257,565	1,510,314	1,530,995	1,694,585	(163,590)
DEVELOPMENT SVCS CENTER	608,218	698,774	708,552	755,698	(47,146)
PURCHASING	561,871	567,971	614,954	402,389	212,565
COUNTY ATTORNEY	336,660	433,796	350,480	300,638	49,842
INFORMATION TECHNOLOGY	4,836,099	5,268,478	5,189,516	5,318,805	(129,289)
GIS/MAPPING	422,923	442,939	477,128	474,010	3,118
HUMAN RESOURCES	493,618	482,614	552,073	488,830	63,243
TAX COMMISSIONER	3,010,224	3,087,283	3,292,425	3,406,673	(114,248)
TAX COMMISSIONER - TAVT	74,816	39,054	72,000	100,000	(28,000)
TAX ASSESSOR	3,533,853	4,090,120	4,005,898	4,212,692	(206,794)
RISK MANAGEMENT	300,190	286,331	290,478	304,708	(14,230)
PROPERTY MANAGEMENT	3,330,958	3,471,560	3,559,635	3,792,533	(232,898)
COMMUNICATIONS	431,302	465,393	483,571	493,464	(9,893)
GENERAL ADMINISTRATION	95,329	107,958	136,269	95,580	40,689
COUNTY PROBATION	1,417,693	1,619,913	1,751,493	1,845,986	(94,493)
CORONER	484,088	518,555	468,716	557,547	(88,831)
ANIMAL CONTROL	995,616	1,163,710	1,222,243	1,256,672	(34,429)
ANIMAL SHELTER	1,939,682	2,258,848	2,259,644	2,364,583	(104,939)
ANIMAL SHELTER SPECIAL PROJ	23,301	60,380	73,800	73,800	0
EMA	473,691	511,295	523,725	549,546	(25,821)
RADIO TECHNOLOGY	300,778	233,180	295,688	287,058	8,630
PUBLIC WORKS	4,271,746	4,820,846	4,969,161	6,171,960	(1,202,799)
STORMWATER MGT ENGINEERING	662,252	716,528	771,723	815,746	(44,023)
ENGINEERING TRANSPORATION	731,015	928,166	938,606	954,504	(15,898)
ENGINEERING	1,025,992	1,224,760	1,328,949	1,184,584	144,365
RECYCLING	545,385	822,167	1,130,455	811,207	319,248
BLALOCK LANDFILL CLOSURE	187,426	192,728	206,825	286,825	(80,000)
NORTHWEST HEALTH DISTRICT	204,904	206,499	212,338	212,338	0
ENVIRONMENTAL HEALTH	8,861	8,833	7,730	8,046	(316)
DFACS	112,900	93,540	117,000	117,000	0
CHEROKEE DAY TRAINING CTR	15,000	15,000	15,000	15,000	0
CHILDREN & YOUTH SERVICES	33,800	268,000	268,000	223,000	45,000
COMMUNITY SERVICES AGENCY	248,655	245,853	253,999	256,901	(2,902)
COUNTY EXTENSION SERVICES	135,784	180,862	173,586	187,446	(13,860)
LIBRARY	3,298,565	3,700,534	4,019,126	4,265,554	(246,428)
WOODSTOCK ARTS	30,000	30,000	0	0	0
HISTORICAL SOCIETY	75,000	75,000	0	0	0
MUST HOMELESS VET/CHILDREN	50,000	50,000	50,000	50,000	0
FOREST RESOURCES CONS	13,055	12,346	12,346	12,346	0
BUILDING INSPECTIONS	1,391,609	1,331,195	1,352,399	1,364,820	(12,421)

Cherokee County Board of Commissioners
Inflows Compared to Expenditures - General Fund

	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2027 Proposed Budget v 2026 B/(W)
PLANNING AND ZONING	1,376,777	1,559,340	1,959,594	1,825,637	133,957
CODE ENFORCEMENT	2,243,468	2,150,345	2,295,128	2,352,362	(57,234)
FLEXIBLE BENEFITS PLAN	26,974	26,411	25,000	30,000	(5,000)
TOTAL GENERAL SERVICES	**45,744,576**	**50,276,553**	**52,405,745**	**54,053,115**	**(1,647,370)**
INTERFUND TRANSFERS	12,714,664	15,276,580	16,769,790	18,174,377	(1,404,587)
TOTAL INTERFUND TRANSFERS	**12,714,664**	**15,276,580**	**16,769,790**	**18,174,377**	**(1,404,587)**
ECONOMIC DEVELOPMENT FUND	**737,187**	**737,187**	**737,187**	**737,187**	**0**
COURT ADMIN SRVCS	2,769,007	3,425,884	3,826,982	3,880,064	(53,082)
SUPERIOR COURT	884,308	981,556	1,033,825	1,066,240	(32,415)
CLERK OF SUPERIOR COURT	6,515,536	7,262,551	7,363,195	7,756,567	(393,372)
CLERK OF COURT - BOE	66,770	49,590	70,005	77,240	(7,235)
CLERK OF COURT - TECH FUND	441,910	198,722	163,000	163,000	0
DISTRICT ATTORNEY	5,690,368	7,017,230	7,492,382	7,817,059	(324,677)
STATE COURT	1,325,796	1,389,943	1,364,381	1,556,012	(191,631)
STATE COURT TECH FUND	-	-	10,000	10,000	0
SOLICITOR	3,143,372	3,343,313	3,562,635	3,804,320	(241,685)
SOLICITOR VIDEO ACCOUNT	13,304	12,878	53,000	53,000	0
MAGISTRATE COURT	691,088	745,293	747,392	919,279	(171,887)
PROBATE COURT	1,166,944	1,288,346	1,313,014	1,404,570	(91,556)
JUVENILE COURT	2,269,429	2,631,401	2,676,494	2,773,665	(97,171)
JUVENILE CT - SUPERVISION FEES	40,387	44,298	50,550	50,550	0
INDIGENT DEFENSE	3,640,571	3,710,609	3,993,812	4,102,075	(108,263)
JUDICIAL SERVICES	**28,658,789**	**32,101,615**	**33,720,667**	**35,433,641**	**(1,712,974)**
SHERIFF OFFICE	**65,025,904**	**69,312,099**	**74,854,663**	**82,467,605**	**(7,612,942)**
TOTAL GENERAL FUND	**152,881,120**	**167,704,034**	**178,488,052**	**190,865,925**	**(12,377,873)**
Inflows Over Expenditures	(5,134,880)	(5,510,421)	(9,175,493)	(5,134,997)	

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
ALL FUNDING SOURCES								
TAXES								
311000 - PROPERTY TAXES - CURRENT YEAR	71,549,649	84,472,775	93,162,163	91,041,940	91,193,828	107,600,821	(16,406,993)	(14,438,658)
311001 - ALLOWANCE FOR UNCOLLECTIBLE	0	0	0	0	0	(815,668)	815,668	815,668
311120 - TIMBER	4,441	2,128	1,989	200	2,189	3	2,186	1,986
311200 - REAL PROPERTY-PRIOR YEAR	738,381	1,038,850	488,482	469,184	774,141	654,710	119,431	(166,228)
311310 - MOTOR VEHICLE	420,051	396,030	389,528	290,554	370,427	396,223	(25,796)	(6,695)
311314 - VC - TAVT 1% ADMIN FEE	267,319	268,341	235,000	200,853	260,087	256,881	3,206	(21,881)
311315 - TAVT	20,609,804	20,941,942	21,300,000	15,659,539	21,036,698	21,300,000	(263,302)	0
311316 - ALTERNATIVE AD VALOREM TAX	43,716	42,383	47,000	41,684	41,684	47,000	(5,316)	0
311320 - MOBILE HOME	102,624	109,232	93,892	108,270	112,203	104,008	8,195	(10,116)
311340 - INTANGIBLES (REGULAR & RECORD)	1,855,342	2,031,470	1,900,000	1,619,876	2,107,461	2,000,000	107,461	(100,000)
311350 - RAILROAD EQUIPMENT TAX	15,291	16,540	15,000	16,992	16,992	16,000	992	(1,000)
311600 - REAL ESTATE TRANSFER	818,585	729,141	525,000	548,923	689,934	650,000	39,934	(125,000)
311750 - FRANCHISE TAX-TELEVISION CABLE	1,747,754	1,543,897	1,700,000	1,047,493	1,397,493	1,400,000	(2,507)	300,000
311790 - BANK FRANCHISE TAX	475,449	512,250	475,000	545,826	545,826	550,000	(4,174)	(75,000)
316200 - INSURANCE PREMIUM TAXES	15,572,044	17,463,683	17,000,000	0	17,000,000	19,207,500	(2,207,500)	(2,207,500)
319120 - PENALTIES/INTEREST PERSONAL PR	538,352	489,589	450,000	409,881	504,001	475,000	29,001	(25,000)
TOTAL TAXES	114,758,802	130,058,252	137,783,054	112,001,215	136,052,964	153,842,478	(17,789,514)	(16,059,424)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
LICENSES & PERMITS								
321110 - BEER AND WINE APPLICATION FEE	348,670	338,150	325,000	483,700	483,844	475,000	8,844	(150,000)
321111 - NEW ALCOHOL BEVERAGE FEES	24,466	18,750	25,000	44,000	47,145	30,000	17,145	(5,000)
321112 - NEW DISTILLED SPIRITS FEES	0	135,000	0	(1,025)	0	0	0	0
321240 - MISCELLANEOUS BUSINESS LICENSE	604,987	751,820	650,000	590,477	609,491	650,000	(40,509)	0
321241 - NEWLY ISSUED BUSINESS LICENSE	300,665	85,436	80,000	63,857	77,187	75,000	2,187	5,000
321900 - OTHER FEES	16,740	13,600	20,000	8,850	13,850	20,000	(6,150)	0
322990 - FILM PROJECT FEES	10,340	4,500	15,000	28,000	43,000	15,000	28,000	0
323120 - BUILDING INSPECTION	3,194,091	2,877,840	3,125,000	2,370,450	2,826,494	3,000,000	(173,506)	125,000
323920 - ELECTRONIC REVIEW	78,875	76,903	80,000	69,225	82,555	80,000	2,555	0
TOTAL LICENSES & PERMITS	4,578,834	4,301,999	4,320,000	3,657,534	4,183,566	4,345,000	(161,434)	(25,000)
INTERGOVT								
333100 - PMT IN LIEU OF TAXES - FED GOV	59,007	60,946	55,000	62,523	62,523	60,000	2,523	(5,000)
335200 - FOREST LAND PROTECTION GRANT	0	8,683	8,600	4,471	4,471	8,000	(3,529)	600
336217 - CITY OF NELSON	3,514	0	0	0	0	0	0	0
336300 - RANGE REVENUE	27,150	8,503	25,000	2,606	6,776	20,000	(13,224)	5,000
TOTAL INTERGOVT	89,671	78,132	88,600	69,599	73,770	88,000	(14,230)	600
CHARGES FOR SVCS								
341120 - PROBATION FEE	33,887	32,519	20,000	33,312	38,309	25,000	13,309	(5,000)
341190 - MEDIATION FEES	0	0	55,954	0	55,954	0	55,954	55,954
341394 - CERTIFICATE OF OCCUPANCY FEE	54,000	44,293	55,000	32,157	41,327	50,000	(8,673)	5,000
341396 - NPDES FEES	14,760	22,840	14,000	15,186	17,516	15,000	2,516	(1,000)
341400 - PRINTING AND DUPLICATION SERVI	87,432	115,567	85,000	97,286	118,539	80,500	38,039	4,500
341500 - SALES TAX VENDOR COMPENSATION	3,838	3,718	4,000	3,012	4,015	4,000	15	0
341780 - INTERNAL SVC CHRG - CUSTODIAL	1,202,981	1,248,709	1,257,309	1,047,756	1,257,308	1,364,637	(107,329)	(107,328)
341910 - ELECTION QUALIFYING FEE	24,585	26,056	14,000	29,466	43,466	20,000	23,466	(6,000)
341930 - SALES OF MAPS AND PUBLICATIONS	15,440	12,040	15,000	10,120	12,620	15,000	(2,380)	0
341940 - COMMISSIONS ON TAX COLLECTIONS	5,879,692	6,483,176	7,155,479	6,365,390	6,631,014	7,000,000	(368,986)	155,479
341945 - TAVT COMMISSIONS	284,171	287,968	260,000	215,436	280,433	280,000	433	(20,000)
341950 - OTHER-VEHICLE EMMISSION FEE	169,233	170,034	130,000	83,226	148,226	150,000	(1,774)	(20,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
342140 - PROBATION FEES	821,439	842,552	900,000	569,668	794,668	850,000	(55,332)	50,000
344110 - REFUSE COLLECTION CHARGES	185,647	207,982	160,000	186,037	212,707	231,000	(18,293)	(71,000)
344150 - LANDFILL TIPPING FEES	1,613,234	1,613,434	1,600,000	1,150,108	1,550,108	1,600,000	(49,892)	0
344151 - LANDFILL HOST FEES	3,577,245	4,114,616	3,500,000	3,126,429	4,001,429	4,000,000	1,429	(500,000)
346101 - ANIMAL SHELTER-ADOPTION FEE	57,971	52,974	50,000	34,293	42,623	50,000	(7,377)	0
346102 - ANIMAL SHELTER-RECLAIM FEE	5,158	4,245	8,000	4,839	6,169	6,000	169	2,000
346103 - ANIMAL SHELTER-EUTHANASIA FEE	2,825	3,227	3,000	3,000	3,500	3,000	500	0
346104 - ANIMAL SHELTER-RABIES VAC FEE	3,320	5,160	5,000	3,573	4,403	5,000	(597)	0
346105 - ANIMAL SHELTER-MICROCHIP FEE	0	20	200	0	30	0	30	200
346107 - ANIMAL SHELTER-SURRENDER FEE	15,812	16,898	14,000	14,388	16,718	15,000	1,718	(1,000)
346109 - QUARANTINE FEES	4,870	8,895	7,000	8,280	9,450	7,000	2,450	0
346112 - SPECIAL PROJECTS ANIMAL SHELTE	96,194	99,432	125,000	89,839	110,669	125,000	(14,331)	0
346900 - OPEN RECORDS REQUEST FEES	2,387	2,629	5,000	6,857	7,687	5,000	2,687	0
349300 - CK FEE	3,783	3,668	3,000	2,495	2,995	3,000	(5)	0
TOTAL CHARGES FOR SVCS	14,159,902	15,422,650	15,445,942	13,132,155	15,411,883	15,904,137	(492,254)	(458,195)
FINES & FORFEITURES								
351010 - GA SPEED CAMERA LAW PENALTY	196,297	2,975	0	75	75	0	75	0
351110 - FINES/ FORFEITURES-SUPERIOR CT	1,838,106	1,966,965	1,863,136	1,459,332	2,047,465	1,963,136	84,329	(100,000)
351120 - FINES/ FORFEITURES-STATE CT	1,915,630	1,802,729	1,910,000	1,743,630	2,228,633	1,955,000	273,633	(45,000)
351121 - PRE-TRIAL DIVERSION PROG FEE	107,505	84,975	100,000	78,239	103,242	100,000	3,242	0
351130 - FINES/ FORFEITURES-MAGISTRATE	523,574	502,551	490,000	388,393	510,896	490,000	20,896	0
351150 - FINES/ FORFEITURES-PROBATE CT	459,061	474,464	440,000	360,411	470,408	460,000	10,408	(20,000)
351160 - FINES/ FORFEITURES-JUVENILE CT	72,730	66,355	59,000	53,736	68,492	59,000	9,492	0
351340 - OTHER CONFISCATIONS/ESCHEATS	25	0	8,000	0	8,000	4,000	4,000	4,000
351400 - ADDITIONAL PENALTY ASSESSMENTS	396,335	457,864	350,000	379,473	466,970	400,000	66,970	(50,000)
351401 - RESTITUTION CHARGES	50	696	4,000	181	4,181	4,000	181	0
TOTAL FINES & FORFEITURES	5,509,313	5,359,573	5,224,136	4,463,469	5,908,362	5,435,136	473,226	(211,000)
INVSMT REVENUE								
361000 - INTEREST REVENUES	6,452,815	4,604,247	4,500,000	3,683,670	4,248,446	4,100,000	148,446	400,000
TOTAL INVSMT REVENUE	6,452,815	4,604,247	4,500,000	3,683,670	4,248,446	4,100,000	148,446	400,000

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
MISC REVENUE								
380000 - MISCELLANEOUS REVENUE	159,474	0	0	0	0	0	0	0
381000 - RENTS AND ROYALTIES	293,384	259,077	218,151	136,479	187,768	335,840	(148,072)	(117,689)
381001 - RENTS - TAX COMMISSIONER	0	0	0	14,931	0	0	0	0
383010 - MISCELLANEOUS REIMBURSEMENTS	729,798	847,927	646,400	486,444	809,248	761,000	48,248	(114,600)
383040 - INDIGENT DEFENSE REIMBUSEMENT	419,223	323,884	350,000	271,377	358,874	350,000	8,874	0
383050 - MISCELLANEOUS- FORFEITURES	15,390	10,968	5,000	24,248	24,248	10,000	14,248	(5,000)
TOTAL MISC REVENUE	1,617,270	1,441,856	1,219,551	933,478	1,380,138	1,456,840	(76,702)	(237,289)
CONTRIBUTIONS								
371000 - CONTRIBUTIONS AND DONATIONS	1,480	5,055	3,000	3,593	4,093	5,000	(907)	(2,000)
TOTAL CONTRIBUTIONS	1,480	5,055	3,000	3,593	4,093	5,000	(907)	(2,000)
SALE OF ASSETS								
392100 - SALE OF ASSETS	58,179	85,795	290,000	332,548	332,548	0	332,548	290,000
TOTAL SALE OF ASSETS	58,179	85,795	290,000	332,548	332,548	0	332,548	290,000
BOND/DEBT PROCEEDS								
393500 - PROCEEDS FROM CAPITAL LEASES	1,553,356	208,225	0	2,030,632	2,030,632	164,273	1,866,359	(164,273)
393600 - INSURANCE RECOVERY	155,738	251,145	10,000	397,900	397,900	0	397,900	10,000
TOTAL BOND/DEBT PROCEEDS	1,709,094	459,370	10,000	2,428,531	2,428,532	164,273	2,264,259	(154,273)
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	9,195,422	0	0	5,134,997	0	0
TOTAL USE OF RESERVES	0	0	9,195,422	0	0	5,134,997	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391225 - TRANSFER IN FROM CRPA	150,000	150,000	195,000	125,000	195,000	150,000	45,000	45,000
391270 - TRANSFER IN FROM FIRE FUND	211,236	219,685	226,276	188,563	226,276	233,064	(6,788)	(6,788)
391275 - TRANSFER IN FROM HOTEL/MOTEL	3,000	7,000	7,000	5,833	7,000	7,000	0	0
TOTAL TRANSFERS FROM/TO	364,236	376,685	428,276	319,397	428,276	390,064	38,212	38,212
TOTAL ALL FUNDING SOURCES	149,299,596	162,193,614	178,507,981	141,025,188	170,452,578	190,865,925	(20,413,347)	(12,357,944)
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	62,713,646	68,369,949	73,027,965	57,289,581	71,957,927	75,627,333	(3,669,406)	(2,599,368)
511101 - SALARIES/ SALARY SUPPLEMENTS	257,710	276,227	255,850	174,030	218,589	164,474	54,115	91,376
511102 - SALARIES/ COURT SERVICE	36,999	26,528	30,900	21,977	27,604	31,364	(3,760)	(464)
511103 - WORKED HOLIDAY	328,582	373,028	436,275	359,151	451,108	443,206	7,902	(6,931)
511104 - SALARY CONTINGENCY	0	0	10,300	0	0	10,455	(10,455)	(155)
511110 - UNIFORM ALLOWANCE	53,682	58,739	62,820	52,584	66,048	71,460	(5,412)	(8,640)
511113 - POLL WORKER	379,394	386,645	600,000	365,081	458,556	397,330	61,226	202,670
511115 - PERFECT ATTENDANCE	334,622	343,865	1,884	361,502	361,502	2,132	359,370	(248)
511116 - SHORT TERM DISABILITY PAY	25,661	41,033	3,113	38,345	48,163	314	47,849	2,799
511200 - PART TIME/TEMP EMPLOYEES	1,139,676	1,268,052	1,682,310	911,747	1,145,189	1,806,834	(661,645)	(124,524)
511300 - OVERTIME	2,894,069	2,026,050	2,691,784	1,641,213	2,061,427	2,806,058	(744,631)	(114,274)
TOTAL COMPENSATION	68,164,041	73,170,117	78,803,201	61,215,210	76,796,111	81,360,960	(4,564,849)	(2,557,759)
512101 - GROUP INSURANCE - HEALTH	14,235,437	17,153,767	14,775,425	14,113,655	17,727,296	18,064,885	(337,589)	(3,289,460)
512102 - GROUP INSURANCE - LIFE	63,038	65,184	85,964	58,134	73,019	85,297	(12,278)	667
512103 - GROUP INSURANCE - DENTAL	269,940	283,960	300,191	324,966	408,170	463,464	(55,294)	(163,273)
512104 - GROUP INSURANCE-LONG TERM DIS	132,996	144,656	162,727	102,857	129,192	155,014	(25,822)	7,713
512105 - GROUP INSURANCE-SHORT TERM DIS	25,410	26,721	27,997	21,691	27,245	28,074	(829)	(77)
512106 - EMPLOYEE ASSISTANCE PROGRAM	8,260	8,697	9,052	7,045	8,849	9,074	(225)	(22)
512402 - RETIREMENT CONTRIBUTION/401A	21,029	21,666	0	18,058	22,682	0	22,682	0
512403 - DEFINED BENEFIT PLAN	10,731,978	12,159,482	13,218,913	10,162,947	12,765,054	13,660,930	(895,876)	(442,017)
512405 - JUDGES RETIREMENT SYS (JRS)MAT	33,915	34,904	35,539	35,272	44,302	49,100	(4,798)	(13,561)
TOTAL BENEFITS	25,522,004	29,899,037	28,615,808	24,844,624	31,205,808	32,515,838	(1,310,030)	(3,900,030)
512200 - SOCIAL SECURITY (FICA) CONT	3,999,463	4,289,076	4,843,577	3,582,182	4,499,359	4,998,735	(499,376)	(155,158)
512300 - MEDICARE	940,515	1,005,130	1,132,853	839,509	1,054,455	1,224,578	(170,123)	(91,725)
TOTAL PAYROLL TAXES	4,939,978	5,294,206	5,976,430	4,421,690	5,553,814	6,223,313	(669,499)	(246,883)
512600 - UNEMPLOYMENT INSURANCE	3,267	1,267	0	10,585	13,295	0	13,295	0
512900 - OTHER EMPLOYEE BENEFITS	1,110	684	0	0	0	0	0	0
TOTAL OTHER PERSONEL RELATED COSTS	4,377	1,951	0	10,585	13,295	0	13,295	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	98,630,400	108,365,311	113,395,439	90,492,110	113,569,028	120,100,111	(6,531,083)	(6,704,672)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521100 - OFFICIAL/ADMINISTRATIVE	71,739	(12,134)	12,134	0	0	0	0	12,134
521101 - OFFICIAL/ADMINISTRATIVE/JURY	299,869	336,192	350,000	330,227	440,303	350,000	90,303	0
521102 - ADMINISTRATIVE/ WITNESS FEES	12,839	21,144	16,000	11,377	15,170	15,500	(330)	500
521120 - STATE SUPPLEMENTS	265,244	287,618	301,241	228,944	305,258	275,675	29,583	25,566
521200 - PROFESSIONAL SERVICES	2,068,639	2,253,410	2,773,359	2,079,782	2,773,043	2,146,122	626,921	627,237
521201 - PROF SVCS/BROKERS & REPORTERS	7,506	1,793	17,000	6,510	8,680	41,000	(32,320)	(24,000)
521203 - PROFESSIONAL/COURT INTERPRETER	101,167	82,841	155,520	64,769	86,358	148,000	(61,642)	7,520
521204 - COURT APPOINTED ATTORNEY	3,048,670	3,008,039	3,279,324	2,277,239	3,036,319	3,279,324	(243,005)	0
521213 - INDIGENT BURIAL	9,750	8,250	10,000	9,750	13,000	10,000	3,000	0
521214 - PROF SVCS - LEGAL	445,074	548,359	394,500	584,987	779,983	427,200	352,783	(32,700)
521215 - ATTORNEY FOR THE DAY	393,413	508,224	515,053	425,757	567,676	600,000	(32,324)	(84,947)
521216 - PROF SVC/GUARDIAN AD LITEM	316,351	398,484	389,416	228,446	304,595	289,416	15,179	100,000
521217 - PROF SVCS/CHILD ATTORNEY	0	60,353	0	90,904	121,205	150,000	(28,795)	(150,000)
521221 - SO IMPOUND YARD - WRECKER FEES	3,630	2,075	4,500	3,620	4,827	7,400	(2,573)	(2,900)
521222 - FORENSIC LAB TESTING	1,861	617	20,000	333	444	7,500	(7,056)	12,500
521225 - PROF SVCS/TRANSPORTATION	98,678	107,824	136,000	94,400	125,867	136,000	(10,133)	0
521230 - PROF SVCS/TREE REMOVAL	19,886	11,058	47,000	7,394	9,859	47,000	(37,141)	0
521250 - PROF SVCS/CURB-GUTTER;CONCRETE	0	0	2,000	0	0	2,000	(2,000)	0
521260 - PROFESSIONAL SERVICE-MEDICAL	6,073,143	6,458,085	6,600,000	5,261,047	7,014,730	7,236,867	(222,137)	(636,867)
521261 - PROF SVCS - MED NON MANAGED	150,270	206,902	204,750	186,720	248,960	224,750	24,210	(20,000)
521300 - TECHNICAL	1,564,186	2,412,899	3,067,577	1,906,358	2,541,811	5,053,760	(2,511,949)	(1,986,183)
522115 - DISPOSAL-ROAD DEBRIS	0	0	11,288	0	0	11,288	(11,288)	0
522118 - DISPOSAL-SHREDDING	3,055	1,720	5,320	2,078	2,770	4,350	(1,580)	970
522119 - DISPOSAL - GLASS	3,300	10,118	10,000	15,618	20,824	18,000	2,824	(8,000)
522121 - DISPOSAL - RECYCLING PICK UP	116,543	290,068	340,000	168,452	224,603	200,000	24,603	140,000
522145 - LANDSCAPE MAINTENANCE	7,125	0	5,000	29	39	0	39	5,000
522200 - REPAIRS AND MAINTENANCE	521,929	504,520	751,107	441,058	588,077	809,552	(221,475)	(58,445)
522204 - EQUIPMENT SERVICE AGREEMENTS	821,091	825,021	884,374	476,169	634,892	1,110,660	(475,768)	(226,286)
522207 - NON-VEHICLE RPRS - INS CLAIMS	0	58,393	0	60,503	80,671	0	80,671	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522310 - RENTAL OF LAND AND BUILDINGS	2,635	77,871	99,970	43,755	58,340	81,276	(22,936)	18,694
522320 - RENTAL OF EQUIPMENT AND VEHICL	186,319	216,975	253,512	164,860	219,813	237,445	(17,632)	16,067
523102 - INSURANCE - SURETY BONDS	0	0	1,500	0	0	1,500	(1,500)	0
523201 - CELL PHONE	411,420	423,069	453,065	345,205	460,273	469,121	(8,848)	(16,056)
523202 - COMMUNICATIONS - NON ALLOCATED	208,968	265,266	279,509	274,138	365,517	3,880	361,637	275,629
523250 - POSTAGE	640,178	637,483	773,575	461,049	614,731	649,210	(34,479)	124,365
523300 - ADVERTISING	57,233	48,957	72,065	37,983	50,644	63,715	(13,071)	8,350
523400 - PRINTING AND BINDING	81,303	90,001	129,325	82,839	110,452	136,075	(25,623)	(6,750)
523450 - ZONING SIGN PRINTING	(2,086)	(1,115)	3,000	790	1,053	3,000	(1,947)	0
523500 - TRAVEL	351,730	422,349	531,173	332,398	443,197	512,110	(68,913)	19,063
523600 - DUES AND FEES	287,943	315,566	350,496	283,108	377,477	369,380	8,097	(18,884)
523601 - DUES ARC, GMA, ACCG	378,125	386,949	397,954	396,858	529,144	406,956	122,188	(9,002)
523700 - EDUCATION AND TRAINING	432,945	406,861	633,091	345,931	461,241	570,195	(108,954)	62,896
523800 - LICENSES	18,269	608	1,465	1,239	1,651	1,485	166	(20)
523900 - OTHER PURCHASED SERVICES	140,156	152,586	219,880	157,619	210,158	121,600	88,558	98,280
523910 - AUTOMOTIVE SERVICES O/S FLEET	0	0	12,000	0	0	12,000	(12,000)	0
531100 - GENERAL SUPPLIES AND MATERIALS	1,597,277	1,274,511	1,803,346	989,276	1,319,035	1,640,271	(321,236)	163,075
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	345,672	305,124	367,275	269,520	359,360	394,425	(35,065)	(27,150)
531102 - GENERAL SUPPLIES/MEDICAL	1,389	15,564	14,000	1,901	2,534	14,000	(11,466)	0
531105 - GENERAL SUPPLIES- CUSTODIAL	101,184	79,601	70,000	80,987	107,983	70,000	37,983	0
531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU	10,390	6,123	100,000	9,353	12,471	100,000	(87,529)	0
531115 - GEN SUPPLIES/CONCRETE	15,022	33,694	20,000	34,705	46,273	20,000	26,273	0
531120 - GEN SUPPLIES/EROSION CONT/GRAS	6,818	8,843	6,533	13,360	17,814	6,533	11,281	0
531130 - GEN SUPPLIES/OPERATIONAL SUPPL	68,112	87,852	72,000	32,856	43,807	128,000	(84,193)	(56,000)
531135 - GEN SUPPLIES/PIPE, DRAINAGE	6,429	1,614	25,000	3,893	5,191	25,000	(19,809)	0
531140 - GEN SUPPLIES/SIGNS	9,176	20,968	25,000	19,179	25,572	25,000	572	0
531145 - GEN SUPPLIES/STONE	61,437	85,538	100,000	132,326	176,435	100,000	76,435	0
531150 - AUTOMOTIVE SUPPLIES	0	236	3,000	621,320	828,427	670,684	157,743	(667,684)
531160 - COMMUNITY OUTREACH	275	429	1,500	0	0	1,500	(1,500)	0
531270 - GASOLINE	1,325,514	1,243,501	1,359,237	1,070,061	1,426,748	1,377,400	49,348	(18,163)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
531300 - FOOD	825,556	830,923	924,246	631,126	841,502	942,592	(101,090)	(18,346)
531400 - BOOKS AND PERIODICALS	67,341	92,331	92,866	73,675	98,234	127,175	(28,941)	(34,309)
531600 - SMALL EQUIPMENT	339,183	240,412	150,937	101,244	134,992	137,564	(2,572)	13,373
531620 - FURNITURE/FURNISHINGS	58,320	51,230	31,200	4,402	5,869	18,700	(12,831)	12,500
531650 - OTHER MISCELLANEOUS EQUIPMENT	266	0	41,675	35,788	47,718	0	47,718	41,675
531660 - NON ASSET COMPUTER EQUIPMENT	2,078,185	1,752,431	2,665,422	1,087,228	1,449,637	577,987	871,650	2,087,435
531670 - SOFTWARE	0	0	0	36,237	48,316	1,826,230	(1,777,914)	(1,826,230)
531690 - NETWORKING OPERATIONS	0	0	0	0	0	264,300	(264,300)	(264,300)
531700 - OTHER SUPPLIES	153,985	128,453	175,475	65,414	87,218	111,647	(24,429)	63,828
531712 - UNIFORMS	582,419	400,831	691,950	424,643	566,190	832,510	(266,320)	(140,560)
531750 - OTHER SUPPLIES K-9	39,294	40,716	55,260	30,086	40,114	55,260	(15,146)	0
TOTAL OPERATING COSTS (52S AND 53S)	27,313,339	28,536,220	33,309,965	23,658,819	31,545,093	35,707,090	(4,161,997)	(2,397,125)
CAPITAL (54S)								
541100 - SITES	0	0	0	0	0	45,000	(45,000)	(45,000)
541200 - SITE IMPROVEMENTS	0	19,875	290,000	9,450	12,600	0	12,600	290,000
541350 - BUILDING IMPROVEMENTS	0	0	0	47,706	63,608	0	63,608	0
542100 - MACHINERY	61,900	0	0	0	0	0	0	0
542200 - VEHICLES	588,812	354,738	431,161	421,057	561,409	0	561,409	431,161
542300 - FURNITURE AND FIXTURES	0	0	0	14,000	18,667	36,000	(17,333)	(36,000)
542400 - COMPUTERS	94,990	0	5,130	5,055	6,740	6,917	(177)	(1,787)
542500 - OTHER EQUIPMENT	25,188	277,096	223,000	387,811	517,081	86,000	431,081	137,000
542501 - OTHER CAPITAL ITEMS	1,553,356	208,225	0	2,123,951	2,831,935	164,273	2,667,662	(164,273)
TOTAL CAPITAL (54S)	2,324,246	859,934	949,291	3,009,030	4,012,040	338,190	3,673,850	611,101
NON-OPERATIONAL COSTS								
571000 - INTERGOVERNMENTAL	135,784	180,862	173,586	150,670	173,586	187,446	(13,860)	(13,860)
571002 - INTERGOVERNMENTAL-SW FEES	4,049	4,049	1,700	4,049	4,049	3,360	689	(1,660)
572000 - PAYMENTS TO OTHER AGENCIES	4,591,503	5,213,898	5,452,027	4,539,732	5,452,027	5,657,771	(205,744)	(205,744)
573000 - PAYMENTS TO OTHERS	20	0	0	0	0	0	0	0
TOTAL NON-OPERATIONAL COSTS	4,731,355	5,398,809	5,627,313	4,694,450	5,629,662	5,848,577	(218,915)	(221,264)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	**741,804**	**742,806**	**100,504**	**843,487**	**843,487**	**1,052,704**	**(209,217)**	**(952,200)**
582200 - CAPITAL LEASE INTEREST	**42,969**	**67,264**	**9,404**	**54,041**	**54,041**	**30,135**	**23,906**	**(20,731)**
TOTAL DEBT SERVICE	**784,773**	**810,071**	**109,908**	**897,528**	**897,528**	**1,082,839**	**(185,312)**	**(972,931)**
TOTAL	**133,784,112**	**143,970,344**	**153,391,916**	**122,751,936**	**155,653,350**	**163,076,807**	**(7,423,457)**	**(9,684,891)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	265,684	240,926	247,141	228,271	247,141	256,618	(9,477)	(9,477)
512701 - WORKERS COMP CLAIMS	417,014	325,650	624,319	224,375	299,167	619,319	(320,152)	5,000
522110 - DISPOSAL	82,631	122,113	106,293	128,803	171,737	133,809	37,928	(27,516)
522130 - CUSTODIAL SERVICES	768,207	816,615	792,387	672,253	896,337	856,111	40,226	(63,724)
522140 - LAWN CARE	85,218	87,175	96,276	63,714	84,952	99,276	(14,324)	(3,000)
522202 - VEHICLE MAINTENANCE	1,819,539	2,066,012	1,797,650	1,258,004	1,677,338	2,253,049	(575,711)	(455,399)
522203 - VEHICLE REPAIRS- INSURANCE CLM	136,087	89,304	0	101,909	135,879	28,662	107,217	(28,662)
522218 - PEST CONTROL	7,828	18,575	14,388	9,592	12,790	13,848	(1,058)	540
523100 - INSURANCE, OTHER BENEFITS	1,378,956	1,592,889	2,139,506	1,956,750	2,139,506	2,402,427	(262,921)	(262,921)
523110 - INSURANCE DEDUCTIBLES	344,348	563,484	0	592,833	790,444	302,650	487,794	(302,650)
523200 - COMMUNICATIONS - ALLOCATED	519,661	512,354	479,860	408,407	544,543	579,614	(35,071)	(99,754)
531210 - WATER/SEWER	373,031	335,759	405,204	272,473	363,298	412,740	(49,442)	(7,536)
531230 - ELECTRICITY	1,501,065	1,449,953	1,354,067	1,028,057	1,370,743	1,383,173	(12,430)	(29,106)
531231 - SIGNAL LIGHT ELECTRICITY	62,267	62,685	65,840	47,301	63,068	66,440	(3,372)	(600)
531232 - STREET LIGHT ELECTRICITY	101,277	100,162	102,570	83,017	110,689	102,170	8,519	400
531520 - NATURAL GAS	72,888	73,455	100,845	58,222	77,629	104,835	(27,206)	(3,990)
TOTAL ALLOCATED COSTS	7,935,700	8,457,111	8,326,346	7,133,981	8,985,261	9,614,741	(629,480)	(1,288,395)
TOTAL NON DEPARTMENT MANAGED COSTS	7,935,700	8,457,111	8,326,346	7,133,981	8,985,261	9,614,741	(629,480)	(1,288,395)
TOTAL EXPENDITURES	141,719,812	152,427,455	161,718,262	129,885,917	164,638,611	172,691,548	(8,052,937)	(10,973,286)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611215 - TRANSFERS TO E911 FUND	0	225,000	225,000	187,500	225,000	790,382	(565,382)	(565,382)
611221 - TRANSFER TO SENIOR SERVICES	1,072,519	1,360,025	1,470,228	1,208,583	1,470,228	1,597,310	(127,082)	(127,082)
611225 - TRANSFER TO RECREATION FUND	3,155,664	3,280,002	3,471,418	2,892,848	3,471,418	3,452,534	18,884	18,884
611240 - TRANSFER TO TRANSPORTATION	750,839	683,868	798,101	665,084	798,101	602,895	195,206	195,206
611250 - TRANSFERS TO GRANT FUND	195,138	203,437	236,344	62,194	236,344	154,234	82,110	82,110
611256 - TRANSFERS TO VICTIM ASSISTANCE	38,287	42,890	45,886	38,238	45,886	51,146	(5,260)	(5,260)
611257 - TRANSFER TO DUI COURT FUND	184,921	151,675	161,069	134,224	161,069	205,324	(44,255)	(44,255)
611258 - TRANSFER TO DRUG FUND	0	0	0	0	0	230,612	(230,612)	(230,612)
611259 - TRANS TO TREATMENT ACCT CT	0	0	0	0	0	124,728	(124,728)	(124,728)
611261 - TRANS TO VETERANS COURT	0	0	0	0	0	123,776	(123,776)	(123,776)
611262 - TRANS TO JUVENILE DRUG COURT	0	0	0	0	0	18,724	(18,724)	(18,724)
611263 - TRANS TO FAMILY TRMT COURT	0	0	0	0	0	20,764	(20,764)	(20,764)
611325 - TRANSFER TO SP'24	0	0	296,200	296,200	296,200	0	296,200	296,200
611580 - TRANSFER TO EMERGENCY MEDICAL	7,317,296	9,329,683	10,085,473	8,404,561	10,085,473	10,801,948	(716,475)	(716,475)
TOTAL TRANSFERS FROM/TO	12,714,664	15,276,580	16,789,719	13,889,432	16,789,719	18,174,377	(1,384,658)	(1,384,658)
TOTAL INTERFUND TRANSFERS	12,714,664	15,276,580	16,789,719	13,889,432	16,789,719	18,174,377	(1,384,658)	(1,384,658)
TOTAL FUND REDUCTIONS	154,434,476	167,704,034	178,507,981	143,775,350	181,428,330	190,865,925	(9,437,595)	(12,357,944)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
63,889,636	+	170,452,578	-	181,428,330	=	52,913,884	52,913,884	+	185,730,928	-	190,865,925	=	47,778,887

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
BOARD OF COMMISSIONERS (1110)	BOC - BOARD OF COMMISSIONERS	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	Total	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**
COUNTY CLERK (1130)	ADM3 - ADMINISTRATIVE ASSISTANT III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	COCL - COUNTY CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
COUNTY MANAGER (1320)	COMG - COUNTY MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PLGL - PARALEGAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRCO - SR COUNSEL COUNTY MGR OFFICE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**
GENERAL SERVICES AGENCY (1321)	ADSD - ADMIN SERVICES AGENCY DIRECTOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GSAD - GENERAL SERV AGENCY DIRECTOR	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
CAPITAL PROJECTS (1322)	PRGM - PROGRAM MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTSP - PT CONSTUCTION MGR SPLOST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
	SRCM - SR CONSTRUCTION MGR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**1.00**	**0.00**	**3.00**	**2.00**	**0.00**	**0.00**	**2.00**
VOTER REGISTRATION (1400)	ADEV - ASST DIR ELECTIONS&VOTERS REG	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DEVR - DIRECTOR ELECTIONS& VOTERS REG	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ELCS - ELECTION SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ELWT - ELECTIONS WAREHOUSE MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ESM - ELECTRONIC SYSTEMS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PRGC - PROGRAM COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PTVS - PART TIME VOTER SERVICE SPECIALIST	0.00	4.00	0.00	4.00	0.00	15.00	0.00	15.00	0.00	15.00	0.00	15.00	0.00	8.00	0.00	8.00
	SEVS - SEASONAL VOTERS SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	7.00
	TEMG - TRAINING & EDUCATION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	VSS - VOTER SERVICES SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Total	**8.00**	**4.00**	**0.00**	**12.00**	**8.00**	**15.00**	**0.00**	**23.00**	**8.00**	**15.00**	**0.00**	**23.00**	**8.00**	**8.00**	**7.00**	**23.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
ELECT POLL WRKS TAXED (1411)	PEL1 - PT ELECTION POLL WORKER	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00
	Total	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**
FINANCE (1510)	ACCT - ACCOUNTANT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
	ACRM - ACCT. & REPORTS MANAGER	0.40	0.00	0.00	0.40	0.40	0.00	0.00	0.40	0.40	0.00	0.00	0.40	0.40	0.00	0.00	0.40
	ARCO - AR COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	CFO - CHIEF FINANCIAL OFFICER	0.70	0.00	0.00	0.70	0.70	0.00	0.00	0.70	0.70	0.00	0.00	0.70	0.70	0.00	0.00	0.70
	FEXM - FINANCE EXPENDITURES MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FGWR - GRANT WRITER	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	FPAM - PLANNING&ANALYSIS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	GRMG - GRANT MANAGER	0.30	0.00	0.00	0.30	0.30	0.00	0.00	0.30	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ICDA - INTERNAL CONTROL/DATA ANLY MGR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	PRS1 - PAYROLL SPECIALIST I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SPMG - STRATEGY & PERFORMANCE MGR	0.80	0.00	0.00	0.80	0.80	0.00	0.00	0.80	0.80	0.00	0.00	0.80	0.00	0.00	0.00	0.00
	SRAP - SENIOR ACCOUNTS PAYABLE CLERK	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Total	**10.20**	**0.00**	**0.00**	**10.20**	**9.20**	**0.00**	**0.00**	**9.20**	**9.90**	**0.00**	**0.00**	**9.90**	**10.10**	**0.00**	**0.00**	**10.10**
PURCHASING (1517)	COMR - CONTRACT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DRPR - DIR PURCHASING	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PRTL - PROCURMENT TEAM LEADER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	PSPL - PROCUR. SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SFPS - SR. FIN/PROCUR. SPEC	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	1.00	0.00	0.00	1.00
	Total	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**4.00**	**0.00**	**0.00**	**4.00**
INFORMATION TECHNOLOGY (1535)	ASA1 - APPLICATION SUPPORT ANALYST 1	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	ASMG - APPLICATION SERVICES MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	BA - BUSINESS ANALYST	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	BADM - APPLICATION SYSTEMS/DATA ANALY	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CIO - CHIEF INFORMATION OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	INSA - INFRASTRUCT SYS ADMIN	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00
	INSM - INFORMATION SYSTEM MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	ISA - INFRASTRUCTURE SYST ENGINEER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ISSM - INFRASTRUCTURE SERV/SEC MGR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ITSM - INFO SECURITY MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
INFORMATION TECHNOLOGY (1535)	ITTC - TECHNICAL COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	JISA - JR.INFRASTRUCTURE SECURITY ANL	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	JRSA - JR SOLUTIONS ANALYST	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	NWA - NETWORK ANALYST	0.75	0.00	0.00	0.75	0.75	0.00	0.00	0.75	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTIN - PT INTERN	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
	SOA1 - SOLUTIONS ANALYST 1	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00
	SOA2 - SOLUTIONS ANALYST II	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SSS1 - SYSTEMS SUPPORT SPECIALIST I	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
	SSS2 - SYSTEMS SUPPORT SPECIALIST II	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	TSMG - TECHNOLOGY SERVICES MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	TSS - TECHNOLOGY SERVICES SUPERVISOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**21.75**	**2.00**	**0.00**	**23.75**	**21.75**	**2.00**	**0.00**	**23.75**	**22.00**	**2.00**	**0.00**	**24.00**	**23.00**	**0.00**	**0.00**	**23.00**
HUMAN RESOURCES DEPARTMENT (1540)	BENA - BENEFITS ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DRHR - DIRECTOR - HUMAN RESOURCES	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HRAS - HR ASSISTANT	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	HRMG - HR MANAGER	0.50	0.00	0.00	0.50	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HRSP - HR SPECIALIST	0.50	0.00	0.00	0.50	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	RECP - RECEPTIONIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SHRS - SENIOR HR SPECIALIST	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**
TAX COMMISSIONER (1545)	ASUT - ASSISTANT SUPERVISOR TAGS	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00
	CLK2 - CLERK 2	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00	9.00	0.00	0.00	9.00	10.00	0.00	0.00	10.00
	DPTC - DEPUTY TAX COMMISSIONER	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	MVAR - MOTOR VEHC ACCTS RECIEVABLE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RECP - RECEPTIONIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRCL - SENIOR CLERK	14.00	0.00	0.00	14.00	12.00	0.00	0.00	12.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
	SRLC - SR LEAD CLERK	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SUPV - SUPERVISOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	TMPC - TEMP/SEASONAL CLK	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00
	TXCM - TAX COMMISSIONER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**30.00**	**0.00**	**0.00**	**30.00**	**30.00**	**0.00**	**1.00**	**31.00**	**30.00**	**0.00**	**1.00**	**31.00**	**30.00**	**0.00**	**1.00**	**31.00**
TAX ASSESSOR (1550)	ADM2 - ADMINISTRATIVE ASSISTANT II	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	APPR - APPRAISER	11.00	0.00	0.00	11.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
TAX ASSESSOR (1550)	CFAP - CHIEF APPRAISER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CLK1 - CLERK 1	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	DPCA - DEPUTY CHIEF APPRAISER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EXAS - EXECUTIVE ASSISTANT I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	LAPR - LEAD APPRAISER	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	RREC - RECEIVER OF RECORDS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SAPR - SENIOR APPRAISER	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	SRTM - SENIOR TAX MAPPER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	TXMP - TAX MAPPER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**33.00**	**0.00**	**0.00**	**33.00**	**35.00**	**0.00**	**0.00**	**35.00**	**35.00**	**0.00**	**0.00**	**35.00**	**35.00**	**0.00**	**0.00**	**35.00**
RISK MANAGEMENT (1555)	DRRM - DIRECTOR RISK MANAGMENT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RIAN - RISK ANALYST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
FACILITIES MANAGEMENT (1565)	DRPM - DIRECTOR - PROPERTY MANAGEMENT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	JSUP - JANITORIAL SUPERVISOR	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	JTEC - JANITORIAL TECHNICIAN	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00
	MNMG - MAINTENANCE MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	MNT2 - MAINTENANCE TECHNICIAN II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	MNT3 - MAINTENANCE TECHNICIAN III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	MNTH - MAINTENANCE TECHNICIAN	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	PT - PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
	Total	**31.00**	**0.00**	**0.00**	**31.00**	**31.00**	**0.00**	**0.00**	**31.00**	**31.00**	**0.00**	**0.00**	**31.00**	**31.00**	**1.00**	**0.00**	**32.00**
COMMUNICATIONS (1570)	ADCO - ASST DIRECTOR COMMUNICATIONS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DIRC - DIRECTOR OF COMMUNICATIONS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	MMSP - MULTIMEDIA SPECIALIS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**
COURT ADMINISTRATION (2100)	ACAD - ACCOUNT COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CCAC - COURT CALENDAR CLERK	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	CTAD - COURT ADMINISTRATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CTR1 - COURT REPORTER1	4.00	0.00	0.00	4.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
	CTR2 - COURT REPORTER 2	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	CTSC - COURT SERVICES COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DCTA - DEPUTY COURT ADMINISTROTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
COURT ADMINISTRATION (2100)	EXAS - EXECUTIVE ASSISTANT I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ISCD - INTERPRETER SERVICES COORD	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	MACA - MEDIATION ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	MED - MEDIATION ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	MEDT - MEDT PRE T	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PTCO - PT BAILIFF	0.00	25.00	0.00	25.00	0.00	24.00	0.00	24.00	0.00	25.00	0.00	25.00	0.00	25.00	0.00	25.00
	SCCL - CALENDAR CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**18.00**	**25.00**	**0.00**	**43.00**	**22.00**	**24.00**	**0.00**	**46.00**	**21.00**	**25.00**	**0.00**	**46.00**	**23.00**	**25.00**	**0.00**	**48.00**
SUPERIOR COURT (2150)	ADM3 - ADMINISTRATIVE ASSISTANT III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	LCLK - LAW CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	MEDT - MEDIATOR PRE-TRIAL ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	PTJM - PT JUDICIAL MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	PTSA - PT STAFF ATTY	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SATT - STAFF ATTORNEY	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**1.00**	**0.00**	**5.00**	**5.00**	**1.00**	**0.00**	**6.00**	**6.00**	**1.00**	**0.00**	**7.00**
CLERK OF SUPERIOR COURT (2180)	ASCC - ASSISTANT CHIEF CLERK	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	CCIO - COC CHIEF INFORMATION OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CDCS - CHIEF DEPUTY CLERK/SUPERIOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CFCM - CHIEF CLERK PROJECT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CLCT - CLERK OF COURTS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DPCL - DEPUTY CLERK	14.00	0.00	0.00	14.00	16.00	0.00	0.00	16.00	16.00	0.00	0.00	16.00	16.00	0.00	0.00	16.00
	EXAS - EXECUTIVE ASSISTANT I	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FIND - FINANCE MANAGER AGENCY	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	IMSM - INFO SYSM	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	INSM - INFORMATION SYSTEM MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTCL - PT CLERICAL	0.00	6.00	0.00	6.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	4.00	0.00	4.00
	RCMG - RECORDS MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RECP - RECEPTIONIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRCL - SENIOR CLERK	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00
	SRDC - SR DEPUTY CLERK	16.00	0.00	0.00	16.00	19.00	0.00	0.00	19.00	17.00	0.00	0.00	17.00	16.00	0.00	0.00	16.00
	SUPV - SUPERVISOR	8.00	0.00	0.00	8.00	7.00	0.00	0.00	7.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	TMPC - TEMP/SEASONAL CLK	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00
	Total	**55.00**	**6.00**	**0.00**	**61.00**	**59.00**	**5.00**	**3.00**	**67.00**	**59.00**	**5.00**	**3.00**	**67.00**	**58.00**	**4.00**	**3.00**	**65.00**
DISTRICT ATTORNEY (2200)	ADM3 - ADMINISTRATIVE ASSISTANT III	6.00	0.00	0.00	6.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	6.00	0.00	0.00	6.00

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
DISTRICT ATTORNEY (2200)	ANYL - ANALYST DISTRICT ATTORNEY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	ASDA - ASSISTANT DA	6.00	0.00	0.00	6.00	10.00	0.00	0.00	10.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
	CINV - CHIEF INVESTIGATOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	COOR - COORDINATOR	1.80	0.00	0.00	1.80	1.80	0.00	0.00	1.80	1.80	0.00	0.00	1.80	3.00	0.00	0.00	3.00
	DADA - DPTY CHIEF ASST DISTRICT ATTOR	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	DAIO - PUBLIC INFORMATION OFFICER D.A	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DCIN - DPTY CHIEF INVESTIG	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DCTO - COMMUNICATIONS/TAC OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	INVS - INVESTIGATOR	12.00	0.00	0.00	12.00	16.00	0.00	0.00	16.00	16.00	0.00	0.00	16.00	17.00	0.00	0.00	17.00
	PTDA - PT ASST DIST ATTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
	SINV - SR. INVESTIGATOR	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	SRAD - SENIOR ASSISTANT DA	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	Total	**41.80**	**0.00**	**0.00**	**41.80**	**51.80**	**0.00**	**0.00**	**51.80**	**51.80**	**0.00**	**0.00**	**51.80**	**52.00**	**1.00**	**0.00**	**53.00**
STATE COURT (2300)	ADM3 - ADMINISTRATIVE ASSISTANT III	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	SATT - STAFF ATTORNEY	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	SJDG - STATE COURT JUDGE	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	Total	**9.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**	**0.00**	**9.00**
STATE COURT SOLICITOR (2310)	ADM2 - ADMINISTRATIVE ASSISTANT II	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
	ASSO - ASSISTANT SOLICITOR	7.00	0.00	0.00	7.00	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00
	CFAS - CHIEF ASST SOLICITOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CINV - CHIEF INVESTIGATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CLK1 - CLERK 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	CLK2 - CLERK 2	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	DASG - DPTY ASG	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	DVWA - DIRECTOR VICTIM WITNESS ADVO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	INVS - INVESTIGATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	OFCO - OFFICE COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTIC - PT INTAKE CLERK	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	SOLI - SOLICITOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	TRAS - TRIAL ASSISTANT	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Total	**28.00**	**1.00**	**0.00**	**29.00**	**29.00**	**1.00**	**0.00**	**30.00**	**29.00**	**1.00**	**0.00**	**30.00**	**29.00**	**1.00**	**0.00**	**30.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
PROBATE COURT (2450)	APJG - ASSOCIATE PROBATE. JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CLK1 - CLERK 1	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DRLI - DIRECTOR - LICENSING OPERATION	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PJDG - PROBATE JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRDC - SR DEPUTY CLERK	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
	Total	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**0.00**	**0.00**	**11.00**
JUVENILE COURT (2600)	ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	DPCL - DEPUTY CLERK	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	JCPM - JUV COURT PROGRAM MGR	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	JJDG - JUVENILE COURT JUDGE	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	JVCC - JUVENILE COURT CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTJP - PART TIME JUVENILE PROGRAM MGR	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	SJPM - SENIOR JUV COURT PROGRAM MGR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRDC - SR DEPUTY CLERK	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**13.00**	**0.00**	**0.00**	**13.00**	**14.00**	**1.00**	**0.00**	**15.00**	**14.00**	**1.00**	**0.00**	**15.00**	**14.00**	**1.00**	**0.00**	**15.00**
INDIGENT DEFENSE (2810)	ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	COUI - COUNSELOR/INVESTIGATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	DRID - DIR/INDIGENT DEFENSE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**
SHERIFF ADMINISTRATION (3310)	ACCM - ACCREDITATION MANAGER	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	ACCT - ACCOUNTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ADM3 - ADMINISTRATIVE ASSISTANT III	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	ADSM - ADMINISTRATIVE SERVICE MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	AWRC - ASST WARANTS RECORD COORD	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	BOAD - BOND ADMINISTRATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CAPS - CAPTAIN SHERIFF'S OFFICE	12.00	0.00	0.00	12.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00	9.00	0.00	0.00	9.00
	CDRP - CIVILIAN DRONE PILOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	CFCD - CORPORAL FIRST CLASS DEPUTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.00	0.00	0.00	47.00
	CFDS - CHIEF DEPUTY SHERIFF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CIDC - CRIMINAL INTELLIGENCE DIV COMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CJIS - CRIMINAL JUSTICE INFO SYS OPE	8.00	0.00	0.00	8.00	9.00	0.00	0.00	9.00	9.00	0.00	0.00	9.00	9.00	0.00	0.00	9.00

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
SHERIFF ADMINISTRATION (3310)	CLK1 - CLERK 1	13.00	0.00	0.00	13.00	14.00	0.00	0.00	14.00	14.00	0.00	0.00	14.00	14.00	0.00	0.00	14.00
	CLK2 - CLERK 2	5.00	0.00	0.00	5.00	4.00	0.00	0.00	4.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	COOS - COMM OFFICER SHERIFF	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CORP - CORPORAL	49.00	0.00	0.00	49.00	49.00	0.00	0.00	49.00	50.00	0.00	0.00	50.00	5.00	0.00	0.00	5.00
	COSP - COMMUNITY RELATIONS SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CRAN - CRIME ANALYST	4.00	0.00	0.00	4.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	CROP - CONTROL ROOM OPERATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CSTN - CRIME SCENE TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DCMS - DETENTION CENTER MAINT SUPVSR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DFAN - DIGITAL FORENSIC ANALYST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
	DFCC - DEPUTY FIRST CLASS CERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113.00	0.00	0.00	113.00
	DPTY - DEPUTY - CERTIFIED	258.00	0.00	0.00	258.00	256.00	0.00	0.00	256.00	251.00	0.00	0.00	251.00	72.00	0.00	0.00	72.00
	EVCU - EVIDENCE CUSTODIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EVTC - EVIDENCE TECHNICIAN	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FCTH - FORENSIC COMPUTER TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	FIND - FINANCE MANAGER AGENCY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FSSP - SO FLEET SERVICES SPECIALIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	FTMG - FLEET MANAGER SO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	HRAS - HR ASSISTANT	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	HRG - HR GENERALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HRMG - HR MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	HRMN - HR MANAGER AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HRSP - HR SPECIALIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ICCO - INMATE COURT COORDINATOR	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	INSM - INFORMATION SYSTEM MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	ISS - INMATE SERVICES SPECIAIST	9.00	0.00	0.00	9.00	8.00	0.00	0.00	8.00	11.00	0.00	0.00	11.00	10.00	0.00	0.00	10.00
	IUMG - INTELLIGENCE UNIT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	LTCS - LT COLONEL SHERIFF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	LTFC - LIEUTENANT FIRST CLASS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00
	LTSH - LIEUTENANT - SHERIFF	21.00	0.00	0.00	21.00	21.00	0.00	0.00	21.00	22.00	0.00	0.00	22.00	2.00	0.00	0.00	2.00
	MAJS - MAJOR SHERIFF	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	6.00	0.00	0.00	6.00

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
SHERIFF ADMINISTRATION (3310)	MMSP - MULTIMEDIA SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	MNSO - MAINTENANCE TECH SO	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	ORSP - OPEN RECORDS SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PRJC - PROJECTS COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PTDF - PT CERTIFIED DEPY FIRST CLASS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	4.00
	PTDP - PT DEPUTY	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	2.00	0.00	2.00
	PTXG - PT CROSSING GUARD	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	9.00	0.00	9.00
	QTMR - QUARTERMASTER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RCMG - RECORDS MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RECO - RECORDS COORDINATOR	3.00	0.00	0.00	3.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	REMG - RECRUITMENT MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RESP - RECRUITMENT SPECIALIST	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	RMSM - RECORD SYSTEMS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RMSS - RECORD MANAGEMENT SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RTIC - REAL TIME INTEL CNTR ANALYST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
	SGFC - SERGEANT FIRST CLASS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	37.00
	SGTS - SERGEANT SHERIFF	41.00	0.00	0.00	41.00	41.00	0.00	0.00	41.00	40.00	0.00	0.00	40.00	4.00	0.00	0.00	4.00
	SHER - SHERIFF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRAP - SENIOR ACCOUNTS PAYABLE CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SRCL - SENIOR CLERK	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
	TACS - TAC OFFICER - SHERIFF	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	UDPY - DEPUTY - UNCERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.00	0.00	0.00	69.00
	UFCD - DEPUTY FIRST CLASS UNCERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00
	VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	WROC - WARRANT OFFICE COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**477.00**	**17.00**	**0.00**	**494.00**	**477.00**	**17.00**	**0.00**	**494.00**	**477.00**	**17.00**	**0.00**	**494.00**	**487.00**	**15.00**	**0.00**	**502.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
COUNTY PROBATION (3450)	ADM2 - ADMINISTRATIVE ASSISTANT II	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CPAT - ACCOUNTS TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CPDT - DRUG TEST TECHNICIAN	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	CPIC - COURT INTAKE CLERK	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CPOS - SWORN COUNTY PROBATION OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
	CPPO - COUNTY PROBATION OFFICER	9.00	0.00	0.00	9.00	10.00	0.00	0.00	10.00	11.00	0.00	0.00	11.00	8.00	0.00	0.00	8.00
	DCPM - DIRECTOR CNTY PROBATION MARSHA	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DDCP - DEPUTY DIRECTOR CO. PROBATION	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	OPMG - OPERATIONS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	SOPM - SWORN OPERATIONS MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	SRPO - SR COUNTY PROBATION OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Total	**17.00**	**0.00**	**0.00**	**17.00**	**20.00**	**0.00**	**0.00**	**20.00**	**20.00**	**0.00**	**0.00**	**20.00**	**20.00**	**0.00**	**0.00**	**20.00**
CORONER (3700)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CORN - CORONER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DPCC - DEPUTY CHIEF CORONER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTCN - PT CORNER	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00
	Total	**2.00**	**6.00**	**0.00**	**8.00**	**2.00**	**6.00**	**0.00**	**8.00**	**3.00**	**5.00**	**0.00**	**8.00**	**3.00**	**5.00**	**0.00**	**8.00**
ANIMAL SHELTER (3915)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	ANIS - A-SHELTER INTAKE SUPER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ANS1 - ANIMAL SUPPORT SPEC 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	ANS2 - ANIMAL SUPPORT SPEC 2	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	ANS3 - ANIMAL SUPPORT SPECIALIST 3	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	12.00	0.00	0.00	12.00	15.00	0.00	0.00	15.00
	ANVT - VETERINARY TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ASDI - ASSISTANT SHELTER DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	CRCR - COMMUNITY RESOURCES COODINATOR	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DDAS - DEPUTY DIRECTOR ANIMAL SHELTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	DRAS - DIRECTOR - ANIMAL SHELTER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTAS - PT ANIMAL SUPPORT SPEC 1	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUPV - SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Total	**17.00**	**2.00**	**0.00**	**19.00**	**18.00**	**2.00**	**0.00**	**20.00**	**19.00**	**0.00**	**0.00**	**19.00**	**20.00**	**0.00**	**0.00**	**20.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
GENERAL FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
EMERGENCY MANAGEMENT AGENCY (3920)	DDEM - DEPUTY DIRECTOR EMA	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DEMA - DIRECTOR EMG MGNT AGENCY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EMAS - EMA SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**
RADIO COMMUNICATIONS (3970)	RCS - RADIO COMMUNICATION SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
PUBLIC WORKS (4100)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DRRB - DIRECTOR PUBLIC WORKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EO01 - EQUIPMENT OPERATOR I	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	EO02 - EQUIPMENT OPERATOR II	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	LB - LABORER	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00
	LDO2 - LEAD OPERATOR 2	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	LDOP - LEAD OPERATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MGRB - MANAGER PUBLIC WORKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	OMRB - OPERATIONS MGR PUBLIC WORKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SMTH - SIGN AND MARKING TECHINICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	STRB - PT SEASONAL PUBLIC WORKS	0.00	0.00	10.00	10.00	0.00	0.00	10.00	10.00	0.00	0.00	10.00	10.00	0.00	0.00	10.00	10.00
	SURB - SUPERVISOR PUBLIC WORKS	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	TR02 - TRUCK DRIVER II	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
	Total	**42.00**	**0.00**	**10.00**	**52.00**	**42.00**	**0.00**	**10.00**	**52.00**	**42.00**	**0.00**	**10.00**	**52.00**	**42.00**	**0.00**	**10.00**	**52.00**
COMMUNITY SERVICES AGENCY (5500)	CSAD - COMMUNITY SERVICES AGENCY DIR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
Total		**905.75**	**63.00**	**11.00**	**979.75**	**930.75**	**74.00**	**15.00**	**1019.75**	**932.70**	**73.00**	**15.00**	**1020.70**	**946.10**	**62.00**	**22.00**	**1030.10**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
UNINCORPORATED COUNTY SERVICES
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
DEVELOPMENT SERVICES CENTER (1516)	DSR - DEVELOPMENT SERVICES REP	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	LDSR - LEAD DEVELOPMENT SERVICES REP	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	MRDS - MANAGER DEVELOPMENT SERVICES	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**6.00**	**0.00**	**0.00**	**6.00**	**6.00**	**0.00**	**0.00**	**6.00**	**6.00**	**0.00**	**0.00**	**6.00**	**6.00**	**0.00**	**0.00**	**6.00**
GIS MAPPING DEPT (1536)	GISA - GIS ANALYST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	GISM - GIS - MAPPING MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	GIST - GIS TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**
MAGISTRATE COURT (2400)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	AMJG - ASSOCIATE MAG. JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CAMJ - CHIEF ASSOCIATE MAG. JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CMJG - CHIEF MAGISTRATE JUDGE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTJD - PT JUDGE	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00
	Total	**4.00**	**7.00**	**0.00**	**11.00**	**4.00**	**7.00**	**0.00**	**11.00**	**4.00**	**7.00**	**0.00**	**11.00**	**4.00**	**7.00**	**0.00**	**11.00**
ANIMAL CONTROL (3910)	ACSG - ANIMAL CONTROL SERGEANT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ANCO - ANIMAL CONTROL OFFICER	8.00	0.00	0.00	8.00	8.00	0.00	0.00	8.00	9.00	0.00	0.00	9.00	9.00	0.00	0.00	9.00
	Total	**9.00**	**0.00**	**0.00**	**9.00**	**9.00**	**0.00**	**0.00**	**9.00**	**10.00**	**0.00**	**0.00**	**10.00**	**10.00**	**0.00**	**0.00**	**10.00**
STORMWATER ENGINEERING (4252)	COEN - COUNTY ENGINEER	0.76	0.00	0.00	0.76	0.76	0.00	0.00	0.76	0.76	0.00	0.00	0.76	0.76	0.00	0.00	0.76
	SRSI - SR STORM WATER INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SWCO - STORMWATER COORDINATOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SWEN - STORMWATER ENGINEER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SWIN - STORMWATER INSP	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	SWTC - STORMWATER TECHNICIAN	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**5.76**	**0.00**	**0.00**	**5.76**	**5.76**	**0.00**	**0.00**	**5.76**	**5.76**	**0.00**	**0.00**	**5.76**	**5.76**	**0.00**	**0.00**	**5.76**
DEVELOPMENT INSPECTION (4270)	COTD - CNTY TRANSPORTATION DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ENAT - ENGINEERING ASSISTANT	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PCET - PRECONST ENG TRANSPORTATION	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	TSSU - TRAFFIC SIGNAL SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**
ENGINEERING (4271)	ADM3 - ADMINISTRATIVE ASSISTANT III	0.75	0.00	0.00	0.75	0.75	0.00	0.00	0.75	0.75	0.00	0.00	0.75	0.75	0.00	0.00	0.75

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
UNINCORPORATED COUNTY SERVICES
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
ENGINEERING (4271)	ARBO - ARBORIST	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CDAD - COMMUNITY DEV AGENCY DIR	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	DVIM - DEVELOPMENT INSPECTION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DVIN - DEVELOPMENT INSPECTOR	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	DVPD - DEVELOPMENT PROJECTS DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OMEG - OPERATION MGR ENGINEERING DEPT	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTIN - PT INTERN	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	RECP - RECEPTIONIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRAR - SENIOR ARBORIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	SRDI - SR DEVELOPMENT INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**9.25**	**2.00**	**0.00**	**11.25**	**9.25**	**2.00**	**0.00**	**11.25**	**10.25**	**1.00**	**0.00**	**11.25**	**9.25**	**1.00**	**0.00**	**10.25**
RECYCLING CENTER (4540)	PTRE - PT RECYCLING	0.00	2.00	0.00	2.00	0.00	1.00	0.00	1.00	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
	RECS - RECYCLING CENTER MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	REOP - RECYCLING OPERATOR	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
	Total	**3.00**	**2.00**	**0.00**	**5.00**	**4.00**	**1.00**	**0.00**	**5.00**	**4.00**	**2.00**	**0.00**	**6.00**	**5.00**	**0.00**	**0.00**	**5.00**
BUILDING INSPECTIONS (7220)	BLDC - BLDG INSP - COMMERCIAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	BLDI - BUILDING INSPECTOR	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
	COPR - COMMERCIAL PLAN REVIEW	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
	DBO - DEPUTY BUILDING OFFICIAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DRBD - DIRECTOR BUILD/DEVELOP SERVICE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTBI - PART TIME BUILDING INSPECTOR	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	SRBI - SENIOR BUILDING INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**11.00**	**1.00**	**0.00**	**12.00**	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**1.00**	**0.00**	**12.00**	**11.00**	**1.00**	**0.00**	**12.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
UNINCORPORATED COUNTY SERVICES
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
PLANNING AND ZONING (7410)	ARBO - ARBORIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	DDPZ - DPTY DIRECTOR P&Z	0.90	0.00	0.00	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.00	0.00	0.90
	DPLU - DIRECTOR PLANNING & ZONING	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PLDM - PLANNING DIVISION MANAGER	0.00	0.00	0.00	0.00	0.90	0.00	0.00	0.90	0.90	0.00	0.00	0.90	0.00	0.00	0.00	0.00
	PLNR - PLANNER	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00
	PRPL - PRINCIPAL PLANNER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	PZCC - CODE COMPLIANCE INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	PZTC - PLANNING/ZONING TECHNICIAN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SPZC - SR CODE COMPLIANCE INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	SRPL - SENIOR PLANNER	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ZADM - ZONING DIVISION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**8.90**	**0.00**	**0.00**	**8.90**	**8.90**	**0.00**	**0.00**	**8.90**	**8.90**	**0.00**	**0.00**	**8.90**	**9.90**	**0.00**	**0.00**	**9.90**
CODE ENFORCEMENT (7450)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CAPM - CAPTAIN MARSHAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CMED - CHIEF MARSHAL	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DPCM - DPTY CHIEF MARSHAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DPMS - DEPUTY MARSHAL (CERT)	10.00	0.00	0.00	10.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
	EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	LTCE - LIEUTENANT MARSHAL	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PSAD - PUBLIC SERVICES AGENCY DIRECTO	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	SGTM - SERGEANT MARSHALL	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Total	**17.50**	**0.00**	**0.00**	**17.50**	**17.50**	**0.00**	**0.00**	**17.50**	**17.50**	**0.00**	**0.00**	**17.50**	**17.50**	**0.00**	**0.00**	**17.50**
Total		**81.41**	**12.00**	**0.00**	**93.41**	**82.41**	**10.00**	**0.00**	**92.41**	**84.41**	**11.00**	**0.00**	**95.41**	**85.41**	**9.00**	**0.00**	**94.41**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1110 - BOARD OF COMMISSIONERS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
BOARD OF COMMISSIONERS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	217,532	211,155	230,570	182,635	229,397	228,818	579	1,752
TOTAL COMPENSATION	217,532	211,155	230,570	182,635	229,397	228,818	579	1,752
512101 - GROUP INSURANCE - HEALTH	85,570	88,640	79,295	64,885	81,499	79,229	2,270	66
512102 - GROUP INSURANCE - LIFE	227	209	186	191	240	133	107	53
512103 - GROUP INSURANCE - DENTAL	1,849	1,708	1,835	1,612	2,025	2,226	(201)	(391)
512104 - GROUP INSURANCE-LONG TERM DIS	464	456	498	320	402	384	18	114
512105 - GROUP INSURANCE-SHORT TERM DIS	142	130	140	110	138	140	(2)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	46	42	46	36	45	46	(1)	0
512403 - DEFINED BENEFIT PLAN	36,090	36,952	40,350	31,961	40,145	40,043	102	307
TOTAL BENEFITS	124,388	128,137	122,350	99,116	124,493	122,201	2,292	149
512200 - SOCIAL SECURITY (FICA) CONT	12,044	11,649	14,295	10,215	12,831	14,187	(1,356)	108
512300 - MEDICARE	2,817	2,724	3,343	2,389	3,001	3,318	(317)	25
TOTAL PAYROLL TAXES	14,861	14,373	17,638	12,605	15,832	17,505	(1,673)	133
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	356,780	353,665	370,558	294,355	369,721	368,524	1,197	2,034

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1110 - BOARD OF COMMISSIONERS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	33,391	27,401	23,500	32,541	43,388	25,515	17,873	(2,015)
522320 - RENTAL OF EQUIPMENT AND VEHICL	610	318	385	185	247	385	(138)	0
523201 - CELL PHONE	3,194	3,299	3,500	1,950	2,600	3,500	(900)	0
523250 - POSTAGE	519	206	575	22	29	575	(546)	0
523300 - ADVERTISING	3,176	3,318	3,500	544	726	3,500	(2,774)	0
523400 - PRINTING AND BINDING	425	314	650	142	189	650	(461)	0
523500 - TRAVEL	5,997	7,564	9,000	8,488	11,317	10,500	817	(1,500)
523600 - DUES AND FEES	1,840	2,350	5,075	1,480	1,973	5,590	(3,617)	(515)
523700 - EDUCATION AND TRAINING	4,884	4,970	5,000	4,950	6,600	7,000	(400)	(2,000)
531100 - GENERAL SUPPLIES AND MATERIALS	14,258	8,351	10,000	6,303	8,404	10,500	(2,096)	(500)
531300 - FOOD	8,869	5,656	13,000	7,669	10,225	14,000	(3,775)	(1,000)
531660 - NON ASSET COMPUTER EQUIPMENT	0	5,359	0	4,644	6,192	0	6,192	0
TOTAL OPERATING COSTS (52S AND 53S)	77,162	69,105	74,185	68,919	91,892	81,715	10,177	(7,530)
TOTAL	433,943	422,769	444,743	363,275	461,614	450,239	11,375	(5,496)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1110 - BOARD OF COMMISSIONERS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,398	1,256	1,233	1,199	1,233	1,249	(16)	(16)
522110 - DISPOSAL	206	206	208	172	229	208	21	0
522130 - CUSTODIAL SERVICES	11,133	11,213	11,202	9,335	12,447	12,230	217	(1,028)
522140 - LAWN CARE	1,084	1,216	1,233	731	975	1,233	(258)	0
522218 - PEST CONTROL	29	78	62	42	55	62	(7)	0
523100 - INSURANCE, OTHER BENEFITS	3,651	4,222	3,728	4,794	4,794	4,320	474	(592)
523200 - COMMUNICATIONS - ALLOCATED	2,690	2,760	2,560	2,210	2,947	3,155	(208)	(595)
531210 - WATER/SEWER	1,787	1,004	1,755	930	1,240	1,755	(515)	0
531230 - ELECTRICITY	11,860	11,441	10,660	7,933	10,577	10,660	(83)	0
TOTAL ALLOCATED COSTS	33,838	33,395	32,641	27,345	34,497	34,872	(375)	(2,231)
TOTAL NON DEPARTMENT MANAGED COSTS	33,838	33,395	32,641	27,345	34,497	34,872	(375)	(2,231)
TOTAL EXPENDITURES	467,781	456,164	477,384	390,620	496,111	485,111	11,000	(7,727)
TOTAL FUND REDUCTIONS	467,781	456,164	477,384	390,620	496,111	485,111	11,000	(7,727)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1130 - COUNTY CLERK
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	204,502	211,380	217,143	172,942	217,222	220,400	(3,178)	(3,257)
511115 - PERFECT ATTENDANCE	1,611	1,675	0	1,742	1,742	0	1,742	0
TOTAL COMPENSATION	206,112	213,055	217,143	174,684	218,964	220,400	(1,436)	(3,257)
512101 - GROUP INSURANCE - HEALTH	19,255	25,483	23,741	23,624	29,673	28,662	1,011	(4,921)
512102 - GROUP INSURANCE - LIFE	213	204	222	179	225	209	16	13
512103 - GROUP INSURANCE - DENTAL	483	481	479	552	694	775	(81)	(296)
512104 - GROUP INSURANCE-LONG TERM DIS	401	402	397	245	308	274	34	123
512105 - GROUP INSURANCE-SHORT TERM DIS	57	56	56	45	56	56	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	18	18	18	15	18	18	0	0
512403 - DEFINED BENEFIT PLAN	34,174	37,363	38,000	30,596	38,430	38,570	(140)	(570)
TOTAL BENEFITS	54,601	64,007	62,913	55,256	69,403	68,564	839	(5,651)
512200 - SOCIAL SECURITY (FICA) CONT	12,542	12,919	13,463	10,574	13,281	13,665	(384)	(202)
512300 - MEDICARE	2,933	3,021	3,149	2,473	3,106	3,196	(90)	(47)
TOTAL PAYROLL TAXES	15,475	15,941	16,612	13,047	16,387	16,861	(474)	(249)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	276,188	293,002	296,668	242,986	304,754	305,825	(1,071)	(9,157)
OPERATING COSTS (52S AND 53S)								
522320 - RENTAL OF EQUIPMENT AND VEHICL	205	350	466	204	272	466	(194)	0
523201 - CELL PHONE	531	492	600	450	600	600	0	0
523500 - TRAVEL	0	0	2,000	0	0	0	0	2,000
523600 - DUES AND FEES	40	40	75	50	67	75	(8)	0
523700 - EDUCATION AND TRAINING	1,995	0	2,000	0	0	500	(500)	1,500
531100 - GENERAL SUPPLIES AND MATERIALS	245	429	2,000	187	249	2,000	(1,751)	0
531660 - NON ASSET COMPUTER EQUIPMENT	38,753	35,463	77,946	13,880	18,507	0	18,507	77,946
531670 - SOFTWARE	0	0	0	10,201	13,601	81,170	(67,569)	(81,170)
TOTAL OPERATING COSTS (52S AND 53S)	41,769	36,774	85,087	24,972	33,296	84,811	(51,515)	276
TOTAL	317,957	329,777	381,755	267,958	338,050	390,636	(52,586)	(8,881)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1130 - COUNTY CLERK
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	559	502	493	480	493	500	(7)	(7)
522110 - DISPOSAL	48	48	48	40	53	48	5	0
522130 - CUSTODIAL SERVICES	2,569	2,588	2,585	2,154	2,872	2,822	50	(237)
522140 - LAWN CARE	250	281	285	169	225	285	(60)	0
522218 - PEST CONTROL	7	18	14	10	13	14	(1)	0
523100 - INSURANCE, OTHER BENEFITS	1,460	1,689	1,491	1,918	1,918	1,728	190	(237)
523200 - COMMUNICATIONS - ALLOCATED	945	971	990	784	1,046	1,268	(222)	(278)
531210 - WATER/SEWER	412	232	405	215	286	405	(119)	0
531230 - ELECTRICITY	2,909	2,640	2,460	1,831	2,441	2,460	(19)	0
TOTAL ALLOCATED COSTS	9,159	8,968	8,771	7,599	9,346	9,530	(184)	(759)
TOTAL NON DEPARTMENT MANAGED COSTS	9,159	8,968	8,771	7,599	9,346	9,530	(184)	(759)
TOTAL EXPENDITURES	327,116	338,745	390,526	275,557	347,396	400,166	(52,770)	(9,640)
TOTAL FUND REDUCTIONS	327,116	338,745	390,526	275,557	347,396	400,166	(52,770)	(9,640)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1320 - COUNTY MANAGER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
COUNTY MANAGER								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	551,358	609,930	542,817	358,612	450,430	553,007	(102,577)	(10,190)
511115 - PERFECT ATTENDANCE	2,438	5,068	0	3,460	3,460	0	3,460	0
TOTAL COMPENSATION	553,796	614,998	542,817	362,072	453,890	553,007	(99,117)	(10,190)
512101 - GROUP INSURANCE - HEALTH	78,305	86,947	72,562	48,823	61,323	78,067	(16,744)	(5,505)
512102 - GROUP INSURANCE - LIFE	533	529	540	320	402	403	(1)	137
512103 - GROUP INSURANCE - DENTAL	1,538	1,526	1,526	1,170	1,470	1,908	(438)	(382)
512104 - GROUP INSURANCE-LONG TERM DIS	860	868	870	386	485	591	(106)	279
512105 - GROUP INSURANCE-SHORT TERM DIS	113	112	112	67	84	112	(28)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	37	36	36	22	27	36	(9)	0
512403 - DEFINED BENEFIT PLAN	91,643	107,625	94,993	63,362	79,586	96,776	(17,190)	(1,783)
TOTAL BENEFITS	173,028	197,643	170,639	114,150	143,377	177,893	(34,516)	(7,254)
512200 - SOCIAL SECURITY (FICA) CONT	27,508	31,242	33,654	16,201	20,348	34,287	(13,939)	(633)
512300 - MEDICARE	7,686	8,605	7,871	5,075	6,375	8,019	(1,644)	(148)
TOTAL PAYROLL TAXES	35,194	39,848	41,525	21,276	26,723	42,306	(15,583)	(781)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	762,017	852,489	754,981	497,498	623,991	773,206	(149,215)	(18,225)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1320 - COUNTY MANAGER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	107	2,150	40,000	26,474	35,299	10,000	25,299	30,000
522320 - RENTAL OF EQUIPMENT AND VEHICL	205	350	425	204	272	425	(153)	0
523201 - CELL PHONE	2,274	3,571	3,973	1,563	2,084	3,973	(1,889)	0
523250 - POSTAGE	10,017	118	300	67	89	300	(211)	0
523300 - ADVERTISING	0	0	2,500	2,286	3,047	2,500	547	0
523400 - PRINTING AND BINDING	2,503	1,044	1,000	0	0	1,000	(1,000)	0
523500 - TRAVEL	1,052	778	2,500	509	679	2,500	(1,821)	0
523600 - DUES AND FEES	1,979	1,548	4,000	3,266	4,355	4,000	355	0
523700 - EDUCATION AND TRAINING	7,112	6,581	8,660	(10)	(14)	2,660	(2,674)	6,000
531100 - GENERAL SUPPLIES AND MATERIALS	1,493	1,872	5,000	1,712	2,282	5,000	(2,718)	0
531300 - FOOD	8,109	3,318	6,000	2,370	3,160	6,000	(2,840)	0
531650 - OTHER MISCELLANEOUS EQUIPMENT	205	0	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	6,751	8,141	2,900	6,122	8,163	2,900	5,263	0
TOTAL OPERATING COSTS (52S AND 53S)	41,807	29,470	77,258	44,562	59,416	41,258	18,158	36,000
TOTAL	803,824	881,959	832,239	542,060	683,407	814,464	(131,057)	17,775

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1320 - COUNTY MANAGER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,040	936	986	892	986	999	(13)	(13)
522110 - DISPOSAL	98	98	99	82	109	99	10	0
522130 - CUSTODIAL SERVICES	5,310	5,348	5,342	4,452	5,936	5,833	103	(491)
522140 - LAWN CARE	517	580	588	349	465	588	(123)	0
522202 - VEHICLE MAINTENANCE	79	0	0	0	0	0	0	0
522218 - PEST CONTROL	14	37	30	20	26	30	(4)	0
523100 - INSURANCE, OTHER BENEFITS	3,859	4,462	4,381	5,067	5,067	3,456	1,611	925
523200 - COMMUNICATIONS - ALLOCATED	2,010	2,093	1,860	1,540	2,053	2,334	(281)	(474)
531210 - WATER/SEWER	852	479	837	443	591	837	(246)	0
531230 - ELECTRICITY	5,662	5,456	5,084	3,783	5,044	5,084	(40)	0
TOTAL ALLOCATED COSTS	19,440	19,490	19,207	16,629	20,279	19,260	1,019	(53)
TOTAL NON DEPARTMENT MANAGED COSTS	19,440	19,490	19,207	16,629	20,279	19,260	1,019	(53)
TOTAL EXPENDITURES	823,265	901,449	851,446	558,688	703,685	833,724	(130,039)	17,722
TOTAL FUND REDUCTIONS	823,265	901,449	851,446	558,688	703,685	833,724	(130,039)	17,722

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1400 - ELECTIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
ELECTIONS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	559,524	586,516	614,273	490,834	616,507	636,102	(19,595)	(21,829)
511113 - POLL WORKER	379,394	386,645	600,000	365,081	458,556	397,330	61,226	202,670
511115 - PERFECT ATTENDANCE	3,591	3,530	0	2,789	2,789	0	2,789	0
511200 - PART TIME/TEMP EMPLOYEES	165,144	157,190	151,087	137,629	172,867	199,152	(26,285)	(48,065)
511300 - OVERTIME	45,967	67,772	77,250	53,124	66,726	60,900	5,826	16,350
TOTAL COMPENSATION	1,153,620	1,201,653	1,442,610	1,049,457	1,317,445	1,293,484	23,961	149,126
512101 - GROUP INSURANCE - HEALTH	131,106	147,998	132,957	125,883	158,114	151,234	6,880	(18,277)
512102 - GROUP INSURANCE - LIFE	492	484	633	490	616	593	23	40
512103 - GROUP INSURANCE - DENTAL	2,368	2,518	2,529	2,611	3,280	3,682	(402)	(1,153)
512104 - GROUP INSURANCE-LONG TERM DIS	1,178	1,308	1,329	908	1,141	1,069	72	260
512105 - GROUP INSURANCE-SHORT TERM DIS	222	225	225	179	225	225	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	72	73	73	58	73	73	0	0
512403 - DEFINED BENEFIT PLAN	98,602	111,667	121,017	94,168	118,279	121,976	(3,697)	(959)
TOTAL BENEFITS	234,039	264,273	258,763	224,299	281,728	278,852	2,876	(20,089)
512200 - SOCIAL SECURITY (FICA) CONT	69,058	61,691	52,090	56,560	71,042	80,566	(9,524)	(28,476)
512300 - MEDICARE	16,151	14,428	12,183	13,227	16,614	18,841	(2,227)	(6,658)
TOTAL PAYROLL TAXES	85,209	76,120	64,273	69,788	87,656	99,407	(11,751)	(35,134)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,472,869	1,542,045	1,765,646	1,343,544	1,686,829	1,671,743	15,086	93,903
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	44,475	44,060	38,200	25,207	33,609	2,701	30,908	35,499
521214 - PROF SVCS - LEGAL	4,032	28	0	0	0	38,200	(38,200)	(38,200)
521300 - TECHNICAL	0	0	264	0	0	264	(264)	0
522200 - REPAIRS AND MAINTENANCE	2,562	2,594	4,690	3,523	4,698	4,690	8	0
522310 - RENTAL OF LAND AND BUILDINGS	2,635	1,818	5,900	974	1,299	4,800	(3,501)	1,100
522320 - RENTAL OF EQUIPMENT AND VEHICL	66,724	86,929	100,000	85,474	113,965	84,420	29,545	15,580

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1400 - ELECTIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523201 - CELL PHONE	2,944	2,923	15,460	1,875	2,500	15,460	(12,960)	0
523250 - POSTAGE	102,630	69,590	100,000	38,881	51,842	50,000	1,842	50,000
523300 - ADVERTISING	2,543	3,774	1,000	5,980	7,973	1,000	6,973	0
523400 - PRINTING AND BINDING	0	0	0	1,212	1,616	0	1,616	0
523500 - TRAVEL	12,619	16,075	12,000	11,513	15,351	12,000	3,351	0
523600 - DUES AND FEES	495	675	800	0	0	1,442	(1,442)	(642)
523700 - EDUCATION AND TRAINING	7,479	4,690	7,400	3,745	4,993	15,780	(10,787)	(8,380)
531100 - GENERAL SUPPLIES AND MATERIALS	141,434	141,842	189,050	91,603	122,138	72,625	49,513	116,425
531150 - AUTOMOTIVE SUPPLIES	0	0	0	175	233	0	233	0
531270 - GASOLINE	765	935	1,000	806	1,075	1,000	75	0
531600 - SMALL EQUIPMENT	37,240	81,835	0	14,318	19,090	0	19,090	0
531660 - NON ASSET COMPUTER EQUIPMENT	130,119	175,935	122,095	5,420	7,227	14,000	(6,773)	108,095
531670 - SOFTWARE	0	0	0	0	0	16,000	(16,000)	(16,000)
531700 - OTHER SUPPLIES	0	422	0	0	0	0	0	0
531712 - UNIFORMS	0	1,301	0	2,870	3,827	0	3,827	0
TOTAL OPERATING COSTS (52S AND 53S)	558,695	635,425	597,859	293,577	391,436	334,382	57,054	263,477
TOTAL	2,031,563	2,177,471	2,363,505	1,637,120	2,078,264	2,006,125	72,139	357,380

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1400 - ELECTIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,747	2,461	1,973	2,354	2,354	1,999	355	(26)
522110 - DISPOSAL	865	1,061	800	660	880	800	80	0
522130 - CUSTODIAL SERVICES	32,259	31,993	30,729	25,608	34,143	33,550	593	(2,821)
522140 - LAWN CARE	7,567	7,387	5,865	3,863	5,150	5,865	(715)	0
522202 - VEHICLE MAINTENANCE	752	810	1,500	1,095	1,460	1,500	(40)	0
522218 - PEST CONTROL	271	375	300	200	267	300	(33)	0
523100 - INSURANCE, OTHER BENEFITS	9,276	10,727	10,163	12,182	12,182	10,706	1,476	(543)
523200 - COMMUNICATIONS - ALLOCATED	16,559	16,826	17,460	13,698	18,264	18,728	(464)	(1,268)
531210 - WATER/SEWER	1,335	1,135	1,400	758	1,010	1,400	(390)	0
531230 - ELECTRICITY	26,664	26,585	25,900	19,946	26,594	26,900	(306)	(1,000)
531520 - NATURAL GAS	214	0	0	0	0	0	0	0
TOTAL ALLOCATED COSTS	98,508	99,359	96,090	80,363	102,305	101,748	557	(5,658)
TOTAL NON DEPARTMENT MANAGED COSTS	98,508	99,359	96,090	80,363	102,305	101,748	557	(5,658)
TOTAL EXPENDITURES	2,130,071	2,276,830	2,459,595	1,717,483	2,180,569	2,107,873	72,696	351,722
TOTAL FUND REDUCTIONS	2,130,071	2,276,830	2,459,595	1,717,483	2,180,569	2,107,873	72,696	351,722

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1530 - COUNTY ATTORNEY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
COUNTY ATTORNEY								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521214 - PROF SVCS - LEGAL	336,071	433,245	350,000	484,328	645,770	300,000	345,770	50,000
531100 - GENERAL SUPPLIES AND MATERIALS	66	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	336,137	433,245	350,000	484,328	645,770	300,000	345,770	50,000
TOTAL	336,137	433,245	350,000	484,328	645,770	300,000	345,770	50,000

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1530 - COUNTY ATTORNEY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
523200 - COMMUNICATIONS - ALLOCATED	**524**	**551**	**480**	**380**	**506**	**638**	**(132)**	**(158)**
TOTAL ALLOCATED COSTS	**524**	**551**	**480**	**380**	**506**	**638**	**(132)**	**(158)**
TOTAL NON DEPARTMENT MANAGED COSTS	**524**	**551**	**480**	**380**	**506**	**638**	**(132)**	**(158)**
TOTAL EXPENDITURES	**336,660**	**433,796**	**350,480**	**484,707**	**646,276**	**300,638**	**345,638**	**49,842**
TOTAL FUND REDUCTIONS	**336,660**	**433,796**	**350,480**	**484,707**	**646,276**	**300,638**	**345,638**	**49,842**

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1545 - TAX COMMISSIONER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
TAX COMMISSIONER								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,448,680	1,505,330	1,644,920	1,226,798	1,540,906	1,682,134	(141,228)	(37,214)
511115 - PERFECT ATTENDANCE	0	574	0	1,725	1,725	0	1,725	0
511116 - SHORT TERM DISABILITY PAY	2,704	183	0	5,722	7,187	0	7,187	0
511300 - OVERTIME	32,086	35,637	44,562	27,242	34,217	45,230	(11,013)	(668)
TOTAL COMPENSATION	1,483,470	1,541,724	1,689,482	1,261,487	1,584,035	1,727,364	(143,329)	(37,882)
512101 - GROUP INSURANCE - HEALTH	428,413	502,529	432,379	388,624	488,126	532,489	(44,363)	(100,110)
512102 - GROUP INSURANCE - LIFE	1,435	1,402	1,704	1,249	1,569	1,587	(18)	117
512103 - GROUP INSURANCE - DENTAL	7,494	7,826	8,318	9,354	11,749	13,095	(1,346)	(4,777)
512104 - GROUP INSURANCE-LONG TERM DIS	2,959	3,133	3,448	2,300	2,889	3,086	(197)	362
512105 - GROUP INSURANCE-SHORT TERM DIS	763	752	840	610	766	840	(74)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	247	244	270	198	248	270	(22)	0
512403 - DEFINED BENEFIT PLAN	246,002	268,980	295,659	220,534	276,999	294,490	(17,491)	1,169
TOTAL BENEFITS	687,313	784,867	742,618	622,868	782,346	845,857	(63,511)	(103,239)
512200 - SOCIAL SECURITY (FICA) CONT	86,445	89,544	104,748	72,954	91,633	104,292	(12,659)	456
512300 - MEDICARE	20,217	20,942	24,498	17,062	21,430	24,390	(2,960)	108
TOTAL PAYROLL TAXES	106,662	110,485	129,246	90,016	113,063	128,682	(15,619)	564
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,277,444	2,437,076	2,561,346	1,974,371	2,479,444	2,701,903	(222,459)	(140,557)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1545 - TAX COMMISSIONER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	33,120	1,345	5,000	790	1,053	3,000	(1,947)	2,000
521214 - PROF SVCS - LEGAL	0	1,591	0	4,518	6,024	5,000	1,024	(5,000)
521300 - TECHNICAL	60,474	65,614	70,210	74,701	99,602	0	99,602	70,210
522320 - RENTAL OF EQUIPMENT AND VEHICL	13,218	12,468	14,000	10,032	13,375	16,000	(2,625)	(2,000)
523102 - INSURANCE - SURETY BONDS	0	0	1,500	0	0	1,500	(1,500)	0
523250 - POSTAGE	240,164	225,610	295,000	218,319	291,092	250,000	41,092	45,000
523300 - ADVERTISING	16,745	7,895	17,000	13,618	18,157	19,000	(843)	(2,000)
523400 - PRINTING AND BINDING	4,011	33,031	40,000	28,257	37,676	40,000	(2,324)	0
523500 - TRAVEL	14,780	12,325	10,000	7,478	9,971	0	9,971	10,000
523600 - DUES AND FEES	2,421	3,282	4,000	3,794	5,058	4,500	558	(500)
523700 - EDUCATION AND TRAINING	2,864	8,509	9,000	10,709	14,279	0	14,279	9,000
531100 - GENERAL SUPPLIES AND MATERIALS	107,724	50,310	50,000	34,558	46,078	52,000	(5,922)	(2,000)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	183	244	0	244	0
531270 - GASOLINE	242	234	500	181	241	500	(259)	0
531400 - BOOKS AND PERIODICALS	775	4,633	3,000	3,701	4,934	5,000	(66)	(2,000)
531660 - NON ASSET COMPUTER EQUIPMENT	(79,571)	24,618	20,000	3,047	4,063	15,000	(10,937)	5,000
531670 - SOFTWARE	0	0	0	0	0	72,000	(72,000)	(72,000)
TOTAL OPERATING COSTS (52S AND 53S)	416,966	451,466	539,210	413,885	551,847	483,500	68,347	55,710
NON-OPERATIONAL COSTS								
571002 - INTERGOVERNMENTAL-SW FEES	728	728	0	728	728	0	728	0
TOTAL NON-OPERATIONAL COSTS	728	728	0	728	728	0	728	0
TOTAL	2,695,138	2,889,270	3,100,556	2,388,984	3,032,019	3,185,403	(153,384)	(84,847)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1545 - TAX COMMISSIONER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	7,926	7,134	7,398	6,800	7,398	7,495	(97)	(97)
522110 - DISPOSAL	1,320	1,201	1,165	968	1,291	1,165	126	0
522130 - CUSTODIAL SERVICES	53,679	45,181	43,396	36,163	48,218	47,379	839	(3,983)
522140 - LAWN CARE	9,555	9,776	10,074	6,124	8,165	10,074	(1,909)	0
522202 - VEHICLE MAINTENANCE	0	157	300	535	713	950	(237)	(650)
522218 - PEST CONTROL	430	600	408	320	427	408	19	0
523100 - INSURANCE, OTHER BENEFITS	22,738	26,296	23,768	29,862	29,862	26,966	2,896	(3,198)
523200 - COMMUNICATIONS - ALLOCATED	61,413	67,386	64,260	64,187	85,582	85,133	449	(20,873)
531210 - WATER/SEWER	2,942	2,793	3,050	2,965	3,953	3,650	303	(600)
531230 - ELECTRICITY	41,945	35,860	36,300	26,383	35,177	36,300	(1,123)	0
531520 - NATURAL GAS	2,101	1,628	1,750	1,367	1,823	1,750	73	0
TOTAL ALLOCATED COSTS	204,048	198,013	191,869	175,674	222,609	221,270	1,339	(29,401)
TOTAL NON DEPARTMENT MANAGED COSTS	204,048	198,013	191,869	175,674	222,609	221,270	1,339	(29,401)
TOTAL EXPENDITURES	2,899,186	3,087,283	3,292,425	2,564,657	3,254,628	3,406,673	(152,045)	(114,248)
TOTAL FUND REDUCTIONS	2,899,186	3,087,283	3,292,425	2,564,657	3,254,628	3,406,673	(152,045)	(114,248)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1546 - TAX COMMISSIONER TAVT 1% FEES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
TAX COMMISSIONER TAVT 1% FEES								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	33,434	4,998	12,000	1,047	1,395	2,000	(605)	10,000
522200 - REPAIRS AND MAINTENANCE	11,988	5,002	10,000	3,738	4,984	50,000	(45,016)	(40,000)
523500 - TRAVEL	0	0	0	0	0	13,000	(13,000)	(13,000)
523700 - EDUCATION AND TRAINING	0	0	0	0	0	10,000	(10,000)	(10,000)
531100 - GENERAL SUPPLIES AND MATERIALS	3,354	3,307	0	0	0	0	0	0
531700 - OTHER SUPPLIES	26,040	25,747	50,000	3,210	4,280	25,000	(20,720)	25,000
TOTAL OPERATING COSTS (52S AND 53S)	74,816	39,054	72,000	7,995	10,659	100,000	(89,341)	(28,000)
TOTAL	74,816	39,054	72,000	7,995	10,659	100,000	(89,341)	(28,000)
TOTAL EXPENDITURES	74,816	39,054	72,000	7,995	10,659	100,000	(89,341)	(28,000)
TOTAL FUND REDUCTIONS	74,816	39,054	72,000	7,995	10,659	100,000	(89,341)	(28,000)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1550 - TAX ASSESSOR
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
TAX ASSESSOR								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,723,390	1,823,164	1,937,534	1,506,861	1,892,676	1,920,057	(27,381)	17,477
511115 - PERFECT ATTENDANCE	6,723	7,861	0	7,661	7,661	0	7,661	0
511200 - PART TIME/TEMP EMPLOYEES	21,130	30,648	33,750	16,400	20,599	33,750	(13,151)	0
511300 - OVERTIME	2,874	11,629	8,240	208	262	8,120	(7,858)	120
TOTAL COMPENSATION	1,754,117	1,873,302	1,979,524	1,531,130	1,921,197	1,961,927	(40,730)	17,597
512101 - GROUP INSURANCE - HEALTH	526,177	641,479	537,866	490,024	615,489	595,205	20,284	(57,339)
512102 - GROUP INSURANCE - LIFE	1,711	1,713	1,910	1,559	1,958	1,681	277	229
512103 - GROUP INSURANCE - DENTAL	10,664	10,773	11,221	11,450	14,382	15,897	(1,515)	(4,676)
512104 - GROUP INSURANCE-LONG TERM DIS	3,591	3,892	3,960	2,853	3,584	3,423	161	537
512105 - GROUP INSURANCE-SHORT TERM DIS	907	917	927	761	955	955	0	(28)
512106 - EMPLOYEE ASSISTANCE PROGRAM	292	297	300	247	310	310	0	(10)
512402 - RETIREMENT CONTRIBUTION/401A	14,037	14,525	0	11,868	14,907	0	14,907	0
512403 - DEFINED BENEFIT PLAN	247,000	278,213	340,511	228,753	287,322	337,430	(50,108)	3,081
TOTAL BENEFITS	804,377	951,810	896,695	747,515	938,908	954,901	(15,993)	(58,206)
512200 - SOCIAL SECURITY (FICA) CONT	101,501	108,187	122,731	88,429	111,071	121,639	(10,568)	1,092
512300 - MEDICARE	23,738	25,302	28,703	20,681	25,976	28,448	(2,472)	255
TOTAL PAYROLL TAXES	125,239	133,488	151,434	109,110	137,047	150,087	(13,040)	1,347
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,683,733	2,958,600	3,027,653	2,387,755	2,997,152	3,066,915	(69,763)	(39,262)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	288,507	340,627	288,729	387,387	516,516	288,729	227,787	0
521214 - PROF SVCS - LEGAL	29,478	63,909	40,000	31,434	41,913	40,000	1,913	0
521300 - TECHNICAL	5,900	4,500	0	0	0	0	0	0
522118 - DISPOSAL-SHREDDING	0	160	600	120	160	600	(440)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	3,612	3,118	3,000	1,819	2,425	3,100	(675)	(100)
523201 - CELL PHONE	7,972	11,743	8,865	14,538	19,384	10,865	8,519	(2,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1550 - TAX ASSESSOR
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523250 - POSTAGE	66,145	89,965	68,500	85,228	113,637	68,500	45,137	0
523400 - PRINTING AND BINDING	22,756	12,549	29,750	18,241	24,322	29,750	(5,428)	0
523500 - TRAVEL	42,964	54,298	81,245	51,846	69,127	71,105	(1,978)	10,140
523600 - DUES AND FEES	4,071	4,890	4,990	4,973	6,631	5,590	1,041	(600)
523700 - EDUCATION AND TRAINING	6,735	19,925	17,500	14,278	19,038	18,300	738	(800)
531100 - GENERAL SUPPLIES AND MATERIALS	28,187	19,841	20,600	9,615	12,820	20,600	(7,780)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	9,424	12,566	0	12,566	0
531270 - GASOLINE	24,121	25,826	20,000	22,821	30,428	24,000	6,428	(4,000)
531300 - FOOD	166	0	0	0	0	0	0	0
531400 - BOOKS AND PERIODICALS	2,323	1,617	2,000	1,654	2,206	2,895	(689)	(895)
531660 - NON ASSET COMPUTER EQUIPMENT	2,571	181,963	214,780	167,124	222,832	9,438	213,394	205,342
531670 - SOFTWARE	0	0	0	4,500	6,000	137,400	(131,400)	(137,400)
531700 - OTHER SUPPLIES	3,905	1,678	2,500	2,270	3,027	2,500	527	0
TOTAL OPERATING COSTS (52S AND 53S)	539,412	836,610	803,059	827,273	1,103,031	733,372	369,659	69,687
CAPITAL (54S)								
542200 - VEHICLES	0	62,716	0	0	0	0	0	0
542501 - OTHER CAPITAL ITEMS	0	0	0	34,101	45,467	164,273	(118,806)	(164,273)
TOTAL CAPITAL (54S)	0	62,716	0	34,101	45,467	164,273	(118,806)	(164,273)
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	11,759	5,105	0	0	0	59,599	(59,599)	(59,599)
582200 - CAPITAL LEASE INTEREST	623	136	0	0	0	68	(68)	(68)
TOTAL DEBT SERVICE	12,383	5,241	0	0	0	59,667	(59,667)	(59,667)
TOTAL	3,235,527	3,863,166	3,830,712	3,249,129	4,145,650	4,024,227	121,423	(193,515)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1550 - TAX ASSESSOR
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	9,227	8,288	8,631	7,912	8,631	8,744	(113)	(113)
522110 - DISPOSAL	792	792	792	660	880	792	88	0
522130 - CUSTODIAL SERVICES	37,335	37,602	36,116	30,097	40,129	39,432	697	(3,316)
522140 - LAWN CARE	3,735	4,075	5,683	3,750	5,000	5,683	(683)	0
522202 - VEHICLE MAINTENANCE	47,949	79,540	20,000	19,476	25,968	30,000	(4,032)	(10,000)
522218 - PEST CONTROL	215	300	240	160	213	240	(27)	0
523100 - INSURANCE, OTHER BENEFITS	38,273	44,262	51,274	50,265	51,274	49,095	2,179	2,179
523200 - COMMUNICATIONS - ALLOCATED	24,470	25,206	25,300	20,285	27,047	27,329	(282)	(2,029)
531210 - WATER/SEWER	2,021	1,828	1,850	1,569	2,091	1,850	241	0
531230 - ELECTRICITY	20,443	21,972	22,100	12,354	16,472	22,100	(5,628)	0
531520 - NATURAL GAS	2,828	3,089	3,200	2,370	3,161	3,200	(39)	0
TOTAL ALLOCATED COSTS	187,288	226,954	175,186	148,898	180,866	188,465	(7,599)	(13,279)
TOTAL NON DEPARTMENT MANAGED COSTS	187,288	226,954	175,186	148,898	180,866	188,465	(7,599)	(13,279)
TOTAL EXPENDITURES	3,422,815	4,090,120	4,005,898	3,398,027	4,326,515	4,212,692	113,823	(206,794)
TOTAL FUND REDUCTIONS	3,422,815	4,090,120	4,005,898	3,398,027	4,326,515	4,212,692	113,823	(206,794)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1570 - COMMUNICATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
COMMUNICATIONS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	231,432	260,272	279,670	219,493	275,692	286,680	(10,988)	(7,010)
511115 - PERFECT ATTENDANCE	2,060	2,143	0	2,320	2,320	0	2,320	0
TOTAL COMPENSATION	233,492	262,414	279,670	221,813	278,012	286,680	(8,668)	(7,010)
512101 - GROUP INSURANCE - HEALTH	58,962	59,362	49,370	49,757	62,497	60,756	1,741	(11,386)
512102 - GROUP INSURANCE - LIFE	237	261	279	230	288	266	22	13
512103 - GROUP INSURANCE - DENTAL	1,264	1,442	1,437	1,656	2,081	2,325	(244)	(888)
512104 - GROUP INSURANCE-LONG TERM DIS	506	580	583	374	470	427	43	156
512105 - GROUP INSURANCE-SHORT TERM DIS	74	85	84	67	84	84	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	22	27	27	22	27	27	0	0
512403 - DEFINED BENEFIT PLAN	38,805	45,922	48,943	38,817	48,756	50,168	(1,412)	(1,225)
TOTAL BENEFITS	99,869	107,680	100,723	90,923	114,203	114,053	150	(13,330)
512200 - SOCIAL SECURITY (FICA) CONT	13,480	15,128	17,339	12,867	16,161	17,774	(1,613)	(435)
512300 - MEDICARE	3,153	3,538	4,055	3,009	3,780	4,156	(376)	(101)
TOTAL PAYROLL TAXES	16,632	18,666	21,394	15,876	19,941	21,930	(1,989)	(536)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	349,994	388,760	401,787	328,612	412,156	422,663	(10,507)	(20,876)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1570 - COMMUNICATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	6,010	5,860	7,000	5,760	7,680	7,000	680	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	75	127	200	74	99	200	(101)	0
523201 - CELL PHONE	1,921	1,646	1,700	1,648	2,198	1,700	498	0
523250 - POSTAGE	0	186	0	11	15	100	(85)	(100)
523300 - ADVERTISING	14,125	22,292	23,000	6,137	8,183	14,000	(5,817)	9,000
523400 - PRINTING AND BINDING	2,029	3,580	3,000	3,561	4,749	4,500	249	(1,500)
523500 - TRAVEL	2,702	2,845	4,200	854	1,138	2,200	(1,062)	2,000
523600 - DUES AND FEES	2,870	2,255	2,235	1,875	2,500	2,175	325	60
523700 - EDUCATION AND TRAINING	4,010	2,300	3,550	1,518	2,024	1,668	356	1,882
531100 - GENERAL SUPPLIES AND MATERIALS	8,727	1,184	4,000	7,329	9,772	2,000	7,772	2,000
531300 - FOOD	549	1,599	1,200	268	357	1,200	(843)	0
531660 - NON ASSET COMPUTER EQUIPMENT	26,215	20,713	18,873	18,354	24,472	0	24,472	18,873
531670 - SOFTWARE	0	0	0	0	0	20,226	(20,226)	(20,226)
TOTAL OPERATING COSTS (52S AND 53S)	69,232	64,588	68,958	47,389	63,185	56,969	6,216	11,989
TOTAL	419,226	453,347	470,745	376,001	475,341	479,632	(4,291)	(8,887)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1570 - COMMUNICATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	559	502	740	480	740	749	(9)	(9)
522110 - DISPOSAL	73	73	74	61	81	74	7	0
522130 - CUSTODIAL SERVICES	3,940	3,968	3,964	3,303	4,404	4,328	76	(364)
522140 - LAWN CARE	384	430	436	259	345	436	(91)	0
522218 - PEST CONTROL	10	28	22	15	20	22	(2)	0
523100 - INSURANCE, OTHER BENEFITS	1,460	1,689	2,237	1,918	2,237	2,592	(355)	(355)
523200 - COMMUNICATIONS - ALLOCATED	926	953	960	759	1,012	1,238	(226)	(278)
531210 - WATER/SEWER	632	355	621	329	439	621	(182)	0
531230 - ELECTRICITY	4,091	4,048	3,772	2,807	3,743	3,772	(29)	0
TOTAL ALLOCATED COSTS	12,075	12,046	12,826	9,930	13,021	13,832	(811)	(1,006)
TOTAL NON DEPARTMENT MANAGED COSTS	12,075	12,046	12,826	9,930	13,021	13,832	(811)	(1,006)
TOTAL EXPENDITURES	431,302	465,393	483,571	385,931	488,362	493,464	(5,102)	(9,893)
TOTAL FUND REDUCTIONS	431,302	465,393	483,571	385,931	488,362	493,464	(5,102)	(9,893)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1595 - GENERAL ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
GENERAL ADMINISTRATION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	0	0	0	525	659	0	659	0
TOTAL COMPENSATION	0	0	0	525	659	0	659	0
512403 - DEFINED BENEFIT PLAN	0	0	0	92	115	0	115	0
TOTAL BENEFITS	0	0	0	92	115	0	115	0
512200 - SOCIAL SECURITY (FICA) CONT	0	0	0	33	41	0	41	0
512300 - MEDICARE	0	0	0	8	10	0	10	0
TOTAL PAYROLL TAXES	0	0	0	40	50	0	50	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	0	0	0	657	825	0	825	0
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	37,677	52,670	68,400	48,627	64,836	73,400	(8,564)	(5,000)
523250 - POSTAGE	0	0	0	73	98	0	98	0
523300 - ADVERTISING	0	0	1,500	0	0	1,500	(1,500)	0
523601 - DUES ARC, GMA, ACCG	33,909	35,737	36,000	37,636	50,182	38,000	12,182	(2,000)
TOTAL OPERATING COSTS (52S AND 53S)	71,586	88,408	105,900	86,337	115,116	112,900	2,216	(7,000)
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	3,891	8,620	5,000	25,204	25,204	9,000	16,204	(4,000)
TOTAL NON-OPERATIONAL COSTS	3,891	8,620	5,000	25,204	25,204	9,000	16,204	(4,000)
TOTAL	75,477	97,028	110,900	112,198	141,145	121,900	19,245	(11,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1595 - GENERAL ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
522130 - CUSTODIAL SERVICES	27,385	27,580	26,490	22,075	29,433	0	29,433	26,490
522140 - LAWN CARE	0	0	3,779	0	0	0	0	3,779
522218 - PEST CONTROL	325	1,125	900	600	800	480	320	420
531210 - WATER/SEWER	1,920	1,916	2,600	4,314	5,753	3,200	2,553	(600)
531230 - ELECTRICITY	15,523	5,235	13,000	17,343	23,124	0	23,124	13,000
531520 - NATURAL GAS	1,674	1,485	3,600	887	1,183	0	1,183	3,600
TOTAL ALLOCATED COSTS	46,827	37,341	50,369	45,220	60,293	3,680	56,613	46,689
TOTAL NON DEPARTMENT MANAGED COSTS	46,827	37,341	50,369	45,220	60,293	3,680	56,613	46,689
TOTAL EXPENDITURES	122,303	134,369	161,269	157,417	201,438	125,580	75,858	35,689
TOTAL FUND REDUCTIONS	122,303	134,369	161,269	157,417	201,438	125,580	75,858	35,689

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3700 - CORONER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CORONER								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	133,491	181,351	188,750	188,828	237,176	205,020	32,156	(16,270)
511115 - PERFECT ATTENDANCE	555	577	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	97,491	94,226	48,950	43,344	54,441	98,675	(44,234)	(49,725)
511300 - OVERTIME	3,435	138	0	131	164	0	164	0
TOTAL COMPENSATION	234,971	276,291	237,700	232,303	291,781	303,695	(11,914)	(65,995)
512101 - GROUP INSURANCE - HEALTH	28,474	43,541	45,965	49,547	62,234	42,515	19,719	3,450
512102 - GROUP INSURANCE - LIFE	118	131	216	149	187	132	55	84
512103 - GROUP INSURANCE - DENTAL	683	815	931	1,115	1,400	1,106	294	(175)
512104 - GROUP INSURANCE-LONG TERM DIS	219	336	436	281	352	239	113	197
512105 - GROUP INSURANCE-SHORT TERM DIS	57	64	84	64	80	56	24	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	18	21	27	21	26	18	8	9
512403 - DEFINED BENEFIT PLAN	22,729	31,753	33,058	33,049	41,510	31,503	10,007	1,555
TOTAL BENEFITS	52,299	76,662	80,717	84,225	105,790	75,569	30,221	5,148
512200 - SOCIAL SECURITY (FICA) CONT	14,130	16,499	14,738	13,743	17,262	18,829	(1,567)	(4,091)
512300 - MEDICARE	3,305	3,859	3,446	3,214	4,037	4,404	(367)	(958)
TOTAL PAYROLL TAXES	17,434	20,357	18,184	16,958	21,299	23,233	(1,934)	(5,049)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	304,705	373,311	336,601	333,485	418,870	402,497	16,373	(65,896)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3700 - CORONER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	4,340	6,140	6,000	10,923	14,564	18,000	(3,436)	(12,000)
521213 - INDIGENT BURIAL	9,750	8,250	10,000	9,750	13,000	10,000	3,000	0
521214 - PROF SVCS - LEGAL	3,688	0	0	1,097	1,462	0	1,462	0
522200 - REPAIRS AND MAINTENANCE	1,129	934	2,000	955	1,273	2,000	(727)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	0	0	2,400	0	0	0	0	2,400
523201 - CELL PHONE	6,087	5,904	3,000	3,123	4,163	5,400	(1,237)	(2,400)
523400 - PRINTING AND BINDING	0	0	0	0	0	3,000	(3,000)	(3,000)
523500 - TRAVEL	7,931	7,355	10,000	8,914	11,886	10,000	1,886	0
523600 - DUES AND FEES	3,867	3,697	5,000	1,668	2,224	5,000	(2,776)	0
523700 - EDUCATION AND TRAINING	6,978	3,830	10,000	2,265	3,020	10,000	(6,980)	0
531100 - GENERAL SUPPLIES AND MATERIALS	21,964	13,232	12,000	5,557	7,409	12,000	(4,591)	0
531102 - GENERAL SUPPLIES/MEDICAL	1,389	15,564	14,000	1,901	2,534	14,000	(11,466)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	818	1,091	0	1,091	0
531270 - GASOLINE	10,108	9,893	10,000	5,525	7,367	10,000	(2,633)	0
531300 - FOOD	1,728	248	1,000	95	127	1,000	(873)	0
531660 - NON ASSET COMPUTER EQUIPMENT	2,822	4,295	16,000	718	957	8,000	(7,043)	8,000
531670 - SOFTWARE	0	0	0	5,426	7,235	5,000	2,235	(5,000)
TOTAL OPERATING COSTS (52S AND 53S)	81,781	79,342	101,400	58,734	78,313	113,400	(35,087)	(12,000)
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	26,270	0	11,854	15,805	0	15,805	0
TOTAL CAPITAL (54S)	0	26,270	0	11,854	15,805	0	15,805	0
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	46,585	0	0	0	0	0	0	0
582200 - CAPITAL LEASE INTEREST	3,775	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	50,360	0	0	0	0	0	0	0
TOTAL	436,846	478,922	438,001	404,074	512,988	515,897	(2,909)	(77,896)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3700 - CORONER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	622	606	493	543	543	749	(206)	(256)
512701 - WORKERS COMP CLAIMS	0	2,594	0	0	0	0	0	0
522110 - DISPOSAL	209	182	184	152	202	184	18	0
522130 - CUSTODIAL SERVICES	6,323	6,512	6,255	5,213	6,950	6,829	121	(574)
522140 - LAWN CARE	303	0	0	0	0	0	0	0
522202 - VEHICLE MAINTENANCE	16,029	10,512	12,000	5,362	7,150	20,000	(12,850)	(8,000)
522203 - VEHICLE REPAIRS- INSURANCE CLM	1,922	0	0	9,531	12,708	0	12,708	0
522218 - PEST CONTROL	101	375	300	200	267	300	(33)	0
523100 - INSURANCE, OTHER BENEFITS	9,177	10,613	8,485	12,053	12,053	7,830	4,223	655
523110 - INSURANCE DEDUCTIBLES	2,608	6,233	0	2,056	2,741	0	2,741	0
523200 - COMMUNICATIONS - ALLOCATED	2,175	1,875	2,400	3,228	4,304	5,160	(856)	(2,760)
531210 - WATER/SEWER	1,036	129	598	107	142	598	(456)	0
531230 - ELECTRICITY	6,438	0	0	0	0	0	0	0
531520 - NATURAL GAS	300	0	0	0	0	0	0	0
TOTAL ALLOCATED COSTS	47,242	39,633	30,715	38,444	47,060	41,650	5,410	(10,935)
TOTAL NON DEPARTMENT MANAGED COSTS	47,242	39,633	30,715	38,444	47,060	41,650	5,410	(10,935)
TOTAL EXPENDITURES	484,088	518,555	468,716	442,517	560,048	557,547	2,501	(88,831)
TOTAL FUND REDUCTIONS	484,088	518,555	468,716	442,517	560,048	557,547	2,501	(88,831)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1321 - GENERAL SERVICES AGENCY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
GENERAL SERVICES AGENCY								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	260,163	151,202	163,090	129,514	162,675	165,536	(2,861)	(2,446)
511115 - PERFECT ATTENDANCE	2,009	0	0	1,740	1,740	0	1,740	0
TOTAL COMPENSATION	262,173	151,202	163,090	131,254	164,415	165,536	(1,121)	(2,446)
512101 - GROUP INSURANCE - HEALTH	10,610	11,863	9,866	9,941	12,486	12,137	349	(2,271)
512102 - GROUP INSURANCE - LIFE	104	157	163	136	171	157	14	6
512103 - GROUP INSURANCE - DENTAL	152	230	229	241	303	331	(28)	(102)
512104 - GROUP INSURANCE-LONG TERM DIS	181	275	274	145	182	148	34	126
512105 - GROUP INSURANCE-SHORT TERM DIS	19	28	28	22	28	28	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	6	9	9	7	9	9	0	0
512403 - DEFINED BENEFIT PLAN	29,941	26,460	28,540	22,969	28,850	28,969	(119)	(429)
TOTAL BENEFITS	41,012	39,023	39,109	33,463	42,030	41,779	251	(2,670)
512200 - SOCIAL SECURITY (FICA) CONT	8,010	9,245	10,112	7,988	10,033	10,264	(231)	(152)
512300 - MEDICARE	3,786	2,162	2,365	1,868	2,346	2,400	(54)	(35)
TOTAL PAYROLL TAXES	11,796	11,407	12,477	9,856	12,379	12,664	(285)	(187)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	314,981	201,631	214,676	174,573	218,824	219,979	(1,155)	(5,303)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1321 - GENERAL SERVICES AGENCY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
522200 - REPAIRS AND MAINTENANCE	0	0	0	47	63	0	63	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	75	127	150	74	99	150	(51)	0
523201 - CELL PHONE	678	1,290	600	1,327	1,769	600	1,169	0
523250 - POSTAGE	0	0	100	0	0	100	(100)	0
523400 - PRINTING AND BINDING	0	0	500	0	0	250	(250)	250
523500 - TRAVEL	667	10	3,000	642	856	0	856	3,000
523600 - DUES AND FEES	530	2,030	1,852	1,750	2,333	1,935	398	(83)
523700 - EDUCATION AND TRAINING	502	0	1,000	0	0	500	(500)	500
531100 - GENERAL SUPPLIES AND MATERIALS	274	161	500	312	416	1,000	(584)	(500)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	13	18	800	(782)	(800)
531270 - GASOLINE	1,826	2,978	2,500	3,882	5,175	2,500	2,675	0
531300 - FOOD	405	1,220	4,000	412	549	2,500	(1,951)	1,500
531600 - SMALL EQUIPMENT	0	89	250	0	0	200	(200)	50
531650 - OTHER MISCELLANEOUS EQUIPMENT	61	0	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	2,638	2,426	1,900	36	48	0	48	1,900
531700 - OTHER SUPPLIES	0	0	1,000	31	41	1,000	(959)	0
TOTAL OPERATING COSTS (52S AND 53S)	7,655	10,331	17,352	8,526	11,368	11,535	(167)	5,817
CAPITAL (54S)								
542200 - VEHICLES	39,405	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	39,405	0	0	0	0	0	0	0
TOTAL	362,041	211,962	232,028	183,098	230,192	231,514	(1,322)	514

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1321 - GENERAL SERVICES AGENCY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	280	251	247	240	247	250	(3)	(3)
522110 - DISPOSAL	32	32	32	26	35	32	3	0
522130 - CUSTODIAL SERVICES	1,713	1,725	1,723	1,436	1,914	1,882	32	(159)
522140 - LAWN CARE	167	187	190	113	150	190	(40)	0
522202 - VEHICLE MAINTENANCE	229	175	1,500	555	740	700	40	800
522218 - PEST CONTROL	4	12	10	6	9	10	(1)	0
523100 - INSURANCE, OTHER BENEFITS	1,570	1,809	2,144	3,707	3,707	2,959	748	(815)
523110 - INSURANCE DEDUCTIBLES	0	0	0	2,145	2,860	0	2,860	0
523200 - COMMUNICATIONS - ALLOCATED	493	507	600	405	540	739	(199)	(139)
531210 - WATER/SEWER	275	154	270	143	191	270	(79)	0
531230 - ELECTRICITY	2,049	1,760	1,640	1,220	1,627	1,640	(13)	0
TOTAL ALLOCATED COSTS	6,812	6,612	8,356	9,996	12,020	8,672	3,348	(316)
TOTAL NON DEPARTMENT MANAGED COSTS	6,812	6,612	8,356	9,996	12,020	8,672	3,348	(316)
TOTAL EXPENDITURES	368,852	218,574	240,384	193,095	242,212	240,186	2,026	198
TOTAL FUND REDUCTIONS	368,852	218,574	240,384	193,095	242,212	240,186	2,026	198

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1322 - CAPITAL PROJECTS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CAPITAL PROJECTS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	0	48,654	0	26,516	33,306	24,045	9,261	(24,045)
511200 - PART TIME/TEMP EMPLOYEES	2,412	28,086	0	1,259	1,582	0	1,582	0
TOTAL COMPENSATION	2,412	76,740	0	27,776	34,887	24,045	10,842	(24,045)
512101 - GROUP INSURANCE - HEALTH	0	9,955	0	5,279	6,631	5,008	1,623	(5,008)
512102 - GROUP INSURANCE - LIFE	0	45	0	28	35	29	6	(29)
512103 - GROUP INSURANCE - DENTAL	0	171	0	137	173	1,094	(921)	(1,094)
512104 - GROUP INSURANCE-LONG TERM DIS	0	94	0	34	43	46	(3)	(46)
512105 - GROUP INSURANCE-SHORT TERM DIS	0	10	0	6	8	6	2	(6)
512106 - EMPLOYEE ASSISTANCE PROGRAM	0	3	0	2	2	2	0	(2)
512403 - DEFINED BENEFIT PLAN	0	8,514	0	4,640	5,828	3,153	2,675	(3,153)
TOTAL BENEFITS	0	18,793	0	10,127	12,720	9,338	3,382	(9,338)
512200 - SOCIAL SECURITY (FICA) CONT	150	4,543	0	1,625	2,041	4,208	(2,167)	(4,208)
512300 - MEDICARE	35	1,062	0	380	477	1,491	(1,014)	(1,491)
TOTAL PAYROLL TAXES	185	5,606	0	2,005	2,518	5,699	(3,181)	(5,699)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,597	101,138	0	39,907	50,125	39,082	11,043	(39,082)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1322 - CAPITAL PROJECTS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	36	36	0	35	47	0	47	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	0	0	150	0	0	150	(150)	0
523201 - CELL PHONE	289	0	1,200	0	0	2,400	(2,400)	(1,200)
523250 - POSTAGE	0	0	100	12	16	100	(84)	0
523400 - PRINTING AND BINDING	0	0	500	0	0	500	(500)	0
523500 - TRAVEL	0	0	2,500	0	0	0	0	2,500
523600 - DUES AND FEES	37	0	1,312	927	1,236	2,750	(1,514)	(1,438)
523700 - EDUCATION AND TRAINING	0	0	3,000	0	0	1,000	(1,000)	2,000
531100 - GENERAL SUPPLIES AND MATERIALS	13	0	1,000	0	0	1,000	(1,000)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	777	1,036	2,000	(964)	(2,000)
531270 - GASOLINE	3,580	698	5,000	2,286	3,048	6,000	(2,952)	(1,000)
531660 - NON ASSET COMPUTER EQUIPMENT	0	5,296	2,400	3,596	4,794	2,000	2,794	400
531670 - SOFTWARE	0	0	0	0	0	5,000	(5,000)	(5,000)
TOTAL OPERATING COSTS (52S AND 53S)	3,955	6,029	17,162	7,632	10,176	22,900	(12,724)	(5,738)
TOTAL	6,551	107,167	17,162	47,539	60,301	61,982	(1,681)	(44,820)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1322 - CAPITAL PROJECTS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
522202 - VEHICLE MAINTENANCE	3,297	205	3,000	1,218	1,623	3,000	(1,377)	0
TOTAL ALLOCATED COSTS	3,297	205	3,000	1,218	1,623	3,000	(1,377)	0
TOTAL NON DEPARTMENT MANAGED COSTS	3,297	205	3,000	1,218	1,623	3,000	(1,377)	0
TOTAL EXPENDITURES	9,848	107,372	20,162	48,757	61,924	64,982	(3,058)	(44,820)
TOTAL FUND REDUCTIONS	9,848	107,372	20,162	48,757	61,924	64,982	(3,058)	(44,820)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1535 - INFORMATION TECHNOLOGY SYSTEMS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
INFORMATION TECHNOLOGY SYSTEMS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,874,400	2,009,541	2,128,775	1,648,202	2,070,206	2,174,671	(104,465)	(45,896)
511115 - PERFECT ATTENDANCE	5,583	4,837	0	5,750	5,750	0	5,750	0
511200 - PART TIME/TEMP EMPLOYEES	0	0	22,495	0	0	0	0	22,495
511300 - OVERTIME	1,824	168	0	0	0	0	0	0
TOTAL COMPENSATION	1,881,806	2,014,546	2,151,270	1,653,952	2,075,956	2,174,671	(98,715)	(23,401)
512101 - GROUP INSURANCE - HEALTH	337,582	395,058	330,614	372,175	467,466	464,472	2,994	(133,858)
512102 - GROUP INSURANCE - LIFE	1,853	1,850	2,060	1,691	2,124	2,024	100	36
512103 - GROUP INSURANCE - DENTAL	7,037	7,103	7,182	7,829	9,833	11,188	(1,355)	(4,006)
512104 - GROUP INSURANCE-LONG TERM DIS	3,994	4,229	4,274	2,760	3,466	3,261	205	1,013
512105 - GROUP INSURANCE-SHORT TERM DIS	597	605	603	498	626	646	(20)	(43)
512106 - EMPLOYEE ASSISTANCE PROGRAM	193	196	195	162	203	209	(6)	(14)
512403 - DEFINED BENEFIT PLAN	289,336	327,548	372,536	268,533	337,288	380,567	(43,279)	(8,031)
TOTAL BENEFITS	640,591	736,589	717,464	653,647	821,006	862,367	(41,361)	(144,903)
512200 - SOCIAL SECURITY (FICA) CONT	111,764	119,118	133,379	97,172	122,052	134,830	(12,778)	(1,451)
512300 - MEDICARE	26,138	27,858	31,193	22,726	28,544	31,533	(2,989)	(340)
TOTAL PAYROLL TAXES	137,902	146,976	164,572	119,898	150,597	166,363	(15,766)	(1,791)
512600 - UNEMPLOYMENT INSURANCE	120	0	0	0	0	0	0	0
TOTAL OTHER PERSONEL RELATED COSTS	120	0	0	0	0	0	0	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,660,420	2,898,111	3,033,306	2,427,498	3,047,559	3,203,401	(155,842)	(170,095)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	330,132	286,138	334,630	315,368	420,491	0	420,491	334,630
522200 - REPAIRS AND MAINTENANCE	0	7,300	7,500	7,300	9,733	13,000	(3,267)	(5,500)
522320 - RENTAL OF EQUIPMENT AND VEHICL	203	338	500	197	263	500	(237)	0
523201 - CELL PHONE	13,498	13,155	13,162	10,025	13,367	12,000	1,367	1,162
523202 - COMMUNICATIONS - NON ALLOCATED	205,727	261,882	275,765	269,394	359,192	0	359,192	275,765

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1535 - INFORMATION TECHNOLOGY SYSTEMS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523250 - POSTAGE	0	73	100	0	0	50	(50)	50
523300 - ADVERTISING	0	0	150	0	0	0	0	150
523500 - TRAVEL	1,493	1,903	3,000	241	322	500	(178)	2,500
523600 - DUES AND FEES	0	22	0	0	0	10,000	(10,000)	(10,000)
523700 - EDUCATION AND TRAINING	179	14,286	19,500	15,268	20,357	5,000	15,357	14,500
531100 - GENERAL SUPPLIES AND MATERIALS	6,833	5,772	5,000	5,767	7,690	5,000	2,690	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	878	1,171	0	1,171	0
531270 - GASOLINE	1,258	453	1,050	735	979	1,000	(21)	50
531300 - FOOD	2,375	3,507	4,000	2,883	3,844	2,000	1,844	2,000
531600 - SMALL EQUIPMENT	2,359	86,892	5,000	449	598	5,000	(4,402)	0
531660 - NON ASSET COMPUTER EQUIPMENT	1,230,500	661,630	1,305,526	436,747	582,329	20,000	562,329	1,285,526
531670 - SOFTWARE	0	0	0	0	0	952,738	(952,738)	(952,738)
531690 - NETWORKING OPERATIONS	0	0	0	0	0	264,300	(264,300)	(264,300)
TOTAL OPERATING COSTS (52S AND 53S)	1,794,557	1,343,351	1,974,883	1,065,252	1,420,336	1,291,088	129,248	683,795
CAPITAL (54S)								
542200 - VEHICLES	0	40,105	0	0	0	0	0	0
542400 - COMPUTERS	94,990	0	0	5,055	6,740	0	6,740	0
542500 - OTHER EQUIPMENT	0	24,617	161,000	174,641	232,855	0	232,855	161,000
542501 - OTHER CAPITAL ITEMS	1,553,356	208,225	0	0	0	0	0	0
TOTAL CAPITAL (54S)	1,648,346	272,947	161,000	179,696	239,595	0	239,595	161,000
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	540,424	637,944	0	626,282	626,282	751,464	(125,182)	(751,464)
582200 - CAPITAL LEASE INTEREST	14,768	47,954	0	29,131	29,131	0	29,131	0
TOTAL DEBT SERVICE	555,192	685,898	0	655,413	655,413	751,464	(96,051)	(751,464)
TOTAL	6,658,515	5,200,307	5,169,189	4,327,858	5,362,902	5,245,953	116,949	(76,764)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1535 - INFORMATION TECHNOLOGY SYSTEMS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	5,109	4,610	5,364	4,386	5,364	5,496	(132)	(132)
522110 - DISPOSAL	272	272	275	227	303	275	28	0
522130 - CUSTODIAL SERVICES	14,730	14,835	14,821	12,351	16,468	16,181	287	(1,360)
522140 - LAWN CARE	1,435	1,609	1,632	968	1,290	1,632	(342)	0
522202 - VEHICLE MAINTENANCE	935	4,278	2,600	1,658	2,210	2,600	(390)	0
522218 - PEST CONTROL	34	103	83	55	73	83	(10)	0
523100 - INSURANCE, OTHER BENEFITS	16,922	19,570	20,414	22,224	22,224	23,197	(973)	(2,783)
523200 - COMMUNICATIONS - ALLOCATED	6,169	6,429	5,520	4,713	6,285	6,962	(677)	(1,442)
531210 - WATER/SEWER	2,364	1,328	2,322	1,230	1,640	2,322	(682)	0
531230 - ELECTRICITY	16,084	15,137	14,104	10,496	13,994	14,104	(110)	0
TOTAL ALLOCATED COSTS	64,055	68,171	67,135	58,307	69,851	72,852	(3,001)	(5,717)
TOTAL NON DEPARTMENT MANAGED COSTS	64,055	68,171	67,135	58,307	69,851	72,852	(3,001)	(5,717)
TOTAL EXPENDITURES	6,722,569	5,268,478	5,236,324	4,386,165	5,432,753	5,318,805	113,948	(82,481)
TOTAL FUND REDUCTIONS	6,722,569	5,268,478	5,236,324	4,386,165	5,432,753	5,318,805	113,948	(82,481)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1536 - GEOGRAPHICAL INFORMATION SYSTE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
GEOGRAPHICAL INFORMATION SYSTE								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	207,737	214,937	220,679	175,521	220,461	246,387	(25,926)	(25,708)
511115 - PERFECT ATTENDANCE	973	1,012	0	1,052	1,052	0	1,052	0
TOTAL COMPENSATION	208,710	215,949	220,679	176,573	221,513	246,387	(24,874)	(25,708)
512101 - GROUP INSURANCE - HEALTH	42,733	47,615	39,600	39,911	50,130	48,736	1,394	(9,136)
512102 - GROUP INSURANCE - LIFE	217	217	125	186	233	213	20	(88)
512103 - GROUP INSURANCE - DENTAL	686	633	631	801	1,006	1,148	(142)	(517)
512104 - GROUP INSURANCE-LONG TERM DIS	469	486	489	342	430	407	23	82
512105 - GROUP INSURANCE-SHORT TERM DIS	85	85	84	67	84	84	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	28	27	27	22	27	18	9	9
512403 - DEFINED BENEFIT PLAN	34,606	37,791	38,619	30,900	38,812	43,118	(4,306)	(4,499)
TOTAL BENEFITS	78,824	86,854	79,575	72,229	90,722	93,724	(3,002)	(14,149)
512200 - SOCIAL SECURITY (FICA) CONT	12,285	12,710	13,683	10,378	13,035	15,276	(2,241)	(1,593)
512300 - MEDICARE	2,873	2,973	3,199	2,427	3,048	3,572	(524)	(373)
TOTAL PAYROLL TAXES	15,158	15,683	16,882	12,805	16,083	18,848	(2,765)	(1,966)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	302,692	318,486	317,136	261,607	328,319	358,959	(30,640)	(41,823)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1536 - GEOGRAPHICAL INFORMATION SYSTE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	46,000	41,952	56,500	8,613	11,484	1,500	9,984	55,000
522200 - REPAIRS AND MAINTENANCE	0	0	1,500	424	566	1,500	(934)	0
523201 - CELL PHONE	531	560	600	425	566	600	(34)	0
523250 - POSTAGE	0	0	50	0	0	50	(50)	0
523500 - TRAVEL	4,880	0	6,240	0	0	7,740	(7,740)	(1,500)
523600 - DUES AND FEES	0	0	120	0	0	0	0	120
523700 - EDUCATION AND TRAINING	1,920	4,040	8,000	2,130	2,840	8,000	(5,160)	0
531100 - GENERAL SUPPLIES AND MATERIALS	987	948	2,500	832	1,110	2,500	(1,390)	0
531300 - FOOD	100	0	1,000	124	165	1,000	(835)	0
531660 - NON ASSET COMPUTER EQUIPMENT	45,135	56,975	58,500	62,532	83,376	0	83,376	58,500
531670 - SOFTWARE	0	0	0	0	0	63,820	(63,820)	(63,820)
531712 - UNIFORMS	0	508	750	188	251	1,000	(749)	(250)
TOTAL OPERATING COSTS (52S AND 53S)	99,553	104,984	135,760	75,268	100,357	87,710	12,647	48,050
CAPITAL (54S)								
542400 - COMPUTERS	0	0	5,130	0	0	6,917	(6,917)	(1,787)
542500 - OTHER EQUIPMENT	0	0	0	4,650	6,200	0	6,200	0
TOTAL CAPITAL (54S)	0	0	5,130	4,650	6,200	6,917	(717)	(1,787)
TOTAL	402,245	423,470	458,026	341,524	434,875	453,586	(18,711)	4,440

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1536 - GEOGRAPHICAL INFORMATION SYSTE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	839	753	740	719	740	749	(9)	(9)
522110 - DISPOSAL	120	120	122	100	134	122	12	0
522130 - CUSTODIAL SERVICES	6,509	6,555	6,549	5,458	7,277	7,150	127	(601)
522140 - LAWN CARE	634	711	721	428	570	721	(151)	0
522218 - PEST CONTROL	17	46	35	24	32	35	(3)	0
523100 - INSURANCE, OTHER BENEFITS	3,032	2,533	2,237	2,877	2,877	2,592	285	(355)
523200 - COMMUNICATIONS - ALLOCATED	1,435	1,476	1,440	1,178	1,570	1,797	(227)	(357)
531210 - WATER/SEWER	1,044	587	1,026	544	725	1,026	(301)	0
531230 - ELECTRICITY	7,048	6,688	6,232	4,638	6,183	6,232	(49)	0
TOTAL ALLOCATED COSTS	20,678	19,470	19,102	15,965	20,108	20,424	(316)	(1,322)
TOTAL NON DEPARTMENT MANAGED COSTS	20,678	19,470	19,102	15,965	20,108	20,424	(316)	(1,322)
TOTAL EXPENDITURES	422,923	442,939	477,128	357,489	454,984	474,010	(19,026)	3,118
TOTAL FUND REDUCTIONS	422,923	442,939	477,128	357,489	454,984	474,010	(19,026)	3,118

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1565 - FACILITIES MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
FACILITIES MANAGEMENT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,571,194	1,676,680	1,733,040	1,349,027	1,694,430	1,745,736	(51,306)	(12,696)
511104 - SALARY CONTINGENCY	0	0	10,300	0	0	10,455	(10,455)	(155)
511115 - PERFECT ATTENDANCE	10,442	12,561	0	12,943	12,943	0	12,943	0
511116 - SHORT TERM DISABILITY PAY	1,840	8,112	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	0	0	0	20,658	25,947	54,561	(28,614)	(54,561)
511300 - OVERTIME	56,110	58,572	57,921	42,160	52,954	58,790	(5,836)	(869)
TOTAL COMPENSATION	1,639,585	1,755,926	1,801,261	1,424,788	1,786,275	1,869,542	(83,267)	(68,281)
512101 - GROUP INSURANCE - HEALTH	481,967	537,307	439,248	440,364	553,114	592,039	(38,925)	(152,791)
512102 - GROUP INSURANCE - LIFE	1,627	1,632	1,779	1,334	1,675	1,648	27	131
512103 - GROUP INSURANCE - DENTAL	8,374	8,586	8,286	9,382	11,784	13,599	(1,815)	(5,313)
512104 - GROUP INSURANCE-LONG TERM DIS	3,420	3,730	3,703	2,533	3,182	3,312	(130)	391
512105 - GROUP INSURANCE-SHORT TERM DIS	862	868	840	656	825	870	(45)	(30)
512106 - EMPLOYEE ASSISTANCE PROGRAM	277	281	270	213	267	282	(15)	(12)
512403 - DEFINED BENEFIT PLAN	271,885	307,272	315,221	245,727	308,643	315,820	(7,177)	(599)
TOTAL BENEFITS	768,411	859,677	769,347	700,208	879,488	927,570	(48,082)	(158,223)
512200 - SOCIAL SECURITY (FICA) CONT	95,368	101,938	111,678	82,706	103,883	115,265	(11,382)	(3,587)
512300 - MEDICARE	22,304	23,840	26,118	19,343	24,295	26,958	(2,663)	(840)
TOTAL PAYROLL TAXES	117,672	125,778	137,796	102,049	128,178	142,223	(14,045)	(4,427)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,525,668	2,741,381	2,708,404	2,227,045	2,793,941	2,939,335	(145,394)	(230,931)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	82,680	75,761	73,590	40,572	54,096	73,590	(19,494)	0
521300 - TECHNICAL	13,132	12,196	39,744	9,083	12,111	28,000	(15,889)	11,744
522145 - LANDSCAPE MAINTENANCE	7,125	0	5,000	29	39	0	39	5,000
522200 - REPAIRS AND MAINTENANCE	146,166	142,711	140,492	58,475	77,967	140,492	(62,525)	0
522204 - EQUIPMENT SERVICE AGREEMENTS	89,842	104,727	124,771	81,262	108,349	133,210	(24,861)	(8,439)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1565 - FACILITIES MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,739	1,610	3,000	1,925	2,567	3,000	(433)	0
523201 - CELL PHONE	19,853	16,348	16,000	12,230	16,306	16,000	306	0
523400 - PRINTING AND BINDING	0	572	0	0	0	0	0	0
523600 - DUES AND FEES	0	340	0	0	0	0	0	0
523700 - EDUCATION AND TRAINING	0	70	4,000	0	0	0	0	4,000
523900 - OTHER PURCHASED SERVICES	0	0	0	4,197	5,596	0	5,596	0
531100 - GENERAL SUPPLIES AND MATERIALS	125,228	115,052	125,000	69,201	92,268	125,000	(32,732)	0
531105 - GENERAL SUPPLIES- CUSTODIAL	71,353	51,103	70,000	54,311	72,415	70,000	2,415	0
531130 - GEN SUPPLIES/OPERATIONAL SUPPL	36,959	40,642	40,000	19,742	26,323	40,000	(13,677)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	1,607	2,143	0	2,143	0
531270 - GASOLINE	55,032	50,454	46,000	40,776	54,368	46,000	8,368	0
531300 - FOOD	2,989	1,474	3,500	4,035	5,380	0	5,380	3,500
531660 - NON ASSET COMPUTER EQUIPMENT	4,710	593	9,780	0	0	11,266	(11,266)	(1,486)
531700 - OTHER SUPPLIES	15,788	7,425	17,000	13,591	18,121	17,000	1,121	0
531712 - UNIFORMS	15,856	2,187	8,000	7,664	10,218	8,000	2,218	0
TOTAL OPERATING COSTS (52S AND 53S)	688,453	623,265	725,877	418,701	558,267	711,558	(153,291)	14,319
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	16,503	17,886	19,689	14,582	19,689	20,220	(531)	(531)
582200 - CAPITAL LEASE INTEREST	5,774	4,391	2,588	3,982	3,982	2,057	1,925	531
TOTAL DEBT SERVICE	22,277	22,277	22,277	18,564	23,671	22,277	1,394	0
TOTAL	3,236,399	3,386,922	3,456,558	2,664,310	3,375,879	3,673,170	(297,291)	(216,612)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1565 - FACILITIES MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	6,857	6,180	7,645	5,884	7,645	7,745	(100)	(100)
512701 - WORKERS COMP CLAIMS	0	303	0	466	621	20,000	(19,379)	(20,000)
522110 - DISPOSAL	100	100	103	83	111	103	8	0
522140 - LAWN CARE	6,064	4,618	369	238	318	369	(51)	0
522202 - VEHICLE MAINTENANCE	24,788	23,009	26,000	59,025	78,700	26,000	52,700	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	15,010	0	0	2,695	3,594	0	3,594	0
522218 - PEST CONTROL	190	39	31	21	27	31	(4)	0
523100 - INSURANCE, OTHER BENEFITS	31,697	36,657	59,482	112,516	112,516	54,671	57,845	4,811
523110 - INSURANCE DEDUCTIBLES	0	3,776	0	3,023	4,031	0	4,031	0
523200 - COMMUNICATIONS - ALLOCATED	7,344	7,541	7,310	5,915	7,887	8,307	(420)	(997)
531210 - WATER/SEWER	170	122	183	104	139	183	(44)	0
531230 - ELECTRICITY	2,097	2,007	1,619	1,304	1,738	1,619	119	0
531520 - NATURAL GAS	242	287	335	220	294	335	(41)	0
TOTAL ALLOCATED COSTS	94,559	84,638	103,077	191,495	217,621	119,363	98,258	(16,286)
TOTAL NON DEPARTMENT MANAGED COSTS	94,559	84,638	103,077	191,495	217,621	119,363	98,258	(16,286)
TOTAL EXPENDITURES	3,330,958	3,471,560	3,559,635	2,855,805	3,593,500	3,792,533	(199,033)	(232,898)
TOTAL FUND REDUCTIONS	3,330,958	3,471,560	3,559,635	2,855,805	3,593,500	3,792,533	(199,033)	(232,898)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1510 - BUDGETING & FINANCIAL SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
BUDGETING & FINANCIAL SERVICES								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	761,328	841,075	874,488	723,168	908,326	919,297	(10,971)	(44,809)
511115 - PERFECT ATTENDANCE	4,987	3,676	0	2,948	2,948	0	2,948	0
511116 - SHORT TERM DISABILITY PAY	0	6,294	0	665	836	0	836	0
511300 - OVERTIME	0	0	0	198	248	0	248	0
TOTAL COMPENSATION	766,316	851,045	874,488	726,978	912,358	919,297	(6,939)	(44,809)
512101 - GROUP INSURANCE - HEALTH	132,430	173,812	143,017	125,734	157,926	170,383	(12,457)	(27,366)
512102 - GROUP INSURANCE - LIFE	786	801	863	666	837	659	178	204
512103 - GROUP INSURANCE - DENTAL	2,675	3,006	3,114	3,142	3,947	4,654	(707)	(1,540)
512104 - GROUP INSURANCE-LONG TERM DIS	1,638	1,745	0	1,039	1,305	1,199	106	(1,199)
512105 - GROUP INSURANCE-SHORT TERM DIS	260	270	265	204	256	284	(28)	(19)
512106 - EMPLOYEE ASSISTANCE PROGRAM	85	87	100	66	83	100	(17)	0
512403 - DEFINED BENEFIT PLAN	127,060	148,903	153,035	126,489	158,875	160,876	(2,001)	(7,841)
TOTAL BENEFITS	264,933	328,624	300,394	257,340	323,229	338,155	(14,926)	(37,761)
512200 - SOCIAL SECURITY (FICA) CONT	45,506	50,231	54,218	42,391	53,245	56,996	(3,751)	(2,778)
512300 - MEDICARE	10,642	11,748	12,680	10,067	12,645	13,330	(685)	(650)
TOTAL PAYROLL TAXES	56,148	61,979	66,898	52,458	65,890	70,326	(4,436)	(3,428)
512600 - UNEMPLOYMENT INSURANCE	3,094	1,267	0	3,285	4,126	0	4,126	0
TOTAL OTHER PERSONEL RELATED COSTS	3,094	1,267	0	3,285	4,126	0	4,126	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,090,491	1,242,914	1,241,780	1,040,062	1,305,603	1,327,778	(22,175)	(85,998)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	88,098	80,308	85,000	82,760	110,346	89,250	21,096	(4,250)
522200 - REPAIRS AND MAINTENANCE	0	549	500	549	732	600	132	(100)
522204 - EQUIPMENT SERVICE AGREEMENTS	0	0	0	9,196	12,261	0	12,261	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	579	338	400	197	263	420	(157)	(20)
523201 - CELL PHONE	473	503	500	512	683	504	179	(4)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1510 - BUDGETING & FINANCIAL SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523250 - POSTAGE	9,100	9,098	9,500	6,984	9,312	9,300	12	200
523400 - PRINTING AND BINDING	612	442	1,000	708	944	600	344	400
523500 - TRAVEL	3,397	5,673	6,500	1,751	2,335	2,323	12	4,177
523600 - DUES AND FEES	1,925	3,130	4,450	4,932	6,576	6,190	386	(1,740)
523700 - EDUCATION AND TRAINING	3,442	5,752	5,700	4,198	5,598	6,374	(776)	(674)
523800 - LICENSES	0	0	0	352	469	100	369	(100)
531100 - GENERAL SUPPLIES AND MATERIALS	16,968	16,254	17,085	10,271	13,695	15,110	(1,415)	1,975
531300 - FOOD	2,174	1,716	3,000	1,698	2,264	3,238	(974)	(238)
531600 - SMALL EQUIPMENT	0	38	2,500	0	0	500	(500)	2,000
531660 - NON ASSET COMPUTER EQUIPMENT	6,761	110,048	121,000	112,005	149,340	4,000	145,340	117,000
531670 - SOFTWARE	0	0	0	0	0	192,620	(192,620)	(192,620)
TOTAL OPERATING COSTS (52S AND 53S)	133,528	233,847	257,135	236,114	314,819	331,129	(16,310)	(73,994)
TOTAL	1,224,019	1,476,761	1,498,915	1,276,176	1,620,422	1,658,907	(38,485)	(159,992)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1510 - BUDGETING & FINANCIAL SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,679	2,411	2,269	2,298	2,298	2,498	(200)	(229)
522110 - DISPOSAL	152	152	154	127	169	154	15	0
522130 - CUSTODIAL SERVICES	8,222	8,280	8,272	6,893	9,191	9,031	160	(759)
522140 - LAWN CARE	801	898	911	540	720	911	(191)	0
522218 - PEST CONTROL	21	58	46	31	41	46	(5)	0
523100 - INSURANCE, OTHER BENEFITS	6,761	7,819	6,860	8,879	8,879	8,640	239	(1,780)
523200 - COMMUNICATIONS - ALLOCATED	4,608	4,745	4,400	3,732	4,976	5,230	(254)	(830)
531210 - WATER/SEWER	1,319	741	1,296	687	915	1,296	(381)	0
531230 - ELECTRICITY	8,983	8,448	7,872	5,858	7,811	7,872	(61)	0
TOTAL ALLOCATED COSTS	33,546	33,552	32,080	29,045	35,001	35,678	(677)	(3,598)
TOTAL NON DEPARTMENT MANAGED COSTS	33,546	33,552	32,080	29,045	35,001	35,678	(677)	(3,598)
TOTAL EXPENDITURES	1,257,565	1,510,314	1,530,995	1,305,222	1,655,423	1,694,585	(39,162)	(163,590)
TOTAL FUND REDUCTIONS	1,257,565	1,510,314	1,530,995	1,305,222	1,655,423	1,694,585	(39,162)	(163,590)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1517 - PURCHASING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
PURCHASING								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	379,100	343,926	375,387	240,903	302,583	260,470	42,113	114,917
511115 - PERFECT ATTENDANCE	0	2,709	0	819	819	0	819	0
511116 - SHORT TERM DISABILITY PAY	43	4,954	0	0	0	0	0	0
TOTAL COMPENSATION	379,144	351,589	375,387	241,722	303,402	260,470	42,932	114,917
512101 - GROUP INSURANCE - HEALTH	60,047	73,813	58,162	41,109	51,635	36,326	15,309	21,836
512102 - GROUP INSURANCE - LIFE	348	335	315	224	281	188	93	127
512103 - GROUP INSURANCE - DENTAL	1,360	1,221	1,157	929	1,167	967	200	190
512104 - GROUP INSURANCE-LONG TERM DIS	732	713	717	411	517	395	122	322
512105 - GROUP INSURANCE-SHORT TERM DIS	133	127	112	91	115	84	31	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	43	41	36	30	37	27	10	9
512403 - DEFINED BENEFIT PLAN	62,512	61,269	65,692	41,286	51,857	45,582	6,275	20,110
TOTAL BENEFITS	125,174	137,518	126,191	84,080	105,608	83,569	22,039	42,622
512200 - SOCIAL SECURITY (FICA) CONT	22,758	20,867	23,274	14,426	18,120	16,149	1,971	7,125
512300 - MEDICARE	5,323	4,880	5,444	3,374	4,238	3,777	461	1,667
TOTAL PAYROLL TAXES	28,081	25,747	28,718	17,800	22,357	19,926	2,431	8,792
512600 - UNEMPLOYMENT INSURANCE	0	0	0	5,110	6,418	0	6,418	0
TOTAL OTHER PERSONEL RELATED COSTS	0	0	0	5,110	6,418	0	6,418	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	532,399	514,854	530,296	348,712	437,786	363,965	73,821	166,331

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1517 - PURCHASING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	4,369	29,895	48,838	6,333	8,444	10,216	(1,772)	38,622
521300 - TECHNICAL	24	0	0	0	0	0	0	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	203	338	500	197	263	550	(287)	(50)
523201 - CELL PHONE	1,031	979	500	299	398	504	(106)	(4)
523250 - POSTAGE	19	19	300	18	24	300	(276)	0
523400 - PRINTING AND BINDING	88	0	100	44	59	100	(41)	0
523500 - TRAVEL	1,876	725	6,968	558	744	2,657	(1,913)	4,311
523600 - DUES AND FEES	1,265	695	1,450	595	793	1,595	(802)	(145)
523700 - EDUCATION AND TRAINING	999	1,467	3,050	0	0	2,850	(2,850)	200
531100 - GENERAL SUPPLIES AND MATERIALS	2,466	4,443	2,800	1,740	2,320	3,080	(760)	(280)
531300 - FOOD	251	59	600	193	258	600	(342)	0
531600 - SMALL EQUIPMENT	0	0	0	33	44	0	44	0
531660 - NON ASSET COMPUTER EQUIPMENT	2,826	392	5,000	3,213	4,284	0	4,284	5,000
TOTAL OPERATING COSTS (52S AND 53S)	15,418	39,013	70,106	13,223	17,631	22,452	(4,821)	47,654
TOTAL	547,817	553,867	600,402	361,935	455,416	386,417	68,999	213,985

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1517 - PURCHASING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,167	1,055	1,233	1,002	1,233	1,249	(16)	(16)
522110 - DISPOSAL	63	63	64	53	70	64	6	0
522130 - CUSTODIAL SERVICES	3,426	3,450	3,447	2,873	3,830	3,763	67	(316)
522140 - LAWN CARE	334	374	380	225	300	380	(80)	0
522218 - PEST CONTROL	9	24	20	13	17	20	(3)	0
523100 - INSURANCE, OTHER BENEFITS	2,921	3,377	3,728	3,836	3,836	4,320	(484)	(592)
523200 - COMMUNICATIONS - ALLOCATED	1,876	1,931	1,860	1,539	2,052	2,356	(304)	(496)
531210 - WATER/SEWER	550	309	540	286	381	540	(159)	0
531230 - ELECTRICITY	3,709	3,520	3,280	2,441	3,254	3,280	(26)	0
TOTAL ALLOCATED COSTS	14,054	14,104	14,552	12,267	14,974	15,972	(998)	(1,420)
TOTAL NON DEPARTMENT MANAGED COSTS	14,054	14,104	14,552	12,267	14,974	15,972	(998)	(1,420)
TOTAL EXPENDITURES	561,871	567,971	614,954	374,201	470,390	402,389	68,001	212,565
TOTAL FUND REDUCTIONS	561,871	567,971	614,954	374,201	470,390	402,389	68,001	212,565

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1555 - RISK MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
RISK MANAGEMENT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	168,636	178,619	183,070	149,014	187,167	192,982	(5,815)	(9,912)
511115 - PERFECT ATTENDANCE	1,200	0	0	1,298	1,298	0	1,298	0
TOTAL COMPENSATION	169,836	178,619	183,070	150,312	188,465	192,982	(4,517)	(9,912)
512101 - GROUP INSURANCE - HEALTH	41,375	46,478	38,655	38,657	48,555	47,019	1,536	(8,364)
512102 - GROUP INSURANCE - LIFE	177	180	193	156	196	179	17	14
512103 - GROUP INSURANCE - DENTAL	805	821	818	905	1,137	1,259	(122)	(441)
512104 - GROUP INSURANCE-LONG TERM DIS	379	403	405	256	321	290	31	115
512105 - GROUP INSURANCE-SHORT TERM DIS	55	56	56	45	56	56	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	18	18	18	15	18	18	0	0
512403 - DEFINED BENEFIT PLAN	28,179	31,258	32,037	26,305	33,040	33,772	(732)	(1,735)
TOTAL BENEFITS	70,988	79,215	72,182	66,339	83,324	82,593	731	(10,411)
512200 - SOCIAL SECURITY (FICA) CONT	10,014	10,511	11,351	8,838	11,101	11,965	(864)	(614)
512300 - MEDICARE	2,342	2,458	2,654	2,067	2,596	2,798	(202)	(144)
TOTAL PAYROLL TAXES	12,356	12,969	14,005	10,905	13,698	14,763	(1,065)	(758)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	253,181	270,803	269,257	227,556	285,487	290,338	(4,851)	(21,081)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1555 - RISK MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	0	0	125	167	0	167	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	68	113	300	66	88	300	(212)	0
523201 - CELL PHONE	889	934	1,128	804	1,072	1,128	(56)	0
523250 - POSTAGE	30	0	150	0	0	150	(150)	0
523400 - PRINTING AND BINDING	35	238	125	0	0	125	(125)	0
523500 - TRAVEL	1,952	2,465	2,477	1,637	2,183	100	2,083	2,377
523600 - DUES AND FEES	1,313	486	970	795	1,060	970	90	0
523700 - EDUCATION AND TRAINING	4,171	2,391	4,275	125	167	0	167	4,275
531100 - GENERAL SUPPLIES AND MATERIALS	1,333	1,442	2,000	1,155	1,540	1,500	40	500
531270 - GASOLINE	136	153	1,000	78	104	0	104	1,000
531300 - FOOD	186	36	500	0	0	500	(500)	0
531600 - SMALL EQUIPMENT	66	0	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	40	1,425	0	0	0	2,124	(2,124)	(2,124)
531700 - OTHER SUPPLIES	0	15	300	0	0	300	(300)	0
TOTAL OPERATING COSTS (52S AND 53S)	10,220	9,698	13,225	4,785	6,379	7,197	(818)	6,028
CAPITAL (54S)								
542200 - VEHICLES	31,000	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	31,000	0	0	0	0	0	0	0
TOTAL	294,401	280,500	282,482	232,341	291,866	297,535	(5,669)	(15,053)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1555 - RISK MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	328	302	493	283	493	500	(7)	(7)
522110 - DISPOSAL	25	25	26	21	28	26	2	0
522130 - CUSTODIAL SERVICES	1,370	1,380	1,379	1,149	1,532	1,505	27	(126)
522140 - LAWN CARE	133	150	152	90	120	152	(32)	0
522202 - VEHICLE MAINTENANCE	144	122	1,000	553	737	0	737	1,000
522218 - PEST CONTROL	7	10	8	5	7	8	(1)	0
523100 - INSURANCE, OTHER BENEFITS	1,564	1,809	2,890	2,054	2,890	2,775	115	115
523200 - COMMUNICATIONS - ALLOCATED	487	501	520	400	533	679	(146)	(159)
531210 - WATER/SEWER	220	124	216	114	153	216	(63)	0
531230 - ELECTRICITY	1,511	1,408	1,312	976	1,302	1,312	(10)	0
TOTAL ALLOCATED COSTS	5,790	5,831	7,996	5,646	7,795	7,173	622	823
TOTAL NON DEPARTMENT MANAGED COSTS	5,790	5,831	7,996	5,646	7,795	7,173	622	823
TOTAL EXPENDITURES	300,190	286,331	290,478	237,987	299,661	304,708	(5,047)	(14,230)
TOTAL FUND REDUCTIONS	300,190	286,331	290,478	237,987	299,661	304,708	(5,047)	(14,230)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1540 - HUMAN RESOURCES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
HUMAN RESOURCES								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	304,274	300,449	345,995	231,375	290,616	305,715	(15,099)	40,280
511115 - PERFECT ATTENDANCE	577	600	0	0	0	0	0	0
511116 - SHORT TERM DISABILITY PAY	0	0	0	4,728	5,938	0	5,938	0
511200 - PART TIME/TEMP EMPLOYEES	3,305	0	0	1,697	2,132	0	2,132	0
TOTAL COMPENSATION	308,156	301,049	345,995	237,800	298,686	305,715	(7,029)	40,280
512101 - GROUP INSURANCE - HEALTH	41,429	63,647	70,674	54,220	68,102	66,089	2,013	4,585
512102 - GROUP INSURANCE - LIFE	307	296	263	250	314	256	58	7
512103 - GROUP INSURANCE - DENTAL	777	1,051	1,366	1,146	1,440	1,589	(149)	(223)
512104 - GROUP INSURANCE-LONG TERM DIS	661	644	604	384	483	437	46	167
512105 - GROUP INSURANCE-SHORT TERM DIS	107	94	84	67	84	84	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	35	30	27	22	27	27	0	0
512403 - DEFINED BENEFIT PLAN	50,522	52,693	60,549	41,318	51,897	53,500	(1,603)	7,049
TOTAL BENEFITS	93,837	118,455	133,567	97,407	122,347	121,982	365	11,585
512200 - SOCIAL SECURITY (FICA) CONT	18,437	17,651	21,452	13,845	17,390	18,954	(1,564)	2,498
512300 - MEDICARE	4,312	4,128	5,017	3,238	4,067	4,433	(366)	584
TOTAL PAYROLL TAXES	22,749	21,779	26,469	17,083	21,457	23,387	(1,930)	3,082
512900 - OTHER EMPLOYEE BENEFITS	1,110	684	0	0	0	0	0	0
TOTAL OTHER PERSONEL RELATED COSTS	1,110	684	0	0	0	0	0	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	425,852	441,967	506,031	352,291	442,491	451,084	(8,593)	54,947

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1540 - HUMAN RESOURCES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	11,575	0	1,500	86	115	720	(605)	780
522200 - REPAIRS AND MAINTENANCE	0	0	100	0	0	100	(100)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	902	982	1,300	573	764	1,000	(236)	300
523201 - CELL PHONE	2,084	2,187	2,200	1,268	1,691	960	731	1,240
523250 - POSTAGE	443	1,060	600	647	862	600	262	0
523400 - PRINTING AND BINDING	7,667	1,149	500	1,178	1,570	2,000	(430)	(1,500)
523500 - TRAVEL	2,838	2,000	2,100	681	909	0	909	2,100
523600 - DUES AND FEES	1,289	552	435	65	87	0	87	435
523700 - EDUCATION AND TRAINING	3,953	2,770	4,300	905	1,207	0	1,207	4,300
531100 - GENERAL SUPPLIES AND MATERIALS	5,009	4,043	7,588	3,037	4,049	5,000	(951)	2,588
531300 - FOOD	190	303	600	535	713	200	513	400
531400 - BOOKS AND PERIODICALS	0	0	50	0	0	0	0	50
531600 - SMALL EQUIPMENT	984	332	410	0	0	5,660	(5,660)	(5,250)
531660 - NON ASSET COMPUTER EQUIPMENT	9,007	3,542	2,850	0	0	0	0	2,850
TOTAL OPERATING COSTS (52S AND 53S)	45,940	18,921	24,533	8,974	11,966	16,240	(4,274)	8,293
TOTAL	471,793	460,888	530,564	361,265	454,456	467,324	(12,868)	63,240

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1540 - HUMAN RESOURCES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,629	1,456	986	1,395	1,395	999	396	(13)
522110 - DISPOSAL	108	108	109	90	120	109	11	0
522130 - CUSTODIAL SERVICES	5,824	5,865	5,859	4,883	6,510	6,397	113	(538)
522140 - LAWN CARE	567	636	645	383	510	645	(135)	0
522218 - PEST CONTROL	15	41	33	22	29	33	(4)	0
523100 - INSURANCE, OTHER BENEFITS	3,651	4,222	4,623	4,794	4,794	3,456	1,338	1,167
523200 - COMMUNICATIONS - ALLOCATED	2,792	2,889	2,760	2,220	2,960	3,373	(413)	(613)
531210 - WATER/SEWER	935	525	918	486	648	918	(270)	0
531230 - ELECTRICITY	6,306	5,984	5,576	4,149	5,533	5,576	(43)	0
TOTAL ALLOCATED COSTS	21,825	21,726	21,509	18,422	22,499	21,506	993	3
TOTAL NON DEPARTMENT MANAGED COSTS	21,825	21,726	21,509	18,422	22,499	21,506	993	3
TOTAL EXPENDITURES	493,618	482,614	552,073	379,686	476,955	488,830	(11,875)	63,243
TOTAL FUND REDUCTIONS	493,618	482,614	552,073	379,686	476,955	488,830	(11,875)	63,243

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5110 - PUBLIC HEALTH ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
PUBLIC HEALTH ADMINISTRATION								
EXPENDITURES								
NON-OPERATIONAL COSTS								
571002 - INTERGOVERNMENTAL-SW FEES	1,660	1,660	1,700	1,660	1,700	1,700	0	0
572000 - PAYMENTS TO OTHER AGENCIES	203,244	204,838	210,638	172,127	210,638	210,638	0	0
TOTAL NON-OPERATIONAL COSTS	204,904	206,499	212,338	173,787	212,338	212,338	0	0
TOTAL	204,904	206,499	212,338	173,787	212,338	212,338	0	0
TOTAL EXPENDITURES	204,904	206,499	212,338	173,787	212,338	212,338	0	0
TOTAL FUND REDUCTIONS	204,904	206,499	212,338	173,787	212,338	212,338	0	0

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5200 - ENVIRONMENTAL HEALTH
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
ENVIRONMENTAL HEALTH								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	**8,861**	**8,833**	**7,730**	**6,577**	**7,730**	**8,046**	**(316)**	**(316)**
TOTAL NON-OPERATIONAL COSTS	**8,861**	**8,833**	**7,730**	**6,577**	**7,730**	**8,046**	**(316)**	**(316)**
TOTAL	**8,861**	**8,833**	**7,730**	**6,577**	**7,730**	**8,046**	**(316)**	**(316)**
TOTAL EXPENDITURES	**8,861**	**8,833**	**7,730**	**6,577**	**7,730**	**8,046**	**(316)**	**(316)**
TOTAL FUND REDUCTIONS	**8,861**	**8,833**	**7,730**	**6,577**	**7,730**	**8,046**	**(316)**	**(316)**

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5443 - AID TO DEPENDANT CHILDREN
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
AID TO DEPENDANT CHILDREN								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	**97,728**	**93,540**	**117,000**	**74,441**	**117,000**	**117,000**	**0**	**0**
TOTAL NON-OPERATIONAL COSTS	**97,728**	**93,540**	**117,000**	**74,441**	**117,000**	**117,000**	**0**	**0**
TOTAL	**97,728**	**93,540**	**117,000**	**74,441**	**117,000**	**117,000**	**0**	**0**
TOTAL EXPENDITURES	**97,728**	**93,540**	**117,000**	**74,441**	**117,000**	**117,000**	**0**	**0**
TOTAL FUND REDUCTIONS	**97,728**	**93,540**	**117,000**	**74,441**	**117,000**	**117,000**	**0**	**0**

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5446 - CHEROKEE DAY TRAINING CENTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CHEROKEE DAY TRAINING CENTER								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	15,000	15,000	15,000	12,500	15,000	15,000	0	0
TOTAL NON-OPERATIONAL COSTS	15,000	15,000	15,000	12,500	15,000	15,000	0	0
TOTAL	15,000	15,000	15,000	12,500	15,000	15,000	0	0
TOTAL EXPENDITURES	15,000	15,000	15,000	12,500	15,000	15,000	0	0
TOTAL FUND REDUCTIONS	15,000	15,000	15,000	12,500	15,000	15,000	0	0

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5447 - CHILDREN & YOUTH SERVICE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CHILDREN & YOUTH SERVICE								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	33,800	268,000	268,000	223,333	268,000	223,000	45,000	45,000
TOTAL NON-OPERATIONAL COSTS	33,800	268,000	268,000	223,333	268,000	223,000	45,000	45,000
TOTAL	33,800	268,000	268,000	223,333	268,000	223,000	45,000	45,000
TOTAL EXPENDITURES	33,800	268,000	268,000	223,333	268,000	223,000	45,000	45,000
TOTAL FUND REDUCTIONS	33,800	268,000	268,000	223,333	268,000	223,000	45,000	45,000

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 6570 - MUST HOMELESS VET/CHILDREN
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
MUST HOMELESS VET/CHILDREN								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	50,000	50,000	50,000	41,667	50,000	50,000	0	0
TOTAL NON-OPERATIONAL COSTS	50,000	50,000	50,000	41,667	50,000	50,000	0	0
TOTAL	50,000	50,000	50,000	41,667	50,000	50,000	0	0
TOTAL EXPENDITURES	50,000	50,000	50,000	41,667	50,000	50,000	0	0
TOTAL FUND REDUCTIONS	50,000	50,000	50,000	41,667	50,000	50,000	0	0

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5600 - COUNTY EXTENSION SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
COUNTY EXTENSION SERVICES								
EXPENDITURES								
NON-OPERATIONAL COSTS								
571000 - INTERGOVERNMENTAL	135,784	180,862	173,586	150,670	173,586	187,446	(13,860)	(13,860)
TOTAL NON-OPERATIONAL COSTS	135,784	180,862	173,586	150,670	173,586	187,446	(13,860)	(13,860)
TOTAL	135,784	180,862	173,586	150,670	173,586	187,446	(13,860)	(13,860)
TOTAL EXPENDITURES	135,784	180,862	173,586	150,670	173,586	187,446	(13,860)	(13,860)
TOTAL FUND REDUCTIONS	135,784	180,862	173,586	150,670	173,586	187,446	(13,860)	(13,860)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 6510 - LIBRARY ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
LIBRARY ADMINISTRATION								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	3,298,565	3,700,534	4,019,126	3,349,272	4,019,126	4,265,554	(246,428)	(246,428)
TOTAL NON-OPERATIONAL COSTS	3,298,565	3,700,534	4,019,126	3,349,272	4,019,126	4,265,554	(246,428)	(246,428)
TOTAL	3,298,565	3,700,534	4,019,126	3,349,272	4,019,126	4,265,554	(246,428)	(246,428)
TOTAL EXPENDITURES	3,298,565	3,700,534	4,019,126	3,349,272	4,019,126	4,265,554	(246,428)	(246,428)
TOTAL FUND REDUCTIONS	3,298,565	3,700,534	4,019,126	3,349,272	4,019,126	4,265,554	(246,428)	(246,428)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 6530 - WOODSTOCK ARTS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
WOODSTOCK ARTS								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	30,000	30,000	0	0	0	0	0	0
TOTAL NON-OPERATIONAL COSTS	30,000	30,000	0	0	0	0	0	0
TOTAL	30,000	30,000	0	0	0	0	0	0
TOTAL EXPENDITURES	30,000	30,000	0	0	0	0	0	0
TOTAL FUND REDUCTIONS	30,000	30,000	0	0	0	0	0	0

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 6550 - HISTORICAL SOCIETY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
HISTORICAL SOCIETY								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	75,000	75,000	0	0	0	0	0	0
TOTAL NON-OPERATIONAL COSTS	75,000	75,000	0	0	0	0	0	0
TOTAL	75,000	75,000	0	0	0	0	0	0
TOTAL EXPENDITURES	75,000	75,000	0	0	0	0	0	0
TOTAL FUND REDUCTIONS	75,000	75,000	0	0	0	0	0	0

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County
1831
GEORGIA

Cherokee County Board of Commissioners
FY2027 Budget - Judicial Services

	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2027 Proposed Budget v 2026 B/(W)
COURT ADMIN SRVCS	2,769,007	3,425,884	3,826,982	3,880,064	(53,082)
SUPERIOR COURT	884,308	981,556	1,033,825	1,066,240	(32,415)
CLERK OF SUPERIOR COURT	6,515,536	7,262,551	7,363,195	7,756,567	(393,372)
CLERK OF COURT - BOE	66,770	49,590	70,005	77,240	(7,235)
CLERK OF COURT - TECH FUND	441,910	198,722	163,000	163,000	0
DISTRICT ATTORNEY	5,690,368	7,017,230	7,492,382	7,817,059	(324,677)
STATE COURT	1,325,796	1,389,943	1,364,381	1,556,012	(191,631)
STATE COURT TECH FUND	-	-	10,000	10,000	0
SOLICITOR	3,143,372	3,343,313	3,562,635	3,804,320	(241,685)
SOLICITOR VIDEO ACCOUNT	13,304	12,878	53,000	53,000	0
MAGISTRATE COURT	691,088	745,293	747,392	919,279	(171,887)
PROBATE COURT	1,166,944	1,288,346	1,313,014	1,404,570	(91,556)
JUVENILE COURT	2,269,429	2,631,401	2,676,494	2,773,665	(97,171)
JUVENILE COURT - SUPERVISION FEES	40,387	44,298	50,550	50,550	0
INDIGENT DEFENSE	3,640,571	3,710,609	3,993,812	4,102,075	(108,263)
JUDICIAL SERVICES	**28,658,789**	**32,101,615**	**33,720,667**	**35,433,641**	**(1,604,711)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2100 - COURT ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
COURT ADMINISTRATION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,440,422	1,711,672	1,843,810	1,492,063	1,874,088	1,837,558	36,530	6,252
511115 - PERFECT ATTENDANCE	2,688	7,699	0	4,693	4,693	0	4,693	0
511200 - PART TIME/TEMP EMPLOYEES	190,420	278,668	417,536	146,388	183,870	412,851	(228,981)	4,685
511300 - OVERTIME	0	23	0	70	88	0	88	0
TOTAL COMPENSATION	1,633,530	1,998,061	2,261,346	1,643,214	2,062,739	2,250,409	(187,670)	10,937
512101 - GROUP INSURANCE - HEALTH	310,401	485,162	366,736	334,455	420,088	398,952	21,136	(32,216)
512102 - GROUP INSURANCE - LIFE	1,458	1,671	1,831	1,480	1,859	1,469	390	362
512103 - GROUP INSURANCE - DENTAL	5,060	6,021	6,461	7,400	9,295	9,935	(640)	(3,474)
512104 - GROUP INSURANCE-LONG TERM DIS	3,021	3,638	3,821	2,489	3,126	2,713	413	1,108
512105 - GROUP INSURANCE-SHORT TERM DIS	469	549	590	454	570	534	36	56
512106 - EMPLOYEE ASSISTANCE PROGRAM	153	178	191	147	185	173	12	18
512403 - DEFINED BENEFIT PLAN	239,929	300,902	322,667	261,526	328,487	321,572	6,915	1,095
TOTAL BENEFITS	560,489	798,121	702,297	607,951	763,610	735,348	28,262	(33,051)
512200 - SOCIAL SECURITY (FICA) CONT	96,673	117,778	140,204	99,621	125,128	139,525	(14,397)	679
512300 - MEDICARE	22,609	27,545	32,789	23,298	29,264	32,631	(3,367)	158
TOTAL PAYROLL TAXES	119,282	145,323	172,993	122,919	154,391	172,156	(17,765)	837
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,313,301	2,941,504	3,136,636	2,374,084	2,980,740	3,157,913	(177,173)	(21,277)
OPERATING COSTS (52S AND 53S)								
521101 - OFFICIAL/ADMINISTRATIVE/JURY	161	0	0	0	0	0	0	0
521102 - ADMINISTRATIVE/ WITNESS FEES	0	0	0	0	0	0	0	0
521200 - PROFESSIONAL SERVICES	31,300	19,687	84,000	9,269	12,358	85,000	(72,642)	(1,000)
521201 - PROF SVCS/BROKERS & REPORTERS	7,111	572	6,000	3,043	4,057	30,000	(25,943)	(24,000)
521203 - PROFESSIONAL/COURT INTERPRETER	80,255	61,246	120,000	45,917	61,223	120,000	(58,777)	0
521300 - TECHNICAL	8,414	35,236	57,570	8,579	11,439	25,800	(14,361)	31,770
522200 - REPAIRS AND MAINTENANCE	2,018	2,384	51,075	2,979	3,973	52,075	(48,102)	(1,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2100 - COURT ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522310 - RENTAL OF LAND AND BUILDINGS	0	39,683	20,200	37,951	50,602	0	50,602	20,200
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,536	2,065	2,152	1,386	1,848	2,220	(372)	(68)
523201 - CELL PHONE	447	500	504	436	581	504	77	0
523250 - POSTAGE	5,464	156	2,500	50	66	2,000	(1,934)	500
523500 - TRAVEL	3,401	9,404	13,510	0	0	12,710	(12,710)	800
523600 - DUES AND FEES	2,535	4,214	4,010	4,017	5,356	4,010	1,346	0
523700 - EDUCATION AND TRAINING	8,599	2,574	7,315	3,475	4,633	7,315	(2,682)	0
531100 - GENERAL SUPPLIES AND MATERIALS	14,383	11,128	22,625	8,976	11,968	26,315	(14,347)	(3,690)
531300 - FOOD	6,168	5,432	8,370	3,370	4,493	9,020	(4,527)	(650)
531400 - BOOKS AND PERIODICALS	5,049	5,549	5,552	61	81	5,565	(5,484)	(13)
531620 - FURNITURE/FURNISHINGS	2,218	3,285	4,000	0	0	4,000	(4,000)	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	1,235	13,550	0	0	11,092	(11,092)	2,458
TOTAL OPERATING COSTS (52S AND 53S)	180,059	204,350	422,933	129,509	172,679	397,626	(224,947)	25,307
TOTAL	2,493,359	3,145,854	3,559,569	2,503,593	3,153,419	3,555,539	(402,120)	4,030

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2100 - COURT ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	4,159	3,770	5,672	3,573	5,672	5,246	426	426
522110 - DISPOSAL	1,109	1,109	1,251	924	1,232	1,287	(55)	(36)
522130 - CUSTODIAL SERVICES	94,823	95,500	91,726	76,438	101,918	122,387	(20,469)	(30,661)
522140 - LAWN CARE	2,018	2,356	3,319	1,969	2,625	5,946	(3,321)	(2,627)
522218 - PEST CONTROL	217	1,120	840	560	747	1,140	(393)	(300)
523100 - INSURANCE, OTHER BENEFITS	12,412	14,354	16,405	16,301	16,405	18,143	(1,738)	(1,738)
523200 - COMMUNICATIONS - ALLOCATED	10,888	13,044	10,860	11,435	15,247	16,248	(1,001)	(5,388)
531210 - WATER/SEWER	15,210	14,353	16,590	8,263	11,017	18,806	(7,789)	(2,216)
531230 - ELECTRICITY	134,812	134,425	120,750	80,890	107,854	132,910	(25,056)	(12,160)
531520 - NATURAL GAS	0	0	0	0	0	2,412	(2,412)	(2,412)
TOTAL ALLOCATED COSTS	275,647	280,030	267,413	200,354	262,716	324,525	(61,809)	(57,112)
TOTAL NON DEPARTMENT MANAGED COSTS	275,647	280,030	267,413	200,354	262,716	324,525	(61,809)	(57,112)
TOTAL EXPENDITURES	2,769,007	3,425,884	3,826,982	2,703,947	3,416,135	3,880,064	(463,929)	(53,082)
TOTAL FUND REDUCTIONS	2,769,007	3,425,884	3,826,982	2,703,947	3,416,135	3,880,064	(463,929)	(53,082)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2150 - SUPERIOR COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
SUPERIOR COURT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	267,864	291,134	305,526	252,005	316,528	402,645	(86,117)	(97,119)
511101 - SALARIES/ SALARY SUPPLEMENTS	200,000	217,872	200,000	123,545	155,178	90,424	64,754	109,576
511115 - PERFECT ATTENDANCE	907	943	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	5,978	47,637	63,341	47,378	59,508	64,286	(4,778)	(945)
TOTAL COMPENSATION	474,748	557,587	568,867	422,928	531,213	557,355	(26,142)	11,512
512101 - GROUP INSURANCE - HEALTH	55,347	61,513	52,051	37,203	46,729	91,242	(44,513)	(39,191)
512102 - GROUP INSURANCE - LIFE	276	261	320	256	321	378	(57)	(58)
512103 - GROUP INSURANCE - DENTAL	1,082	1,043	1,166	965	1,212	2,278	(1,066)	(1,112)
512104 - GROUP INSURANCE-LONG TERM DIS	594	586	670	481	604	738	(134)	(68)
512105 - GROUP INSURANCE-SHORT TERM DIS	101	105	112	87	110	140	(30)	(28)
512106 - EMPLOYEE ASSISTANCE PROGRAM	31	34	36	28	36	46	(10)	(10)
512403 - DEFINED BENEFIT PLAN	77,571	88,932	88,467	63,185	79,363	97,538	(18,175)	(9,071)
TOTAL BENEFITS	135,001	152,475	142,822	102,206	128,375	192,360	(63,985)	(49,538)
512200 - SOCIAL SECURITY (FICA) CONT	28,559	34,008	35,270	25,835	32,450	34,556	(2,106)	714
512300 - MEDICARE	6,679	7,953	8,330	6,042	7,589	8,101	(512)	229
TOTAL PAYROLL TAXES	35,238	41,961	43,600	31,877	40,039	42,657	(2,618)	943
512600 - UNEMPLOYMENT INSURANCE	0	0	0	2,190	2,751	0	2,751	0
TOTAL OTHER PERSONEL RELATED COSTS	0	0	0	2,190	2,751	0	2,751	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	644,987	752,022	755,289	559,201	702,378	792,372	(89,994)	(37,083)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2150 - SUPERIOR COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521120 - STATE SUPPLEMENTS	76,000	57,000	57,000	47,500	63,333	57,000	6,333	0
521300 - TECHNICAL	30,943	66,991	64,700	63,429	84,571	77,790	6,781	(13,090)
522200 - REPAIRS AND MAINTENANCE	0	10,836	13,000	4,626	6,168	0	6,168	13,000
522320 - RENTAL OF EQUIPMENT AND VEHICL	3,589	3,701	5,190	2,340	3,120	3,900	(780)	1,290
523250 - POSTAGE	9,004	7,997	25,000	6,090	8,120	18,000	(9,880)	7,000
523500 - TRAVEL	2,599	3,816	11,510	1,082	1,442	9,400	(7,958)	2,110
523600 - DUES AND FEES	2,090	2,435	3,690	220	293	4,010	(3,717)	(320)
523700 - EDUCATION AND TRAINING	890	310	7,978	225	300	4,800	(4,500)	3,178
531100 - GENERAL SUPPLIES AND MATERIALS	24,121	25,387	33,000	28,271	37,694	31,000	6,694	2,000
531400 - BOOKS AND PERIODICALS	229	1,560	720	2,260	3,013	760	2,253	(40)
531620 - FURNITURE/FURNISHINGS	17,539	1,195	4,000	999	1,332	4,000	(2,668)	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	0	2,225	0	0	0	0	2,225
TOTAL OPERATING COSTS (52S AND 53S)	167,004	181,227	228,013	157,041	209,388	210,660	(1,272)	17,353
CAPITAL (54S)								
542300 - FURNITURE AND FIXTURES	0	0	0	7,000	9,333	18,000	(8,667)	(18,000)
TOTAL CAPITAL (54S)	0	0	0	7,000	9,333	18,000	(8,667)	(18,000)
TOTAL	811,991	933,249	983,302	723,242	921,100	1,021,032	(99,932)	(37,730)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2150 - SUPERIOR COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	888	804	986	763	986	999	(13)	(13)
522110 - DISPOSAL	127	127	143	106	141	143	(2)	0
522130 - CUSTODIAL SERVICES	10,837	16,706	17,900	14,917	19,889	11,445	8,444	6,455
522140 - LAWN CARE	231	269	379	225	300	379	(79)	0
522218 - PEST CONTROL	75	503	396	264	352	96	256	300
523100 - INSURANCE, OTHER BENEFITS	2,190	2,533	2,983	2,877	2,983	4,320	(1,337)	(1,337)
523200 - COMMUNICATIONS - ALLOCATED	40,824	10,362	12,040	8,281	11,041	12,130	(1,089)	(90)
531210 - WATER/SEWER	1,738	1,640	1,896	944	1,259	1,896	(637)	0
531230 - ELECTRICITY	15,407	15,363	13,800	9,245	12,326	13,800	(1,474)	0
TOTAL ALLOCATED COSTS	72,316	48,307	50,523	37,620	49,277	45,208	4,069	5,315
TOTAL NON DEPARTMENT MANAGED COSTS	72,316	48,307	50,523	37,620	49,277	45,208	4,069	5,315
TOTAL EXPENDITURES	884,308	981,556	1,033,825	760,863	970,377	1,066,240	(95,863)	(32,415)
TOTAL FUND REDUCTIONS	884,308	981,556	1,033,825	760,863	970,377	1,066,240	(95,863)	(32,415)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2180 - CLERK OF SUPERIOR COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CLERK OF SUPERIOR COURT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	3,484,616	3,898,981	4,006,327	3,179,001	3,992,948	4,166,217	(173,269)	(159,890)
511115 - PERFECT ATTENDANCE	14,525	12,759	0	15,751	15,751	0	15,751	0
511116 - SHORT TERM DISABILITY PAY	2,161	0	1,657	0	0	0	0	1,657
511200 - PART TIME/TEMP EMPLOYEES	107,241	137,308	146,193	96,733	121,500	143,457	(21,957)	2,736
511300 - OVERTIME	135,268	156,841	133,900	93,509	117,451	182,700	(65,249)	(48,800)
TOTAL COMPENSATION	3,743,811	4,205,890	4,288,077	3,384,994	4,247,650	4,492,374	(244,724)	(204,297)
512101 - GROUP INSURANCE - HEALTH	783,373	954,664	842,389	802,344	1,007,775	986,982	20,793	(144,593)
512102 - GROUP INSURANCE - LIFE	3,356	3,550	4,078	3,233	4,060	3,728	332	350
512103 - GROUP INSURANCE - DENTAL	14,547	16,825	17,672	19,522	24,520	27,987	(3,467)	(10,315)
512104 - GROUP INSURANCE-LONG TERM DIS	7,179	8,191	8,468	5,893	7,401	7,164	237	1,304
512105 - GROUP INSURANCE-SHORT TERM DIS	1,500	1,611	1,657	1,266	1,590	1,601	(11)	56
512106 - EMPLOYEE ASSISTANCE PROGRAM	480	522	537	411	516	519	(3)	18
512403 - DEFINED BENEFIT PLAN	601,722	711,762	724,540	575,151	722,412	761,061	(38,649)	(36,521)
TOTAL BENEFITS	1,412,157	1,697,126	1,599,341	1,407,819	1,768,275	1,789,042	(20,767)	(189,701)
512200 - SOCIAL SECURITY (FICA) CONT	218,107	245,669	265,758	196,888	247,299	278,527	(31,228)	(12,769)
512300 - MEDICARE	51,186	57,647	62,153	46,182	58,006	65,139	(7,133)	(2,986)
TOTAL PAYROLL TAXES	269,292	303,316	327,911	243,069	305,305	343,666	(38,361)	(15,755)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	5,425,261	6,206,332	6,215,329	5,035,882	6,321,230	6,625,082	(303,852)	(409,753)
OPERATING COSTS (52S AND 53S)								
521100 - OFFICIAL/ADMINISTRATIVE	71,739	(12,134)	12,134	0	0	0	0	12,134
521101 - OFFICIAL/ADMINISTRATIVE/JURY	299,709	336,192	350,000	330,227	440,303	350,000	90,303	0
521200 - PROFESSIONAL SERVICES	4,170	2,640	6,000	5,070	6,760	6,000	760	0
521214 - PROF SVCS - LEGAL	6,429	14,589	4,500	6,650	8,867	8,000	867	(3,500)
522200 - REPAIRS AND MAINTENANCE	2,600	26,153	26,000	2,737	3,649	10,000	(6,351)	16,000
522320 - RENTAL OF EQUIPMENT AND VEHICL	30,985	35,000	25,000	20,845	27,793	25,000	2,793	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2180 - CLERK OF SUPERIOR COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523250 - POSTAGE	153,912	175,993	200,000	65,545	87,394	175,000	(87,606)	25,000
523300 - ADVERTISING	(1,410)	(355)	2,700	175	233	1,200	(967)	1,500
523500 - TRAVEL	5,604	17,535	14,660	14,340	19,120	15,000	4,120	(340)
523600 - DUES AND FEES	3,934	3,626	4,605	4,932	6,575	4,575	2,000	30
523700 - EDUCATION AND TRAINING	4,725	17,736	15,710	4,879	6,505	12,860	(6,355)	2,850
531100 - GENERAL SUPPLIES AND MATERIALS	152,281	60,996	110,000	47,421	63,228	80,000	(16,772)	30,000
531150 - AUTOMOTIVE SUPPLIES	0	0	0	591	788	0	788	0
531270 - GASOLINE	1,080	1,568	1,500	1,278	1,704	500	1,204	1,000
531300 - FOOD	1,771	0	1,000	1,034	1,379	0	1,379	1,000
531600 - SMALL EQUIPMENT	0	99	0	0	0	0	0	0
531620 - FURNITURE/FURNISHINGS	1,620	3,625	5,000	2,470	3,293	0	3,293	5,000
531650 - OTHER MISCELLANEOUS EQUIPMENT	0	0	41,675	35,788	47,718	0	47,718	41,675
531660 - NON ASSET COMPUTER EQUIPMENT	40,190	170,978	134,247	90,435	120,580	0	120,580	134,247
531670 - SOFTWARE	0	0	0	0	0	238,239	(238,239)	(238,239)
TOTAL OPERATING COSTS (52S AND 53S)	779,340	854,241	954,731	634,416	845,889	926,374	(80,485)	28,357
CAPITAL (54S)								
542200 - VEHICLES	24,999	0	0	0	0	0	0	0
542501 - OTHER CAPITAL ITEMS	0	0	0	59,219	78,958	0	78,958	0
TOTAL CAPITAL (54S)	24,999	0	0	59,219	78,958	0	78,958	0
NON-OPERATIONAL COSTS								
573000 - PAYMENTS TO OTHERS	20	0	0	0	0	0	0	0
TOTAL NON-OPERATIONAL COSTS	20	0	0	0	0	0	0	0
TOTAL	6,229,620	7,060,573	7,170,060	5,729,518	7,246,077	7,551,456	(305,379)	(381,396)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2180 - CLERK OF SUPERIOR COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	14,908	13,925	14,550	13,187	14,550	14,739	(189)	(189)
522110 - DISPOSAL	648	708	805	623	831	805	26	0
522130 - CUSTODIAL SERVICES	34,088	42,816	41,123	34,269	45,692	44,898	794	(3,775)
522140 - LAWN CARE	1,295	1,679	3,668	2,365	3,153	3,668	(515)	0
522202 - VEHICLE MAINTENANCE	219	1,558	500	1,137	1,515	0	1,515	500
522218 - PEST CONTROL	110	465	425	235	314	425	(111)	0
523100 - INSURANCE, OTHER BENEFITS	38,800	44,872	45,393	54,128	54,128	52,021	2,107	(6,628)
523200 - COMMUNICATIONS - ALLOCATED	27,378	35,939	30,540	21,345	28,459	32,424	(3,965)	(1,884)
531210 - WATER/SEWER	5,406	5,217	6,068	3,066	4,087	6,068	(1,981)	0
531230 - ELECTRICITY	51,274	53,413	48,509	32,883	43,843	48,509	(4,666)	0
531520 - NATURAL GAS	752	1,387	1,554	1,115	1,487	1,554	(67)	0
TOTAL ALLOCATED COSTS	174,878	201,978	193,135	164,351	198,060	205,111	(7,051)	(11,976)
TOTAL NON DEPARTMENT MANAGED COSTS	174,878	201,978	193,135	164,351	198,060	205,111	(7,051)	(11,976)
TOTAL EXPENDITURES	6,404,498	7,262,551	7,363,195	5,893,868	7,444,136	7,756,567	(312,431)	(393,372)
TOTAL FUND REDUCTIONS	6,404,498	7,262,551	7,363,195	5,893,868	7,444,136	7,756,567	(312,431)	(393,372)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2181 - BOARD OF EQUALIZATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
BOARD OF EQUALIZATION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511200 - PART TIME/TEMP EMPLOYEES	31,920	18,381	30,000	6,890	8,653	30,000	(21,347)	0
TOTAL COMPENSATION	31,920	18,381	30,000	6,890	8,653	30,000	(21,347)	0
512200 - SOCIAL SECURITY (FICA) CONT	1,979	1,140	1,860	427	537	1,860	(1,323)	0
512300 - MEDICARE	463	267	435	100	126	435	(309)	0
TOTAL PAYROLL TAXES	2,442	1,406	2,295	527	662	2,295	(1,633)	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	34,362	19,787	32,295	7,417	9,316	32,295	(22,979)	0
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	1,850	2,100	2,100	5,860	7,813	7,000	813	(4,900)
521214 - PROF SVCS - LEGAL	0	0	0	0	0	1,000	(1,000)	(1,000)
523250 - POSTAGE	12,344	10,641	15,500	4,872	6,497	15,500	(9,003)	0
523300 - ADVERTISING	240	210	500	90	120	500	(380)	0
523500 - TRAVEL	1,621	969	1,860	52	69	1,860	(1,791)	0
523700 - EDUCATION AND TRAINING	694	435	1,500	915	1,220	1,500	(280)	0
531100 - GENERAL SUPPLIES AND MATERIALS	1,002	92	1,000	94	125	1,000	(875)	0
531660 - NON ASSET COMPUTER EQUIPMENT	14,657	15,356	15,250	0	0	16,585	(16,585)	(1,335)
TOTAL OPERATING COSTS (52S AND 53S)	32,408	29,804	37,710	11,883	15,844	44,945	(29,101)	(7,235)
TOTAL	66,770	49,590	70,005	19,299	25,159	77,240	(52,081)	(7,235)
TOTAL EXPENDITURES	66,770	49,590	70,005	19,299	25,159	77,240	(52,081)	(7,235)
TOTAL FUND REDUCTIONS	66,770	49,590	70,005	19,299	25,159	77,240	(52,081)	(7,235)

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2182 - CLERK OF COURT - TECH
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CLERK OF COURT - TECH								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	250,301	142,355	55,000	0	0	55,000	(55,000)	0
523700 - EDUCATION AND TRAINING	11,191	24,541	10,000	0	0	10,000	(10,000)	0
531100 - GENERAL SUPPLIES AND MATERIALS	12,648	3,057	70,000	0	0	70,000	(70,000)	0
531660 - NON ASSET COMPUTER EQUIPMENT	167,770	28,769	28,000	0	0	28,000	(28,000)	0
TOTAL OPERATING COSTS (52S AND 53S)	441,910	198,722	163,000	0	0	163,000	(163,000)	0
TOTAL	441,910	198,722	163,000	0	0	163,000	(163,000)	0
TOTAL EXPENDITURES	441,910	198,722	163,000	0	0	163,000	(163,000)	0
TOTAL FUND REDUCTIONS	441,910	198,722	163,000	0	0	163,000	(163,000)	0

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2200 - DISTRICT ATTORNEY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
DISTRICT ATTORNEY								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	2,920,552	3,815,592	4,292,628	3,316,558	4,165,725	4,450,238	(284,513)	(157,610)
511101 - SALARIES/ SALARY SUPPLEMENTS	50,000	50,000	50,000	37,500	47,101	50,000	(2,899)	0
511110 - UNIFORM ALLOWANCE	12,810	15,449	16,800	13,181	16,556	17,640	(1,084)	(840)
511115 - PERFECT ATTENDANCE	11,705	12,492	0	19,183	19,183	0	19,183	0
511116 - SHORT TERM DISABILITY PAY	7,244	11,206	1,456	0	0	0	0	1,456
511200 - PART TIME/TEMP EMPLOYEES	0	0	0	4,648	5,838	0	5,838	0
511300 - OVERTIME	101	140	0	303	381	0	381	0
TOTAL COMPENSATION	3,002,412	3,904,879	4,360,884	3,391,373	4,254,784	4,517,878	(263,094)	(156,994)
512101 - GROUP INSURANCE - HEALTH	641,728	904,191	767,439	717,034	900,623	917,600	(16,977)	(150,161)
512102 - GROUP INSURANCE - LIFE	2,937	3,743	4,237	3,402	4,273	3,930	343	307
512103 - GROUP INSURANCE - DENTAL	10,677	13,697	14,479	16,128	20,257	23,891	(3,634)	(9,412)
512104 - GROUP INSURANCE-LONG TERM DIS	6,262	8,349	8,879	5,860	7,360	7,131	229	1,748
512105 - GROUP INSURANCE-SHORT TERM DIS	1,091	1,362	1,456	1,110	1,395	1,428	(33)	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	352	441	468	360	452	459	(7)	9
512403 - DEFINED BENEFIT PLAN	497,750	682,037	751,561	590,404	741,571	790,807	(49,236)	(39,246)
TOTAL BENEFITS	1,160,797	1,613,820	1,548,519	1,334,298	1,675,930	1,745,246	(69,316)	(196,727)
512200 - SOCIAL SECURITY (FICA) CONT	177,155	230,338	266,143	200,038	251,255	280,171	(28,916)	(14,028)
512300 - MEDICARE	41,431	53,869	62,243	46,783	58,761	65,525	(6,764)	(3,282)
TOTAL PAYROLL TAXES	218,587	284,207	328,386	246,820	310,016	345,696	(35,680)	(17,310)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	4,381,796	5,802,906	6,237,789	4,972,492	6,240,731	6,608,820	(368,089)	(371,031)
OPERATING COSTS (52S AND 53S)								
521102 - ADMINISTRATIVE/ WITNESS FEES	12,839	21,144	15,000	11,377	15,170	15,000	170	0
521120 - STATE SUPPLEMENTS	189,244	230,618	244,241	181,444	241,925	218,675	23,250	25,566
521200 - PROFESSIONAL SERVICES	20,513	10,570	26,256	6,443	8,591	26,256	(17,665)	0
521201 - PROF SVCS/BROKERS & REPORTERS	395	882	5,000	0	0	5,000	(5,000)	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2200 - DISTRICT ATTORNEY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521203 - PROFESSIONAL/COURT INTERPRETER	0	0	2,000	0	0	2,000	(2,000)	0
521300 - TECHNICAL	0	440	0	220	293	0	293	0
522200 - REPAIRS AND MAINTENANCE	0	4,510	3,745	0	0	3,745	(3,745)	0
522204 - EQUIPMENT SERVICE AGREEMENTS	3,756	3,859	3,769	3,955	5,274	3,769	1,505	0
522310 - RENTAL OF LAND AND BUILDINGS	0	30,000	67,500	0	0	67,500	(67,500)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	5,036	5,168	7,352	3,015	4,020	7,352	(3,332)	0
523201 - CELL PHONE	30,608	32,279	27,843	21,624	28,832	29,500	(668)	(1,657)
523250 - POSTAGE	5,249	6,270	7,825	4,211	5,614	7,825	(2,211)	0
523300 - ADVERTISING	1,658	892	1,000	0	0	1,000	(1,000)	0
523400 - PRINTING AND BINDING	13,233	8,577	10,250	5,998	7,997	10,250	(2,253)	0
523500 - TRAVEL	51,452	55,002	41,675	42,022	56,029	41,675	14,354	0
523600 - DUES AND FEES	25,238	22,269	16,658	15,025	20,034	16,658	3,376	0
523700 - EDUCATION AND TRAINING	13,277	10,907	27,125	10,855	14,473	27,125	(12,652)	0
523900 - OTHER PURCHASED SERVICES	106,401	105,931	136,280	104,036	138,715	33,000	105,715	103,280
531100 - GENERAL SUPPLIES AND MATERIALS	38,256	18,702	45,000	21,861	29,149	45,000	(15,851)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	9,030	12,039	0	12,039	0
531270 - GASOLINE	39,491	32,777	40,000	26,931	35,908	40,000	(4,092)	0
531400 - BOOKS AND PERIODICALS	34,752	45,736	45,040	40,068	53,424	75,407	(21,983)	(30,367)
531600 - SMALL EQUIPMENT	19,838	12,083	19,500	1,523	2,031	19,500	(17,469)	0
531660 - NON ASSET COMPUTER EQUIPMENT	13,065	50,830	57,195	52,526	70,035	14,168	55,867	43,027
531700 - OTHER SUPPLIES	2,932	7,792	8,900	4,704	6,272	8,900	(2,628)	0
531750 - OTHER SUPPLIES K-9	5,680	4,801	3,260	4,142	5,523	3,260	2,263	0
TOTAL OPERATING COSTS (52S AND 53S)	632,914	722,039	862,414	571,010	761,346	722,565	38,781	139,849
CAPITAL (54S)								
542200 - VEHICLES	282,748	108,308	0	0	0	0	0	0
542501 - OTHER CAPITAL ITEMS	0	0	0	1,419,984	1,893,312	0	1,893,312	0
TOTAL CAPITAL (54S)	282,748	108,308	0	1,419,984	1,893,312	0	1,893,312	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2200 - DISTRICT ATTORNEY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	69,726	54,283	49,052	126,825	126,825	145,041	(18,216)	(95,989)
582200 - CAPITAL LEASE INTEREST	12,293	8,723	4,624	16,478	16,478	16,445	33	(11,821)
TOTAL DEBT SERVICE	82,018	63,006	53,676	143,304	143,304	161,486	(18,182)	(107,810)
TOTAL	5,379,476	6,696,259	7,153,879	7,106,790	9,038,693	7,492,871	1,545,822	(338,992)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2200 - DISTRICT ATTORNEY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	11,040	9,905	14,501	9,465	14,501	14,690	(189)	(189)
522110 - DISPOSAL	781	781	903	651	868	643	225	260
522130 - CUSTODIAL SERVICES	72,516	73,035	73,029	60,858	81,143	63,073	18,070	9,956
522140 - LAWN CARE	1,991	3,062	2,463	4,253	5,670	1,707	3,963	756
522202 - VEHICLE MAINTENANCE	24,046	28,556	40,900	29,587	39,450	40,900	(1,450)	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	14,616	4,881	0	5,249	6,999	0	6,999	0
522218 - PEST CONTROL	222	1,086	840	560	747	732	15	108
523100 - INSURANCE, OTHER BENEFITS	43,027	49,761	91,399	56,509	91,399	86,418	4,981	4,981
523110 - INSURANCE DEDUCTIBLES	21,548	23,840	0	0	0	0	0	0
523200 - COMMUNICATIONS - ALLOCATED	28,601	32,123	28,080	21,218	28,291	33,537	(5,246)	(5,457)
531210 - WATER/SEWER	10,424	9,928	11,508	6,272	8,363	11,508	(3,145)	0
531230 - ELECTRICITY	81,065	82,616	73,500	52,389	69,852	69,600	252	3,900
531520 - NATURAL GAS	1,015	1,396	1,380	877	1,169	1,380	(211)	0
TOTAL ALLOCATED COSTS	310,892	320,971	338,503	247,887	348,452	324,188	24,264	14,315
TOTAL NON DEPARTMENT MANAGED COSTS	310,892	320,971	338,503	247,887	348,452	324,188	24,264	14,315
TOTAL EXPENDITURES	5,690,368	7,017,230	7,492,382	7,354,677	9,387,145	7,817,059	1,570,086	(324,677)
TOTAL FUND REDUCTIONS	5,690,368	7,017,230	7,492,382	7,354,677	9,387,145	7,817,059	1,570,086	(324,677)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2300 - STATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
STATE COURT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	925,961	955,847	961,169	811,815	1,019,671	1,067,382	(47,711)	(106,213)
511115 - PERFECT ATTENDANCE	542	564	0	587	587	0	587	0
TOTAL COMPENSATION	926,503	956,411	961,169	812,401	1,020,257	1,067,382	(47,125)	(106,213)
512101 - GROUP INSURANCE - HEALTH	125,408	131,124	103,454	120,517	151,374	157,454	(6,080)	(54,000)
512102 - GROUP INSURANCE - LIFE	966	977	1,029	788	990	785	205	244
512103 - GROUP INSURANCE - DENTAL	2,681	2,770	2,683	2,955	3,712	4,236	(524)	(1,553)
512104 - GROUP INSURANCE-LONG TERM DIS	1,638	1,721	1,731	979	1,230	1,108	122	623
512105 - GROUP INSURANCE-SHORT TERM DIS	248	252	253	192	241	253	(12)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	80	82	82	62	78	82	(4)	0
512403 - DEFINED BENEFIT PLAN	82,937	90,003	71,946	65,131	81,807	73,497	8,310	(1,551)
512405 - JUDGES RETIREMENT SYS (JRS)MAT	17,935	18,350	18,300	18,652	23,428	26,000	(2,572)	(7,700)
TOTAL BENEFITS	231,893	245,278	199,478	209,277	262,860	263,415	(555)	(63,937)
512200 - SOCIAL SECURITY (FICA) CONT	52,707	55,545	59,592	47,626	59,821	66,177	(6,356)	(6,585)
512300 - MEDICARE	12,888	13,278	13,937	11,236	14,113	15,477	(1,364)	(1,540)
TOTAL PAYROLL TAXES	65,595	68,823	73,529	58,863	73,934	81,654	(7,720)	(8,125)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,223,991	1,270,512	1,234,176	1,080,541	1,357,051	1,412,451	(55,400)	(178,275)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2300 - STATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521300 - TECHNICAL	2,297	5,759	5,800	2,298	3,064	6,525	(3,461)	(725)
522200 - REPAIRS AND MAINTENANCE	0	0	13,000	8,126	10,834	0	10,834	13,000
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,693	2,851	4,014	1,845	2,459	3,300	(841)	714
523201 - CELL PHONE	0	154	0	373	498	504	(6)	(504)
523250 - POSTAGE	219	490	1,500	97	129	1,500	(1,371)	0
523500 - TRAVEL	4,038	4,995	9,615	1,440	1,921	13,245	(11,324)	(3,630)
523600 - DUES AND FEES	2,176	2,103	3,185	1,900	2,533	4,425	(1,892)	(1,240)
523700 - EDUCATION AND TRAINING	2,775	1,245	4,615	1,661	2,215	4,615	(2,400)	0
531100 - GENERAL SUPPLIES AND MATERIALS	1,771	1,548	4,735	648	864	6,435	(5,571)	(1,700)
531400 - BOOKS AND PERIODICALS	3,476	3,754	4,060	4,405	5,874	4,060	1,814	0
531620 - FURNITURE/FURNISHINGS	363	10,325	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	4,890	7,970	5,445	1,675	2,233	1,926	307	3,519
TOTAL OPERATING COSTS (52S AND 53S)	24,699	41,194	55,969	24,467	32,623	46,535	(13,912)	9,434
CAPITAL (54S)								
542300 - FURNITURE AND FIXTURES	0	0	0	7,000	9,333	18,000	(8,667)	(18,000)
TOTAL CAPITAL (54S)	0	0	0	7,000	9,333	18,000	(8,667)	(18,000)
TOTAL	1,248,689	1,311,707	1,290,145	1,112,008	1,399,007	1,476,986	(77,979)	(186,841)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2300 - STATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,516	2,260	2,466	2,158	2,466	2,498	(32)	(32)
522110 - DISPOSAL	285	285	321	238	317	321	(4)	0
522130 - CUSTODIAL SERVICES	24,383	24,557	23,587	19,656	26,208	25,752	456	(2,165)
522140 - LAWN CARE	519	606	853	506	675	853	(178)	0
522218 - PEST CONTROL	56	270	216	144	192	216	(24)	0
523100 - INSURANCE, OTHER BENEFITS	6,571	7,599	7,457	8,630	8,630	8,640	(10)	(1,183)
523200 - COMMUNICATIONS - ALLOCATED	4,200	4,402	4,020	3,568	4,757	5,430	(673)	(1,410)
531210 - WATER/SEWER	3,911	3,691	4,266	2,125	2,833	4,266	(1,433)	0
531230 - ELECTRICITY	34,666	34,566	31,050	20,800	27,734	31,050	(3,316)	0
TOTAL ALLOCATED COSTS	77,107	78,237	74,236	57,824	73,811	79,026	(5,215)	(4,790)
TOTAL NON DEPARTMENT MANAGED COSTS	77,107	78,237	74,236	57,824	73,811	79,026	(5,215)	(4,790)
TOTAL EXPENDITURES	1,325,796	1,389,943	1,364,381	1,169,832	1,472,819	1,556,012	(83,193)	(191,631)
TOTAL FUND REDUCTIONS	1,325,796	1,389,943	1,364,381	1,169,832	1,472,819	1,556,012	(83,193)	(191,631)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2301 - STATE COURT TECH FD
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
STATE COURT TECH FD								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
531660 - NON ASSET COMPUTER EQUIPMENT	0	0	10,000	0	0	10,000	(10,000)	0
TOTAL OPERATING COSTS (52S AND 53S)	0	0	10,000	0	0	10,000	(10,000)	0
TOTAL	0	0	10,000	0	0	10,000	(10,000)	0
TOTAL EXPENDITURES	0	0	10,000	0	0	10,000	(10,000)	0
TOTAL FUND REDUCTIONS	0	0	10,000	0	0	10,000	(10,000)	0

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2310 - STATE COURT SOLICITOR
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
STATE COURT SOLICITOR								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,964,967	2,088,468	2,243,396	1,765,789	2,217,899	2,249,589	(31,690)	(6,193)
511115 - PERFECT ATTENDANCE	8,536	9,004	0	11,028	11,028	0	11,028	0
511200 - PART TIME/TEMP EMPLOYEES	13,080	6,438	23,299	0	0	24,490	(24,490)	(1,191)
511300 - OVERTIME	0	274	0	257	323	0	323	0
TOTAL COMPENSATION	1,986,582	2,104,184	2,266,695	1,777,074	2,229,250	2,274,079	(44,829)	(7,384)
512101 - GROUP INSURANCE - HEALTH	456,184	454,684	421,646	412,811	518,506	546,202	(27,696)	(124,556)
512102 - GROUP INSURANCE - LIFE	2,015	1,992	2,163	1,834	2,304	2,139	165	24
512103 - GROUP INSURANCE - DENTAL	9,089	8,459	8,931	9,715	12,202	13,932	(1,730)	(5,001)
512104 - GROUP INSURANCE-LONG TERM DIS	4,230	4,351	4,344	3,085	3,875	3,650	225	694
512105 - GROUP INSURANCE-SHORT TERM DIS	757	766	756	640	803	800	3	(44)
512106 - EMPLOYEE ASSISTANCE PROGRAM	241	248	246	207	260	260	0	(14)
512403 - DEFINED BENEFIT PLAN	298,879	336,839	391,689	286,445	359,786	393,218	(33,432)	(1,529)
512405 - JUDGES RETIREMENT SYS (JRS)MAT	5,327	5,450	5,500	5,540	6,959	7,600	(641)	(2,100)
TOTAL BENEFITS	776,722	812,790	835,275	720,277	904,696	967,801	(63,105)	(132,526)
512200 - SOCIAL SECURITY (FICA) CONT	116,701	123,536	140,535	103,951	130,567	140,993	(10,426)	(458)
512300 - MEDICARE	27,214	28,891	32,867	24,311	30,536	32,974	(2,438)	(107)
TOTAL PAYROLL TAXES	143,915	152,427	173,402	128,263	161,103	173,967	(12,864)	(565)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,907,219	3,069,401	3,275,372	2,625,613	3,295,048	3,415,847	(120,799)	(140,475)
OPERATING COSTS (52S AND 53S)								
521102 - ADMINISTRATIVE/ WITNESS FEES	0	0	1,000	0	0	500	(500)	500
521200 - PROFESSIONAL SERVICES	287	359	250	36	48	250	(202)	0
521201 - PROF SVCS/BROKERS & REPORTERS	0	339	1,000	0	0	1,000	(1,000)	0
521222 - FORENSIC LAB TESTING	1,861	617	20,000	333	444	7,500	(7,056)	12,500
522118 - DISPOSAL-SHREDDING	0	0	3,000	0	0	1,500	(1,500)	1,500
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,793	3,218	5,000	2,059	2,745	5,000	(2,255)	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2310 - STATE COURT SOLICITOR
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523201 - CELL PHONE	10,120	10,995	11,000	8,417	11,223	12,500	(1,277)	(1,500)
523250 - POSTAGE	1,774	1,952	2,500	1,381	1,841	2,500	(659)	0
523400 - PRINTING AND BINDING	2,237	1,863	1,500	613	817	2,500	(1,683)	(1,000)
523500 - TRAVEL	9,748	13,361	23,412	12,658	16,877	22,000	(5,123)	1,412
523600 - DUES AND FEES	21,677	16,843	19,910	17,470	23,293	26,299	(3,006)	(6,389)
523700 - EDUCATION AND TRAINING	4,360	5,421	7,650	6,195	8,260	8,650	(390)	(1,000)
531100 - GENERAL SUPPLIES AND MATERIALS	20,425	23,849	22,200	12,740	16,986	22,200	(5,214)	0
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	0	0	1,500	0	0	500	(500)	1,000
531150 - AUTOMOTIVE SUPPLIES	0	0	0	1,309	1,745	1,500	245	(1,500)
531270 - GASOLINE	4,903	4,890	6,000	4,666	6,221	6,000	221	0
531300 - FOOD	956	141	100	50	67	100	(33)	0
531400 - BOOKS AND PERIODICALS	8,680	10,012	12,500	7,670	10,226	12,500	(2,274)	0
531620 - FURNITURE/FURNISHINGS	3,341	3,029	2,500	109	145	0	145	2,500
531660 - NON ASSET COMPUTER EQUIPMENT	6,369	9,773	0	0	0	12,500	(12,500)	(12,500)
531670 - SOFTWARE	0	0	0	3,796	5,061	0	5,061	0
TOTAL OPERATING COSTS (52S AND 53S)	99,530	106,661	141,022	79,499	105,999	145,499	(39,500)	(4,477)
CAPITAL (54S)								
542200 - VEHICLES	0	32,089	0	0	0	0	0	0
542501 - OTHER CAPITAL ITEMS	0	0	0	610,647	814,196	0	814,196	0
TOTAL CAPITAL (54S)	0	32,089	0	610,647	814,196	0	814,196	0
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	11,386	4,776	5,131	55,050	55,050	49,914	5,136	(44,783)
582200 - CAPITAL LEASE INTEREST	918	570	267	1,400	1,400	10,902	(9,502)	(10,635)
TOTAL DEBT SERVICE	12,304	5,346	5,398	56,450	56,450	60,816	(4,366)	(55,418)
TOTAL	3,019,052	3,213,497	3,421,792	3,372,210	4,271,694	3,622,162	649,532	(200,370)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2310 - STATE COURT SOLICITOR
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	7,682	6,880	7,152	6,583	7,152	7,245	(93)	(93)
512701 - WORKERS COMP CLAIMS	0	0	0	212	283	0	283	0
522110 - DISPOSAL	845	845	1,040	704	939	1,300	(361)	(260)
522130 - CUSTODIAL SERVICES	51,186	51,551	61,034	50,862	67,816	83,297	(15,481)	(22,263)
522140 - LAWN CARE	3,812	3,804	3,023	2,160	2,880	3,779	(899)	(756)
522202 - VEHICLE MAINTENANCE	4,892	1,462	4,000	3,364	4,485	4,500	(15)	(500)
522218 - PEST CONTROL	240	558	432	288	384	540	(156)	(108)
523100 - INSURANCE, OTHER BENEFITS	20,025	23,159	27,219	26,300	27,219	30,293	(3,074)	(3,074)
523200 - COMMUNICATIONS - ALLOCATED	9,842	10,524	9,120	8,114	10,819	13,065	(2,246)	(3,945)
531210 - WATER/SEWER	3,674	3,622	3,904	2,209	2,946	4,880	(1,934)	(976)
531230 - ELECTRICITY	20,418	25,417	21,600	19,555	26,073	30,360	(4,287)	(8,760)
531520 - NATURAL GAS	1,704	1,995	2,319	1,370	1,826	2,899	(1,073)	(580)
TOTAL ALLOCATED COSTS	124,320	129,816	140,843	121,721	152,821	182,158	(29,337)	(41,315)
TOTAL NON DEPARTMENT MANAGED COSTS	124,320	129,816	140,843	121,721	152,821	182,158	(29,337)	(41,315)
TOTAL EXPENDITURES	3,143,372	3,343,313	3,562,635	3,493,931	4,424,515	3,804,320	620,195	(241,685)
TOTAL FUND REDUCTIONS	3,143,372	3,343,313	3,562,635	3,493,931	4,424,515	3,804,320	620,195	(241,685)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2311 - SOLICITOR VIDEO ACCOUNT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
SOLICITOR VIDEO ACCOUNT								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
523400 - PRINTING AND BINDING	0	0	2,500	0	0	2,500	(2,500)	0
523500 - TRAVEL	354	192	3,000	1,051	1,401	3,000	(1,599)	0
523600 - DUES AND FEES	0	0	2,000	0	0	2,000	(2,000)	0
523700 - EDUCATION AND TRAINING	0	0	4,000	0	0	4,000	(4,000)	0
523900 - OTHER PURCHASED SERVICES	0	0	5,000	0	0	5,000	(5,000)	0
531100 - GENERAL SUPPLIES AND MATERIALS	5,274	3,083	5,000	324	432	5,000	(4,568)	0
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	0	0	5,000	0	0	5,000	(5,000)	0
531160 - COMMUNITY OUTREACH	275	429	1,500	0	0	1,500	(1,500)	0
531300 - FOOD	166	99	1,000	449	598	1,000	(402)	0
531400 - BOOKS AND PERIODICALS	0	0	5,000	0	0	5,000	(5,000)	0
531620 - FURNITURE/FURNISHINGS	2,653	1,058	5,000	824	1,098	5,000	(3,902)	0
531660 - NON ASSET COMPUTER EQUIPMENT	4,583	6,119	12,000	2,109	2,812	12,000	(9,188)	0
531670 - SOFTWARE	0	0	0	1,000	1,333	0	1,333	0
531712 - UNIFORMS	0	1,899	2,000	0	0	2,000	(2,000)	0
TOTAL OPERATING COSTS (52S AND 53S)	13,304	12,878	53,000	5,756	7,675	53,000	(45,325)	0
TOTAL	13,304	12,878	53,000	5,756	7,675	53,000	(45,325)	0
TOTAL EXPENDITURES	13,304	12,878	53,000	5,756	7,675	53,000	(45,325)	0
TOTAL FUND REDUCTIONS	13,304	12,878	53,000	5,756	7,675	53,000	(45,325)	0

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2400 - MAGISTRATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
MAGISTRATE COURT								
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2400 - MAGISTRATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	431,886	421,552	424,525	358,169	449,875	483,628	(33,753)	(59,103)
511200 - PART TIME/TEMP EMPLOYEES	80,386	93,387	107,074	77,681	97,570	151,281	(53,711)	(44,207)
TOTAL COMPENSATION	512,272	514,939	531,599	435,850	547,445	634,909	(87,464)	(103,310)
512101 - GROUP INSURANCE - HEALTH	26,742	36,215	34,647	51,489	64,673	73,009	(8,336)	(38,362)
512102 - GROUP INSURANCE - LIFE	445	398	446	365	459	411	48	35
512103 - GROUP INSURANCE - DENTAL	1,055	817	797	1,283	1,611	1,920	(309)	(1,123)
512104 - GROUP INSURANCE-LONG TERM DIS	836	501	393	458	575	553	22	(160)
512105 - GROUP INSURANCE-SHORT TERM DIS	113	103	113	90	112	112	0	1
512106 - EMPLOYEE ASSISTANCE PROGRAM	37	33	36	29	36	36	0	0
512403 - DEFINED BENEFIT PLAN	71,630	73,735	74,268	62,680	78,728	84,568	(5,840)	(10,300)
TOTAL BENEFITS	100,858	111,803	110,700	116,393	146,194	160,609	(14,415)	(49,909)
512200 - SOCIAL SECURITY (FICA) CONT	30,880	31,225	32,960	25,998	32,655	39,364	(6,709)	(6,404)
512300 - MEDICARE	7,301	7,303	7,708	6,080	7,637	9,206	(1,569)	(1,498)
TOTAL PAYROLL TAXES	38,180	38,528	40,668	32,078	40,292	48,570	(8,278)	(7,902)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	651,310	665,269	682,967	584,322	733,931	844,088	(110,157)	(161,121)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	0	2,500	0	0	3,000	(3,000)	(500)
521300 - TECHNICAL	0	880	400	440	586	2,220	(1,634)	(1,820)
523250 - POSTAGE	0	29	400	31	42	400	(358)	0
523500 - TRAVEL	0	368	5,603	1,371	1,828	5,000	(3,172)	603
523600 - DUES AND FEES	4,126	9,490	5,275	4,700	6,267	2,275	3,992	3,000
523700 - EDUCATION AND TRAINING	4,033	4,095	5,950	3,113	4,150	11,350	(7,200)	(5,400)
531100 - GENERAL SUPPLIES AND MATERIALS	4,067	37,186	16,691	3,497	4,663	20,736	(16,073)	(4,045)
TOTAL OPERATING COSTS (52S AND 53S)	12,225	52,047	36,819	13,151	17,535	44,981	(27,446)	(8,162)
TOTAL	663,535	717,317	719,786	597,473	751,466	889,069	(137,603)	(169,283)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2400 - MAGISTRATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	692	601	986	589	986	999	(13)	(13)
522110 - DISPOSAL	95	95	107	79	106	107	(1)	0
522130 - CUSTODIAL SERVICES	8,128	8,186	7,862	6,552	8,736	8,584	152	(722)
522140 - LAWN CARE	173	202	284	169	225	284	(59)	0
522218 - PEST CONTROL	19	96	72	48	64	72	(8)	0
523100 - INSURANCE, OTHER BENEFITS	2,190	2,533	2,983	2,877	2,983	3,456	(473)	(473)
523200 - COMMUNICATIONS - ALLOCATED	3,397	3,510	3,540	3,328	4,437	4,936	(499)	(1,396)
531210 - WATER/SEWER	1,304	1,230	1,422	708	944	1,422	(478)	0
531230 - ELECTRICITY	11,555	11,522	10,350	6,933	9,245	10,350	(1,105)	0
TOTAL ALLOCATED COSTS	27,553	27,976	27,606	21,283	27,725	30,210	(2,485)	(2,604)
TOTAL NON DEPARTMENT MANAGED COSTS	27,553	27,976	27,606	21,283	27,725	30,210	(2,485)	(2,604)
TOTAL EXPENDITURES	691,088	745,293	747,392	618,756	779,191	919,279	(140,088)	(171,887)
TOTAL FUND REDUCTIONS	691,088	745,293	747,392	618,756	779,191	919,279	(140,088)	(171,887)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2450 - PROBATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
PROBATE COURT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	689,086	738,802	764,973	624,092	783,883	802,640	(18,757)	(37,667)
511115 - PERFECT ATTENDANCE	1,867	633	1,884	2,100	2,100	2,132	(32)	(248)
511116 - SHORT TERM DISABILITY PAY	0	3,991	0	0	0	314	(314)	(314)
TOTAL COMPENSATION	690,953	743,426	766,857	626,192	785,983	805,086	(19,103)	(38,229)
512101 - GROUP INSURANCE - HEALTH	176,994	209,555	173,082	175,310	220,196	212,994	7,202	(39,912)
512102 - GROUP INSURANCE - LIFE	700	733	812	645	810	740	70	72
512103 - GROUP INSURANCE - DENTAL	3,624	3,494	3,519	3,887	4,882	5,433	(551)	(1,914)
512104 - GROUP INSURANCE-LONG TERM DIS	1,399	1,504	1,553	1,043	1,310	1,229	81	324
512105 - GROUP INSURANCE-SHORT TERM DIS	281	299	309	246	309	309	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	91	97	100	80	100	100	0	0
512403 - DEFINED BENEFIT PLAN	114,089	130,056	133,870	109,584	137,641	140,462	(2,821)	(6,592)
TOTAL BENEFITS	297,178	345,738	313,245	290,794	365,249	361,267	3,982	(48,022)
512200 - SOCIAL SECURITY (FICA) CONT	40,355	43,459	47,428	36,539	45,894	49,764	(3,870)	(2,336)
512300 - MEDICARE	9,448	10,164	11,092	8,545	10,733	11,638	(905)	(546)
TOTAL PAYROLL TAXES	49,803	53,623	58,520	45,084	56,627	61,402	(4,775)	(2,882)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,037,934	1,142,787	1,138,622	962,070	1,207,859	1,227,755	(19,896)	(89,133)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2450 - PROBATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	4,123	5,267	6,000	8,309	11,079	9,000	2,079	(3,000)
522200 - REPAIRS AND MAINTENANCE	500	5,741	9,000	500	667	9,000	(8,333)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,998	3,038	5,000	1,990	2,653	4,000	(1,347)	1,000
523201 - CELL PHONE	1,470	1,505	2,000	1,085	1,446	2,000	(554)	0
523250 - POSTAGE	11,023	12,807	16,000	9,470	12,627	16,000	(3,373)	0
523500 - TRAVEL	4,090	2,000	3,000	1,645	2,194	3,000	(806)	0
523600 - DUES AND FEES	1,975	4,219	2,200	1,984	2,645	2,300	345	(100)
523700 - EDUCATION AND TRAINING	1,755	4,752	2,400	1,212	1,616	1,500	116	900
531100 - GENERAL SUPPLIES AND MATERIALS	39,678	43,317	70,000	38,675	51,566	70,000	(18,434)	0
531660 - NON ASSET COMPUTER EQUIPMENT	3,882	3,964	4,200	0	0	1,000	(1,000)	3,200
TOTAL OPERATING COSTS (52S AND 53S)	71,493	86,610	119,800	64,870	86,493	117,800	(31,307)	2,000
TOTAL	1,109,428	1,229,397	1,258,422	1,026,939	1,294,352	1,345,555	(51,203)	(87,133)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2450 - PROBATE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,845	2,562	2,713	2,441	2,713	2,748	(35)	(35)
522110 - DISPOSAL	190	190	215	158	211	215	(4)	0
522130 - CUSTODIAL SERVICES	16,255	16,372	15,725	13,104	17,472	17,168	304	(1,443)
522140 - LAWN CARE	346	404	569	338	450	569	(119)	0
522218 - PEST CONTROL	37	192	144	96	128	144	(16)	0
523100 - INSURANCE, OTHER BENEFITS	8,031	9,288	8,202	10,548	10,548	9,503	1,045	(1,301)
523200 - COMMUNICATIONS - ALLOCATED	4,094	4,436	3,480	3,360	4,480	5,124	(644)	(1,644)
531210 - WATER/SEWER	2,607	2,460	2,844	1,417	1,889	2,844	(955)	0
531230 - ELECTRICITY	23,111	23,044	20,700	13,867	18,489	20,700	(2,211)	0
TOTAL ALLOCATED COSTS	57,516	58,949	54,592	45,328	56,380	59,015	(2,635)	(4,423)
TOTAL NON DEPARTMENT MANAGED COSTS	57,516	58,949	54,592	45,328	56,380	59,015	(2,635)	(4,423)
TOTAL EXPENDITURES	1,166,944	1,288,346	1,313,014	1,072,267	1,350,732	1,404,570	(53,838)	(91,556)
TOTAL FUND REDUCTIONS	1,166,944	1,288,346	1,313,014	1,072,267	1,350,732	1,404,570	(53,838)	(91,556)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2600 - JUVENILE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
JUVENILE COURT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	990,154	1,046,476	1,090,659	856,432	1,075,711	1,151,281	(75,570)	(60,622)
511115 - PERFECT ATTENDANCE	692	0	0	0	0	0	0	0
511116 - SHORT TERM DISABILITY PAY	275	2,001	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	45,707	13,124	4,450	4,536	5,697	4,385	1,312	65
TOTAL COMPENSATION	1,036,828	1,061,602	1,095,109	860,968	1,081,409	1,155,666	(74,257)	(60,557)
512101 - GROUP INSURANCE - HEALTH	159,508	227,326	208,152	161,802	203,229	216,160	(12,931)	(8,008)
512102 - GROUP INSURANCE - LIFE	891	964	1,152	849	1,067	1,100	(33)	52
512103 - GROUP INSURANCE - DENTAL	2,860	3,824	4,414	3,868	4,859	5,661	(802)	(1,247)
512104 - GROUP INSURANCE-LONG TERM DIS	1,756	1,992	2,163	1,343	1,687	1,577	110	586
512105 - GROUP INSURANCE-SHORT TERM DIS	317	363	393	291	365	365	0	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	101	118	127	94	118	118	0	9
512403 - DEFINED BENEFIT PLAN	106,162	121,756	129,098	95,292	119,690	129,606	(9,916)	(508)
512405 - JUDGES RETIREMENT SYS (JRS)MAT	10,653	11,104	11,739	11,079	13,916	15,500	(1,584)	(3,761)
TOTAL BENEFITS	282,246	367,447	357,238	274,618	344,931	370,087	(25,156)	(12,849)
512200 - SOCIAL SECURITY (FICA) CONT	61,861	62,773	67,896	51,323	64,464	71,651	(7,187)	(3,755)
512300 - MEDICARE	14,602	14,783	15,879	12,003	15,076	16,757	(1,681)	(878)
TOTAL PAYROLL TAXES	76,464	77,556	83,775	63,326	79,540	88,408	(8,868)	(4,633)
512600 - UNEMPLOYMENT INSURANCE	53	0	0	0	0	0	0	0
TOTAL OTHER PERSONEL RELATED COSTS	53	0	0	0	0	0	0	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,395,591	1,506,605	1,536,122	1,198,912	1,505,880	1,614,161	(108,281)	(78,039)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	8,522	11,977	19,851	2,220	2,960	5,700	(2,740)	14,151
521203 - PROFESSIONAL/COURT INTERPRETER	2,044	1,966	8,520	2,389	3,186	5,000	(1,814)	3,520
521204 - COURT APPOINTED ATTORNEY	355,581	467,862	479,324	253,087	337,449	479,324	(141,875)	0
521216 - PROF SVC/GUARDIAN AD LITEM	316,351	398,484	389,416	228,446	304,595	289,416	15,179	100,000

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2600 - JUVENILE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521217 - PROF SVCS/CHILD ATTORNEY	0	60,353	0	90,904	121,205	150,000	(28,795)	(150,000)
521300 - TECHNICAL	2,152	5,340	3,600	3,366	4,489	3,500	989	100
522118 - DISPOSAL-SHREDDING	2,730	820	1,200	1,208	1,610	1,500	110	(300)
522310 - RENTAL OF LAND AND BUILDINGS	0	6,370	6,370	4,830	6,440	8,976	(2,536)	(2,606)
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,775	4,822	10,051	2,998	3,998	10,051	(6,053)	0
523201 - CELL PHONE	473	503	504	329	438	504	(66)	0
523250 - POSTAGE	5,850	7,764	10,000	6,286	8,381	10,000	(1,619)	0
523500 - TRAVEL	9,938	8,110	13,929	10,242	13,657	13,489	168	440
523600 - DUES AND FEES	3,460	3,577	3,123	3,077	4,103	3,123	980	0
523700 - EDUCATION AND TRAINING	2,350	3,846	9,270	1,852	2,469	9,645	(7,176)	(375)
531100 - GENERAL SUPPLIES AND MATERIALS	17,095	9,112	34,915	6,397	8,529	19,915	(11,386)	15,000
531300 - FOOD	222	3,153	3,500	2,345	3,126	3,500	(374)	0
531400 - BOOKS AND PERIODICALS	10,877	11,676	12,194	12,977	17,303	14,038	3,265	(1,844)
531600 - SMALL EQUIPMENT	124	0	0	0	0	0	0	0
531620 - FURNITURE/FURNISHINGS	16,516	11,745	10,700	0	0	5,700	(5,700)	5,000
531660 - NON ASSET COMPUTER EQUIPMENT	20,010	9,396	26,321	4,711	6,281	22,721	(16,440)	3,600
TOTAL OPERATING COSTS (52S AND 53S)	777,069	1,026,875	1,042,788	637,663	850,218	1,056,102	(205,884)	(13,314)
TOTAL	2,172,661	2,533,480	2,578,910	1,836,576	2,356,098	2,670,263	(314,165)	(91,353)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2600 - JUVENILE COURT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,201	2,012	3,453	1,895	3,453	3,498	(45)	(45)
522110 - DISPOSAL	380	380	429	317	422	429	(7)	0
522130 - CUSTODIAL SERVICES	32,511	32,743	31,449	26,208	34,943	34,336	607	(2,887)
522140 - LAWN CARE	692	808	1,138	675	900	1,138	(238)	0
522218 - PEST CONTROL	74	384	288	192	256	288	(32)	0
523100 - INSURANCE, OTHER BENEFITS	5,841	6,755	10,439	7,671	10,439	12,095	(1,656)	(1,656)
523200 - COMMUNICATIONS - ALLOCATED	3,632	3,830	3,300	3,027	4,036	4,530	(494)	(1,230)
531210 - WATER/SEWER	5,215	4,921	5,688	2,833	3,777	5,688	(1,911)	0
531230 - ELECTRICITY	46,221	46,089	41,400	27,734	36,978	41,400	(4,422)	0
TOTAL ALLOCATED COSTS	96,768	97,921	97,584	70,551	95,205	103,402	(8,197)	(5,818)
TOTAL NON DEPARTMENT MANAGED COSTS	96,768	97,921	97,584	70,551	95,205	103,402	(8,197)	(5,818)
TOTAL EXPENDITURES	2,269,429	2,631,401	2,676,494	1,907,127	2,451,303	2,773,665	(322,362)	(97,171)
TOTAL FUND REDUCTIONS	2,269,429	2,631,401	2,676,494	1,907,127	2,451,303	2,773,665	(322,362)	(97,171)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2610 - JUVENILE CT - SUPERVISION FEE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
JUVENILE CT - SUPERVISION FEE								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	39,917	43,798	50,000	46,588	62,118	50,000	12,118	0
523201 - CELL PHONE	470	500	550	419	558	550	8	0
TOTAL OPERATING COSTS (52S AND 53S)	40,387	44,298	50,550	47,007	62,676	50,550	12,126	0
TOTAL	40,387	44,298	50,550	47,007	62,676	50,550	12,126	0
TOTAL EXPENDITURES	40,387	44,298	50,550	47,007	62,676	50,550	12,126	0
TOTAL FUND REDUCTIONS	40,387	44,298	50,550	47,007	62,676	50,550	12,126	0

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2810 - INDIGENT DEFENSE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
INDIGENT DEFENSE								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	300,736	328,715	337,661	270,843	340,190	351,766	(11,576)	(14,105)
511115 - PERFECT ATTENDANCE	1,652	1,718	0	1,787	1,787	0	1,787	0
511116 - SHORT TERM DISABILITY PAY	2,634	0	0	0	0	0	0	0
TOTAL COMPENSATION	305,023	330,433	337,661	272,630	341,977	351,766	(9,789)	(14,105)
512101 - GROUP INSURANCE - HEALTH	58,043	72,851	48,917	49,298	61,920	64,130	(2,210)	(15,213)
512102 - GROUP INSURANCE - LIFE	305	321	270	281	353	248	105	22
512103 - GROUP INSURANCE - DENTAL	851	776	774	882	1,108	1,236	(128)	(462)
512104 - GROUP INSURANCE-LONG TERM DIS	610	661	668	441	554	511	43	157
512105 - GROUP INSURANCE-SHORT TERM DIS	108	113	112	89	112	112	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	35	37	36	29	36	36	0	0
512403 - DEFINED BENEFIT PLAN	50,519	57,830	59,091	47,710	59,926	61,559	(1,633)	(2,468)
TOTAL BENEFITS	110,469	132,589	109,868	98,732	124,011	127,832	(3,821)	(17,964)
512200 - SOCIAL SECURITY (FICA) CONT	17,997	19,605	20,935	16,146	20,280	21,809	(1,529)	(874)
512300 - MEDICARE	4,209	4,585	4,896	3,776	4,743	5,100	(357)	(204)
TOTAL PAYROLL TAXES	22,206	24,190	25,831	19,922	25,023	26,909	(1,886)	(1,078)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	437,698	487,212	473,360	391,284	491,010	506,507	(15,497)	(33,147)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2810 - INDIGENT DEFENSE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	71,261	133,892	151,193	80,555	107,407	135,000	(27,593)	16,193
521201 - PROF SVCS/BROKERS & REPORTERS	0	0	5,000	3,467	4,623	5,000	(377)	0
521203 - PROFESSIONAL/COURT INTERPRETER	18,867	19,630	25,000	16,462	21,949	21,000	949	4,000
521204 - COURT APPOINTED ATTORNEY	2,693,089	2,540,177	2,800,000	2,024,152	2,698,869	2,800,000	(101,131)	0
521215 - ATTORNEY FOR THE DAY	393,413	508,224	515,053	425,757	567,676	600,000	(32,324)	(84,947)
521300 - TECHNICAL	55	440	0	220	293	0	293	0
522118 - DISPOSAL-SHREDDING	325	740	520	750	1,000	750	250	(230)
522320 - RENTAL OF EQUIPMENT AND VEHICL	990	931	864	756	1,008	688	320	176
523250 - POSTAGE	41	46	250	32	43	75	(32)	175
523500 - TRAVEL	0	0	200	0	0	0	0	200
523600 - DUES AND FEES	397	0	850	837	1,115	850	265	0
523700 - EDUCATION AND TRAINING	225	752	1,200	264	352	400	(48)	800
531100 - GENERAL SUPPLIES AND MATERIALS	5,231	3,371	5,777	3,731	4,975	5,000	(25)	777
531300 - FOOD	1,126	1,228	2,376	953	1,271	1,200	71	1,176
531600 - SMALL EQUIPMENT	423	886	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	4,209	0	0	0	0	1,763	(1,763)	(1,763)
TOTAL OPERATING COSTS (52S AND 53S)	3,189,651	3,210,316	3,508,283	2,557,937	3,410,582	3,571,726	(161,144)	(63,443)
TOTAL	3,627,349	3,697,528	3,981,643	2,949,221	3,901,593	4,078,233	(176,640)	(96,590)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2810 - INDIGENT DEFENSE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,588	893	986	959	986	999	(13)	(13)
522110 - DISPOSAL	32	32	36	26	35	0	35	36
522130 - CUSTODIAL SERVICES	2,709	2,729	2,621	2,184	2,912	9,544	(6,632)	(6,923)
522140 - LAWN CARE	58	67	95	56	75	1,247	(1,172)	(1,152)
522218 - PEST CONTROL	6	32	24	16	21	144	(123)	(120)
523100 - INSURANCE, OTHER BENEFITS	2,921	3,377	2,983	21,441	21,441	3,456	17,985	(473)
523200 - COMMUNICATIONS - ALLOCATED	1,622	1,646	1,500	1,487	1,983	2,116	(133)	(616)
531210 - WATER/SEWER	435	410	474	236	315	858	(543)	(384)
531230 - ELECTRICITY	3,852	3,841	3,450	2,311	3,082	4,290	(1,208)	(840)
531520 - NATURAL GAS	0	0	0	0	0	1,188	(1,188)	(1,188)
TOTAL ALLOCATED COSTS	13,221	13,027	12,169	28,717	30,850	23,842	7,008	(11,673)
TOTAL NON DEPARTMENT MANAGED COSTS	13,221	13,027	12,169	28,717	30,850	23,842	7,008	(11,673)
TOTAL EXPENDITURES	3,640,571	3,710,555	3,993,812	2,977,938	3,932,443	4,102,075	(169,632)	(108,263)
TOTAL FUND REDUCTIONS	3,640,571	3,710,555	3,993,812	2,977,938	3,932,443	4,102,075	(169,632)	(108,263)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / SHERIFF OFFICE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
SHERIFF OFFICE								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	30,040,195	32,531,162	34,897,491	27,680,789	34,768,141	36,544,984	(1,776,843)	(1,647,493)
511102 - SALARIES/ COURT SERVICE	36,999	26,528	30,900	21,977	27,604	31,364	(3,760)	(464)
511103 - WORKED HOLIDAY	328,289	371,215	435,760	358,997	450,914	442,683	8,231	(6,923)
511110 - UNIFORM ALLOWANCE	40,131	43,056	46,020	39,403	49,492	53,820	(4,328)	(7,800)
511115 - PERFECT ATTENDANCE	200,428	200,645	0	209,362	209,362	0	209,362	0
511116 - SHORT TERM DISABILITY PAY	5,501	1,662	0	20,635	25,918	0	25,918	0
511200 - PART TIME/TEMP EMPLOYEES	286,167	297,030	576,131	237,939	298,860	530,897	(232,037)	45,234
511300 - OVERTIME	2,505,163	1,567,035	2,232,777	1,310,613	1,646,181	2,281,547	(635,366)	(48,770)
TOTAL COMPENSATION	33,442,872	35,038,334	38,219,079	29,879,714	37,476,471	39,885,295	(2,408,824)	(1,666,216)
512101 - GROUP INSURANCE - HEALTH	6,672,515	7,823,248	6,852,326	6,631,621	8,329,572	8,575,381	(245,809)	(1,723,055)
512102 - GROUP INSURANCE - LIFE	30,634	31,328	48,124	28,117	35,316	50,943	(15,627)	(2,819)
512103 - GROUP INSURANCE - DENTAL	129,077	133,375	141,696	154,820	194,460	220,018	(25,558)	(78,322)
512104 - GROUP INSURANCE-LONG TERM DIS	65,636	70,291	86,956	50,783	63,786	92,047	(28,261)	(5,091)
512105 - GROUP INSURANCE-SHORT TERM DIS	12,160	12,637	13,435	10,303	12,941	13,591	(650)	(156)
512106 - EMPLOYEE ASSISTANCE PROGRAM	3,935	4,094	4,316	3,340	4,195	4,374	(179)	(58)
512402 - RETIREMENT CONTRIBUTION/401A	6,992	7,140	0	6,189	7,774	0	7,774	0
512403 - DEFINED BENEFIT PLAN	5,414,650	5,968,791	6,587,436	5,082,202	6,383,442	6,887,161	(503,719)	(299,725)
TOTAL BENEFITS	12,335,598	14,050,903	13,734,289	11,967,375	15,031,486	15,843,515	(812,029)	(2,109,226)
512200 - SOCIAL SECURITY (FICA) CONT	1,973,358	2,065,540	2,369,414	1,756,537	2,206,278	2,428,370	(222,092)	(58,956)
512300 - MEDICARE	462,612	483,228	554,138	410,870	516,069	622,920	(106,851)	(68,782)
TOTAL PAYROLL TAXES	2,435,970	2,548,767	2,923,552	2,167,407	2,722,347	3,051,290	(328,943)	(127,738)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	48,214,440	51,638,005	54,876,920	44,014,496	55,230,304	58,780,100	(3,549,796)	(3,903,180)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	123,662	112,452	157,000	98,477	131,303	153,500	(22,197)	3,500
521214 - PROF SVCS - LEGAL	65,376	34,997	0	56,960	75,947	35,000	40,947	(35,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / SHERIFF OFFICE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521221 - SO IMPOUND YARD - WRECKER FEES	3,630	2,075	4,500	3,620	4,827	7,400	(2,573)	(2,900)
521225 - PROF SVCS/TRANSPORTATION	98,678	107,824	136,000	94,400	125,867	136,000	(10,133)	0
521260 - PROFESSIONAL SERVICE-MEDICAL	6,073,143	6,458,085	6,600,000	5,261,047	7,014,730	7,236,867	(222,137)	(636,867)
521261 - PROF SVCS - MED NON MANAGED	150,270	206,902	204,750	186,720	248,960	224,750	24,210	(20,000)
521300 - TECHNICAL	1,303,554	2,078,981	2,642,666	1,667,893	2,223,857	4,805,724	(2,581,867)	(2,163,058)
522200 - REPAIRS AND MAINTENANCE	213,309	235,405	311,000	200,734	267,646	404,000	(136,354)	(93,000)
522204 - EQUIPMENT SERVICE AGREEMENTS	603,794	636,246	674,671	317,608	423,477	872,871	(449,394)	(198,200)
522207 - NON-VEHICLE RPRS - INS CLAIMS	0	0	0	7,800	10,400	0	10,400	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	29,839	32,286	41,750	17,738	23,651	45,000	(21,349)	(3,250)
523201 - CELL PHONE	208,648	219,288	236,918	188,187	250,916	243,918	6,998	(7,000)
523250 - POSTAGE	2,386	11,481	7,750	8,679	11,572	11,250	322	(3,500)
523300 - ADVERTISING	11,982	1,081	7,000	3,602	4,803	7,000	(2,197)	0
523400 - PRINTING AND BINDING	15,149	18,199	26,250	17,951	23,934	25,750	(1,816)	500
523500 - TRAVEL	107,386	150,719	150,750	114,473	152,631	187,250	(34,619)	(36,500)
523600 - DUES AND FEES	135,918	160,503	179,500	148,870	198,494	186,000	12,494	(6,500)
523700 - EDUCATION AND TRAINING	270,488	190,104	318,547	205,676	274,234	316,014	(41,780)	2,533
523800 - LICENSES	17,694	608	0	462	615	0	615	0
523900 - OTHER PURCHASED SERVICES	32,543	46,229	78,000	45,794	61,059	83,000	(21,941)	(5,000)
523910 - AUTOMOTIVE SERVICES O/S FLEET	0	0	12,000	0	0	12,000	(12,000)	0
531100 - GENERAL SUPPLIES AND MATERIALS	362,713	228,138	488,500	242,985	323,980	494,500	(170,520)	(6,000)
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	337,236	294,156	341,000	255,843	341,124	338,000	3,124	3,000
531105 - GENERAL SUPPLIES- CUSTODIAL	29,832	28,498	0	26,676	35,568	0	35,568	0
531130 - GEN SUPPLIES/OPERATIONAL SUPPL	31,153	47,209	32,000	13,113	17,484	88,000	(70,516)	(56,000)
531150 - AUTOMOTIVE SUPPLIES	0	236	3,000	287,701	383,602	203,000	180,602	(200,000)
531270 - GASOLINE	931,134	883,668	925,000	765,960	1,021,279	925,000	96,279	0
531300 - FOOD	760,826	770,357	827,400	575,570	767,426	860,496	(93,070)	(33,096)
531400 - BOOKS AND PERIODICALS	36	154	750	10	13	750	(737)	0
531600 - SMALL EQUIPMENT	232,673	32,002	82,500	70,934	94,579	80,500	14,079	2,000
531660 - NON ASSET COMPUTER EQUIPMENT	195,983	91,279	231,000	53,856	71,808	220,000	(148,192)	11,000
531670 - SOFTWARE	0	0	0	3,150	4,200	0	4,200	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / SHERIFF OFFICE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
531700 - OTHER SUPPLIES	33,966	28,069	31,000	19,053	25,403	33,750	(8,347)	(2,750)
531712 - UNIFORMS	526,702	351,341	637,200	356,555	475,406	732,300	(256,894)	(95,100)
531750 - OTHER SUPPLIES K-9	31,377	33,834	52,000	25,944	34,592	52,000	(17,408)	0
TOTAL OPERATING COSTS (52S AND 53S)	12,941,078	13,492,408	15,440,402	11,344,040	15,125,386	19,021,590	(3,896,204)	(3,581,188)
CAPITAL (54S)								
541100 - SITES	0	0	0	0	0	45,000	(45,000)	(45,000)
541350 - BUILDING IMPROVEMENTS	0	0	0	20,908	27,877	0	27,877	0
542200 - VEHICLES	66,126	110,425	399,839	406,694	542,259	0	542,259	399,839
542500 - OTHER EQUIPMENT	25,188	202,473	52,000	179,991	239,988	86,000	153,988	(34,000)
TOTAL CAPITAL (54S)	91,314	312,897	451,839	607,593	810,123	131,000	679,123	320,839
NON-OPERATIONAL COSTS								
571002 - INTERGOVERNMENTAL-SW FEES	1,660	1,660	0	1,660	1,660	1,660	0	(1,660)
TOTAL NON-OPERATIONAL COSTS	1,660	1,660	0	1,660	1,660	1,660	0	(1,660)
TOTAL	61,248,493	65,444,971	70,769,161	55,967,789	71,167,474	77,934,350	(6,766,876)	(7,165,189)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / SHERIFF OFFICE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	135,701	124,525	114,920	116,373	116,373	121,913	(5,540)	(6,993)
512701 - WORKERS COMP CLAIMS	402,997	169,720	468,213	175,330	233,773	488,213	(254,440)	(20,000)
522110 - DISPOSAL	4,968	2,735	3,881	4,816	6,421	6,497	(76)	(2,616)
522130 - CUSTODIAL SERVICES	72,280	94,261	89,658	74,382	99,175	96,972	2,203	(7,314)
522140 - LAWN CARE	15,747	15,556	17,869	14,383	19,177	20,869	(1,692)	(3,000)
522202 - VEHICLE MAINTENANCE	712,935	853,202	816,000	382,989	510,651	671,000	(160,349)	145,000
522203 - VEHICLE REPAIRS- INSURANCE CLM	99,489	51,396	0	65,845	87,794	28,662	59,132	(28,662)
522218 - PEST CONTROL	3,600	7,053	5,355	3,570	4,760	5,115	(355)	240
523100 - INSURANCE, OTHER BENEFITS	884,910	1,024,242	1,398,152	1,215,427	1,398,152	1,637,825	(239,673)	(239,673)
523110 - INSURANCE DEDUCTIBLES	246,913	387,624	0	414,991	553,321	302,650	250,671	(302,650)
523200 - COMMUNICATIONS - ALLOCATED	156,103	147,299	135,840	103,550	138,067	143,317	(5,250)	(7,477)
531210 - WATER/SEWER	273,131	246,641	295,751	204,401	272,535	296,711	(24,176)	(960)
531230 - ELECTRICITY	740,820	708,386	653,152	520,740	694,320	670,198	24,122	(17,046)
531520 - NATURAL GAS	27,816	34,490	39,903	29,135	38,847	43,313	(4,466)	(3,410)
TOTAL ALLOCATED COSTS	3,777,411	3,867,129	4,038,694	3,325,930	4,173,365	4,533,255	(359,890)	(494,561)
TOTAL NON DEPARTMENT MANAGED COSTS	3,777,411	3,867,129	4,038,694	3,325,930	4,173,365	4,533,255	(359,890)	(494,561)
TOTAL EXPENDITURES	65,025,904	69,312,099	74,807,855	59,293,719	75,340,839	82,467,605	(7,126,766)	(7,659,750)
TOTAL FUND REDUCTIONS	65,025,904	69,312,099	74,807,855	59,293,719	75,340,839	82,467,605	(7,126,766)	(7,659,750)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3222 - CMANS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CMANS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,290,151	1,482,445	989,504	758,115	952,222	1,011,768	(59,546)	(22,264)
511103 - WORKED HOLIDAY	342	515	536	186	234	544	(310)	(8)
511110 - UNIFORM ALLOWANCE	5,629	7,092	7,800	6,065	7,617	7,800	(183)	0
511115 - PERFECT ATTENDANCE	6,799	10,014	0	8,168	8,168	0	8,168	0
511116 - SHORT TERM DISABILITY PAY	0	0	0	5,051	6,345	0	6,345	0
511300 - OVERTIME	55,340	36,400	32,960	17,747	22,291	33,454	(11,163)	(494)
TOTAL COMPENSATION	1,358,261	1,536,465	1,030,800	795,332	996,876	1,053,566	(56,690)	(22,766)
512101 - GROUP INSURANCE - HEALTH	320,899	405,026	231,488	193,790	243,407	247,762	(4,355)	(16,274)
512102 - GROUP INSURANCE - LIFE	1,315	1,369	1,348	797	1,001	1,419	(418)	(71)
512103 - GROUP INSURANCE - DENTAL	5,263	5,711	4,370	4,453	5,593	6,473	(880)	(2,103)
512104 - GROUP INSURANCE-LONG TERM DIS	2,813	3,129	2,434	1,379	1,732	2,565	(833)	(131)
512105 - GROUP INSURANCE-SHORT TERM DIS	486	509	337	260	327	337	(10)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	157	165	108	84	106	108	(2)	0
512403 - DEFINED BENEFIT PLAN	227,412	270,574	180,430	139,533	175,258	184,395	(9,137)	(3,965)
TOTAL BENEFITS	558,346	686,483	420,515	340,295	427,423	443,059	(15,636)	(22,544)
512200 - SOCIAL SECURITY (FICA) CONT	80,041	90,166	63,924	46,010	57,790	65,328	(7,538)	(1,404)
512300 - MEDICARE	18,719	21,087	14,950	10,760	13,515	15,279	(1,764)	(329)
TOTAL PAYROLL TAXES	98,760	111,253	78,874	56,770	71,305	80,607	(9,302)	(1,733)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,015,367	2,334,201	1,530,189	1,192,397	1,495,605	1,577,232	(81,627)	(47,043)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	35	675	0	690	920	1,200	(280)	(1,200)
521221 - SO IMPOUND YARD - WRECKER FEES	0	0	0	350	467	1,400	(933)	(1,400)
521300 - TECHNICAL	997,275	1,778,659	64,208	26,143	34,857	31,707	3,150	32,501
522200 - REPAIRS AND MAINTENANCE	18,326	62,574	20,000	8,751	11,668	20,000	(8,332)	0
522204 - EQUIPMENT SERVICE AGREEMENTS	603,794	636,246	674,671	317,608	423,477	872,871	(449,394)	(198,200)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3222 - CMANS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522320 - RENTAL OF EQUIPMENT AND VEHICL	972	1,053	1,600	614	819	1,600	(781)	0
523201 - CELL PHONE	27,620	24,587	30,000	17,973	23,964	30,000	(6,036)	0
523250 - POSTAGE	126	142	250	42	56	250	(194)	0
523300 - ADVERTISING	6,960	1,505	3,000	0	0	3,000	(3,000)	0
523400 - PRINTING AND BINDING	259	666	750	440	587	750	(163)	0
523500 - TRAVEL	7,882	4,725	8,750	6,709	8,945	10,250	(1,305)	(1,500)
523600 - DUES AND FEES	1,832	1,616	2,500	300	400	1,000	(600)	1,500
523700 - EDUCATION AND TRAINING	8,295	2,183	10,000	700	933	10,000	(9,067)	0
523900 - OTHER PURCHASED SERVICES	3,539	841	0	606	808	0	808	0
531100 - GENERAL SUPPLIES AND MATERIALS	5,743	3,093	15,000	17,953	23,938	17,000	6,938	(2,000)
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	0	0	5,000	674	899	5,000	(4,101)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	2,538	3,384	0	3,384	0
531600 - SMALL EQUIPMENT	5,859	3,762	10,000	2,612	3,482	8,000	(4,518)	2,000
531660 - NON ASSET COMPUTER EQUIPMENT	18,625	6,044	20,000	3,264	4,352	20,000	(15,648)	0
531700 - OTHER SUPPLIES	12,667	3,160	2,000	1,636	2,181	2,000	181	0
531712 - UNIFORMS	656	2,409	15,000	3,345	4,460	15,000	(10,540)	0
531750 - OTHER SUPPLIES K-9	4,120	1,939	12,000	1,926	2,568	12,000	(9,432)	0
TOTAL OPERATING COSTS (52S AND 53S)	1,724,584	2,535,879	894,729	414,873	553,165	1,063,028	(509,863)	(168,299)
CAPITAL (54S)								
542200 - VEHICLES	0	21,557	0	6,526	8,701	0	8,701	0
542500 - OTHER EQUIPMENT	0	106,267	0	7,025	9,367	0	9,367	0
TOTAL CAPITAL (54S)	0	127,824	0	13,551	18,068	0	18,068	0
TOTAL	3,739,951	4,997,905	2,424,918	1,620,821	2,066,838	2,640,260	(573,422)	(215,342)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3222 - CMANS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	4,159	3,770	3,946	3,573	3,946	2,998	948	948
512701 - WORKERS COMP CLAIMS	4,982	0	0	0	0	0	0	0
522110 - DISPOSAL	308	44	530	44	59	530	(471)	0
522130 - CUSTODIAL SERVICES	9,800	9,800	10,000	8,000	10,667	10,000	667	0
522140 - LAWN CARE	1,950	750	0	1,350	1,800	3,000	(1,200)	(3,000)
522202 - VEHICLE MAINTENANCE	20,037	32,331	30,000	32,045	42,727	35,000	7,727	(5,000)
522203 - VEHICLE REPAIRS- INSURANCE CLM	329	2,809	0	0	0	0	0	0
522218 - PEST CONTROL	290	734	300	200	267	300	(33)	0
523100 - INSURANCE, OTHER BENEFITS	40,851	47,243	65,056	57,356	65,056	42,770	22,286	22,286
523110 - INSURANCE DEDUCTIBLES	0	33,610	0	38,160	50,880	0	50,880	0
523200 - COMMUNICATIONS - ALLOCATED	7,013	14,842	14,580	11,576	15,434	14,961	473	(381)
531210 - WATER/SEWER	1,899	1,622	1,650	1,442	1,923	1,650	273	0
531230 - ELECTRICITY	10,782	10,347	10,600	8,294	11,059	10,600	459	0
531520 - NATURAL GAS	4,368	4,989	5,900	4,656	6,208	5,900	308	0
TOTAL ALLOCATED COSTS	106,766	162,890	142,562	166,697	210,025	127,709	82,316	14,853
TOTAL NON DEPARTMENT MANAGED COSTS	106,766	162,890	142,562	166,697	210,025	127,709	82,316	14,853
TOTAL EXPENDITURES	3,846,717	5,160,795	2,567,480	1,787,518	2,276,863	2,767,969	(491,106)	(200,489)
TOTAL FUND REDUCTIONS	3,846,717	5,160,795	2,567,480	1,787,518	2,276,863	2,767,969	(491,106)	(200,489)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3310 - LAW ENFORCEMENT ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
LAW ENFORCEMENT ADMINISTRATION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	3,033,063	3,326,166	3,441,988	2,700,059	3,391,378	3,481,658	(90,280)	(39,670)
511103 - WORKED HOLIDAY	303	570	536	1,130	1,420	544	876	(8)
511110 - UNIFORM ALLOWANCE	6,617	6,474	7,020	4,979	6,254	6,240	14	780
511115 - PERFECT ATTENDANCE	22,808	24,874	0	27,845	27,845	0	27,845	0
511116 - SHORT TERM DISABILITY PAY	1,314	0	0	0	0	0	0	0
511300 - OVERTIME	87,108	79,506	77,250	54,406	68,336	78,409	(10,073)	(1,159)
TOTAL COMPENSATION	3,151,212	3,437,591	3,526,794	2,788,419	3,495,232	3,566,851	(71,619)	(40,057)
512101 - GROUP INSURANCE - HEALTH	581,239	668,052	605,660	618,169	776,444	752,385	24,059	(146,725)
512102 - GROUP INSURANCE - LIFE	3,053	3,114	4,782	2,765	3,473	4,936	(1,463)	(154)
512103 - GROUP INSURANCE - DENTAL	11,960	12,030	12,319	14,619	18,362	20,441	(2,079)	(8,122)
512104 - GROUP INSURANCE-LONG TERM DIS	6,338	6,851	8,646	4,588	5,763	8,919	(3,156)	(273)
512105 - GROUP INSURANCE-SHORT TERM DIS	1,122	1,161	1,194	918	1,152	1,179	(27)	15
512106 - EMPLOYEE ASSISTANCE PROGRAM	361	376	383	298	374	378	(4)	5
512403 - DEFINED BENEFIT PLAN	501,778	576,397	617,226	467,817	587,596	624,215	(36,619)	(6,989)
TOTAL BENEFITS	1,105,851	1,267,981	1,250,210	1,109,173	1,393,164	1,412,453	(19,289)	(162,243)
512200 - SOCIAL SECURITY (FICA) CONT	185,234	202,046	218,674	163,052	204,799	221,151	(16,352)	(2,477)
512300 - MEDICARE	43,572	47,411	51,141	38,200	47,980	51,721	(3,741)	(580)
TOTAL PAYROLL TAXES	228,805	249,457	269,815	201,252	252,780	272,872	(20,092)	(3,057)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	4,485,867	4,955,029	5,046,819	4,098,843	5,141,176	5,252,176	(111,000)	(205,357)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	115,801	100,968	150,000	87,821	117,095	140,000	(22,905)	10,000
521214 - PROF SVCS - LEGAL	65,376	34,997	0	56,960	75,947	35,000	40,947	(35,000)
521221 - SO IMPOUND YARD - WRECKER FEES	255	0	0	0	0	0	0	0
521300 - TECHNICAL	30,522	26,802	55,460	42,779	57,038	3,513,373	(3,456,335)	(3,457,913)
522200 - REPAIRS AND MAINTENANCE	4,684	7,651	15,000	7,042	9,389	115,000	(105,611)	(100,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3310 - LAW ENFORCEMENT ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522207 - NON-VEHICLE RPRS - INS CLAIMS	0	0	0	7,800	10,400	0	10,400	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	4,537	4,844	5,750	2,825	3,767	6,500	(2,733)	(750)
523201 - CELL PHONE	178,847	187,259	178,000	151,163	201,550	185,000	16,550	(7,000)
523250 - POSTAGE	2,226	11,187	7,500	8,450	11,266	11,000	266	(3,500)
523300 - ADVERTISING	4,522	0	3,500	3,427	4,569	3,500	1,069	0
523400 - PRINTING AND BINDING	7,522	4,947	8,500	5,659	7,546	7,500	46	1,000
523500 - TRAVEL	27,712	29,966	27,000	22,759	30,346	30,000	346	(3,000)
523600 - DUES AND FEES	106,456	127,508	150,000	123,884	165,179	160,000	5,179	(10,000)
523700 - EDUCATION AND TRAINING	33,994	23,693	40,000	36,566	48,755	40,000	8,755	0
523800 - LICENSES	12,354	594	0	222	296	0	296	0
523900 - OTHER PURCHASED SERVICES	6,094	4,455	10,000	6,216	8,288	10,000	(1,712)	0
523910 - AUTOMOTIVE SERVICES O/S FLEET	0	0	12,000	0	0	12,000	(12,000)	0
531100 - GENERAL SUPPLIES AND MATERIALS	85,142	41,570	90,000	46,430	61,906	90,000	(28,094)	0
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	17,525	0	0	642	855	0	855	0
531105 - GENERAL SUPPLIES- CUSTODIAL	21,971	24,784	0	21,872	29,163	0	29,163	0
531130 - GEN SUPPLIES/OPERATIONAL SUPPL	31,153	47,209	32,000	13,113	17,484	38,000	(20,516)	(6,000)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	284,863	379,818	200,000	179,818	(200,000)
531270 - GASOLINE	930,964	883,634	925,000	765,960	1,021,279	925,000	96,279	0
531400 - BOOKS AND PERIODICALS	36	74	0	10	13	0	13	0
531600 - SMALL EQUIPMENT	35,260	9,127	15,000	10,090	13,453	15,000	(1,547)	0
531660 - NON ASSET COMPUTER EQUIPMENT	38,238	15,699	80,000	13,145	17,527	70,000	(52,473)	10,000
531700 - OTHER SUPPLIES	10,178	13,201	15,000	9,883	13,177	17,500	(4,323)	(2,500)
531712 - UNIFORMS	92,569	121,598	150,000	108,407	144,543	225,000	(80,457)	(75,000)
TOTAL OPERATING COSTS (52S AND 53S)	1,863,935	1,721,764	1,969,710	1,837,987	2,450,650	5,849,373	(3,398,723)	(3,879,663)
CAPITAL (54S)								
541100 - SITES	0	0	0	0	0	30,000	(30,000)	(30,000)
541350 - BUILDING IMPROVEMENTS	0	0	0	20,908	27,877	0	27,877	0
542200 - VEHICLES	22,892	85,274	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	0	0	0	0	0	10,000	(10,000)	(10,000)
TOTAL CAPITAL (54S)	22,892	85,274	0	20,908	27,877	40,000	(12,123)	(40,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3310 - LAW ENFORCEMENT ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TOTAL	6,372,695	6,762,067	7,016,529	5,957,738	7,619,703	11,141,549	(3,521,846)	(4,125,020)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3310 - LAW ENFORCEMENT ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	8,135	7,390	9,864	6,994	9,864	10,493	(629)	(629)
512701 - WORKERS COMP CLAIMS	2,507	5,933	0	2,735	3,647	0	3,647	0
522130 - CUSTODIAL SERVICES	1,285	0	0	0	0	0	0	0
522202 - VEHICLE MAINTENANCE	646,156	763,113	780,000	317,071	422,762	610,000	(187,238)	170,000
522203 - VEHICLE REPAIRS- INSURANCE CLM	4,623	0	0	11,156	14,875	0	14,875	0
523100 - INSURANCE, OTHER BENEFITS	54,576	63,116	131,872	71,676	131,872	132,553	(681)	(681)
523110 - INSURANCE DEDUCTIBLES	0	0	0	(3)	(4)	0	(4)	0
523200 - COMMUNICATIONS - ALLOCATED	63,515	53,475	54,840	41,727	55,637	53,669	1,968	1,171
TOTAL ALLOCATED COSTS	780,797	893,027	976,576	451,357	638,653	806,715	(168,062)	169,861
TOTAL NON DEPARTMENT MANAGED COSTS	780,797	893,027	976,576	451,357	638,653	806,715	(168,062)	169,861
TOTAL EXPENDITURES	7,153,492	7,655,094	7,993,105	6,409,095	8,258,356	11,948,264	(3,689,908)	(3,955,159)
TOTAL FUND REDUCTIONS	7,153,492	7,655,094	7,993,105	6,409,095	8,258,356	11,948,264	(3,689,908)	(3,955,159)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3321 - CRIMINAL INVESTIGATION DIV
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CRIMINAL INVESTIGATION DIV								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	2,628,297	2,788,341	3,000,156	2,316,621	2,909,765	2,903,021	6,744	97,135
511102 - SALARIES/ COURT SERVICE	0	0	0	1,395	1,752	0	1,752	0
511103 - WORKED HOLIDAY	2,885	3,540	4,120	4,029	5,061	4,568	493	(448)
511110 - UNIFORM ALLOWANCE	23,101	23,179	24,960	18,785	23,595	23,400	195	1,560
511115 - PERFECT ATTENDANCE	19,257	17,576	0	16,603	16,603	0	16,603	0
511116 - SHORT TERM DISABILITY PAY	0	0	0	585	734	0	734	0
511300 - OVERTIME	180,885	112,671	150,380	86,276	108,366	152,636	(44,270)	(2,256)
TOTAL COMPENSATION	2,854,425	2,945,307	3,179,616	2,444,294	3,065,876	3,083,625	(17,749)	95,991
512101 - GROUP INSURANCE - HEALTH	612,918	694,855	547,199	572,475	719,051	703,329	15,722	(156,130)
512102 - GROUP INSURANCE - LIFE	2,676	2,599	4,082	2,322	2,916	4,105	(1,189)	(23)
512103 - GROUP INSURANCE - DENTAL	10,854	10,467	11,025	12,692	15,941	16,681	(740)	(5,656)
512104 - GROUP INSURANCE-LONG TERM DIS	5,761	5,853	7,375	4,036	5,069	7,418	(2,349)	(43)
512105 - GROUP INSURANCE-SHORT TERM DIS	993	988	1,067	796	1,000	957	43	110
512106 - EMPLOYEE ASSISTANCE PROGRAM	322	320	342	258	324	324	0	18
512403 - DEFINED BENEFIT PLAN	447,885	487,421	556,613	405,133	508,862	539,696	(30,834)	16,917
TOTAL BENEFITS	1,081,409	1,202,503	1,127,703	997,711	1,253,164	1,272,510	(19,346)	(144,807)
512200 - SOCIAL SECURITY (FICA) CONT	168,101	173,808	197,182	143,286	179,973	191,207	(11,234)	5,975
512300 - MEDICARE	39,314	40,649	46,114	33,511	42,091	44,718	(2,627)	1,396
TOTAL PAYROLL TAXES	207,414	214,456	243,296	176,797	222,064	235,925	(13,861)	7,371
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	4,143,249	4,362,267	4,550,615	3,618,802	4,541,104	4,592,060	(50,956)	(41,445)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	3,319	1,819	3,500	3,351	4,469	3,500	969	0
521221 - SO IMPOUND YARD - WRECKER FEES	2,835	1,015	2,500	2,640	3,520	3,500	20	(1,000)
521300 - TECHNICAL	28,676	30,811	106,511	25,052	33,403	111,993	(78,590)	(5,482)
522200 - REPAIRS AND MAINTENANCE	8,898	5,218	10,000	4,421	5,894	10,000	(4,106)	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3321 - CRIMINAL INVESTIGATION DIV
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522320 - RENTAL OF EQUIPMENT AND VEHICL	4,642	4,760	5,200	2,777	3,702	5,700	(1,998)	(500)
523201 - CELL PHONE	0	410	0	2,064	2,751	0	2,751	0
523300 - ADVERTISING	500	(425)	500	175	233	500	(267)	0
523400 - PRINTING AND BINDING	1,276	754	2,000	1,738	2,318	2,000	318	0
523500 - TRAVEL	20,627	25,778	18,000	16,096	21,461	25,000	(3,539)	(7,000)
523600 - DUES AND FEES	16,090	17,383	5,000	17,904	23,871	5,000	18,871	0
523700 - EDUCATION AND TRAINING	34,528	13,443	26,000	15,941	21,255	30,000	(8,745)	(4,000)
523800 - LICENSES	5,340	14	0	0	0	0	0	0
523900 - OTHER PURCHASED SERVICES	0	117	8,000	4,642	6,189	8,000	(1,811)	0
531100 - GENERAL SUPPLIES AND MATERIALS	36,278	30,426	50,000	16,466	21,954	50,000	(28,046)	0
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	360	0	2,500	236	315	2,500	(2,185)	0
531400 - BOOKS AND PERIODICALS	0	79	0	0	0	0	0	0
531600 - SMALL EQUIPMENT	15,101	0	8,000	3,195	4,260	8,000	(3,740)	0
531660 - NON ASSET COMPUTER EQUIPMENT	10,332	12,978	11,000	6,926	9,235	13,000	(3,765)	(2,000)
531670 - SOFTWARE	0	0	0	3,150	4,200	0	4,200	0
531700 - OTHER SUPPLIES	2,524	1,021	2,000	2,144	2,858	2,000	858	0
531712 - UNIFORMS	10,982	15,792	11,000	5,519	7,358	16,000	(8,642)	(5,000)
TOTAL OPERATING COSTS (52S AND 53S)	202,308	161,394	271,711	134,437	179,249	296,693	(117,444)	(24,982)
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	0	0	59,318	79,091	0	79,091	0
TOTAL CAPITAL (54S)	0	0	0	59,318	79,091	0	79,091	0
NON-OPERATIONAL COSTS								
571002 - INTERGOVERNMENTAL-SW FEES	1,660	1,660	0	1,660	1,660	1,660	0	(1,660)
TOTAL NON-OPERATIONAL COSTS	1,660	1,660	0	1,660	1,660	1,660	0	(1,660)
TOTAL	4,347,217	4,525,321	4,822,326	3,814,217	4,801,104	4,890,413	(89,309)	(68,087)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3321 - CRIMINAL INVESTIGATION DIV
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	12,932	11,548	9,125	11,075	11,075	9,243	1,832	(118)
512701 - WORKERS COMP CLAIMS	2,740	3,013	0	7,567	10,090	0	10,090	0
522130 - CUSTODIAL SERVICES	26,465	26,654	25,600	21,333	28,444	27,951	493	(2,351)
522140 - LAWN CARE	4,990	5,330	5,943	3,750	5,000	5,943	(943)	0
522202 - VEHICLE MAINTENANCE	12,157	2,175	0	1,648	2,197	0	2,197	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	0	7,376	0	2,131	2,842	0	2,842	0
522218 - PEST CONTROL	265	675	540	360	480	540	(60)	0
523100 - INSURANCE, OTHER BENEFITS	39,195	45,335	123,694	51,484	123,694	119,740	3,954	3,954
523200 - COMMUNICATIONS - ALLOCATED	30,448	21,857	18,720	13,440	17,920	19,072	(1,152)	(352)
531210 - WATER/SEWER	1,923	1,007	1,500	719	959	1,500	(541)	0
531230 - ELECTRICITY	30,911	26,444	24,000	14,509	19,345	24,000	(4,655)	0
531520 - NATURAL GAS	4,335	4,458	5,200	3,146	4,194	5,200	(1,006)	0
TOTAL ALLOCATED COSTS	166,361	155,873	214,322	131,162	226,240	213,189	13,051	1,133
TOTAL NON DEPARTMENT MANAGED COSTS	166,361	155,873	214,322	131,162	226,240	213,189	13,051	1,133
TOTAL EXPENDITURES	4,513,578	4,681,194	5,036,648	3,945,379	5,027,344	5,103,602	(76,258)	(66,954)
TOTAL FUND REDUCTIONS	4,513,578	4,681,194	5,036,648	3,945,379	5,027,344	5,103,602	(76,258)	(66,954)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3322 - INTELLIGENCE DIVISION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
INTELLIGENCE DIVISION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	0	6,653	588,630	634,301	796,706	934,647	(137,941)	(346,017)
511103 - WORKED HOLIDAY	0	0	515	0	0	523	(523)	(8)
511110 - UNIFORM ALLOWANCE	0	20	0	4,531	5,690	10,140	(4,450)	(10,140)
511115 - PERFECT ATTENDANCE	0	0	0	5,201	5,201	0	5,201	0
511300 - OVERTIME	0	392	12,360	28,440	35,722	27,823	7,899	(15,463)
TOTAL COMPENSATION	0	7,064	601,505	672,472	843,319	973,133	(129,814)	(371,628)
512101 - GROUP INSURANCE - HEALTH	0	1,558	112,874	153,129	192,336	211,163	(18,827)	(98,289)
512102 - GROUP INSURANCE - LIFE	0	6	827	643	808	1,315	(507)	(488)
512103 - GROUP INSURANCE - DENTAL	0	27	2,103	3,407	4,280	5,191	(911)	(3,088)
512104 - GROUP INSURANCE-LONG TERM DIS	0	15	1,493	1,187	1,491	2,376	(885)	(883)
512105 - GROUP INSURANCE-SHORT TERM DIS	0	3	224	242	303	365	(62)	(141)
512106 - EMPLOYEE ASSISTANCE PROGRAM	0	1	72	78	98	117	(19)	(45)
512403 - DEFINED BENEFIT PLAN	0	1,236	105,274	117,641	147,762	170,325	(22,563)	(65,051)
TOTAL BENEFITS	0	2,846	222,867	276,327	347,078	390,852	(43,774)	(167,985)
512200 - SOCIAL SECURITY (FICA) CONT	0	411	37,293	39,322	49,390	60,344	(10,954)	(23,051)
512300 - MEDICARE	0	96	8,723	9,196	11,551	14,113	(2,562)	(5,390)
TOTAL PAYROLL TAXES	0	507	46,016	48,519	60,941	74,457	(13,516)	(28,441)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	0	10,417	870,388	997,318	1,251,339	1,438,442	(187,103)	(568,054)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3322 - INTELLIGENCE DIVISION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521300 - TECHNICAL	0	0	940,369	493,452	657,936	795,966	(138,030)	144,403
522200 - REPAIRS AND MAINTENANCE	0	0	10,000	4,914	6,552	14,000	(7,448)	(4,000)
522320 - RENTAL OF EQUIPMENT AND VEHICL	0	0	3,000	0	0	3,000	(3,000)	0
523201 - CELL PHONE	0	1,905	25,268	12,668	16,890	25,268	(8,378)	0
523400 - PRINTING AND BINDING	0	0	0	50	67	0	67	0
523500 - TRAVEL	0	0	15,000	1,317	1,756	20,000	(18,244)	(5,000)
523600 - DUES AND FEES	0	0	2,000	740	987	2,000	(1,013)	0
523700 - EDUCATION AND TRAINING	0	0	7,000	0	0	8,000	(8,000)	(1,000)
523800 - LICENSES	0	0	0	240	320	0	320	0
531100 - GENERAL SUPPLIES AND MATERIALS	0	0	15,000	11,885	15,847	20,000	(4,153)	(5,000)
531600 - SMALL EQUIPMENT	0	0	0	9,152	12,203	0	12,203	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	0	12,000	14,488	19,317	14,000	5,317	(2,000)
531700 - OTHER SUPPLIES	0	0	500	174	232	750	(518)	(250)
531712 - UNIFORMS	0	0	0	289	385	7,500	(7,115)	(7,500)
TOTAL OPERATING COSTS (52S AND 53S)	0	1,905	1,030,137	549,369	732,492	910,484	(177,992)	119,653
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	0	0	0	0	10,000	(10,000)	(10,000)
TOTAL CAPITAL (54S)	0	0	0	0	0	10,000	(10,000)	(10,000)
TOTAL	0	12,322	1,900,525	1,546,687	1,983,831	2,358,926	(375,095)	(458,401)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3322 - INTELLIGENCE DIVISION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	0	0	0	0	0	2,998	(2,998)	(2,998)
522202 - VEHICLE MAINTENANCE	0	0	0	417	556	0	556	0
523100 - INSURANCE, OTHER BENEFITS	0	0	0	0	0	10,367	(10,367)	(10,367)
TOTAL ALLOCATED COSTS	0	0	0	417	556	13,365	(12,809)	(13,365)
TOTAL NON DEPARTMENT MANAGED COSTS	0	0	0	417	556	13,365	(12,809)	(13,365)
TOTAL EXPENDITURES	0	12,322	1,900,525	1,547,104	1,984,387	2,372,291	(387,904)	(471,766)
TOTAL FUND REDUCTIONS	0	12,322	1,900,525	1,547,104	1,984,387	2,372,291	(387,904)	(471,766)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3323 - UNIFORM PATROL
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
UNIFORM PATROL								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	7,745,245	8,056,709	9,119,063	7,094,846	8,911,401	9,525,269	(613,868)	(406,206)
511102 - SALARIES/ COURT SERVICE	32,383	22,603	30,900	15,537	19,515	31,364	(11,849)	(464)
511103 - WORKED HOLIDAY	151,193	163,198	180,250	163,952	205,930	182,954	22,976	(2,704)
511110 - UNIFORM ALLOWANCE	1,066	1,573	1,560	1,261	1,584	1,560	24	0
511115 - PERFECT ATTENDANCE	58,240	59,847	0	58,617	58,617	0	58,617	0
511200 - PART TIME/TEMP EMPLOYEES	59,781	59,775	0	129	162	0	162	0
511300 - OVERTIME	736,603	457,595	721,000	403,613	506,954	731,815	(224,861)	(10,815)
TOTAL COMPENSATION	8,784,511	8,821,299	10,052,773	7,737,956	9,704,163	10,472,962	(768,799)	(420,189)
512101 - GROUP INSURANCE - HEALTH	1,868,358	2,194,187	1,948,866	1,809,229	2,272,462	2,393,042	(120,580)	(444,176)
512102 - GROUP INSURANCE - LIFE	7,942	7,853	12,364	7,165	9,000	13,417	(4,417)	(1,053)
512103 - GROUP INSURANCE - DENTAL	35,839	35,708	38,994	40,959	51,445	58,770	(7,325)	(19,776)
512104 - GROUP INSURANCE-LONG TERM DIS	17,121	17,825	22,340	13,035	16,372	24,242	(7,870)	(1,902)
512105 - GROUP INSURANCE-SHORT TERM DIS	3,023	3,034	3,313	2,496	3,135	3,425	(290)	(112)
512106 - EMPLOYEE ASSISTANCE PROGRAM	980	983	1,062	809	1,016	1,098	(82)	(36)
512403 - DEFINED BENEFIT PLAN	1,435,144	1,532,436	1,759,244	1,354,578	1,701,403	1,832,772	(131,369)	(73,528)
TOTAL BENEFITS	3,368,407	3,792,026	3,786,183	3,228,272	4,054,834	4,326,766	(271,932)	(540,583)
512200 - SOCIAL SECURITY (FICA) CONT	518,040	518,126	623,276	453,908	570,126	649,325	(79,199)	(26,049)
512300 - MEDICARE	121,155	121,174	145,765	106,156	133,336	151,858	(18,522)	(6,093)
TOTAL PAYROLL TAXES	639,195	639,300	769,041	560,064	703,462	801,183	(97,721)	(32,142)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	12,792,113	13,252,626	14,607,997	11,526,291	14,462,459	15,600,911	(1,138,452)	(992,914)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	1,922	3,508	3,500	2,799	3,732	4,500	(768)	(1,000)
521221 - SO IMPOUND YARD - WRECKER FEES	190	710	1,500	440	587	1,750	(1,163)	(250)
521300 - TECHNICAL	154,078	186,491	885,003	838,399	1,117,866	119,788	998,078	765,215
522200 - REPAIRS AND MAINTENANCE	13,395	3,437	30,000	21,805	29,073	30,000	(927)	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3323 - UNIFORM PATROL
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,361	2,555	3,000	1,490	1,987	3,500	(1,513)	(500)
523400 - PRINTING AND BINDING	2,217	3,713	7,500	3,635	4,847	7,500	(2,653)	0
523500 - TRAVEL	8,912	23,240	13,000	13,395	17,860	21,000	(3,140)	(8,000)
523600 - DUES AND FEES	1,680	1,547	2,500	688	917	2,500	(1,583)	0
523700 - EDUCATION AND TRAINING	3,368	3,947	18,533	3,690	4,920	15,000	(10,080)	3,533
531100 - GENERAL SUPPLIES AND MATERIALS	30,980	11,844	76,000	21,475	28,634	76,000	(47,366)	0
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	640	0	0	0	0	0	0	0
531150 - AUTOMOTIVE SUPPLIES	0	236	3,000	300	400	3,000	(2,600)	0
531270 - GASOLINE	112	35	0	0	0	0	0	0
531600 - SMALL EQUIPMENT	15,092	5,630	16,000	4,004	5,338	16,000	(10,662)	0
531660 - NON ASSET COMPUTER EQUIPMENT	31,992	3,901	20,000	165	220	20,000	(19,780)	0
531700 - OTHER SUPPLIES	1,343	1,394	2,500	740	987	2,500	(1,513)	0
531712 - UNIFORMS	90,501	69,243	200,000	61,432	81,910	200,000	(118,090)	0
TOTAL OPERATING COSTS (52S AND 53S)	358,782	321,430	1,282,036	974,457	1,299,276	523,038	776,238	758,998
CAPITAL (54S)								
542200 - VEHICLES	700	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	700	0	0	0	0	0	0	0
TOTAL	13,151,596	13,574,056	15,890,033	12,500,748	15,761,735	16,123,949	(362,214)	(233,916)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3323 - UNIFORM PATROL
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	32,153	31,495	26,634	27,574	27,574	28,480	(906)	(1,846)
512701 - WORKERS COMP CLAIMS	163,332	41,962	269,560	31,364	41,819	259,560	(217,741)	10,000
522110 - DISPOSAL	1,030	1,030	1,435	858	1,144	1,435	(291)	0
522140 - LAWN CARE	8,807	9,476	11,926	7,763	10,350	11,926	(1,576)	0
522202 - VEHICLE MAINTENANCE	4,287	3,286	0	3,109	4,145	0	4,145	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	78,142	28,662	0	38,378	51,171	28,662	22,509	(28,662)
522218 - PEST CONTROL	626	1,020	576	544	725	576	149	0
523100 - INSURANCE, OTHER BENEFITS	307,300	355,388	425,844	445,451	445,451	367,683	77,768	58,161
523110 - INSURANCE DEDUCTIBLES	220,452	302,650	0	346,648	462,198	302,650	159,548	(302,650)
523200 - COMMUNICATIONS - ALLOCATED	4,782	5,307	3,060	1,923	2,564	3,803	(1,239)	(743)
531210 - WATER/SEWER	7,309	7,960	7,647	6,181	8,241	8,607	(366)	(960)
531230 - ELECTRICITY	40,709	39,540	43,950	27,938	37,251	41,750	(4,499)	2,200
531520 - NATURAL GAS	10,970	14,442	15,303	11,384	15,179	18,113	(2,934)	(2,810)
TOTAL ALLOCATED COSTS	879,898	842,218	805,935	949,115	1,107,812	1,073,245	34,567	(267,310)
TOTAL NON DEPARTMENT MANAGED COSTS	879,898	842,218	805,935	949,115	1,107,812	1,073,245	34,567	(267,310)
TOTAL EXPENDITURES	14,031,493	14,416,274	16,695,968	13,449,863	16,869,547	17,197,194	(327,647)	(501,226)
TOTAL FUND REDUCTIONS	14,031,493	14,416,274	16,695,968	13,449,863	16,869,547	17,197,194	(327,647)	(501,226)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3340 - SHERIFF TRAINING DIVISION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
SHERIFF TRAINING DIVISION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	672,486	806,520	851,255	675,225	848,108	857,802	(9,694)	(6,547)
511103 - WORKED HOLIDAY	809	656	1,285	0	0	1,304	(1,304)	(19)
511110 - UNIFORM ALLOWANCE	533	787	780	631	792	780	12	0
511115 - PERFECT ATTENDANCE	6,662	7,697	0	7,474	7,474	0	7,474	0
511300 - OVERTIME	104,750	67,378	77,250	79,412	99,744	78,409	21,335	(1,159)
TOTAL COMPENSATION	785,239	883,038	930,570	762,741	956,118	938,295	17,823	(7,725)
512101 - GROUP INSURANCE - HEALTH	125,243	188,588	119,788	111,866	140,508	147,249	(6,741)	(27,461)
512102 - GROUP INSURANCE - LIFE	665	766	1,157	630	792	1,212	(420)	(55)
512103 - GROUP INSURANCE - DENTAL	2,731	3,176	3,335	3,346	4,203	4,830	(627)	(1,495)
512104 - GROUP INSURANCE-LONG TERM DIS	1,444	1,732	2,091	1,080	1,356	2,189	(833)	(98)
512105 - GROUP INSURANCE-SHORT TERM DIS	227	269	281	204	256	281	(25)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	73	87	90	66	83	90	(7)	0
512403 - DEFINED BENEFIT PLAN	129,965	154,532	162,854	133,480	167,655	164,204	3,451	(1,350)
TOTAL BENEFITS	260,347	349,151	289,596	250,671	314,852	320,055	(5,203)	(30,459)
512200 - SOCIAL SECURITY (FICA) CONT	46,852	52,399	57,697	45,332	56,939	13,605	43,334	44,092
512300 - MEDICARE	10,957	12,255	13,494	10,602	13,316	58,175	(44,859)	(44,681)
TOTAL PAYROLL TAXES	57,810	64,653	71,191	55,934	70,255	71,780	(1,525)	(589)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,103,396	1,296,842	1,291,357	1,069,345	1,341,225	1,330,130	11,095	(38,773)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	405	0	325	433	0	433	0
521300 - TECHNICAL	3,059	8,400	154,551	154,650	206,201	12,775	193,426	141,776
522200 - REPAIRS AND MAINTENANCE	43,175	23,967	20,000	34,956	46,607	20,000	26,607	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,742	1,742	2,000	1,016	1,355	2,000	(645)	0
523201 - CELL PHONE	264	3,206	0	2,795	3,727	0	3,727	0
523250 - POSTAGE	9	0	0	20	26	0	26	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3340 - SHERIFF TRAINING DIVISION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523400 - PRINTING AND BINDING	114	154	500	198	264	500	(236)	0
523500 - TRAVEL	6,376	9,711	7,000	3,661	4,881	7,000	(2,119)	0
523600 - DUES AND FEES	499	320	1,000	52	69	1,000	(931)	0
523700 - EDUCATION AND TRAINING	175,055	114,553	155,000	120,567	160,755	155,000	5,755	0
531100 - GENERAL SUPPLIES AND MATERIALS	19,541	17,256	15,000	18,039	24,053	17,500	6,553	(2,500)
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	214,530	220,590	230,000	193,109	257,478	230,000	27,478	0
531105 - GENERAL SUPPLIES- CUSTODIAL	2,695	2,569	0	2,292	3,056	0	3,056	0
531270 - GASOLINE	57	0	0	0	0	0	0	0
531600 - SMALL EQUIPMENT	5,971	1,931	6,500	1,784	2,379	6,500	(4,121)	0
531660 - NON ASSET COMPUTER EQUIPMENT	14,232	9,491	10,000	0	0	10,000	(10,000)	0
531700 - OTHER SUPPLIES	674	4,278	2,000	1,976	2,635	2,000	635	0
531712 - UNIFORMS	9,827	17,967	20,000	18,428	24,570	20,000	4,570	0
TOTAL OPERATING COSTS (52S AND 53S)	497,821	436,540	623,551	553,868	738,490	484,275	254,215	139,276
TOTAL	1,601,217	1,733,382	1,914,908	1,623,213	2,079,716	1,814,405	265,311	100,503

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3340 - SHERIFF TRAINING DIVISION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	3,257	2,912	2,466	2,790	2,790	2,498	292	(32)
512701 - WORKERS COMP CLAIMS	36,093	4,714	0	2	3	0	3	0
522110 - DISPOSAL	1,052	1,052	1,300	3,406	4,541	3,916	625	(2,616)
522130 - CUSTODIAL SERVICES	34,730	36,004	33,117	27,598	36,797	36,157	640	(3,040)
522140 - LAWN CARE	0	0	0	1,520	2,027	0	2,027	0
522202 - VEHICLE MAINTENANCE	7,665	28,805	0	8,972	11,962	0	11,962	0
522218 - PEST CONTROL	470	900	720	480	640	720	(80)	0
523100 - INSURANCE, OTHER BENEFITS	20,538	23,662	36,116	26,871	36,116	43,801	(7,685)	(7,685)
523200 - COMMUNICATIONS - ALLOCATED	1,599	2,238	1,380	592	790	1,047	(257)	333
531210 - WATER/SEWER	7,108	6,412	8,500	6,100	8,133	8,500	(367)	0
531230 - ELECTRICITY	35,643	36,617	31,200	30,175	40,234	35,100	5,134	(3,900)
531520 - NATURAL GAS	4,263	5,805	6,300	4,887	6,516	6,900	(384)	(600)
TOTAL ALLOCATED COSTS	152,417	149,123	121,099	113,393	150,548	138,639	11,909	(17,540)
TOTAL NON DEPARTMENT MANAGED COSTS	152,417	149,123	121,099	113,393	150,548	138,639	11,909	(17,540)
TOTAL EXPENDITURES	1,753,635	1,882,505	2,036,007	1,736,606	2,230,264	1,953,044	277,220	82,963
TOTAL FUND REDUCTIONS	1,753,635	1,882,505	2,036,007	1,736,606	2,230,264	1,953,044	277,220	82,963

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3350 - SPECIAL OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
SPECIAL OPERATIONS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	2,179,373	2,475,034	2,587,000	2,198,383	2,761,254	2,743,103	18,151	(156,103)
511102 - SALARIES/ COURT SERVICE	3,098	1,275	0	1,664	2,090	0	2,090	0
511103 - WORKED HOLIDAY	13,247	12,846	27,851	14,814	18,607	28,269	(9,662)	(418)
511110 - UNIFORM ALLOWANCE	533	787	780	631	792	780	12	0
511115 - PERFECT ATTENDANCE	18,430	17,178	0	21,825	21,825	0	21,825	0
511200 - PART TIME/TEMP EMPLOYEES	0	10,936	329,085	83,600	105,005	269,393	(164,388)	59,692
511300 - OVERTIME	176,523	95,254	154,500	75,839	95,257	156,818	(61,561)	(2,318)
TOTAL COMPENSATION	2,391,203	2,613,308	3,099,216	2,396,755	3,004,829	3,198,363	(193,534)	(99,147)
512101 - GROUP INSURANCE - HEALTH	498,415	636,269	564,070	581,062	729,837	699,877	29,960	(135,807)
512102 - GROUP INSURANCE - LIFE	2,178	2,401	3,519	2,249	2,825	3,875	(1,050)	(356)
512103 - GROUP INSURANCE - DENTAL	10,296	11,671	12,303	13,533	16,998	19,035	(2,037)	(6,732)
512104 - GROUP INSURANCE-LONG TERM DIS	4,700	5,316	6,357	4,067	5,109	7,001	(1,892)	(644)
512105 - GROUP INSURANCE-SHORT TERM DIS	836	935	955	786	988	983	5	(28)
512106 - EMPLOYEE ASSISTANCE PROGRAM	269	303	306	255	320	315	5	(9)
512402 - RETIREMENT CONTRIBUTION/401A	6,992	7,140	0	6,189	7,774	0	7,774	0
512403 - DEFINED BENEFIT PLAN	379,944	411,035	484,777	359,908	452,059	512,572	(60,513)	(27,795)
TOTAL BENEFITS	903,629	1,075,070	1,072,287	968,050	1,215,909	1,243,658	(27,749)	(171,371)
512200 - SOCIAL SECURITY (FICA) CONT	140,653	152,932	192,152	140,415	176,367	198,300	(21,933)	(6,148)
512300 - MEDICARE	32,895	35,766	44,939	32,839	41,247	46,376	(5,129)	(1,437)
TOTAL PAYROLL TAXES	173,548	188,698	237,091	173,254	217,614	244,676	(27,062)	(7,585)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	3,468,380	3,877,077	4,408,594	3,538,060	4,438,352	4,686,697	(248,345)	(278,103)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	1,510	0	195	260	500	(240)	(500)
521221 - SO IMPOUND YARD - WRECKER FEES	350	350	500	190	253	750	(497)	(250)
521300 - TECHNICAL	7,717	6,533	117,552	43,850	58,466	6,500	51,966	111,052

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3350 - SPECIAL OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522200 - REPAIRS AND MAINTENANCE	11,536	1,075	15,000	3,722	4,962	15,000	(10,038)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	3,259	3,727	4,000	2,167	2,889	4,500	(1,611)	(500)
523201 - CELL PHONE	1,447	1,451	3,000	1,295	1,726	3,000	(1,274)	0
523250 - POSTAGE	0	153	0	138	185	0	185	0
523400 - PRINTING AND BINDING	1,678	3,208	3,500	4,075	5,434	4,000	1,434	(500)
523500 - TRAVEL	10,869	19,824	17,000	19,601	26,135	25,000	1,135	(8,000)
523600 - DUES AND FEES	4,066	3,700	6,000	1,168	1,558	6,000	(4,442)	0
523700 - EDUCATION AND TRAINING	4,419	8,491	15,000	4,558	6,077	15,000	(8,923)	0
523900 - OTHER PURCHASED SERVICES	0	12,085	20,000	4,295	5,726	20,000	(14,274)	0
531100 - GENERAL SUPPLIES AND MATERIALS	39,338	23,810	65,000	17,444	23,259	60,000	(36,741)	5,000
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	5,853	217	6,000	1,135	1,514	3,000	(1,486)	3,000
531105 - GENERAL SUPPLIES- CUSTODIAL	5,166	1,146	0	2,512	3,350	0	3,350	0
531400 - BOOKS AND PERIODICALS	0	0	750	0	0	750	(750)	0
531600 - SMALL EQUIPMENT	3,840	5,398	2,000	17,557	23,409	2,000	21,409	0
531660 - NON ASSET COMPUTER EQUIPMENT	12,422	12,036	16,000	4,660	6,213	16,000	(9,787)	0
531700 - OTHER SUPPLIES	3,752	2,914	3,000	148	198	3,000	(2,802)	0
531712 - UNIFORMS	46,544	30,509	70,000	31,999	42,666	75,000	(32,334)	(5,000)
531750 - OTHER SUPPLIES K-9	27,257	31,895	40,000	24,018	32,024	40,000	(7,976)	0
TOTAL OPERATING COSTS (52S AND 53S)	189,511	170,030	404,302	184,727	246,302	300,000	(53,698)	104,302
CAPITAL (54S)								
541100 - SITES	0	0	0	0	0	15,000	(15,000)	(15,000)
542200 - VEHICLES	1,434	3,594	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	25,188	0	32,000	0	0	2,000	(2,000)	30,000
TOTAL CAPITAL (54S)	26,622	3,594	32,000	0	0	17,000	(17,000)	15,000
TOTAL	3,684,513	4,050,701	4,844,896	3,722,786	4,684,654	5,003,697	(319,043)	(158,801)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3350 - SPECIAL OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	9,590	8,588	7,891	8,218	8,218	8,744	(526)	(853)
512701 - WORKERS COMP CLAIMS	15,988	12,315	0	49,378	65,837	35,000	30,837	(35,000)
522110 - DISPOSAL	549	610	616	508	678	616	62	0
522130 - CUSTODIAL SERVICES	0	21,803	20,941	17,451	23,268	22,864	404	(1,923)
522202 - VEHICLE MAINTENANCE	12,335	19,324	0	9,137	12,182	20,000	(7,818)	(20,000)
522203 - VEHICLE REPAIRS- INSURANCE CLM	9,652	12,549	0	12,659	16,879	0	16,879	0
522218 - PEST CONTROL	0	0	240	0	0	0	0	240
523100 - INSURANCE, OTHER BENEFITS	72,861	84,263	169,276	96,265	169,276	143,818	25,458	25,458
523110 - INSURANCE DEDUCTIBLES	0	6,514	0	0	0	0	0	0
523200 - COMMUNICATIONS - ALLOCATED	3,424	3,897	1,440	1,073	1,430	2,107	(677)	(667)
531210 - WATER/SEWER	972	432	2,002	357	476	2,002	(1,526)	0
531230 - ELECTRICITY	14,477	21,228	12,000	16,764	22,351	16,150	6,201	(4,150)
531520 - NATURAL GAS	3,880	4,796	7,200	5,062	6,749	7,200	(451)	0
TOTAL ALLOCATED COSTS	143,729	196,319	221,606	216,871	327,345	258,501	68,844	(36,895)
TOTAL NON DEPARTMENT MANAGED COSTS	143,729	196,319	221,606	216,871	327,345	258,501	68,844	(36,895)
TOTAL EXPENDITURES	3,828,242	4,247,020	5,066,502	3,939,658	5,011,999	5,262,198	(250,199)	(195,696)
TOTAL FUND REDUCTIONS	3,828,242	4,247,020	5,066,502	3,939,658	5,011,999	5,262,198	(250,199)	(195,696)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3351 - SHERIFF OFFICE SWAT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
SHERIFF OFFICE SWAT								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
522200 - REPAIRS AND MAINTENANCE	0	0	1,000	0	0	0	0	1,000
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,400	2,400	2,500	0	0	2,500	(2,500)	0
523250 - POSTAGE	25	0	0	29	38	0	38	0
523400 - PRINTING AND BINDING	0	192	500	392	523	500	23	0
523500 - TRAVEL	4,978	8,440	10,000	15,474	20,631	12,000	8,631	(2,000)
523600 - DUES AND FEES	0	1,803	3,000	924	1,232	0	1,232	3,000
523700 - EDUCATION AND TRAINING	11,778	12,893	15,000	9,250	12,333	16,000	(3,667)	(1,000)
531100 - GENERAL SUPPLIES AND MATERIALS	10,839	2,860	12,000	10,270	13,693	15,500	(1,807)	(3,500)
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	95,812	65,882	90,000	52,579	70,106	90,000	(19,894)	0
531600 - SMALL EQUIPMENT	0	1,730	0	15,370	20,493	0	20,493	0
531700 - OTHER SUPPLIES	0	0	0	420	560	0	560	0
531712 - UNIFORMS	25,961	26,349	40,000	42,084	56,113	40,000	16,113	0
TOTAL OPERATING COSTS (52S AND 53S)	151,794	122,549	174,000	146,791	195,722	176,500	19,222	(2,500)
TOTAL	151,794	122,549	174,000	146,791	195,722	176,500	19,222	(2,500)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3351 - SHERIFF OFFICE SWAT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
522202 - VEHICLE MAINTENANCE	0	156	6,000	3,069	4,092	6,000	(1,908)	0
TOTAL ALLOCATED COSTS	0	156	6,000	3,069	4,092	6,000	(1,908)	0
TOTAL NON DEPARTMENT MANAGED COSTS	0	156	6,000	3,069	4,092	6,000	(1,908)	0
TOTAL EXPENDITURES	151,794	122,705	180,000	149,861	199,814	182,500	17,314	(2,500)
TOTAL FUND REDUCTIONS	151,794	122,705	180,000	149,861	199,814	182,500	17,314	(2,500)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3360 - COURT SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
COURT SERVICES								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	2,165,361	2,299,867	2,454,006	2,055,948	2,582,350	2,559,832	22,518	(105,826)
511103 - WORKED HOLIDAY	5,543	939	6,427	1,257	1,578	6,523	(4,945)	(96)
511110 - UNIFORM ALLOWANCE	533	787	780	631	792	780	12	0
511115 - PERFECT ATTENDANCE	17,515	18,573	0	17,034	17,034	0	17,034	0
511300 - OVERTIME	247,760	86,852	126,427	44,588	56,004	128,323	(72,319)	(1,896)
TOTAL COMPENSATION	2,436,712	2,407,017	2,587,640	2,119,456	2,657,758	2,695,458	(37,700)	(107,818)
512101 - GROUP INSURANCE - HEALTH	584,773	668,983	586,862	561,819	705,666	682,738	22,928	(95,876)
512102 - GROUP INSURANCE - LIFE	2,285	2,228	3,310	2,011	2,526	3,609	(1,083)	(299)
512103 - GROUP INSURANCE - DENTAL	10,587	10,932	11,217	13,183	16,558	18,744	(2,186)	(7,527)
512104 - GROUP INSURANCE-LONG TERM DIS	4,946	5,058	5,983	3,659	4,595	6,521	(1,926)	(538)
512105 - GROUP INSURANCE-SHORT TERM DIS	871	854	870	691	868	898	(30)	(28)
512106 - EMPLOYEE ASSISTANCE PROGRAM	282	277	279	224	281	288	(7)	(9)
512403 - DEFINED BENEFIT PLAN	409,713	421,940	452,141	366,552	460,403	471,707	(11,304)	(19,566)
TOTAL BENEFITS	1,013,457	1,110,271	1,060,662	948,138	1,190,898	1,184,505	6,393	(123,843)
512200 - SOCIAL SECURITY (FICA) CONT	139,390	139,021	160,180	122,161	153,439	167,119	(13,680)	(6,939)
512300 - MEDICARE	33,067	32,513	37,463	28,570	35,885	39,085	(3,200)	(1,622)
TOTAL PAYROLL TAXES	172,457	171,534	197,643	150,731	189,324	206,204	(16,880)	(8,561)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	3,622,626	3,688,823	3,845,945	3,218,325	4,037,980	4,086,167	(48,187)	(240,222)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3360 - COURT SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521300 - TECHNICAL	20,707	9,781	22,426	8,719	11,625	38,547	(26,922)	(16,121)
522200 - REPAIRS AND MAINTENANCE	1,951	31,272	15,000	1,030	1,373	15,000	(13,627)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	515	554	700	323	431	700	(269)	0
523400 - PRINTING AND BINDING	0	1,610	500	148	197	500	(303)	0
523500 - TRAVEL	7,610	6,290	10,000	788	1,050	10,000	(8,950)	0
523600 - DUES AND FEES	0	0	1,500	870	1,160	1,500	(340)	0
523700 - EDUCATION AND TRAINING	1,500	1,580	7,014	79	105	7,014	(6,909)	0
531100 - GENERAL SUPPLIES AND MATERIALS	9,518	6,952	19,000	7,250	9,666	19,000	(9,334)	0
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	16	0	0	0	0	0	0	0
531600 - SMALL EQUIPMENT	3,000	0	0	307	409	0	409	0
531660 - NON ASSET COMPUTER EQUIPMENT	8,228	7,053	12,000	0	0	12,000	(12,000)	0
531700 - OTHER SUPPLIES	618	826	1,500	501	668	1,500	(832)	0
531712 - UNIFORMS	14,070	17,464	22,000	19,862	26,483	24,600	1,883	(2,600)
TOTAL OPERATING COSTS (52S AND 53S)	67,732	83,382	111,640	39,876	53,168	130,361	(77,193)	(18,721)
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	32,047	0	0	0	44,000	(44,000)	(44,000)
TOTAL CAPITAL (54S)	0	32,047	0	0	0	44,000	(44,000)	(44,000)
TOTAL	3,690,358	3,804,252	3,957,585	3,258,201	4,091,147	4,260,528	(169,381)	(302,943)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3360 - COURT SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	8,898	7,986	7,645	7,629	7,645	7,994	(349)	(349)
512701 - WORKERS COMP CLAIMS	8,268	10,829	0	675	900	0	900	0
522202 - VEHICLE MAINTENANCE	0	0	0	300	400	0	400	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	0	0	0	1,520	2,027	0	2,027	0
523100 - INSURANCE, OTHER BENEFITS	53,815	62,236	80,765	70,677	80,765	88,213	(7,448)	(7,448)
523110 - INSURANCE DEDUCTIBLES	10,465	505	0	178	237	0	237	0
523200 - COMMUNICATIONS - ALLOCATED	8,444	8,696	8,700	8,963	11,950	12,695	(745)	(3,995)
TOTAL ALLOCATED COSTS	89,890	90,253	97,110	89,941	103,924	108,902	(4,978)	(11,792)
TOTAL NON DEPARTMENT MANAGED COSTS	89,890	90,253	97,110	89,941	103,924	108,902	(4,978)	(11,792)
TOTAL EXPENDITURES	3,780,249	3,894,505	4,054,695	3,348,142	4,195,071	4,369,430	(174,359)	(314,735)
TOTAL FUND REDUCTIONS	3,780,249	3,894,505	4,054,695	3,348,142	4,195,071	4,369,430	(174,359)	(314,735)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3391 - SHERIFF CROSSING GUARDS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
SHERIFF CROSSING GUARDS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	0	519	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	194,777	192,337	247,046	154,209	193,693	261,504	(67,811)	(14,458)
TOTAL COMPENSATION	194,777	192,857	247,046	154,209	193,693	261,504	(67,811)	(14,458)
512200 - SOCIAL SECURITY (FICA) CONT	12,076	11,959	15,317	9,561	12,009	16,214	(4,205)	(897)
512300 - MEDICARE	2,824	2,797	3,582	2,236	2,809	3,792	(983)	(210)
TOTAL PAYROLL TAXES	14,900	14,755	18,899	11,797	14,817	20,006	(5,189)	(1,107)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	209,677	207,612	265,945	166,006	208,510	281,510	(73,000)	(15,565)
OPERATING COSTS (52S AND 53S)								
531100 - GENERAL SUPPLIES AND MATERIALS	786	0	1,500	0	0	1,500	(1,500)	0
531712 - UNIFORMS	1,004	0	4,200	0	0	4,200	(4,200)	0
TOTAL OPERATING COSTS (52S AND 53S)	1,790	0	5,700	0	0	5,700	(5,700)	0
TOTAL	211,468	207,612	271,645	166,006	208,510	287,210	(78,700)	(15,565)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3391 - SHERIFF CROSSING GUARDS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	**2,796**	**2,512**	**2,466**	**2,398**	**2,466**	**2,498**	**(32)**	**(32)**
TOTAL ALLOCATED COSTS	**2,796**	**2,512**	**2,466**	**2,398**	**2,466**	**2,498**	**(32)**	**(32)**
TOTAL NON DEPARTMENT MANAGED COSTS	**2,796**	**2,512**	**2,466**	**2,398**	**2,466**	**2,498**	**(32)**	**(32)**
TOTAL EXPENDITURES	**214,264**	**210,124**	**274,111**	**168,404**	**210,976**	**289,708**	**(78,732)**	**(15,597)**
TOTAL FUND REDUCTIONS	**214,264**	**210,124**	**274,111**	**168,404**	**210,976**	**289,708**	**(78,732)**	**(15,597)**

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3420 - ADULT DETENTION FACILITY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
ADULT DETENTION FACILITY								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	10,326,219	11,288,909	11,865,889	9,247,292	11,614,956	12,527,884	(912,928)	(661,995)
511102 - SALARIES/ COURT SERVICE	1,517	2,651	0	3,381	4,246	0	4,246	0
511103 - WORKED HOLIDAY	153,969	188,950	214,240	173,629	218,085	217,454	631	(3,214)
511110 - UNIFORM ALLOWANCE	2,119	2,360	2,340	1,892	2,376	2,340	36	0
511115 - PERFECT ATTENDANCE	50,717	44,886	0	46,597	46,597	0	46,597	0
511116 - SHORT TERM DISABILITY PAY	4,188	1,662	0	14,999	18,840	0	18,840	0
511200 - PART TIME/TEMP EMPLOYEES	31,608	33,982	0	0	0	0	0	0
511300 - OVERTIME	916,195	630,988	880,650	520,291	653,506	893,860	(240,354)	(13,210)
TOTAL COMPENSATION	11,486,532	12,194,387	12,963,119	10,008,081	12,558,606	13,641,538	(1,082,932)	(678,419)
512101 - GROUP INSURANCE - HEALTH	2,080,670	2,365,730	2,135,519	2,030,083	2,549,862	2,737,836	(187,974)	(602,317)
512102 - GROUP INSURANCE - LIFE	10,521	10,991	16,735	9,534	11,975	17,055	(5,080)	(320)
512103 - GROUP INSURANCE - DENTAL	41,547	43,653	46,030	48,629	61,080	69,853	(8,773)	(23,823)
512104 - GROUP INSURANCE-LONG TERM DIS	22,512	24,511	30,237	17,753	22,299	30,816	(8,517)	(579)
512105 - GROUP INSURANCE-SHORT TERM DIS	4,603	4,884	5,194	3,910	4,912	5,166	(254)	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	1,490	1,582	1,674	1,268	1,592	1,656	(64)	18
512403 - DEFINED BENEFIT PLAN	1,882,808	2,113,220	2,268,877	1,737,560	2,182,443	2,387,275	(204,832)	(118,398)
TOTAL BENEFITS	4,044,151	4,564,572	4,504,266	3,848,738	4,834,164	5,249,657	(415,493)	(745,391)
512200 - SOCIAL SECURITY (FICA) CONT	682,971	724,673	803,719	593,490	745,446	845,777	(100,331)	(42,058)
512300 - MEDICARE	160,110	169,480	187,967	138,800	174,338	197,803	(23,465)	(9,836)
TOTAL PAYROLL TAXES	843,081	894,153	991,686	732,290	919,784	1,043,580	(123,796)	(51,894)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	16,373,764	17,653,112	18,459,071	14,589,109	18,312,554	19,934,775	(1,622,221)	(1,475,704)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	2,585	3,567	0	3,296	4,395	3,800	595	(3,800)
521225 - PROF SVCS/TRANSPORTATION	98,678	107,824	136,000	94,400	125,867	136,000	(10,133)	0
521260 - PROFESSIONAL SERVICE-MEDICAL	6,073,143	6,458,085	6,600,000	5,261,047	7,014,730	7,236,867	(222,137)	(636,867)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3420 - ADULT DETENTION FACILITY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521261 - PROF SVCS - MED NON MANAGED	150,270	206,902	204,750	186,720	248,960	224,750	24,210	(20,000)
521300 - TECHNICAL	61,520	31,504	296,586	34,849	46,465	175,075	(128,610)	121,511
522200 - REPAIRS AND MAINTENANCE	111,345	100,212	175,000	114,094	152,126	165,000	(12,874)	10,000
522320 - RENTAL OF EQUIPMENT AND VEHICL	9,412	10,652	14,000	6,526	8,701	15,000	(6,299)	(1,000)
523201 - CELL PHONE	471	471	650	230	307	650	(343)	0
523400 - PRINTING AND BINDING	2,084	2,956	2,500	1,615	2,153	2,500	(347)	0
523500 - TRAVEL	12,422	22,744	25,000	14,674	19,565	27,000	(7,435)	(2,000)
523600 - DUES AND FEES	5,296	6,627	6,000	2,341	3,121	7,000	(3,879)	(1,000)
523700 - EDUCATION AND TRAINING	(2,449)	9,322	25,000	14,325	19,099	20,000	(901)	5,000
523900 - OTHER PURCHASED SERVICES	22,910	28,731	40,000	30,036	40,048	45,000	(4,952)	(5,000)
531100 - GENERAL SUPPLIES AND MATERIALS	124,548	90,328	130,000	75,773	101,031	128,000	(26,969)	2,000
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	2,500	7,467	7,500	7,468	9,957	7,500	2,457	0
531130 - GEN SUPPLIES/OPERATIONAL SUPPL	0	0	0	0	0	50,000	(50,000)	(50,000)
531300 - FOOD	760,826	770,357	827,400	575,570	767,426	860,496	(93,070)	(33,096)
531600 - SMALL EQUIPMENT	148,552	4,426	25,000	6,865	9,153	25,000	(15,847)	0
531660 - NON ASSET COMPUTER EQUIPMENT	61,915	24,075	50,000	11,208	14,944	45,000	(30,056)	5,000
531700 - OTHER SUPPLIES	2,209	1,275	2,500	1,431	1,908	2,500	(592)	0
531712 - UNIFORMS	234,587	50,009	105,000	65,189	86,919	105,000	(18,081)	0
TOTAL OPERATING COSTS (52S AND 53S)	7,882,821	7,937,534	8,672,886	6,507,655	8,676,873	9,282,138	(605,265)	(609,252)
CAPITAL (54S)								
542200 - VEHICLES	41,100	0	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	0	38,484	20,000	0	0	20,000	(20,000)	0
TOTAL CAPITAL (54S)	41,100	38,484	20,000	0	0	20,000	(20,000)	0
TOTAL	24,297,685	25,629,130	27,151,957	21,096,763	26,989,427	29,236,913	(2,247,486)	(2,084,956)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3420 - ADULT DETENTION FACILITY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	53,780	48,324	44,883	46,121	46,121	45,967	154	(1,084)
512701 - WORKERS COMP CLAIMS	169,087	90,953	198,653	83,608	111,478	193,653	(82,175)	5,000
522110 - DISPOSAL	2,030	0	0	0	0	0	0	0
522202 - VEHICLE MAINTENANCE	10,300	4,011	0	7,220	9,627	0	9,627	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	6,743	0	0	0	0	0	0	0
522218 - PEST CONTROL	1,950	3,724	2,979	1,986	2,648	2,979	(331)	0
523100 - INSURANCE, OTHER BENEFITS	295,774	342,998	365,529	395,648	395,648	688,880	(293,232)	(323,351)
523110 - INSURANCE DEDUCTIBLES	15,997	44,345	0	30,007	40,010	0	40,010	0
523200 - COMMUNICATIONS - ALLOCATED	36,878	36,987	33,120	24,257	32,343	35,963	(3,620)	(2,843)
531210 - WATER/SEWER	253,921	229,208	274,452	189,602	252,803	274,452	(21,649)	0
531230 - ELECTRICITY	608,298	574,209	531,402	423,059	564,079	542,598	21,481	(11,196)
TOTAL ALLOCATED COSTS	1,454,756	1,374,759	1,451,018	1,201,510	1,454,757	1,784,492	(329,735)	(333,474)
TOTAL NON DEPARTMENT MANAGED COSTS	1,454,756	1,374,759	1,451,018	1,201,510	1,454,757	1,784,492	(329,735)	(333,474)
TOTAL EXPENDITURES	25,752,442	27,003,888	28,602,975	22,298,273	28,444,184	31,021,405	(2,577,221)	(2,418,430)
TOTAL FUND REDUCTIONS	25,752,442	27,003,888	28,602,975	22,298,273	28,444,184	31,021,405	(2,577,221)	(2,418,430)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1516 - DEVELOPMENT SERVICES CENTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
DEVELOPMENT SERVICES CENTER								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	339,512	328,811	386,083	280,390	352,181	365,833	(13,652)	20,250
511116 - SHORT TERM DISABILITY PAY	0	2,630	0	0	0	0	0	0
511300 - OVERTIME	13	85	0	35	44	0	44	0
TOTAL COMPENSATION	339,525	331,526	386,083	280,426	352,226	365,833	(13,607)	20,250
512101 - GROUP INSURANCE - HEALTH	129,058	142,690	107,103	110,279	138,515	139,985	(1,470)	(32,882)
512102 - GROUP INSURANCE - LIFE	355	339	401	288	362	343	19	58
512103 - GROUP INSURANCE - DENTAL	2,469	2,177	2,280	2,365	2,971	3,332	(361)	(1,052)
512104 - GROUP INSURANCE-LONG TERM DIS	748	756	842	563	707	712	(5)	130
512105 - GROUP INSURANCE-SHORT TERM DIS	170	163	176	129	162	168	(6)	8
512106 - EMPLOYEE ASSISTANCE PROGRAM	55	53	59	42	52	55	(3)	4
512403 - DEFINED BENEFIT PLAN	56,316	58,017	67,563	49,075	61,639	64,021	(2,382)	3,542
TOTAL BENEFITS	189,170	204,194	178,424	162,741	204,408	208,616	(4,208)	(30,192)
512200 - SOCIAL SECURITY (FICA) CONT	18,982	18,736	23,939	15,802	19,848	22,681	(2,833)	1,258
512300 - MEDICARE	4,439	4,382	5,598	3,696	4,642	5,304	(662)	294
TOTAL PAYROLL TAXES	23,422	23,118	29,537	19,498	24,490	27,985	(3,495)	1,552
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	552,116	558,838	594,044	462,664	581,124	602,434	(21,310)	(8,390)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1516 - DEVELOPMENT SERVICES CENTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	3,187	98,298	99,840	5,590	7,453	99,840	(92,387)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,476	1,604	1,416	935	1,247	1,416	(169)	0
523201 - CELL PHONE	470	502	550	375	500	550	(50)	0
523202 - COMMUNICATIONS - NON ALLOCATED	2,598	2,956	2,844	2,425	3,233	3,180	53	(336)
523250 - POSTAGE	118	146	400	39	52	400	(348)	0
523400 - PRINTING AND BINDING	0	386	650	634	846	650	196	0
523500 - TRAVEL	2,690	3,101	8,250	2,721	3,629	2,000	1,629	6,250
523600 - DUES AND FEES	250	0	490	0	0	490	(490)	0
523700 - EDUCATION AND TRAINING	1,640	351	7,510	1,216	1,621	7,510	(5,889)	0
531100 - GENERAL SUPPLIES AND MATERIALS	5,010	10,341	5,350	2,592	3,456	4,850	(1,394)	500
531300 - FOOD	1,780	1,792	5,000	696	927	3,000	(2,073)	2,000
531620 - FURNITURE/FURNISHINGS	0	1,999	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	19,144	1,075	2,100	1,538	2,051	12,260	(10,209)	(10,160)
531700 - OTHER SUPPLIES	1,477	815	1,300	117	157	0	157	1,300
531712 - UNIFORMS	0	0	0	0	0	1,300	(1,300)	(1,300)
TOTAL OPERATING COSTS (52S AND 53S)	39,840	123,366	135,700	18,879	25,172	137,446	(112,274)	(1,746)
TOTAL	591,957	682,204	729,744	481,544	606,297	739,880	(133,583)	(10,136)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1516 - DEVELOPMENT SERVICES CENTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,678	1,507	0	1,439	1,439	0	1,439	0
522110 - DISPOSAL	57	57	58	48	63	58	5	0
522130 - CUSTODIAL SERVICES	3,083	3,105	3,102	2,585	3,447	3,387	60	(285)
522140 - LAWN CARE	300	337	342	203	270	342	(72)	0
522218 - PEST CONTROL	8	22	17	12	15	17	(2)	0
523100 - INSURANCE, OTHER BENEFITS	4,381	5,066	4,474	5,753	5,753	5,184	569	(710)
523200 - COMMUNICATIONS - ALLOCATED	2,921	3,030	2,780	2,296	3,062	3,392	(330)	(612)
531210 - WATER/SEWER	495	278	486	257	343	486	(143)	0
531230 - ELECTRICITY	3,338	3,168	2,952	2,197	2,929	2,952	(23)	0
TOTAL ALLOCATED COSTS	16,261	16,570	14,211	14,789	17,321	15,818	1,503	(1,607)
TOTAL NON DEPARTMENT MANAGED COSTS	16,261	16,570	14,211	14,789	17,321	15,818	1,503	(1,607)
TOTAL EXPENDITURES	608,218	698,774	743,955	496,332	623,618	755,698	(132,080)	(11,743)
TOTAL FUND REDUCTIONS	608,218	698,774	743,955	496,332	623,618	755,698	(132,080)	(11,743)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4100 - PUBLIC WORKS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
PUBLIC WORKS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,688,557	1,997,131	2,204,826	1,542,417	1,937,336	2,236,957	(299,621)	(32,131)
511101 - SALARIES/ SALARY SUPPLEMENTS	7,710	8,355	5,850	12,985	16,310	24,050	(7,740)	(18,200)
511115 - PERFECT ATTENDANCE	11,316	14,057	0	13,212	13,212	0	13,212	0
511116 - SHORT TERM DISABILITY PAY	3,258	0	0	4,065	5,106	0	5,106	0
511300 - OVERTIME	7,241	23,627	0	39,353	49,429	20,300	29,129	(20,300)
TOTAL COMPENSATION	1,718,082	2,043,170	2,210,676	1,612,032	2,021,392	2,281,307	(259,915)	(70,631)
512101 - GROUP INSURANCE - HEALTH	476,452	640,361	502,041	463,740	582,476	522,891	59,585	(20,850)
512102 - GROUP INSURANCE - LIFE	1,752	1,787	2,037	1,607	2,018	1,830	188	207
512103 - GROUP INSURANCE - DENTAL	8,747	9,188	10,234	9,620	12,083	12,582	(499)	(2,348)
512104 - GROUP INSURANCE-LONG TERM DIS	3,732	4,004	4,289	3,033	3,810	3,748	62	541
512105 - GROUP INSURANCE-SHORT TERM DIS	860	963	1,039	807	1,013	980	33	59
512106 - EMPLOYEE ASSISTANCE PROGRAM	346	351	337	275	345	316	29	21
512403 - DEFINED BENEFIT PLAN	289,190	363,353	385,844	285,310	358,360	399,229	(40,869)	(13,385)
TOTAL BENEFITS	781,079	1,020,007	905,821	764,391	960,105	941,576	18,529	(35,755)
512200 - SOCIAL SECURITY (FICA) CONT	100,595	121,576	136,700	94,700	118,947	141,464	(22,517)	(4,764)
512300 - MEDICARE	23,533	28,433	31,970	22,148	27,818	33,084	(5,266)	(1,114)
TOTAL PAYROLL TAXES	124,128	150,009	168,670	116,848	146,765	174,548	(27,783)	(5,878)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,623,289	3,213,185	3,285,167	2,493,271	3,128,262	3,397,431	(269,169)	(112,264)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	127,556	77,277	122,000	133,862	178,483	180,000	(1,517)	(58,000)
521230 - PROF SVCS/TREE REMOVAL	19,886	11,058	47,000	7,394	9,859	47,000	(37,141)	0
521250 - PROF SVCS/CURB-GUTTER;CONCRETE	0	0	2,000	0	0	2,000	(2,000)	0
521300 - TECHNICAL	0	0	1,000	0	0	1,000	(1,000)	0
522115 - DISPOSAL-ROAD DEBRIS	0	0	11,288	0	0	11,288	(11,288)	0
522200 - REPAIRS AND MAINTENANCE	9,185	3,026	16,800	9,890	13,186	16,800	(3,614)	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4100 - PUBLIC WORKS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522207 - NON-VEHICLE RPRS - INS CLAIMS	0	0	0	14,123	18,830	0	18,830	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,227	1,393	3,000	1,063	1,417	3,000	(1,583)	0
523201 - CELL PHONE	14,408	14,901	15,850	8,114	10,819	15,850	(5,031)	0
523250 - POSTAGE	0	10	0	0	0	10	(10)	(10)
523600 - DUES AND FEES	32	450	2,650	439	585	2,650	(2,065)	0
523700 - EDUCATION AND TRAINING	661	3,469	2,975	2,744	3,659	2,975	684	0
531100 - GENERAL SUPPLIES AND MATERIALS	103,899	62,212	61,068	41,208	54,944	61,068	(6,124)	0
531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU	10,390	6,123	100,000	9,353	12,471	100,000	(87,529)	0
531115 - GEN SUPPLIES/CONCRETE	15,022	33,694	20,000	34,705	46,273	20,000	26,273	0
531120 - GEN SUPPLIES/EROSION CONT/GRAS	6,818	8,843	6,533	13,360	17,814	6,533	11,281	0
531135 - GEN SUPPLIES/PIPE, DRAINAGE	6,429	1,614	25,000	3,893	5,191	25,000	(19,809)	0
531140 - GEN SUPPLIES/SIGNS	9,176	20,968	25,000	19,179	25,572	25,000	572	0
531145 - GEN SUPPLIES/STONE	61,437	85,538	100,000	132,326	176,435	100,000	76,435	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	259,761	346,348	430,000	(83,652)	(430,000)
531270 - GASOLINE	85,033	57,462	100,000	45,516	60,687	100,000	(39,313)	0
531300 - FOOD	0	0	0	1,149	1,532	0	1,532	0
531600 - SMALL EQUIPMENT	13,946	4,243	8,000	0	0	8,000	(8,000)	0
531660 - NON ASSET COMPUTER EQUIPMENT	3,398	11,212	11,980	0	0	14,673	(14,673)	(2,693)
531712 - UNIFORMS	39,861	43,595	44,000	22,092	29,456	44,000	(14,544)	0
TOTAL OPERATING COSTS (52S AND 53S)	528,365	447,086	726,144	760,169	1,013,559	1,216,847	(203,288)	(490,703)
CAPITAL (54S)								
542100 - MACHINERY	61,900	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	61,900	0	0	0	0	0	0	0
TOTAL	3,213,554	3,660,271	4,011,311	3,253,441	4,141,821	4,614,278	(472,457)	(602,967)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4100 - PUBLIC WORKS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	10,605	9,221	10,358	9,645	10,358	10,493	(135)	(135)
512701 - WORKERS COMP CLAIMS	9,092	92,838	53,500	(56,552)	(75,403)	13,500	(88,903)	40,000
522110 - DISPOSAL	5,249	4,035	6,000	3,216	4,287	6,000	(1,713)	0
522130 - CUSTODIAL SERVICES	50,471	49,804	45,723	41,129	54,839	49,920	4,919	(4,197)
522140 - LAWN CARE	8,071	6,785	6,764	4,425	5,900	6,764	(864)	0
522202 - VEHICLE MAINTENANCE	865,630	883,368	700,000	639,863	853,151	1,320,488	(467,337)	(620,488)
522203 - VEHICLE REPAIRS- INSURANCE CLM	2,598	4,004	0	621	828	0	828	0
522218 - PEST CONTROL	347	600	480	320	427	480	(53)	0
523100 - INSURANCE, OTHER BENEFITS	31,638	36,542	66,285	43,737	66,285	79,888	(13,603)	(13,603)
523110 - INSURANCE DEDUCTIBLES	8,548	18,091	0	165,899	221,198	0	221,198	0
523200 - COMMUNICATIONS - ALLOCATED	14,766	17,503	18,240	15,013	20,017	19,649	368	(1,409)
531210 - WATER/SEWER	5,553	5,049	5,700	5,106	6,808	5,700	1,108	0
531230 - ELECTRICITY	30,756	25,065	31,800	18,124	24,166	31,800	(7,634)	0
531520 - NATURAL GAS	14,868	7,669	13,000	5,819	7,758	13,000	(5,242)	0
TOTAL ALLOCATED COSTS	1,058,192	1,160,575	957,850	896,365	1,200,621	1,557,682	(357,061)	(599,832)
TOTAL NON DEPARTMENT MANAGED COSTS	1,058,192	1,160,575	957,850	896,365	1,200,621	1,557,682	(357,061)	(599,832)
TOTAL EXPENDITURES	4,271,746	4,820,846	4,969,161	4,149,806	5,342,442	6,171,960	(829,518)	(1,202,799)
TOTAL FUND REDUCTIONS	4,271,746	4,820,846	4,969,161	4,149,806	5,342,442	6,171,960	(829,518)	(1,202,799)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4252 - STORMWATER MGT ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
STORMWATER MGT ENGINEERING								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	364,137	401,655	430,387	338,482	425,147	430,358	(5,211)	29
511115 - PERFECT ATTENDANCE	2,036	983	0	1,022	1,022	0	1,022	0
511300 - OVERTIME	222	758	0	113	142	0	142	0
TOTAL COMPENSATION	366,395	403,396	430,387	339,617	426,311	430,358	(4,047)	29
512101 - GROUP INSURANCE - HEALTH	99,761	117,106	97,085	112,775	141,650	137,701	3,949	(40,616)
512102 - GROUP INSURANCE - LIFE	377	381	444	351	441	410	31	34
512103 - GROUP INSURANCE - DENTAL	1,398	1,579	1,616	2,014	2,529	2,843	(314)	(1,227)
512104 - GROUP INSURANCE-LONG TERM DIS	784	842	894	608	763	717	46	177
512105 - GROUP INSURANCE-SHORT TERM DIS	148	153	162	129	162	162	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	48	50	55	42	53	55	(2)	0
512403 - DEFINED BENEFIT PLAN	60,627	70,524	75,318	59,433	74,650	75,313	(663)	5
TOTAL BENEFITS	163,144	190,635	175,574	175,351	220,247	217,201	3,046	(41,627)
512200 - SOCIAL SECURITY (FICA) CONT	21,522	23,559	26,684	19,679	24,717	26,682	(1,965)	2
512300 - MEDICARE	5,033	5,510	6,241	4,602	5,781	6,240	(459)	1
TOTAL PAYROLL TAXES	26,556	29,069	32,925	24,281	30,498	32,922	(2,424)	3
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	556,095	623,100	638,886	539,249	677,056	680,481	(3,425)	(41,595)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4252 - STORMWATER MGT ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	(660)	290	1,590	0	0	1,590	(1,590)	0
522200 - REPAIRS AND MAINTENANCE	0	0	13,050	0	0	0	0	13,050
523201 - CELL PHONE	3,746	3,842	4,000	2,839	3,785	10,000	(6,215)	(6,000)
523250 - POSTAGE	201	947	1,600	288	384	1,000	(616)	600
523400 - PRINTING AND BINDING	254	103	600	44	59	1,000	(941)	(400)
523500 - TRAVEL	25	0	1,550	0	0	2,050	(2,050)	(500)
523600 - DUES AND FEES	35,881	35,508	28,223	33,719	44,959	28,223	16,736	0
523700 - EDUCATION AND TRAINING	274	1,700	8,288	469	625	3,000	(2,375)	5,288
523800 - LICENSES	365	0	955	105	140	955	(815)	0
531100 - GENERAL SUPPLIES AND MATERIALS	628	530	750	635	847	750	97	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	2,148	2,863	1,650	1,213	(1,650)
531270 - GASOLINE	9,316	8,700	10,000	6,980	9,307	10,000	(693)	0
531300 - FOOD	420	380	1,500	190	253	500	(247)	1,000
531660 - NON ASSET COMPUTER EQUIPMENT	7,718	1,621	16,320	6,061	8,082	19,900	(11,818)	(3,580)
531670 - SOFTWARE	0	0	0	0	0	7,500	(7,500)	(7,500)
531700 - OTHER SUPPLIES	4,747	1,142	1,200	1,764	2,352	0	2,352	1,200
531712 - UNIFORMS	0	0	0	0	0	900	(900)	(900)
TOTAL OPERATING COSTS (52S AND 53S)	62,916	54,761	89,626	55,242	73,656	89,018	(15,362)	608
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	10,000	10,000	10,000	10,000	10,000	10,000	0	0
TOTAL NON-OPERATIONAL COSTS	10,000	10,000	10,000	10,000	10,000	10,000	0	0
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	9,320	0	0	0	0	0	0	0
582200 - CAPITAL LEASE INTEREST	164	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	9,484	0	0	0	0	0	0	0
TOTAL	638,494	687,861	738,512	604,491	760,712	779,499	(18,787)	(40,987)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4252 - STORMWATER MGT ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,331	1,196	1,682	1,141	1,682	1,701	(19)	(19)
522110 - DISPOSAL	70	70	70	58	77	70	7	0
522130 - CUSTODIAL SERVICES	3,768	3,795	3,791	3,159	4,212	4,139	73	(348)
522140 - LAWN CARE	367	412	418	248	330	418	(88)	0
522202 - VEHICLE MAINTENANCE	2,757	6,794	8,000	3,508	4,677	11,500	(6,823)	(3,500)
522203 - VEHICLE REPAIRS- INSURANCE CLM	0	0	0	1,930	2,573	0	2,573	0
522218 - PEST CONTROL	10	26	21	14	19	21	(2)	0
523100 - INSURANCE, OTHER BENEFITS	8,372	9,682	12,687	10,995	12,687	11,262	1,425	1,425
523200 - COMMUNICATIONS - ALLOCATED	2,399	2,481	2,340	1,918	2,558	2,934	(376)	(594)
531210 - WATER/SEWER	605	340	594	315	420	594	(174)	0
531230 - ELECTRICITY	4,080	3,872	3,608	2,685	3,580	3,608	(28)	0
TOTAL ALLOCATED COSTS	23,758	28,667	33,211	25,970	32,814	36,247	(3,433)	(3,036)
TOTAL NON DEPARTMENT MANAGED COSTS	23,758	28,667	33,211	25,970	32,814	36,247	(3,433)	(3,036)
TOTAL EXPENDITURES	662,252	716,528	771,723	630,461	793,526	815,746	(22,220)	(44,023)
TOTAL FUND REDUCTIONS	662,252	716,528	771,723	630,461	793,526	815,746	(22,220)	(44,023)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4270 - TRANSPORTATION ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
TRANSPORTATION ENGINEERING								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	297,084	357,473	415,000	334,425	420,050	421,225	(1,175)	(6,225)
511115 - PERFECT ATTENDANCE	2,180	3,394	0	2,357	2,357	0	2,357	0
511300 - OVERTIME	0	0	0	96	120	0	120	0
TOTAL COMPENSATION	299,264	360,867	415,000	336,878	422,528	421,225	1,303	(6,225)
512101 - GROUP INSURANCE - HEALTH	82,149	115,644	90,191	89,668	112,627	109,492	3,135	(19,301)
512102 - GROUP INSURANCE - LIFE	309	354	456	349	439	399	40	57
512103 - GROUP INSURANCE - DENTAL	1,448	1,638	1,690	2,010	2,524	2,809	(285)	(1,119)
512104 - GROUP INSURANCE-LONG TERM DIS	647	757	886	533	670	588	82	298
512105 - GROUP INSURANCE-SHORT TERM DIS	85	97	112	89	112	112	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	28	31	36	29	36	36	0	0
512403 - DEFINED BENEFIT PLAN	49,623	63,152	72,625	58,200	73,101	73,714	(613)	(1,089)
TOTAL BENEFITS	134,288	181,673	165,996	150,879	189,510	187,150	2,360	(21,154)
512200 - SOCIAL SECURITY (FICA) CONT	17,444	20,924	25,730	19,523	24,521	26,116	(1,595)	(386)
512300 - MEDICARE	4,080	4,894	6,017	4,566	5,735	6,108	(373)	(91)
TOTAL PAYROLL TAXES	21,524	25,818	31,747	24,089	30,256	32,224	(1,968)	(477)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	455,076	568,358	612,743	511,845	642,294	640,599	1,695	(27,856)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	36	0	0	0	0	0	0	0
521300 - TECHNICAL	80,211	93,763	108,000	34,200	45,600	75,000	(29,400)	33,000
522207 - NON-VEHICLE RPRS - INS CLAIMS	0	58,393	0	0	0	0	0	0
523201 - CELL PHONE	1,666	1,987	2,880	5,791	7,721	2,560	5,161	320
523250 - POSTAGE	8	66	75	47	63	75	(12)	0
523400 - PRINTING AND BINDING	0	15	100	0	0	100	(100)	0
523500 - TRAVEL	0	215	1,000	2,304	3,072	500	2,572	500
523600 - DUES AND FEES	0	210	7,632	411	548	1,100	(552)	6,532

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4270 - TRANSPORTATION ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523700 - EDUCATION AND TRAINING	1,223	0	1,200	28	37	800	(763)	400
523800 - LICENSES	210	0	210	210	280	330	(50)	(120)
531100 - GENERAL SUPPLIES AND MATERIALS	764	2,402	1,000	912	1,216	500	716	500
531150 - AUTOMOTIVE SUPPLIES	0	0	0	3,814	5,085	0	5,085	0
531270 - GASOLINE	910	8,184	8,000	8,643	11,525	22,000	(10,475)	(14,000)
531300 - FOOD	199	639	500	43	57	500	(443)	0
531600 - SMALL EQUIPMENT	0	0	0	6,484	8,645	0	8,645	0
531660 - NON ASSET COMPUTER EQUIPMENT	858	1,486	2,510	3,733	4,977	6,800	(1,823)	(4,290)
531670 - SOFTWARE	0	0	0	0	0	405	(405)	(405)
531700 - OTHER SUPPLIES	0	2,962	1,300	318	424	300	124	1,000
531712 - UNIFORMS	0	0	0	0	0	960	(960)	(960)
TOTAL OPERATING COSTS (52S AND 53S)	86,084	170,322	134,407	66,938	89,250	111,930	(22,680)	22,477
TOTAL	541,160	738,679	747,150	578,783	731,544	752,529	(20,985)	(5,379)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4270 - TRANSPORTATION ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	353	203	724	173	724	737	(13)	(13)
522110 - DISPOSAL	70	70	70	58	77	70	7	0
522130 - CUSTODIAL SERVICES	3,768	3,795	3,791	3,159	4,212	4,139	73	(348)
522140 - LAWN CARE	367	412	418	248	330	418	(88)	0
522202 - VEHICLE MAINTENANCE	16,569	16,034	7,500	13,077	17,435	16,500	935	(9,000)
522218 - PEST CONTROL	10	26	21	14	19	21	(2)	0
523100 - INSURANCE, OTHER BENEFITS	0	0	5,780	0	5,780	6,599	(819)	(819)
523200 - COMMUNICATIONS - ALLOCATED	490	595	540	402	536	679	(143)	(139)
531210 - WATER/SEWER	605	340	594	315	420	594	(174)	0
531230 - ELECTRICITY	4,080	5,166	3,608	3,979	5,305	3,608	1,697	0
531231 - SIGNAL LIGHT ELECTRICITY	62,267	62,685	65,840	47,301	63,068	66,440	(3,372)	(600)
531232 - STREET LIGHT ELECTRICITY	101,277	100,162	102,570	83,017	110,689	102,170	8,519	400
TOTAL ALLOCATED COSTS	189,855	189,487	191,456	151,742	208,595	201,975	6,620	(10,519)
TOTAL NON DEPARTMENT MANAGED COSTS	189,855	189,487	191,456	151,742	208,595	201,975	6,620	(10,519)
TOTAL EXPENDITURES	731,015	928,166	938,606	730,525	940,139	954,504	(14,365)	(15,898)
TOTAL FUND REDUCTIONS	731,015	928,166	938,606	730,525	940,139	954,504	(14,365)	(15,898)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4271 - ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
ENGINEERING								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	587,898	642,773	633,480	496,119	623,145	630,150	(7,005)	3,330
511115 - PERFECT ATTENDANCE	842	940	0	978	978	0	978	0
511200 - PART TIME/TEMP EMPLOYEES	7,898	7,706	9,362	3,118	3,917	11,028	(7,111)	(1,666)
511300 - OVERTIME	0	14	0	16	20	0	20	0
TOTAL COMPENSATION	596,638	651,434	642,842	500,231	628,059	641,178	(13,119)	1,664
512101 - GROUP INSURANCE - HEALTH	146,029	156,479	115,347	92,757	116,506	114,103	2,403	1,244
512102 - GROUP INSURANCE - LIFE	594	607	678	526	661	599	62	79
512103 - GROUP INSURANCE - DENTAL	2,137	2,266	2,604	2,326	2,922	3,217	(295)	(613)
512104 - GROUP INSURANCE-LONG TERM DIS	1,243	1,373	1,366	949	1,192	1,129	63	237
512105 - GROUP INSURANCE-SHORT TERM DIS	240	254	260	208	261	260	1	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	78	82	91	67	84	91	(7)	0
512403 - DEFINED BENEFIT PLAN	97,765	112,579	110,858	86,568	108,733	110,276	(1,543)	582
TOTAL BENEFITS	248,086	273,640	231,204	183,402	230,360	229,675	685	1,529
512200 - SOCIAL SECURITY (FICA) CONT	35,251	38,794	39,959	29,671	37,268	39,752	(2,484)	207
512300 - MEDICARE	8,244	9,073	9,346	6,939	8,716	9,297	(581)	49
TOTAL PAYROLL TAXES	43,495	47,867	49,305	36,610	45,983	49,049	(3,066)	256
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	888,219	972,941	923,351	720,243	904,402	919,902	(15,500)	3,449
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	569	102,172	245,403	54,032	72,043	135,000	(62,957)	110,403
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,067	3,131	1,272	742	989	1,271	(282)	1
523201 - CELL PHONE	4,927	5,106	4,900	3,896	5,195	4,991	204	(91)
523250 - POSTAGE	775	177	850	195	260	200	60	650
523300 - ADVERTISING	320	60	325	0	0	325	(325)	0
523400 - PRINTING AND BINDING	356	1,005	700	299	399	1,000	(601)	(300)
523500 - TRAVEL	2,273	2,138	2,950	520	693	975	(282)	1,975

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4271 - ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523600 - DUES AND FEES	1,118	2,427	1,339	1,107	1,476	1,104	372	235
523700 - EDUCATION AND TRAINING	4,675	1,066	6,875	3,218	4,290	747	3,543	6,128
523800 - LICENSES	0	0	100	0	0	0	0	100
531100 - GENERAL SUPPLIES AND MATERIALS	9,505	8,372	11,312	7,222	9,630	10,500	(870)	812
531150 - AUTOMOTIVE SUPPLIES	0	0	0	3,322	4,429	0	4,429	0
531270 - GASOLINE	25,582	24,280	22,250	18,526	24,701	25,000	(299)	(2,750)
531300 - FOOD	5,234	8,578	10,000	6,312	8,416	8,788	(372)	1,212
531600 - SMALL EQUIPMENT	0	0	0	470	626	0	626	0
531620 - FURNITURE/FURNISHINGS	390	10,146	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	4,339	3,097	5,101	2,114	2,818	6,320	(3,502)	(1,219)
531670 - SOFTWARE	0	0	0	0	0	1,720	(1,720)	(1,720)
531700 - OTHER SUPPLIES	51	1,926	1,920	1,215	1,620	5,310	(3,690)	(3,390)
531712 - UNIFORMS	0	0	0	0	0	1,950	(1,950)	(1,950)
TOTAL OPERATING COSTS (52S AND 53S)	61,180	173,681	315,297	103,190	137,586	205,201	(67,615)	110,096
CAPITAL (54S)								
541350 - BUILDING IMPROVEMENTS	0	0	0	26,798	35,731	0	35,731	0
542200 - VEHICLES	0	0	17,049	0	0	0	0	17,049
542500 - OTHER EQUIPMENT	0	0	0	4,650	6,200	0	6,200	0
TOTAL CAPITAL (54S)	0	0	17,049	31,448	41,931	0	41,931	17,049
TOTAL	949,399	1,146,622	1,255,697	854,880	1,083,919	1,125,103	(41,184)	130,594

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4271 - ENGINEERING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	3,205	2,846	2,281	2,741	2,741	2,561	180	(280)
512701 - WORKERS COMP CLAIMS	0	339	0	336	448	0	448	0
522110 - DISPOSAL	101	101	102	85	113	102	11	0
522130 - CUSTODIAL SERVICES	5,481	5,520	5,515	4,596	6,128	6,021	107	(506)
522140 - LAWN CARE	534	599	607	360	480	607	(127)	0
522202 - VEHICLE MAINTENANCE	24,106	19,167	29,500	7,307	9,743	14,500	(4,757)	15,000
522218 - PEST CONTROL	14	38	31	20	27	31	(4)	0
523100 - INSURANCE, OTHER BENEFITS	27,397	31,685	20,884	35,982	35,982	18,284	17,698	2,600
523110 - INSURANCE DEDUCTIBLES	0	2,620	0	0	0	0	0	0
523200 - COMMUNICATIONS - ALLOCATED	8,941	9,097	8,220	7,889	10,519	11,263	(744)	(3,043)
531210 - WATER/SEWER	880	494	864	458	610	864	(254)	0
531230 - ELECTRICITY	5,935	5,632	5,248	3,905	5,207	5,248	(41)	0
TOTAL ALLOCATED COSTS	76,593	78,138	73,252	63,678	71,997	59,481	12,516	13,771
TOTAL NON DEPARTMENT MANAGED COSTS	76,593	78,138	73,252	63,678	71,997	59,481	12,516	13,771
TOTAL EXPENDITURES	1,025,992	1,224,760	1,328,949	918,559	1,155,916	1,184,584	(28,668)	144,365
TOTAL FUND REDUCTIONS	1,025,992	1,224,760	1,328,949	918,559	1,155,916	1,184,584	(28,668)	144,365

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4560 - LANDFILL CLOSURE/POSTCLOSURE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
LANDFILL CLOSURE/POSTCLOSURE								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	180,800	185,687	200,000	203,928	271,904	280,000	(8,096)	(80,000)
TOTAL OPERATING COSTS (52S AND 53S)	180,800	185,687	200,000	203,928	271,904	280,000	(8,096)	(80,000)
TOTAL	180,800	185,687	200,000	203,928	271,904	280,000	(8,096)	(80,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4560 - LANDFILL CLOSURE/POSTCLOSURE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
531230 - ELECTRICITY	6,626	7,041	6,825	6,646	8,861	6,825	2,036	0
TOTAL ALLOCATED COSTS	6,626	7,041	6,825	6,646	8,861	6,825	2,036	0
TOTAL NON DEPARTMENT MANAGED COSTS	6,626	7,041	6,825	6,646	8,861	6,825	2,036	0
TOTAL EXPENDITURES	187,426	192,728	206,825	210,574	280,765	286,825	(6,060)	(80,000)
TOTAL FUND REDUCTIONS	187,426	192,728	206,825	210,574	280,765	286,825	(6,060)	(80,000)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7140 - FOREST RESOURCES CONSERVATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
FOREST RESOURCES CONSERVATION								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	13,055	12,346	12,346	10,288	12,346	12,346	0	0
TOTAL NON-OPERATIONAL COSTS	13,055	12,346	12,346	10,288	12,346	12,346	0	0
TOTAL	13,055	12,346	12,346	10,288	12,346	12,346	0	0
TOTAL EXPENDITURES	13,055	12,346	12,346	10,288	12,346	12,346	0	0
TOTAL FUND REDUCTIONS	13,055	12,346	12,346	10,288	12,346	12,346	0	0

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7220 - BUILDING INSPECTIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
BUILDING INSPECTIONS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	767,672	779,746	814,979	628,873	789,888	826,228	(36,340)	(11,249)
511115 - PERFECT ATTENDANCE	4,309	3,746	0	4,753	4,753	0	4,753	0
511200 - PART TIME/TEMP EMPLOYEES	7,915	0	0	0	0	0	0	0
511300 - OVERTIME	11	162	0	172	216	0	216	0
TOTAL COMPENSATION	779,907	783,653	814,979	633,798	794,858	826,228	(31,370)	(11,249)
512101 - GROUP INSURANCE - HEALTH	150,746	178,463	166,889	148,230	186,182	174,096	12,086	(7,207)
512102 - GROUP INSURANCE - LIFE	762	757	799	650	816	635	181	164
512103 - GROUP INSURANCE - DENTAL	2,785	2,969	3,001	3,015	3,786	4,146	(360)	(1,145)
512104 - GROUP INSURANCE-LONG TERM DIS	1,554	1,700	1,766	1,185	1,489	1,354	135	412
512105 - GROUP INSURANCE-SHORT TERM DIS	305	305	309	236	297	281	16	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	99	99	100	77	96	91	5	9
512403 - DEFINED BENEFIT PLAN	127,923	137,139	142,622	110,915	139,313	144,590	(5,277)	(1,968)
TOTAL BENEFITS	284,173	321,431	315,486	264,307	331,980	325,193	6,787	(9,707)
512200 - SOCIAL SECURITY (FICA) CONT	46,368	46,179	50,528	37,275	46,819	51,226	(4,407)	(698)
512300 - MEDICARE	10,844	10,800	11,817	8,718	10,950	11,980	(1,030)	(163)
TOTAL PAYROLL TAXES	57,212	56,978	62,345	45,992	57,768	63,206	(5,438)	(861)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,121,293	1,162,062	1,192,810	944,097	1,184,606	1,214,627	(30,021)	(21,817)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	100	600	35	47	600	(553)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	169	283	650	165	220	300	(80)	350
523201 - CELL PHONE	9,019	10,789	10,922	6,719	8,958	10,922	(1,964)	0
523250 - POSTAGE	0	0	100	0	0	100	(100)	0
523400 - PRINTING AND BINDING	962	192	500	1,078	1,437	500	937	0
523500 - TRAVEL	0	1,914	3,610	125	166	2,315	(2,149)	1,295
523600 - DUES AND FEES	4,240	2,375	2,920	3,499	4,665	2,140	2,525	780

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7220 - BUILDING INSPECTIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523700 - EDUCATION AND TRAINING	6,271	4,465	4,000	3,993	5,324	3,800	1,524	200
523800 - LICENSES	0	0	200	110	147	100	47	100
531100 - GENERAL SUPPLIES AND MATERIALS	2,070	2,199	2,500	873	1,164	2,583	(1,419)	(83)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	4,994	6,658	0	6,658	0
531270 - GASOLINE	24,367	20,299	25,500	15,064	20,085	25,500	(5,415)	0
531300 - FOOD	1,681	1,398	1,500	1,352	1,802	500	1,302	1,000
531400 - BOOKS AND PERIODICALS	1,144	7,640	2,000	869	1,159	1,200	(41)	800
531600 - SMALL EQUIPMENT	0	140	0	0	0	0	0	0
531620 - FURNITURE/FURNISHINGS	0	4,823	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	5,703	908	8,920	2,796	3,728	5,810	(2,082)	3,110
531700 - OTHER SUPPLIES	3,286	3,384	3,500	2,400	3,200	0	3,200	3,500
531712 - UNIFORMS	0	0	0	0	0	4,000	(4,000)	(4,000)
TOTAL OPERATING COSTS (52S AND 53S)	58,913	60,909	67,422	44,071	58,761	60,370	(1,609)	7,052
CAPITAL (54S)								
542200 - VEHICLES	113,055	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	113,055	0	0	0	0	0	0	0
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	33,969	22,813	26,632	20,747	26,632	26,466	166	166
582200 - CAPITAL LEASE INTEREST	4,634	5,490	1,925	3,050	3,050	663	2,387	1,262
TOTAL DEBT SERVICE	38,603	28,303	28,557	23,797	29,682	27,129	2,553	1,428
TOTAL	1,331,864	1,251,275	1,288,789	1,011,965	1,273,048	1,302,126	(29,078)	(13,337)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7220 - BUILDING INSPECTIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	3,076	2,763	2,713	2,637	2,713	2,748	(35)	(35)
512701 - WORKERS COMP CLAIMS	0	8,667	0	5,874	7,833	0	7,833	0
522110 - DISPOSAL	143	143	144	119	158	144	14	0
522130 - CUSTODIAL SERVICES	7,708	7,763	7,755	6,463	8,617	8,467	150	(712)
522140 - LAWN CARE	751	842	854	506	675	854	(179)	0
522202 - VEHICLE MAINTENANCE	16,052	14,311	13,600	7,002	9,336	13,600	(4,264)	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	0	1,904	0	10,457	13,943	0	13,943	0
522218 - PEST CONTROL	20	54	43	29	38	43	(5)	0
523100 - INSURANCE, OTHER BENEFITS	17,206	19,898	24,986	22,597	24,986	22,074	2,912	2,912
523110 - INSURANCE DEDUCTIBLES	0	9,587	0	0	0	0	0	0
523200 - COMMUNICATIONS - ALLOCATED	5,208	5,372	4,920	4,222	5,629	6,169	(540)	(1,249)
531210 - WATER/SEWER	1,237	695	1,215	644	858	1,215	(357)	0
531230 - ELECTRICITY	8,346	7,920	7,380	5,492	7,322	7,380	(58)	0
TOTAL ALLOCATED COSTS	59,745	79,920	63,610	66,042	82,109	62,694	19,415	916
TOTAL NON DEPARTMENT MANAGED COSTS	59,745	79,920	63,610	66,042	82,109	62,694	19,415	916
TOTAL EXPENDITURES	1,391,609	1,331,195	1,352,399	1,078,007	1,355,157	1,364,820	(9,663)	(12,421)
TOTAL FUND REDUCTIONS	1,391,609	1,331,195	1,352,399	1,078,007	1,355,157	1,364,820	(9,663)	(12,421)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7410 - PLANNING AND ZONING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
PLANNING AND ZONING								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	591,830	645,941	735,878	546,905	686,934	781,239	(94,305)	(45,361)
511200 - PART TIME/TEMP EMPLOYEES	34,500	35,700	42,642	22,200	27,884	42,021	(14,137)	621
511300 - OVERTIME	0	0	0	753	946	0	946	0
TOTAL COMPENSATION	626,330	681,641	778,520	569,858	715,764	823,260	(107,496)	(44,740)
512101 - GROUP INSURANCE - HEALTH	137,103	191,665	183,779	177,215	222,589	257,258	(34,669)	(73,479)
512102 - GROUP INSURANCE - LIFE	586	637	792	545	684	735	(51)	57
512103 - GROUP INSURANCE - DENTAL	2,695	2,944	2,954	3,957	4,971	6,481	(1,510)	(3,527)
512104 - GROUP INSURANCE-LONG TERM DIS	1,256	1,428	1,633	973	1,222	1,236	(14)	397
512105 - GROUP INSURANCE-SHORT TERM DIS	217	229	262	185	232	250	(18)	12
512106 - EMPLOYEE ASSISTANCE PROGRAM	70	74	83	60	76	82	(6)	1
512403 - DEFINED BENEFIT PLAN	97,762	113,039	128,781	95,840	120,379	136,716	(16,337)	(7,935)
TOTAL BENEFITS	239,689	310,016	318,284	278,775	350,153	402,758	(52,605)	(84,474)
512200 - SOCIAL SECURITY (FICA) CONT	36,601	39,240	48,275	32,576	40,917	51,042	(10,125)	(2,767)
512300 - MEDICARE	8,560	9,177	11,290	7,619	9,569	11,937	(2,368)	(647)
TOTAL PAYROLL TAXES	45,161	48,417	59,565	40,195	50,486	62,979	(12,493)	(3,414)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	911,180	1,040,073	1,156,369	888,829	1,116,403	1,288,997	(172,594)	(132,628)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	1,512	68,483	277,400	191,558	255,411	52,400	203,011	225,000
522320 - RENTAL OF EQUIPMENT AND VEHICL	725	425	1,416	248	330	425	(95)	991
523201 - CELL PHONE	2,930	2,955	3,600	2,219	2,958	3,247	(289)	353
523250 - POSTAGE	1,270	2,299	2,500	1,802	2,403	3,300	(897)	(800)
523300 - ADVERTISING	7,805	9,291	11,500	5,310	7,080	11,500	(4,420)	0
523400 - PRINTING AND BINDING	1,359	1,226	2,500	313	417	2,500	(2,083)	0
523450 - ZONING SIGN PRINTING	(2,086)	(1,115)	3,000	790	1,053	3,000	(1,947)	0
523500 - TRAVEL	5,104	6,350	13,885	6,837	9,116	7,025	2,091	6,860

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7410 - PLANNING AND ZONING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523600 - DUES AND FEES	3,655	5,432	6,877	3,072	4,095	6,191	(2,096)	686
523601 - DUES ARC, GMA, ACCG	344,216	351,212	361,954	359,222	478,963	368,956	110,007	(7,002)
523700 - EDUCATION AND TRAINING	12,565	8,982	19,770	7,389	9,852	11,069	(1,217)	8,701
531100 - GENERAL SUPPLIES AND MATERIALS	6,619	8,406	10,950	6,306	8,408	7,500	908	3,450
531150 - AUTOMOTIVE SUPPLIES	0	0	0	568	757	0	757	0
531270 - GASOLINE	863	0	2,750	3,335	4,446	4,000	446	(1,250)
531300 - FOOD	2,180	2,366	3,500	1,732	2,309	3,500	(1,191)	0
531620 - FURNITURE/FURNISHINGS	296	0	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	12,117	4,325	8,660	5,659	7,545	8,543	(998)	117
531700 - OTHER SUPPLIES	1,551	722	1,800	1,001	1,334	0	1,334	1,800
531712 - UNIFORMS	0	0	0	0	0	1,600	(1,600)	(1,600)
TOTAL OPERATING COSTS (52S AND 53S)	402,682	471,359	732,062	597,358	796,477	494,756	301,721	237,306
TOTAL	1,313,862	1,511,432	1,888,431	1,486,187	1,912,880	1,783,753	129,127	104,678

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7410 - PLANNING AND ZONING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,237	2,009	2,195	1,918	2,195	2,223	(28)	(28)
522110 - DISPOSAL	152	152	154	127	169	154	15	0
522130 - CUSTODIAL SERVICES	8,222	8,280	8,272	6,893	9,191	9,031	160	(759)
522140 - LAWN CARE	801	898	911	540	720	911	(191)	0
522202 - VEHICLE MAINTENANCE	956	2,985	1,500	3,484	4,646	2,000	2,646	(500)
522218 - PEST CONTROL	21	58	46	31	41	46	(5)	0
523100 - INSURANCE, OTHER BENEFITS	5,841	6,755	9,434	7,671	9,434	10,832	(1,398)	(1,398)
523110 - INSURANCE DEDUCTIBLES	30,147	13,100	0	4,290	5,720	0	5,720	0
523200 - COMMUNICATIONS - ALLOCATED	4,318	4,483	4,080	3,346	4,461	7,519	(3,058)	(3,439)
531210 - WATER/SEWER	1,319	741	1,296	687	915	1,296	(381)	0
531230 - ELECTRICITY	8,902	8,448	7,872	5,858	7,811	7,872	(61)	0
TOTAL ALLOCATED COSTS	62,916	47,908	35,760	34,844	45,303	41,884	3,419	(6,124)
TOTAL NON DEPARTMENT MANAGED COSTS	62,916	47,908	35,760	34,844	45,303	41,884	3,419	(6,124)
TOTAL EXPENDITURES	1,376,777	1,559,340	1,924,191	1,521,031	1,958,183	1,825,637	132,546	98,554
TOTAL FUND REDUCTIONS	1,376,777	1,559,340	1,924,191	1,521,031	1,958,183	1,825,637	132,546	98,554

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7510 - ECONOMIC DEVELOPMENT AND RESOU
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
ECONOMIC DEVELOPMENT AND RESOU								
EXPENDITURES								
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	737,187	737,187	737,187	614,323	737,187	737,187	0	0
TOTAL NON-OPERATIONAL COSTS	737,187	737,187	737,187	614,323	737,187	737,187	0	0
TOTAL	737,187	737,187	737,187	614,323	737,187	737,187	0	0
TOTAL EXPENDITURES	737,187	737,187	737,187	614,323	737,187	737,187	0	0
TOTAL FUND REDUCTIONS	737,187	737,187	737,187	614,323	737,187	737,187	0	0

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5500 - COMMUNITY SERVICES AGENCY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
COMMUNITY SERVICES AGENCY								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	159,943	165,511	170,023	135,232	169,856	172,574	(2,718)	(2,551)
511115 - PERFECT ATTENDANCE	1,761	1,831	0	1,905	1,905	0	1,905	0
TOTAL COMPENSATION	161,704	167,342	170,023	137,136	171,761	172,574	(813)	(2,551)
512101 - GROUP INSURANCE - HEALTH	26,638	26,601	24,685	24,878	31,248	30,378	870	(5,693)
512102 - GROUP INSURANCE - LIFE	166	166	179	143	179	164	15	15
512103 - GROUP INSURANCE - DENTAL	483	481	479	552	694	775	(81)	(296)
512104 - GROUP INSURANCE-LONG TERM DIS	276	275	274	145	182	148	34	126
512105 - GROUP INSURANCE-SHORT TERM DIS	28	28	28	22	28	28	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	9	9	9	7	9	9	0	0
512403 - DEFINED BENEFIT PLAN	26,807	29,285	29,754	23,999	30,143	30,200	(57)	(446)
TOTAL BENEFITS	54,407	56,844	55,408	49,747	62,484	61,702	782	(6,294)
512200 - SOCIAL SECURITY (FICA) CONT	9,669	9,994	10,541	8,177	10,271	10,699	(428)	(158)
512300 - MEDICARE	2,261	2,337	2,466	1,912	2,402	2,502	(100)	(36)
TOTAL PAYROLL TAXES	11,930	12,332	13,007	10,090	12,673	13,201	(528)	(194)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	228,042	236,518	238,438	196,973	246,918	247,477	(559)	(9,039)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5500 - COMMUNITY SERVICES AGENCY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
522320 - RENTAL OF EQUIPMENT AND VEHICL	187	320	450	186	249	250	(1)	200
523201 - CELL PHONE	782	561	600	474	631	450	181	150
523202 - COMMUNICATIONS - NON ALLOCATED	120	0	0	0	0	0	0	0
523500 - TRAVEL	2,186	779	3,200	966	1,288	900	388	2,300
523600 - DUES AND FEES	305	340	400	340	453	350	103	50
523700 - EDUCATION AND TRAINING	825	482	1,800	235	313	800	(487)	1,000
531100 - GENERAL SUPPLIES AND MATERIALS	518	641	3,400	2,974	3,965	1,800	2,165	1,600
531270 - GASOLINE	959	375	600	173	231	500	(269)	100
531300 - FOOD	786	610	2,700	441	587	1,150	(563)	1,550
531660 - NON ASSET COMPUTER EQUIPMENT	3,283	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	9,951	4,108	13,150	5,788	7,718	6,200	1,518	6,950
TOTAL	237,993	240,626	251,588	202,762	254,636	253,677	959	(2,089)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5500 - COMMUNITY SERVICES AGENCY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	280	251	0	240	240	0	240	0
522110 - DISPOSAL	648	697	54	620	827	454	373	(400)
522130 - CUSTODIAL SERVICES	197	298	286	238	318	312	6	(26)
522140 - LAWN CARE	87	116	176	116	155	176	(21)	0
522202 - VEHICLE MAINTENANCE	0	20	250	0	0	500	(500)	(250)
522218 - PEST CONTROL	61	70	16	11	14	16	(2)	0
523100 - INSURANCE, OTHER BENEFITS	912	844	746	959	959	864	95	(118)
523200 - COMMUNICATIONS - ALLOCATED	928	87	60	10	14	79	(65)	(19)
531210 - WATER/SEWER	197	114	45	28	38	45	(7)	0
531230 - ELECTRICITY	5,754	1,349	577	489	652	577	75	0
531520 - NATURAL GAS	1,599	1,380	201	132	176	201	(25)	0
TOTAL ALLOCATED COSTS	10,662	5,227	2,411	2,844	3,393	3,224	169	(813)
TOTAL NON DEPARTMENT MANAGED COSTS	10,662	5,227	2,411	2,844	3,393	3,224	169	(813)
TOTAL EXPENDITURES	248,655	245,853	253,999	205,606	258,029	256,901	1,128	(2,902)
TOTAL FUND REDUCTIONS	248,655	245,853	253,999	205,606	258,029	256,901	1,128	(2,902)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4540 - RECYCLABLES COLLECTION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
RECYCLABLES COLLECTION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	161,842	183,455	211,015	172,899	217,168	259,240	(42,072)	(48,225)
511115 - PERFECT ATTENDANCE	1,692	1,780	0	1,890	1,890	0	1,890	0
511200 - PART TIME/TEMP EMPLOYEES	12,404	15,080	0	42,949	53,946	0	53,946	0
511300 - OVERTIME	1,525	2,530	4,841	1,609	2,021	2,538	(517)	2,303
TOTAL COMPENSATION	177,463	202,844	215,856	219,347	275,024	261,778	13,246	(45,922)
512101 - GROUP INSURANCE - HEALTH	69,372	95,645	80,970	74,731	93,865	103,387	(9,522)	(22,417)
512102 - GROUP INSURANCE - LIFE	161	177	175	178	224	253	(29)	(78)
512103 - GROUP INSURANCE - DENTAL	1,448	1,507	1,437	1,897	2,383	2,987	(604)	(1,550)
512104 - GROUP INSURANCE-LONG TERM DIS	343	422	685	369	463	516	(53)	169
512105 - GROUP INSURANCE-SHORT TERM DIS	85	104	84	96	120	140	(20)	(56)
512106 - EMPLOYEE ASSISTANCE PROGRAM	28	34	27	31	39	45	(6)	(18)
512403 - DEFINED BENEFIT PLAN	27,427	32,745	37,775	30,870	38,773	45,811	(7,038)	(8,036)
TOTAL BENEFITS	98,864	130,634	121,153	108,171	135,867	153,139	(17,272)	(31,986)
512200 - SOCIAL SECURITY (FICA) CONT	9,975	11,444	13,383	12,564	15,780	16,230	(450)	(2,847)
512300 - MEDICARE	2,333	2,676	3,130	2,938	3,691	3,796	(105)	(666)
TOTAL PAYROLL TAXES	12,308	14,120	16,513	15,502	19,471	20,026	(555)	(3,513)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	288,634	347,599	353,522	343,020	430,362	434,943	(4,581)	(81,421)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4540 - RECYCLABLES COLLECTION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	108	36	0	36	48	0	48	0
522119 - DISPOSAL - GLASS	3,300	10,118	10,000	15,618	20,824	18,000	2,824	(8,000)
522121 - DISPOSAL - RECYCLING PICK UP	116,543	290,068	340,000	168,452	224,603	200,000	24,603	140,000
522200 - REPAIRS AND MAINTENANCE	35,433	742	2,000	3,066	4,088	3,700	388	(1,700)
523201 - CELL PHONE	1,747	2,327	2,500	2,057	2,743	2,400	343	100
523500 - TRAVEL	2,734	0	2,700	0	0	600	(600)	2,100
523600 - DUES AND FEES	0	0	500	0	0	0	0	500
523700 - EDUCATION AND TRAINING	525	1,467	1,000	130	173	500	(327)	500
523900 - OTHER PURCHASED SERVICES	1,212	426	600	3,591	4,788	600	4,188	0
531100 - GENERAL SUPPLIES AND MATERIALS	8,378	16,383	11,750	8,213	10,950	10,000	950	1,750
531150 - AUTOMOTIVE SUPPLIES	0	0	0	1,701	2,268	200	2,068	(200)
531270 - GASOLINE	6,865	5,727	7,000	4,384	5,846	5,300	546	1,700
531300 - FOOD	613	1,011	1,600	634	846	800	46	800
531660 - NON ASSET COMPUTER EQUIPMENT	18	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	177,477	328,304	379,650	207,883	277,177	242,100	35,077	137,550
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	0	19,875	290,000	9,450	12,600	0	12,600	290,000
TOTAL CAPITAL (54S)	0	19,875	290,000	9,450	12,600	0	12,600	290,000
TOTAL	466,111	695,778	1,023,172	560,353	720,139	677,043	43,096	346,129

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4540 - RECYCLABLES COLLECTION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	839	753	986	719	986	999	(13)	(13)
512701 - WORKERS COMP CLAIMS	0	539	0	301	402	0	402	0
522110 - DISPOSAL	58,029	100,460	81,500	108,539	144,719	106,000	38,719	(24,500)
522202 - VEHICLE MAINTENANCE	2,636	6,732	3,200	13,270	17,693	5,000	12,693	(1,800)
522218 - PEST CONTROL	0	280	240	160	213	240	(27)	0
523100 - INSURANCE, OTHER BENEFITS	6,459	7,470	9,977	8,483	9,977	9,345	632	632
523200 - COMMUNICATIONS - ALLOCATED	7,405	6,062	6,480	5,052	6,736	6,480	256	0
531210 - WATER/SEWER	198	600	400	516	689	1,600	(911)	(1,200)
531230 - ELECTRICITY	3,708	3,493	4,500	2,760	3,679	4,500	(821)	0
TOTAL ALLOCATED COSTS	79,274	126,389	107,283	139,801	185,094	134,164	50,930	(26,881)
TOTAL NON DEPARTMENT MANAGED COSTS	79,274	126,389	107,283	139,801	185,094	134,164	50,930	(26,881)
TOTAL EXPENDITURES	545,385	822,167	1,130,455	700,153	905,233	811,207	94,026	319,248
TOTAL FUND REDUCTIONS	545,385	822,167	1,130,455	700,153	905,233	811,207	94,026	319,248

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3450 - CHEROKEE PROBATION SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CHEROKEE PROBATION SERVICES								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	801,493	913,642	1,020,750	782,194	982,466	1,023,762	(41,296)	(3,012)
511115 - PERFECT ATTENDANCE	5,710	5,444	0	7,199	7,199	0	7,199	0
511300 - OVERTIME	156	245	13,016	13	16	13,211	(13,195)	(195)
TOTAL COMPENSATION	807,359	919,331	1,033,766	789,406	989,681	1,036,973	(47,292)	(3,207)
512101 - GROUP INSURANCE - HEALTH	207,996	266,299	255,107	262,105	329,214	336,094	(6,880)	(80,987)
512102 - GROUP INSURANCE - LIFE	824	879	1,023	814	1,022	890	132	133
512103 - GROUP INSURANCE - DENTAL	4,066	4,655	5,403	6,033	7,578	8,444	(866)	(3,041)
512104 - GROUP INSURANCE-LONG TERM DIS	1,745	1,979	2,134	1,569	1,971	1,843	128	291
512105 - GROUP INSURANCE-SHORT TERM DIS	452	500	534	426	535	505	30	29
512106 - EMPLOYEE ASSISTANCE PROGRAM	141	162	173	138	174	164	10	9
512403 - DEFINED BENEFIT PLAN	133,699	160,751	180,909	138,116	173,479	181,470	(7,991)	(561)
TOTAL BENEFITS	348,923	435,225	445,283	409,201	513,973	529,410	(15,437)	(84,127)
512200 - SOCIAL SECURITY (FICA) CONT	47,596	53,788	64,094	45,487	57,133	64,292	(7,159)	(198)
512300 - MEDICARE	11,131	12,579	14,990	10,638	13,362	15,036	(1,674)	(46)
TOTAL PAYROLL TAXES	58,727	66,367	79,084	56,124	70,494	79,328	(8,834)	(244)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,215,009	1,420,923	1,558,133	1,254,732	1,574,148	1,645,711	(71,563)	(87,578)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	4,483	8,297	4,500	2,125	2,833	4,500	(1,667)	0
521300 - TECHNICAL	12,260	19,357	19,480	9,219	12,292	2,500	9,792	16,980
522200 - REPAIRS AND MAINTENANCE	17,850	0	1,000	0	0	1,000	(1,000)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	4,890	5,588	6,303	3,234	4,312	6,750	(2,438)	(447)
523201 - CELL PHONE	9,091	9,015	10,900	8,342	11,123	10,900	223	0
523250 - POSTAGE	906	1,392	2,000	982	1,309	2,000	(691)	0
523400 - PRINTING AND BINDING	2,188	1,591	1,500	821	1,094	1,500	(406)	0
523500 - TRAVEL	10,543	11,935	7,000	13,824	18,432	9,000	9,432	(2,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3450 - CHEROKEE PROBATION SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523600 - DUES AND FEES	1,445	1,438	3,000	1,853	2,470	4,495	(2,025)	(1,495)
523700 - EDUCATION AND TRAINING	3,285	4,607	10,000	4,209	5,611	3,118	2,493	6,882
531100 - GENERAL SUPPLIES AND MATERIALS	17,758	37,269	11,000	6,870	9,160	11,000	(1,840)	0
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	0	599	3,000	7,840	10,454	3,000	7,454	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	253	338	1,475	(1,137)	(1,475)
531270 - GASOLINE	991	1,096	2,000	1,997	2,663	2,000	663	0
531300 - FOOD	1,371	1,911	2,500	2,402	3,203	3,000	203	(500)
531600 - SMALL EQUIPMENT	8,764	419	4,340	0	0	3,104	(3,104)	1,236
531620 - FURNITURE/FURNISHINGS	13,384	0	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	27,146	3,836	5,708	2,365	3,154	5,708	(2,554)	0
531670 - SOFTWARE	0	0	0	5,111	6,815	17,656	(10,841)	(17,656)
531700 - OTHER SUPPLIES	2,552	14,008	9,000	3,160	4,214	1,000	3,214	8,000
531712 - UNIFORMS	0	0	0	3,414	4,552	8,000	(3,448)	(8,000)
TOTAL OPERATING COSTS (52S AND 53S)	138,907	122,358	103,231	78,022	104,029	101,706	2,323	1,525
TOTAL	1,353,915	1,543,281	1,661,364	1,332,754	1,678,178	1,747,417	(69,239)	(86,053)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3450 - CHEROKEE PROBATION SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	3,355	3,014	4,932	2,877	4,932	4,996	(64)	(64)
522110 - DISPOSAL	288	484	575	440	587	575	12	0
522130 - CUSTODIAL SERVICES	18,615	23,172	16,954	17,275	23,033	18,510	4,523	(1,556)
522140 - LAWN CARE	3,181	3,222	3,965	2,925	3,900	3,965	(65)	0
522202 - VEHICLE MAINTENANCE	1,315	2,663	3,000	1,268	1,690	1,525	165	1,475
522218 - PEST CONTROL	235	450	360	240	320	360	(40)	0
523100 - INSURANCE, OTHER BENEFITS	17,261	19,963	37,263	22,670	37,263	39,158	(1,895)	(1,895)
523200 - COMMUNICATIONS - ALLOCATED	10,024	9,524	9,780	10,534	14,045	15,180	(1,135)	(5,400)
531210 - WATER/SEWER	1,996	2,282	2,300	2,217	2,956	2,300	656	0
531230 - ELECTRICITY	6,892	11,859	11,000	8,961	11,949	12,000	(51)	(1,000)
531520 - NATURAL GAS	615	0	0	0	0	0	0	0
TOTAL ALLOCATED COSTS	63,778	76,632	90,129	69,406	100,674	98,569	2,105	(8,440)
TOTAL NON DEPARTMENT MANAGED COSTS	63,778	76,632	90,129	69,406	100,674	98,569	2,105	(8,440)
TOTAL EXPENDITURES	1,417,693	1,619,913	1,751,493	1,402,160	1,778,851	1,845,986	(67,135)	(94,493)
TOTAL FUND REDUCTIONS	1,417,693	1,619,913	1,751,493	1,402,160	1,778,851	1,845,986	(67,135)	(94,493)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3910 - ANIMAL SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
ANIMAL SERVICES								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	468,479	520,576	546,484	409,091	513,834	547,477	(33,643)	(993)
511115 - PERFECT ATTENDANCE	4,057	3,079	0	3,717	3,717	0	3,717	0
511116 - SHORT TERM DISABILITY PAY	0	0	0	2,530	3,177	0	3,177	0
511200 - PART TIME/TEMP EMPLOYEES	90	360	3,000	300	377	3,000	(2,623)	0
511300 - OVERTIME	45,289	22,483	31,065	16,144	20,278	31,531	(11,253)	(466)
TOTAL COMPENSATION	517,915	546,498	580,549	431,781	541,382	582,008	(40,626)	(1,459)
512101 - GROUP INSURANCE - HEALTH	133,154	188,410	155,404	142,563	179,065	177,969	1,096	(22,565)
512102 - GROUP INSURANCE - LIFE	439	521	569	411	516	468	48	101
512103 - GROUP INSURANCE - DENTAL	2,676	3,242	3,376	3,455	4,339	4,666	(327)	(1,290)
512104 - GROUP INSURANCE-LONG TERM DIS	922	1,161	1,187	797	1,001	972	29	215
512105 - GROUP INSURANCE-SHORT TERM DIS	226	280	281	202	254	253	1	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	73	91	91	66	82	82	0	9
512403 - DEFINED BENEFIT PLAN	85,806	95,574	101,071	75,196	94,449	101,326	(6,877)	(255)
TOTAL BENEFITS	223,296	289,278	261,979	222,689	279,706	285,736	(6,030)	(23,757)
512200 - SOCIAL SECURITY (FICA) CONT	30,264	31,530	35,994	24,795	31,144	36,085	(4,941)	(91)
512300 - MEDICARE	7,078	7,374	8,418	5,799	7,284	8,439	(1,155)	(21)
TOTAL PAYROLL TAXES	37,342	38,905	44,412	30,594	38,428	44,524	(6,096)	(112)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	778,554	874,681	886,940	685,065	859,516	912,268	(52,752)	(25,328)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	9,289	3,765	10,852	4,839	6,452	12,877	(6,425)	(2,025)
521300 - TECHNICAL	20,384	10,611	21,000	11,976	15,968	11,200	4,768	9,800
522200 - REPAIRS AND MAINTENANCE	77	0	0	0	0	0	0	0
522204 - EQUIPMENT SERVICE AGREEMENTS	19,409	8,242	17,039	0	0	17,039	(17,039)	0
523201 - CELL PHONE	8,124	6,980	10,800	6,724	8,965	10,800	(1,835)	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3910 - ANIMAL SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523250 - POSTAGE	9	41	250	43	57	250	(193)	0
523300 - ADVERTISING	0	0	40	0	0	40	(40)	0
523400 - PRINTING AND BINDING	2,139	1,364	2,150	136	181	2,150	(1,969)	0
523500 - TRAVEL	1,239	1,612	6,668	710	947	4,608	(3,661)	2,060
523600 - DUES AND FEES	666	563	600	385	513	600	(87)	0
523700 - EDUCATION AND TRAINING	3,881	3,755	6,870	2,931	3,908	5,870	(1,962)	1,000
531100 - GENERAL SUPPLIES AND MATERIALS	9,584	8,470	9,200	5,008	6,677	9,955	(3,278)	(755)
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	0	0	800	0	0	2,425	(2,425)	(1,625)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	9,598	12,797	11,000	1,797	(11,000)
531270 - GASOLINE	28,073	39,257	38,508	30,517	40,689	41,000	(311)	(2,492)
531300 - FOOD	1,126	963	2,000	675	899	2,000	(1,101)	0
531600 - SMALL EQUIPMENT	1,896	5,191	5,000	859	1,146	8,100	(6,954)	(3,100)
531660 - NON ASSET COMPUTER EQUIPMENT	257	0	5,000	0	0	5,000	(5,000)	0
531670 - SOFTWARE	0	0	0	500	667	2,800	(2,133)	(2,800)
531700 - OTHER SUPPLIES	12,439	4,890	10,637	2,700	3,600	2,000	1,600	8,637
531712 - UNIFORMS	0	0	0	10,987	14,649	9,000	5,649	(9,000)
531750 - OTHER SUPPLIES K-9	2,237	2,082	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	120,832	97,785	147,414	88,587	118,115	158,714	(40,599)	(11,300)
CAPITAL (54S)								
542200 - VEHICLES	251	540	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	0	2,708	0	0	0	0	0	0
TOTAL CAPITAL (54S)	251	3,248	0	0	0	0	0	0
TOTAL	899,636	975,715	1,034,354	773,651	977,632	1,070,982	(93,350)	(36,628)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3910 - ANIMAL SERVICES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,433	1,253	2,219	1,222	2,219	2,498	(279)	(279)
512701 - WORKERS COMP CLAIMS	2,236	648	84,606	1	2	79,606	(79,604)	5,000
522110 - DISPOSAL	315	421	440	351	468	440	28	0
522130 - CUSTODIAL SERVICES	5,518	10,295	9,409	8,656	11,542	10,273	1,269	(864)
522140 - LAWN CARE	396	1,151	2,310	1,635	2,180	2,310	(130)	0
522202 - VEHICLE MAINTENANCE	20,960	47,575	33,300	16,216	21,622	20,000	1,622	13,300
522203 - VEHICLE REPAIRS- INSURANCE CLM	2,018	8,083	0	4,176	5,568	0	5,568	0
522218 - PEST CONTROL	49	120	96	64	85	96	(11)	0
523100 - INSURANCE, OTHER BENEFITS	13,287	15,367	27,329	17,451	27,329	34,373	(7,044)	(7,044)
523110 - INSURANCE DEDUCTIBLES	34,583	79,448	0	0	0	0	0	0
523200 - COMMUNICATIONS - ALLOCATED	8,349	12,061	12,180	14,680	19,573	20,094	(521)	(7,914)
531210 - WATER/SEWER	519	689	1,200	600	800	1,200	(400)	0
531230 - ELECTRICITY	6,011	9,890	9,600	7,166	9,555	9,600	(45)	0
531520 - NATURAL GAS	304	994	5,200	807	1,075	5,200	(4,125)	0
TOTAL ALLOCATED COSTS	95,980	187,996	187,889	73,025	102,018	185,690	(83,672)	2,199
TOTAL NON DEPARTMENT MANAGED COSTS	95,980	187,996	187,889	73,025	102,018	185,690	(83,672)	2,199
TOTAL EXPENDITURES	995,616	1,163,710	1,222,243	846,676	1,079,650	1,256,672	(177,022)	(34,429)
TOTAL FUND REDUCTIONS	995,616	1,163,710	1,222,243	846,676	1,079,650	1,256,672	(177,022)	(34,429)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3911 - ANIMAL SHELTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
ANIMAL SHELTER								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	936,878	1,051,768	1,060,075	810,145	1,017,573	1,083,065	(65,492)	(22,990)
511103 - WORKED HOLIDAY	0	1,301	0	154	193	0	193	0
511115 - PERFECT ATTENDANCE	3,062	3,951	0	5,160	5,160	0	5,160	0
511200 - PART TIME/TEMP EMPLOYEES	26,488	7,084	0	0	0	0	0	0
511300 - OVERTIME	25,715	52,560	43,721	36,970	46,436	53,348	(6,912)	(9,627)
TOTAL COMPENSATION	992,143	1,116,665	1,103,796	852,428	1,069,362	1,136,413	(67,051)	(32,617)
512101 - GROUP INSURANCE - HEALTH	245,564	313,220	272,153	238,266	299,272	315,485	(16,213)	(43,332)
512102 - GROUP INSURANCE - LIFE	951	856	845	792	995	971	24	(126)
512103 - GROUP INSURANCE - DENTAL	4,493	4,458	5,353	5,199	6,531	7,732	(1,201)	(2,379)
512104 - GROUP INSURANCE-LONG TERM DIS	2,020	1,909	1,803	1,530	1,922	2,037	(115)	(234)
512105 - GROUP INSURANCE-SHORT TERM DIS	461	456	421	393	494	533	(39)	(112)
512106 - EMPLOYEE ASSISTANCE PROGRAM	147	148	137	128	160	173	(13)	(36)
512403 - DEFINED BENEFIT PLAN	160,192	189,580	193,164	148,945	187,081	198,872	(11,791)	(5,708)
TOTAL BENEFITS	413,829	510,627	473,876	395,253	496,454	525,803	(29,349)	(51,927)
512200 - SOCIAL SECURITY (FICA) CONT	57,391	65,009	68,435	49,254	61,865	70,457	(8,592)	(2,022)
512300 - MEDICARE	13,422	15,204	16,005	11,519	14,468	16,478	(2,010)	(473)
TOTAL PAYROLL TAXES	70,813	80,213	84,440	60,773	76,333	86,935	(10,602)	(2,495)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,476,785	1,707,504	1,662,112	1,308,455	1,642,149	1,749,151	(107,002)	(87,039)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	97,520	133,264	105,000	121,449	161,932	120,200	41,732	(15,200)
521300 - TECHNICAL	3,719	3,303	9,195	8,102	10,802	1,837	8,965	7,358
522200 - REPAIRS AND MAINTENANCE	17,243	14,285	59,805	65,907	87,875	30,000	57,875	29,805
522207 - NON-VEHICLE RPRS - INS CLAIMS	0	0	0	38,581	51,441	0	51,441	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,489	1,468	2,000	856	1,142	3,000	(1,858)	(1,000)
523201 - CELL PHONE	6,997	6,158	10,000	5,193	6,924	7,200	(276)	2,800

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3911 - ANIMAL SHELTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523250 - POSTAGE	509	441	1,000	328	437	1,000	(563)	0
523300 - ADVERTISING	50	500	300	242	322	600	(278)	(300)
523400 - PRINTING AND BINDING	368	291	1,000	373	497	1,000	(503)	0
523500 - TRAVEL	4,216	1,970	9,163	1,859	2,479	7,363	(4,884)	1,800
523600 - DUES AND FEES	2,763	3,680	3,000	1,559	2,079	2,495	(416)	505
523700 - EDUCATION AND TRAINING	5,708	4,773	8,000	5,406	7,208	8,000	(792)	0
531100 - GENERAL SUPPLIES AND MATERIALS	182,250	205,568	190,000	190,095	253,460	206,249	47,211	(16,249)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	4,450	5,934	3,000	2,934	(3,000)
531270 - GASOLINE	3,697	4,611	9,600	5,568	7,424	9,600	(2,176)	0
531300 - FOOD	6,250	6,008	6,000	4,859	6,479	6,000	479	0
531600 - SMALL EQUIPMENT	0	0	0	1,335	1,780	0	1,780	0
531660 - NON ASSET COMPUTER EQUIPMENT	3,612	15,496	2,000	3,801	5,068	6,800	(1,732)	(4,800)
531670 - SOFTWARE	0	0	0	997	1,330	7,636	(6,306)	(7,636)
531700 - OTHER SUPPLIES	8,057	3,261	8,500	1,618	2,157	2,000	157	6,500
531712 - UNIFORMS	0	0	0	2,954	3,938	6,500	(2,562)	(6,500)
TOTAL OPERATING COSTS (52S AND 53S)	344,448	405,077	424,563	465,531	620,708	430,480	190,228	(5,917)
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	0	0	8,750	11,667	0	11,667	0
TOTAL CAPITAL (54S)	0	0	0	8,750	11,667	0	11,667	0
TOTAL	1,821,233	2,112,581	2,086,675	1,782,736	2,274,523	2,179,631	94,892	(92,956)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3911 - ANIMAL SHELTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	3,923	3,407	4,439	3,339	4,439	4,747	(308)	(308)
512701 - WORKERS COMP CLAIMS	614	8,567	18,000	64,795	86,393	18,000	68,393	0
522110 - DISPOSAL	3,156	3,181	3,300	2,630	3,507	3,300	207	0
522130 - CUSTODIAL SERVICES	0	8,826	8,477	7,064	9,419	9,255	164	(778)
522140 - LAWN CARE	9,391	9,512	10,598	5,550	7,400	10,598	(3,198)	0
522202 - VEHICLE MAINTENANCE	1,083	9,009	6,500	11,705	15,606	13,965	1,641	(7,465)
522218 - PEST CONTROL	575	1,582	1,260	840	1,120	1,260	(140)	0
523100 - INSURANCE, OTHER BENEFITS	15,847	18,327	27,410	20,812	27,410	23,352	4,058	4,058
523200 - COMMUNICATIONS - ALLOCATED	8,493	8,763	9,360	7,452	9,936	11,050	(1,114)	(1,690)
531210 - WATER/SEWER	7,706	8,299	10,300	7,014	9,353	10,900	(1,547)	(600)
531230 - ELECTRICITY	51,379	50,288	50,325	41,822	55,762	55,525	237	(5,200)
531520 - NATURAL GAS	16,283	16,507	23,000	13,190	17,587	23,000	(5,413)	0
TOTAL ALLOCATED COSTS	118,449	146,268	172,969	186,213	247,932	184,952	62,980	(11,983)
TOTAL NON DEPARTMENT MANAGED COSTS	118,449	146,268	172,969	186,213	247,932	184,952	62,980	(11,983)
TOTAL EXPENDITURES	1,939,682	2,258,848	2,259,644	1,968,949	2,522,455	2,364,583	157,872	(104,939)
TOTAL FUND REDUCTIONS	1,939,682	2,258,848	2,259,644	1,968,949	2,522,455	2,364,583	157,872	(104,939)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3912 - AS SPECIAL PROJECTS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
AS SPECIAL PROJECTS								
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	499	31,308	6,000	26,116	34,821	38,500	(3,679)	(32,500)
523500 - TRAVEL	0	0	500	0	0	0	0	500
523700 - EDUCATION AND TRAINING	0	2,934	0	0	0	0	0	0
531100 - GENERAL SUPPLIES AND MATERIALS	7,768	5,274	40,000	28,985	38,646	30,000	8,646	10,000
531300 - FOOD	0	0	300	328	438	300	138	0
531660 - NON ASSET COMPUTER EQUIPMENT	9,303	0	5,000	0	0	0	0	5,000
531700 - OTHER SUPPLIES	5,731	0	5,000	0	0	5,000	(5,000)	0
TOTAL OPERATING COSTS (52S AND 53S)	23,301	39,517	56,800	55,429	73,905	73,800	105	(17,000)
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	20,863	10,000	0	0	0	0	10,000
TOTAL CAPITAL (54S)	0	20,863	10,000	0	0	0	0	10,000
TOTAL	23,301	60,380	66,800	55,429	73,905	73,800	105	(7,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3912 - AS SPECIAL PROJECTS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
522202 - VEHICLE MAINTENANCE	0	0	7,000	0	0	0	0	7,000
TOTAL ALLOCATED COSTS	0	0	7,000	0	0	0	0	7,000
TOTAL NON DEPARTMENT MANAGED COSTS	0	0	7,000	0	0	0	0	7,000
TOTAL EXPENDITURES	23,301	60,380	73,800	55,429	73,905	73,800	105	0
TOTAL FUND REDUCTIONS	23,301	60,380	73,800	55,429	73,905	73,800	105	0

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3920 - EMERGENCY MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
EMERGENCY MANAGEMENT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	183,504	209,531	209,533	174,002	218,553	213,691	4,862	(4,158)
511115 - PERFECT ATTENDANCE	1,615	1,703	0	2,347	2,347	0	2,347	0
511300 - OVERTIME	53	1,271	2,060	2,431	3,054	4,060	(1,006)	(2,000)
TOTAL COMPENSATION	185,173	212,505	211,593	178,781	223,954	217,751	6,203	(6,158)
512101 - GROUP INSURANCE - HEALTH	59,870	71,225	59,236	49,745	62,482	54,652	7,830	4,584
512102 - GROUP INSURANCE - LIFE	182	206	220	176	221	203	18	17
512103 - GROUP INSURANCE - DENTAL	952	1,191	1,187	1,089	1,368	1,437	(69)	(250)
512104 - GROUP INSURANCE-LONG TERM DIS	380	461	464	327	410	390	20	74
512105 - GROUP INSURANCE-SHORT TERM DIS	74	85	84	67	84	84	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	24	27	27	22	27	27	0	0
512403 - DEFINED BENEFIT PLAN	30,631	37,193	37,029	31,287	39,297	38,106	1,191	(1,077)
TOTAL BENEFITS	92,113	110,388	98,247	82,713	103,890	94,899	8,991	3,348
512200 - SOCIAL SECURITY (FICA) CONT	10,598	12,184	13,119	10,375	13,032	13,501	(469)	(382)
512300 - MEDICARE	2,478	2,850	3,068	2,427	3,048	3,158	(110)	(90)
TOTAL PAYROLL TAXES	13,076	15,034	16,187	12,802	16,080	16,659	(579)	(472)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	290,362	337,927	326,027	274,295	343,924	329,309	14,615	(3,282)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	37,223	52,982	48,168	77,438	103,251	76,288	26,963	(28,120)
522200 - REPAIRS AND MAINTENANCE	61,868	42,349	64,850	67,482	89,975	66,850	23,125	(2,000)
522204 - EQUIPMENT SERVICE AGREEMENTS	1,127	1,158	1,131	1,187	1,582	1,131	451	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	637	695	900	405	540	900	(360)	0
523201 - CELL PHONE	13,758	10,540	3,300	3,569	4,759	4,100	659	(800)
523202 - COMMUNICATIONS - NON ALLOCATED	522	429	900	2,319	3,092	700	2,392	200
523250 - POSTAGE	0	73	100	0	0	100	(100)	0
523400 - PRINTING AND BINDING	72	263	700	146	194	500	(306)	200

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3920 - EMERGENCY MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523500 - TRAVEL	2,035	4,357	4,593	3,498	4,664	4,520	144	73
523600 - DUES AND FEES	2,626	722	1,095	707	943	1,205	(262)	(110)
523700 - EDUCATION AND TRAINING	4,045	6,760	4,950	5,252	7,003	4,700	2,303	250
531100 - GENERAL SUPPLIES AND MATERIALS	15,355	9,403	20,500	9,910	13,213	13,500	(287)	7,000
531150 - AUTOMOTIVE SUPPLIES	0	0	0	3,389	4,519	1,679	2,840	(1,679)
531270 - GASOLINE	4,331	4,041	5,530	3,889	5,185	5,000	185	530
531300 - FOOD	2,259	4,902	2,500	5,432	7,243	3,000	4,243	(500)
531600 - SMALL EQUIPMENT	1,316	0	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	0	400	0	0	0	0	400
531670 - SOFTWARE	0	0	0	846	1,128	0	1,128	0
531700 - OTHER SUPPLIES	1,598	3,070	2,087	2,264	3,019	2,087	932	0
TOTAL OPERATING COSTS (52S AND 53S)	148,773	141,742	161,704	187,733	250,310	186,260	64,050	(24,556)
TOTAL	439,135	479,669	487,731	462,028	594,235	515,569	78,666	(27,838)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3920 - EMERGENCY MANAGEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,523	1,464	740	1,326	1,326	749	577	(9)
522130 - CUSTODIAL SERVICES	5,496	5,535	6,060	5,050	6,733	6,616	117	(556)
522202 - VEHICLE MAINTENANCE	4,477	2,034	7,000	13,175	17,567	3,321	14,246	3,679
522218 - PEST CONTROL	55	102	87	58	77	87	(10)	0
523100 - INSURANCE, OTHER BENEFITS	8,748	8,435	9,232	9,579	9,579	9,529	50	(297)
523200 - COMMUNICATIONS - ALLOCATED	6,053	6,627	3,960	2,744	3,659	4,760	(1,101)	(800)
531210 - WATER/SEWER	8,062	7,277	8,712	6,019	8,026	8,712	(686)	0
531520 - NATURAL GAS	142	152	203	126	168	203	(35)	0
TOTAL ALLOCATED COSTS	34,556	31,626	35,994	38,077	47,135	33,977	13,158	2,017
TOTAL NON DEPARTMENT MANAGED COSTS	34,556	31,626	35,994	38,077	47,135	33,977	13,158	2,017
TOTAL EXPENDITURES	473,691	511,295	523,725	500,105	641,370	549,546	91,824	(25,821)
TOTAL FUND REDUCTIONS	473,691	511,295	523,725	500,105	641,370	549,546	91,824	(25,821)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3970 - RADIO TECHNOLOGY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
RADIO TECHNOLOGY								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	75,370	77,030	77,324	62,462	78,455	78,485	(30)	(1,161)
511115 - PERFECT ATTENDANCE	801	833	0	866	866	0	866	0
511300 - OVERTIME	10,227	11,376	10,295	8,121	10,201	11,165	(964)	(870)
TOTAL COMPENSATION	86,399	89,239	87,619	71,450	89,522	89,650	(128)	(2,031)
512101 - GROUP INSURANCE - HEALTH	26,638	29,681	24,685	22,692	28,502	30,378	(1,876)	(5,693)
512102 - GROUP INSURANCE - LIFE	76	76	82	65	82	75	7	7
512103 - GROUP INSURANCE - DENTAL	483	422	479	400	503	574	(71)	(95)
512104 - GROUP INSURANCE-LONG TERM DIS	163	170	171	123	154	148	6	23
512105 - GROUP INSURANCE-SHORT TERM DIS	28	28	28	22	28	28	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	9	9	9	7	9	9	0	0
512403 - DEFINED BENEFIT PLAN	14,326	15,617	15,334	12,504	15,705	13,764	1,941	1,570
TOTAL BENEFITS	41,723	46,003	40,788	35,814	44,983	44,976	7	(4,188)
512200 - SOCIAL SECURITY (FICA) CONT	4,998	5,157	5,432	4,142	5,202	4,866	336	566
512300 - MEDICARE	1,169	1,206	1,270	969	1,217	1,138	79	132
TOTAL PAYROLL TAXES	6,167	6,363	6,702	5,111	6,419	6,004	415	698
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	134,289	141,606	135,109	112,374	140,924	140,630	294	(5,521)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3970 - RADIO TECHNOLOGY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
522204 - EQUIPMENT SERVICE AGREEMENTS	67,605	45,954	45,954	45,954	61,272	64,614	(3,342)	(18,660)
523201 - CELL PHONE	607	465	1,536	441	587	677	(90)	859
523500 - TRAVEL	4,585	0	5,500	296	395	3,000	(2,605)	2,500
523700 - EDUCATION AND TRAINING	675	2,726	1,900	2,412	3,216	1,900	1,316	0
531100 - GENERAL SUPPLIES AND MATERIALS	18,162	14,899	20,000	8,357	11,143	20,000	(8,857)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	1,423	1,897	480	1,417	(480)
531270 - GASOLINE	2,385	1,937	8,000	1,318	1,757	4,000	(2,243)	4,000
531660 - NON ASSET COMPUTER EQUIPMENT	66,737	11,419	68,000	16,411	21,881	43,000	(21,119)	25,000
531700 - OTHER SUPPLIES	1,876	344	1,500	638	851	1,500	(649)	0
531712 - UNIFORMS	0	0	0	196	261	0	261	0
TOTAL OPERATING COSTS (52S AND 53S)	162,632	77,745	152,390	77,445	103,260	139,171	(35,911)	13,219
TOTAL	296,921	219,351	287,499	189,819	244,184	279,801	(35,617)	7,698

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3970 - RADIO TECHNOLOGY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	608	553	247	523	523	250	273	(3)
522202 - VEHICLE MAINTENANCE	1,136	5,498	3,000	1,802	2,403	3,000	(597)	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	0	5,125	0	0	0	0	0	0
523100 - INSURANCE, OTHER BENEFITS	2,113	2,653	4,942	3,013	4,942	4,007	935	935
TOTAL ALLOCATED COSTS	3,856	13,829	8,189	5,338	7,868	7,257	611	932
TOTAL NON DEPARTMENT MANAGED COSTS	3,856	13,829	8,189	5,338	7,868	7,257	611	932
TOTAL EXPENDITURES	300,778	233,180	295,688	195,157	252,052	287,058	(35,006)	8,630
TOTAL FUND REDUCTIONS	300,778	233,180	295,688	195,157	252,052	287,058	(35,006)	8,630

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7450 - CODE ENFORCEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
CODE ENFORCEMENT								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,236,267	1,112,325	1,263,762	947,622	1,190,249	1,282,064	(91,815)	(18,302)
511103 - WORKED HOLIDAY	293	512	515	0	0	523	(523)	(8)
511110 - UNIFORM ALLOWANCE	741	234	0	0	0	0	0	0
511115 - PERFECT ATTENDANCE	8,951	8,844	0	5,359	5,359	0	5,359	0
511200 - PART TIME/TEMP EMPLOYEES	0	0	3,000	0	0	3,000	(3,000)	0
511300 - OVERTIME	20,792	12,709	32,136	7,572	9,511	32,618	(23,107)	(482)
TOTAL COMPENSATION	1,267,043	1,134,624	1,299,413	960,553	1,205,119	1,318,205	(113,086)	(18,792)
512101 - GROUP INSURANCE - HEALTH	274,230	304,222	265,940	241,568	303,419	310,544	(7,125)	(44,604)
512102 - GROUP INSURANCE - LIFE	1,137	1,060	1,351	952	1,196	1,094	102	257
512103 - GROUP INSURANCE - DENTAL	4,853	4,230	4,447	5,575	7,002	8,069	(1,067)	(3,622)
512104 - GROUP INSURANCE-LONG TERM DIS	2,374	2,339	2,700	1,724	2,165	2,067	98	633
512105 - GROUP INSURANCE-SHORT TERM DIS	435	432	491	352	443	435	8	56
512106 - EMPLOYEE ASSISTANCE PROGRAM	135	140	164	114	144	146	(2)	18
512403 - DEFINED BENEFIT PLAN	208,961	198,105	226,873	167,882	210,866	230,160	(19,294)	(3,287)
TOTAL BENEFITS	492,125	510,528	501,966	418,167	525,234	552,515	(27,281)	(50,549)
512200 - SOCIAL SECURITY (FICA) CONT	74,878	66,676	80,564	56,287	70,699	81,729	(11,030)	(1,165)
512300 - MEDICARE	17,512	15,593	18,842	13,164	16,534	19,114	(2,580)	(272)
TOTAL PAYROLL TAXES	92,390	82,269	99,406	69,451	87,233	100,843	(13,610)	(1,437)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,851,559	1,727,420	1,900,785	1,448,171	1,817,587	1,971,563	(153,976)	(70,778)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	6,659	7,008	2,969	3,298	4,397	3,000	1,397	(31)
521300 - TECHNICAL	20,667	9,490	23,948	12,633	16,844	12,400	4,444	11,548
522204 - EQUIPMENT SERVICE AGREEMENTS	35,559	24,835	17,039	17,008	22,677	18,026	4,651	(987)
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,802	1,429	2,556	833	1,111	2,556	(1,445)	0
523201 - CELL PHONE	16,663	15,684	18,420	15,549	20,732	18,300	2,432	120

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7450 - CODE ENFORCEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523250 - POSTAGE	50	339	200	319	425	600	(175)	(400)
523300 - ADVERTISING	0	0	50	0	0	50	(50)	0
523400 - PRINTING AND BINDING	2,860	2,010	1,300	1,091	1,455	1,700	(245)	(400)
523500 - TRAVEL	8,718	7,493	4,150	3,248	4,330	5,000	(670)	(850)
523600 - DUES AND FEES	7,499	7,150	10,000	6,817	9,089	10,000	(911)	0
523700 - EDUCATION AND TRAINING	4,110	11,026	8,758	5,899	7,865	6,000	1,865	2,758
531100 - GENERAL SUPPLIES AND MATERIALS	23,499	24,690	19,000	4,316	5,755	17,000	(11,245)	2,000
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	8,436	10,369	15,975	5,836	7,782	45,500	(37,718)	(29,525)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	13,393	17,857	13,900	3,957	(13,900)
531270 - GASOLINE	58,467	53,007	59,949	48,228	64,304	61,000	3,304	(1,051)
531300 - FOOD	2,329	819	2,500	831	1,108	2,000	(892)	500
531600 - SMALL EQUIPMENT	19,555	16,164	23,437	4,839	6,452	7,000	(548)	16,437
531660 - NON ASSET COMPUTER EQUIPMENT	9,666	3,472	4,740	0	0	2,690	(2,690)	2,050
531670 - SOFTWARE	0	0	0	710	947	4,300	(3,353)	(4,300)
531700 - OTHER SUPPLIES	27,987	20,781	17,031	5,360	7,147	4,000	3,147	13,031
531712 - UNIFORMS	0	0	0	17,725	23,633	11,000	12,633	(11,000)
TOTAL OPERATING COSTS (52S AND 53S)	254,527	215,765	232,022	167,933	223,910	246,022	(22,112)	(14,000)
CAPITAL (54S)								
542200 - VEHICLES	31,228	555	14,273	14,363	19,151	0	19,151	14,273
542500 - OTHER EQUIPMENT	0	165	0	3,275	4,367	0	4,367	0
TOTAL CAPITAL (54S)	31,228	721	14,273	17,638	23,518	0	23,518	14,273
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	2,132	0	0	0	0	0	0	0
582200 - CAPITAL LEASE INTEREST	20	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	2,153	0	0	0	0	0	0	0
TOTAL	2,139,467	1,943,906	2,147,080	1,633,742	2,065,014	2,217,585	(152,571)	(70,505)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7450 - CODE ENFORCEMENT
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	4,054	3,642	4,316	3,477	4,316	4,372	(56)	(56)
512701 - WORKERS COMP CLAIMS	2,075	41,436	0	33,611	44,815	0	44,815	0
522110 - DISPOSAL	412	421	440	351	468	440	28	0
522130 - CUSTODIAL SERVICES	14,436	13,897	9,409	13,116	17,487	10,273	7,214	(864)
522140 - LAWN CARE	564	1,151	2,310	1,635	2,180	2,310	(130)	0
522202 - VEHICLE MAINTENANCE	25,568	46,238	45,000	19,775	26,367	26,000	367	19,000
522203 - VEHICLE REPAIRS- INSURANCE CLM	433	13,911	0	1,405	1,873	0	1,873	0
522218 - PEST CONTROL	70	120	96	64	85	96	(11)	0
523100 - INSURANCE, OTHER BENEFITS	34,564	39,972	56,557	45,393	56,557	52,203	4,354	4,354
523110 - INSURANCE DEDUCTIBLES	0	19,165	0	430	573	0	573	0
523200 - COMMUNICATIONS - ALLOCATED	11,869	14,914	13,920	16,963	22,618	23,083	(465)	(9,163)
531210 - WATER/SEWER	791	689	1,200	600	800	1,200	(400)	0
531230 - ELECTRICITY	8,734	9,890	9,600	7,166	9,555	9,600	(45)	0
531520 - NATURAL GAS	431	994	5,200	807	1,075	5,200	(4,125)	0
TOTAL ALLOCATED COSTS	104,002	206,439	148,048	144,792	188,770	134,777	53,993	13,271
TOTAL NON DEPARTMENT MANAGED COSTS	104,002	206,439	148,048	144,792	188,770	134,777	53,993	13,271
TOTAL EXPENDITURES	2,243,468	2,150,345	2,295,128	1,778,534	2,253,784	2,352,362	(98,578)	(57,234)
TOTAL FUND REDUCTIONS	2,243,468	2,150,345	2,295,128	1,778,534	2,253,784	2,352,362	(98,578)	(57,234)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 9000 - INTERFUND TRANSFERS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
GENERAL FUND (100)								
INTERFUND TRANSFERS								
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611215 - TRANSFERS TO E911 FUND	0	225,000	225,000	187,500	225,000	790,382	(565,382)	(565,382)
611221 - TRANSFER TO SENIOR SERVICES	1,072,519	1,360,025	1,450,299	1,208,583	1,450,299	1,597,310	(147,011)	(147,011)
611225 - TRANSFER TO RECREATION FUND	3,155,664	3,280,002	3,471,418	2,892,848	3,471,418	3,452,534	18,884	18,884
611240 - TRANSFER TO TRANSPORTATION	750,839	683,868	798,101	665,084	798,101	602,895	195,206	195,206
611250 - TRANSFERS TO GRANT FUND	195,138	203,437	236,344	62,194	236,344	154,234	82,110	82,110
611256 - TRANSFERS TO VICTIM ASSISTANCE	38,287	42,890	45,886	38,238	45,886	51,146	(5,260)	(5,260)
611257 - TRANSFER TO DUI COURT FUND	184,921	151,675	161,069	134,224	161,069	205,324	(44,255)	(44,255)
611258 - TRANSFER TO DRUG FUND	0	0	0	0	0	230,612	(230,612)	(230,612)
611259 - TRANS TO TREATMENT ACCT CT	0	0	0	0	0	124,728	(124,728)	(124,728)
611261 - TRANS TO VETERANS COURT	0	0	0	0	0	123,776	(123,776)	(123,776)
611262 - TRANS TO JUVENILE DRUG COURT	0	0	0	0	0	18,724	(18,724)	(18,724)
611263 - TRANS TO FAMILY TRMT COURT	0	0	0	0	0	20,764	(20,764)	(20,764)
611325 - TRANSFER TO SP'24	0	0	296,200	296,200	296,200	0	296,200	296,200
611580 - TRANSFER TO EMERGENCY MEDICAL	7,317,296	9,329,683	10,085,473	8,404,561	10,085,473	10,801,948	(716,475)	(716,475)
TOTAL TRANSFERS FROM/TO	12,714,664	15,276,580	16,769,790	13,889,432	16,769,790	18,174,377	(1,404,587)	(1,404,587)
TOTAL INTERFUND TRANSFERS	12,714,664	15,276,580	16,769,790	13,889,432	16,769,790	18,174,377	(1,404,587)	(1,404,587)
TOTAL FUND REDUCTIONS	12,714,664	15,276,580	16,769,790	13,889,432	16,769,790	18,174,377	(1,404,587)	(1,404,587)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County



Fire Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
ALL FUNDING SOURCES								
TAXES								
311000 - PROPERTY TAXES - CURRENT YEAR	35,198,724	41,184,546	43,699,462	43,134,633	43,199,565	47,653,091	(4,453,526)	(3,953,629)
311001 - ALLOWANCE FOR UNCOLLECTIBLE	0	0	0	0	0	(360,385)	360,385	360,385
311120 - TIMBER	2,310	1,115	1,115	105	1,220	2	1,218	1,113
311200 - REAL PROPERTY-PRIOR YEAR	197,539	269,254	141,449	122,292	208,014	174,960	33,054	(33,511)
311310 - MOTOR VEHICLE	191,234	177,883	175,511	132,231	167,991	168,216	(225)	7,295
311316 - ALTERNATIVE AD VALOREM TAX	24,391	23,754	25,000	21,910	21,910	25,000	(3,090)	0
311320 - MOBILE HOME	50,013	48,702	52,255	48,609	49,921	55,055	(5,134)	(2,800)
311340 - INTANGIBLES (REGULAR & RECORD)	591,311	620,204	520,000	520,088	650,091	575,000	75,091	(55,000)
311600 - REAL ESTATE TRANSFER	402,083	284,875	280,000	221,514	291,517	280,000	11,517	0
319110 - PENALITIES/INTEREST REAL PROP	71,699	55,558	45,000	53,636	63,776	55,000	8,776	(10,000)
TOTAL TAXES	36,729,304	42,665,891	44,939,792	44,255,015	44,654,005	48,625,939	(3,971,934)	(3,686,147)
INTERGOVT								
335200 - FOREST LAND PROTECTION GRANT	0	4,866	5,000	2,506	2,506	5,000	(2,494)	0
337000 - LOCAL GOV SHARED REV - CANTON	6,534,589	7,242,548	7,757,901	7,809,611	7,809,611	9,174,295	(1,364,684)	(1,416,394)
337010 - LOCAL GOV SHARED REV - HS	3,868,971	4,249,731	4,503,924	4,409,492	4,409,492	5,007,726	(598,234)	(503,802)
337020 - LOCAL GOV SHARED REV - BG	620,020	773,821	785,739	847,511	847,511	1,006,179	(158,668)	(220,440)
337030 - LOCAL GOV SHARED REV - NELSON	150,409	101,778	104,483	102,336	102,336	129,693	(27,357)	(25,210)
337040 - LOCAL GOV SHARED REV - WALESKA	38,730	38,413	43,171	45,401	45,401	62,664	(17,263)	(19,493)
TOTAL INTERGOVT	11,212,719	12,411,157	13,200,218	13,216,857	13,216,857	15,385,557	(2,168,700)	(2,185,339)
CHARGES FOR SVCS								
341305 - HOLLY SPRINGS PLAN REVIEW	19,668	9,018	10,000	15,044	15,874	12,000	3,874	(2,000)
341951 - OTHER REVENUE	5,525	3,422	5,000	2,463	4,133	7,000	(2,867)	(2,000)
342214 - SPECIAL SERVICES	16,813	12,629	10,000	7,666	9,336	12,000	(2,664)	(2,000)
342250 - FIRE INSPECTION FEE	96,248	81,712	85,000	82,687	96,857	90,000	6,857	(5,000)
TOTAL CHARGES FOR SVCS	138,253	106,781	110,000	107,861	126,200	121,000	5,200	(11,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
INVSMT REVENUE								
361000 - INTEREST REVENUES	927,698	821,341	300,000	543,846	572,254	300,000	272,254	0
TOTAL INVSMT REVENUE	927,698	821,341	300,000	543,846	572,254	300,000	272,254	0
MISC REVENUE								
381000 - RENTS AND ROYALTIES	2,400	0	0	0	0	0	0	0
383010 - MISCELLANEOUS REIMBURSEMENTS	0	15,210	0	0	0	0	0	0
TOTAL MISC REVENUE	2,400	15,210	0	0		0	0	0
CONTRIBUTIONS								
371000 - CONTRIBUTIONS AND DONATIONS	7,000	7,000	7,000	7,870	7,870	0	7,870	7,000
TOTAL CONTRIBUTIONS	7,000	7,000	7,000	7,870	7,870	0	7,870	7,000
SALE OF ASSETS								
392100 - SALE OF ASSETS	23,306	17,863	0	28,154	28,154	0	28,154	0
TOTAL SALE OF ASSETS	23,306	17,863	0	28,154	28,154	0	28,154	0
BOND/DEBT PROCEEDS								
393600 - INSURANCE RECOVERY	243,647	115,253	0	0	0	0	0	0
TOTAL BOND/DEBT PROCEEDS	243,647	115,253	0	0		0	0	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	799,880	0	0	0	0	0
389500 - SAVINGS OF RESERVES	0	0	0	0	0	(1,570,918)	1,570,918	1,570,918
TOTAL USE OF RESERVES	0	0	799,880	0	0	(1,570,918)	0	0
TOTAL ALL FUNDING SOURCES	49,284,327	56,160,495	59,356,890	58,159,602	58,605,340	62,861,578	(4,256,238)	(3,504,688)
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	26,726,770	29,070,954	31,442,721	24,159,938	30,345,816	32,212,722	(1,866,906)	(770,001)
511102 - SALARIES/ COURT SERVICE	182	378	0	0	0	0	0	0
511103 - WORKED HOLIDAY	780,750	863,123	833,270	805,817	1,012,137	883,558	128,579	(50,288)
511115 - PERFECT ATTENDANCE	109,336	102,290	129,780	117,950	129,780	131,489	(1,709)	(1,709)
511116 - SHORT TERM DISABILITY PAY	19,336	10,084	0	7,128	8,953	10,004	(1,051)	(10,004)
511117 - SPECIAL EVENTS	38,913	43,047	50,470	40,135	50,411	54,810	(4,399)	(4,340)
511200 - PART TIME/TEMP EMPLOYEES	62,982	54,761	174,786	40,696	51,115	126,875	(75,760)	47,911
511300 - OVERTIME	1,678,756	1,844,825	1,989,960	2,058,027	2,584,961	2,237,568	347,393	(247,608)
TOTAL COMPENSATION	29,417,026	31,989,462	34,620,987	27,229,690	34,183,174	35,657,026	(1,473,852)	(1,036,039)
512101 - GROUP INSURANCE - HEALTH	6,501,057	7,741,573	6,233,898	6,386,921	8,022,219	8,097,968	(75,749)	(1,864,070)
512102 - GROUP INSURANCE - LIFE	27,849	28,176	32,363	25,331	31,816	30,320	1,496	2,043
512103 - GROUP INSURANCE - DENTAL	121,810	124,537	130,214	145,006	182,133	209,573	(27,440)	(79,359)
512104 - GROUP INSURANCE-LONG TERM DIS	59,135	63,860	67,153	44,492	55,883	55,476	407	11,677
512105 - GROUP INSURANCE-SHORT TERM DIS	10,325	10,842	11,260	8,902	11,181	11,708	(527)	(448)
512106 - EMPLOYEE ASSISTANCE PROGRAM	3,299	3,513	3,649	2,886	3,625	3,793	(168)	(144)
512402 - RETIREMENT CONTRIBUTION/401A	25,675	14,990	0	8,513	10,692	0	10,692	0
512403 - DEFINED BENEFIT PLAN	4,948,184	5,699,302	6,199,323	4,844,025	6,084,282	6,385,375	(301,093)	(186,052)
TOTAL BENEFITS	11,697,334	13,686,793	12,677,860	11,466,075	14,401,833	14,794,213	(392,380)	(2,116,353)
512200 - SOCIAL SECURITY (FICA) CONT	1,774,077	1,927,491	2,207,169	1,633,841	2,052,167	2,270,106	(217,939)	(62,937)
512300 - MEDICARE	416,164	451,270	516,191	382,558	480,507	530,913	(50,406)	(14,722)
TOTAL PAYROLL TAXES	2,190,241	2,378,761	2,723,360	2,016,399	2,532,675	2,801,019	(268,344)	(77,659)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	43,304,600	48,055,016	50,022,207	40,712,164	51,117,681	53,252,258	(2,134,577)	(3,230,051)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	190,816	224,941	273,675	305,559	407,412	76,625	330,787	197,050
521214 - PROF SVCS - LEGAL	0	0	7,000	38,507	51,343	18,000	33,343	(11,000)
521260 - PROFESSIONAL SERVICE-MEDICAL	198,912	282,966	302,750	294,097	392,129	324,000	68,129	(21,250)
521300 - TECHNICAL	85,821	95,031	118,925	66,237	88,316	3,465	84,851	115,460
522118 - DISPOSAL-SHREDDING	1,035	810	2,000	900	1,200	1,500	(300)	500
522200 - REPAIRS AND MAINTENANCE	64,074	100,842	178,200	94,216	125,621	133,200	(7,579)	45,000

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522203 - VEHICLE REPAIRS- INSURANCE CLM	78,047	148,706	0	426	568	0	568	0
522204 - EQUIPMENT SERVICE AGREEMENTS	209,853	216,937	355,000	268,774	358,365	286,500	71,865	68,500
522205 - BLDG REPAIRS/MAINT 3RD PARTY	17,397	975	0	7,812	10,416	0	10,416	0
522209 - BUILDING/GROUNDS PROP MGMT	236,299	214,760	0	145,547	194,063	0	194,063	0
522210 - AIR PACKS	28,609	49,605	28,600	44,236	58,982	40,000	18,982	(11,400)
522212 - BUILDING/GROUNDS	97,176	239,219	563,900	115,594	154,126	579,000	(424,874)	(15,100)
522213 - BREATHING AIR	5,093	13,654	17,600	24,512	32,683	15,000	17,683	2,600
522214 - FIRE EXTINGUISHERS	3,609	8,470	5,000	9,858	13,144	5,000	8,144	0
522215 - GENERATORS	0	5,094	5,000	865	1,153	5,000	(3,847)	0
522216 - HYDRAULIC RESCUE	30,814	23,580	22,000	25,808	34,410	25,000	9,410	(3,000)
522217 - NON-FIRE EQUIPMENT	3,167	9,332	4,000	49	65	4,000	(3,935)	0
522219 - RADIOS	4,232	13,013	8,000	10,765	14,353	13,000	1,353	(5,000)
522220 - SMALL FIRE TOOLS	66	5,209	5,000	5,527	7,369	5,000	2,369	0
522222 - PUBLIC CPR EXPENSE	5,938	4,949	6,000	3,259	4,346	6,000	(1,654)	0
522223 - BUNKER GEAR MAINTENANCE	12,022	26,016	10,000	23,886	31,848	25,000	6,848	(15,000)
522310 - RENTAL OF LAND AND BUILDINGS	5,226	5,570	6,000	9,480	12,640	8,000	4,640	(2,000)
522320 - RENTAL OF EQUIPMENT AND VEHICL	13,316	13,754	12,750	9,133	12,177	14,100	(1,923)	(1,350)
523110 - INSURANCE DEDUCTIBLES	89,056	63,773	0	53,585	71,446	50,000	21,446	(50,000)
523201 - CELL PHONE	123,238	139,743	135,000	112,551	150,067	173,000	(22,933)	(38,000)
523250 - POSTAGE	4,079	3,606	3,467	3,207	4,275	3,467	808	0
523300 - ADVERTISING	17,265	10,006	18,750	11,925	15,900	17,250	(1,350)	1,500
523400 - PRINTING AND BINDING	21,406	19,831	23,550	12,035	16,047	27,050	(11,003)	(3,500)
523500 - TRAVEL	105,125	127,955	154,806	119,466	159,288	102,963	56,325	51,843
523600 - DUES AND FEES	91,000	157,593	210,100	134,187	178,915	200,915	(22,000)	9,185
523700 - EDUCATION AND TRAINING	86,377	147,902	171,755	162,842	217,123	138,360	78,763	33,395
523800 - LICENSES	6,726	33,516	32,100	9,053	12,071	32,100	(20,029)	0
523900 - OTHER PURCHASED SERVICES	15,847	24,751	20,000	16,003	21,337	20,000	1,337	0
531100 - GENERAL SUPPLIES AND MATERIALS	248,048	322,878	285,359	238,642	318,190	319,359	(1,169)	(34,000)
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	932	718	1,100	0	0	1,100	(1,100)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	454,717	606,289	550,000	56,289	(550,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
531240 - BOTTLED GAS	14,267	23,148	22,650	20,578	27,437	23,150	4,287	(500)
531270 - GASOLINE	433,714	434,882	460,000	394,891	526,522	460,000	66,522	0
531300 - FOOD	26,653	42,001	18,500	39,431	52,574	25,300	27,274	(6,800)
531400 - BOOKS AND PERIODICALS	39,434	70,304	59,330	43,615	58,153	55,280	2,873	4,050
531600 - SMALL EQUIPMENT	158,983	226,664	241,025	188,691	251,588	394,525	(142,937)	(153,500)
531610 - FIRE HOSE	24,922	87,498	30,000	44,195	58,927	51,000	7,927	(21,000)
531611 - LAWN EQUIPMENT	4,052	467	2,500	0	0	1,000	(1,000)	1,500
531612 - MOBILE RADIOS	261	360	24,000	0	0	0	0	24,000
531616 - PROJECTS	3,434	8,862	7,000	158	211	7,000	(6,789)	0
531617 - SCBA	86,667	176,818	170,000	0	0	70,000	(70,000)	100,000
531618 - SMALL TOOLS AND APPLIANCES	333	8,136	0	2,254	3,006	0	3,006	0
531619 - FIRE LADDERS	0	2,391	1,500	0	0	1,500	(1,500)	0
531620 - FURNITURE/FURNISHINGS	124,653	124,932	130,500	74,129	98,839	127,500	(28,661)	3,000
531650 - OTHER MISCELLANEOUS EQUIPMENT	25,688	4,381	55,000	400	533	55,000	(54,467)	0
531660 - NON ASSET COMPUTER EQUIPMENT	258,401	236,878	257,800	103,935	138,580	183,000	(44,420)	74,800
531670 - SOFTWARE	0	0	0	11,917	15,889	466,080	(450,191)	(466,080)
531700 - OTHER SUPPLIES	71,076	61,217	68,000	93,810	125,080	65,000	60,080	3,000
531710 - BUNKER GEAR	263,359	626,469	651,300	337,504	450,005	672,000	(221,995)	(20,700)
531711 - EMS SUPPLIES	53,821	63,793	55,000	50,444	67,259	55,000	12,259	0
531712 - UNIFORMS	392,209	429,232	380,000	390,599	520,799	400,000	120,799	(20,000)
TOTAL OPERATING COSTS (52S AND 53S)	4,082,547	5,384,137	5,621,492	4,629,810	6,173,080	6,335,289	(162,209)	(713,797)
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	0	0	0	9,320	12,427	0	12,427	0
542200 - VEHICLES	70,141	162,199	100,000	0	0	0	0	100,000
542500 - OTHER EQUIPMENT	985,245	263,660	420,000	360,546	480,729	408,500	72,229	11,500
TOTAL CAPITAL (54S)	1,055,386	425,858	520,000	369,866	493,155	408,500	84,655	111,500
NON-OPERATIONAL COSTS								
571002 - INTERGOVERNMENTAL-SW FEES	29	29	0	29	29	0	29	0
TOTAL NON-OPERATIONAL COSTS	29	29	0	29	29	0	29	0
TOTAL	48,442,562	53,865,040	56,163,699	45,711,869	57,783,945	59,996,047	(2,212,102)	(3,832,348)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	97,374	87,560	97,163	83,521	97,163	97,930	(767)	(767)
512701 - WORKERS COMP CLAIMS	217,504	134,218	226,405	162,285	216,379	181,405	34,974	45,000
522110 - DISPOSAL	13,661	13,655	15,123	11,432	15,242	15,123	119	0
522130 - CUSTODIAL SERVICES	61,691	62,131	60,845	50,704	67,605	66,431	1,174	(5,586)
522140 - LAWN CARE	96,353	109,823	164,119	111,231	148,308	164,119	(15,811)	0
522202 - VEHICLE MAINTENANCE	1,387,189	1,311,276	1,150,000	593,467	791,289	785,000	6,289	365,000
522218 - PEST CONTROL	5,496	11,753	9,618	6,212	8,283	9,618	(1,335)	0
523100 - INSURANCE, OTHER BENEFITS	368,515	421,058	489,140	495,666	495,666	509,161	(13,495)	(20,021)
523200 - COMMUNICATIONS - ALLOCATED	186,819	185,923	198,960	152,295	203,060	210,888	(7,828)	(11,928)
531210 - WATER/SEWER	81,267	85,810	93,014	76,160	101,547	101,014	533	(8,000)
531230 - ELECTRICITY	360,165	373,796	359,836	276,522	368,696	382,936	(14,240)	(23,100)
531520 - NATURAL GAS	69,680	92,544	102,692	71,790	95,719	108,842	(13,123)	(6,150)
TOTAL ALLOCATED COSTS	2,945,716	2,889,549	2,966,915	2,091,285	2,608,959	2,632,467	(23,508)	334,448
TOTAL NON DEPARTMENT MANAGED COSTS	2,945,716	2,889,549	2,966,915	2,091,285	2,608,959	2,632,467	(23,508)	334,448
TOTAL EXPENDITURES	51,388,278	56,754,588	59,130,614	47,803,154	60,392,904	62,628,514	(2,235,610)	(3,497,900)
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611100 - TRANSFERS TO GENERAL FUND	211,236	219,685	226,276	188,563	226,276	233,064	(6,788)	(6,788)
TOTAL TRANSFERS FROM/TO	211,236	219,685	226,276	188,563	226,276	233,064	(6,788)	(6,788)
TOTAL INTERFUND TRANSFERS	211,236	219,685	226,276	188,563	226,276	233,064	(6,788)	(6,788)
TOTAL FUND REDUCTIONS	51,599,514	56,974,273	59,356,890	47,991,717	60,619,180	62,861,578	(2,242,398)	(3,504,688)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
9,804,933	+	58,605,340	-	60,619,180	=	7,791,092	7,791,092	+	64,432,496	-	62,861,578	=	9,362,010

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
FIRE DISTRICT FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FIRE ADMINISTRATION (3510)	ACCM - ACCREDITATION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	COS - CHIEF OF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	DCOF - DEPUTY CHIEF COMM RISK	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	DCSS - DPTY CHIEF OF SUPPORT SERVICES	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EXA2 - EXECUTIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FHSO - FIRE HEALTH & SAFETY OFFICE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	FIND - FINANCE MANAGER AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	FRCF - FIRE CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FREQ - FIRE EQUIPMENT SUPPLY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HRAS - HR ASSISTANT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HRMN - HR MANAGER NE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HRSP - HR SPECIALIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	LET1 - LOGISTICS EQUIPMENT TECH 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	LIAO - E911 LIAISON OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	LOGM - LOGISTICS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	LWES - LOGIS WAREHOUSE & EQUIP SPEC 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	PAOF - PUBLIC AFFAIRS OFFICER	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PRRS - PUBLIC RELATIONS& RECRUITMENT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	PT - PART-TIME	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PTPS - PT PEER SUPPORT TEAM COORD	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
	SHRS - SENIOR HR SPECIALIST	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SPOF - SPECIAL PROJECTS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WRHS - WAREHOUSE SPECIALIST - FIRE	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00
	Total	**21.00**	**1.00**	**0.00**	**22.00**	**20.00**	**1.00**	**0.00**	**21.00**	**21.00**	**1.00**	**0.00**	**22.00**	**21.00**	**0.00**	**0.00**	**21.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
FIRE DISTRICT FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FIRE MARSHAL (3515)	ADM2 - ADMINISTRATIVE ASSISTANT II	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CLK - CLERK	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	INS2 - FIRE INSPECTOR II	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	INS3 - FIRE INSPECTOR III	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	INSP - FIRE INSPECTOR	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	PLEX - PLANS EXAMINER - FIRE	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00
	Total	**10.00**	**0.00**	**0.00**	**10.00**	**11.00**	**0.00**	**0.00**	**11.00**	**11.00**	**0.00**	**0.00**	**11.00**	**10.00**	**0.00**	**0.00**	**10.00**
FIRE OPERATIONS (3520)	BATC - BATTALION CHIEF	9.00	0.00	0.00	9.00	9.00	0.00	0.00	9.00	11.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
	CAPF - CAPTAIN EMT	12.00	0.00	0.00	12.00	5.00	0.00	0.00	5.00	6.00	0.00	0.00	6.00	7.00	0.00	0.00	7.00
	CPAR - CAPTAIN FIRE PARAMEDIC	9.00	0.00	0.00	9.00	17.00	0.00	0.00	17.00	17.00	0.00	0.00	17.00	16.00	0.00	0.00	16.00
	DVCF - DIVISION CHIEF	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	FAOP - FIRE APPARATUS OPERATOR EMT	58.00	0.00	0.00	58.00	68.00	0.00	0.00	68.00	72.00	0.00	0.00	72.00	74.00	0.00	0.00	74.00
	FAPA - FIRE APPARATUS OPER PARAMEDIC	37.00	0.00	0.00	37.00	39.00	0.00	0.00	39.00	35.00	0.00	0.00	35.00	30.00	0.00	0.00	30.00
	FF - FIREFIGHTER /EMT	55.00	0.00	0.00	55.00	43.00	0.00	0.00	43.00	54.00	0.00	0.00	54.00	79.00	0.00	0.00	79.00
	FFEL - FIREFIGHTER ENTRY LEVEL	37.00	0.00	0.00	37.00	47.00	0.00	0.00	47.00	32.00	0.00	0.00	32.00	25.00	0.00	0.00	25.00
	FFPA - FIREFIGHTER PARAMEDIC	2.00	0.00	0.00	2.00	5.00	0.00	0.00	5.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00
	LPAR - LIEUTENANT PARAMEDIC	27.00	0.00	0.00	27.00	30.00	0.00	0.00	30.00	31.00	0.00	0.00	31.00	32.00	0.00	0.00	32.00
	LTFE - LIEUTENANT EMT	16.00	0.00	0.00	16.00	15.00	0.00	0.00	15.00	14.00	0.00	0.00	14.00	11.00	0.00	0.00	11.00
	PMO - PARAMENDIC ONLY EMPLOYEE	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	PTFF - PT FF	0.00	11.00	0.00	11.00	0.00	9.00	0.00	9.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00
	SGTF - SERGEANT EMT	28.00	0.00	0.00	28.00	29.00	0.00	0.00	29.00	29.00	0.00	0.00	29.00	32.00	0.00	0.00	32.00
	SPAR - SERGEANT PARAMEDIC	40.00	0.00	0.00	40.00	36.00	0.00	0.00	36.00	36.00	0.00	0.00	36.00	35.00	0.00	0.00	35.00
	Total	**333.00**	**11.00**	**0.00**	**344.00**	**347.00**	**9.00**	**0.00**	**356.00**	**345.00**	**7.00**	**0.00**	**352.00**	**358.00**	**7.00**	**0.00**	**365.00**
FIRE SPECIAL OPERATIONS (3523)	DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
FIRE PREVENTION (3530)	FLSA - FIRE&LIFE SAFETY EDUC PROG MGR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FSE1 - FIRE SAFETY EDUCATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
	SFRE - SR FIRE SAFETY EDUCATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**4.00**	**0.00**	**0.00**	**4.00**	**5.00**	**0.00**	**0.00**	**5.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
FIRE DISTRICT FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FIRE INFORMATION TECHNOLOGY (3535)	INSM - INFORMATION SYSTEM MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SSS1 - SYSTEMS SUPPORT SPECIALIST I	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00
	SSS2 - SYSTEMS SUPPORT SPECIALIST II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
	Total	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**	**4.00**	**0.00**	**0.00**	**4.00**
FIRE TRAINING (3540)	ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FHSO - FIRE HEALTH & SAFETY OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	FTCV - FIRE TRAINING COORD VOLUT OPER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTPS - PT PEER SUPPORT TEAM COORD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
	PTTO - PT TRAINING OFFICER	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	TROF - TRAINING OFFICER	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	Total	**6.00**	**1.00**	**0.00**	**7.00**	**7.00**	**1.00**	**0.00**	**8.00**	**6.00**	**1.00**	**0.00**	**7.00**	**7.00**	**2.00**	**0.00**	**9.00**
FIRE INTELLIGENCE (3550)	ACCM - ACCREDITATION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	ASAF - APP SUPPORT ANALYST 1 FIRE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FIN2 - FIRE INVESTIGATOR 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FIN3 - FIRE INVESTIGATOR 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	FIND - FINANCE MANAGER AGENCY	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	FINV - FIRE INVESTIGATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	Total	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**	**5.00**	**0.00**	**0.00**	**5.00**
Total		**383.00**	**13.00**	**0.00**	**396.00**	**398.00**	**11.00**	**0.00**	**409.00**	**397.00**	**9.00**	**0.00**	**406.00**	**411.00**	**9.00**	**0.00**	**420.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3510 - FIRE ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
FIRE ADMINISTRATION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,918,672	2,123,783	2,020,786	1,835,419	2,305,357	2,189,381	115,976	(168,595)
511103 - WORKED HOLIDAY	3,857	4,250	3,090	2,704	3,396	4,568	(1,172)	(1,478)
511115 - PERFECT ATTENDANCE	16,837	18,633	20,600	19,721	20,600	22,330	(1,730)	(1,730)
511117 - SPECIAL EVENTS	358	2,912	1,030	347	435	3,045	(2,610)	(2,015)
511200 - PART TIME/TEMP EMPLOYEES	12,398	14,137	0	5,158	6,478	0	6,478	0
511300 - OVERTIME	48,059	51,222	51,500	43,700	54,889	55,825	(936)	(4,325)
TOTAL COMPENSATION	2,000,180	2,214,938	2,097,006	1,907,048	2,391,156	2,275,149	116,007	(178,143)
512101 - GROUP INSURANCE - HEALTH	397,251	455,498	340,081	360,715	453,072	448,441	4,631	(108,360)
512102 - GROUP INSURANCE - LIFE	1,905	1,938	2,086	1,698	2,133	2,041	92	45
512103 - GROUP INSURANCE - DENTAL	7,552	7,533	7,071	8,239	10,349	11,865	(1,516)	(4,794)
512104 - GROUP INSURANCE-LONG TERM DIS	3,767	4,059	3,933	2,495	3,133	2,926	207	1,007
512105 - GROUP INSURANCE-SHORT TERM DIS	543	570	562	444	557	590	(33)	(28)
512106 - EMPLOYEE ASSISTANCE PROGRAM	176	185	182	144	181	191	(10)	(9)
512403 - DEFINED BENEFIT PLAN	329,550	384,602	366,976	326,336	409,890	396,384	13,506	(29,408)
TOTAL BENEFITS	740,744	854,384	720,891	700,070	879,315	862,438	16,877	(141,547)
512200 - SOCIAL SECURITY (FICA) CONT	115,116	127,619	130,015	110,285	138,523	140,424	(1,901)	(10,409)
512300 - MEDICARE	27,350	30,333	30,406	26,242	32,961	32,841	120	(2,435)
TOTAL PAYROLL TAXES	142,466	157,952	160,421	136,527	171,484	173,265	(1,781)	(12,844)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	2,883,391	3,227,274	2,978,318	2,743,645	3,441,955	3,310,852	131,103	(332,534)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	10,820	25,765	38,000	20,230	26,973	36,500	(9,527)	1,500
521214 - PROF SVCS - LEGAL	0	0	7,000	38,507	51,343	18,000	33,343	(11,000)
522118 - DISPOSAL-SHREDDING	720	540	1,000	675	900	1,000	(100)	0
522200 - REPAIRS AND MAINTENANCE	50,057	54,564	167,000	75,011	100,015	118,500	(18,485)	48,500
522203 - VEHICLE REPAIRS- INSURANCE CLM	0	17,693	0	426	568	0	568	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3510 - FIRE ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522204 - EQUIPMENT SERVICE AGREEMENTS	209,853	216,937	355,000	268,774	358,365	286,500	71,865	68,500
522209 - BUILDING/GROUNDS PROP MGMT	3,025	6,283	0	4,741	6,321	0	6,321	0
522210 - AIR PACKS	28,370	47,376	28,600	44,236	58,982	40,000	18,982	(11,400)
522212 - BUILDING/GROUNDS	3,335	12,797	25,000	7,478	9,971	25,000	(15,029)	0
522213 - BREATHING AIR	5,093	13,304	17,600	24,512	32,683	15,000	17,683	2,600
522215 - GENERATORS	0	3,230	5,000	865	1,153	5,000	(3,847)	0
522217 - NON-FIRE EQUIPMENT	3,167	8,963	4,000	49	65	4,000	(3,935)	0
522219 - RADIOS	4,232	13,013	8,000	10,765	14,353	13,000	1,353	(5,000)
522220 - SMALL FIRE TOOLS	43	5,209	5,000	5,527	7,369	5,000	2,369	0
522223 - BUNKER GEAR MAINTENANCE	12,022	26,016	10,000	21,766	29,021	25,000	4,021	(15,000)
522310 - RENTAL OF LAND AND BUILDINGS	5,226	5,570	6,000	9,480	12,640	8,000	4,640	(2,000)
522320 - RENTAL OF EQUIPMENT AND VEHICL	8,461	6,349	8,500	4,773	6,364	8,500	(2,136)	0
523250 - POSTAGE	2,557	3,058	2,250	2,532	3,376	2,250	1,126	0
523300 - ADVERTISING	14,774	10,006	13,750	11,925	15,900	13,750	2,150	0
523400 - PRINTING AND BINDING	4,316	5,238	4,000	3,018	4,024	5,000	(976)	(1,000)
523500 - TRAVEL	3,895	989	0	15	21	0	21	0
523600 - DUES AND FEES	18,161	86,919	95,000	69,651	92,867	98,740	(5,873)	(3,740)
523700 - EDUCATION AND TRAINING	215	14,852	25,000	17,104	22,805	20,000	2,805	5,000
531100 - GENERAL SUPPLIES AND MATERIALS	56,954	67,741	40,000	52,951	70,601	45,000	25,601	(5,000)
531240 - BOTTLED GAS	257	60	150	120	160	150	10	0
531270 - GASOLINE	433,559	434,882	460,000	394,860	526,480	460,000	66,480	0
531300 - FOOD	18,679	34,617	14,200	34,725	46,300	20,000	26,300	(5,800)
531400 - BOOKS AND PERIODICALS	629	974	980	605	807	980	(173)	0
531600 - SMALL EQUIPMENT	8,058	6,279	0	1,035	1,380	0	1,380	0
531612 - MOBILE RADIOS	261	360	24,000	0	0	0	0	24,000
531620 - FURNITURE/FURNISHINGS	22,578	9,822	10,000	12,209	16,278	10,000	6,278	0
531650 - OTHER MISCELLANEOUS EQUIPMENT	25,388	4,381	55,000	400	533	55,000	(54,467)	0
531700 - OTHER SUPPLIES	36,767	22,244	18,000	43,647	58,196	30,000	28,196	(12,000)
531712 - UNIFORMS	382,940	419,131	380,000	388,245	517,660	400,000	117,660	(20,000)
TOTAL OPERATING COSTS (52S AND 53S)	1,374,413	1,585,162	1,828,030	1,570,856	2,094,475	1,769,870	324,605	58,160

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3510 - FIRE ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	**0**	**0**	**0**	**9,320**	**12,427**	**0**	**12,427**	**0**
542500 - OTHER EQUIPMENT	**809,187**	**154,915**	**20,000**	**23,437**	**31,250**	**0**	**31,250**	**20,000**
TOTAL CAPITAL (54S)	**809,187**	**154,915**	**20,000**	**32,757**	**43,676**	**0**	**43,676**	**20,000**
TOTAL	**5,066,991**	**4,967,351**	**4,826,348**	**4,347,259**	**5,580,106**	**5,080,722**	**499,384**	**(254,374)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3510 - FIRE ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	5,130	4,622	4,932	4,402	4,932	5,246	(314)	(314)
512701 - WORKERS COMP CLAIMS	17,490	52,303	0	14,053	18,737	85,000	(66,263)	(85,000)
522110 - DISPOSAL	873	873	900	728	970	900	70	0
522130 - CUSTODIAL SERVICES	11,562	11,644	12,081	10,068	13,423	13,191	232	(1,110)
522140 - LAWN CARE	1,956	2,910	8,066	5,756	7,675	8,066	(391)	0
522202 - VEHICLE MAINTENANCE	3,913	44,470	0	10,107	13,475	0	13,475	0
522218 - PEST CONTROL	199	469	375	250	333	375	(42)	0
523100 - INSURANCE, OTHER BENEFITS	36,160	36,734	48,482	41,764	48,482	54,951	(6,469)	(6,469)
523200 - COMMUNICATIONS - ALLOCATED	42,509	42,270	42,360	33,894	45,192	42,912	2,280	(552)
531210 - WATER/SEWER	11,370	12,013	13,874	10,212	13,615	14,674	(1,059)	(800)
531230 - ELECTRICITY	29,906	34,189	36,967	20,592	27,456	36,967	(9,511)	0
531520 - NATURAL GAS	2,792	3,843	5,595	2,356	3,142	5,595	(2,453)	0
TOTAL ALLOCATED COSTS	163,861	246,340	173,632	154,181	197,434	267,877	(70,443)	(94,245)
TOTAL NON DEPARTMENT MANAGED COSTS	163,861	246,340	173,632	154,181	197,434	267,877	(70,443)	(94,245)
TOTAL EXPENDITURES	5,230,852	5,213,692	4,999,980	4,501,440	5,777,540	5,348,599	428,941	(348,619)
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611100 - TRANSFERS TO GENERAL FUND	211,236	219,685	226,276	188,563	226,276	233,064	(6,788)	(6,788)
TOTAL TRANSFERS FROM/TO	211,236	219,685	226,276	188,563	226,276	233,064	(6,788)	(6,788)
TOTAL INTERFUND TRANSFERS	211,236	219,685	226,276	188,563	226,276	233,064	(6,788)	(6,788)
TOTAL FUND REDUCTIONS	5,442,088	5,433,377	5,226,256	4,690,003	6,003,816	5,581,663	422,153	(355,407)

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3515 - FIRE MARSHAL
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
FIRE MARSHAL								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	692,638	744,531	758,302	593,995	746,080	786,475	(40,395)	(28,173)
511103 - WORKED HOLIDAY	0	0	1,030	183	230	1,015	(785)	15
511115 - PERFECT ATTENDANCE	1,327	2,892	3,605	3,020	3,605	3,553	52	52
511116 - SHORT TERM DISABILITY PAY	0	1,028	0	0	0	0	0	0
511117 - SPECIAL EVENTS	220	4,557	2,060	3,886	4,881	6,090	(1,209)	(4,030)
511300 - OVERTIME	695	182	5,150	474	595	2,030	(1,435)	3,120
TOTAL COMPENSATION	694,880	753,190	770,147	601,556	755,390	799,163	(43,773)	(29,016)
512101 - GROUP INSURANCE - HEALTH	130,376	167,542	127,146	143,720	180,518	175,486	5,032	(48,340)
512102 - GROUP INSURANCE - LIFE	697	677	793	617	775	721	54	72
512103 - GROUP INSURANCE - DENTAL	2,549	2,689	2,692	3,523	4,425	4,754	(329)	(2,062)
512104 - GROUP INSURANCE-LONG TERM DIS	1,523	1,577	1,655	1,121	1,408	1,330	78	325
512105 - GROUP INSURANCE-SHORT TERM DIS	273	274	281	224	281	281	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	89	89	91	73	91	91	0	0
512403 - DEFINED BENEFIT PLAN	115,331	131,813	134,776	105,273	132,227	139,854	(7,627)	(5,078)
TOTAL BENEFITS	250,838	304,660	267,434	254,550	319,724	322,517	(2,793)	(55,083)
512200 - SOCIAL SECURITY (FICA) CONT	41,026	44,550	47,749	35,139	44,136	49,548	(5,412)	(1,799)
512300 - MEDICARE	9,595	10,419	11,167	8,218	10,322	11,588	(1,266)	(421)
TOTAL PAYROLL TAXES	50,621	54,969	58,916	43,357	54,458	61,136	(6,678)	(2,220)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	996,339	1,112,820	1,096,497	899,463	1,129,572	1,182,816	(53,244)	(86,319)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3515 - FIRE MARSHAL
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	70	1,665	2,000	0	0	2,000	(2,000)	0
522200 - REPAIRS AND MAINTENANCE	0	0	700	0	0	700	(700)	0
522220 - SMALL FIRE TOOLS	23	0	0	0	0	0	0	0
523250 - POSTAGE	0	0	50	0	0	50	(50)	0
523400 - PRINTING AND BINDING	1,202	4,345	5,600	2,977	3,969	6,600	(2,631)	(1,000)
523500 - TRAVEL	5,823	5,497	18,126	8,081	10,775	11,163	(388)	6,963
523600 - DUES AND FEES	1,126	1,097	2,625	301	401	2,625	(2,224)	0
523700 - EDUCATION AND TRAINING	2,320	1,369	5,325	7,495	9,993	4,700	5,293	625
531100 - GENERAL SUPPLIES AND MATERIALS	801	1,927	4,000	253	337	4,000	(3,663)	0
531300 - FOOD	322	598	1,300	451	601	1,300	(699)	0
531400 - BOOKS AND PERIODICALS	2,408	3,847	4,900	1,124	1,498	4,900	(3,402)	0
531600 - SMALL EQUIPMENT	650	2,076	4,700	904	1,205	4,700	(3,495)	0
531620 - FURNITURE/FURNISHINGS	0	5,497	5,000	0	0	2,000	(2,000)	3,000
531712 - UNIFORMS	2,098	1,341	0	1,130	1,507	0	1,507	0
TOTAL OPERATING COSTS (52S AND 53S)	16,843	29,258	54,326	22,715	30,286	44,738	(14,452)	9,588
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	11,682	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	11,682	0	0	0	0	0	0	0
TOTAL	1,024,864	1,142,077	1,150,823	922,177	1,159,858	1,227,554	(67,696)	(76,731)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3515 - FIRE MARSHAL
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,104	1,910	2,713	1,808	2,713	2,748	(35)	(35)
512701 - WORKERS COMP CLAIMS	0	999	0	2	2	0	2	0
522110 - DISPOSAL	130	130	131	108	144	131	13	0
522130 - CUSTODIAL SERVICES	7,023	7,073	7,066	5,888	7,851	7,714	137	(648)
522140 - LAWN CARE	684	767	778	461	615	778	(163)	0
522202 - VEHICLE MAINTENANCE	877	4,465	0	233	310	0	310	0
522218 - PEST CONTROL	18	49	39	26	35	39	(4)	0
523100 - INSURANCE, OTHER BENEFITS	8,447	9,769	13,797	11,094	13,797	16,441	(2,644)	(2,644)
523200 - COMMUNICATIONS - ALLOCATED	3,290	3,387	3,060	2,700	3,600	3,853	(253)	(793)
531210 - WATER/SEWER	1,127	633	1,107	586	782	1,107	(325)	0
531230 - ELECTRICITY	7,604	7,216	6,724	5,004	6,672	6,724	(52)	0
TOTAL ALLOCATED COSTS	31,304	36,399	35,415	27,910	36,521	39,535	(3,014)	(4,120)
TOTAL NON DEPARTMENT MANAGED COSTS	31,304	36,399	35,415	27,910	36,521	39,535	(3,014)	(4,120)
TOTAL EXPENDITURES	1,056,168	1,178,476	1,186,238	950,088	1,196,379	1,267,089	(70,710)	(80,851)
TOTAL FUND REDUCTIONS	1,056,168	1,178,476	1,186,238	950,088	1,196,379	1,267,089	(70,710)	(80,851)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3520 - FIRE OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
FIRE OPERATIONS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	22,528,430	24,355,045	26,808,250	20,199,593	25,371,469	27,230,489	(1,859,020)	(422,239)
511102 - SALARIES/ COURT SERVICE	182	378	0	0	0	0	0	0
511103 - WORKED HOLIDAY	776,858	858,192	824,000	801,443	1,006,643	872,900	133,743	(48,900)
511115 - PERFECT ATTENDANCE	75,677	69,020	82,400	82,474	82,474	86,275	(3,801)	(3,875)
511116 - SHORT TERM DISABILITY PAY	19,336	9,056	0	7,128	8,953	10,004	(1,051)	(10,004)
511117 - SPECIAL EVENTS	38,336	34,134	41,200	35,243	44,266	40,600	3,666	600
511200 - PART TIME/TEMP EMPLOYEES	23,548	11,308	82,400	8,694	10,920	60,900	(49,980)	21,500
511300 - OVERTIME	1,578,127	1,696,748	1,854,000	1,943,372	2,440,951	2,096,990	343,961	(242,990)
TOTAL COMPENSATION	25,040,495	27,033,882	29,692,250	23,077,946	28,965,676	30,398,158	(1,432,482)	(705,908)
512101 - GROUP INSURANCE - HEALTH	5,686,979	6,783,289	5,501,797	5,621,957	7,061,395	7,080,160	(18,765)	(1,578,363)
512102 - GROUP INSURANCE - LIFE	23,646	23,941	27,598	21,555	27,074	25,641	1,433	1,957
512103 - GROUP INSURANCE - DENTAL	105,546	108,070	113,550	125,955	158,205	181,191	(22,986)	(67,641)
512104 - GROUP INSURANCE-LONG TERM DIS	50,426	54,563	57,678	38,512	48,373	48,167	206	9,511
512105 - GROUP INSURANCE-SHORT TERM DIS	8,998	9,459	9,856	7,797	9,794	10,220	(426)	(364)
512106 - EMPLOYEE ASSISTANCE PROGRAM	2,870	3,065	3,194	2,528	3,175	3,310	(135)	(116)
512402 - RETIREMENT CONTRIBUTION/401A	16,807	11,926	0	8,513	10,692	0	10,692	0
512403 - DEFINED BENEFIT PLAN	4,250,025	4,848,189	5,352,961	4,135,073	5,193,812	5,479,539	(285,727)	(126,578)
TOTAL BENEFITS	10,145,297	11,842,502	11,066,634	9,961,891	12,512,520	12,828,228	(315,708)	(1,761,594)
512200 - SOCIAL SECURITY (FICA) CONT	1,518,211	1,636,552	1,901,586	1,390,702	1,746,775	1,945,107	(198,332)	(43,521)
512300 - MEDICARE	355,896	382,742	444,726	325,245	408,520	454,904	(46,384)	(10,178)
TOTAL PAYROLL TAXES	1,874,107	2,019,294	2,346,312	1,715,947	2,155,296	2,400,011	(244,715)	(53,699)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	37,059,899	40,895,678	43,105,196	34,755,784	43,633,492	45,626,397	(1,992,905)	(2,521,201)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	9,925	14,982	0	57,671	76,895	0	76,895	0
521260 - PROFESSIONAL SERVICE-MEDICAL	0	250	0	0	0	0	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3520 - FIRE OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521300 - TECHNICAL	344	0	0	809	1,078	0	1,078	0
522200 - REPAIRS AND MAINTENANCE	687	30,111	0	5,599	7,466	0	7,466	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	78,047	131,012	0	0	0	0	0	0
522205 - BLDG REPAIRS/MAINT 3RD PARTY	17,397	975	0	7,812	10,416	0	10,416	0
522209 - BUILDING/GROUNDS PROP MGMT	221,908	198,885	0	126,135	168,180	0	168,180	0
522210 - AIR PACKS	239	2,228	0	0	0	0	0	0
522212 - BUILDING/GROUNDS	83,564	195,577	475,000	56,281	75,042	475,000	(399,958)	0
522213 - BREATHING AIR	0	350	0	0	0	0	0	0
522214 - FIRE EXTINGUISHERS	3,609	8,470	5,000	9,858	13,144	5,000	8,144	0
522215 - GENERATORS	0	1,864	0	0	0	0	0	0
522216 - HYDRAULIC RESCUE	30,814	23,580	22,000	25,808	34,410	25,000	9,410	(3,000)
522217 - NON-FIRE EQUIPMENT	0	369	0	0	0	0	0	0
522223 - BUNKER GEAR MAINTENANCE	0	0	0	2,120	2,827	0	2,827	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	4,105	5,505	3,000	1,100	1,467	3,000	(1,533)	0
523110 - INSURANCE DEDUCTIBLES	89,056	63,773	0	53,585	71,446	50,000	21,446	(50,000)
523250 - POSTAGE	162	0	0	140	187	0	187	0
523400 - PRINTING AND BINDING	7,052	3,326	2,500	993	1,324	3,500	(2,176)	(1,000)
523500 - TRAVEL	20	1,783	0	0	0	0	0	0
523600 - DUES AND FEES	524	1,224	0	920	1,227	0	1,227	0
523700 - EDUCATION AND TRAINING	1,213	802	0	53	71	0	71	0
523900 - OTHER PURCHASED SERVICES	15,847	24,751	20,000	16,003	21,337	20,000	1,337	0
531100 - GENERAL SUPPLIES AND MATERIALS	131,101	197,661	175,000	145,749	194,333	200,000	(5,667)	(25,000)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	454,717	606,289	550,000	56,289	(550,000)
531240 - BOTTLED GAS	14,009	20,057	20,000	18,267	24,356	20,000	4,356	0
531270 - GASOLINE	95	0	0	31	42	0	42	0
531300 - FOOD	2,607	2,108	0	1,059	1,412	0	1,412	0
531400 - BOOKS AND PERIODICALS	0	186	0	0	0	0	0	0
531600 - SMALL EQUIPMENT	74,119	128,888	144,500	139,136	185,515	176,000	9,515	(31,500)
531610 - FIRE HOSE	24,922	87,498	30,000	44,195	58,927	51,000	7,927	(21,000)
531611 - LAWN EQUIPMENT	4,052	467	2,500	0	0	1,000	(1,000)	1,500

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3520 - FIRE OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
531616 - PROJECTS	3,434	8,862	7,000	158	211	7,000	(6,789)	0
531617 - SCBA	86,667	176,818	170,000	0	0	70,000	(70,000)	100,000
531618 - SMALL TOOLS AND APPLIANCES	333	918	0	0	0	0	0	0
531619 - FIRE LADDERS	0	2,391	1,500	0	0	1,500	(1,500)	0
531620 - FURNITURE/FURNISHINGS	95,618	105,463	110,000	56,501	75,335	110,000	(34,665)	0
531660 - NON ASSET COMPUTER EQUIPMENT	485	0	0	0	0	0	0	0
531700 - OTHER SUPPLIES	34,131	33,731	50,000	49,221	65,629	35,000	30,629	15,000
531710 - BUNKER GEAR	263,359	626,469	651,300	337,504	450,005	672,000	(221,995)	(20,700)
531711 - EMS SUPPLIES	53,821	63,793	55,000	50,444	67,259	55,000	12,259	0
531712 - UNIFORMS	2,385	1,074	0	268	357	0	357	0
TOTAL OPERATING COSTS (52S AND 53S)	1,355,652	2,166,202	1,944,300	1,662,138	2,216,184	2,530,000	(313,816)	(585,700)
CAPITAL (54S)								
542200 - VEHICLES	70,141	162,199	100,000	0	0	0	0	100,000
542500 - OTHER EQUIPMENT	164,376	60,710	335,000	253,689	338,252	374,500	(36,248)	(39,500)
TOTAL CAPITAL (54S)	234,517	222,909	435,000	253,689	338,252	374,500	(36,248)	60,500
NON-OPERATIONAL COSTS								
571002 - INTERGOVERNMENTAL-SW FEES	29	29	0	29	29	0	29	0
TOTAL NON-OPERATIONAL COSTS	29	29	0	29	29	0	29	0
TOTAL	38,650,097	43,284,818	45,484,496	36,671,640	46,187,956	48,530,897	(2,342,941)	(3,046,401)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3520 - FIRE OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	85,813	77,161	85,573	73,604	85,573	86,189	(616)	(616)
512701 - WORKERS COMP CLAIMS	176,711	79,285	226,405	148,229	197,639	96,405	101,234	130,000
522110 - DISPOSAL	11,867	11,927	13,092	9,936	13,248	13,092	156	0
522140 - LAWN CARE	80,069	92,491	141,049	94,964	126,618	141,049	(14,431)	0
522202 - VEHICLE MAINTENANCE	1,365,758	1,251,354	1,150,000	576,831	769,108	775,000	(5,892)	375,000
522218 - PEST CONTROL	4,994	10,435	8,544	5,496	7,328	8,544	(1,216)	0
523100 - INSURANCE, OTHER BENEFITS	299,484	346,349	391,619	410,600	410,600	403,473	7,127	(11,854)
523200 - COMMUNICATIONS - ALLOCATED	126,546	126,134	139,320	104,533	139,377	149,181	(9,804)	(9,861)
531210 - WATER/SEWER	63,227	67,450	71,533	60,906	81,209	78,133	3,076	(6,600)
531230 - ELECTRICITY	277,239	287,615	274,145	216,699	288,933	297,245	(8,312)	(23,100)
531520 - NATURAL GAS	64,667	86,000	93,097	67,366	89,821	99,247	(9,426)	(6,150)
TOTAL ALLOCATED COSTS	2,556,376	2,436,201	2,594,377	1,769,165	2,209,454	2,147,558	61,896	446,819
TOTAL NON DEPARTMENT MANAGED COSTS	2,556,376	2,436,201	2,594,377	1,769,165	2,209,454	2,147,558	61,896	446,819
TOTAL EXPENDITURES	41,206,473	45,721,019	48,078,873	38,440,805	48,397,410	50,678,455	(2,281,045)	(2,599,582)
TOTAL FUND REDUCTIONS	41,206,473	45,721,019	48,078,873	38,440,805	48,397,410	50,678,455	(2,281,045)	(2,599,582)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3523 - FIRE SPECIAL OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
FIRE SPECIAL OPERATIONS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	126,888	210,330	133,941	106,533	133,809	135,950	(2,141)	(2,009)
511115 - PERFECT ATTENDANCE	2,092	1,450	1,545	1,500	1,545	1,568	(23)	(23)
TOTAL COMPENSATION	128,980	211,780	135,486	108,033	135,354	137,518	(2,164)	(2,032)
512101 - GROUP INSURANCE - HEALTH	10,647	6,556	0	0	0	0	0	0
512102 - GROUP INSURANCE - LIFE	127	123	128	109	137	129	8	(1)
512103 - GROUP INSURANCE - DENTAL	342	433	479	552	694	775	(81)	(296)
512104 - GROUP INSURANCE-LONG TERM DIS	273	272	270	144	181	148	33	122
512105 - GROUP INSURANCE-SHORT TERM DIS	28	28	28	22	28	28	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	9	9	9	7	9	9	0	0
512402 - RETIREMENT CONTRIBUTION/401A	8,868	3,064	0	0	0	0	0	0
512403 - DEFINED BENEFIT PLAN	0	29,149	23,711	18,906	23,747	24,067	(320)	(356)
TOTAL BENEFITS	20,295	39,636	24,625	19,741	24,796	25,156	(360)	(531)
512200 - SOCIAL SECURITY (FICA) CONT	7,842	13,029	8,400	6,642	8,343	8,526	(183)	(126)
512300 - MEDICARE	1,834	3,047	1,964	1,553	1,951	1,994	(43)	(30)
TOTAL PAYROLL TAXES	9,676	16,076	10,364	8,196	10,294	10,520	(226)	(156)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	158,951	267,492	170,475	135,970	170,444	173,194	(2,750)	(2,719)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3523 - FIRE SPECIAL OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	14,334	8,273	9,000	8,525	11,367	10,500	867	(1,500)
522200 - REPAIRS AND MAINTENANCE	4,904	7,062	5,000	13,520	18,027	7,000	11,027	(2,000)
523250 - POSTAGE	34	199	300	36	48	300	(252)	0
523400 - PRINTING AND BINDING	0	0	350	0	0	350	(350)	0
523500 - TRAVEL	3,662	4,912	26,000	7,781	10,375	16,500	(6,125)	9,500
523600 - DUES AND FEES	411	0	500	0	0	500	(500)	0
523700 - EDUCATION AND TRAINING	2,160	2,787	20,500	2,037	2,716	9,000	(6,284)	11,500
523800 - LICENSES	80	440	1,000	405	540	1,000	(460)	0
531100 - GENERAL SUPPLIES AND MATERIALS	6,509	2,581	7,500	3,882	5,176	7,000	(1,824)	500
531300 - FOOD	64	82	0	0	0	0	0	0
531400 - BOOKS AND PERIODICALS	388	0	350	0	0	300	(300)	50
531600 - SMALL EQUIPMENT	46,849	60,242	48,000	33,143	44,190	170,550	(126,360)	(122,550)
531712 - UNIFORMS	1,168	6,371	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	80,563	92,949	118,500	69,329	92,439	223,000	(130,561)	(104,500)
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	32,934	65,000	83,420	111,227	34,000	77,227	31,000
TOTAL CAPITAL (54S)	0	32,934	65,000	83,420	111,227	34,000	77,227	31,000
TOTAL	239,514	393,375	353,975	288,719	374,110	430,194	(56,084)	(76,219)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3523 - FIRE SPECIAL OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	0	0	0	0	0	250	(250)	(250)
522202 - VEHICLE MAINTENANCE	5,048	0	0	43	58	10,000	(9,942)	(10,000)
523100 - INSURANCE, OTHER BENEFITS	0	0	746	0	746	864	(118)	(118)
TOTAL ALLOCATED COSTS	5,048	0	746	43	804	11,114	(10,310)	(10,368)
TOTAL NON DEPARTMENT MANAGED COSTS	5,048	0	746	43	804	11,114	(10,310)	(10,368)
TOTAL EXPENDITURES	244,562	393,375	354,721	288,763	374,914	441,308	(66,394)	(86,587)
TOTAL FUND REDUCTIONS	244,562	393,375	354,721	288,763	374,914	441,308	(66,394)	(86,587)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3530 - FIRE PREVENTION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
FIRE PREVENTION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	172,723	185,723	177,142	186,949	234,816	305,134	(70,318)	(127,992)
511103 - WORKED HOLIDAY	0	0	1,030	0	0	1,015	(1,015)	15
511115 - PERFECT ATTENDANCE	0	0	2,060	0	2,060	2,030	30	30
511117 - SPECIAL EVENTS	0	1,334	2,060	495	622	2,030	(1,408)	30
511300 - OVERTIME	1,689	6,610	5,150	4,873	6,121	6,090	31	(940)
TOTAL COMPENSATION	174,412	193,667	187,442	192,318	243,619	316,299	(72,680)	(128,857)
512101 - GROUP INSURANCE - HEALTH	47,092	55,332	24,781	44,383	55,747	79,689	(23,942)	(54,908)
512102 - GROUP INSURANCE - LIFE	171	173	185	198	249	292	(43)	(107)
512103 - GROUP INSURANCE - DENTAL	941	835	907	948	1,190	1,782	(592)	(875)
512104 - GROUP INSURANCE-LONG TERM DIS	356	376	385	383	481	618	(137)	(233)
512105 - GROUP INSURANCE-SHORT TERM DIS	78	84	84	89	112	140	(28)	(56)
512106 - EMPLOYEE ASSISTANCE PROGRAM	25	27	27	29	36	46	(10)	(19)
512403 - DEFINED BENEFIT PLAN	28,834	33,892	32,802	33,656	42,273	55,352	(13,079)	(22,550)
TOTAL BENEFITS	77,498	90,720	59,171	79,686	100,089	137,919	(37,830)	(78,748)
512200 - SOCIAL SECURITY (FICA) CONT	10,034	11,496	11,621	11,302	14,196	19,611	(5,415)	(7,990)
512300 - MEDICARE	2,347	2,689	2,718	2,643	3,320	4,587	(1,267)	(1,869)
TOTAL PAYROLL TAXES	12,381	14,185	14,339	13,945	17,516	24,198	(6,682)	(9,859)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	264,291	298,572	260,952	285,949	361,224	478,416	(117,192)	(217,464)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3530 - FIRE PREVENTION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	397	0	400	3,975	5,300	400	4,900	0
522200 - REPAIRS AND MAINTENANCE	2,244	2,317	600	70	93	600	(507)	0
522222 - PUBLIC CPR EXPENSE	5,938	4,949	6,000	3,259	4,346	6,000	(1,654)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	0	0	0	0	0	600	(600)	(600)
523250 - POSTAGE	709	47	150	54	72	150	(78)	0
523300 - ADVERTISING	2,455	0	5,000	0	0	3,500	(3,500)	1,500
523400 - PRINTING AND BINDING	6,139	5,750	9,100	2,279	3,038	9,100	(6,062)	0
523500 - TRAVEL	707	4,440	8,400	7,399	9,866	10,300	(434)	(1,900)
523600 - DUES AND FEES	284	250	1,075	505	673	550	123	525
523700 - EDUCATION AND TRAINING	655	583	1,425	1,700	2,267	1,400	867	25
531100 - GENERAL SUPPLIES AND MATERIALS	14,039	17,277	23,500	11,915	15,886	24,000	(8,114)	(500)
531400 - BOOKS AND PERIODICALS	433	0	300	160	214	300	(86)	0
531600 - SMALL EQUIPMENT	1,680	2,325	3,625	1,270	1,693	2,675	(982)	950
531660 - NON ASSET COMPUTER EQUIPMENT	21	1,405	0	0	0	0	0	0
531712 - UNIFORMS	64	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	35,764	39,343	59,575	32,586	43,448	59,575	(16,127)	0
TOTAL	300,055	337,915	320,527	318,535	404,672	537,991	(133,319)	(217,464)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3530 - FIRE PREVENTION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	839	753	986	719	986	999	(13)	(13)
522202 - VEHICLE MAINTENANCE	95	4,505	0	5,587	7,450	0	7,450	0
523100 - INSURANCE, OTHER BENEFITS	3,957	4,576	11,376	5,197	11,376	12,488	(1,112)	(1,112)
523200 - COMMUNICATIONS - ALLOCATED	220	260	120	31	41	177	(136)	(57)
TOTAL ALLOCATED COSTS	5,111	10,095	12,482	11,535	19,853	13,664	6,189	(1,182)
TOTAL NON DEPARTMENT MANAGED COSTS	5,111	10,095	12,482	11,535	19,853	13,664	6,189	(1,182)
TOTAL EXPENDITURES	305,166	348,010	333,009	330,070	424,525	551,655	(127,130)	(218,646)
TOTAL FUND REDUCTIONS	305,166	348,010	333,009	330,070	424,525	551,655	(127,130)	(218,646)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3535 - FIRE INFORMATION TECHNOLOGY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
FIRE INFORMATION TECHNOLOGY								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	227,485	283,600	300,237	249,297	313,126	303,092	10,034	(2,855)
511103 - WORKED HOLIDAY	0	0	1,030	0	0	1,015	(1,015)	15
511115 - PERFECT ATTENDANCE	1,068	1,952	3,090	2,030	3,090	3,045	45	45
511117 - SPECIAL EVENTS	0	0	1,030	0	0	0	0	1,030
511300 - OVERTIME	27	0	2,060	1,664	2,090	2,030	60	30
TOTAL COMPENSATION	228,581	285,552	307,447	252,990	318,306	309,182	9,124	(1,735)
512101 - GROUP INSURANCE - HEALTH	42,534	62,813	43,988	36,366	45,677	67,552	(21,875)	(23,564)
512102 - GROUP INSURANCE - LIFE	230	278	303	184	231	295	(64)	8
512103 - GROUP INSURANCE - DENTAL	803	1,023	1,026	825	1,036	1,617	(581)	(591)
512104 - GROUP INSURANCE-LONG TERM DIS	492	617	635	351	441	545	(104)	90
512105 - GROUP INSURANCE-SHORT TERM DIS	85	109	112	70	88	112	(24)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	28	35	36	23	29	36	(7)	0
512403 - DEFINED BENEFIT PLAN	37,904	49,971	53,803	43,865	55,097	52,953	2,144	850
TOTAL BENEFITS	82,076	114,847	99,903	81,684	102,598	123,110	(20,512)	(23,207)
512200 - SOCIAL SECURITY (FICA) CONT	13,551	16,881	19,062	15,089	18,952	18,754	198	308
512300 - MEDICARE	3,169	3,948	4,458	3,529	4,432	4,386	46	72
TOTAL PAYROLL TAXES	16,720	20,829	23,520	18,618	23,384	23,140	244	380
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	327,376	421,228	430,870	353,291	444,288	455,432	(11,144)	(24,562)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3535 - FIRE INFORMATION TECHNOLOGY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	146,047	149,212	199,700	188,464	251,286	0	251,286	199,700
521300 - TECHNICAL	81,665	91,862	115,460	64,545	86,060	0	86,060	115,460
522200 - REPAIRS AND MAINTENANCE	2,775	936	2,000	0	0	2,000	(2,000)	0
523201 - CELL PHONE	123,238	139,743	135,000	112,551	150,067	173,000	(22,933)	(38,000)
523250 - POSTAGE	545	163	400	338	451	400	51	0
523500 - TRAVEL	0	2,055	1,500	82	109	0	109	1,500
523700 - EDUCATION AND TRAINING	400	1,282	2,760	94	125	2,760	(2,635)	0
531100 - GENERAL SUPPLIES AND MATERIALS	596	660	1,000	807	1,075	1,000	75	0
531620 - FURNITURE/FURNISHINGS	229	0	500	0	0	500	(500)	0
531660 - NON ASSET COMPUTER EQUIPMENT	257,895	235,473	240,800	101,573	135,431	173,000	(37,569)	67,800
531670 - SOFTWARE	0	0	0	11,917	15,889	466,080	(450,191)	(466,080)
TOTAL OPERATING COSTS (52S AND 53S)	613,390	621,385	699,120	480,370	640,494	818,740	(178,246)	(119,620)
TOTAL	940,766	1,042,613	1,129,990	833,662	1,084,782	1,274,172	(189,390)	(144,182)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3535 - FIRE INFORMATION TECHNOLOGY
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,118	1,005	0	959	959	0	959	0
523100 - INSURANCE, OTHER BENEFITS	7,821	9,045	4,381	10,271	10,271	4,503	5,768	(122)
523200 - COMMUNICATIONS - ALLOCATED	293	347	120	41	55	196	(141)	(76)
TOTAL ALLOCATED COSTS	9,232	10,396	4,501	11,272	11,286	4,699	6,587	(198)
TOTAL NON DEPARTMENT MANAGED COSTS	9,232	10,396	4,501	11,272	11,286	4,699	6,587	(198)
TOTAL EXPENDITURES	949,999	1,053,009	1,134,491	844,934	1,096,068	1,278,871	(182,803)	(144,380)
TOTAL FUND REDUCTIONS	949,999	1,053,009	1,134,491	844,934	1,096,068	1,278,871	(182,803)	(144,380)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3540 - FIRE TRAINING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
FIRE TRAINING								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	602,718	676,696	742,704	554,981	697,077	753,323	(56,246)	(10,619)
511103 - WORKED HOLIDAY	36	0	1,030	0	0	1,015	(1,015)	15
511115 - PERFECT ATTENDANCE	6,301	4,144	8,240	4,610	8,240	6,598	1,642	1,642
511117 - SPECIAL EVENTS	0	110	2,060	165	207	2,030	(1,823)	30
511200 - PART TIME/TEMP EMPLOYEES	27,036	29,316	92,386	26,844	33,717	65,975	(32,258)	26,411
511300 - OVERTIME	37,792	69,958	51,500	41,730	52,414	52,273	141	(773)
TOTAL COMPENSATION	673,883	780,224	897,920	628,330	791,656	881,214	(89,558)	16,706
512101 - GROUP INSURANCE - HEALTH	113,268	125,148	123,425	108,353	136,096	151,890	(15,794)	(28,465)
512102 - GROUP INSURANCE - LIFE	615	588	760	553	695	716	(21)	44
512103 - GROUP INSURANCE - DENTAL	2,503	2,332	2,734	2,969	3,729	4,650	(921)	(1,916)
512104 - GROUP INSURANCE-LONG TERM DIS	1,305	1,326	1,537	822	1,032	1,004	28	533
512105 - GROUP INSURANCE-SHORT TERM DIS	181	178	197	144	181	197	(16)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	59	58	64	47	59	64	(5)	0
512403 - DEFINED BENEFIT PLAN	107,560	131,400	140,969	105,234	132,178	142,666	(10,488)	(1,697)
TOTAL BENEFITS	225,491	261,029	269,686	218,122	273,969	301,187	(27,218)	(31,501)
512200 - SOCIAL SECURITY (FICA) CONT	39,763	46,322	55,672	37,060	46,548	54,635	(8,087)	1,037
512300 - MEDICARE	9,299	10,833	13,020	8,667	10,886	12,778	(1,892)	242
TOTAL PAYROLL TAXES	49,062	57,155	68,692	45,727	57,435	67,413	(9,978)	1,279
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	948,437	1,098,408	1,236,298	892,178	1,123,060	1,249,814	(126,754)	(13,516)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	9,223	25,044	24,575	26,693	35,591	27,225	8,366	(2,650)
521260 - PROFESSIONAL SERVICE-MEDICAL	198,912	282,716	302,750	294,097	392,129	324,000	68,129	(21,250)
522118 - DISPOSAL-SHREDDING	315	270	1,000	225	300	500	(200)	500
522200 - REPAIRS AND MAINTENANCE	3,406	5,851	2,500	15	20	4,000	(3,980)	(1,500)
522209 - BUILDING/GROUNDS PROP MGMT	11,365	9,592	0	14,671	19,562	0	19,562	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3540 - FIRE TRAINING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522212 - BUILDING/GROUNDS	10,277	30,845	63,900	51,834	69,113	79,000	(9,887)	(15,100)
522320 - RENTAL OF EQUIPMENT AND VEHICL	750	1,900	1,250	3,260	4,346	2,000	2,346	(750)
523250 - POSTAGE	73	130	250	106	141	250	(109)	0
523300 - ADVERTISING	36	0	0	0	0	0	0	0
523400 - PRINTING AND BINDING	1,204	1,017	1,000	2,573	3,430	1,500	1,930	(500)
523500 - TRAVEL	83,918	101,308	90,280	94,120	125,493	65,000	60,493	25,280
523600 - DUES AND FEES	69,808	66,608	109,400	61,644	82,192	97,000	(14,808)	12,400
523700 - EDUCATION AND TRAINING	78,810	119,552	110,495	133,843	178,458	100,000	78,458	10,495
523800 - LICENSES	6,646	33,076	31,100	8,648	11,531	31,100	(19,569)	0
531100 - GENERAL SUPPLIES AND MATERIALS	37,318	33,594	33,000	20,516	27,354	37,000	(9,646)	(4,000)
531240 - BOTTLED GAS	0	3,032	2,500	2,191	2,922	3,000	(78)	(500)
531270 - GASOLINE	59	0	0	0	0	0	0	0
531300 - FOOD	4,981	4,597	3,000	3,196	4,261	4,000	261	(1,000)
531400 - BOOKS AND PERIODICALS	34,973	65,142	51,500	41,725	55,634	47,500	8,134	4,000
531600 - SMALL EQUIPMENT	26,589	23,920	36,200	12,250	16,333	36,600	(20,267)	(400)
531618 - SMALL TOOLS AND APPLIANCES	0	7,218	0	2,254	3,006	0	3,006	0
531620 - FURNITURE/FURNISHINGS	6,228	4,151	5,000	5,420	7,226	5,000	2,226	0
531650 - OTHER MISCELLANEOUS EQUIPMENT	300	0	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	0	17,000	2,362	3,149	10,000	(6,851)	7,000
531700 - OTHER SUPPLIES	178	5,242	0	942	1,256	0	1,256	0
531712 - UNIFORMS	2,647	839	0	957	1,276	0	1,276	0
TOTAL OPERATING COSTS (52S AND 53S)	588,017	825,642	886,700	783,542	1,044,723	874,675	170,048	12,025
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	15,101	0	0	0	0	0	0
TOTAL CAPITAL (54S)	0	15,101	0	0	0	0	0	0
TOTAL	1,536,453	1,939,151	2,122,998	1,675,720	2,167,782	2,124,489	43,293	(1,491)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3540 - FIRE TRAINING
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,370	2,108	1,726	2,028	2,028	1,499	529	227
512701 - WORKERS COMP CLAIMS	23,303	1,630	0	1	1	0	1	0
522110 - DISPOSAL	792	726	1,000	660	880	1,000	(120)	0
522130 - CUSTODIAL SERVICES	43,106	43,414	41,698	34,748	46,331	45,526	805	(3,828)
522140 - LAWN CARE	13,645	13,655	14,226	10,049	13,399	14,226	(827)	0
522202 - VEHICLE MAINTENANCE	11,204	6,117	0	402	536	0	536	0
522218 - PEST CONTROL	285	800	660	440	587	660	(73)	0
523100 - INSURANCE, OTHER BENEFITS	12,646	14,586	15,011	16,740	16,740	12,121	4,619	2,890
523200 - COMMUNICATIONS - ALLOCATED	13,960	13,525	13,980	11,096	14,795	14,569	226	(589)
531210 - WATER/SEWER	5,543	5,714	6,500	4,456	5,941	7,100	(1,159)	(600)
531230 - ELECTRICITY	45,415	44,776	42,000	34,227	45,636	42,000	3,636	0
531520 - NATURAL GAS	2,221	2,702	4,000	2,067	2,756	4,000	(1,244)	0
TOTAL ALLOCATED COSTS	174,490	149,752	140,801	116,915	149,630	142,701	6,929	(1,900)
TOTAL NON DEPARTMENT MANAGED COSTS	174,490	149,752	140,801	116,915	149,630	142,701	6,929	(1,900)
TOTAL EXPENDITURES	1,710,943	2,088,903	2,263,799	1,792,635	2,317,412	2,267,190	50,222	(3,391)
TOTAL FUND REDUCTIONS	1,710,943	2,088,903	2,263,799	1,792,635	2,317,412	2,267,190	50,222	(3,391)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3550 - FIRE INTELLIGENCE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FIRE DISTRICT FUND (270)								
FIRE INTELLIGENCE								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	457,214	491,245	501,359	433,172	544,081	508,878	35,203	(7,519)
511103 - WORKED HOLIDAY	0	680	2,060	1,487	1,868	2,030	(162)	30
511115 - PERFECT ATTENDANCE	6,033	4,199	8,240	4,596	8,240	6,090	2,150	2,150
511117 - SPECIAL EVENTS	0	0	1,030	0	0	1,015	(1,015)	15
511300 - OVERTIME	12,367	20,105	20,600	22,214	27,901	22,330	5,571	(1,730)
TOTAL COMPENSATION	475,615	516,229	533,289	461,469	582,090	540,343	41,747	(7,054)
512101 - GROUP INSURANCE - HEALTH	72,910	85,393	72,680	71,427	89,715	94,750	(5,035)	(22,070)
512102 - GROUP INSURANCE - LIFE	456	457	510	415	522	485	37	25
512103 - GROUP INSURANCE - DENTAL	1,574	1,621	1,755	1,995	2,506	2,939	(433)	(1,184)
512104 - GROUP INSURANCE-LONG TERM DIS	991	1,071	1,060	663	833	738	95	322
512105 - GROUP INSURANCE-SHORT TERM DIS	138	141	140	112	140	140	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	45	46	46	36	46	46	0	0
512403 - DEFINED BENEFIT PLAN	78,979	90,285	93,325	75,682	95,060	94,560	500	(1,235)
TOTAL BENEFITS	155,094	179,014	169,516	150,331	188,822	193,658	(4,836)	(24,142)
512200 - SOCIAL SECURITY (FICA) CONT	28,534	31,041	33,064	27,622	34,695	33,501	1,194	(437)
512300 - MEDICARE	6,673	7,260	7,732	6,460	8,114	7,835	279	(103)
TOTAL PAYROLL TAXES	35,207	38,301	40,796	34,082	42,809	41,336	1,473	(540)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	665,916	733,543	743,601	645,883	813,721	775,337	38,384	(31,736)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3550 - FIRE INTELLIGENCE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521300 - TECHNICAL	3,812	3,169	3,465	884	1,178	3,465	(2,287)	0
522200 - REPAIRS AND MAINTENANCE	0	0	400	0	0	400	(400)	0
523250 - POSTAGE	0	10	67	0	0	67	(67)	0
523400 - PRINTING AND BINDING	1,493	155	1,000	197	262	1,000	(738)	0
523500 - TRAVEL	7,098	6,972	10,500	1,986	2,649	0	2,649	10,500
523600 - DUES AND FEES	686	1,494	1,500	1,167	1,556	1,500	56	0
523700 - EDUCATION AND TRAINING	605	6,675	6,250	516	688	500	188	5,750
531100 - GENERAL SUPPLIES AND MATERIALS	730	1,437	1,359	2,571	3,428	1,359	2,069	0
531101 - GEN SUPPLIES/ WEAPONS & AMMUNI	932	718	1,100	0	0	1,100	(1,100)	0
531400 - BOOKS AND PERIODICALS	604	156	1,300	0	0	1,300	(1,300)	0
531600 - SMALL EQUIPMENT	1,039	2,933	4,000	953	1,270	4,000	(2,730)	0
531712 - UNIFORMS	907	477	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	17,905	24,197	30,941	8,274	11,031	14,691	(3,660)	16,250
TOTAL	683,821	757,740	774,542	654,156	824,753	790,028	34,725	(15,486)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3550 - FIRE INTELLIGENCE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	0	0	1,233	0	1,233	999	234	234
522202 - VEHICLE MAINTENANCE	294	365	0	264	352	0	352	0
523100 - INSURANCE, OTHER BENEFITS	0	0	3,728	0	3,728	4,320	(592)	(592)
TOTAL ALLOCATED COSTS	294	365	4,961	264	5,313	5,319	(6)	(358)
TOTAL NON DEPARTMENT MANAGED COSTS	294	365	4,961	264	5,313	5,319	(6)	(358)
TOTAL EXPENDITURES	684,115	758,105	779,503	654,420	830,065	795,347	34,718	(15,844)
TOTAL FUND REDUCTIONS	684,115	758,105	779,503	654,420	830,065	795,347	34,718	(15,844)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County

1831

GEORGIA

E911 Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY 911 TELEPHONE FUND (215)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
EMERGENCY 911 TELEPHONE FUND (215)								
ALL FUNDING SOURCES								
CHARGES FOR SVCS								
342510 - E911 PREPAID CELLULAR	1,070,286	933,591	1,040,000	701,909	961,906	1,040,000	(78,094)	0
342530 - NON-PREPAID E-911 CHARGES	5,335,084	4,923,778	5,100,000	4,081,167	5,356,167	5,200,000	156,167	(100,000)
342550 - E911 FEES - RESERVE ACCOUNTS	130	0	0	0	0	0	0	0
342560 - FIRE WORKS TAX	3,409	0	3,500	3,328	3,328	3,500	(172)	0
346900 - OPEN RECORDS REQUEST FEES	2,342	3,069	1,000	967	1,137	2,000	(863)	(1,000)
TOTAL CHARGES FOR SVCS	6,411,253	5,860,437	6,144,500	4,787,371	6,322,538	6,245,500	77,038	(101,000)
INVSMT REVENUE								
361000 - INTEREST REVENUES	73,514	64,441	20,000	47,489	50,819	20,000	30,819	0
TOTAL INVSMT REVENUE	73,514	64,441	20,000	47,489	50,819	20,000	30,819	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	1,371,964	0	0	1,000,000	0	0
TOTAL USE OF RESERVES	0	0	1,371,964	0	0	1,000,000	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY 911 TELEPHONE FUND (215)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	0	225,000	225,000	187,500	225,000	790,382	(565,382)	(565,382)
TOTAL TRANSFERS FROM/TO	0	225,000	225,000	187,500	225,000	790,382	(565,382)	(565,382)
TOTAL ALL FUNDING SOURCES	6,484,767	6,149,878	7,761,464	5,022,359	6,598,357	8,055,882	(1,457,525)	(294,418)
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	3,287,426	3,473,973	3,821,972	2,853,119	3,583,628	3,874,449	(290,821)	(52,477)
511103 - WORKED HOLIDAY	22,378	24,801	23,352	22,637	28,432	53,154	(24,722)	(29,802)
511115 - PERFECT ATTENDANCE	14,996	15,220	15,708	15,314	15,708	0	15,708	15,708
511116 - SHORT TERM DISABILITY PAY	6,494	11,805	0	9,160	11,506	1,553	9,953	(1,553)
511200 - PART TIME/TEMP EMPLOYEES	135,442	123,994	150,640	101,225	127,142	156,221	(29,079)	(5,581)
511300 - OVERTIME	626,605	632,533	654,050	552,097	693,455	701,653	(8,198)	(47,603)
TOTAL COMPENSATION	4,093,341	4,282,326	4,665,722	3,553,552	4,459,872	4,787,030	(327,158)	(121,308)
512101 - GROUP INSURANCE - HEALTH	708,484	921,426	733,869	720,377	904,821	899,064	5,757	(165,195)
512102 - GROUP INSURANCE - LIFE	3,150	3,284	3,595	2,795	3,511	3,102	409	493
512103 - GROUP INSURANCE - DENTAL	14,119	15,023	15,508	17,449	21,916	25,098	(3,182)	(9,590)
512104 - GROUP INSURANCE-LONG TERM DIS	6,732	7,342	7,454	5,250	6,594	6,464	130	990
512105 - GROUP INSURANCE-SHORT TERM DIS	1,439	1,518	1,530	1,191	1,495	1,530	(35)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	454	492	501	386	485	501	(16)	0
512403 - DEFINED BENEFIT PLAN	651,220	727,140	787,391	603,728	758,306	810,120	(51,814)	(22,729)
TOTAL BENEFITS	1,385,598	1,676,224	1,549,848	1,351,176	1,697,129	1,745,879	(48,750)	(196,031)
512200 - SOCIAL SECURITY (FICA) CONT	240,044	250,038	288,301	207,595	260,747	296,700	(35,953)	(8,399)
512300 - MEDICARE	56,139	58,477	67,425	48,550	60,981	69,389	(8,408)	(1,964)
TOTAL PAYROLL TAXES	296,183	308,515	355,726	256,145	321,728	366,089	(44,361)	(10,363)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	5,775,121	6,267,066	6,571,296	5,160,873	6,478,729	6,898,998	(420,269)	(327,702)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	36	35	0	36	48	0	48	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY 911 TELEPHONE FUND (215)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521260 - PROFESSIONAL SERVICE-MEDICAL	7,751	3,040	9,000	7,841	10,454	9,000	1,454	0
521300 - TECHNICAL	13,197	9,978	24,107	7,095	9,460	24,607	(15,147)	(500)
522200 - REPAIRS AND MAINTENANCE	3,714	13,645	13,900	7,354	9,805	11,450	(1,645)	2,450
522204 - EQUIPMENT SERVICE AGREEMENTS	212,722	301,695	354,000	276,022	368,029	388,500	(20,471)	(34,500)
522320 - RENTAL OF EQUIPMENT AND VEHICL	3,339	3,784	5,000	2,207	2,943	5,000	(2,057)	0
523110 - INSURANCE DEDUCTIBLES	0	7,271	0	0	0	0	0	0
523201 - CELL PHONE	5,894	5,643	7,000	6,101	8,135	7,000	1,135	0
523250 - POSTAGE	471	428	1,000	404	539	1,000	(461)	0
523400 - PRINTING AND BINDING	98	0	0	0	0	0	0	0
523500 - TRAVEL	26,717	29,391	43,544	27,796	37,061	37,938	(877)	5,606
523600 - DUES AND FEES	1,682	2,044	2,935	2,294	3,059	2,905	154	30
523700 - EDUCATION AND TRAINING	23,869	18,658	37,047	18,992	25,323	30,138	(4,815)	6,909
531100 - GENERAL SUPPLIES AND MATERIALS	48,792	42,755	44,000	39,393	52,523	45,000	7,523	(1,000)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	497	663	1,000	(337)	(1,000)
531270 - GASOLINE	4,273	4,154	10,000	4,358	5,811	8,000	(2,189)	2,000
531300 - FOOD	6,122	8,230	4,000	5,258	7,010	6,000	1,010	(2,000)
531600 - SMALL EQUIPMENT	33,570	28,124	20,742	5,400	7,199	17,371	(10,172)	3,371
531660 - NON ASSET COMPUTER EQUIPMENT	61,297	191,966	46,945	77,654	103,539	55,425	48,114	(8,480)
531700 - OTHER SUPPLIES	13,508	16,513	20,000	12,311	16,414	20,000	(3,586)	0
531712 - UNIFORMS	0	0	0	196	261	0	261	0
TOTAL OPERATING COSTS (52S AND 53S)	467,052	687,354	643,220	501,208	668,277	670,334	(2,057)	(27,114)
CAPITAL (54S)								
542200 - VEHICLES	0	129,120	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	115,567	13,539	0	0	0	0	0	0
TOTAL CAPITAL (54S)	115,567	142,659	0	0	0	0	0	0
TOTAL	6,357,741	7,097,079	7,214,516	5,662,081	7,147,006	7,569,332	(422,326)	(354,816)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY 911 TELEPHONE FUND (215)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	14,793	13,301	13,194	12,688	13,194	13,615	(421)	(421)
512701 - WORKERS COMP CLAIMS	51,927	23,261	78,260	5	6	38,260	(38,254)	40,000
522110 - DISPOSAL	219	210	220	175	234	220	14	0
522130 - CUSTODIAL SERVICES	9,877	9,786	9,511	7,926	10,568	10,384	184	(873)
522140 - LAWN CARE	328	576	1,155	817	1,090	1,155	(65)	0
522202 - VEHICLE MAINTENANCE	4,502	3,423	10,000	4,672	6,229	3,340	2,889	6,660
522218 - PEST CONTROL	89	146	117	78	104	117	(13)	0
523100 - INSURANCE, OTHER BENEFITS	49,073	56,752	44,089	64,449	64,449	51,276	13,173	(7,187)
523200 - COMMUNICATIONS - ALLOCATED	220,000	394,885	337,428	487,813	650,417	312,009	338,408	25,419
531210 - WATER/SEWER	6,915	6,118	7,512	5,075	6,767	7,512	(745)	0
531230 - ELECTRICITY	45,012	44,823	40,401	34,541	46,055	43,601	2,454	(3,200)
531520 - NATURAL GAS	733	5,126	5,061	732	976	5,061	(4,085)	0
TOTAL ALLOCATED COSTS	403,467	558,407	546,948	618,970	800,088	486,550	313,538	60,398
TOTAL NON DEPARTMENT MANAGED COSTS	403,467	558,407	546,948	618,970	800,088	486,550	313,538	60,398
TOTAL EXPENDITURES	6,761,208	7,655,486	7,761,464	6,281,051	7,947,093	8,055,882	(108,789)	(294,418)
TOTAL FUND REDUCTIONS	6,761,208	7,655,486	7,761,464	6,281,051	7,947,093	8,055,882	(108,789)	(294,418)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
2,014,547	+	6,598,357	-	7,947,093	=	665,811	665,811	+	7,055,882	-	8,055,882	=	(334,189)

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
EMERGENCY 911 TELEPHONE FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
EMERGENCY 911 TELEPHONE (3800)	ACCM - ACCREDITATION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CADM - CAD MANAGER E911	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CO01 - COMMUNICATION OFFICER	28.00	0.00	0.00	28.00	26.00	0.00	0.00	26.00	24.00	0.00	0.00	24.00	21.00	0.00	0.00	21.00
	COOF - CTO/COMMUN TRAINING OFFICERS	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00	10.00	0.00	0.00	10.00	13.00	0.00	0.00	13.00
	COSU - COMMUNICATIONS SUPERVISOR	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	5.00	0.00	0.00	5.00
	D911 - DIRECTOR/E911	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DPDI - DEPUTY DIRECTOR E911	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	LCOO - LEAD COMMUNICATION OFFICER	3.00	0.00	0.00	3.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	4.00	0.00	0.00	4.00
	OPM - OPERATION MANAGER	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OPMG - OPERATIONS MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PSAD - PUBLIC SERVICES AGENCY DIRECTO	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	PTE9 - PART TIME E911	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00
	QAS - QUALITY ASSURANCE SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	RECO - RECORDS COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SCO - SR COMMUNICATION OFFICER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	TCOO - TRAINING MANAGER E911	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**53.50**	**5.00**	**0.00**	**58.50**	**53.50**	**5.00**	**0.00**	**58.50**	**54.50**	**5.00**	**0.00**	**59.50**	**54.50**	**5.00**	**0.00**	**59.50**
EMERGENCY 911 TELEPHONE (3970)	RTDR - RADIO TECHNOLOGY DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
Total		**54.50**	**5.00**	**0.00**	**59.50**	**54.50**	**5.00**	**0.00**	**59.50**	**55.50**	**5.00**	**0.00**	**60.50**	**55.50**	**5.00**	**0.00**	**60.50**

Cherokee County



Senior Services Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SENIOR SERVICES FUND (221)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
SENIOR SERVICES FUND (221)								
ALL FUNDING SOURCES								
INTERGOVT								
331100 - FEDERAL GRANTS	71,660	0	0	0	0	0	0	0
331114 - FEDERAL INDIRECT-PUBLIC WEL	836,065	725,375	1,056,693	590,778	1,066,555	889,000	177,555	167,693
334153 - STATE INDIRECT PUBLIC WELFARE	445,785	607,340	476,864	379,339	489,826	600,000	(110,174)	(123,136)
TOTAL INTERGOVT	1,353,510	1,332,715	1,533,557	970,117	1,556,381	1,489,000	67,381	44,557
CHARGES FOR SVCS								
341951 - OTHER REVENUE	16,000	33,500	34,000	0	8,500	0	8,500	34,000
347200 - ACTIVITY FEES	97,733	99,944	97,500	92,562	108,812	100,000	8,812	(2,500)
349900 - OTHER FEES COLLECTED	10,181	6,841	11,000	5,595	7,425	6,500	925	4,500
TOTAL CHARGES FOR SVCS	123,914	140,285	142,500	98,158	124,737	106,500	18,237	36,000
MISC REVENUE								
380000 - MISCELLANEOUS REVENUE	0	0	2,500	2,500	0	0	0	2,500
383010 - MISCELLANEOUS REIMBURSEMENTS	0	0	4,000	4,000	6,500	0	6,500	4,000
TOTAL MISC REVENUE	0	0	6,500	6,500	6,500	0	6,500	6,500
CONTRIBUTIONS								
371000 - CONTRIBUTIONS AND DONATIONS	39,647	29,726	41,500	40,580	49,581	35,000	14,581	6,500
371007 - SENIOR CENTER SP PROJ CONTR	0	0	0	1	0	0	0	0
TOTAL CONTRIBUTIONS	39,647	29,726	41,500	40,581	49,581	35,000	14,581	6,500
BOND/DEBT PROCEEDS								
393600 - INSURANCE RECOVERY	1,150	0	0	0	0	0	0	0
TOTAL BOND/DEBT PROCEEDS	1,150	0	0	0		0	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SENIOR SERVICES FUND (221)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	977,519	1,260,025	1,365,228	1,121,083	1,365,228	1,477,310	(112,082)	(112,082)
391101 - TRANSFER/GEN FUND-GRANT MATCH	95,000	100,000	105,000	87,500	105,000	120,000	(15,000)	(15,000)
TOTAL TRANSFERS FROM/TO	1,072,519	1,360,025	1,470,228	1,208,583	1,470,228	1,597,310	(127,082)	(127,082)
TOTAL ALL FUNDING SOURCES	2,590,741	2,862,751	3,194,285	2,323,938	3,207,427	3,227,810	(20,383)	(33,525)
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,077,624	1,149,577	1,184,900	848,114	1,065,263	1,163,778	(98,515)	21,122
511115 - PERFECT ATTENDANCE	2,122	3,108	0	1,689	1,689	0	1,689	0
511116 - SHORT TERM DISABILITY PAY	803	0	0	2,535	3,185	647	2,538	(647)
511121 - PAID LEAVE	0	0	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	167,478	166,113	186,710	143,615	180,387	185,842	(5,455)	868
TOTAL COMPENSATION	1,248,027	1,318,797	1,371,610	995,953	1,250,524	1,350,267	(99,743)	21,343
512101 - GROUP INSURANCE - HEALTH	329,574	447,832	280,275	301,565	378,778	403,985	(25,207)	(123,710)
512102 - GROUP INSURANCE - LIFE	1,114	1,113	1,217	871	1,094	1,043	51	174
512103 - GROUP INSURANCE - DENTAL	5,814	6,046	5,988	7,011	8,806	10,137	(1,331)	(4,149)
512104 - GROUP INSURANCE-LONG TERM DIS	2,352	2,522	2,623	1,624	2,039	2,208	(169)	415
512105 - GROUP INSURANCE-SHORT TERM DIS	635	634	646	473	594	637	(43)	9
512106 - EMPLOYEE ASSISTANCE PROGRAM	203	206	209	152	191	209	(18)	0
512403 - DEFINED BENEFIT PLAN	165,855	192,589	207,358	143,981	180,846	203,661	(22,815)	3,697
TOTAL BENEFITS	505,546	650,942	498,316	455,677	572,348	621,880	(49,532)	(123,564)
512200 - SOCIAL SECURITY (FICA) CONT	73,383	77,214	85,040	42,740	53,683	83,677	(29,994)	1,363
512300 - MEDICARE	17,163	18,058	19,888	13,305	16,712	19,569	(2,857)	319
TOTAL PAYROLL TAXES	90,546	95,272	104,928	56,045	70,395	103,246	(32,851)	1,682
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,844,118	2,065,012	1,974,854	1,507,676	1,893,267	2,075,393	(182,126)	(100,539)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SENIOR SERVICES FUND (221)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	113,051	180,226	381,986	135,086	180,115	256,180	(76,065)	125,806
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,271	1,165	1,300	741	988	1,300	(312)	0
523201 - CELL PHONE	15,761	13,943	14,000	9,274	12,366	14,000	(1,634)	0
523250 - POSTAGE	874	963	1,000	1,389	1,852	1,000	852	0
523300 - ADVERTISING	0	0	0	0	0	2,020	(2,020)	(2,020)
523400 - PRINTING AND BINDING	1,790	1,852	2,800	915	1,220	2,000	(780)	800
523500 - TRAVEL	27,684	23,933	29,150	13,098	17,464	25,500	(8,036)	3,650
523600 - DUES AND FEES	473	566	1,200	872	1,163	400	763	800
523700 - EDUCATION AND TRAINING	2,170	2,394	2,800	1,445	1,927	4,000	(2,073)	(1,200)
523900 - OTHER PURCHASED SERVICES	52,346	54,662	60,000	38,429	51,239	56,000	(4,761)	4,000
531100 - GENERAL SUPPLIES AND MATERIALS	168,967	155,485	180,000	112,115	149,487	175,357	(25,870)	4,643
531105 - GENERAL SUPPLIES- CUSTODIAL	3,385	4,144	5,000	5,581	7,442	5,000	2,442	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	4,324	5,765	0	5,765	0
531270 - GASOLINE	15,453	12,924	12,000	9,493	12,657	12,000	657	0
531300 - FOOD	422,679	357,352	382,354	266,707	355,609	439,000	(83,391)	(56,646)
531660 - NON ASSET COMPUTER EQUIPMENT	12,264	5,654	4,860	0	0	9,013	(9,013)	(4,153)
TOTAL OPERATING COSTS (52S AND 53S)	838,167	815,263	1,078,450	599,470	799,293	1,002,770	(203,477)	75,680
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	4,469	4,690	5,186	3,911	5,186	5,069	117	117
582200 - CAPITAL LEASE INTEREST	1,241	1,019	523	847	847	164	683	359
TOTAL DEBT SERVICE	5,709	5,709	5,709	4,758	6,033	5,233	800	476
TOTAL	2,687,994	2,885,984	3,059,013	2,111,904	2,698,594	3,083,396	(384,802)	(24,383)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SENIOR SERVICES FUND (221)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	4,997	4,523	5,919	4,293	5,919	5,996	(77)	(77)
512701 - WORKERS COMP CLAIMS	0	13,842	0	0	0	0	0	0
522110 - DISPOSAL	827	792	1,000	660	880	1,000	(120)	0
522130 - CUSTODIAL SERVICES	31,264	31,550	34,035	28,363	37,817	37,160	657	(3,125)
522140 - LAWN CARE	5,440	5,892	6,607	4,088	5,450	6,607	(1,157)	0
522202 - VEHICLE MAINTENANCE	14,755	16,843	16,000	(420)	(560)	19,500	(20,060)	(3,500)
522218 - PEST CONTROL	215	300	240	160	213	240	(27)	0
523100 - INSURANCE, OTHER BENEFITS	22,213	25,689	36,078	29,355	36,078	34,353	1,725	1,725
523200 - COMMUNICATIONS - ALLOCATED	10,524	10,725	10,260	8,896	11,862	12,725	(863)	(2,465)
531210 - WATER/SEWER	3,516	4,056	4,033	3,503	4,670	4,033	637	0
531230 - ELECTRICITY	20,495	22,916	17,700	9,830	13,107	17,700	(4,593)	0
531520 - NATURAL GAS	2,758	3,215	3,400	2,527	3,369	5,100	(1,731)	(1,700)
TOTAL ALLOCATED COSTS	117,004	140,343	135,272	91,253	118,805	144,414	(25,609)	(9,142)
TOTAL NON DEPARTMENT MANAGED COSTS	117,004	140,343	135,272	91,253	118,805	144,414	(25,609)	(9,142)
TOTAL EXPENDITURES	2,804,998	3,026,327	3,194,285	2,203,157	2,817,398	3,227,810	(410,412)	(33,525)
TOTAL FUND REDUCTIONS	2,804,998	3,026,327	3,194,285	2,203,157	2,817,398	3,227,810	(410,412)	(33,525)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
(54,836)	+	3,207,427	-	2,817,398	=	335,193	335,193	+	3,227,810	-	3,227,810	=	335,193

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
SENIOR SERVICES FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
SENIOR CENTER (5520)	ADMA - ADMINISTRATIVE ASSISTANT I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ASDI - ASSIST DIRECTOR SR C	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	BVCO - BUDGET VOUCHER COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CMCO - CONGREGATE MEALS COODINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CQA - COMPLIANCE & QLTY ASSURANCE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CSMG - CASE MANAGER SR CENTER	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	DRSS - DIRECTOR - SENIOR SERVICES	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HDMS - HDM SUPERVISOR/VOLUNTEER COORD	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HOMA - HOMEMAKER AIDE	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	HOMS - HOMEMAKER SUPERVISOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	IACD - I&A COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	IACR - I&A CAREGIVER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	MOWA - MEALS ON WHEELS ASSISTANT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PMSS - PROGRAM MANAGER SENIOR SVCS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTCM - PT CASE MANAGER	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	PTS1 - PT SENIOR SERVICES	0.00	7.00	0.00	7.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	10.00	0.00	10.00
	RCOO - RESOURCE COOD	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SCNM - CLIENT NEEDS MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRAC - SR. ROAMERS ACTIVITIES COORDIN	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SSAA - SENIOR CENTER ACTIVITIES ASSIS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	SSAC - SENIOR SERVCES ACTIVITIES COOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**23.00**	**8.00**	**0.00**	**31.00**	**24.00**	**9.00**	**0.00**	**33.00**	**24.00**	**9.00**	**0.00**	**33.00**	**23.00**	**11.00**	**0.00**	**34.00**
Total		**23.00**	**8.00**	**0.00**	**31.00**	**24.00**	**9.00**	**0.00**	**33.00**	**24.00**	**9.00**	**0.00**	**33.00**	**23.00**	**11.00**	**0.00**	**34.00**

Cherokee County

1831

GEORGIA

Transportation Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSPORTATION FUND (240)								
ALL FUNDING SOURCES								
INTERGOVT								
331100 - FEDERAL GRANTS	5,777	7,257	6,000	0	6,000	6,000	0	0
331113 - FEDERAL DIR - PUBLIC WELFARE	1,116,108	1,963,359	4,319,680	1,932,985	4,319,680	2,721,480	1,598,200	1,598,200
331150 - FEDERAL GRANT INDIRECT	0	0	0	24,958	24,958	0	24,958	0
331157 - GDOT FED IND PUB WELFARE OPS	254,510	267,758	235,000	166,365	235,000	235,000	0	0
334152 - STATE DIRECT PUBLIC WELFARE	0	0	1,000,000	0	1,000,000	0	1,000,000	1,000,000
TOTAL INTERGOVT	1,376,395	2,238,374	5,560,680	2,124,308	5,585,638	2,962,480	2,623,158	2,598,200
CHARGES FOR SVCS								
345510 - PASSENGER FARES	48,761	63,549	50,000	55,026	63,356	65,000	(1,644)	(15,000)
345511 - POS OTHER	7,993	3,714	8,500	3,875	5,295	8,500	(3,205)	0
345512 - POS DRUG COURT	448	777	400	753	823	400	423	0
345513 - POS DHS FEDERAL	292,151	346,711	290,000	189,421	237,751	340,000	(102,249)	(50,000)
345514 - POS SENIOR CENTER	26,791	24,992	22,000	21,689	25,359	25,000	359	(3,000)
345515 - POS TRAIN	60,513	53,025	68,000	36,284	47,614	60,000	(12,386)	8,000
345523 - POS DHS STATE	128,045	260,045	182,000	315,859	346,189	250,000	96,189	(68,000)
TOTAL CHARGES FOR SVCS	564,701	752,811	620,900	622,906	726,387	748,900	(22,513)	(128,000)
MISC REVENUE								
383010 - MISCELLANEOUS REIMBURSEMENTS	0	0	0	1,657	0	0	0	0
TOTAL MISC REVENUE	0	0	0	1,657		0	0	0
SALE OF ASSETS								
392100 - SALE OF ASSETS	11,100	0	0	0	0	0	0	0
TOTAL SALE OF ASSETS	11,100	0	0	0		0	0	0
BOND/DEBT PROCEEDS								
393600 - INSURANCE RECOVERY	0	2,644	0	0	0	0	0	0
TOTAL BOND/DEBT PROCEEDS	0	2,644	0	0		0	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	**750,839**	**683,868**	**798,101**	**665,084**	**798,101**	**602,895**	**195,206**	**195,206**
TOTAL TRANSFERS FROM/TO	**750,839**	**683,868**	**798,101**	**665,084**	**798,101**	**602,895**	**195,206**	**195,206**
TOTAL ALL FUNDING SOURCES	**2,703,035**	**3,677,697**	**6,979,681**	**3,413,955**	**7,110,126**	**4,314,275**	**2,795,851**	**2,665,406**
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	479,727	510,450	529,589	415,763	522,215	495,136	27,079	34,453
511108 - SUPERVISOR'S SALARY	105,876	108,301	112,549	89,085	111,894	114,237	(2,343)	(1,688)
511109 - DISPATCHER'S SALARY	48,278	52,601	87,301	44,611	56,033	88,611	(32,578)	(1,310)
511114 - ADMIN SALARIES	16,840	38,397	40,503	32,059	40,267	41,111	(844)	(608)
511115 - PERFECT ATTENDANCE	3,646	2,236	0	3,296	3,296	0	3,296	0
511116 - SHORT TERM DISABILITY PAY	8,952	0	0	0	0	341	(341)	(341)
511118 - OFFICE MANAGER	30,756	72,956	77,423	62,149	78,062	78,584	(522)	(1,161)
511119 - MOBILITY MGR/OPS COORD	66,050	72,199	77,423	61,282	76,973	78,584	(1,611)	(1,161)
511121 - PAID LEAVE	0	0	0	0	0	2,030	(2,030)	(2,030)
511200 - PART TIME/TEMP EMPLOYEES	168,280	197,466	322,908	183,078	229,953	355,896	(125,943)	(32,988)
511300 - OVERTIME	2,711	683	5,150	150	189	5,075	(4,886)	75
TOTAL COMPENSATION	931,117	1,055,289	1,252,846	891,473	1,118,881	1,259,605	(140,724)	(6,759)
512101 - GROUP INSURANCE - HEALTH	230,321	293,271	172,400	173,158	217,493	224,012	(6,519)	(51,612)
512102 - GROUP INSURANCE - LIFE	776	850	895	736	925	895	30	0
512103 - GROUP INSURANCE - DENTAL	3,578	3,747	3,784	4,222	5,302	5,852	(550)	(2,068)
512104 - GROUP INSURANCE-LONG TERM DIS	1,636	1,866	1,931	1,372	1,723	915	808	1,016
512105 - GROUP INSURANCE-SHORT TERM DIS	437	488	505	387	486	532	(46)	(27)
512106 - EMPLOYEE ASSISTANCE PROGRAM	138	158	164	125	157	144	13	20
512403 - DEFINED BENEFIT PLAN	126,447	150,029	157,482	123,460	155,070	161,811	(6,741)	(4,329)
TOTAL BENEFITS	363,333	450,409	337,161	303,459	381,157	394,161	(13,004)	(57,000)
512200 - SOCIAL SECURITY (FICA) CONT	55,410	62,864	75,944	53,020	66,595	81,497	(14,902)	(5,553)
512300 - MEDICARE	12,959	14,702	17,761	12,400	15,575	19,058	(3,483)	(1,297)
TOTAL PAYROLL TAXES	68,369	77,567	93,705	65,420	82,170	100,555	(18,385)	(6,850)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,362,819	1,583,265	1,683,712	1,260,353	1,582,208	1,754,321	(172,113)	(70,609)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	362,524	61,418	122,060	163,073	217,431	154,541	62,890	(32,481)
521225 - PROF SVCS/TRANSPORTATION	4,970	208	0	455	606	0	606	0
522200 - REPAIRS AND MAINTENANCE	13,177	650	1,600	0	0	1,600	(1,600)	0
522203 - VEHICLE REPAIRS- INSURANCE CLM	5,619	1,990	0	2,109	2,812	0	2,812	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522204 - EQUIPMENT SERVICE AGREEMENTS	9,389	9,647	10,000	9,888	13,184	10,000	3,184	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	525	329	650	192	256	650	(394)	0
523110 - INSURANCE DEDUCTIBLES	545	2,164	0	(475)	(633)	0	(633)	0
523201 - CELL PHONE	531	561	600	425	566	1,200	(634)	(600)
523202 - COMMUNICATIONS - NON ALLOCATED	0	0	0	0	0	7,680	(7,680)	(7,680)
523250 - POSTAGE	15	0	120	0	0	120	(120)	0
523300 - ADVERTISING	240	115	500	0	0	500	(500)	0
523400 - PRINTING AND BINDING	860	0	2,000	288	384	2,000	(1,616)	0
523500 - TRAVEL	6,749	4,280	6,000	2,226	2,968	6,000	(3,032)	0
523600 - DUES AND FEES	1,177	3,473	1,445	940	1,254	1,445	(191)	0
523700 - EDUCATION AND TRAINING	3,674	4,248	3,000	1,210	1,613	4,000	(2,387)	(1,000)
531100 - GENERAL SUPPLIES AND MATERIALS	4,544	3,272	8,300	6,148	8,197	7,000	1,197	1,300
531150 - AUTOMOTIVE SUPPLIES	0	0	0	45,953	61,271	0	61,271	0
531240 - BOTTLED GAS	48,231	62,295	45,000	49,874	66,498	65,000	1,498	(20,000)
531270 - GASOLINE	150,327	137,419	145,000	115,245	153,660	146,400	7,260	(1,400)
531300 - FOOD	1,746	1,977	2,500	2,441	3,255	2,500	755	0
531660 - NON ASSET COMPUTER EQUIPMENT	3,547	15,615	15,609	0	0	13,316	(13,316)	2,293
531712 - UNIFORMS	4,186	2,510	6,000	188	251	6,000	(5,749)	0
TOTAL OPERATING COSTS (52S AND 53S)	622,575	312,172	370,384	400,180	533,574	429,952	103,622	(59,568)
CAPITAL (54S)								
541300 - BUILDINGS	0	901,409	4,200,000	2,103,497	2,804,662	800,000	2,004,662	3,400,000
542200 - VEHICLES	259,051	440,148	372,000	238,386	317,847	1,118,100	(800,253)	(746,100)
542500 - OTHER EQUIPMENT	0	29,858	164,800	0	0	0	0	164,800
TOTAL CAPITAL (54S)	259,051	1,371,415	4,736,800	2,341,882	3,122,510	1,918,100	1,204,410	2,818,700
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	0	441,432	0	0	0	0	0	0
TOTAL NON-OPERATIONAL COSTS	0	441,432	0	0	0	0	0	0
TOTAL	2,244,445	3,708,283	6,790,896	4,002,415	5,238,291	4,102,373	1,135,918	2,688,523

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	4,243	3,818	4,439	3,640	4,439	4,497	(58)	(58)
512701 - WORKERS COMP CLAIMS	13,077	11,703	0	30,885	41,180	0	41,180	0
522110 - DISPOSAL	262	524	540	437	582	540	42	0
522130 - CUSTODIAL SERVICES	1,183	2,979	2,861	2,384	3,179	3,124	55	(263)
522140 - LAWN CARE	580	1,156	1,760	1,159	1,545	1,760	(215)	0
522202 - VEHICLE MAINTENANCE	108,303	149,095	120,000	86,601	115,467	130,000	(14,533)	(10,000)
522218 - PEST CONTROL	40	203	162	108	144	162	(18)	0
523100 - INSURANCE, OTHER BENEFITS	28,363	32,802	44,192	45,200	45,200	49,074	(3,874)	(4,882)
523200 - COMMUNICATIONS - ALLOCATED	13,611	13,927	6,600	11,423	15,231	14,514	717	(7,914)
531210 - WATER/SEWER	144	362	450	281	375	450	(75)	0
531230 - ELECTRICITY	3,695	7,819	5,771	4,893	6,524	5,771	753	0
531520 - NATURAL GAS	683	1,724	2,010	1,323	1,764	2,010	(246)	0
TOTAL ALLOCATED COSTS	174,183	226,112	188,785	188,333	235,630	211,902	23,728	(23,117)
TOTAL NON DEPARTMENT MANAGED COSTS	174,183	226,112	188,785	188,333	235,630	211,902	23,728	(23,117)
TOTAL EXPENDITURES	2,418,628	3,934,395	6,979,681	4,190,748	5,473,921	4,314,275	1,159,646	2,665,406
TOTAL FUND REDUCTIONS	2,418,628	3,934,395	6,979,681	4,190,748	5,473,921	4,314,275	1,159,646	2,665,406

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
947,324	+	7,110,126	-	5,473,921	=	2,583,529	2,583,529	+	4,314,275	-	4,314,275	=	2,583,529

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
TRANSPORTATION FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
CATS (5541)	ADMA - ADMINISTRATIVE ASSISTANT I	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	BDVR - SHUTTLE BUS DRIVER	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00	13.00	0.00	0.00	13.00
	DCAT - DIRECTOR CATS TRANSIT	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DISP - DISPATCHER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DPYD - DPTY DIRECTOR CATS TRANSPORTAT	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	OPMG - DIRECTOR CATS TRANSIT	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PTC - PT COMPLIANCE OFFICER	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	PTIN - PT INTERN	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PTSB - PART-TIME SHUTTLE BUS DRIVER	0.00	8.00	0.00	8.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00
	PTTD - PART-TIME DISPATCHER	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	Total	**18.00**	**9.00**	**0.00**	**27.00**	**18.00**	**12.00**	**0.00**	**30.00**	**18.00**	**12.00**	**0.00**	**30.00**	**18.00**	**12.00**	**0.00**	**30.00**
Total		**18.00**	**9.00**	**0.00**	**27.00**	**18.00**	**12.00**	**0.00**	**30.00**	**18.00**	**12.00**	**0.00**	**30.00**	**18.00**	**12.00**	**0.00**	**30.00**

Cherokee County

1831

GEORGIA

Parks & Recreation Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PARKS AND RECREATION (225)								
ALL FUNDING SOURCES								
TAXES								
314200 - BEER/WINE ALCOHOL BEV EXCISE	1,012,143	1,010,712	1,255,375	717,818	1,053,698	1,250,000	(196,302)	5,375
314250 - DISTILLED SPIRIT ALCOHOLIC BEV	229,807	222,008	240,000	157,210	222,486	245,000	(22,514)	(5,000)
TOTAL TAXES	1,241,950	1,232,720	1,495,375	875,028	1,276,184	1,495,000	(218,816)	375
CHARGES FOR SVCS								
347200 - ACTIVITY FEES	947,697	1,007,406	913,786	957,414	1,104,935	990,959	113,976	(77,173)
347210 - LANE RENTAL FEES	173,353	131,141	180,000	76,148	83,367	220,000	(136,633)	(40,000)
347300 - EVENT ADMISSION FEES	423,920	427,987	464,100	392,387	436,659	425,000	11,659	39,100
347400 - SPECIAL EVENTS	39,374	48,311	65,000	47,939	54,208	66,475	(12,267)	(1,475)
347500 - PROGRAM FEES	928,383	1,014,978	1,344,562	949,036	1,098,754	1,309,065	(210,311)	35,497
347600 - SPECIAL POPULATIONS	57,834	55,416	86,450	59,317	66,011	67,510	(1,499)	18,940
347800 - TOURNAMENTS	0	0	0	79,118	79,118	0	79,118	0
347810 - ADULT ATHLETICS	136,962	147,277	149,750	120,503	149,051	150,000	(949)	(250)
347811 - YOUTH ATHLETICS	1,228,223	1,267,990	1,277,350	1,336,508	1,366,067	1,314,000	52,067	(36,650)
347812 - PARKS BRICKS	4,673	1,439	5,000	0	5,000	5,000	0	0
347900 - OTHER RECREATIONAL FEES	0	2,961	0	0	0	0	0	0
347910 - CONCESSION REVENUES	69,757	54,880	65,250	34,748	65,178	68,750	(3,572)	(3,500)
TOTAL CHARGES FOR SVCS	4,010,175	4,159,786	4,551,248	4,053,117	4,508,348	4,616,759	(108,411)	(65,511)
MISC REVENUE								
380000 - MISCELLANEOUS REVENUE	0	1,000	0	620,000	620,000	0	620,000	0
TOTAL MISC REVENUE	0	1,000	0	620,000	620,000	0	620,000	0
CONTRIBUTIONS								
371000 - CONTRIBUTIONS AND DONATIONS	86,550	86,502	102,654	276,000	352,654	86,000	266,654	16,654
TOTAL CONTRIBUTIONS	86,550	86,502	102,654	276,000	352,654	86,000	266,654	16,654
SALE OF ASSETS								
392100 - SALE OF ASSETS	23,673	3,476,273	0	4,100	4,100	0	4,100	0
TOTAL SALE OF ASSETS	23,673	3,476,273	0	4,100	4,100	0	4,100	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
BOND/DEBT PROCEEDS								
393600 - INSURANCE RECOVERY	**19,768**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL BOND/DEBT PROCEEDS	**19,768**	**0**	**0**	**0**		**0**	**0**	**0**
USE OF RESERVES								
389000 - USE OF RESERVES	**0**	**0**	**350,000**	**0**	**0**	**1,225,000**	**0**	**0**
TOTAL USE OF RESERVES	**0**	**0**	**350,000**	**0**	**0**	**1,225,000**	**0**	**0**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	**3,155,664**	**3,280,004**	**3,471,418**	**2,892,848**	**3,471,418**	**3,452,534**	**18,884**	**18,884**
391275 - TRANSFER IN FROM HOTEL/MOTEL	**0**	**200,000**	**200,000**	**166,667**	**200,000**	**200,000**	**0**	**0**
TOTAL TRANSFERS FROM/TO	**3,155,664**	**3,480,004**	**3,671,418**	**3,059,515**	**3,671,418**	**3,652,534**	**18,884**	**18,884**
TOTAL ALL FUNDING SOURCES	**8,537,780**	**12,436,286**	**10,170,695**	**8,887,760**	**10,432,704**	**11,075,293**	**(642,589)**	**(904,598)**
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	2,299,593	2,543,607	2,847,304	2,125,857	2,670,158	2,856,342	(186,184)	(9,038)
511101 - SALARIES/ SALARY SUPPLEMENTS	12,241	11,644	0	16,099	20,221	0	20,221	0
511103 - WORKED HOLIDAY	0	0	0	36	46	0	46	0
511115 - PERFECT ATTENDANCE	13,105	14,168	0	14,979	14,979	0	14,979	0
511116 - SHORT TERM DISABILITY PAY	1,054	0	0	5,620	7,059	0	7,059	0
511200 - PART TIME/TEMP EMPLOYEES	1,419,689	1,484,406	1,447,971	1,072,758	1,347,425	1,427,538	(80,113)	20,433
511300 - OVERTIME	543	2,736	0	1,572	1,974	0	1,974	0
TOTAL COMPENSATION	3,746,225	4,056,560	4,295,275	3,236,921	4,061,863	4,283,880	(222,017)	11,395
512101 - GROUP INSURANCE - HEALTH	655,505	848,468	694,476	657,926	826,381	849,607	(23,226)	(155,131)
512102 - GROUP INSURANCE - LIFE	2,357	2,430	2,943	2,159	2,711	2,598	113	345
512103 - GROUP INSURANCE - DENTAL	10,108	10,573	12,384	13,627	17,116	20,333	(3,217)	(7,949)
512104 - GROUP INSURANCE-LONG TERM DIS	5,065	5,434	6,024	4,028	5,059	5,204	(145)	820
512105 - GROUP INSURANCE-SHORT TERM DIS	1,304	1,331	1,500	1,110	1,394	1,515	(121)	(15)
512106 - EMPLOYEE ASSISTANCE PROGRAM	416	431	487	360	452	491	(39)	(4)
512403 - DEFINED BENEFIT PLAN	382,214	443,708	498,279	378,256	475,104	499,860	(24,756)	(1,581)
TOTAL BENEFITS	1,056,971	1,312,375	1,216,093	1,057,466	1,328,218	1,379,608	(51,390)	(163,515)
512200 - SOCIAL SECURITY (FICA) CONT	229,353	242,924	274,480	194,784	244,656	265,318	(20,662)	9,162
512300 - MEDICARE	53,639	57,247	62,325	45,554	57,218	62,050	(4,832)	275
TOTAL PAYROLL TAXES	282,992	300,171	336,805	240,338	301,874	327,368	(25,494)	9,437
512600 - UNEMPLOYMENT INSURANCE	0	0	0	365	458	0	458	0
TOTAL OTHER PERSONEL RELATED COSTS	0	0	0	365	458	0	458	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	5,086,188	5,669,106	5,848,173	4,535,090	5,692,413	5,990,856	(298,443)	(142,683)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	31,540	7,676	8,903	6,079	8,105	8,351	(246)	552
521214 - PROF SVCS - LEGAL	0	0	0	4,911	6,548	0	6,548	0
521300 - TECHNICAL	74,301	106,173	141,645	33,218	44,290	3,125	41,165	138,520
521310 - PARKS BRICKS	4,673	1,439	5,675	1,116	1,489	5,675	(4,186)	0
522200 - REPAIRS AND MAINTENANCE	129,984	111,152	183,859	200,095	266,793	203,990	62,803	(20,131)
522203 - VEHICLE REPAIRS- INSURANCE CLM	4,558	6,921	0	9,375	12,500	0	12,500	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522212 - BUILDING/GROUNDS	69,191	73,652	120,000	112,401	149,868	100,000	49,868	20,000
522310 - RENTAL OF LAND AND BUILDINGS	0	0	0	98,926	131,901	108,000	23,901	(108,000)
522320 - RENTAL OF EQUIPMENT AND VEHICL	7,757	12,311	11,725	8,043	10,724	8,900	1,824	2,825
523110 - INSURANCE DEDUCTIBLES	13,079	0	0	0	0	0	0	0
523201 - CELL PHONE	31,110	29,788	34,768	22,101	29,468	33,856	(4,388)	912
523250 - POSTAGE	6,976	1,812	950	232	309	300	9	650
523300 - ADVERTISING	50,543	29,763	56,368	41,837	55,783	56,168	(385)	200
523400 - PRINTING AND BINDING	5	84	1,600	244	325	400	(75)	1,200
523500 - TRAVEL	8,695	12,194	28,569	21,594	28,792	20,235	8,557	8,334
523600 - DUES AND FEES	8,693	10,555	9,763	17,015	22,686	11,228	11,458	(1,465)
523700 - EDUCATION AND TRAINING	16,805	20,074	23,385	8,181	10,908	17,090	(6,182)	6,295
523900 - OTHER PURCHASED SERVICES	0	0	0	222,723	296,964	572,738	(275,774)	(572,738)
523902 - CREDIT CARD FEES	1,824	4,093	0	850	1,134	0	1,134	0
531100 - GENERAL SUPPLIES AND MATERIALS	1,347,395	1,397,092	1,777,665	944,760	1,259,680	935,985	323,695	841,680
531105 - GENERAL SUPPLIES- CUSTODIAL	9,961	13,761	25,000	25,008	33,344	52,440	(19,096)	(27,440)
531115 - GEN SUPPLIES/CONCRETE	0	0	0	0	0	500	(500)	(500)
531145 - GEN SUPPLIES/STONE	0	0	0	115	154	13,230	(13,076)	(13,230)
531150 - AUTOMOTIVE SUPPLIES	0	0	0	25,598	34,131	44,337	(10,206)	(44,337)
531270 - GASOLINE	78,657	90,791	75,000	68,784	91,712	84,000	7,712	(9,000)
531300 - FOOD	9,149	9,913	13,700	10,071	13,429	9,450	3,979	4,250
531400 - BOOKS AND PERIODICALS	70	0	250	0	0	50	(50)	200
531600 - SMALL EQUIPMENT	10,105	26,473	15,400	9,915	13,220	15,900	(2,680)	(500)
531660 - NON ASSET COMPUTER EQUIPMENT	52,517	28,594	20,940	12,946	17,261	9,470	7,791	11,470
531670 - SOFTWARE	0	0	0	6,107	8,143	11,972	(3,829)	(11,972)
531700 - OTHER SUPPLIES	24,180	17,039	26,280	14,548	19,398	17,830	1,568	8,450
531712 - UNIFORMS	11,176	10,986	14,050	6,646	8,861	9,000	(139)	5,050
TOTAL OPERATING COSTS (52S AND 53S)	2,002,945	2,022,335	2,595,495	1,933,439	2,577,919	2,354,220	223,699	241,275

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	0	0	0	36,669	48,892	550,000	(501,108)	(550,000)
541300 - BUILDINGS	0	0	305,000	305,000	406,667	150,000	256,667	155,000
542200 - VEHICLES	21,801	0	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	0	81,473	0	0	0	200,000	(200,000)	(200,000)
543000 - PROFESSIONAL SERVICE ASSETS	0	0	0	9,400	12,533	225,000	(212,467)	(225,000)
TOTAL CAPITAL (54S)	21,801	81,473	305,000	351,069	468,092	1,125,000	(656,908)	(820,000)
NON-OPERATIONAL COSTS								
571002 - INTERGOVERNMENTAL-SW FEES	1,660	1,660	1,600	1,660	1,660	1,600	60	0
TOTAL NON-OPERATIONAL COSTS	1,660	1,660	1,600	1,660	1,660	1,600	60	0
TOTAL	7,112,595	7,774,574	8,750,268	6,821,259	8,740,085	9,471,676	(731,591)	(721,408)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	10,771	9,696	12,084	9,241	12,084	12,491	(407)	(407)
512701 - WORKERS COMP CLAIMS	108,377	10,025	14,740	5,620	7,494	6,740	754	8,000
522110 - DISPOSAL	31,369	32,115	32,126	28,289	37,718	34,526	3,192	(2,400)
522130 - CUSTODIAL SERVICES	115,580	112,521	99,085	90,707	120,943	108,181	12,762	(9,096)
522140 - LAWN CARE	33,724	35,698	45,782	29,529	39,372	45,782	(6,410)	0
522202 - VEHICLE MAINTENANCE	50,276	84,837	40,000	68,701	91,601	73,134	18,467	(33,134)
522218 - PEST CONTROL	3,655	13,400	8,700	6,430	8,573	8,700	(127)	0
523100 - INSURANCE, OTHER BENEFITS	57,074	64,990	95,468	74,355	95,468	104,487	(9,019)	(9,019)
523200 - COMMUNICATIONS - ALLOCATED	84,439	86,337	92,640	78,595	104,793	104,254	539	(11,614)
531210 - WATER/SEWER	215,712	249,386	243,457	218,963	291,950	268,177	23,773	(24,720)
531230 - ELECTRICITY	529,104	546,391	472,845	468,906	625,208	624,165	1,043	(151,320)
531520 - NATURAL GAS	53,494	58,749	68,500	51,114	68,152	62,980	5,172	5,520
TOTAL ALLOCATED COSTS	1,293,575	1,304,146	1,225,427	1,130,448	1,503,356	1,453,617	49,739	(228,190)
TOTAL NON DEPARTMENT MANAGED COSTS	1,293,575	1,304,146	1,225,427	1,130,448	1,503,356	1,453,617	49,739	(228,190)
TOTAL EXPENDITURES	8,406,170	9,078,719	9,975,695	7,951,707	10,243,441	10,925,293	(681,852)	(949,598)
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611100 - TRANSFERS TO GENERAL FUND	150,000	150,000	195,000	125,000	195,000	150,000	45,000	45,000
611250 - TRANSFERS TO GRANT FUND	0	600,000	0	0	0	0	0	0
TOTAL TRANSFERS FROM/TO	150,000	750,000	195,000	125,000	195,000	150,000	45,000	45,000
TOTAL INTERFUND TRANSFERS	150,000	750,000	195,000	125,000	195,000	150,000	45,000	45,000
TOTAL FUND REDUCTIONS	8,556,170	9,828,719	10,170,695	8,076,707	10,438,441	11,075,293	(636,852)	(904,598)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
3,662,485	+	10,432,704	-	10,438,441	=	3,656,749	3,656,749	+	9,850,293	-	11,075,293	=	2,431,749

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
PARKS AND RECREATION
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
CRPA ADMIN (6110)	ADD - ADMINISTRATIVE DIVISION DIRECT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DRRP - DIRECTOR - REC & PARKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	OFCO - OFFICE COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTP1 - PART TIME PARKS 1	0.00	5.00	0.00	5.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	RCCO - RECREATION COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**4.00**	**5.00**	**0.00**	**9.00**	**4.00**	**1.00**	**0.00**	**5.00**	**4.00**	**1.00**	**0.00**	**5.00**	**4.00**	**1.00**	**0.00**	**5.00**
CRPA PROGRAMS (6120)	PTBD - PART-TIME BUS DRIVER	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00	8.00
	PTP1 - PART TIME PARKS 1	0.00	54.00	0.00	54.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00	59.00
	PTP4 - PART TIME PARKS 4	0.00	26.00	0.00	26.00	0.00	22.00	0.00	22.00	0.00	22.00	0.00	22.00	0.00	22.00	0.00	22.00
	PTP5 - PART TIME PARKS 5	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00
	PTRP - PT REC/PARK	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	RCCO - RECREATION COORDINATOR	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	3.00	0.00	0.00	3.00	2.00	0.00	0.00	2.00
	REDD - RECREATION DIVISION DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRRC - SR RECREATION COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Total	**5.00**	**93.00**	**0.00**	**98.00**	**5.00**	**93.00**	**0.00**	**98.00**	**4.00**	**93.00**	**0.00**	**97.00**	**4.00**	**93.00**	**0.00**	**97.00**
AQUATIC CENTER (6124)	ACAC - AQUATICS COORDINATOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ACAM - AQUATICS MGR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00
	FMSA - FACILITIES MAINTENANCE SUPERVI	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	FOCA - FACILITY OPERATIONS COORDINATO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PT11 - PART TIME PARKS 11	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	PTJT - PT FACILITIES MAINTENANCE	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00
	PTP1 - PART TIME PARKS 1	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00	0.00	96.00
	PTP4 - PART TIME PARKS 4	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00	0.00	14.00
	PTP6 - PART TIME PARKS 6	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	SRAQ - SR AQUATICS COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**5.00**	**114.00**	**0.00**	**119.00**	**5.00**	**114.00**	**0.00**	**119.00**	**5.00**	**114.00**	**0.00**	**119.00**	**5.00**	**114.00**	**0.00**	**119.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
PARKS AND RECREATION
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
CRPA ATHLETICS (6130)	ATCO - ATHLETIC COORDINATOR	5.00	0.00	0.00	5.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	ATDD - ATHLETICS DIVISION DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ATMG - ATHLETIC MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTP1 - PART TIME PARKS 1	0.00	59.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00	60.00	0.00	60.00	0.00	60.00	0.00	60.00
	PTP5 - PART TIME PARKS 5	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	PTRP - PT REC/PARK	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**6.00**	**61.00**	**0.00**	**67.00**	**6.00**	**61.00**	**0.00**	**67.00**	**6.00**	**61.00**	**0.00**	**67.00**	**6.00**	**61.00**	**0.00**	**67.00**
PARKS FACILITIES (6149)	FCMT - FACILITIES MAINTENANCE TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FOCA - FACILITY OPERATIONS COORDINATO	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	PFDR - PARKS FACILITY DIVISION DIR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PFMG - PARKS/FACILITIES MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PKWR - PARKS WORKER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PTJT - PT FACILITIES MAINTENANCE	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00
	PTP1 - PART TIME PARKS 1	0.00	9.00	0.00	9.00	0.00	13.00	0.00	13.00	0.00	13.00	0.00	13.00	0.00	12.00	0.00	12.00
	PTP4 - PART TIME PARKS 4	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	7.00	0.00	7.00
	Total	**4.00**	**17.00**	**0.00**	**21.00**	**5.00**	**21.00**	**0.00**	**26.00**	**5.00**	**21.00**	**0.00**	**26.00**	**5.00**	**21.00**	**0.00**	**26.00**
CRPA MAINTENANCE (6220)	CRWL - CREW LEADER/CRPA	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	EMPR - EQUIPMENT MECHANIC PARKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PKMR - PARKS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PKWR - PARKS WORKER	19.00	0.00	0.00	19.00	19.00	0.00	0.00	19.00	15.00	0.00	0.00	15.00	15.00	0.00	0.00	15.00
	PMDD - PARK MAINTENANCE DIVISION DIRE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PSCO - PARK SERVICES COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTRP - PT REC/PARK	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	TURF - TURF SPECIALIST	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**27.00**	**1.00**	**0.00**	**28.00**	**27.00**	**1.00**	**0.00**	**28.00**	**23.00**	**1.00**	**0.00**	**24.00**	**23.00**	**1.00**	**0.00**	**24.00**
PARKS NATURAL RESOURCES (6240)	CRWL - CREW LEADER/CRPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	PKWR - PARKS WORKER	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	RCCO - RECREATION COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	REDD - RECREATION DIVISION DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**0.00**	**0.00**	**0.00**	**0.00**	**2.00**	**0.00**	**0.00**	**2.00**	**8.00**	**0.00**	**0.00**	**8.00**	**8.00**	**0.00**	**0.00**	**8.00**
Total		**51.00**	**291.00**	**0.00**	**342.00**	**54.00**	**291.00**	**0.00**	**345.00**	**55.00**	**291.00**	**0.00**	**346.00**	**55.00**	**291.00**	**0.00**	**346.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6110 - PARKS AND RECREATION ADMIN
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PARKS AND RECREATION (225)								
PARKS AND RECREATION ADMIN								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	314,086	330,737	339,838	273,189	343,136	364,633	(21,497)	(24,795)
511101 - SALARIES/ SALARY SUPPLEMENTS	12,241	11,644	0	16,099	20,221	0	20,221	0
511115 - PERFECT ATTENDANCE	3,429	2,271	0	3,814	3,814	0	3,814	0
511200 - PART TIME/TEMP EMPLOYEES	2,375	2,850	4,635	3,300	4,145	4,568	(423)	67
TOTAL COMPENSATION	332,131	347,502	344,473	296,402	371,316	369,201	2,115	(24,728)
512101 - GROUP INSURANCE - HEALTH	83,428	92,957	77,310	76,862	96,542	94,038	2,504	(16,728)
512102 - GROUP INSURANCE - LIFE	315	314	355	283	356	329	27	26
512103 - GROUP INSURANCE - DENTAL	1,625	1,618	1,612	1,839	2,310	2,608	(298)	(996)
512104 - GROUP INSURANCE-LONG TERM DIS	696	735	740	477	599	545	54	195
512105 - GROUP INSURANCE-SHORT TERM DIS	113	113	112	89	112	112	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	37	37	36	29	36	36	0	0
512403 - DEFINED BENEFIT PLAN	52,317	60,314	59,471	51,293	64,426	63,811	615	(4,340)
TOTAL BENEFITS	138,532	156,088	139,636	130,873	164,381	161,479	2,902	(21,843)
512200 - SOCIAL SECURITY (FICA) CONT	19,525	20,341	21,358	17,367	21,813	22,608	(795)	(1,250)
512300 - MEDICARE	4,566	4,757	4,994	4,062	5,101	5,287	(186)	(293)
TOTAL PAYROLL TAXES	24,092	25,098	26,352	21,428	26,914	27,895	(981)	(1,543)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	494,754	528,689	510,461	448,703	562,612	558,575	4,037	(48,114)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	545	503	105	0	0	53	(53)	52
521214 - PROF SVCS - LEGAL	0	0	0	4,911	6,548	0	6,548	0
522200 - REPAIRS AND MAINTENANCE	1,550	44	0	0	0	0	0	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,571	1,498	1,000	874	1,165	1,600	(435)	(600)
523201 - CELL PHONE	2,091	2,493	2,300	1,627	2,170	2,200	(30)	100
523250 - POSTAGE	1,259	(267)	700	185	247	200	47	500
523300 - ADVERTISING	50,543	29,738	55,368	41,837	55,783	55,168	615	200

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6110 - PARKS AND RECREATION ADMIN
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523400 - PRINTING AND BINDING	0	50	100	0	0	50	(50)	50
523500 - TRAVEL	2,442	1,250	5,182	6,049	8,066	3,000	5,066	2,182
523600 - DUES AND FEES	7,846	9,128	8,880	11,528	15,371	10,155	5,216	(1,275)
523700 - EDUCATION AND TRAINING	2,762	1,893	2,580	556	742	1,900	(1,158)	680
531100 - GENERAL SUPPLIES AND MATERIALS	15,406	9,637	12,965	11,595	15,459	11,746	3,713	1,219
531150 - AUTOMOTIVE SUPPLIES	0	0	0	25,598	34,131	44,337	(10,206)	(44,337)
531270 - GASOLINE	(121)	36,479	75,000	68,718	91,624	84,000	7,624	(9,000)
531300 - FOOD	5,642	5,870	7,000	5,849	7,798	5,900	1,898	1,100
531400 - BOOKS AND PERIODICALS	70	0	250	0	0	50	(50)	200
531600 - SMALL EQUIPMENT	0	0	0	448	597	0	597	0
531660 - NON ASSET COMPUTER EQUIPMENT	52,517	28,594	20,940	12,946	17,261	9,470	7,791	11,470
531712 - UNIFORMS	2,767	3,030	3,000	3,088	4,118	2,000	2,118	1,000
TOTAL OPERATING COSTS (52S AND 53S)	146,892	129,939	195,370	195,810	261,080	231,829	29,251	(36,459)
CAPITAL (54S)								
542200 - VEHICLES	2,033	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	2,033	0	0	0	0	0	0	0
NON-OPERATIONAL COSTS								
571002 - INTERGOVERNMENTAL-SW FEES	1,660	1,660	1,600	1,660	1,660	1,600	60	0
TOTAL NON-OPERATIONAL COSTS	1,660	1,660	1,600	1,660	1,660	1,600	60	0
TOTAL	645,340	660,288	707,431	646,173	825,352	792,004	33,348	(84,573)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6110 - PARKS AND RECREATION ADMIN
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	888	804	986	763	986	999	(13)	(13)
522110 - DISPOSAL	26,629	27,538	26,826	24,600	32,800	29,226	3,574	(2,400)
522130 - CUSTODIAL SERVICES	7,754	8,612	0	8,136	10,849	0	10,849	0
522140 - LAWN CARE	4,137	2,876	0	0	0	0	0	0
522202 - VEHICLE MAINTENANCE	50,276	84,798	40,000	68,372	91,163	73,134	18,029	(33,134)
522218 - PEST CONTROL	2,370	7,200	5,820	3,900	5,200	5,820	(620)	0
523100 - INSURANCE, OTHER BENEFITS	4,001	3,612	4,383	4,472	4,472	14,075	(9,603)	(9,692)
523200 - COMMUNICATIONS - ALLOCATED	33,690	34,831	35,820	27,722	36,962	37,701	(739)	(1,881)
531210 - WATER/SEWER	111,911	116,766	106,857	80,866	107,821	116,577	(8,756)	(9,720)
531230 - ELECTRICITY	297,847	294,389	301,145	245,955	327,939	343,465	(15,526)	(42,320)
531520 - NATURAL GAS	0	0	800	0	0	800	(800)	0
TOTAL ALLOCATED COSTS	539,503	581,426	522,637	464,785	618,192	621,797	(3,605)	(99,160)
TOTAL NON DEPARTMENT MANAGED COSTS	539,503	581,426	522,637	464,785	618,192	621,797	(3,605)	(99,160)
TOTAL EXPENDITURES	1,184,843	1,241,714	1,230,068	1,110,958	1,443,544	1,413,801	29,743	(183,733)
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611250 - TRANSFERS TO GRANT FUND	0	600,000	0	0	0	0	0	0
TOTAL TRANSFERS FROM/TO	0	600,000	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	600,000	0	0	0	0	0	0
TOTAL FUND REDUCTIONS	1,184,843	1,841,714	1,230,068	1,110,958	1,443,544	1,413,801	29,743	(183,733)

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6120 - PARKS AND RECREATION PROGRAMS

AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PARKS AND RECREATION (225)								
PARKS AND RECREATION PROGRAMS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	262,355	186,500	215,946	177,472	222,911	222,177	734	(6,231)
511115 - PERFECT ATTENDANCE	2,317	1,629	0	1,334	1,334	0	1,334	0
511200 - PART TIME/TEMP EMPLOYEES	235,076	310,850	342,190	189,013	237,407	338,827	(101,420)	3,363
511300 - OVERTIME	0	16	0	0	0	0	0	0
TOTAL COMPENSATION	499,749	498,996	558,136	367,818	461,652	561,004	(99,352)	(2,868)
512101 - GROUP INSURANCE - HEALTH	47,043	28,391	29,599	35,227	44,246	42,515	1,731	(12,916)
512102 - GROUP INSURANCE - LIFE	270	150	159	172	217	210	7	(51)
512103 - GROUP INSURANCE - DENTAL	572	520	458	799	1,004	1,106	(102)	(648)
512104 - GROUP INSURANCE-LONG TERM DIS	569	327	335	327	411	437	(26)	(102)
512105 - GROUP INSURANCE-SHORT TERM DIS	142	83	84	84	106	112	(6)	(28)
512106 - EMPLOYEE ASSISTANCE PROGRAM	46	27	27	27	34	36	(2)	(9)
512403 - DEFINED BENEFIT PLAN	46,334	32,888	37,791	31,263	39,267	38,881	386	(1,090)
TOTAL BENEFITS	94,975	62,387	68,453	67,900	85,285	83,297	1,988	(14,844)
512200 - SOCIAL SECURITY (FICA) CONT	35,107	30,581	42,697	24,710	31,036	34,782	(3,746)	7,915
512300 - MEDICARE	8,210	7,152	8,093	5,779	7,258	8,134	(876)	(41)
TOTAL PAYROLL TAXES	43,317	37,733	50,790	30,488	38,295	42,916	(4,621)	7,874
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	638,041	599,116	677,379	466,207	585,232	687,217	(101,985)	(9,838)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6120 - PARKS AND RECREATION PROGRAMS

AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	1,874	2,407	3,300	3,263	4,351	3,300	1,051	0
522310 - RENTAL OF LAND AND BUILDINGS	0	0	0	3,496	4,661	0	4,661	0
523201 - CELL PHONE	3,531	3,978	3,385	1,879	2,505	3,385	(880)	0
523500 - TRAVEL	1,116	3,125	3,625	3,372	4,495	3,784	711	(159)
523600 - DUES AND FEES	283	70	0	966	1,288	0	1,288	0
523700 - EDUCATION AND TRAINING	3,649	4,831	2,300	584	779	1,780	(1,001)	520
523900 - OTHER PURCHASED SERVICES	0	0	0	104,271	139,028	53,486	85,542	(53,486)
531100 - GENERAL SUPPLIES AND MATERIALS	259,703	223,829	284,572	83,508	111,344	194,731	(83,387)	89,841
531300 - FOOD	315	583	1,000	1,112	1,482	250	1,232	750
531712 - UNIFORMS	1,870	275	500	114	152	200	(48)	300
TOTAL OPERATING COSTS (52S AND 53S)	272,342	239,098	298,682	202,564	270,085	260,916	9,169	37,766
TOTAL	910,383	838,214	976,061	668,771	855,317	948,133	(92,816)	27,928

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6120 - PARKS AND RECREATION PROGRAMS

AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,447	1,307	1,480	1,242	1,480	999	481	481
512701 - WORKERS COMP CLAIMS	794	0	0	1,416	1,887	0	1,887	0
523100 - INSURANCE, OTHER BENEFITS	3,651	4,222	3,728	4,794	4,794	5,155	(361)	(1,427)
523200 - COMMUNICATIONS - ALLOCATED	62	62	120	52	69	120	(51)	0
TOTAL ALLOCATED COSTS	5,953	5,590	5,328	7,504	8,231	6,274	1,957	(946)
TOTAL NON DEPARTMENT MANAGED COSTS	5,953	5,590	5,328	7,504	8,231	6,274	1,957	(946)
TOTAL EXPENDITURES	916,336	843,804	981,389	676,274	863,548	954,407	(90,859)	26,982
TOTAL FUND REDUCTIONS	916,336	843,804	981,389	676,274	863,548	954,407	(90,859)	26,982

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6124 - AQUATIC CENTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PARKS AND RECREATION (225)								
AQUATIC CENTER								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	260,108	273,392	280,472	203,725	255,886	280,050	(24,164)	422
511115 - PERFECT ATTENDANCE	691	718	0	1,284	1,284	0	1,284	0
511200 - PART TIME/TEMP EMPLOYEES	826,167	794,265	715,221	590,478	741,663	719,595	22,068	(4,374)
511300 - OVERTIME	482	1,509	0	480	603	0	603	0
TOTAL COMPENSATION	1,087,448	1,069,885	995,693	795,968	999,438	999,645	(207)	(3,952)
512101 - GROUP INSURANCE - HEALTH	77,739	88,184	76,436	72,796	91,434	90,881	553	(14,445)
512102 - GROUP INSURANCE - LIFE	264	256	296	201	253	230	23	66
512103 - GROUP INSURANCE - DENTAL	1,353	1,390	1,416	1,673	2,101	2,134	(33)	(718)
512104 - GROUP INSURANCE-LONG TERM DIS	566	572	621	374	470	465	5	156
512105 - GROUP INSURANCE-SHORT TERM DIS	162	133	140	95	119	112	7	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	50	43	46	31	38	36	2	10
512403 - DEFINED BENEFIT PLAN	43,265	47,453	49,083	35,566	44,672	49,009	(4,337)	74
TOTAL BENEFITS	123,399	138,032	128,038	110,735	139,088	142,867	(3,779)	(14,829)
512200 - SOCIAL SECURITY (FICA) CONT	66,629	65,462	61,926	48,492	60,908	61,978	(1,070)	(52)
512300 - MEDICARE	15,583	15,310	14,483	11,341	14,245	14,495	(250)	(12)
TOTAL PAYROLL TAXES	82,211	80,772	76,409	59,833	75,153	76,473	(1,320)	(64)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,293,058	1,288,688	1,200,140	966,536	1,213,678	1,218,985	(5,307)	(18,845)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6124 - AQUATIC CENTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	2,798	1,921	1,500	1,469	1,959	2,000	(41)	(500)
521300 - TECHNICAL	14,333	18,186	33,385	4,735	6,313	3,125	3,188	30,260
522200 - REPAIRS AND MAINTENANCE	73,490	58,356	78,000	49,563	66,084	87,000	(20,916)	(9,000)
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,311	1,405	2,500	792	1,056	2,000	(944)	500
523201 - CELL PHONE	3,321	2,533	2,400	1,734	2,313	2,500	(187)	(100)
523250 - POSTAGE	0	0	0	47	62	0	62	0
523300 - ADVERTISING	0	25	500	0	0	500	(500)	0
523400 - PRINTING AND BINDING	0	34	1,000	0	0	100	(100)	900
523500 - TRAVEL	364	1,255	2,000	1,005	1,340	1,700	(360)	300
523600 - DUES AND FEES	0	941	60	4,023	5,364	250	5,114	(190)
523700 - EDUCATION AND TRAINING	3,410	1,980	4,000	2,260	3,013	3,000	13	1,000
523900 - OTHER PURCHASED SERVICES	0	0	0	6,327	8,436	23,390	(14,954)	(23,390)
531100 - GENERAL SUPPLIES AND MATERIALS	141,952	136,337	296,495	88,569	118,092	207,495	(89,403)	89,000
531105 - GENERAL SUPPLIES- CUSTODIAL	9,079	13,293	15,000	5,140	6,853	15,000	(8,147)	0
531300 - FOOD	896	971	1,000	569	759	1,000	(241)	0
531600 - SMALL EQUIPMENT	0	795	2,000	283	377	2,000	(1,623)	0
531712 - UNIFORMS	1,717	3,223	3,000	799	1,066	2,500	(1,434)	500
TOTAL OPERATING COSTS (52S AND 53S)	252,672	241,254	442,840	167,315	223,087	353,560	(130,473)	89,280
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	0	0	0	0	200,000	(200,000)	(200,000)
TOTAL CAPITAL (54S)	0	0	0	0	0	200,000	(200,000)	(200,000)
TOTAL	1,545,730	1,529,942	1,642,980	1,133,852	1,436,765	1,772,545	(335,780)	(129,565)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6124 - AQUATIC CENTER
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,398	1,256	1,480	1,199	1,480	1,249	231	231
512701 - WORKERS COMP CLAIMS	7,411	3,707	14,740	1,362	1,816	6,740	(4,924)	8,000
522140 - LAWN CARE	12,000	11,167	16,575	9,750	13,000	16,575	(3,575)	0
522218 - PEST CONTROL	370	1,200	960	640	853	960	(107)	0
523100 - INSURANCE, OTHER BENEFITS	3,651	4,222	3,728	4,975	4,975	4,320	655	(592)
523200 - COMMUNICATIONS - ALLOCATED	32,739	33,827	38,220	35,747	47,663	47,953	(290)	(9,733)
531210 - WATER/SEWER	98,140	127,540	130,000	133,471	177,962	145,000	32,962	(15,000)
531230 - ELECTRICITY	163,505	184,840	118,000	172,297	229,729	221,000	8,729	(103,000)
531520 - NATURAL GAS	39,883	34,649	40,000	29,823	39,764	35,000	4,764	5,000
TOTAL ALLOCATED COSTS	359,097	402,407	363,703	389,265	517,244	478,797	38,447	(115,094)
TOTAL NON DEPARTMENT MANAGED COSTS	359,097	402,407	363,703	389,265	517,244	478,797	38,447	(115,094)
TOTAL EXPENDITURES	1,904,827	1,932,349	2,006,683	1,523,117	1,954,009	2,251,342	(297,333)	(244,659)
TOTAL FUND REDUCTIONS	1,904,827	1,932,349	2,006,683	1,523,117	1,954,009	2,251,342	(297,333)	(244,659)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6130 - PARKS AND REC ATHLETICS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PARKS AND RECREATION (225)								
PARKS AND REC ATHLETICS								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	324,609	333,424	356,321	281,559	353,650	359,562	(5,912)	(3,241)
511115 - PERFECT ATTENDANCE	2,595	2,737	0	3,431	3,431	0	3,431	0
511200 - PART TIME/TEMP EMPLOYEES	111,347	131,470	119,431	111,036	139,465	110,131	29,334	9,300
511300 - OVERTIME	6	26	0	761	956	0	956	0
TOTAL COMPENSATION	438,558	467,657	475,752	396,787	497,501	469,693	27,808	6,059
512101 - GROUP INSURANCE - HEALTH	76,184	96,555	75,468	66,415	83,420	85,146	(1,726)	(9,678)
512102 - GROUP INSURANCE - LIFE	310	319	386	295	371	343	28	43
512103 - GROUP INSURANCE - DENTAL	1,506	1,230	1,529	1,578	1,982	2,251	(269)	(722)
512104 - GROUP INSURANCE-LONG TERM DIS	682	736	787	571	717	696	21	91
512105 - GROUP INSURANCE-SHORT TERM DIS	157	160	168	134	169	168	1	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	51	52	55	44	55	55	0	0
512403 - DEFINED BENEFIT PLAN	53,133	58,714	62,356	50,006	62,810	62,924	(114)	(568)
TOTAL BENEFITS	132,023	157,766	140,749	119,044	149,523	151,583	(2,060)	(10,834)
512200 - SOCIAL SECURITY (FICA) CONT	26,206	28,162	29,497	23,777	29,865	29,121	744	376
512300 - MEDICARE	6,129	6,586	6,898	5,561	6,984	6,811	173	87
TOTAL PAYROLL TAXES	32,335	34,748	36,395	29,337	36,849	35,932	917	463
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	602,916	660,170	652,896	545,168	683,874	657,208	26,666	(4,312)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6130 - PARKS AND REC ATHLETICS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	1,062	1,016	1,500	904	1,205	1,500	(295)	0
522200 - REPAIRS AND MAINTENANCE	0	0	0	85,200	113,600	0	113,600	0
522310 - RENTAL OF LAND AND BUILDINGS	0	0	0	95,430	127,240	108,000	19,240	(108,000)
523201 - CELL PHONE	3,653	3,689	4,000	2,808	3,744	4,000	(256)	0
523500 - TRAVEL	1,900	2,085	3,500	2,457	3,276	2,700	576	800
523700 - EDUCATION AND TRAINING	4,578	3,917	3,600	85	113	3,350	(3,237)	250
523900 - OTHER PURCHASED SERVICES	0	0	0	92,550	123,400	414,237	(290,837)	(414,237)
531100 - GENERAL SUPPLIES AND MATERIALS	688,082	777,768	889,041	556,456	741,942	270,184	471,758	618,857
531300 - FOOD	1,514	774	1,000	461	615	300	315	700
531712 - UNIFORMS	678	538	800	0	0	600	(600)	200
TOTAL OPERATING COSTS (52S AND 53S)	701,466	789,787	903,441	836,351	1,115,135	804,871	310,264	98,570
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	0	0	0	6,980	9,307	0	9,307	0
TOTAL CAPITAL (54S)	0	0	0	6,980	9,307	0	9,307	0
TOTAL	1,304,383	1,449,958	1,556,337	1,388,499	1,808,315	1,462,079	346,236	94,258

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6130 - PARKS AND REC ATHLETICS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,678	1,507	1,480	1,439	1,480	1,499	(19)	(19)
523100 - INSURANCE, OTHER BENEFITS	4,381	5,066	4,474	5,753	5,753	5,184	569	(710)
523200 - COMMUNICATIONS - ALLOCATED	74	74	120	62	83	120	(37)	0
TOTAL ALLOCATED COSTS	6,133	6,648	6,074	7,254	7,316	6,803	513	(729)
TOTAL NON DEPARTMENT MANAGED COSTS	6,133	6,648	6,074	7,254	7,316	6,803	513	(729)
TOTAL EXPENDITURES	1,310,515	1,456,605	1,562,411	1,395,753	1,815,631	1,468,882	346,749	93,529
TOTAL FUND REDUCTIONS	1,310,515	1,456,605	1,562,411	1,395,753	1,815,631	1,468,882	346,749	93,529

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6149 - PARKS FACILITIES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PARKS AND RECREATION (225)								
PARKS FACILITIES								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	213,951	276,155	278,605	197,558	248,141	266,145	(18,004)	12,460
511115 - PERFECT ATTENDANCE	1,175	2,041	0	565	565	0	565	0
511116 - SHORT TERM DISABILITY PAY	1,054	0	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	244,724	244,971	256,033	171,684	215,642	243,849	(28,207)	12,184
511300 - OVERTIME	55	311	0	81	102	0	102	0
TOTAL COMPENSATION	460,958	523,478	534,638	369,888	464,449	509,994	(45,545)	24,644
512101 - GROUP INSURANCE - HEALTH	56,589	88,807	73,625	62,493	78,494	84,142	(5,648)	(10,517)
512102 - GROUP INSURANCE - LIFE	220	247	292	187	235	244	(9)	48
512103 - GROUP INSURANCE - DENTAL	1,067	1,132	1,187	1,146	1,440	1,767	(327)	(580)
512104 - GROUP INSURANCE-LONG TERM DIS	467	540	536	343	431	436	(5)	100
512105 - GROUP INSURANCE-SHORT TERM DIS	106	125	140	93	117	140	(23)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	34	41	46	30	38	46	(8)	0
512403 - DEFINED BENEFIT PLAN	35,804	48,079	48,756	34,668	43,544	46,575	(3,031)	2,181
TOTAL BENEFITS	94,287	138,971	124,582	98,961	124,298	133,350	(9,052)	(8,768)
512200 - SOCIAL SECURITY (FICA) CONT	27,870	31,417	33,033	22,145	27,815	31,620	(3,805)	1,413
512300 - MEDICARE	6,518	7,348	7,752	5,179	6,505	7,395	(890)	357
TOTAL PAYROLL TAXES	34,388	38,765	40,785	27,324	34,320	39,015	(4,695)	1,770
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	589,634	701,214	700,005	496,173	623,068	682,359	(59,291)	17,646
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	3,074	999	1,500	107	143	500	(357)	1,000
521300 - TECHNICAL	9,699	15,907	21,000	6,284	8,378	0	8,378	21,000
522200 - REPAIRS AND MAINTENANCE	10,193	5,514	18,000	15,707	20,943	30,000	(9,057)	(12,000)
522212 - BUILDING/GROUNDS	31,008	42,076	85,000	57,850	77,133	65,000	12,133	20,000
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,143	2,231	1,500	1,250	1,667	2,200	(533)	(700)
523201 - CELL PHONE	1,587	2,852	3,000	1,684	2,245	3,000	(755)	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6149 - PARKS FACILITIES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523250 - POSTAGE	5,717	2,079	250	0	0	100	(100)	150
523300 - ADVERTISING	0	0	500	0	0	500	(500)	0
523400 - PRINTING AND BINDING	0	0	500	244	325	250	75	250
523500 - TRAVEL	697	1,313	4,000	3,048	4,064	2,860	1,204	1,140
523700 - EDUCATION AND TRAINING	193	1,796	4,000	450	600	1,860	(1,260)	2,140
523900 - OTHER PURCHASED SERVICES	0	0	0	5,963	7,950	13,000	(5,050)	(13,000)
531100 - GENERAL SUPPLIES AND MATERIALS	32,154	20,306	25,000	13,559	18,078	20,000	(1,922)	5,000
531105 - GENERAL SUPPLIES- CUSTODIAL	883	468	10,000	1,481	1,975	9,000	(7,025)	1,000
531270 - GASOLINE	0	0	0	65	87	0	87	0
531300 - FOOD	267	132	1,200	227	303	600	(297)	600
531600 - SMALL EQUIPMENT	171	0	1,000	416	554	1,000	(446)	0
531712 - UNIFORMS	821	374	750	373	497	500	(3)	250
TOTAL OPERATING COSTS (52S AND 53S)	98,608	96,047	177,200	108,708	144,945	150,370	(5,425)	26,830
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	0	0	0	21,147	28,196	350,000	(321,804)	(350,000)
541300 - BUILDINGS	0	0	305,000	305,000	406,667	150,000	256,667	155,000
TOTAL CAPITAL (54S)	0	0	305,000	326,147	434,863	500,000	(65,137)	(195,000)
TOTAL	688,241	797,261	1,182,205	931,029	1,202,875	1,332,729	(129,854)	(150,524)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6149 - PARKS FACILITIES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
522110 - DISPOSAL	4,740	4,577	5,300	3,689	4,919	5,300	(381)	0
522130 - CUSTODIAL SERVICES	107,826	103,909	99,085	82,571	110,094	108,181	1,913	(9,096)
522140 - LAWN CARE	17,587	21,656	29,207	19,779	26,372	29,207	(2,835)	0
522202 - VEHICLE MAINTENANCE	0	39	0	26	35	0	35	0
522218 - PEST CONTROL	915	5,000	1,920	1,890	2,520	1,920	600	0
523100 - INSURANCE, OTHER BENEFITS	0	0	3,728	0	3,728	4,320	(592)	(592)
523200 - COMMUNICATIONS - ALLOCATED	17,625	17,295	18,000	14,805	19,740	18,000	1,740	0
531210 - WATER/SEWER	5,661	5,080	6,600	4,625	6,167	6,600	(433)	0
531230 - ELECTRICITY	67,752	67,162	53,700	50,654	67,539	59,700	7,839	(6,000)
531520 - NATURAL GAS	13,610	24,100	27,700	21,291	28,387	27,180	1,207	520
TOTAL ALLOCATED COSTS	235,716	248,817	245,240	199,330	269,502	260,408	9,094	(15,168)
TOTAL NON DEPARTMENT MANAGED COSTS	235,716	248,817	245,240	199,330	269,502	260,408	9,094	(15,168)
TOTAL EXPENDITURES	923,958	1,046,078	1,427,445	1,130,359	1,472,377	1,593,137	(120,760)	(165,692)
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611100 - TRANSFERS TO GENERAL FUND	0	0	45,000	0	45,000	0	45,000	45,000
TOTAL TRANSFERS FROM/TO	0	0	45,000	0	45,000	0	45,000	45,000
TOTAL INTERFUND TRANSFERS	0	0	45,000	0	45,000	0	45,000	45,000
TOTAL FUND REDUCTIONS	923,958	1,046,078	1,472,445	1,130,359	1,517,377	1,593,137	(75,760)	(120,692)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6220 - PARKS AND REC MAINTENANCE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PARKS AND RECREATION (225)								
PARKS AND REC MAINTENANCE								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	924,483	875,159	995,206	745,679	936,602	993,213	(56,611)	1,993
511103 - WORKED HOLIDAY	0	0	0	36	46	0	46	0
511115 - PERFECT ATTENDANCE	2,899	3,039	0	3,180	3,180	0	3,180	0
511116 - SHORT TERM DISABILITY PAY	0	0	0	1,174	1,474	0	1,474	0
511300 - OVERTIME	0	746	0	249	313	0	313	0
TOTAL COMPENSATION	927,382	878,944	995,206	750,318	941,614	993,213	(51,599)	1,993
512101 - GROUP INSURANCE - HEALTH	314,522	333,918	257,331	262,816	330,107	339,872	(9,765)	(82,541)
512102 - GROUP INSURANCE - LIFE	978	879	1,011	739	929	894	35	117
512103 - GROUP INSURANCE - DENTAL	3,985	3,521	4,219	4,642	5,830	7,441	(1,611)	(3,222)
512104 - GROUP INSURANCE-LONG TERM DIS	2,085	1,952	2,092	1,396	1,753	1,888	(135)	204
512105 - GROUP INSURANCE-SHORT TERM DIS	625	565	604	456	573	646	(73)	(42)
512106 - EMPLOYEE ASSISTANCE PROGRAM	198	183	196	148	186	209	(23)	(13)
512403 - DEFINED BENEFIT PLAN	151,362	148,993	174,161	131,291	164,907	173,812	(8,905)	349
TOTAL BENEFITS	473,754	490,011	439,614	401,487	504,284	524,762	(20,478)	(85,148)
512200 - SOCIAL SECURITY (FICA) CONT	54,016	51,260	61,703	43,429	54,549	61,578	(7,029)	125
512300 - MEDICARE	12,633	12,423	14,430	10,157	12,757	14,401	(1,644)	29
TOTAL PAYROLL TAXES	66,649	63,683	76,133	53,586	67,306	75,979	(8,673)	154
512600 - UNEMPLOYMENT INSURANCE	0	0	0	365	458	0	458	0
TOTAL OTHER PERSONEL RELATED COSTS	0	0	0	365	458	0	458	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,467,785	1,432,637	1,510,953	1,205,756	1,513,663	1,593,954	(80,291)	(83,001)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	22,188	687	683	301	401	683	(282)	0
521300 - TECHNICAL	50,270	72,080	58,260	7,714	10,285	0	10,285	58,260
521310 - PARKS BRICKS	4,673	1,439	5,675	1,116	1,489	5,675	(4,186)	0
522200 - REPAIRS AND MAINTENANCE	44,750	47,239	71,829	40,203	53,604	78,170	(24,566)	(6,341)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6220 - PARKS AND REC MAINTENANCE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
522203 - VEHICLE REPAIRS- INSURANCE CLM	4,558	6,921	0	9,375	12,500	0	12,500	0
522212 - BUILDING/GROUNDS	38,183	31,575	35,000	54,551	72,735	35,000	37,735	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	2,731	7,177	4,750	5,127	6,836	1,650	5,186	3,100
523110 - INSURANCE DEDUCTIBLES	13,079	0	0	0	0	0	0	0
523201 - CELL PHONE	16,926	13,913	13,803	8,951	11,935	13,815	(1,880)	(12)
523400 - PRINTING AND BINDING	5	0	0	0	0	0	0	0
523500 - TRAVEL	2,175	3,166	7,000	3,221	4,295	4,422	(127)	2,578
523600 - DUES AND FEES	564	416	753	428	570	753	(183)	0
523700 - EDUCATION AND TRAINING	2,213	5,658	4,280	3,205	4,273	3,985	288	295
523900 - OTHER PURCHASED SERVICES	0	0	0	13,613	18,150	45,575	(27,425)	(45,575)
523902 - CREDIT CARD FEES	1,824	4,093	0	(1,409)	(1,879)	0	(1,879)	0
531100 - GENERAL SUPPLIES AND MATERIALS	210,099	229,217	225,000	164,837	219,783	194,860	24,923	30,140
531105 - GENERAL SUPPLIES- CUSTODIAL	0	0	0	18,387	24,516	27,440	(2,924)	(27,440)
531145 - GEN SUPPLIES/STONE	0	0	0	115	154	3,680	(3,526)	(3,680)
531270 - GASOLINE	78,778	54,312	0	0	0	0	0	0
531300 - FOOD	514	1,582	1,500	1,588	2,118	750	1,368	750
531600 - SMALL EQUIPMENT	9,934	25,677	7,900	4,787	6,383	7,900	(1,517)	0
531670 - SOFTWARE	0	0	0	6,107	8,143	9,452	(1,309)	(9,452)
531700 - OTHER SUPPLIES	24,180	17,039	24,280	13,696	18,262	15,120	3,142	9,160
531712 - UNIFORMS	3,323	3,546	4,500	1,333	1,778	2,300	(522)	2,200
TOTAL OPERATING COSTS (52S AND 53S)	530,966	525,737	465,213	357,247	476,329	451,230	25,099	13,983
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	0	0	0	8,542	11,390	200,000	(188,610)	(200,000)
542200 - VEHICLES	19,768	0	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	0	81,473	0	0	0	0	0	0
543000 - PROFESSIONAL SERVICE ASSETS	0	0	0	9,400	12,533	225,000	(212,467)	(225,000)
TOTAL CAPITAL (54S)	19,768	81,473	0	17,942	23,923	425,000	(401,077)	(425,000)
TOTAL	2,018,518	2,039,847	1,976,166	1,580,946	2,013,915	2,470,184	(456,269)	(494,018)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6220 - PARKS AND REC MAINTENANCE
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	5,361	4,823	6,658	4,599	6,658	5,746	912	912
512701 - WORKERS COMP CLAIMS	100,173	6,319	0	2,842	3,790	0	3,790	0
522202 - VEHICLE MAINTENANCE	0	0	0	303	403	0	403	0
523100 - INSURANCE, OTHER BENEFITS	41,391	47,868	75,427	54,360	75,427	64,521	10,906	10,906
523200 - COMMUNICATIONS - ALLOCATED	248	248	360	207	276	360	(84)	0
TOTAL ALLOCATED COSTS	147,173	59,258	82,445	62,310	86,554	70,627	15,927	11,818
TOTAL NON DEPARTMENT MANAGED COSTS	147,173	59,258	82,445	62,310	86,554	70,627	15,927	11,818
TOTAL EXPENDITURES	2,165,691	2,099,105	2,058,611	1,643,256	2,100,469	2,540,811	(440,342)	(482,200)
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611100 - TRANSFERS TO GENERAL FUND	150,000	150,000	150,000	125,000	150,000	150,000	0	0
TOTAL TRANSFERS FROM/TO	150,000	150,000	150,000	125,000	150,000	150,000	0	0
TOTAL INTERFUND TRANSFERS	150,000	150,000	150,000	125,000	150,000	150,000	0	0
TOTAL FUND REDUCTIONS	2,315,691	2,249,105	2,208,611	1,768,256	2,250,469	2,690,811	(440,342)	(482,200)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6240 - PARKS - NATURAL RESOUCES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PARKS AND RECREATION (225)								
PARKS - NATURAL RESOUCES								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	0	268,238	380,916	246,674	309,833	370,562	(60,729)	10,354
511115 - PERFECT ATTENDANCE	0	1,732	0	1,372	1,372	0	1,372	0
511116 - SHORT TERM DISABILITY PAY	0	0	0	4,446	5,585	0	5,585	0
511200 - PART TIME/TEMP EMPLOYEES	0	0	10,461	7,247	9,103	10,568	(1,465)	(107)
511300 - OVERTIME	0	128	0	0	0	0	0	0
TOTAL COMPENSATION	0	270,098	391,377	259,739	325,892	381,130	(55,238)	10,247
512101 - GROUP INSURANCE - HEALTH	0	119,655	104,707	81,317	102,137	113,013	(10,876)	(8,306)
512102 - GROUP INSURANCE - LIFE	0	264	444	280	352	348	4	96
512103 - GROUP INSURANCE - DENTAL	0	1,162	1,963	1,949	2,448	3,026	(578)	(1,063)
512104 - GROUP INSURANCE-LONG TERM DIS	0	572	913	539	678	737	(59)	176
512105 - GROUP INSURANCE-SHORT TERM DIS	0	151	252	159	199	225	(26)	27
512106 - EMPLOYEE ASSISTANCE PROGRAM	0	49	81	51	65	73	(8)	8
512403 - DEFINED BENEFIT PLAN	0	47,267	66,661	44,169	55,478	64,848	(9,370)	1,813
TOTAL BENEFITS	0	169,121	175,021	128,465	161,357	182,270	(20,913)	(7,249)
512200 - SOCIAL SECURITY (FICA) CONT	0	15,700	24,266	14,865	18,671	23,631	(4,960)	635
512300 - MEDICARE	0	3,672	5,675	3,476	4,366	5,527	(1,161)	148
TOTAL PAYROLL TAXES	0	19,372	29,941	18,341	23,037	29,158	(6,121)	783
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	0	458,591	596,339	406,546	510,286	592,558	(82,272)	3,781
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	144	315	36	48	315	(267)	0
521300 - TECHNICAL	0	0	29,000	14,485	19,313	0	19,313	29,000
522200 - REPAIRS AND MAINTENANCE	0	0	16,030	9,421	12,562	8,820	3,742	7,210
522320 - RENTAL OF EQUIPMENT AND VEHICL	0	0	1,975	0	0	1,450	(1,450)	525
523201 - CELL PHONE	0	329	5,880	3,418	4,558	4,956	(398)	924
523500 - TRAVEL	0	0	3,262	2,441	3,255	1,769	1,486	1,493

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6240 - PARKS - NATURAL RESOUCES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523600 - DUES AND FEES	0	0	70	70	93	70	23	0
523700 - EDUCATION AND TRAINING	0	0	2,625	1,041	1,388	1,215	173	1,410
523900 - OTHER PURCHASED SERVICES	0	0	0	0	0	23,050	(23,050)	(23,050)
523902 - CREDIT CARD FEES	0	0	0	2,260	3,013	0	3,013	0
531100 - GENERAL SUPPLIES AND MATERIALS	0	0	44,592	26,236	34,982	36,969	(1,987)	7,623
531105 - GENERAL SUPPLIES- CUSTODIAL	0	0	0	0	0	1,000	(1,000)	(1,000)
531115 - GEN SUPPLIES/CONCRETE	0	0	0	0	0	500	(500)	(500)
531145 - GEN SUPPLIES/STONE	0	0	0	0	0	9,550	(9,550)	(9,550)
531300 - FOOD	0	0	1,000	264	353	650	(297)	350
531600 - SMALL EQUIPMENT	0	0	4,500	3,981	5,308	5,000	308	(500)
531670 - SOFTWARE	0	0	0	0	0	2,520	(2,520)	(2,520)
531700 - OTHER SUPPLIES	0	0	2,000	852	1,136	2,710	(1,574)	(710)
531712 - UNIFORMS	0	0	1,500	938	1,250	900	350	600
TOTAL OPERATING COSTS (52S AND 53S)	0	473	112,749	65,444	87,259	101,444	(14,185)	11,305
TOTAL	0	459,063	709,088	471,990	597,545	694,002	(96,457)	15,086

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6240 - PARKS - NATURAL RESOUCES
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	0	0	0	0	0	1,999	(1,999)	(1,999)
523100 - INSURANCE, OTHER BENEFITS	0	0	0	0	0	6,912	(6,912)	(6,912)
TOTAL ALLOCATED COSTS	0	0	0	0	0	8,911	(8,911)	(8,911)
TOTAL NON DEPARTMENT MANAGED COSTS	0	0	0	0	0	8,911	(8,911)	(8,911)
TOTAL EXPENDITURES	0	459,063	709,088	471,990	597,545	702,913	(105,368)	6,175
TOTAL FUND REDUCTIONS	0	459,063	709,088	471,990	597,545	702,913	(105,368)	6,175

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County

1831

GEORGIA

Other Special Revenue Funds

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - LAW LIBRARY FUND (205)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
LAW LIBRARY FUND (205)								
ALL FUNDING SOURCES								
FINES & FORFEITURES								
351110 - FINES/ FORFEITURES-SUPERIOR CT	22,322	21,602	23,000	11,961	19,625	23,000	(3,375)	0
351120 - FINES/ FORFEITURES-STATE CT	46,125	47,192	51,000	28,494	45,494	51,000	(5,506)	0
351130 - FINES/ FORFEITURES-MAGISTRATE	40,605	46,775	35,000	27,781	39,445	35,000	4,445	0
351150 - FINES/ FORFEITURES-PROBATE CT	7,830	6,825	8,000	3,685	6,349	8,000	(1,651)	0
351160 - FINES/ FORFEITURES-JUVENILE CT	1,200	1,165	5,500	610	2,446	5,500	(3,054)	0
TOTAL FINES & FORFEITURES	118,082	123,559	122,500	72,531	113,359	122,500	(9,141)	0
INVSMT REVENUE								
361000 - INTEREST REVENUES	5,808	4,696	4,500	1,823	2,573	4,500	(1,927)	0
TOTAL INVSMT REVENUE	5,808	4,696	4,500	1,823	2,573	4,500	(1,927)	0
TOTAL ALL FUNDING SOURCES	123,890	128,255	127,000	74,354	115,932	127,000	(11,068)	0
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	71,589	141,763	127,000	82,108	109,477	127,000	(17,523)	0
531100 - GENERAL SUPPLIES AND MATERIALS	0	5,250	0	82,108	109,477	0	109,477	0
TOTAL OPERATING COSTS (52S AND 53S)	71,589	147,013	127,000	164,216	218,955	127,000	91,955	0
TOTAL	71,589	147,013	127,000	164,216	218,955	127,000	91,955	0
TOTAL EXPENDITURES	71,589	147,013	127,000	164,216	218,955	127,000	91,955	0
TOTAL FUND REDUCTIONS	71,589	147,013	127,000	164,216	218,955	127,000	91,955	0

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
464,904	+	115,932	-	218,955	=	361,881	361,881	+	127,000	-	127,000	=	361,881

NOTES

- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - STATE FORFEITURE/SEIZED FUND (210)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
STATE FORFEITURE/SEIZED FUND (210)								
ALL FUNDING SOURCES								
INTERGOVT								
334116 - EQUIT SHRNG SD C&C	115,054	83,544	80,000	94,830	135,570	80,000	55,570	0
TOTAL INTERGOVT	115,054	83,544	80,000	94,830	135,570	80,000	55,570	0
INVSMT REVENUE								
361000 - INTEREST REVENUES	3	2,230	0	722	722	0	722	0
TOTAL INVSMT REVENUE	3	2,230	0	722	722	0	722	0
TOTAL ALL FUNDING SOURCES	115,057	85,774	80,000	95,552	136,292	80,000	56,292	0
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	0	0	285	381	0	381	0
523700 - EDUCATION AND TRAINING	5,578	4,450	1,000	1,156	1,541	1,000	541	0
531100 - GENERAL SUPPLIES AND MATERIALS	48,337	40,420	59,000	42,441	56,588	59,000	(2,412)	0
TOTAL OPERATING COSTS (52S AND 53S)	53,915	44,870	60,000	43,883	58,510	60,000	(1,490)	0
CAPITAL (54S)								
542200 - VEHICLES	0	0	20,000	90,010	120,013	20,000	100,013	0
TOTAL CAPITAL (54S)	0	0	20,000	90,010	120,013	20,000	100,013	0
TOTAL	53,915	44,870	80,000	133,893	178,524	80,000	98,524	0
TOTAL EXPENDITURES	53,915	44,870	80,000	133,893	178,524	80,000	98,524	0
TOTAL FUND REDUCTIONS	53,915	44,870	80,000	133,893	178,524	80,000	98,524	0

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
143,873	+	136,292	-	178,524	=	101,641	101,641	+	80,000	-	80,000	=	101,641

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - NAT'L OPIOD SETTLEMENT (NOSA) (213)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NAT'L OPIOD SETTLEMENT (NOSA) (213)								
ALL FUNDING SOURCES								
INTERGOVT								
334100 - STATE GRANTS-OPERATING	0	6,049	0	0	0	0	0	0
336213 - CITY OF WOODSTOCK	0	130,000	0	0	0	0	0	0
TOTAL INTERGOVT	0	136,049	0	0		0	0	0
FINES & FORFEITURES								
351920 - LOCAL GOV'T SHARES NOSA	1,022,442	324,342	149,760	426,501	426,501	0	426,501	149,760
TOTAL FINES & FORFEITURES	1,022,442	324,342	149,760	426,501	426,501	0	426,501	149,760
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	198,959	0	0	306,998	0	0
TOTAL USE OF RESERVES	0	0	198,959	0	0	306,998	0	0
TOTAL ALL FUNDING SOURCES	1,022,442	460,391	348,719	426,501	426,501	306,998	119,503	41,721
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - NAT'L OPIOD SETTLEMENT (NOSA) (213)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	22,158	69,674	79,789	67,369	84,618	78,838	5,780	951
TOTAL COMPENSATION	22,158	69,674	79,789	67,369	84,618	78,838	5,780	951
512101 - GROUP INSURANCE - HEALTH	14,162	13,726	18,504	18,908	23,749	33,291	(9,542)	(14,787)
512102 - GROUP INSURANCE - LIFE	27	68	86	67	84	75	9	11
512103 - GROUP INSURANCE - DENTAL	114	101	308	505	634	854	(220)	(546)
512104 - GROUP INSURANCE-LONG TERM DIS	58	145	159	127	160	159	1	0
512105 - GROUP INSURANCE-SHORT TERM DIS	12	28	35	28	35	35	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	4	9	11	9	11	18	(7)	(7)
512403 - DEFINED BENEFIT PLAN	3,828	12,085	13,963	11,254	14,136	13,797	339	166
TOTAL BENEFITS	18,205	26,161	33,066	30,897	38,808	48,229	(9,421)	(15,163)
512200 - SOCIAL SECURITY (FICA) CONT	1,233	4,183	4,947	3,727	4,681	4,888	(207)	59
512300 - MEDICARE	288	978	1,157	872	1,095	1,143	(48)	14
TOTAL PAYROLL TAXES	1,522	5,161	6,104	4,599	5,777	6,031	(254)	73
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	41,885	100,996	118,959	102,866	129,203	133,098	(3,895)	(14,139)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	13,120	14,006	80,000	154,591	206,121	173,900	32,221	(93,900)
523500 - TRAVEL	2,282	181	0	0	0	0	0	0
523700 - EDUCATION AND TRAINING	0	190,350	0	0	0	0	0	0
531100 - GENERAL SUPPLIES AND MATERIALS	14,895	4,468	30,000	2,618	3,491	0	3,491	30,000
531102 - GENERAL SUPPLIES/MEDICAL	0	49,828	0	675	900	0	900	0
531600 - SMALL EQUIPMENT	0	0	0	56,400	75,200	0	75,200	0
531650 - OTHER MISCELLANEOUS EQUIPMENT	0	0	9,760	390	520	0	520	9,760
TOTAL OPERATING COSTS (52S AND 53S)	30,296	258,833	119,760	214,674	286,232	173,900	112,332	(54,140)
NON-OPERATIONAL COSTS								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - NAT'L OPIOD SETTLEMENT (NOSA) (213)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
572000 - PAYMENTS TO OTHER AGENCIES	0	0	110,000	0	110,000	0	110,000	110,000
TOTAL NON-OPERATIONAL COSTS	0	0	110,000	0	110,000	0	110,000	110,000
TOTAL	72,182	359,829	348,719	317,539	525,435	306,998	218,437	41,721
TOTAL EXPENDITURES	72,182	359,829	348,719	317,539	525,435	306,998	218,437	41,721
TOTAL FUND REDUCTIONS	72,182	359,829	348,719	317,539	525,435	306,998	218,437	41,721

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
1,691,711	+	426,501	-	525,435	=	1,592,777	1,592,777	+	0	-	306,998	=	1,285,779

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
NAT'L OPIOD SETTLEMENT (NOSA)
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
DRUG ACCOUNTABILITY COURT (2151)	CASE - CASE MANAGER COURTS	0.24	0.00	0.00	0.24	1.24	0.00	0.00	1.24	0.24	0.00	0.00	0.24	0.24	0.00	0.00	0.24
	DOTS - DIRECTOR OF TREATMENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**0.24**	**0.00**	**0.00**	**0.24**	**1.24**	**0.00**	**0.00**	**1.24**	**1.24**	**0.00**	**0.00**	**1.24**	**1.24**	**0.00**	**0.00**	**1.24**
Total		**0.24**	**0.00**	**0.00**	**0.24**	**1.24**	**0.00**	**0.00**	**1.24**	**1.24**	**0.00**	**0.00**	**1.24**	**1.24**	**0.00**	**0.00**	**1.24**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - AMERICAN RESCUE PLAN ACT 2021 (232)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
AMERICAN RESCUE PLAN ACT 2021 (232)								
ALL FUNDING SOURCES								
INTERGOVT								
332100 - LOCAL FISCAL RECOVERY FUNDS	**12,292,287**	**6,089,245**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL INTERGOVT	**12,292,287**	**6,089,245**	**0**	**0**		**0**	**0**	**0**
USE OF RESERVES								
389000 - USE OF RESERVES	**0**	**0**	**600,000**	**0**	**0**	**0**	**0**	**0**
TOTAL USE OF RESERVES	**0**	**0**	**600,000**	**0**	**0**	**0**	**0**	**0**
TOTAL ALL FUNDING SOURCES	**12,292,287**	**6,089,245**	**600,000**	**0**	**0**	**0**	**0**	**600,000**
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - AMERICAN RESCUE PLAN ACT 2021 (232)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	1,301,548	297,118	0	0	0	0	0	0
511110 - UNIFORM ALLOWANCE	2,562	588	0	0	0	0	0	0
511115 - PERFECT ATTENDANCE	2,937	3,095	0	0	0	0	0	0
511116 - SHORT TERM DISABILITY PAY	476	0	0	0	0	0	0	0
511300 - OVERTIME	1,388	1,367	0	0	0	0	0	0
TOTAL COMPENSATION	1,308,911	302,168	0	0	0	0	0	0
512101 - GROUP INSURANCE - HEALTH	242,527	44,767	0	0	0	0	0	0
512102 - GROUP INSURANCE - LIFE	1,315	291	0	0	0	0	0	0
512103 - GROUP INSURANCE - DENTAL	5,359	1,161	0	0	0	0	0	0
512104 - GROUP INSURANCE-LONG TERM DIS	2,780	637	0	0	0	0	0	0
512105 - GROUP INSURANCE-SHORT TERM DIS	517	118	0	0	0	0	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	165	38	0	0	0	0	0	0
512403 - DEFINED BENEFIT PLAN	217,200	52,879	0	0	0	0	0	0
TOTAL BENEFITS	469,864	99,892	0	0	0	0	0	0
512200 - SOCIAL SECURITY (FICA) CONT	78,002	18,020	0	0	0	0	0	0
512300 - MEDICARE	18,242	4,214	0	0	0	0	0	0
TOTAL PAYROLL TAXES	96,244	22,234	0	0	0	0	0	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,875,020	424,295	0	0	0	0	0	0
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	23,363	9,898	0	0	0	0	0	0
522200 - REPAIRS AND MAINTENANCE	40,180	0	0	0	0	0	0	0
522310 - RENTAL OF LAND AND BUILDINGS	113,588	10,908	0	0	0	0	0	0
523201 - CELL PHONE	1,086	83	0	0	0	0	0	0
531100 - GENERAL SUPPLIES AND MATERIALS	58,413	0	0	0	0	0	0	0
531300 - FOOD	26,460	0	0	0	0	0	0	0
531600 - SMALL EQUIPMENT	706,205	0	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	55,350	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	1,024,644	20,889	0	0	0	0	0	0
CAPITAL (54S)								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - AMERICAN RESCUE PLAN ACT 2021 (232)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
541300 - BUILDINGS	720,179	679,821	0	0	0	0	0	0
541350 - BUILDING IMPROVEMENTS	2,507,488	2,808,182	600,000	0	0	0	0	600,000
541410 - INFRASTRUCTURE CONSTRUCTION	1,919,575	0	0	0	0	0	0	0
542200 - VEHICLES	132,002	111,978	0	0	0	0	0	0
542300 - FURNITURE AND FIXTURES	60,405	0	0	0	0	0	0	0
542501 - OTHER CAPITAL ITEMS	178,371	121,669	0	0	0	0	0	0
TOTAL CAPITAL (54S)	5,518,020	3,721,651	600,000	0	0	0	0	600,000
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	3,858,523	1,918,174	0	0	0	0	0	0
TOTAL NON-OPERATIONAL COSTS	3,858,523	1,918,174	0	0	0	0	0	0
TOTAL	12,276,207	6,085,009	600,000	0	0	0	0	600,000

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - AMERICAN RESCUE PLAN ACT 2021 (232)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
522130 - CUSTODIAL SERVICES	7,668	1,931	0	0	0	0	0	0
523200 - COMMUNICATIONS - ALLOCATED	8,412	2,306	0	0	0	0	0	0
TOTAL ALLOCATED COSTS	16,080	4,236	0	0	0	0	0	0
TOTAL NON DEPARTMENT MANAGED COSTS	16,080	4,236	0	0	0	0	0	0
TOTAL EXPENDITURES	12,292,287	6,089,245	600,000	0	0	0	0	600,000
TOTAL FUND REDUCTIONS	12,292,287	6,089,245	600,000	0	0	0	0	600,000

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
	+	0	-	0	=	0	0	+	0	-	0	=	0

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
AMERICAN RESCUE PLAN ACT 2021
2027 HEADCOUNT

		2024 Budget				2025 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total
FINANCE (1510)	GRMG - GRANT MANAGER	0.70	0.00	0.00	0.70	0.70	0.00	0.00	0.70
	Total	**0.70**	**0.00**	**0.00**	**0.70**	**0.70**	**0.00**	**0.00**	**0.70**
COURT ADMINISTRATION (2100)	CTR1 - COURT REPORTER1	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00
	Total	**3.00**	**0.00**	**0.00**	**3.00**	**0.00**	**0.00**	**0.00**	**0.00**
CLERK OF SUPERIOR COURT (2180)	DPCL - DEPUTY CLERK	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00
	Total	**4.00**	**0.00**	**0.00**	**4.00**	**0.00**	**0.00**	**0.00**	**0.00**
DISTRICT ATTORNEY (2200)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	ASDA - ASSISTANT DA	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
	DADA - DPTY CHIEF ASST DISTRICT ATTOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	INVS - INVESTIGATOR	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00
	SRAD - SENIOR ASSISTANT DA	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
	VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
	Total	**11.00**	**0.00**	**0.00**	**11.00**	**0.00**	**0.00**	**0.00**	**0.00**
COUNTY PROBATION (3450)	CPDT - DRUG TEST TECHNICIAN	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	CPPO - COUNTY PROBATION OFFICER	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	Total	**2.00**	**0.00**	**0.00**	**2.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total		**20.70**	**0.00**	**0.00**	**20.70**	**0.70**	**0.00**	**0.00**	**0.70**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - MULTIPLE GRANT FUND (250)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
MULTIPLE GRANT FUND (250)								
ALL FUNDING SOURCES								
INTERGOVT								
331111 - FEDERAL DIRECT CRIME/CORR	13,466	14,251	17,096	1,500	17,096	0	17,096	17,096
331112 - FEDERAL IND CRIME/CORRECT	275,098	291,946	285,162	123,330	285,162	285,162	0	0
331113 - FEDERAL DIR - PUBLIC WELFARE	72,454	377,290	0	0	0	0	0	0
331114 - FEDERAL INDIRECT-PUBLIC WEL	867,896	871,209	134,705	179,106	179,106	0	179,106	134,705
332110 - SLFR FUNDS SUPPORT	337,500	0	0	0	0	0	0	0
334100 - STATE GRANTS-OPERATING	713,202	(426,614)	362,001	78,645	362,001	0	362,001	362,001
334152 - STATE DIRECT PUBLIC WELFARE	15,623	22,037	52,831	5,713	52,831	0	52,831	52,831
334210 - STATE GRANTS-DIRECT	1,800	68,316	0	0	0	0	0	0
336212 - CITY OF HOLLY SPRINGS	0	7,332	0	0	0	0	0	0
336213 - CITY OF WOODSTOCK	0	15,285	0	0	0	0	0	0
336214 - CITY OF BALL GROUND	0	1,160	0	0	0	0	0	0
336215 - CITY OF CANTON	0	14,311	0	0	0	0	0	0
TOTAL INTERGOVT	2,297,039	1,256,523	851,795	388,294	896,196	285,162	611,034	566,633
CONTRIBUTIONS								
371000 - CONTRIBUTIONS AND DONATIONS	38,260	41,925	3,260	35,000	38,260	0	38,260	3,260
TOTAL CONTRIBUTIONS	38,260	41,925	3,260	35,000	38,260	0	38,260	3,260
BOND/DEBT PROCEEDS								
393600 - INSURANCE RECOVERY	0	1,271	0	0	0	0	0	0
TOTAL BOND/DEBT PROCEEDS	0	1,271	0	0		0	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - MULTIPLE GRANT FUND (250)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	0	0	1,829	0	0	26,041	(26,041)	(24,212)
391101 - TRANSFER/GEN FUND-GRANT MATCH	195,138	203,437	234,515	62,194	236,344	128,193	108,151	106,322
391225 - TRANSFER IN FROM CRPA	0	600,000	0	0	0	0	0	0
391255 - TRANSFER IN FROM DATE FUND	1,993	0	0	0	0	0	0	0
391324 - TRANSFER FROM SPLOST 2018	(72,454)	0	0	0	0	0	0	0
391325 - TRANSFER IN FROM SP'24	90,567	0	0	0	0	0	0	0
TOTAL TRANSFERS FROM/TO	215,244	803,437	236,344	62,194	236,344	154,234	82,110	82,110
TOTAL ALL FUNDING SOURCES	2,550,543	2,103,156	1,091,399	485,488	1,170,800	439,396	731,404	652,003
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	347,438	405,990	456,951	300,668	377,651	295,414	82,237	161,537
511115 - PERFECT ATTENDANCE	3,601	3,249	0	3,982	3,982	0	3,982	0
511200 - PART TIME/TEMP EMPLOYEES	82,417	19,273	42,209	144,393	181,364	0	181,364	42,209
TOTAL COMPENSATION	433,457	428,512	499,160	449,044	562,997	295,414	267,583	203,746
512101 - GROUP INSURANCE - HEALTH	66,090	65,272	54,283	56,885	71,450	66,789	4,661	(12,506)
512102 - GROUP INSURANCE - LIFE	340	370	408	292	367	274	93	134
512103 - GROUP INSURANCE - DENTAL	1,543	1,487	1,481	1,793	2,253	2,011	242	(530)
512104 - GROUP INSURANCE-LONG TERM DIS	726	848	904	519	652	465	187	439
512105 - GROUP INSURANCE-SHORT TERM DIS	148	160	168	116	146	112	34	56
512106 - EMPLOYEE ASSISTANCE PROGRAM	47	52	54	38	47	36	11	18
512403 - DEFINED BENEFIT PLAN	57,897	70,871	77,402	54,854	68,899	51,697	17,202	25,705
TOTAL BENEFITS	126,790	139,060	134,700	114,497	143,813	121,384	22,429	13,316
512200 - SOCIAL SECURITY (FICA) CONT	20,858	28,408	30,637	21,801	27,382	18,315	9,067	12,322
512300 - MEDICARE	4,957	6,059	7,169	5,098	6,404	4,283	2,121	2,886
TOTAL PAYROLL TAXES	25,815	34,467	37,806	26,899	33,786	22,598	11,188	15,208
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	586,062	602,039	671,666	590,440	740,596	439,396	301,200	232,270

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - MULTIPLE GRANT FUND (250)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	218,109	695,296	135,000	196,889	262,519	0	262,519	135,000
521225 - PROF SVCS/TRANSPORTATION	0	0	1,000	1,000	1,333	0	1,333	1,000
522310 - RENTAL OF LAND AND BUILDINGS	22,500	67,500	0	64,500	86,000	0	86,000	0
531100 - GENERAL SUPPLIES AND MATERIALS	67,140	72,894	32,096	41,777	55,703	0	55,703	32,096
531600 - SMALL EQUIPMENT	0	0	15,000	0	0	0	0	15,000
531660 - NON ASSET COMPUTER EQUIPMENT	0	6,712	10,000	1,500	2,000	0	2,000	10,000
TOTAL OPERATING COSTS (52S AND 53S)	307,749	842,402	193,096	305,667	407,556	0	407,556	193,096
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	507,239	92,761	187,001	0	0	0	0	187,001
542500 - OTHER EQUIPMENT	985,163	94,997	10,000	0	0	0	0	10,000
543000 - PROFESSIONAL SERVICE ASSETS	90,567	415,378	0	0	0	0	0	0
TOTAL CAPITAL (54S)	1,582,969	603,136	197,001	0	0	0	0	197,001
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	53,460	56,220	0	46,883	46,883	0	46,883	0
TOTAL NON-OPERATIONAL COSTS	53,460	56,220	0	46,883	46,883	0	46,883	0
TOTAL	2,530,240	2,103,796	1,061,763	942,989	1,195,034	439,396	755,638	622,367

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - MULTIPLE GRANT FUND (250)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	30	30	29,636	0	29,636	0	29,636	29,636
522202 - VEHICLE MAINTENANCE	724	0	0	0	0	0	0	0
TOTAL ALLOCATED COSTS	754	30	29,636	0	29,636	0	29,636	29,636
TOTAL NON DEPARTMENT MANAGED COSTS	754	30	29,636	0	29,636	0	29,636	29,636
TOTAL EXPENDITURES	2,530,995	2,103,826	1,091,399	942,989	1,224,670	439,396	785,274	652,003
TOTAL FUND REDUCTIONS	2,530,995	2,103,826	1,091,399	942,989	1,224,670	439,396	785,274	652,003

Fund Balance

BOY Balance		2026 FY Run Rate Sources		2026 FY Run Rate Uses		Expected EOY 2026 Balance	Expected SOY 2027		2027 Budget Sources		2027 Budget Uses		Expected EOY 2027 Balance
48,742	+	1,170,800	-	1,224,670	=	(5,127)	(5,127)	+	439,396	-	439,396	=	(5,127)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
MULTIPLE GRANT FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
COURT ADMINISTRATION (2100)	MEDT - MEDIATOR PRE-TRIAL ADMIN	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
SUPERIOR COURT (2150)	MEDT - MEDIATOR PRE-TRIAL ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**
DISTRICT ATTORNEY (2200)	VWAD - VICTIM WITNESS ADVOCATE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
DISTRICT ATTORNEY GRANTS (2203)	DADA - DPTY CHIEF ASST DISTRICT ATTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	INVS - INVESTIGATOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VWAD - VICTIM WITNESS ADVOCATE	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Total	**4.00**	**0.00**	**0.00**	**4.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**	**3.00**	**0.00**	**0.00**	**3.00**
STATE COURT SOLICITOR (2310)	VWAD - VICTIM WITNESS ADVOCATE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**	**1.00**	**0.00**	**0.00**	**1.00**
ENGINEERING (4271)	PTIN - PT INTERN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**
CRPA MAINTENANCE (6220)	PTIN - PT INTERN	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	Total	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**
Total		**6.00**	**1.00**	**0.00**	**7.00**	**6.00**	**1.00**	**0.00**	**7.00**	**6.00**	**2.00**	**0.00**	**8.00**	**5.00**	**2.00**	**0.00**	**7.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - COMMUNITY DEVELOPMENT (251)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
COMMUNITY DEVELOPMENT (251)								
ALL FUNDING SOURCES								
INTERGOVT								
331100 - FEDERAL GRANTS	1,325,006	1,472,841	1,172,229	1,646,269	1,888,155	1,352,656	535,499	(180,427)
TOTAL INTERGOVT	1,325,006	1,472,841	1,172,229	1,646,269	1,888,155	1,352,656	535,499	(180,427)
TOTAL ALL FUNDING SOURCES	1,325,006	1,472,841	1,172,229	1,646,269	1,888,155	1,352,656	535,499	(180,427)
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	121,283	112,552	197,298	120,548	151,413	163,543	(12,130)	33,755
TOTAL COMPENSATION	121,283	112,552	197,298	120,548	151,413	163,543	(12,130)	33,755
512101 - GROUP INSURANCE - HEALTH	26,788	27,941	34,997	39,911	50,130	48,736	1,394	(13,739)
512102 - GROUP INSURANCE - LIFE	116	95	254	125	156	147	9	107
512103 - GROUP INSURANCE - DENTAL	572	406	684	905	1,137	1,259	(122)	(575)
512104 - GROUP INSURANCE-LONG TERM DIS	259	237	471	222	279	291	(12)	180
512105 - GROUP INSURANCE-SHORT TERM DIS	57	46	67	45	56	56	0	11
512106 - EMPLOYEE ASSISTANCE PROGRAM	18	15	22	15	18	18	0	4
512403 - DEFINED BENEFIT PLAN	20,128	19,697	34,527	21,096	26,497	28,620	(2,123)	5,907
TOTAL BENEFITS	47,939	48,436	71,022	62,319	78,275	79,127	(852)	(8,105)
512200 - SOCIAL SECURITY (FICA) CONT	7,176	6,689	12,232	6,931	8,706	10,140	(1,434)	2,092
512300 - MEDICARE	1,678	1,564	2,860	1,621	2,036	2,371	(335)	489
TOTAL PAYROLL TAXES	8,854	8,253	15,092	8,552	10,742	12,511	(1,769)	2,581
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	178,076	169,241	283,412	191,419	240,429	255,181	(14,752)	28,231

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - COMMUNITY DEVELOPMENT (251)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	41,149	6,862	35,000	0	0	20,000	(20,000)	15,000
522200 - REPAIRS AND MAINTENANCE	0	0	0	466	621	0	621	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	161	320	0	186	249	450	(201)	(450)
523300 - ADVERTISING	2,508	1,083	3,000	1,303	1,737	3,000	(1,263)	0
523400 - PRINTING AND BINDING	16	34	0	0	0	0	0	0
523500 - TRAVEL	5,419	4,470	10,000	2,147	2,862	4,000	(1,138)	6,000
523600 - DUES AND FEES	0	0	3,000	180	240	680	(440)	2,320
523700 - EDUCATION AND TRAINING	7,313	3,822	21,500	2,425	3,234	2,500	734	19,000
531100 - GENERAL SUPPLIES AND MATERIALS	10,854	2,392	6,000	1,235	1,647	6,000	(4,353)	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	1,608	5,000	137	183	5,000	(4,817)	0
TOTAL OPERATING COSTS (52S AND 53S)	67,419	20,590	83,500	8,079	10,772	41,630	(30,858)	41,870
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	0	68,233	0	0	0	0	0	0
541300 - BUILDINGS	0	207,218	0	90,273	120,364	0	120,364	0
TOTAL CAPITAL (54S)	0	275,451	0	90,273	120,364	0	120,364	0
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	891,343	807,775	800,000	1,188,066	1,188,066	850,000	338,066	(50,000)
573000 - PAYMENTS TO OTHERS	185,154	194,125	0	194,745	194,745	200,000	(5,255)	(200,000)
TOTAL NON-OPERATIONAL COSTS	1,076,496	1,001,900	800,000	1,382,811	1,382,811	1,050,000	332,811	(250,000)
TOTAL	1,321,991	1,467,181	1,166,912	1,672,582	1,754,376	1,346,811	407,565	(179,899)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - COMMUNITY DEVELOPMENT (251)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	561	504	493	481	493	500	(7)	(7)
522110 - DISPOSAL	25	25	26	19	25	26	(1)	0
522130 - CUSTODIAL SERVICES	1,370	1,380	1,379	1,149	1,532	1,505	27	(126)
522140 - LAWN CARE	133	150	152	90	120	152	(32)	0
522218 - PEST CONTROL	4	10	8	5	7	8	(1)	0
523100 - INSURANCE, OTHER BENEFITS	1,489	1,723	1,491	1,956	1,956	1,728	228	(237)
523200 - COMMUNICATIONS - ALLOCATED	336	336	240	199	266	398	(132)	(158)
531210 - WATER/SEWER	220	124	216	114	153	216	(63)	0
531230 - ELECTRICITY	1,398	1,408	1,312	976	1,302	1,312	(10)	0
TOTAL ALLOCATED COSTS	5,537	5,659	5,317	4,991	5,854	5,845	9	(528)
TOTAL NON DEPARTMENT MANAGED COSTS	5,537	5,659	5,317	4,991	5,854	5,845	9	(528)
TOTAL EXPENDITURES	1,327,528	1,472,841	1,172,229	1,677,573	1,760,230	1,352,656	407,574	(180,427)
TOTAL FUND REDUCTIONS	1,327,528	1,472,841	1,172,229	1,677,573	1,760,230	1,352,656	407,574	(180,427)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
2,102	+	1,888,155	-	1,760,230	=	130,027	130,027	+	1,352,656	-	1,352,656	=	130,027

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

CHEROKEE COUNTY BOARD OF COMMISSIONERS
COMMUNITY DEVELOPMENT
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
COMMUNITY DEVELOPMENT BLK GRNT (7340)	CDBG - CDBG MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CDGC - CDBG GRANTS COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
Total		**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DA'S CONDEMNATION FD 9-16-19 (253)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DA'S CONDEMNATION FD 9-16-19 (253)								
ALL FUNDING SOURCES								
FINES & FORFEITURES								
351400 - ADDITIONAL PENALTY ASSESSMENTS	1,723	12,316	5,000	9,694	9,694	5,000	4,694	0
TOTAL FINES & FORFEITURES	1,723	12,316	5,000	9,694	9,694	5,000	4,694	0
TOTAL ALL FUNDING SOURCES	1,723	12,316	5,000	9,694	9,694	5,000	4,694	0
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
531100 - GENERAL SUPPLIES AND MATERIALS	0	0	5,000	0	0	5,000	(5,000)	0
TOTAL OPERATING COSTS (52S AND 53S)	0	0	5,000	0	0	5,000	(5,000)	0
TOTAL	0	0	5,000	0	0	5,000	(5,000)	0
TOTAL EXPENDITURES	0	0	5,000	0	0	5,000	(5,000)	0
TOTAL FUND REDUCTIONS	0	0	5,000	0	0	5,000	(5,000)	0

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
68,532	+	9,694	-	0	=	78,226	78,226	+	5,000	-	5,000	=	78,226

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DA'S CONDEMNATION FUND (254)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DA'S CONDEMNATION FUND (254)								
ALL FUNDING SOURCES								
FINES & FORFEITURES								
351400 - ADDITIONAL PENALTY ASSESSMENTS	92	1,782	0	0	0	0	0	0
TOTAL FINES & FORFEITURES	92	1,782	0	0		0	0	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	10,000	0	0	2,000	0	0
TOTAL USE OF RESERVES	0	0	10,000	0	0	2,000	0	0
TOTAL ALL FUNDING SOURCES	92	1,782	10,000	0	0	2,000	(2,000)	8,000
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
531100 - GENERAL SUPPLIES AND MATERIALS	0	0	10,000	20,000	26,667	2,000	24,667	8,000
TOTAL OPERATING COSTS (52S AND 53S)	0	0	10,000	20,000	26,667	2,000	24,667	8,000
TOTAL	0	0	10,000	20,000	26,667	2,000	24,667	8,000
TOTAL EXPENDITURES	0	0	10,000	20,000	26,667	2,000	24,667	8,000
TOTAL FUND REDUCTIONS	0	0	10,000	20,000	26,667	2,000	24,667	8,000

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
22,115	+	0	-	26,667	=	(4,552)	(4,552)	+	0	-	2,000	=	(6,552)

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ABUSE AND TREATMENT FUND (255)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DRUG ABUSE AND TREATMENT FUND (255)								
ALL FUNDING SOURCES								
FINES & FORFEITURES								
351110 - FINES/ FORFEITURES-SUPERIOR CT	60,003	72,892	67,000	46,415	63,168	62,000	1,168	5,000
351120 - FINES/ FORFEITURES-STATE CT	147,347	125,067	125,000	78,728	109,975	118,400	(8,425)	6,600
351160 - FINES/ FORFEITURES-JUVENILE CT	176	0	100	0	100	100	0	0
351171 - CITY OF CANTON COURT FINES	15,515	11,071	11,000	10,097	12,844	11,500	1,344	(500)
351172 - HOLLY SPRINGS COURT FINES	12,119	11,074	12,000	7,621	10,621	10,500	121	1,500
351173 - WOODSTOCK COURT FINES	74,223	79,738	40,000	34,028	44,031	40,500	3,531	(500)
351174 - BALL GROUND COURT FINES	968	1,364	500	672	794	600	194	(100)
TOTAL FINES & FORFEITURES	310,350	301,206	255,600	177,561	241,533	243,600	(2,067)	12,000
INVSMT REVENUE								
361000 - INTEREST REVENUES	22,723	19,919	6,000	14,679	15,679	6,000	9,679	0
TOTAL INVSMT REVENUE	22,723	19,919	6,000	14,679	15,679	6,000	9,679	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	370,168	0	0	0	0	0
389500 - SAVINGS OF RESERVES	0	0	0	0	0	(32,442)	32,442	32,442
TOTAL USE OF RESERVES	0	0	370,168	0	0	(32,442)	0	0
TOTAL ALL FUNDING SOURCES	333,074	321,124	631,768	192,240	257,212	217,158	40,054	414,610

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ABUSE AND TREATMENT FUND (255)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611250 - TRANSFERS TO GRANT FUND	1,993	0	0	0	0	0	0	0
611257 - TRANSFER TO DUI COURT FUND	3,051	69,238	29,075	0	29,075	29,051	24	24
611258 - TRANSFER TO DRUG FUND	39,683	177,832	285,501	46,100	285,501	58,549	226,952	226,952
611259 - TRANS TO TREATMENT ACCT CT	41,666	97,708	141,836	56,150	141,836	51,686	90,150	90,150
611261 - TRANS TO VETERANS COURT	35,206	110,970	99,574	47,968	99,574	43,172	56,402	56,402
611262 - TRANS TO JUVENILE DRUG COURT	33,278	41,232	33,682	16,628	33,682	17,219	16,463	16,463
611263 - TRANS TO FAMILY TRMT COURT	16,443	93,123	42,100	6,799	42,100	17,481	24,619	24,619
TOTAL TRANSFERS FROM/TO	171,321	590,103	631,768	173,645	631,768	217,158	414,610	414,610
TOTAL INTERFUND TRANSFERS	171,321	590,103	631,768	173,645	631,768	217,158	414,610	414,610
TOTAL FUND REDUCTIONS	171,321	590,103	631,768	173,645	631,768	217,158	414,610	414,610

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
606,918	+	257,212	-	631,768	=	232,362	232,362	+	249,600	-	217,158	=	264,804

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - VICTIM/WITNESS FUND (256)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
VICTIM/WITNESS FUND (256)								
ALL FUNDING SOURCES								
FINES & FORFEITURES								
351110 - FINES/ FORFEITURES-SUPERIOR CT	15,642	17,308	14,000	12,368	15,865	14,000	1,865	0
351120 - FINES/ FORFEITURES-STATE CT	86,415	82,390	75,000	62,094	80,844	76,000	4,844	(1,000)
351130 - FINES/ FORFEITURES-MAGISTRATE	6,435	4,901	4,000	4,643	5,646	4,000	1,646	0
351140 - FINES/FORFEITURES JUVENILE	1,431	1,312	1,000	941	1,194	1,000	194	0
351171 - CITY OF CANTON COURT FINES	24,812	26,031	25,000	29,741	35,994	27,000	8,994	(2,000)
351172 - HOLLY SPRINGS COURT FINES	29,370	34,258	25,000	21,290	27,543	26,000	1,543	(1,000)
351173 - WOODSTOCK COURT FINES	39,463	42,952	40,000	24,725	34,728	40,000	(5,272)	0
351174 - BALL GROUND COURT FINES	4,877	9,092	5,000	3,799	5,046	5,000	46	0
TOTAL FINES & FORFEITURES	208,445	218,244	189,000	159,601	206,860	193,000	13,860	(4,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - VICTIM/WITNESS FUND (256)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	**38,287**	**42,890**	**45,886**	**38,238**	**45,886**	**51,146**	**(5,260)**	**(5,260)**
TOTAL TRANSFERS FROM/TO	**38,287**	**42,890**	**45,886**	**38,238**	**45,886**	**51,146**	**(5,260)**	**(5,260)**
TOTAL ALL FUNDING SOURCES	**246,732**	**261,134**	**234,886**	**197,839**	**252,746**	**244,146**	**8,600**	**(9,260)**
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - VICTIM/WITNESS FUND (256)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	66,068	62,457	59,009	48,715	61,187	61,985	(798)	(2,976)
511115 - PERFECT ATTENDANCE	611	636	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	26,800	29,058	36,261	33,445	42,008	38,457	3,551	(2,196)
TOTAL COMPENSATION	93,479	92,150	95,270	82,160	103,196	100,442	2,754	(5,172)
512101 - GROUP INSURANCE - HEALTH	17,459	18,179	14,389	14,308	17,972	17,353	619	(2,964)
512102 - GROUP INSURANCE - LIFE	66	59	63	51	64	60	4	3
512103 - GROUP INSURANCE - DENTAL	352	340	339	353	444	484	(40)	(145)
512104 - GROUP INSURANCE-LONG TERM DIS	144	139	131	101	127	125	2	6
512105 - GROUP INSURANCE-SHORT TERM DIS	34	31	28	22	28	28	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	11	10	9	7	9	9	0	0
512403 - DEFINED BENEFIT PLAN	11,050	11,041	10,327	8,500	10,677	10,847	(170)	(520)
TOTAL BENEFITS	29,115	29,799	25,286	23,343	29,320	28,906	414	(3,620)
512200 - SOCIAL SECURITY (FICA) CONT	5,587	5,497	5,907	4,917	6,176	6,227	(51)	(320)
512300 - MEDICARE	1,307	1,286	1,381	1,150	1,444	1,457	(13)	(76)
TOTAL PAYROLL TAXES	6,894	6,783	7,288	6,067	7,620	7,684	(64)	(396)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	129,488	128,732	127,844	111,570	140,136	137,032	3,104	(9,188)
OPERATING COSTS (52S AND 53S)								
531100 - GENERAL SUPPLIES AND MATERIALS	235	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	235	0	0	0	0	0	0	0
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	106,000	106,000	106,000	88,333	106,000	106,000	0	0
TOTAL NON-OPERATIONAL COSTS	106,000	106,000	106,000	88,333	106,000	106,000	0	0
TOTAL	235,724	234,732	233,844	199,903	246,136	243,032	3,104	(9,188)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - VICTIM/WITNESS FUND (256)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	336	301	296	288	296	250	46	46
523100 - INSURANCE, OTHER BENEFITS	876	1,013	746	1,151	1,151	864	287	(118)
TOTAL ALLOCATED COSTS	1,212	1,315	1,042	1,438	1,447	1,114	333	(72)
TOTAL NON DEPARTMENT MANAGED COSTS	1,212	1,315	1,042	1,438	1,447	1,114	333	(72)
TOTAL EXPENDITURES	236,935	236,047	234,886	201,341	247,582	244,146	3,436	(9,260)
TOTAL FUND REDUCTIONS	236,935	236,047	234,886	201,341	247,582	244,146	3,436	(9,260)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
56,535	+	252,746	-	247,582	=	61,698	61,698	+	244,146	-	244,146	=	61,698

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
VICTIM/WITNESS FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
DISTRICT ATTORNEY (2200)	COOR - COORDINATOR	0.20	0.00	0.00	0.20	0.20	0.00	0.00	0.20	0.20	0.00	0.00	0.20	0.00	0.00	0.00	0.00
	PTVA - PART TIME VICTIM ADVOCATE	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	VWAD - VICTIM WITNESS ADVOCATE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.20**	**1.00**	**0.00**	**2.20**	**1.20**	**1.00**	**0.00**	**2.20**	**1.20**	**1.00**	**0.00**	**2.20**	**1.00**	**1.00**	**0.00**	**2.00**
Total		**1.20**	**1.00**	**0.00**	**2.20**	**1.20**	**1.00**	**0.00**	**2.20**	**1.20**	**1.00**	**0.00**	**2.20**	**1.00**	**1.00**	**0.00**	**2.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DUI COURT FUND (257)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DUI COURT FUND (257)								
ALL FUNDING SOURCES								
INTERGOVT								
334151 - STATE GRANT OPERATING	143,458	160,866	158,647	36,209	158,647	161,000	(2,353)	(2,353)
TOTAL INTERGOVT	143,458	160,866	158,647	36,209	158,647	161,000	(2,353)	(2,353)
FINES & FORFEITURES								
351115 - DRUG COURT	4,325	4,174	0	100	100	5,000	(4,900)	(5,000)
351116 - DUI COURT	318,418	298,467	330,000	212,178	267,178	300,000	(32,822)	30,000
TOTAL FINES & FORFEITURES	322,743	302,641	330,000	212,278	267,278	305,000	(37,722)	25,000
CONTRIBUTIONS								
371000 - CONTRIBUTIONS AND DONATIONS	69,800	59,620	77,000	41,825	54,655	60,000	(5,345)	17,000
TOTAL CONTRIBUTIONS	69,800	59,620	77,000	41,825	54,655	60,000	(5,345)	17,000
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	88,635	0	0	40,602	0	0
TOTAL USE OF RESERVES	0	0	88,635	0	0	40,602	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DUI COURT FUND (257)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	184,921	151,675	161,069	134,224	161,069	205,324	(44,255)	(44,255)
391255 - TRANSFER IN FROM DATE FUND	3,051	69,238	29,075	0	29,075	29,051	24	24
TOTAL TRANSFERS FROM/TO	187,972	220,913	190,144	134,224	190,144	234,375	(44,231)	(44,231)
TOTAL ALL FUNDING SOURCES	723,973	744,040	844,426	424,537	670,724	800,977	(130,253)	43,449
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	215,090	244,493	233,816	178,372	224,042	244,554	(20,512)	(10,738)
511115 - PERFECT ATTENDANCE	892	1,426	0	965	965	0	965	0
TOTAL COMPENSATION	215,982	245,919	233,816	179,337	225,007	244,554	(19,547)	(10,738)
512101 - GROUP INSURANCE - HEALTH	47,682	63,343	56,396	54,140	68,002	71,174	(3,172)	(14,778)
512102 - GROUP INSURANCE - LIFE	181	206	240	184	231	224	7	16
512103 - GROUP INSURANCE - DENTAL	1,075	1,253	1,302	1,426	1,791	2,129	(338)	(827)
512104 - GROUP INSURANCE-LONG TERM DIS	385	468	503	357	449	437	12	66
512105 - GROUP INSURANCE-SHORT TERM DIS	85	94	98	77	97	100	(3)	(2)
512106 - EMPLOYEE ASSISTANCE PROGRAM	28	30	41	25	32	50	(18)	(9)
512403 - DEFINED BENEFIT PLAN	36,123	42,962	40,918	31,370	39,401	42,797	(3,396)	(1,879)
TOTAL BENEFITS	85,558	108,356	99,498	87,579	110,002	116,911	(6,909)	(17,413)
512200 - SOCIAL SECURITY (FICA) CONT	12,954	14,470	14,497	10,402	13,066	15,162	(2,096)	(665)
512300 - MEDICARE	3,030	3,384	3,391	2,433	3,056	3,547	(491)	(156)
TOTAL PAYROLL TAXES	15,983	17,854	17,888	12,835	16,121	18,709	(2,588)	(821)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	317,523	372,129	351,202	279,751	351,131	380,174	(29,043)	(28,972)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DUI COURT FUND (257)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	398,685	402,145	454,793	249,929	333,239	387,322	(54,083)	67,471
521203 - PROFESSIONAL/COURT INTERPRETER	590	143	650	351	468	650	(182)	0
521225 - PROF SVCS/TRANSPORTATION	7,996	6,988	0	4,741	6,322	0	6,322	0
521300 - TECHNICAL	0	440	1,200	220	293	1,404	(1,111)	(204)
522320 - RENTAL OF EQUIPMENT AND VEHICL	390	245	285	190	253	350	(97)	(65)
523201 - CELL PHONE	532	561	0	412	550	562	(12)	(562)
523250 - POSTAGE	105	87	273	76	102	273	(171)	0
523500 - TRAVEL	5,878	4,260	17,876	3,421	4,561	14,664	(10,103)	3,212
523600 - DUES AND FEES	365	720	785	0	0	420	(420)	365
523700 - EDUCATION AND TRAINING	0	7,317	5,325	1,212	1,616	4,620	(3,004)	705
531100 - GENERAL SUPPLIES AND MATERIALS	1,373	2,624	2,450	2,509	3,346	2,745	601	(295)
531270 - GASOLINE	0	0	1,500	0	0	0	0	1,500
531300 - FOOD	175	267	930	414	552	1,000	(448)	(70)
531600 - SMALL EQUIPMENT	0	2,218	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	3,068	2,560	0	0	0	0	2,560
TOTAL OPERATING COSTS (52S AND 53S)	416,089	431,082	488,627	263,476	351,302	414,010	(62,708)	74,617
TOTAL	733,613	803,212	839,829	543,227	702,433	794,184	(91,751)	45,645

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DUI COURT FUND (257)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	839	753	740	719	740	749	(9)	(9)
523100 - INSURANCE, OTHER BENEFITS	2,190	2,533	2,237	2,877	2,877	2,592	285	(355)
523200 - COMMUNICATIONS - ALLOCATED	1,860	2,766	1,620	2,335	3,114	3,452	(338)	(1,832)
TOTAL ALLOCATED COSTS	4,889	6,053	4,597	5,931	6,730	6,793	(63)	(2,196)
TOTAL NON DEPARTMENT MANAGED COSTS	4,889	6,053	4,597	5,931	6,730	6,793	(63)	(2,196)
TOTAL EXPENDITURES	738,502	809,264	844,426	549,158	709,163	800,977	(91,814)	43,449
TOTAL FUND REDUCTIONS	738,502	809,264	844,426	549,158	709,163	800,977	(91,814)	43,449

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
285,608	+	670,724	-	709,163	=	247,169	247,169	+	760,375	-	800,977	=	206,567

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
DUI COURT FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
DUI COURT (2162)	ACCC - ACCOUNTABILITY COURT COORDINAT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ADM2 - ADMINISTRATIVE ASSISTANT II	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CASE - CASE MANAGER COURTS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PT - PART-TIME	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	Total	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**
Total		**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**	**3.00**	**1.00**	**0.00**	**4.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ACCOUNTABILITY COURT (258)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DRUG ACCOUNTABILITY COURT (258)								
ALL FUNDING SOURCES								
INTERGOVT								
331100 - FEDERAL GRANTS	**5,173**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
331112 - FEDERAL IND CRIME/CORRECT	**32,340**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
334151 - STATE GRANT OPERATING	**357,248**	**330,409**	**377,411**	**156,688**	**377,411**	**365,000**	**12,411**	**12,411**
TOTAL INTERGOVT	**394,761**	**330,409**	**377,411**	**156,688**	**377,411**	**365,000**	**12,411**	**12,411**
FINES & FORFEITURES								
351115 - DRUG COURT	**123,308**	**144,329**	**125,000**	**103,111**	**123,941**	**140,000**	**(16,059)**	**(15,000)**
TOTAL FINES & FORFEITURES	**123,308**	**144,329**	**125,000**	**103,111**	**123,941**	**140,000**	**(16,059)**	**(15,000)**
USE OF RESERVES								
389000 - USE OF RESERVES	**0**	**0**	**0**	**0**	**0**	**28,000**	**0**	**0**
TOTAL USE OF RESERVES	**0**	**0**	**0**	**0**	**0**	**28,000**	**0**	**0**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ACCOUNTABILITY COURT (258)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	0	0	0	0	0	230,612	(230,612)	(230,612)
391227 - TRANSFER/DATE FUND-GRANT MATCH	39,683	73,783	94,353	46,100	94,353	58,549	35,804	35,804
391255 - TRANSFER IN FROM DATE FUND	0	104,049	191,148	0	191,148	0	191,148	191,148
TOTAL TRANSFERS FROM/TO	39,683	177,832	285,501	46,100	285,501	289,161	(3,660)	(3,660)
TOTAL ALL FUNDING SOURCES	557,752	652,570	787,912	305,899	786,853	822,161	(35,308)	(34,249)
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	340,141	352,581	379,964	253,371	318,244	405,981	(87,737)	(26,017)
511115 - PERFECT ATTENDANCE	969	1,749	0	1,376	1,376	0	1,376	0
511116 - SHORT TERM DISABILITY PAY	0	0	0	0	0	86	(86)	(86)
TOTAL COMPENSATION	341,109	354,329	379,964	254,747	319,620	406,067	(86,447)	(26,103)
512101 - GROUP INSURANCE - HEALTH	57,637	60,941	74,865	48,551	60,982	109,861	(48,879)	(34,996)
512102 - GROUP INSURANCE - LIFE	309	302	414	246	309	143	166	271
512103 - GROUP INSURANCE - DENTAL	758	1,275	1,588	1,380	1,733	661	1,072	927
512104 - GROUP INSURANCE-LONG TERM DIS	662	699	831	479	602	299	303	532
512105 - GROUP INSURANCE-SHORT TERM DIS	137	132	154	108	135	85	50	69
512106 - EMPLOYEE ASSISTANCE PROGRAM	45	43	50	35	44	37	7	13
512403 - DEFINED BENEFIT PLAN	57,102	50,246	66,494	31,916	40,088	73,190	(33,102)	(6,696)
TOTAL BENEFITS	116,651	113,638	144,396	82,716	103,895	184,276	(80,381)	(39,880)
512200 - SOCIAL SECURITY (FICA) CONT	20,514	20,956	23,557	15,017	18,862	28,648	(9,786)	(5,091)
512300 - MEDICARE	4,797	4,901	5,509	3,512	4,411	2,485	1,926	3,024
TOTAL PAYROLL TAXES	25,311	25,857	29,066	18,529	23,273	31,133	(7,860)	(2,067)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	483,071	493,824	553,426	355,993	446,788	621,476	(174,688)	(68,050)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ACCOUNTABILITY COURT (258)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	181,659	105,690	191,359	77,824	103,766	149,420	(45,654)	41,939
521225 - PROF SVCS/TRANSPORTATION	6,005	7,067	0	6,889	9,185	3,200	5,985	(3,200)
521300 - TECHNICAL	0	1,319	0	660	880	0	880	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	903	772	838	466	622	838	(216)	0
523201 - CELL PHONE	1,421	1,129	504	749	999	1,092	(93)	(588)
523250 - POSTAGE	1	0	292	18	24	156	(132)	136
523400 - PRINTING AND BINDING	27	455	500	420	560	850	(290)	(350)
523500 - TRAVEL	5,300	13,485	10,004	4,380	5,840	12,924	(7,084)	(2,920)
523700 - EDUCATION AND TRAINING	3,660	3,436	4,161	2,640	3,520	1,320	2,200	2,841
523900 - OTHER PURCHASED SERVICES	1,298	3,141	0	1,516	2,021	2,483	(462)	(2,483)
531100 - GENERAL SUPPLIES AND MATERIALS	12,312	13,800	17,454	4,581	6,109	14,000	(7,891)	3,454
531600 - SMALL EQUIPMENT	0	0	1,680	0	0	0	0	1,680
531700 - OTHER SUPPLIES	0	552	0	0	0	5,365	(5,365)	(5,365)
TOTAL OPERATING COSTS (52S AND 53S)	212,587	150,846	226,792	100,144	133,525	191,648	(58,123)	35,144
TOTAL	695,658	644,670	780,218	456,136	580,313	813,124	(232,811)	(32,906)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ACCOUNTABILITY COURT (258)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	1,167	1,055	1,480	1,002	1,480	1,189	291	291
523100 - INSURANCE, OTHER BENEFITS	3,651	4,222	4,474	4,794	4,794	4,112	682	362
523200 - COMMUNICATIONS - ALLOCATED	1,820	2,622	1,740	2,537	3,382	3,736	(354)	(1,996)
TOTAL ALLOCATED COSTS	6,638	7,900	7,694	8,334	9,657	9,037	620	(1,343)
TOTAL NON DEPARTMENT MANAGED COSTS	6,638	7,900	7,694	8,334	9,657	9,037	620	(1,343)
TOTAL EXPENDITURES	702,296	652,570	787,912	464,470	589,970	822,161	(232,191)	(34,249)
TOTAL FUND REDUCTIONS	702,296	652,570	787,912	464,470	589,970	822,161	(232,191)	(34,249)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
(16,258)	+	786,853	-	589,970	=	180,625	180,625	+	794,161	-	822,161	=	152,625

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

CHEROKEE COUNTY BOARD OF COMMISSIONERS
DRUG ACCOUNTABILITY COURT
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
DRUG ACCOUNTABILITY COURT (2151)	ACCC - ACCOUNTABILITY COURT COORDINAT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CASE - CASE MANAGER COURTS	3.76	0.00	0.00	3.76	3.76	0.00	0.00	3.76	3.76	0.00	0.00	3.76	3.76	0.00	0.00	3.76
	Total	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**
Total		**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**	**4.76**	**0.00**	**0.00**	**4.76**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TREATMENT ACCOUNTABILITY COURT (259)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TREATMENT ACCOUNTABILITY COURT (259)								
ALL FUNDING SOURCES								
INTERGOVT								
334151 - STATE GRANT OPERATING	**193,022**	**202,355**	**205,331**	**102,382**	**205,331**	**202,431**	**2,900**	**2,900**
TOTAL INTERGOVT	**193,022**	**202,355**	**205,331**	**102,382**	**205,331**	**202,431**	**2,900**	**2,900**
FINES & FORFEITURES								
351117 - TREATMENT ACCOUNTABILITY CT	**2,540**	**2,550**	**1,500**	**4,480**	**4,730**	**2,000**	**2,730**	**(500)**
TOTAL FINES & FORFEITURES	**2,540**	**2,550**	**1,500**	**4,480**	**4,730**	**2,000**	**2,730**	**(500)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TREATMENT ACCOUNTABILITY COURT (259)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	**0**	**0**	**0**	**0**	**0**	**124,728**	**(124,728)**	**(124,728)**
391255 - TRANSFER IN FROM DATE FUND	**41,666**	**97,708**	**141,836**	**56,150**	**141,836**	**51,686**	**90,150**	**90,150**
TOTAL TRANSFERS FROM/TO	**41,666**	**97,708**	**141,836**	**56,150**	**141,836**	**176,414**	**(34,578)**	**(34,578)**
TOTAL ALL FUNDING SOURCES	**237,228**	**302,613**	**348,667**	**163,012**	**351,897**	**380,845**	**(28,948)**	**(32,178)**
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TREATMENT ACCOUNTABILITY COURT (259)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	114,577	159,166	190,278	138,924	174,494	192,087	(17,593)	(1,809)
511115 - PERFECT ATTENDANCE	0	0	0	965	965	0	965	0
TOTAL COMPENSATION	114,577	159,166	190,278	139,889	175,459	192,087	(16,628)	(1,809)
512101 - GROUP INSURANCE - HEALTH	34,382	47,928	34,552	39,911	50,130	48,736	1,394	(14,184)
512102 - GROUP INSURANCE - LIFE	113	151	163	130	163	150	13	13
512103 - GROUP INSURANCE - DENTAL	642	713	708	905	1,137	1,259	(122)	(551)
512104 - GROUP INSURANCE-LONG TERM DIS	242	340	343	242	304	289	15	54
512105 - GROUP INSURANCE-SHORT TERM DIS	43	56	56	45	56	56	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	14	18	18	15	18	18	0	0
512403 - DEFINED BENEFIT PLAN	19,093	27,994	33,299	24,599	30,897	33,616	(2,719)	(317)
TOTAL BENEFITS	54,527	77,201	69,139	65,847	82,706	84,124	(1,418)	(14,985)
512200 - SOCIAL SECURITY (FICA) CONT	6,659	9,424	11,798	8,183	10,278	11,909	(1,631)	(111)
512300 - MEDICARE	1,557	2,204	2,759	1,914	2,404	2,785	(381)	(26)
TOTAL PAYROLL TAXES	8,217	11,628	14,557	10,097	12,682	14,694	(2,012)	(137)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	177,321	247,995	273,974	215,832	270,847	290,905	(20,058)	(16,931)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	62,357	73,799	62,393	72,371	96,494	71,580	24,914	(9,187)
521300 - TECHNICAL	0	440	300	220	293	440	(147)	(140)
522320 - RENTAL OF EQUIPMENT AND VEHICL	146	245	200	190	253	500	(247)	(300)
523201 - CELL PHONE	0	375	0	419	558	400	158	(400)
523500 - TRAVEL	6,284	8,662	7,000	0	0	8,500	(8,500)	(1,500)
531100 - GENERAL SUPPLIES AND MATERIALS	2,027	1,816	4,500	1,081	1,442	6,000	(4,558)	(1,500)
531300 - FOOD	234	230	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	590	2,011	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	71,637	87,578	74,393	74,280	99,041	87,420	11,621	(13,027)
TOTAL	248,958	335,573	348,367	290,113	369,887	378,325	(8,438)	(29,958)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TREATMENT ACCOUNTABILITY COURT (259)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
523200 - COMMUNICATIONS - ALLOCATED	441	1,430	300	1,782	2,376	2,520	(144)	(2,220)
TOTAL ALLOCATED COSTS	441	1,430	300	1,782	2,376	2,520	(144)	(2,220)
TOTAL NON DEPARTMENT MANAGED COSTS	441	1,430	300	1,782	2,376	2,520	(144)	(2,220)
TOTAL EXPENDITURES	249,399	337,004	348,667	291,895	372,263	380,845	(8,582)	(32,178)
TOTAL FUND REDUCTIONS	249,399	337,004	348,667	291,895	372,263	380,845	(8,582)	(32,178)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
(34,232)	+	351,897	-	372,263	=	(54,598)	(54,598)	+	380,845	-	380,845	=	(54,598)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

CHEROKEE COUNTY BOARD OF COMMISSIONERS
TREATMENT ACCOUNTABILITY COURT
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
TREATMENT ACCT COURT (2163)	ACCC - ACCOUNTABILITY COURT COORDINAT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CASE - CASE MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
Total		**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG SCREENING LAB (260)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DRUG SCREENING LAB (260)								
ALL FUNDING SOURCES								
CHARGES FOR SVCS								
341130 - DRUG TESTING FEE	699,483	561,113	597,441	409,852	509,423	640,227	(130,804)	(42,786)
TOTAL CHARGES FOR SVCS	699,483	561,113	597,441	409,852	509,423	640,227	(130,804)	(42,786)
TOTAL ALL FUNDING SOURCES	699,483	561,113	597,441	409,852	509,423	640,227	(130,804)	(42,786)
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	154,805	129,361	156,481	88,274	110,876	192,993	(82,117)	(36,512)
511115 - PERFECT ATTENDANCE	773	804	0	836	836	0	836	0
511200 - PART TIME/TEMP EMPLOYEES	116,276	115,204	125,304	97,964	123,047	141,290	(18,243)	(15,986)
511300 - OVERTIME	283	102	0	37	46	0	46	0
TOTAL COMPENSATION	272,138	245,471	281,785	187,111	234,805	334,283	(99,478)	(52,498)
512101 - GROUP INSURANCE - HEALTH	26,851	28,389	40,296	20,472	25,714	37,058	(11,344)	3,238
512102 - GROUP INSURANCE - LIFE	161	128	126	85	107	134	(27)	(8)
512103 - GROUP INSURANCE - DENTAL	549	547	863	540	678	827	(149)	36
512104 - GROUP INSURANCE-LONG TERM DIS	340	288	264	167	210	260	(50)	4
512105 - GROUP INSURANCE-SHORT TERM DIS	85	64	84	36	45	56	(11)	28
512106 - EMPLOYEE ASSISTANCE PROGRAM	28	21	27	12	15	18	(3)	9
512403 - DEFINED BENEFIT PLAN	25,861	22,553	27,384	15,601	19,595	27,455	(7,860)	(71)
TOTAL BENEFITS	53,874	51,988	69,044	36,912	46,363	65,808	(19,445)	3,236
512200 - SOCIAL SECURITY (FICA) CONT	16,560	14,859	17,471	11,331	14,232	20,725	(6,493)	(3,254)
512300 - MEDICARE	3,873	3,475	4,086	2,650	3,328	4,847	(1,519)	(761)
TOTAL PAYROLL TAXES	20,433	18,334	21,557	13,981	17,560	25,572	(8,012)	(4,015)
512600 - UNEMPLOYMENT INSURANCE	0	0	0	4,396	5,522	0	5,522	0
TOTAL OTHER PERSONEL RELATED COSTS	0	0	0	4,396	5,522	0	5,522	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	346,444	315,793	372,386	242,400	304,250	425,663	(121,413)	(53,277)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG SCREENING LAB (260)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	**14,881**	**19,961**	**18,274**	**24,273**	**32,364**	**19,203**	**13,161**	**(929)**
521300 - TECHNICAL	**2,021**	**1,100**	**1,200**	**941**	**1,254**	**1,200**	**54**	**0**
523250 - POSTAGE	**99**	**22**	**200**	**55**	**73**	**200**	**(127)**	**0**
523500 - TRAVEL	**197**	**2,266**	**4,409**	**1,384**	**1,846**	**2,598**	**(752)**	**1,811**
523600 - DUES AND FEES	**60**	**60**	**195**	**60**	**80**	**195**	**(115)**	**0**
523700 - EDUCATION AND TRAINING	**235**	**795**	**1,299**	**860**	**1,147**	**1,699**	**(552)**	**(400)**
531100 - GENERAL SUPPLIES AND MATERIALS	**206,325**	**159,852**	**194,076**	**135,720**	**180,959**	**183,298**	**(2,339)**	**10,778**
531300 - FOOD	**273**	**232**	**400**	**205**	**274**	**400**	**(126)**	**0**
531600 - SMALL EQUIPMENT	**2,768**	**0**	**1,425**	**335**	**447**	**2,430**	**(1,983)**	**(1,005)**
531660 - NON ASSET COMPUTER EQUIPMENT	**438**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL OPERATING COSTS (52S AND 53S)	**227,298**	**184,288**	**221,478**	**163,833**	**218,443**	**211,223**	**7,220**	**10,255**
TOTAL	**573,742**	**500,082**	**593,864**	**406,233**	**522,694**	**636,886**	**(114,192)**	**(43,022)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG SCREENING LAB (260)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	559	502	740	480	740	749	(9)	(9)
523100 - INSURANCE, OTHER BENEFITS	1,460	1,689	2,237	1,918	2,237	2,592	(355)	(355)
523200 - COMMUNICATIONS - ALLOCATED	0	0	600	0	0	0	0	600
TOTAL ALLOCATED COSTS	2,019	2,191	3,577	2,397	2,977	3,341	(364)	236
TOTAL NON DEPARTMENT MANAGED COSTS	2,019	2,191	3,577	2,397	2,977	3,341	(364)	236
TOTAL EXPENDITURES	575,761	502,273	597,441	408,630	525,671	640,227	(114,556)	(42,786)
TOTAL FUND REDUCTIONS	575,761	502,273	597,441	408,630	525,671	640,227	(114,556)	(42,786)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
712,255	+	509,423	-	525,671	=	696,007	696,007	+	640,227	-	640,227	=	696,007

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
DRUG SCREENING LAB
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
DRUG SCREENING LAB (2330)	DLTC - DRUG LAB TECH/ASSISTANT	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	LMGR - LABORATORY MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTDL - PART TIME DRUG LAB	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00
	Total	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**
Total		**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**	**3.00**	**7.00**	**0.00**	**10.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - VETERANS ACCOUNTABILITY COURT (261)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
VETERANS ACCOUNTABILITY COURT (261)								
ALL FUNDING SOURCES								
INTERGOVT								
334151 - STATE GRANT OPERATING	**209,968**	**230,398**	**223,185**	**102,056**	**223,185**	**223,500**	**(315)**	**(315)**
TOTAL INTERGOVT	**209,968**	**230,398**	**223,185**	**102,056**	**223,185**	**223,500**	**(315)**	**(315)**
FINES & FORFEITURES								
351118 - VETERANS COURT	**17,941**	**32,386**	**16,000**	**19,778**	**22,448**	**25,200**	**(2,752)**	**(9,200)**
TOTAL FINES & FORFEITURES	**17,941**	**32,386**	**16,000**	**19,778**	**22,448**	**25,200**	**(2,752)**	**(9,200)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - VETERANS ACCOUNTABILITY COURT (261)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	**0**	**0**	**0**	**0**	**0**	**123,776**	**(123,776)**	**(123,776)**
391255 - TRANSFER IN FROM DATE FUND	**35,206**	**110,970**	**99,574**	**47,968**	**99,574**	**43,172**	**56,402**	**56,402**
TOTAL TRANSFERS FROM/TO	**35,206**	**110,970**	**99,574**	**47,968**	**99,574**	**166,948**	**(67,374)**	**(67,374)**
TOTAL ALL FUNDING SOURCES	**263,115**	**373,754**	**338,759**	**169,803**	**345,207**	**415,648**	**(70,441)**	**(76,889)**
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - VETERANS ACCOUNTABILITY COURT (261)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	123,905	150,424	157,348	128,485	161,382	191,065	(29,683)	(33,717)
511115 - PERFECT ATTENDANCE	892	928	0	965	965	0	965	0
TOTAL COMPENSATION	124,797	151,351	157,348	129,449	162,346	191,065	(28,719)	(33,717)
512101 - GROUP INSURANCE - HEALTH	37,121	48,627	39,600	39,801	49,992	48,736	1,256	(9,136)
512102 - GROUP INSURANCE - LIFE	116	133	148	117	146	135	11	13
512103 - GROUP INSURANCE - DENTAL	700	820	818	902	1,134	1,259	(125)	(441)
512104 - GROUP INSURANCE-LONG TERM DIS	247	304	309	216	271	257	14	52
512105 - GROUP INSURANCE-SHORT TERM DIS	46	56	56	45	56	56	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	15	18	18	14	18	18	0	0
512403 - DEFINED BENEFIT PLAN	20,820	26,473	27,536	22,613	28,403	33,436	(5,033)	(5,900)
TOTAL BENEFITS	59,066	76,431	68,485	63,708	80,020	83,897	(3,877)	(15,412)
512200 - SOCIAL SECURITY (FICA) CONT	7,245	8,745	9,755	7,482	9,397	11,846	(2,449)	(2,091)
512300 - MEDICARE	1,695	2,045	2,281	1,750	2,198	2,770	(572)	(489)
TOTAL PAYROLL TAXES	8,940	10,791	12,036	9,231	11,595	14,616	(3,021)	(2,580)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	192,803	238,573	237,869	202,389	253,961	289,578	(35,617)	(51,709)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	84,658	114,148	82,090	40,544	54,058	103,000	(48,942)	(20,910)
521300 - TECHNICAL	654	872	300	465	620	300	320	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	146	245	200	190	253	250	3	(50)
523201 - CELL PHONE	970	1,003	2,000	746	994	2,000	(1,006)	0
523500 - TRAVEL	7,155	6,612	6,000	12,472	16,629	8,000	8,629	(2,000)
523700 - EDUCATION AND TRAINING	598	0	0	0	0	0	0	0
531100 - GENERAL SUPPLIES AND MATERIALS	3,718	8,172	10,000	4,442	5,922	10,000	(4,078)	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	2,699	0	2,321	3,095	0	3,095	0
TOTAL OPERATING COSTS (52S AND 53S)	97,900	133,750	100,590	61,178	81,571	123,550	(41,979)	(22,960)
TOTAL	290,703	372,323	338,459	263,567	335,532	413,128	(77,596)	(74,669)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - VETERANS ACCOUNTABILITY COURT (261)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
523200 - COMMUNICATIONS - ALLOCATED	252	1,430	300	1,782	2,376	2,520	(144)	(2,220)
TOTAL ALLOCATED COSTS	252	1,430	300	1,782	2,376	2,520	(144)	(2,220)
TOTAL NON DEPARTMENT MANAGED COSTS	252	1,430	300	1,782	2,376	2,520	(144)	(2,220)
TOTAL EXPENDITURES	290,955	373,754	338,759	265,349	337,908	415,648	(77,740)	(76,889)
TOTAL FUND REDUCTIONS	290,955	373,754	338,759	265,349	337,908	415,648	(77,740)	(76,889)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
4,601	+	345,207	-	337,908	=	11,900	11,900	+	415,648	-	415,648	=	11,900

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

CHEROKEE COUNTY BOARD OF COMMISSIONERS
VETERANS ACCOUNTABILITY COURT
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
VETERNS COURT (2164)	ACCC - ACCOUNTABILITY COURT COORDINAT	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CASE - CASE MANAGER COURTS	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**
Total		**1.00**	**0.00**	**0.00**	**1.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**	**2.00**	**0.00**	**0.00**	**2.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - JUVENILE DRUG COURT (262)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
JUVENILE DRUG COURT (262)								
ALL FUNDING SOURCES								
INTERGOVT								
331111 - FEDERAL DIRECT CRIME/CORR	**76,573**	**53,695**	**69,679**	**15,592**	**69,679**	**73,610**	**(3,931)**	**(3,931)**
334151 - STATE GRANT OPERATING	**11,058**	**49,172**	**72,100**	**23,547**	**72,100**	**43,503**	**28,597**	**28,597**
TOTAL INTERGOVT	**87,631**	**102,867**	**141,779**	**39,139**	**141,779**	**117,113**	**24,666**	**24,666**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - JUVENILE DRUG COURT (262)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	0	0	0	0	0	18,724	(18,724)	(18,724)
391255 - TRANSFER IN FROM DATE FUND	33,278	41,232	33,682	16,628	33,682	17,219	16,463	16,463
TOTAL TRANSFERS FROM/TO	33,278	41,232	33,682	16,628	33,682	35,943	(2,261)	(2,261)
TOTAL ALL FUNDING SOURCES	120,909	144,099	175,461	55,767	175,461	153,056	22,405	22,405
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	45,256	45,919	45,958	39,546	49,671	54,769	(5,098)	(8,811)
TOTAL COMPENSATION	45,256	45,919	45,958	39,546	49,671	54,769	(5,098)	(8,811)
512101 - GROUP INSURANCE - HEALTH	15,271	15,060	12,342	12,439	15,624	15,188	436	(2,846)
512102 - GROUP INSURANCE - LIFE	31	38	39	32	40	36	4	3
512103 - GROUP INSURANCE - DENTAL	131	243	239	276	347	388	(41)	(149)
512104 - GROUP INSURANCE-LONG TERM DIS	67	83	83	61	76	74	2	9
512105 - GROUP INSURANCE-SHORT TERM DIS	12	14	14	11	14	14	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	4	5	5	4	4	9	(5)	(4)
512403 - DEFINED BENEFIT PLAN	7,559	8,030	8,042	6,921	8,692	9,585	(893)	(1,543)
TOTAL BENEFITS	23,074	23,472	20,764	19,743	24,798	25,294	(496)	(4,530)
512200 - SOCIAL SECURITY (FICA) CONT	2,612	2,657	2,849	2,289	2,874	3,396	(522)	(547)
512300 - MEDICARE	611	622	666	535	672	794	(122)	(128)
TOTAL PAYROLL TAXES	3,224	3,279	3,515	2,824	3,547	4,190	(643)	(675)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	71,554	72,670	70,237	62,113	78,016	84,253	(6,237)	(14,016)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - JUVENILE DRUG COURT (262)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	42,845	37,951	80,124	55,692	74,256	41,703	32,553	38,421
521225 - PROF SVCS/TRANSPORTATION	52	726	0	5,747	7,662	0	7,662	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	711	0	1,000	0	0	1,000	(1,000)	0
523201 - CELL PHONE	970	1,000	1,100	707	943	1,100	(157)	0
523500 - TRAVEL	6,833	19,071	16,000	990	1,321	18,000	(16,679)	(2,000)
523700 - EDUCATION AND TRAINING	2,425	5,325	0	0	0	0	0	0
531100 - GENERAL SUPPLIES AND MATERIALS	2,458	3,372	7,000	3,909	5,211	7,000	(1,789)	0
531660 - NON ASSET COMPUTER EQUIPMENT	0	3,984	0	95	127	0	127	0
TOTAL OPERATING COSTS (52S AND 53S)	56,295	71,430	105,224	67,140	89,520	68,803	20,717	36,421
TOTAL	127,849	144,099	175,461	129,253	167,536	153,056	14,480	22,405
TOTAL EXPENDITURES	127,849	144,099	175,461	129,253	167,536	153,056	14,480	22,405
TOTAL FUND REDUCTIONS	127,849	144,099	175,461	129,253	167,536	153,056	14,480	22,405

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
(1,811)	+	175,461	-	167,536	=	6,114	6,114	+	153,056	-	153,056	=	6,114

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
JUVENILE DRUG COURT
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
JUVENILE DRUG COURT (2620)	ACCC - ACCOUNTABILITY COURT COORDINAT	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	Total	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**
Total		**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FAMILY TREATMENT COURT (263)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FAMILY TREATMENT COURT (263)								
ALL FUNDING SOURCES								
INTERGOVT								
331111 - FEDERAL DIRECT CRIME/CORR	**23,268**	**122,819**	**104,954**	**29,643**	**104,954**	**73,526**	**31,428**	**31,428**
331150 - FEDERAL GRANT INDIRECT	**523**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
334151 - STATE GRANT OPERATING	**51,810**	**16,742**	**15,965**	**21,137**	**21,137**	**67,425**	**(46,288)**	**(51,460)**
TOTAL INTERGOVT	**75,601**	**139,560**	**120,919**	**50,780**	**126,091**	**140,951**	**(14,860)**	**(20,032)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FAMILY TREATMENT COURT (263)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	**0**	**0**	**0**	**0**	**0**	**20,764**	**(20,764)**	**(20,764)**
391255 - TRANSFER IN FROM DATE FUND	**16,443**	**93,123**	**42,100**	**6,799**	**42,100**	**17,481**	**24,619**	**24,619**
TOTAL TRANSFERS FROM/TO	**16,443**	**93,123**	**42,100**	**6,799**	**42,100**	**38,245**	**3,855**	**3,855**
TOTAL ALL FUNDING SOURCES	**92,044**	**232,683**	**163,019**	**57,578**	**168,191**	**179,196**	**(11,005)**	**(16,177)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FAMILY TREATMENT COURT (263)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	39,572	47,407	45,958	40,644	51,051	54,769	(3,718)	(8,811)
TOTAL COMPENSATION	39,572	47,407	45,958	40,644	51,051	54,769	(3,718)	(8,811)
512101 - GROUP INSURANCE - HEALTH	13,234	15,061	12,342	12,439	15,624	15,188	436	(2,846)
512102 - GROUP INSURANCE - LIFE	31	38	39	32	40	36	4	3
512103 - GROUP INSURANCE - DENTAL	132	237	239	276	347	388	(41)	(149)
512104 - GROUP INSURANCE-LONG TERM DIS	67	82	83	61	76	74	2	9
512105 - GROUP INSURANCE-SHORT TERM DIS	12	14	14	11	14	14	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	4	4	5	4	5	9	(4)	(4)
512403 - DEFINED BENEFIT PLAN	6,597	8,286	8,042	7,113	8,934	9,585	(651)	(1,543)
TOTAL BENEFITS	20,076	23,722	20,764	19,936	25,040	25,294	(254)	(4,530)
512200 - SOCIAL SECURITY (FICA) CONT	2,250	2,747	2,849	2,357	2,960	3,396	(436)	(547)
512300 - MEDICARE	526	643	666	551	692	794	(102)	(128)
TOTAL PAYROLL TAXES	2,776	3,390	3,515	2,908	3,652	4,190	(538)	(675)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	62,424	74,519	70,237	63,488	79,743	84,253	(4,510)	(14,016)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	21,109	123,653	69,943	60,946	81,261	69,943	11,318	0
523500 - TRAVEL	6,990	18,577	15,839	1,747	2,330	18,000	(15,670)	(2,161)
523700 - EDUCATION AND TRAINING	5,703	0	0	0	0	0	0	0
531100 - GENERAL SUPPLIES AND MATERIALS	1,496	4,434	7,000	5,140	6,853	7,000	(147)	0
531300 - FOOD	0	65	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	82	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	35,380	146,729	92,782	67,833	90,444	94,943	(4,499)	(2,161)
TOTAL	97,804	221,248	163,019	131,321	170,187	179,196	(9,009)	(16,177)
TOTAL EXPENDITURES	97,804	221,248	163,019	131,321	170,187	179,196	(9,009)	(16,177)
TOTAL FUND REDUCTIONS	97,804	221,248	163,019	131,321	170,187	179,196	(9,009)	(16,177)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
5,400	+	168,191	-	170,187	=	3,404	3,404	+	179,196	-	179,196	=	3,404

NOTES

- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
FAMILY TREATMENT COURT
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FAMILY TREATMENT COURT (2166)	ACCC - ACCOUNTABILITY COURT COORDINAT	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	Total	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**
Total		**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**	**0.50**	**0.00**	**0.00**	**0.50**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - JAIL FUND (271)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
JAIL FUND (271)								
ALL FUNDING SOURCES								
CHARGES FOR SVCS								
342330 - PRISONER HOUSING FEE	58,536	138,687	60,000	396,575	411,575	100,000	311,575	(40,000)
TOTAL CHARGES FOR SVCS	58,536	138,687	60,000	396,575	411,575	100,000	311,575	(40,000)
FINES & FORFEITURES								
351110 - FINES/ FORFEITURES-SUPERIOR CT	38,733	41,673	35,000	40,605	49,352	35,000	14,352	0
351120 - FINES/ FORFEITURES-STATE CT	189,662	191,411	165,000	140,773	182,023	170,000	12,023	(5,000)
351130 - FINES/ FORFEITURES-MAGISTRATE	12,930	9,785	8,000	9,286	11,283	9,000	2,283	(1,000)
351160 - FINES/ FORFEITURES-JUVENILE CT	2,706	2,625	4,000	1,866	2,869	3,000	(131)	1,000
351171 - CITY OF CANTON COURT FINES	44,849	56,610	48,000	75,934	87,934	60,000	27,934	(12,000)
351172 - HOLLY SPRINGS COURT FINES	58,708	68,819	52,000	43,753	56,756	55,000	1,756	(3,000)
351173 - WOODSTOCK COURT FINES	83,637	80,280	80,000	55,758	75,755	80,000	(4,245)	0
351174 - BALL GROUND COURT FINES	9,738	15,974	9,000	7,533	9,783	9,000	783	0
TOTAL FINES & FORFEITURES	440,964	467,177	401,000	375,507	475,755	421,000	54,755	(20,000)
MISC REVENUE								
383010 - MISCELLANEOUS REIMBURSEMENTS	88,913	13,882	20,000	6,054	9,384	20,000	(10,616)	0
TOTAL MISC REVENUE	88,913	13,882	20,000	6,054	9,384	20,000	(10,616)	0
BOND/DEBT PROCEEDS								
393600 - INSURANCE RECOVERY	16,021	183,492	0	300,830	300,830	0	300,830	0
TOTAL BOND/DEBT PROCEEDS	16,021	183,492	0	300,830	300,830	0	300,830	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	115,168	0	0	122,683	0	0
TOTAL USE OF RESERVES	0	0	115,168	0	0	122,683	0	0
TOTAL ALL FUNDING SOURCES	604,432	803,238	596,168	1,078,966	1,197,544	663,683	533,861	(67,515)
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - JAIL FUND (271)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
522200 - REPAIRS AND MAINTENANCE	64,423	10,978	50,000	31,116	41,488	50,000	(8,512)	0
523101 - PRISONER CATASTROPTIC INS	155,658	174,516	200,000	248,634	331,512	250,000	81,512	(50,000)
531100 - GENERAL SUPPLIES AND MATERIALS	0	0	0	5,819	7,758	0	7,758	0
TOTAL OPERATING COSTS (52S AND 53S)	220,081	185,494	250,000	285,569	380,758	300,000	80,758	(50,000)
CAPITAL (54S)								
541300 - BUILDINGS	0	4,715	0	114,987	153,316	0	153,316	0
542500 - OTHER EQUIPMENT	0	20,581	0	14,583	19,443	0	19,443	0
TOTAL CAPITAL (54S)	0	25,296	0	129,570	172,759	0	172,759	0
TOTAL	220,081	210,790	250,000	415,138	553,517	300,000	253,517	(50,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - JAIL FUND (271)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
522110 - DISPOSAL	20,944	22,206	24,000	18,523	24,697	24,000	697	0
522130 - CUSTODIAL SERVICES	173,016	174,252	190,777	158,981	211,974	208,292	3,682	(17,515)
531520 - NATURAL GAS	97,815	99,117	131,391	74,316	99,088	131,391	(32,303)	0
TOTAL ALLOCATED COSTS	291,774	295,575	346,168	251,819	335,759	363,683	(27,924)	(17,515)
TOTAL NON DEPARTMENT MANAGED COSTS	291,774	295,575	346,168	251,819	335,759	363,683	(27,924)	(17,515)
TOTAL EXPENDITURES	511,855	506,365	596,168	666,957	889,277	663,683	225,594	(67,515)
TOTAL FUND REDUCTIONS	511,855	506,365	596,168	666,957	889,277	663,683	225,594	(67,515)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
705,728	+	1,197,544	-	889,277	=	1,013,995	1,013,995	+	541,000	-	663,683	=	891,312

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SHERIFF'S COMMISSARY FUND (272)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
SHERIFF'S COMMISSARY FUND (272)								
ALL FUNDING SOURCES								
CHARGES FOR SVCS								
349900 - OTHER FEES COLLECTED	812,991	784,878	800,000	655,390	855,387	800,000	55,387	0
TOTAL CHARGES FOR SVCS	812,991	784,878	800,000	655,390	855,387	800,000	55,387	0
TOTAL ALL FUNDING SOURCES	812,991	784,878	800,000	655,390	855,387	800,000	55,387	0
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
531100 - GENERAL SUPPLIES AND MATERIALS	770,580	633,044	800,000	654,879	873,172	800,000	73,172	0
TOTAL OPERATING COSTS (52S AND 53S)	770,580	633,044	800,000	654,879	873,172	800,000	73,172	0
TOTAL	770,580	633,044	800,000	654,879	873,172	800,000	73,172	0
TOTAL EXPENDITURES	770,580	633,044	800,000	654,879	873,172	800,000	73,172	0
TOTAL FUND REDUCTIONS	770,580	633,044	800,000	654,879	873,172	800,000	73,172	0

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
721,850	+	855,387	-	873,172	=	704,065	704,065	+	800,000	-	800,000	=	704,065

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FEDERAL FORFEITURE/SEIZED FUND (273)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FEDERAL FORFEITURE/SEIZED FUND (273)								
ALL FUNDING SOURCES								
INTERGOVT								
331111 - FEDERAL DIRECT CRIME/CORR	3,417	0	0	0	0	0	0	0
331115 - EQUIT SHRNG FD C&C	49,309	82,990	125,000	12,052	125,000	125,000	0	0
TOTAL INTERGOVT	52,726	82,990	125,000	12,052	125,000	125,000	0	0
TOTAL ALL FUNDING SOURCES	52,726	82,990	125,000	12,052	125,000	125,000	0	0
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
523700 - EDUCATION AND TRAINING	4,500	0	25,000	0	0	25,000	(25,000)	0
531100 - GENERAL SUPPLIES AND MATERIALS	29,014	1,010	40,000	10,000	13,333	40,000	(26,667)	0
531600 - SMALL EQUIPMENT	5,967	8,744	60,000	4,500	6,000	60,000	(54,000)	0
531700 - OTHER SUPPLIES	7,119	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	46,599	9,754	125,000	14,500	19,333	125,000	(105,667)	0
CAPITAL (54S)								
542200 - VEHICLES	48,613	53,017	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	0	0	0	29,139	38,852	0	38,852	0
TOTAL CAPITAL (54S)	48,613	53,017	0	29,139	38,852	0	38,852	0
TOTAL	95,212	62,771	125,000	43,639	58,185	125,000	(66,815)	0
TOTAL EXPENDITURES	95,212	62,771	125,000	43,639	58,185	125,000	(66,815)	0
TOTAL FUND REDUCTIONS	95,212	62,771	125,000	43,639	58,185	125,000	(66,815)	0

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
99,792	+	125,000	-	58,185	=	166,607	166,607	+	125,000	-	125,000	=	166,607

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - HOTEL/ MOTEL TAX FUND (275)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
HOTEL/ MOTEL TAX FUND (275)								
ALL FUNDING SOURCES								
TAXES								
314100 - HOTEL/MOTEL	712,523	743,709	900,000	704,360	953,694	900,000	53,694	0
TOTAL TAXES	712,523	743,709	900,000	704,360	953,694	900,000	53,694	0
TOTAL ALL FUNDING SOURCES	712,523	743,709	900,000	704,360	953,694	900,000	53,694	0
EXPENDITURES								
NON-OPERATIONAL COSTS								
572001 - PMTS TO DEVELOPMENT AUTHORITY	65,000	65,000	65,000	54,167	65,000	65,000	0	0
572002 - PMTS TO CHAMBER OF COMMERCE	50,000	75,000	400,000	303,125	400,000	375,000	25,000	25,000
572004 - PMTS TO HISTORY CHEROKEE	0	25,000	100,000	83,333	100,000	100,000	0	0
572008 - PAYMENTS TO WOODSTOCK ARTS	0	0	30,000	25,000	30,000	30,000	0	0
TOTAL NON-OPERATIONAL COSTS	115,000	165,000	595,000	465,625	595,000	570,000	25,000	25,000
TOTAL	115,000	165,000	595,000	465,625	595,000	570,000	25,000	25,000
TOTAL EXPENDITURES	115,000	165,000	595,000	465,625	595,000	570,000	25,000	25,000
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611100 - TRANSFERS TO GENERAL FUND	3,000	7,000	7,000	5,833	7,000	7,000	0	0
611225 - TRANSFER TO RECREATION FUND	0	200,000	200,000	166,667	200,000	200,000	0	0
611555 - TRANSFER TO CONFERENCE CENTER	594,523	371,709	98,000	0	98,000	123,000	(25,000)	(25,000)
TOTAL TRANSFERS FROM/TO	597,523	578,709	305,000	172,500	305,000	330,000	(25,000)	(25,000)
TOTAL INTERFUND TRANSFERS	597,523	578,709	305,000	172,500	305,000	330,000	(25,000)	(25,000)
TOTAL FUND REDUCTIONS	712,523	743,709	900,000	638,125	900,000	900,000	0	0

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
	+	953,694	-	900,000	=	53,694	53,694	+	900,000	-	900,000	=	53,694

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County

1831

GEORGIA

Impact Fee Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - IMPACT FEE FUND (295)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
IMPACT FEE FUND (295)								
ALL FUNDING SOURCES								
INTERGOVT								
337000 - LOCAL GOV SHARED REV - CANTON	619,597	141,865	275,000	0	275,000	0	275,000	275,000
TOTAL INTERGOVT	619,597	141,865	275,000	0	275,000	0	275,000	275,000
CHARGES FOR SVCS								
341320 - IMPACT FEES	3,619,281	2,752,884	3,038,979	2,492,450	2,847,582	3,039,000	(191,418)	(21)
TOTAL CHARGES FOR SVCS	3,619,281	2,752,884	3,038,979	2,492,450	2,847,582	3,039,000	(191,418)	(21)
INVSMT REVENUE								
361000 - INTEREST REVENUES	394,484	337,058	352,736	248,769	307,555	298,000	9,555	54,736
TOTAL INVSMT REVENUE	394,484	337,058	352,736	248,769	307,555	298,000	9,555	54,736
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	0	0	0	2,498,327	0	0
389500 - SAVINGS OF RESERVES	0	0	(586,110)	0	0	0	0	(586,110)
TOTAL USE OF RESERVES	0	0	(586,110)	0	0	2,498,327	0	0
TOTAL ALL FUNDING SOURCES	4,633,362	3,231,807	3,080,605	2,741,219	3,430,137	5,835,327	(2,405,190)	(2,754,722)
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - IMPACT FEE FUND (295)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	17,742	25,224	20,369	17,083	21,457	20,884	573	(515)
511200 - PART TIME/TEMP EMPLOYEES	0	0	0	600	754	3,000	(2,246)	(3,000)
TOTAL COMPENSATION	17,742	25,224	20,369	17,683	22,211	23,884	(1,673)	(3,515)
512101 - GROUP INSURANCE - HEALTH	2,199	4,912	4,748	4,916	6,174	5,732	442	(984)
512102 - GROUP INSURANCE - LIFE	17	19	18	17	22	20	2	(2)
512103 - GROUP INSURANCE - DENTAL	33	48	48	104	131	155	(24)	(107)
512104 - GROUP INSURANCE-LONG TERM DIS	37	43	39	27	34	30	4	9
512105 - GROUP INSURANCE-SHORT TERM DIS	5	6	6	5	6	6	0	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	1	2	18	1	2	18	(16)	0
512403 - DEFINED BENEFIT PLAN	2,960	4,414	3,565	2,989	3,755	3,655	100	(90)
TOTAL BENEFITS	5,252	9,443	8,442	8,059	10,123	9,616	507	(1,174)
512200 - SOCIAL SECURITY (FICA) CONT	1,077	1,492	1,454	1,032	1,297	1,481	(184)	(27)
512300 - MEDICARE	252	349	340	241	303	346	(43)	(6)
TOTAL PAYROLL TAXES	1,328	1,841	1,794	1,274	1,600	1,827	(227)	(33)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	24,323	36,508	30,605	27,016	33,934	35,327	(1,393)	(4,722)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	1,000	0	150,000	76,790	102,387	100,000	2,387	50,000
TOTAL OPERATING COSTS (52S AND 53S)	1,000	0	150,000	76,790	102,387	100,000	2,387	50,000
CAPITAL (54S)								
541200 - SITE IMPROVEMENTS	175,224	0	0	3,322,556	4,430,074	4,400,000	30,074	(4,400,000)
541300 - BUILDINGS	0	0	0	0	0	1,300,000	(1,300,000)	(1,300,000)
541350 - BUILDING IMPROVEMENTS	0	0	1,600,000	0	0	0	0	1,600,000
541400 - CONSTRUCTION	0	0	1,200,000	0	0	0	0	1,200,000
543000 - PROFESSIONAL SERVICE ASSETS	99,468	48,834	0	0	0	0	0	0
TOTAL CAPITAL (54S)	274,692	48,834	2,800,000	3,322,556	4,430,074	5,700,000	(1,269,926)	(2,900,000)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - IMPACT FEE FUND (295)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON-OPERATIONAL COSTS								
571000 - INTERGOVERNMENTAL	0	0	0	2,368,917	2,368,917	0	2,368,917	0
572000 - PAYMENTS TO OTHER AGENCIES	2,000,000	0	100,000	0	100,000	0	100,000	100,000
TOTAL NON-OPERATIONAL COSTS	2,000,000	0	100,000	2,368,917	2,468,917	0	2,468,917	100,000
TOTAL	2,300,015	85,342	3,080,605	5,795,279	7,035,312	5,835,327	1,199,985	(2,754,722)
TOTAL EXPENDITURES	2,300,015	85,342	3,080,605	5,795,279	7,035,312	5,835,327	1,199,985	(2,754,722)
TOTAL FUND REDUCTIONS	2,300,015	85,342	3,080,605	5,795,279	7,035,312	5,835,327	1,199,985	(2,754,722)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
16,092,643	+	3,430,137	-	7,035,312	=	12,487,468	12,487,468	+	3,337,000	-	5,835,327	=	9,989,141

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
IMPACT FEE FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
IMPACT FEES (1514)	ACRM - ACCT. & REPORTS MANAGER	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.10
	DDPZ - DPTY DIRECTOR P&Z	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10
	PLDM - PLANNING DIVISION MANAGER	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00
	Total	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**
Total		**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**	**0.20**	**0.00**	**0.00**	**0.20**

Cherokee County Board of Commissioners
Impact Fees
FY 2027 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2027 Budget	Remaining Funds
Library	Buildings/ Books	1,516,692		1,516,692
Fire	Buildings/Equipment	2,919,380	1,300,000	1,619,380
Parks & Recreation	Various Projects	6,094,297	4,400,000	1,694,297
Roads	Various Projects	1,644,032		1,644,032
Public Safety Facility	Various Projects	555,999		555,999
Sheriff	Various Projects	365,278		365,278
Admin/CIE	CIE Update/Board Meetings	379,761	135,327	244,434
Total Impact Fees		13,475,440	5,835,327	7,640,113

Cherokee County



SPLOST 2012 Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2012 (323)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
SPLOST 2012 (323)								
ALL FUNDING SOURCES								
MISC REVENUE								
380000 - MISCELLANEOUS REVENUE	11,858	0	0	0	0	0	0	0
TOTAL MISC REVENUE	11,858	0	0	0		0	0	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	61,482	0	0	0	0	0
TOTAL USE OF RESERVES	0	0	61,482	0	0	0	0	0
TOTAL ALL FUNDING SOURCES	11,858	0	61,482	0	0	0	0	61,482
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
522200 - REPAIRS AND MAINTENANCE	6,332	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	6,332	0	0	0	0	0	0	0
CAPITAL (54S)								
541101 - RIGHT OF WAY ACQUISITIONS	7,944	0	0	0	0	0	0	0
541300 - BUILDINGS	16,500	3,700	61,482	8,720	11,627	0	11,627	61,482
543100 - PROF SERVICES - ROW	11,858	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	36,303	3,700	61,482	8,720	11,627	0	11,627	61,482
NON-OPERATIONAL COSTS								
572000 - PAYMENTS TO OTHER AGENCIES	202,183	0	0	0	0	0	0	0
TOTAL NON-OPERATIONAL COSTS	202,183	0	0	0	0	0	0	0
TOTAL	244,817	3,700	61,482	8,720	11,627	0	11,627	61,482
TOTAL EXPENDITURES	244,817	3,700	61,482	8,720	11,627	0	11,627	61,482
TOTAL FUND REDUCTIONS	244,817	3,700	61,482	8,720	11,627	0	11,627	61,482

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
61,482	+	0	-	11,627	=	49,855	49,855	+	0	-	0	=	49,855

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County



SPLOST 2018 Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
SPLOST 2018 (324)								
ALL FUNDING SOURCES								
TAXES								
313000 - SPLOST	50,737,097	0	0	0	0	0	0	0
TOTAL TAXES	50,737,097	0	0	0		0	0	0
INTERGOVT								
334210 - STATE GRANTS-DIRECT	1,500	0	0	0	0	0	0	0
334310 - STATE GRANTS-DIRECT	7,960,595	0	0	0	0	0	0	0
336211 - CITY OF WALESKA	22,166	0	0	0	0	0	0	0
336212 - CITY OF HOLLY SPRINGS	58,583	51,058	0	0	0	0	0	0
336213 - CITY OF WOODSTOCK	140,022	140,022	0	0	0	0	0	0
336214 - CITY OF BALL GROUND	9,064	9,064	0	0	0	0	0	0
336215 - CITY OF CANTON	123,915	123,915	0	0	0	0	0	0
336217 - CITY OF NELSON	90,574	3,204	0	0	0	0	0	0
339000 - STATE INTERGOVERNMENTAL	341,326	45,677	0	0	0	0	0	0
TOTAL INTERGOVT	8,747,745	372,940	0	0		0	0	0
INVSMT REVENUE								
361100 - SPLOST FUND INTEREST	1,075,600	145,139	1,000	257	257	0	257	1,000
TOTAL INVSMT REVENUE	1,075,600	145,139	1,000	257	257	0	257	1,000
BOND/DEBT PROCEEDS								
393550 - PROCEEDS FROM NOTES PAYABLE	230,570	0	0	0	0	0	0	0
393600 - INSURANCE RECOVERY	7,649	0	0	0	0	0	0	0
TOTAL BOND/DEBT PROCEEDS	238,219	0	0	0		0	0	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	19,090,956	0	0	10,749,100	0	0
TOTAL USE OF RESERVES	0	0	19,090,956	0	0	10,749,100	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391325 - TRANSFER IN FROM SP'24	17,801,558	0	0	0	0	0	0	0
TOTAL TRANSFERS FROM/TO	17,801,558	0	0	0		0	0	0
TOTAL ALL FUNDING SOURCES	78,600,219	518,080	19,091,956	257	257	10,749,100	(10,748,843)	8,342,856
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	2,597,248	0	0	51,319	64,459	0	64,459	0
511101 - SALARIES/ SALARY SUPPLEMENTS	6,105	0	0	0	0	0	0	0
511115 - PERFECT ATTENDANCE	9,979	0	0	0	0	0	0	0
511200 - PART TIME/TEMP EMPLOYEES	58,154	0	0	4,483	5,631	0	5,631	0
511300 - OVERTIME	20,439	0	0	0	0	0	0	0
TOTAL COMPENSATION	2,691,925	0	0	55,802	70,089	0	70,089	0
512101 - GROUP INSURANCE - HEALTH	639,832	0	0	10,521	13,215	0	13,215	0
512102 - GROUP INSURANCE - LIFE	2,535	0	0	46	58	0	58	0
512103 - GROUP INSURANCE - DENTAL	11,994	0	0	242	304	0	304	0
512104 - GROUP INSURANCE-LONG TERM DIS	5,379	0	0	63	79	0	79	0
512105 - GROUP INSURANCE-SHORT TERM DIS	1,160	0	0	10	13	0	13	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	328	0	0	3	4	0	4	0
512403 - DEFINED BENEFIT PLAN	432,514	0	0	8,981	11,280	0	11,280	0
TOTAL BENEFITS	1,093,743	0	0	19,867	24,953	0	24,953	0
512200 - SOCIAL SECURITY (FICA) CONT	158,266	0	0	3,271	4,109	0	4,109	0
512300 - MEDICARE	37,014	0	0	765	961	0	961	0
TOTAL PAYROLL TAXES	195,280	0	0	4,037	5,070	0	5,070	0
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	3,980,947	0	0	79,705	100,113	0	100,113	0
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	528,519	850	0	0	0	0	0	0
521230 - PROF SVCS/TREE REMOVAL	52,289	0	0	0	0	0	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521250 - PROF SVCS/CURB-GUTTER;CONCRETE	127,509	0	0	0	0	0	0	0
522115 - DISPOSAL-ROAD DEBRIS	10,543	0	0	0	0	0	0	0
522200 - REPAIRS AND MAINTENANCE	858,492	146,426	267,926	26,951	35,935	119,906	(83,971)	148,020
522204 - EQUIPMENT SERVICE AGREEMENTS	0	4,888	0	0	0	0	0	0
522300 - RENTALS	11,835	0	0	0	0	0	0	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	330,325	0	0	0	0	0	0	0
523110 - INSURANCE DEDUCTIBLES	207	0	0	0	0	0	0	0
523201 - CELL PHONE	6,415	0	0	0	0	0	0	0
523250 - POSTAGE	474	0	0	0	0	0	0	0
523300 - ADVERTISING	986	0	0	0	0	0	0	0
523400 - PRINTING AND BINDING	235	0	0	0	0	0	0	0
523500 - TRAVEL	2,229	0	0	0	0	0	0	0
523600 - DUES AND FEES	2,976	0	0	0	0	0	0	0
523700 - EDUCATION AND TRAINING	9,381	0	0	0	0	0	0	0
523800 - LICENSES	210	0	0	0	0	0	0	0
523900 - OTHER PURCHASED SERVICES	0	0	0	7,309	9,745	0	9,745	0
531100 - GENERAL SUPPLIES AND MATERIALS	80,844	94	0	0	0	0	0	0
531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU	2,259,233	0	0	0	0	0	0	0
531115 - GEN SUPPLIES/CONCRETE	21,434	0	0	0	0	0	0	0
531120 - GEN SUPPLIES/EROSION CONT/GRAS	33,414	0	0	0	0	0	0	0
531130 - GEN SUPPLIES/OPERATIONAL SUPPL	7,431	0	0	0	0	0	0	0
531135 - GEN SUPPLIES/PIPE, DRAINAGE	78,168	0	0	0	0	0	0	0
531140 - GEN SUPPLIES/SIGNS	58,417	0	0	0	0	0	0	0
531145 - GEN SUPPLIES/STONE	347,240	0	0	0	0	0	0	0
531270 - GASOLINE	288,971	0	0	0	0	0	0	0
531300 - FOOD	678	0	0	0	0	0	0	0
531600 - SMALL EQUIPMENT	14,166	0	0	6,028	8,038	0	8,038	0
531620 - FURNITURE/FURNISHINGS	0	0	0	2,662	3,550	0	3,550	0
531650 - OTHER MISCELLANEOUS EQUIPMENT	114,726	22,393	0	0	0	0	0	0
531660 - NON ASSET COMPUTER EQUIPMENT	13,235	45,636	0	3,660	4,880	0	4,880	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
531700 - OTHER SUPPLIES	67,681	0	0	0	0	0	0	0
TOTAL OPERATING COSTS (52S AND 53S)	5,328,261	220,287	267,926	46,611	62,147	119,906	(57,759)	148,020
CAPITAL (54S)								
541100 - SITES	369,310	1,414,827	0	14,100	18,800	0	18,800	0
541101 - RIGHT OF WAY ACQUISITIONS	1,510,379	88,323	0	5,415,467	7,220,623	0	7,220,623	0
541200 - SITE IMPROVEMENTS	645,557	1,069,892	1,238,749	41,605	55,473	0	55,473	1,238,749
541300 - BUILDINGS	5,885,583	2,556,036	17,333,495	600,725	800,967	9,827,937	(9,026,970)	7,505,558
541350 - BUILDING IMPROVEMENTS	79,224	895,534	51,465	3,065,613	4,087,484	254,241	3,833,243	(202,776)
541410 - INFRASTRUCTURE CONSTRUCTION	20,111,081	28,364	0	0	0	0	0	0
542200 - VEHICLES	1,335,782	91,085	50,321	59,596	79,462	47,016	32,446	3,305
542300 - FURNITURE AND FIXTURES	0	43,335	0	63,148	84,198	0	84,198	0
542500 - OTHER EQUIPMENT	282,672	835,229	150,000	206,026	274,702	0	274,702	150,000
542501 - OTHER CAPITAL ITEMS	0	0	0	79,810	106,413	0	106,413	0
543000 - PROFESSIONAL SERVICE ASSETS	2,346,569	166,038	0	318,263	424,351	0	424,351	0
543100 - PROF SERVICES - ROW	343,459	0	0	0	0	0	0	0
TOTAL CAPITAL (54S)	32,909,615	7,188,662	18,824,030	9,864,354	13,152,473	10,129,194	3,023,279	8,694,836
NON-OPERATIONAL COSTS								
571000 - INTERGOVERNMENTAL	14,411,278	0	0	0	0	0	0	0
572000 - PAYMENTS TO OTHER AGENCIES	1,629,109	300,004	0	184,760	184,760	500,000	(315,240)	(500,000)
572005 - PAYMENTS TO CITY OF WOODSTOCK	2,000,000	0	0	0	0	0	0	0
TOTAL NON-OPERATIONAL COSTS	18,040,387	300,004	0	184,760	184,760	500,000	(315,240)	(500,000)
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	45,305	0	0	0	0	0	0	0
581300 - NOTES PAYABLE PRINCIPAL	384,910	0	0	0	0	0	0	0
582200 - CAPITAL LEASE INTEREST	1,385	0	0	0	0	0	0	0
582300 - NOTES PAYABLE- INTEREST	3,824	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	435,424	0	0	0	0	0	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
UNCLASSIFIED								
551000 - INDIRECT COST ALLOCATION	**(8,109)**	**(94)**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL UNCLASSIFIED	**(8,109)**	**(94)**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL	**60,686,524**	**7,708,859**	**19,091,956**	**10,175,430**	**13,499,493**	**10,749,100**	**2,750,393**	**8,342,856**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	14,123	0	0	0	0	0	0	0
522110 - DISPOSAL	975	0	0	0	0	0	0	0
522202 - VEHICLE MAINTENANCE	3,617	4,780	0	0	0	0	0	0
523100 - INSURANCE, OTHER BENEFITS	80,227	0	0	0	0	0	0	0
TOTAL ALLOCATED COSTS	98,943	4,780	0	0	0	0	0	0
TOTAL NON DEPARTMENT MANAGED COSTS	98,943	4,780	0	0	0	0	0	0
TOTAL EXPENDITURES	60,785,466	7,713,639	19,091,956	10,175,430	13,499,493	10,749,100	2,750,393	8,342,856
TOTAL FUND REDUCTIONS	60,785,466	7,713,639	19,091,956	10,175,430	13,499,493	10,749,100	2,750,393	8,342,856

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
24,634,706	+	257	-	13,499,493	=	11,135,470	11,135,470	+	0	-	10,749,100	=	386,370

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
SPLOST 2018
2027 HEADCOUNT

		2024 Budget				2025 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total
SPLOST IT (1538)	NWA - NETWORK ANALYST	0.25	0.00	0.00	0.25	0.25	0.00	0.00	0.25
	Total	**0.25**	**0.00**	**0.00**	**0.25**	**0.25**	**0.00**	**0.00**	**0.25**
SPLOST '18 ENGINEERING (4217)	ACRM - ACCT. & REPORTS MANAGER	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	ADM3 - ADMINISTRATIVE ASSISTANT III	0.25	0.00	0.00	0.25	0.25	0.00	0.00	0.25
	CDAD - COMMUNITY DEV AGENCY DIR	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	CFO - CHIEF FINANCIAL OFFICER	0.30	0.00	0.00	0.30	0.30	0.00	0.00	0.30
	COEN - COUNTY ENGINEER	0.24	0.00	0.00	0.24	0.24	0.00	0.00	0.24
	CONI - CONSTRUCTION INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CONM - CONSTRUCTION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PCET - PRECONST ENG TRANSPORTATION	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRCI - SR CONSTRUCTION INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRPM - SPLOST ROADWAY PROJECT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**6.79**	**0.00**	**0.00**	**6.79**	**6.79**	**0.00**	**0.00**	**6.79**
PUBLIC WORKS SPLOST '18 (4218)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EO01 - EQUIPMENT OPERATOR I	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	EO02 - EQUIPMENT OPERATOR II	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
	HVOP - HEAVY EQUIPMENT OPERATOR	7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
	LB - LABORER	10.00	0.00	0.00	10.00	10.00	0.00	0.00	10.00
	MGRB - MGR PUB WK	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	PTRB - PT ROADS/BRIDGES	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	PVMG - PAVEMENT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SURB - SUPERVISOR PUBLIC WORKS	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	TR02 - TRUCK DRIVER II	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
	TR03 - TRUCK DRIVER III	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Total	**37.00**	**1.00**	**0.00**	**38.00**	**38.00**	**1.00**	**0.00**	**39.00**
Total		**44.04**	**1.00**	**0.00**	**45.04**	**45.04**	**1.00**	**0.00**	**46.04**

Cherokee County Board of Commissioners
SPLOST VII (2018-2024)
FY 2027 Budget Spending Fund 324

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2027 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	$23,000,000	$22,880,094	$119,906	$0
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	$4,000,000	$4,000,000		$0
Marshal	Animal Control and County Marshal Vehicles and Equipment	$1,000,000	$1,000,000		$0
E-911 ***	Communications - Radio Project	$9,606,500	$9,606,500		$0
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	$21,140,000	$21,014,740	$125,260	$0
Courts	Court Facilities, Equipment, Improvements , and Expansion	$17,500,000	$12,973,869	$4,526,131	$0
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	$2,800,000	$2,800,000		$0
Public Works	Roads & Bridges	$88,500,000	$88,500,000		$0
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	$500,000	$465,050	$34,950	$0
Public Works	Airport Facilities, Equipment , Improvements & Expansion	$6,000,000	$2,873,226	$500,000	$2,626,774
Economic Development	Business & Economic Development Land Acquisition	$8,000,000	$8,000,000		$0
	Total SPLOST VII Referendum	$182,046,500	$174,113,479	$5,306,247	$2,626,774
IT	IT Upgrade	$1,035,000	$1,035,000		$0
Courts	Court Facilities, Equipment, Improvements , and Expansion	$6,218,641	$1,089,692	$5,128,949	$0
Public Works	Paving Projects	$7,000,000	$7,000,000		$0
Facility Maintenance	Facility Maintenance	$1,000,000	$745,759	$254,241	$0
Parks & Rec	L.B. Ahrens Recreation Center	$4,684,474	$4,684,474		$0
Parks & Rec	Hickory Flat Gym	$1,500,000	$1,500,000		$0
Parks & Rec	Parks Vehicles	$212,231	$212,231		$0
Parks & Rec	Cochran Property- Land Acquisition	$2,645,683	$2,645,683		$0
Parks & Rec	Milford Estate - Land Acqusition	$2,270,606	$2,270,606		$0
Parks & Rec	Haley Farms - Land Acquisiton	$3,241,325	$3,241,325		$0
Parks & Rec	Haley Farms Park Plans	$53,620	$53,620		$0
Parks & Rec	Yellow Creek	$164,976	$164,976		$0
Parks & Rec	Long Swamp Creek	$1,743,747	$1,743,747		$0
Parks & Rec	NE Area Master Plan	$71,400	$71,400		$0
Parks & Rec	SW Area Park Design	$2,000,000	$2,000,000		$0
Parks & Rec	Clark Elementary School Park Land/Tippens	$641,889	$641,889		$0
Parks & Rec	Haygood Property	$414,860	$414,860		$0
Parks & Rec	Aquatic Center Repairs	$898,180	$898,180		$0
Parks & Rec	Playground	$40,000	$40,000		$0
Parks & Rec	Various Maintenace/Equip Items	$741,457	$741,457		$0
Parks & Rec	Charlie Ferguson Comm Center	$780,647	$780,647		$0
Sheriff	Sheriff 50 Patrol Cars	$2,500,000	$2,500,000		$0
Sheriff	Sheriff Patrol Cars	$2,719,257	$2,719,257		$0
Sheriff	Sheriff Precinct - K-9/Traffic	$6,571,680	$6,571,680		$0
Sheriff	MDT's	$1,000,000	$1,000,000		$0
Senior Center	Bus/Garage	$219,353	$172,337	$47,016	$0
Facility Maintenance	Historical Society Renovations	$500,000	$500,000		$0
Marshall	800MHZ/Premier One Projects	$1,168,304	$1,168,304		$0
Tax Commissioner	Modular Building	$800,000	$800,000		$0
Fire	Fire Station 15 Yellow Creek	$1,931,100	$1,931,100		$0
Fire	Fire Station 13 Knox Bridge	$841,450	$841,450		$0
Fire	Remodel Fire Station 18 Remodel	$229,543	$229,543		$0
Fire	Fire Support Vehicles	$909,926	$909,926		$0
Fire	Training Center Expansion	$570,000	$570,000		$0
Fire	EMS only Station #30	$2,881,055	$2,881,055		$0
Fire	Classroom Trailer at Training Center	$0	$0		$0
Fire	Gear Project	$135,976	$123,329	$12,647	$0
Fire	HVAC for 5 stations	$502,403	$502,403		$0
Fire	Buffington Headquarters	$29,750	$29,750		$0
Fire	ST #26 Nelson	$519,995	$519,995		$0
Economic Development	Business & Economic Development Land Acquisition	$638,491	$638,491		$0
	Total Excess/Interest SPLOST VII Revenue Projects	$62,027,019	$56,584,166	$5,442,853	$0
	Total SPLOST VII	$244,073,519	$230,697,645	$10,749,100	$2,626,774

Cherokee County

1831

GEORGIA

SPLOST 2024 Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TAXES								
313000 - SPLOST	16,964,687	70,376,045	71,110,303	53,652,368	71,997,859	71,929,775	68,084	(819,472)
TOTAL TAXES	16,964,687	70,376,045	71,110,303	53,652,368	71,997,859	71,929,775	68,084	(819,472)
INTERGOVT								
334310 - STATE GRANTS-DIRECT	0	6,077,825	3,102,816	6,463,627	6,463,627	0	6,463,627	3,102,816
336211 - CITY OF WALESKA	0	38,437	0	0	0	0	0	0
336212 - CITY OF HOLLY SPRINGS	0	873,056	0	1,141,831	1,141,831	750,000	391,831	(750,000)
336213 - CITY OF WOODSTOCK	0	644,447	0	1,086,256	1,086,256	750,000	336,256	(750,000)
336214 - CITY OF BALL GROUND	0	542	0	77,082	77,082	70,000	7,082	(70,000)
336215 - CITY OF CANTON	0	1,530,129	0	1,283,375	1,283,375	1,000,000	283,375	(1,000,000)
339000 - STATE INTERGOVERNMENTAL	0	1,209,118	0	2,672,484	2,672,484	5,430,000	(2,757,516)	(5,430,000)
TOTAL INTERGOVT	0	10,373,554	3,102,816	12,724,655	12,724,655	8,000,000	4,724,655	(4,897,184)
CHARGES FOR SVCS								
341395 - DEVELOPERS CONTRIBUTIONS	0	0	0	501,000	501,000	0	501,000	0
TOTAL CHARGES FOR SVCS	0	0	0	501,000	501,000	0	501,000	0
INVSMT REVENUE								
361100 - SPLOST FUND INTEREST	30,729	777,053	840,000	480,473	618,174	500,000	118,174	340,000
TOTAL INVSMT REVENUE	30,729	777,053	840,000	480,473	618,174	500,000	118,174	340,000
SALE OF ASSETS								
392100 - SALE OF ASSETS	597,943	0	0	0	0	0	0	0
TOTAL SALE OF ASSETS	597,943	0	0	0		0	0	0
BOND/DEBT PROCEEDS								
393500 - PROCEEDS FROM CAPITAL LEASES	0	142,472	0	0	0	0	0	0
393550 - PROCEEDS FROM NOTES PAYABLE	0	0	2,000,000	0	2,000,000	0	2,000,000	2,000,000
TOTAL BOND/DEBT PROCEEDS	0	142,472	2,000,000	0	2,000,000	0	2,000,000	2,000,000
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	55,591	0	0	0	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
389500 - SAVINGS OF RESERVES	0	0	(2,451,299)	0	0	(46,199)	46,199	(2,405,100)
TOTAL USE OF RESERVES	0	0	(2,395,708)	0	0	(46,199)	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	0	0	296,200	296,200	296,200	0	296,200	296,200
TOTAL TRANSFERS FROM/TO	0	0	296,200	296,200	296,200	0	296,200	296,200
TOTAL ALL FUNDING SOURCES	17,593,360	81,669,124	74,953,611	67,654,696	88,137,888	80,383,576	7,754,312	(5,429,965)
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	0	2,753,351	3,845,919	2,231,861	2,803,304	3,307,747	(504,443)	538,172
511101 - SALARIES/ SALARY SUPPLEMENTS	0	11,215	6,267	10,580	13,289	17,154	(3,865)	(10,887)
511115 - PERFECT ATTENDANCE	0	9,177	0	11,296	11,296	0	11,296	0
511200 - PART TIME/TEMP EMPLOYEES	0	58,049	100,382	48,853	61,361	325,024	(263,663)	(224,642)
511300 - OVERTIME	0	26,872	0	38,162	47,933	31,091	16,842	(31,091)
TOTAL COMPENSATION	0	2,858,664	3,952,568	2,340,752	2,937,183	3,681,016	(743,833)	271,552
512101 - GROUP INSURANCE - HEALTH	0	976,185	846,853	556,709	699,247	1,049,350	(350,103)	(202,497)
512102 - GROUP INSURANCE - LIFE	0	2,608	2,961	2,234	2,807	3,044	(237)	(83)
512103 - GROUP INSURANCE - DENTAL	0	11,516	16,596	13,003	16,332	24,708	(8,376)	(8,112)
512104 - GROUP INSURANCE-LONG TERM DIS	0	5,743	5,939	4,007	5,033	5,968	(935)	(29)
512105 - GROUP INSURANCE-SHORT TERM DIS	0	1,250	1,230	961	1,208	1,476	(268)	(246)
512106 - EMPLOYEE ASSISTANCE PROGRAM	0	366	427	299	375	504	(129)	(77)
512403 - DEFINED BENEFIT PLAN	0	483,120	666,035	396,709	498,282	587,298	(89,016)	78,737
TOTAL BENEFITS	0	1,480,788	1,540,041	973,922	1,223,284	1,672,348	(449,064)	(132,307)
512200 - SOCIAL SECURITY (FICA) CONT	0	166,892	240,839	136,436	171,368	228,224	(56,856)	12,615
512300 - MEDICARE	0	39,031	56,325	31,974	40,161	53,375	(13,214)	2,950
TOTAL PAYROLL TAXES	0	205,923	297,164	168,410	211,529	281,599	(70,070)	15,565
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	0	4,545,375	5,789,773	3,483,084	4,371,995	5,634,963	(1,262,968)	154,810
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	131,540	0	17,500	23,333	0	23,333	0
521230 - PROF SVCS/TREE REMOVAL	0	56,128	47,000	75,584	100,779	47,000	53,779	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
521250 - PROF SVCS/CURB-GUTTER;CONCRETE	0	87,977	69,600	155,723	207,631	69,600	138,031	0
522115 - DISPOSAL-ROAD DEBRIS	0	0	2,845	12,504	16,671	2,845	13,826	0
522200 - REPAIRS AND MAINTENANCE	0	365,068	1,095,000	714,874	953,165	1,795,000	(841,835)	(700,000)
522204 - EQUIPMENT SERVICE AGREEMENTS	0	7,710	0	0	0	0	0	0
522300 - RENTALS	0	1,750	28,000	0	0	28,000	(28,000)	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	0	460,667	430,000	386,063	514,751	430,000	84,751	0
523201 - CELL PHONE	0	6,220	0	4,202	5,603	6,220	(617)	(6,220)
523250 - POSTAGE	18	367	0	371	495	400	95	(400)
523300 - ADVERTISING	0	1,549	0	1,916	2,554	900	1,654	(900)
523400 - PRINTING AND BINDING	0	692	0	574	765	800	(35)	(800)
523500 - TRAVEL	0	2,882	280	2,509	3,345	4,500	(1,155)	(4,220)
523600 - DUES AND FEES	0	2,185	0	753	1,005	2,200	(1,195)	(2,200)
523700 - EDUCATION AND TRAINING	0	2,474	4,095	3,428	4,570	4,695	(125)	(600)
523800 - LICENSES	0	0	0	0	0	500	(500)	(500)
523900 - OTHER PURCHASED SERVICES	0	0	0	6,000	8,000	0	8,000	0
531100 - GENERAL SUPPLIES AND MATERIALS	0	138,888	18,000	108,782	145,042	18,750	126,292	(750)
531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU	0	2,588,939	2,168,583	1,963,604	2,618,138	2,168,583	449,555	0
531115 - GEN SUPPLIES/CONCRETE	0	23,199	35,000	13,332	17,776	35,000	(17,224)	0
531120 - GEN SUPPLIES/EROSION CONT/GRAS	0	11,535	28,000	149	199	28,000	(27,801)	0
531125 - GEN SUPPLIES/FENCING MATERIAL	0	12,047	0	0	0	0	0	0
531130 - GEN SUPPLIES/OPERATIONAL SUPPL	0	0	1,000	(893)	(1,191)	1,000	(2,191)	0
531135 - GEN SUPPLIES/PIPE, DRAINAGE	0	56,491	9,195	95,875	127,834	9,195	118,639	0
531140 - GEN SUPPLIES/SIGNS	0	32,871	35,000	44,487	59,316	35,000	24,316	0
531145 - GEN SUPPLIES/STONE	0	297,280	10,000	125,486	167,315	10,000	157,315	0
531270 - GASOLINE	0	265,510	295,000	211,571	282,094	295,000	(12,906)	0
531300 - FOOD	0	888	0	87	115	0	115	0
531600 - SMALL EQUIPMENT	0	116,958	8,820	112,789	150,385	8,000	142,385	820
531660 - NON ASSET COMPUTER EQUIPMENT	0	986,530	1,887	163,536	218,048	10,969	207,079	(9,082)
531700 - OTHER SUPPLIES	0	522	0	601	801	150	651	(150)
TOTAL OPERATING COSTS (52S AND 53S)	18	5,658,866	4,287,305	4,221,405	5,628,540	5,012,307	616,233	(725,002)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
CAPITAL (54S)								
541100 - SITES	1,200,000	(92,275)	0	346,479	461,972	103,665	358,307	(103,665)
541101 - RIGHT OF WAY ACQUISITIONS	4,009,467	6,312,577	0	3,783,558	5,044,744	139,833	4,904,911	(139,833)
541200 - SITE IMPROVEMENTS	0	19,850	2,800,000	389,550	519,400	9,200,000	(8,680,600)	(6,400,000)
541300 - BUILDINGS	0	1,236,910	17,483,828	801,310	1,068,413	16,560,000	(15,491,587)	923,828
541350 - BUILDING IMPROVEMENTS	0	354,960	0	1,510,173	2,013,564	1,060,000	953,564	(1,060,000)
541400 - CONSTRUCTION	0	327,231	0	0	0	0	0	0
541410 - INFRASTRUCTURE CONSTRUCTION	28,390	24,910,475	9,653,086	11,694,693	15,592,924	6,877,365	8,715,559	2,775,721
542100 - MACHINERY	0	59,492	2,564,650	1,620,367	2,160,489	1,640,000	520,489	924,650
542200 - VEHICLES	1,066,233	7,850,019	7,950,136	2,473,197	3,297,597	6,017,700	(2,720,103)	1,932,436
542500 - OTHER EQUIPMENT	0	1,577,158	3,360,000	3,239,013	4,318,684	2,713,575	1,605,109	646,425
542501 - OTHER CAPITAL ITEMS	0	(3,002)	0	0	0	0	0	0
543000 - PROFESSIONAL SERVICE ASSETS	27,067	3,454,792	0	3,012,577	4,016,770	2,007,344	2,009,426	(2,007,344)
543100 - PROF SERVICES - ROW	67,900	789,407	0	286,049	381,398	66,300	315,098	(66,300)
TOTAL CAPITAL (54S)	6,399,056	46,797,594	43,811,700	29,156,966	38,875,955	46,385,782	(7,509,827)	(2,574,082)
NON-OPERATIONAL COSTS								
571000 - INTERGOVERNMENTAL	4,843,839	19,897,759	20,413,241	16,320,942	20,413,241	20,697,843	(284,602)	(284,602)
572000 - PAYMENTS TO OTHER AGENCIES	0	0	0	6,328,314	6,328,314	2,000,000	4,328,314	(2,000,000)
TOTAL NON-OPERATIONAL COSTS	4,843,839	19,897,759	20,413,241	22,649,257	26,741,555	22,697,843	4,043,712	(2,284,602)
DEBT SERVICE								
581300 - NOTES PAYABLE PRINCIPAL	0	578,376	579,592	531,246	579,592	580,810	(1,218)	(1,218)
582100 - BOND INTEREST	0	142,472	0	0	0	0	0	0
582200 - CAPITAL LEASE INTEREST	0	3,002	0	0	0	0	0	0
582300 - NOTES PAYABLE- INTEREST	0	4,725	3,509	3,264	3,509	2,291	1,218	1,218
TOTAL DEBT SERVICE	0	728,575	583,101	534,509	583,101	583,101	0	0
UNCLASSIFIED								
551000 - INDIRECT COST ALLOCATION	8,109	94	0	0	0	0	0	0
TOTAL UNCLASSIFIED	8,109	94	0	0	0	0	0	0
TOTAL	11,251,023	77,628,264	74,885,120	60,045,220	76,201,146	80,313,996	(4,112,850)	(5,428,876)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	0	12,972	11,045	11,557	11,557	11,439	118	(394)
522110 - DISPOSAL	0	2,400	0	0	0	0	0	0
522202 - VEHICLE MAINTENANCE	0	0	0	11,772	15,696	0	15,696	0
523100 - INSURANCE, OTHER BENEFITS	0	92,782	57,176	105,364	105,364	58,141	47,223	(965)
523200 - COMMUNICATIONS - ALLOCATED	0	0	270	0	0	0	0	270
TOTAL ALLOCATED COSTS	0	108,153	68,491	128,693	132,617	69,580	63,037	(1,089)
TOTAL NON DEPARTMENT MANAGED COSTS	0	108,153	68,491	128,693	132,617	69,580	63,037	(1,089)
TOTAL EXPENDITURES	11,251,023	77,736,417	74,953,611	60,173,914	76,333,763	80,383,576	(4,049,813)	(5,429,965)
INTERFUND TRANSFERS								
TRANSFERS FROM/TO								
611250 - TRANSFERS TO GRANT FUND	18,113	0	0	0	0	0	0	0
611325 - TRANSFER TO SP'24	17,801,558	0	0	0	0	0	0	0
TOTAL TRANSFERS FROM/TO	17,819,671	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	17,819,671	0	0	0	0	0	0	0
TOTAL FUND REDUCTIONS	29,070,694	77,736,417	74,953,611	60,173,914	76,333,763	80,383,576	(4,049,813)	(5,429,965)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
(7,544,628)	+	88,137,888	-	76,333,763	=	4,259,497	4,259,497	+	80,429,775	-	80,383,576	=	4,305,696

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
SPLOST 2024
2027 HEADCOUNT

		2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total
ENGINEERING SPLOST 2024 (4219)	ACRM - ACCT. & REPORTS MANAGER	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	ADM3 - ADMINISTRATIVE ASSISTANT III	0.25	0.00	0.00	0.25	0.25	0.00	0.00	0.25
	CDAD - COMMUNITY DEV AGENCY DIR	0.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	CFO - CHIEF FINANCIAL OFFICER	0.30	0.00	0.00	0.30	0.30	0.00	0.00	0.30
	COEN - COUNTY ENGINEER	0.24	0.00	0.00	0.24	0.24	0.00	0.00	0.24
	CONI - CONSTRUCTION INSPECTOR	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	CONM - CONSTRUCTION MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PCET - PRECONST ENG TRANSPORTATION	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PDC - PROGRAM DELIVERY COORDINATOR	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	SRCI - SR CONSTRUCTION INSPECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SRPD - SPLOST ROADWAY PROGRAM DIRECTO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Total	**7.79**	**0.00**	**0.00**	**7.79**	**8.79**	**0.00**	**0.00**	**8.79**
PUBLIC WORKS SPLOST 2024 (4220)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EO01 - EQUIPMENT OPERATOR I	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	EO02 - EQUIPMENT OPERATOR II	4.00	0.00	0.00	4.00	7.00	0.00	0.00	7.00
	HVOP - HEAVY EQUIPMENT OPERATOR	7.00	0.00	0.00	7.00	8.00	0.00	0.00	8.00
	LB - LABORER	10.00	0.00	0.00	10.00	18.00	0.00	0.00	18.00
	LDO2 - LEAD OPERATOR 2	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	MGRB - MANAGER PUBLIC WORKS	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PTRB - PT ROADS/BRIDGES	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
	PVMG - PAVEMENT MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SURB - SUPERVISOR PUBLIC WORKS	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	TR02 - TRUCK DRIVER II	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
	TR03 - TRUCK DRIVER III	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Total	**38.00**	**1.00**	**0.00**	**39.00**	**51.00**	**1.00**	**0.00**	**52.00**
Total		**45.79**	**1.00**	**0.00**	**46.79**	**59.79**	**1.00**	**0.00**	**60.79**

Cherokee County Board of Commissioners
SPLOST VIII (2024-2030)
FY 2027 Budget Spending Fund 325

Department	Project	Original SPLOST Budget	Changes to Allocation for FY2027	Revised SPLOST Budget FY2027	YTD Expenditures	Additional Revenues	FY2027 Budget	Remaining Funds
Courts	Court Expansion and Improvements	$ 74,000,000		$ 74,000,000	-		$ 4,000,000	$ 70,000,000
Public Works	Transportation Infrastructure, Facilities, Equipment	$ 115,242,765	$ (3,579,076)	$ 111,663,689	95,939,766	24,349,209	$ 21,845,793	$ 18,227,339
Airport	Transportation Infrastructure, Facilities, Equipment	$ 3,000,000		$ 3,000,000	-			$ 3,000,000
CATS	Transportation Infrastructure, Facilities, Equipment	$ 1,000,000		$ 1,000,000	242,765		$ 562,700	$ 194,535
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	$ 37,000,000	$ 3,079,076	$ 40,079,076	11,163,415		$ 17,418,076	$ 11,497,585
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	$ 34,000,000		$ 34,000,000	2,123,749		$ 4,670,000	$ 27,206,251
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	$ 15,000,000	$ 1,000,000	$ 16,000,000	7,221,677		$ 5,238,665	$ 3,539,658
Economic Development	Business & Economic Development	$ 10,000,000		$ 10,000,000	6,132,138		$ 2,000,000	$ 1,867,862
IT	IT Facilities & Upgrades	$ 5,200,000		$ 5,200,000	1,055,522	142,472	$ 250,000	$ 4,036,950
Library	Library Facilities & Upgrades	$ 3,000,000		$ 3,000,000	565,783	597,943		$ 3,032,160
Coroner	Coroner Facilities and Equipment	$ 3,000,000	$ (1,000,000)	$ 2,000,000	1,603,884		$ 75,000	$ 321,116
Tax Commissioner	Tax Commissioner Facilities and Equipment	$ 3,000,000		$ 3,000,000	-			$ 3,000,000
Senior Center	Senior Center - SW area	$ 2,500,000		$ 2,500,000	4,370			$ 2,495,630
Recycling	Recycling Center Upgrades & Improvements	$ 2,300,000		$ 2,300,000	15,274		$ 2,300,000	$ (15,274)
Marshal	Marshal Vehicles and Equipment	$ 1,500,000		$ 1,500,000	403,850		$ 300,000	$ 796,150
Property Maintenance	General Facilities, Equipment, & Improvements	$ 1,500,000	$ 500,000	$ 2,000,000	38,200		$ 1,000,000	$ 961,800
Fleet	Fleet Equipment and Facilities	$ 500,000		$ 500,000	308,092		$ 25,499	$ 166,409
	Total SPLOST VIII Referendum	$ 311,742,765	$ -	$ 311,742,765	$ 126,818,485	$ 25,089,624	$ 59,685,733	$ 150,328,171
	2027 Payments to Cities						$ 20,697,843	
	Total 2027 Expenditures						$ 80,383,576	

Cherokee County

1831

GEORGIA

TSPLOST 2026 Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TSPLOST2026 (350)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TSPLOST2026 (350)								
ALL FUNDING SOURCES								
TAXES								
313300 - TSPLOST	0	0	0	17,067,678	28,067,678	68,314,352	(40,246,674)	(68,314,352)
TOTAL TAXES	0	0	0	17,067,678	28,067,678	68,314,352	(40,246,674)	(68,314,352)
INTERGOVT								
339000 - STATE INTERGOVERNMENTAL	0	0	0	0	0	4,622,628	(4,622,628)	(4,622,628)
TOTAL INTERGOVT	0	0	0	0		4,622,628	(4,622,628)	(4,622,628)
INVSMT REVENUE								
361300 - TSPLOST FUND INTEREST	0	0	0	32,283	45,283	500,000	(454,717)	(500,000)
TOTAL INVSMT REVENUE	0	0	0	32,283	45,283	500,000	(454,717)	(500,000)
USE OF RESERVES								
389500 - SAVINGS OF RESERVES	0	0	0	0	0	(7,933,093)	7,933,093	7,933,093
TOTAL USE OF RESERVES	0	0	0	0		(7,933,093)	7,933,093	7,933,093
TOTAL ALL FUNDING SOURCES	0	0	0	17,099,961	28,112,961	65,503,887	(37,390,926)	(65,503,887)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - TSPLOST2026 (350)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
EXPENDITURES								
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	0	0	0	0	0	1,483,587	(1,483,587)	(1,483,587)
531660 - NON ASSET COMPUTER EQUIPMENT	0	0	0	2,312	3,082	0	3,082	0
TOTAL OPERATING COSTS (52S AND 53S)	0	0	0	2,312	3,082	1,483,587	(1,480,505)	(1,483,587)
CAPITAL (54S)								
541101 - RIGHT OF WAY ACQUISITIONS	0	0	0	0	0	3,669,401	(3,669,401)	(3,669,401)
541410 - INFRASTRUCTURE CONSTRUCTION	0	0	0	2,161,252	2,881,669	25,341,088	(22,459,419)	(25,341,088)
543000 - PROFESSIONAL SERVICE ASSETS	0	0	0	750	1,000	8,712,545	(8,711,545)	(8,712,545)
543100 - PROF SERVICES - ROW	0	0	0	107,750	143,667	252,692	(109,025)	(252,692)
TOTAL CAPITAL (54S)	0	0	0	2,269,752	3,026,336	37,975,726	(34,949,390)	(37,975,726)
NON-OPERATIONAL COSTS								
571000 - INTERGOVERNMENTAL	0	0	0	6,516,265	6,516,265	26,044,574	(19,528,309)	(26,044,574)
TOTAL NON-OPERATIONAL COSTS	0	0	0	6,516,265	6,516,265	26,044,574	(19,528,309)	(26,044,574)
TOTAL	0	0	0	8,788,329	9,545,683	65,503,887	(55,958,204)	(65,503,887)
TOTAL EXPENDITURES	0	0	0	8,788,329	9,545,683	65,503,887	(55,958,204)	(65,503,887)
TOTAL FUND REDUCTIONS	0	0	0	8,788,329	9,545,683	65,503,887	(55,958,204)	(65,503,887)

Fund Balance

BOY Balance		2026 FY Run Rate Sources		2026 FY Run Rate Uses		Expected EOY 2026 Balance	Expected SOY 2027		2027 Budget Sources		2027 Budget Uses		Expected EOY 2027 Balance
	+	28,112,961	-	9,545,683	=	18,567,278	18,567,278	+	73,436,980	-	65,503,887	=	26,500,371

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County Board of Commissioners
TSPLOST 2026 (2024-2032)
FY 2027 Budget Spending Fund 350

Department	Project	Original SPLOST Budget	Changes to Allocation for FY2027	Revised SPLOST Budget FY2027	YTD Expenditures	Additional Revenues	FY2027 Budget	Remaining Funds
Transportation/Public Works	TSPLOST Roadway Program	$ 275,439,761		$ 275,439,761	2,272,063	5,122,628	$ 39,459,313	$ 238,831,013
	Total TSPLOST2026 Referendum	$ 275,439,761	$ -	$ 275,439,761	$ 2,272,063	$ 5,122,628	$ 39,459,313	$ 238,831,013
	2027 Payments to Cities						$ 26,044,573	
	Total 2027 Expenditures						$ 65,503,886	

Cherokee County

1831

GEORGIA

Debt Service Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DEBT SERVICE (410)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
DEBT SERVICE (410)								
ALL FUNDING SOURCES								
TAXES								
311000 - PROPERTY TAXES - CURRENT YEAR	6,554,427	5,855,526	6,193,660	6,122,088	6,128,254	6,499,894	(371,640)	(306,234)
311001 - ALLOWANCE FOR UNCOLLECTIBLE	0	0	0	0	0	(49,135)	49,135	49,135
311120 - TIMBER	267	104	100	10	110	0	110	100
311200 - REAL PROPERTY-PRIOR YEAR	30,243	34,319	26,860	14,804	29,460	28,360	1,100	(1,500)
311310 - MOTOR VEHICLE	27,964	22,163	19,654	15,011	18,834	18,313	521	1,341
311316 - ALTERNATIVE AD VALOREM TAX	3,699	2,908	3,000	1,972	1,972	3,000	(1,028)	0
311320 - MOBILE HOME	5,849	4,675	4,737	4,450	4,581	4,807	(226)	(70)
311340 - INTANGIBLES (REGULAR & RECORD)	90,417	84,249	85,000	61,706	82,959	85,000	(2,041)	0
311600 - REAL ESTATE TRANSFER	53,756	40,523	40,000	28,041	38,044	40,000	(1,956)	0
319110 - PENALITIES/INTEREST REAL PROP	12,270	8,187	7,000	7,166	8,888	8,000	888	(1,000)
TOTAL TAXES	6,778,891	6,052,655	6,380,011	6,255,248	6,313,102	6,638,239	(325,137)	(258,228)
MISC REVENUE								
383010 - MISCELLANEOUS REIMBURSEMENTS	26,882	28,107	0	0	0	0	0	0
TOTAL MISC REVENUE	26,882	28,107	0	0		0	0	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	58,816	0	0	0	0	0
389500 - SAVINGS OF RESERVES	0	0	0	0	0	(115,493)	115,493	115,493
TOTAL USE OF RESERVES	0	0	58,816	0	0	(115,493)	0	0
TOTAL ALL FUNDING SOURCES	6,805,773	6,080,762	6,438,827	6,255,248	6,313,102	6,522,746	(209,644)	(83,919)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - DEBT SERVICE (410)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
EXPENDITURES								
DEBT SERVICE								
581100 - BOND PRINCIPAL	5,540,000	5,730,000	5,935,000	5,935,000	5,935,000	6,150,000	(215,000)	(215,000)
582100 - BOND INTEREST	790,321	640,802	503,827	282,022	503,827	372,746	131,081	131,081
584000 - BOND ISSUANCE COSTS	1,250	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	6,331,571	6,370,802	6,438,827	6,217,022	6,438,827	6,522,746	(83,919)	(83,919)
TOTAL	6,331,571	6,370,802	6,438,827	6,217,022	6,438,827	6,522,746	(83,919)	(83,919)
TOTAL EXPENDITURES	6,331,571	6,370,802	6,438,827	6,217,022	6,438,827	6,522,746	(83,919)	(83,919)
TOTAL FUND REDUCTIONS	6,331,571	6,370,802	6,438,827	6,217,022	6,438,827	6,522,746	(83,919)	(83,919)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
112,136	+	6,313,102	-	6,438,827	=	(13,589)	(13,589)	+	6,638,239	-	6,522,746	=	101,904

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County

1831

GEORGIA

Conference Center Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - CONFERENCE CENTER (555)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
CONFERENCE CENTER (555)								
ALL FUNDING SOURCES								
CHARGES FOR SVCS								
347910 - CONCESSION REVENUES	2,580	1,380	2,500	2,380	2,800	2,500	300	0
347930 - CONFERENCE CENTER RENTAL	355,201	339,962	340,000	305,123	361,793	330,000	31,793	10,000
347931 - CONF CTR ADJUSTMENTS/DISCOUNTS	0	0	(10,000)	(21,758)	(23,428)	0	(23,428)	(10,000)
TOTAL CHARGES FOR SVCS	357,781	341,342	332,500	285,746	341,165	332,500	8,665	0
MISC REVENUE								
380000 - MISCELLANEOUS REVENUE	5,787	1,631	2,500	4,241	6,741	2,500	4,241	0
382500 - CAPITAL CONTRIBUTIONS	10,834	0	0	0	0	0	0	0
TOTAL MISC REVENUE	16,621	1,631	2,500	4,241	6,741	2,500	4,241	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	553,418	0	0	376,730	0	0
TOTAL USE OF RESERVES	0	0	553,418	0	0	376,730	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - CONFERENCE CENTER (555)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391275 - TRANSFER IN FROM HOTEL/MOTEL	**594,523**	**371,709**	**98,000**	**0**	**98,000**	**123,000**	**(25,000)**	**(25,000)**
TOTAL TRANSFERS FROM/TO	**594,523**	**371,709**	**98,000**	**0**	**98,000**	**123,000**	**(25,000)**	**(25,000)**
TOTAL ALL FUNDING SOURCES	**968,925**	**714,682**	**986,418**	**289,987**	**445,906**	**834,730**	**(388,824)**	**151,688**
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - CONFERENCE CENTER (555)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	165,964	171,212	165,000	145,044	193,392	156,000	37,392	9,000
521280 - CATERING SERVICES	24,764	25,234	40,000	15,247	20,329	30,000	(9,671)	10,000
521281 - LINEN SERVICE	25,305	18,797	25,000	17,197	22,930	30,000	(7,070)	(5,000)
521282 - EVENT LABOR	150,318	149,585	174,000	124,167	165,556	174,000	(8,444)	0
521300 - TECHNICAL	16,107	13,023	30,000	10,543	14,057	35,800	(21,743)	(5,800)
522100 - CLEANING SERVICES	7,079	12,570	17,500	9,953	13,271	17,440	(4,169)	60
522200 - REPAIRS AND MAINTENANCE	206,688	80,213	150,000	56,840	75,786	150,000	(74,214)	0
522300 - RENTALS	3,156	6,855	7,200	5,698	7,597	7,220	377	(20)
522320 - RENTAL OF EQUIPMENT AND VEHICL	1,725	867	10,000	0	0	5,000	(5,000)	5,000
523201 - CELL PHONE	2,090	2,470	3,720	1,522	2,029	3,960	(1,931)	(240)
523300 - ADVERTISING	24,569	23,153	48,000	5,425	7,234	40,000	(32,766)	8,000
523400 - PRINTING AND BINDING	235	0	2,500	0	0	1,500	(1,500)	1,000
523500 - TRAVEL	0	0	0	0	0	2,500	(2,500)	(2,500)
523900 - OTHER PURCHASED SERVICES	1,527	3,439	17,000	350	467	10,000	(9,533)	7,000
531100 - GENERAL SUPPLIES AND MATERIALS	10,445	6,451	10,000	3,512	4,683	10,000	(5,317)	0
531600 - SMALL EQUIPMENT	9,633	16,326	10,000	1,319	1,758	15,000	(13,242)	(5,000)
531620 - FURNITURE/FURNISHINGS	0	8,643	100,000	0	0	0	0	100,000
531700 - OTHER SUPPLIES	327	1,308	30,000	763	1,017	2,400	(1,383)	27,600
TOTAL OPERATING COSTS (52S AND 53S)	649,929	540,145	839,920	397,580	530,107	690,820	(160,713)	149,100
UNCLASSIFIED								
561510 - DEPRECIATION-MACHINERY & EQUIP	7,393	8,813	0	0	0	0	0	0
TOTAL UNCLASSIFIED	7,393	8,813	0	0	0	0	0	0
TOTAL	657,322	548,958	839,920	397,580	530,107	690,820	(160,713)	149,100

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - CONFERENCE CENTER (555)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
522110 - DISPOSAL	1,096	1,096	1,106	913	1,218	1,106	112	0
522130 - CUSTODIAL SERVICES	59,264	59,687	59,628	49,690	66,253	65,102	1,151	(5,474)
522140 - LAWN CARE	5,771	6,474	6,566	3,893	5,190	6,566	(1,376)	0
522218 - PEST CONTROL	152	415	332	221	295	332	(37)	0
523200 - COMMUNICATIONS - ALLOCATED	9,089	7,882	12,780	9,442	12,589	4,718	7,871	8,062
531210 - WATER/SEWER	9,510	5,341	9,342	4,949	6,599	9,342	(2,743)	0
531230 - ELECTRICITY	64,170	60,899	56,744	42,226	56,302	56,744	(442)	0
TOTAL ALLOCATED COSTS	149,052	141,794	146,498	111,334	148,446	143,910	4,536	2,588
TOTAL NON DEPARTMENT MANAGED COSTS	149,052	141,794	146,498	111,334	148,446	143,910	4,536	2,588
TOTAL EXPENDITURES	806,375	690,751	986,418	508,915	678,553	834,730	(156,177)	151,688
TOTAL FUND REDUCTIONS	806,375	690,751	986,418	508,915	678,553	834,730	(156,177)	151,688

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
1,499,528	+	445,906	-	678,553	=	1,266,881	1,266,881	+	458,000	-	834,730	=	890,151

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County



EMS Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
EMERGENCY MEDICAL SERVICES (580)								
ALL FUNDING SOURCES								
INTERGOVT								
334100 - STATE GRANTS-OPERATING	103,862	13,470	0	0	0	0	0	0
334152 - STATE DIRECT PUBLIC WELFARE	18,633	30,260	30,211	30,211	30,211	0	30,211	30,211
TOTAL INTERGOVT	122,495	43,730	30,211	30,211	30,211	0	30,211	30,211
CHARGES FOR SVCS								
341200 - MEDICAL RECORDS FEE	8,629	8,886	10,000	5,331	8,144	10,000	(1,856)	0
342214 - SPECIAL SERVICES	11,918	15,485	7,500	4,371	7,496	7,500	(4)	0
342600 - AMBULANCE FEES	22,715,345	30,422,019	30,742,500	23,581,331	31,647,360	34,800,000	(3,152,640)	(4,057,500)
342601 - EMS MEDICARE ADJUSTMENTS	(10,457,572)	(18,188,748)	(18,000,000)	(14,029,203)	(18,897,544)	(21,620,000)	2,722,456	3,620,000
342620 - AMBULANCE FEES-COLLECTION AGEN	242,072	29,695	30,000	47,441	46,979	30,000	16,979	0
TOTAL CHARGES FOR SVCS	12,520,391	12,287,337	12,790,000	9,609,271	12,812,435	13,227,500	(415,065)	(437,500)
MISC REVENUE								
382500 - CAPITAL CONTRIBUTIONS	0	4,867,140	0	0	0	0	0	0
TOTAL MISC REVENUE	0	4,867,140	0	0		0	0	0
SALE OF ASSETS								
392100 - SALE OF ASSETS	(84,648)	0	0	3,000	3,000	0	3,000	0
TOTAL SALE OF ASSETS	(84,648)	0	0	3,000	3,000	0	3,000	0
BOND/DEBT PROCEEDS								
393600 - INSURANCE RECOVERY	857	10,294	0	0	0	0	0	0
TOTAL BOND/DEBT PROCEEDS	857	10,294	0	0		0	0	0
USE OF RESERVES								
389000 - USE OF RESERVES	0	0	1,545,000	0	0	1,654,500	0	0
TOTAL USE OF RESERVES	0	0	1,545,000	0	0	1,654,500	0	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
TRANSFERS FROM/TO								
391100 - TRANSFER IN FROM GENERAL FUND	7,317,296	9,329,683	10,085,473	8,404,561	10,085,473	10,801,948	(716,475)	(716,475)
TOTAL TRANSFERS FROM/TO	7,317,296	9,329,683	10,085,473	8,404,561	10,085,473	10,801,948	(716,475)	(716,475)
TOTAL ALL FUNDING SOURCES	19,876,391	26,538,183	24,450,684	18,047,042	22,931,119	25,683,948	(2,752,829)	(1,233,264)
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	7,571,505	8,764,996	9,586,065	6,981,218	8,768,680	9,684,002	(915,322)	(97,937)
511102 - SALARIES/ COURT SERVICE	0	71	0	16	21	0	21	0
511103 - WORKED HOLIDAY	277,467	263,925	289,430	284,528	357,378	305,515	51,863	(16,085)
511115 - PERFECT ATTENDANCE	22,491	22,937	26,780	27,546	27,546	30,450	(2,904)	(3,670)
511116 - SHORT TERM DISABILITY PAY	0	0	0	5,549	6,970	3,392	3,578	(3,392)
511117 - SPECIAL EVENTS	12,043	16,422	20,600	12,365	15,531	20,848	(5,317)	(248)
511122 - HAZ PAY ARPA	1,200,611	1,217,488	1,220,000	1,003,172	1,260,023	1,300,000	(39,977)	(80,000)
511300 - OVERTIME	484,251	576,382	556,200	614,092	771,323	741,965	29,358	(185,765)
TOTAL COMPENSATION	9,568,368	10,862,220	11,699,075	8,928,487	11,207,472	12,086,172	(878,700)	(387,097)
512101 - GROUP INSURANCE - HEALTH	1,844,509	2,485,327	1,992,073	1,975,825	2,481,713	2,461,089	20,624	(469,016)
512102 - GROUP INSURANCE - LIFE	7,664	8,511	9,643	7,586	9,529	8,822	707	821
512103 - GROUP INSURANCE - DENTAL	32,947	37,053	38,614	43,465	54,593	60,976	(6,383)	(22,362)
512104 - GROUP INSURANCE-LONG TERM DIS	16,412	19,393	20,346	13,951	17,523	17,200	323	3,146
512105 - GROUP INSURANCE-SHORT TERM DIS	3,131	3,570	3,707	2,894	3,635	3,706	(71)	1
512106 - EMPLOYEE ASSISTANCE PROGRAM	1,009	1,157	1,201	938	1,178	1,201	(23)	0
512403 - DEFINED BENEFIT PLAN	1,948,884	2,203,107	1,876,101	1,438,355	1,806,630	1,942,271	(135,641)	(66,170)
TOTAL BENEFITS	3,854,555	4,758,118	3,941,685	3,483,013	4,374,800	4,495,265	(120,465)	(553,580)
512200 - SOCIAL SECURITY (FICA) CONT	495,485	575,594	664,676	479,652	602,461	688,119	(85,658)	(23,443)
512300 - MEDICARE	115,954	134,930	155,448	112,537	141,351	160,932	(19,581)	(5,484)
TOTAL PAYROLL TAXES	611,439	710,524	820,124	592,189	743,812	849,051	(105,239)	(28,927)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	14,034,362	16,330,861	16,460,884	13,003,690	16,326,084	17,430,488	(1,104,404)	(969,604)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	48,181	47,940	52,000	37,880	50,507	90,500	(39,993)	(38,500)
521300 - TECHNICAL	1,782	0	1,000	500	667	0	667	1,000
522116 - DISPOSAL-ENVIRONMENTAL	0	115	1,000	0	0	500	(500)	500
522200 - REPAIRS AND MAINTENANCE	81,913	127,836	133,000	167,932	223,909	162,000	61,909	(29,000)
522203 - VEHICLE REPAIRS- INSURANCE CLM	56,561	12,810	0	19,239	25,653	20,000	5,653	(20,000)
522204 - EQUIPMENT SERVICE AGREEMENTS	27,793	28,555	29,270	29,269	39,025	30,000	9,025	(730)
522210 - AIR PACKS	0	0	0	12	17	0	17	0
523110 - INSURANCE DEDUCTIBLES	18,683	12,986	0	7,041	9,388	0	9,388	0
523201 - CELL PHONE	31,771	29,720	32,000	21,873	29,164	32,000	(2,836)	0
523250 - POSTAGE	435	1,041	1,000	531	708	1,000	(292)	0
523400 - PRINTING AND BINDING	955	385	750	0	0	750	(750)	0
523500 - TRAVEL	8,295	18,473	21,700	10,348	13,797	25,875	(12,078)	(4,175)
523600 - DUES AND FEES	5,836	21,201	27,200	17,296	23,061	30,700	(7,639)	(3,500)
523700 - EDUCATION AND TRAINING	9,842	27,866	26,600	2,858	3,811	18,375	(14,564)	8,225
523800 - LICENSES	127,807	148,616	133,000	88,664	118,218	147,000	(28,782)	(14,000)
523900 - OTHER PURCHASED SERVICES	294,917	320,112	300,000	236,479	315,305	310,000	5,305	(10,000)
523902 - CREDIT CARD FEES	7,107	0	0	0	0	0	0	0
531100 - GENERAL SUPPLIES AND MATERIALS	31,334	39,011	40,000	28,595	38,127	40,000	(1,873)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	132,513	176,685	175,000	1,685	(175,000)
531270 - GASOLINE	280,149	260,813	280,000	254,965	339,953	280,000	59,953	0
531300 - FOOD	618	1,890	1,000	283	378	1,000	(622)	0
531400 - BOOKS AND PERIODICALS	0	10,954	24,000	0	0	24,000	(24,000)	0
531600 - SMALL EQUIPMENT	2,293	27,663	10,000	19,419	25,892	35,375	(9,483)	(25,375)
531620 - FURNITURE/FURNISHINGS	0	0	1,000	0	0	500	(500)	500
531650 - OTHER MISCELLANEOUS EQUIPMENT	1,117	1,054	3,500	715	953	3,500	(2,547)	0
531660 - NON ASSET COMPUTER EQUIPMENT	42,829	49,556	48,660	0	0	8,000	(8,000)	40,660
531670 - SOFTWARE	0	0	0	1,789	2,385	0	2,385	0
531700 - OTHER SUPPLIES	6,801	8,856	11,500	3,495	4,660	11,500	(6,840)	0
531710 - BUNKER GEAR	35,157	28,550	30,000	24,547	32,729	30,000	2,729	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
531711 - EMS SUPPLIES	352,628	367,045	410,000	359,904	479,872	420,000	59,872	(10,000)
531712 - UNIFORMS	29,770	20,703	38,000	40,082	53,443	38,000	15,443	0
531713 - PHARMACEUTICALS	95,261	94,010	100,000	56,179	74,905	112,000	(37,095)	(12,000)
TOTAL OPERATING COSTS (52S AND 53S)	1,599,835	1,707,762	1,756,180	1,562,406	2,083,208	2,047,575	35,633	(291,395)
CAPITAL (54S)								
542100 - MACHINERY	1,213	0	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	0	0	259,911	9,561	12,748	98,000	(85,252)	161,911
TOTAL CAPITAL (54S)	1,213	0	259,911	9,561	12,748	98,000	(85,252)	161,911
NON-OPERATIONAL COSTS								
574000 - BAD DEBT EXPENSE	3,826,686	4,838,296	4,900,000	3,820,851	4,900,000	5,182,000	(282,000)	(282,000)
TOTAL NON-OPERATIONAL COSTS	3,826,686	4,838,296	4,900,000	3,820,851	4,900,000	5,182,000	(282,000)	(282,000)
UNCLASSIFIED								
519999 - OPEB EXPENSE	96,421	205,418	0	0	0	0	0	0
561000 - DEPRECIATION EXPENSE	613,493	611,188	600,000	0	0	600,000	(600,000)	0
TOTAL UNCLASSIFIED	709,914	816,606	600,000	0	0	600,000	(600,000)	0
TOTAL	20,172,010	23,693,526	23,976,975	18,396,508	23,322,040	25,358,063	(2,036,023)	(1,381,088)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	29,797	26,828	32,059	25,565	32,059	32,727	(668)	(668)
512701 - WORKERS COMP CLAIMS	23,488	40,565	0	49,960	66,613	0	66,613	0
522110 - DISPOSAL	0	88	0	571	761	0	761	0
522140 - LAWN CARE	3,000	3,225	4,628	2,925	3,900	4,628	(728)	0
522202 - VEHICLE MAINTENANCE	247,072	294,955	285,000	80,546	107,395	110,000	(2,605)	175,000
522218 - PEST CONTROL	0	25	0	200	267	300	(33)	(300)
523100 - INSURANCE, OTHER BENEFITS	109,714	126,723	142,882	150,332	150,332	149,519	813	(6,637)
523200 - COMMUNICATIONS - ALLOCATED	2,177	4,243	2,040	4,606	6,141	6,411	(270)	(4,371)
531210 - WATER/SEWER	148	1,269	300	5,281	7,041	7,300	(259)	(7,000)
531230 - ELECTRICITY	1,856	942	3,000	7,727	10,303	11,200	(897)	(8,200)
531520 - NATURAL GAS	1,791	1,428	3,800	1,795	2,393	3,800	(1,407)	0
TOTAL ALLOCATED COSTS	419,043	500,292	473,709	329,509	387,206	325,885	61,321	147,824
TOTAL NON DEPARTMENT MANAGED COSTS	419,043	500,292	473,709	329,509	387,206	325,885	61,321	147,824
TOTAL EXPENDITURES	20,591,053	24,193,817	24,450,684	18,726,017	23,709,247	25,683,948	(1,974,701)	(1,233,264)
TOTAL FUND REDUCTIONS	20,591,053	24,193,817	24,450,684	18,726,017	23,709,247	25,683,948	(1,974,701)	(1,233,264)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
4,929,571	+	22,931,119	-	23,709,247	=	4,151,443	4,151,443	+	24,029,448	-	25,683,948	=	2,496,943

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
EMERGENCY MEDICAL SERVICES
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
EMS ADMINISTRATION (3610)	ADM3 - ADMINISTRATIVE ASSISTANT III	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	BUCO - BUSINESS CORDINATOR EMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	CCF - CLINICAL COORDINATOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	DDEO - DIVISION DIRECTOR EMS OPERATIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	DVCF - DIVISION CHIEF	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	EASB - EMS ADMIN ASST BILLING	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EMOS - MEDICAL OPERATIONS SUPERVISOR	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	ETOF - EMS TRAINING OFFICER	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	EXAS - EXECUTIVE ASSISTANT I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	HRAS - HR ASSISTANT	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PAIN - PARAMEDIC INSTRUCTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PPDD - PARAMEDIC PROGRAM DPTY DIRECTO	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	PPDF - PARAMEDIC PROGRAM DIRECTOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	QAQI - QUALITY/QI	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	RCM - REPORTING COMPLIANCE MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Total	**11.00**	**0.00**	**0.00**	**11.00**	**12.00**	**0.00**	**0.00**	**12.00**	**12.00**	**0.00**	**0.00**	**12.00**	**13.00**	**0.00**	**0.00**	**13.00**

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
EMERGENCY MEDICAL SERVICES
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
EMS OPERATIONS (3630)	BATC - BATTALION CHIEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	CAPF - CAPTAIN EMT	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CPAR - CAPTAIN FIRE PARAMEDIC	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FAOP - FIRE APPARATUS OPERATOR EMT	26.00	0.00	0.00	26.00	38.00	0.00	0.00	38.00	40.00	0.00	0.00	40.00	38.00	0.00	0.00	38.00
	FAPA - FIRE APPARATUS OPER PARAMEDIC	19.00	0.00	0.00	19.00	16.00	0.00	0.00	16.00	17.00	0.00	0.00	17.00	13.00	0.00	0.00	13.00
	FF - FIREFIGHTER /EMT	29.00	0.00	0.00	29.00	15.00	0.00	0.00	15.00	11.00	0.00	0.00	11.00	18.00	0.00	0.00	18.00
	FFEL - FIREFIGHTER ENTRY LEVEL	11.00	0.00	0.00	11.00	17.00	0.00	0.00	17.00	11.00	0.00	0.00	11.00	6.00	0.00	0.00	6.00
	FFPA - FIREFIGHTER PARAMEDIC	1.00	0.00	0.00	1.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	LPAR - LIEUTENANT PARAMEDIC	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	5.00	0.00	0.00	5.00	7.00	0.00	0.00	7.00
	LTFE - LIEUTENANT EMT	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	MDCN - MEDCON	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00	6.00	0.00	0.00	6.00
	PMO - PARAMENDIC ONLY EMPLOYEE	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	9.00	0.00	0.00	9.00	12.00	0.00	0.00	12.00
	SGTF - SERGEANT EMT	4.00	0.00	0.00	4.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	8.00	0.00	0.00	8.00
	SPAR - SERGEANT PARAMEDIC	7.00	0.00	0.00	7.00	11.00	0.00	0.00	11.00	10.00	0.00	0.00	10.00	6.00	0.00	0.00	6.00
	Total	**110.00**	**0.00**	**0.00**	**110.00**	**118.00**	**0.00**	**0.00**	**118.00**	**119.00**	**0.00**	**0.00**	**119.00**	**119.00**	**0.00**	**0.00**	**119.00**
Total		**121.00**	**0.00**	**0.00**	**121.00**	**130.00**	**0.00**	**0.00**	**130.00**	**131.00**	**0.00**	**0.00**	**131.00**	**132.00**	**0.00**	**0.00**	**132.00**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3610 - EMS ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
EMERGENCY MEDICAL SERVICES (580)								
EMS ADMINISTRATION								
EXPENDITURES								
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	872,607	1,146,771	1,212,344	980,020	1,230,944	1,185,426	45,518	26,918
511103 - WORKED HOLIDAY	562	1,022	1,030	628	788	1,015	(227)	15
511115 - PERFECT ATTENDANCE	7,575	6,466	8,240	7,270	8,240	8,120	120	120
511117 - SPECIAL EVENTS	1,251	1,059	2,060	798	1,002	2,030	(1,028)	30
511300 - OVERTIME	11,260	11,594	15,450	6,529	8,201	15,225	(7,024)	225
TOTAL COMPENSATION	893,256	1,166,913	1,239,124	995,244	1,249,174	1,211,816	37,358	27,308
512101 - GROUP INSURANCE - HEALTH	161,510	226,418	192,719	202,355	254,166	238,615	15,551	(45,896)
512102 - GROUP INSURANCE - LIFE	880	1,016	1,138	983	1,235	1,149	86	(11)
512103 - GROUP INSURANCE - DENTAL	3,718	4,329	4,783	5,310	6,669	7,058	(389)	(2,275)
512104 - GROUP INSURANCE-LONG TERM DIS	1,901	2,270	2,501	1,642	2,062	1,874	188	627
512105 - GROUP INSURANCE-SHORT TERM DIS	281	336	365	302	380	365	15	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	91	109	118	98	123	118	5	0
512403 - DEFINED BENEFIT PLAN	147,998	204,181	216,847	173,189	217,532	212,068	5,464	4,779
TOTAL BENEFITS	316,378	438,659	418,471	383,879	482,167	461,247	20,920	(42,776)
512200 - SOCIAL SECURITY (FICA) CONT	52,315	67,654	76,826	56,824	71,373	75,132	(3,759)	1,694
512300 - MEDICARE	12,310	16,138	17,967	13,650	17,145	17,572	(427)	395
TOTAL PAYROLL TAXES	64,624	83,792	94,793	70,473	88,517	92,704	(4,187)	2,089
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,274,258	1,689,364	1,752,388	1,449,597	1,819,859	1,765,767	54,092	(13,379)
TOTAL	1,274,258	1,689,364	1,752,388	1,449,597	1,819,859	1,765,767	54,092	(13,379)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3610 - EMS ADMINISTRATION
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	2,334	2,111	2,959	2,005	2,959	2,998	(39)	(39)
523100 - INSURANCE, OTHER BENEFITS	7,301	8,444	8,948	9,589	9,589	10,367	(778)	(1,419)
523200 - COMMUNICATIONS - ALLOCATED	112	112	180	93	124	180	(56)	0
TOTAL ALLOCATED COSTS	9,748	10,666	12,087	11,687	12,672	13,545	(873)	(1,458)
TOTAL NON DEPARTMENT MANAGED COSTS	9,748	10,666	12,087	11,687	12,672	13,545	(873)	(1,458)
TOTAL EXPENDITURES	1,284,005	1,700,030	1,764,475	1,461,283	1,832,531	1,779,312	53,219	(14,837)
TOTAL FUND REDUCTIONS	1,284,005	1,700,030	1,764,475	1,461,283	1,832,531	1,779,312	53,219	(14,837)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3630 - EMS OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	6,698,898	7,618,225	8,373,721	6,001,198	7,537,736	8,498,576	(960,840)	(124,855)
511102 - SALARIES/ COURT SERVICE	0	71	0	16	21	0	21	0
511103 - WORKED HOLIDAY	276,906	262,903	288,400	283,900	356,590	304,500	52,090	(16,100)
511115 - PERFECT ATTENDANCE	14,915	16,471	18,540	20,277	20,277	22,330	(2,053)	(3,790)
511116 - SHORT TERM DISABILITY PAY	0	0	0	5,549	6,970	3,392	3,578	(3,392)
511117 - SPECIAL EVENTS	10,792	15,363	18,540	11,568	14,530	18,818	(4,288)	(278)
511122 - HAZ PAY ARPA	1,200,611	1,217,488	1,220,000	1,003,172	1,260,023	1,300,000	(39,977)	(80,000)
511300 - OVERTIME	472,990	564,788	540,750	607,563	763,123	726,740	36,383	(185,990)
TOTAL COMPENSATION	8,675,112	9,695,307	10,459,951	7,933,243	9,959,269	10,874,356	(915,087)	(414,405)
512101 - GROUP INSURANCE - HEALTH	1,682,999	2,258,909	1,799,354	1,773,470	2,227,547	2,222,474	5,073	(423,120)
512102 - GROUP INSURANCE - LIFE	6,784	7,495	8,505	6,603	8,294	7,673	621	832
512103 - GROUP INSURANCE - DENTAL	29,229	32,725	33,831	38,155	47,924	53,918	(5,994)	(20,087)
512104 - GROUP INSURANCE-LONG TERM DIS	14,510	17,122	17,845	12,309	15,460	15,326	134	2,519
512105 - GROUP INSURANCE-SHORT TERM DIS	2,850	3,234	3,342	2,592	3,255	3,341	(86)	1
512106 - EMPLOYEE ASSISTANCE PROGRAM	918	1,048	1,083	839	1,054	1,083	(29)	0
512403 - DEFINED BENEFIT PLAN	1,800,887	1,998,926	1,659,254	1,265,166	1,589,098	1,730,203	(141,105)	(70,949)
TOTAL BENEFITS	3,538,177	4,319,459	3,523,214	3,099,134	3,892,633	4,034,018	(141,385)	(510,804)
512200 - SOCIAL SECURITY (FICA) CONT	443,170	507,939	587,850	422,828	531,089	612,987	(81,898)	(25,137)
512300 - MEDICARE	103,645	118,792	137,481	98,887	124,206	143,360	(19,154)	(5,879)
TOTAL PAYROLL TAXES	546,815	626,731	725,331	521,716	655,295	756,347	(101,052)	(31,016)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	12,760,105	14,641,498	14,708,496	11,554,093	14,507,196	15,664,721	(1,157,525)	(956,225)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	48,181	47,940	52,000	37,880	50,507	90,500	(39,993)	(38,500)
521300 - TECHNICAL	1,782	0	1,000	500	667	0	667	1,000
522116 - DISPOSAL-ENVIRONMENTAL	0	115	1,000	0	0	500	(500)	500
522200 - REPAIRS AND MAINTENANCE	81,913	127,836	133,000	167,932	223,909	162,000	61,909	(29,000)
522203 - VEHICLE REPAIRS- INSURANCE CLM	56,561	12,810	0	19,239	25,653	20,000	5,653	(20,000)
522204 - EQUIPMENT SERVICE AGREEMENTS	27,793	28,555	29,270	29,269	39,025	30,000	9,025	(730)
522210 - AIR PACKS	0	0	0	12	17	0	17	0

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3630 - EMS OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
523110 - INSURANCE DEDUCTIBLES	18,683	12,986	0	7,041	9,388	0	9,388	0
523201 - CELL PHONE	31,771	29,720	32,000	21,873	29,164	32,000	(2,836)	0
523250 - POSTAGE	435	1,041	1,000	531	708	1,000	(292)	0
523400 - PRINTING AND BINDING	955	385	750	0	0	750	(750)	0
523500 - TRAVEL	8,295	18,473	21,700	10,348	13,797	25,875	(12,078)	(4,175)
523600 - DUES AND FEES	5,836	21,201	27,200	17,296	23,061	30,700	(7,639)	(3,500)
523700 - EDUCATION AND TRAINING	9,842	27,866	26,600	2,858	3,811	18,375	(14,564)	8,225
523800 - LICENSES	127,807	148,616	133,000	88,664	118,218	147,000	(28,782)	(14,000)
523900 - OTHER PURCHASED SERVICES	294,917	320,112	300,000	236,479	315,305	310,000	5,305	(10,000)
523902 - CREDIT CARD FEES	7,107	0	0	0	0	0	0	0
531100 - GENERAL SUPPLIES AND MATERIALS	31,334	39,011	40,000	28,595	38,127	40,000	(1,873)	0
531150 - AUTOMOTIVE SUPPLIES	0	0	0	132,513	176,685	175,000	1,685	(175,000)
531270 - GASOLINE	280,149	260,813	280,000	254,965	339,953	280,000	59,953	0
531300 - FOOD	618	1,890	1,000	283	378	1,000	(622)	0
531400 - BOOKS AND PERIODICALS	0	10,954	24,000	0	0	24,000	(24,000)	0
531600 - SMALL EQUIPMENT	2,293	27,663	10,000	19,419	25,892	35,375	(9,483)	(25,375)
531620 - FURNITURE/FURNISHINGS	0	0	1,000	0	0	500	(500)	500
531650 - OTHER MISCELLANEOUS EQUIPMENT	1,117	1,054	3,500	715	953	3,500	(2,547)	0
531660 - NON ASSET COMPUTER EQUIPMENT	42,829	49,556	48,660	0	0	8,000	(8,000)	40,660
531670 - SOFTWARE	0	0	0	1,789	2,385	0	2,385	0
531700 - OTHER SUPPLIES	6,801	8,856	11,500	3,495	4,660	11,500	(6,840)	0
531710 - BUNKER GEAR	35,157	28,550	30,000	24,547	32,729	30,000	2,729	0
531711 - EMS SUPPLIES	352,628	367,045	410,000	359,904	479,872	420,000	59,872	(10,000)
531712 - UNIFORMS	29,770	20,703	38,000	40,082	53,443	38,000	15,443	0
531713 - PHARMACEUTICALS	95,261	94,010	100,000	56,179	74,905	112,000	(37,095)	(12,000)
TOTAL OPERATING COSTS (52S AND 53S)	1,599,835	1,707,762	1,756,180	1,562,406	2,083,208	2,047,575	35,633	(291,395)
CAPITAL (54S)								
542100 - MACHINERY	1,213	0	0	0	0	0	0	0
542500 - OTHER EQUIPMENT	0	0	259,911	9,561	12,748	98,000	(85,252)	161,911
TOTAL CAPITAL (54S)	1,213	0	259,911	9,561	12,748	98,000	(85,252)	161,911

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3630 - EMS OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON-OPERATIONAL COSTS								
574000 - BAD DEBT EXPENSE	**3,826,686**	**4,838,296**	**4,900,000**	**3,820,851**	**4,900,000**	**5,182,000**	**(282,000)**	**(282,000)**
TOTAL NON-OPERATIONAL COSTS	**3,826,686**	**4,838,296**	**4,900,000**	**3,820,851**	**4,900,000**	**5,182,000**	**(282,000)**	**(282,000)**
UNCLASSIFIED								
519999 - OPEB EXPENSE	**96,421**	**205,418**	**0**	**0**	**0**	**0**	**0**	**0**
561000 - DEPRECIATION EXPENSE	**613,493**	**611,188**	**600,000**	**0**	**0**	**600,000**	**(600,000)**	**0**
TOTAL UNCLASSIFIED	**709,914**	**816,606**	**600,000**	**0**	**0**	**600,000**	**(600,000)**	**0**
TOTAL	**18,897,753**	**22,004,162**	**22,224,587**	**16,946,912**	**21,503,152**	**23,592,296**	**(2,089,144)**	**(1,367,709)**

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3630 - EMS OPERATIONS
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	27,463	24,718	29,100	23,560	29,100	29,729	(629)	(629)
512701 - WORKERS COMP CLAIMS	23,488	40,565	0	49,960	66,613	0	66,613	0
522110 - DISPOSAL	0	88	0	571	761	0	761	0
522140 - LAWN CARE	3,000	3,225	4,628	2,925	3,900	4,628	(728)	0
522202 - VEHICLE MAINTENANCE	247,072	294,955	285,000	80,546	107,395	110,000	(2,605)	175,000
522218 - PEST CONTROL	0	25	0	200	267	300	(33)	(300)
523100 - INSURANCE, OTHER BENEFITS	102,413	118,280	133,934	140,743	140,743	139,152	1,591	(5,218)
523200 - COMMUNICATIONS - ALLOCATED	2,065	4,131	1,860	4,513	6,017	6,231	(214)	(4,371)
531210 - WATER/SEWER	148	1,269	300	5,281	7,041	7,300	(259)	(7,000)
531230 - ELECTRICITY	1,856	942	3,000	7,727	10,303	11,200	(897)	(8,200)
531520 - NATURAL GAS	1,791	1,428	3,800	1,795	2,393	3,800	(1,407)	0
TOTAL ALLOCATED COSTS	409,296	489,625	461,622	317,822	374,534	312,340	62,194	149,282
TOTAL NON DEPARTMENT MANAGED COSTS	409,296	489,625	461,622	317,822	374,534	312,340	62,194	149,282
TOTAL EXPENDITURES	19,307,048	22,493,787	22,686,209	17,264,733	21,877,686	23,904,636	(2,026,950)	(1,218,427)
TOTAL FUND REDUCTIONS	19,307,048	22,493,787	22,686,209	17,264,733	21,877,686	23,904,636	(2,026,950)	(1,218,427)

NOTES
- 2026 RUN =
Revenues = Finance Forecast

Expenses
- Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County

1831

GEORGIA

Insurance & Benefits Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - INSURANCE AND BENEFITS FUND (605)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
INSURANCE AND BENEFITS FUND (605)								
ALL FUNDING SOURCES								
CHARGES FOR SVCS								
341751 - INTERNAL SVC CHRG- MEDICAL-ANT	25,619,586	31,622,515	31,455,091	25,515,224	31,927,226	39,066,426	(7,139,200)	(7,611,335)
341752 - INTERNAL SVC CHRG - LIFE INS	444,260	475,881	463,000	410,714	505,098	500,000	5,098	(37,000)
341753 - INTERNAL SVC CHRG - DENTAL	1,093,488	1,135,660	1,168,510	1,101,254	1,339,453	1,555,565	(216,112)	(387,055)
341754 - INTERNAL SVC CHRG- LT DISABILI	237,704	257,314	280,000	181,743	238,823	250,000	(11,177)	30,000
341755 - INTERNAL SVC CHRG- ST DISABILI	45,436	47,585	50,000	38,497	48,691	50,000	(1,309)	0
341760 - INTERNAL SERVICE CHRG- EAP	14,590	15,417	16,000	12,481	15,741	20,000	(4,259)	(4,000)
341761 - INTERNAL SVC CHRG- MEDICAL-NHN	4,661,061	4,848,060	0	4,332,558	4,332,558	0	4,332,558	0
TOTAL CHARGES FOR SVCS	32,116,126	38,402,432	33,432,601	31,592,472	38,407,590	41,441,991	(3,034,401)	(8,009,390)
MISC REVENUE								
383010 - MISCELLANEOUS REIMBURSEMENTS	3,415,975	2,830,570	2,400,000	1,091,886	2,911,456	1,400,000	1,511,456	1,000,000
383011 - MISCELLANEOUS - COBRA PAYMENTS	229,744	368,842	250,000	352,407	394,077	350,000	44,077	(100,000)
TOTAL MISC REVENUE	3,645,719	3,199,412	2,650,000	1,444,293	3,305,533	1,750,000	1,555,533	900,000
TOTAL ALL FUNDING SOURCES	35,761,845	41,601,845	36,082,601	33,036,765	41,713,123	43,191,991	(1,478,868)	(7,109,390)
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - INSURANCE AND BENEFITS FUND (605)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	434,651	315,447	177,022	146,822	184,414	158,300	26,114	18,722
511115 - PERFECT ATTENDANCE	1,084	0	0	0	0	0	0	0
TOTAL COMPENSATION	435,734	315,447	177,022	146,822	184,414	158,300	26,114	18,722
512101 - GROUP INSURANCE - HEALTH	31,118,180	35,157,953	30,461,058	28,321,370	35,572,736	37,717,947	(2,145,211)	(7,256,889)
512102 - GROUP INSURANCE - LIFE	437,249	473,874	463,000	424,525	533,220	500,000	33,220	(37,000)
512103 - GROUP INSURANCE - DENTAL	1,092,105	1,258,147	1,135,000	1,045,839	1,313,614	1,600,000	(286,386)	(465,000)
512104 - GROUP INSURANCE-LONG TERM DIS	219,794	233,832	280,000	183,823	230,889	250,000	(19,111)	30,000
512105 - GROUP INSURANCE-SHORT TERM DIS	46,128	48,348	50,000	40,750	51,183	50,000	1,183	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	14,664	15,434	16,000	13,006	16,336	20,000	(3,664)	(4,000)
512403 - DEFINED BENEFIT PLAN	27,284	29,985	30,978	23,314	29,283	27,702	1,581	3,276
TOTAL BENEFITS	32,955,404	37,217,572	32,436,036	30,052,627	37,747,262	40,165,649	(2,418,387)	(7,729,613)
512200 - SOCIAL SECURITY (FICA) CONT	26,638	19,150	10,976	8,650	10,865	9,815	1,050	1,161
512300 - MEDICARE	6,230	4,479	2,567	2,023	2,541	2,295	246	272
TOTAL PAYROLL TAXES	32,868	23,629	13,543	10,673	13,406	12,110	1,296	1,433
512910 - AFFORDABLE CARE ACT CHARGES	8,344	9,273	8,000	20,899	26,250	30,000	(3,750)	(22,000)
TOTAL OTHER PERSONEL RELATED COSTS	8,344	9,273	8,000	20,899	26,250	30,000	(3,750)	(22,000)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	33,432,351	37,565,920	32,634,601	30,231,022	37,971,332	40,366,059	(2,394,727)	(7,731,458)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	2,399,199	2,992,689	3,200,000	2,331,020	3,108,027	2,565,932	542,095	634,068
521201 - PROF SVCS/BROKERS & REPORTERS	212,373	226,166	240,000	181,212	241,616	250,000	(8,384)	(10,000)
523900 - OTHER PURCHASED SERVICES	(6,796)	6,336	8,000	31,382	41,843	10,000	31,843	(2,000)
TOTAL OPERATING COSTS (52S AND 53S)	2,604,776	3,225,191	3,448,000	2,543,615	3,391,487	2,825,932	565,555	622,068
CAPITAL (54S)								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - INSURANCE AND BENEFITS FUND (605)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
542500 - OTHER EQUIPMENT	0	10,734	0	0	0	0	0	0
TOTAL CAPITAL (54S)	0	10,734	0	0	0	0	0	0
TOTAL	36,037,126	40,801,845	36,082,601	32,774,637	41,362,819	43,191,991	(1,829,172)	(7,109,390)
TOTAL EXPENDITURES	36,037,126	40,801,845	36,082,601	32,774,637	41,362,819	43,191,991	(1,829,172)	(7,109,390)
TOTAL FUND REDUCTIONS	36,037,126	40,801,845	36,082,601	32,774,637	41,362,819	43,191,991	(1,829,172)	(7,109,390)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
(3,033,579)	+	41,713,123	-	41,362,819	=	(2,683,275)	(2,683,275)	+	43,191,991	-	43,191,991	=	(2,683,275)

NOTES
- 2026 RUN =
  Revenues = Finance Forecast

  Expenses
  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
INSURANCE AND BENEFITS FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
HUMAN RESOURCES DEPARTMENT (1540)	HRMG - HR MANAGER	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	HRSP - HR SPECIALIST	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**1.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
INSURANCE/BENEFITS (1594)	BENA - BENEFITS ADMINISTRATOR	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	HRMG - HR MANAGER	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HRSP - HR SPECIALIST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SHRS - SENIOR HR SPECIALIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	SPMG - STRATEGY & PERFORMANCE MGR	0.20	0.00	0.00	0.20	0.20	0.00	0.00	0.20	0.20	0.00	0.00	0.20	0.00	0.00	0.00	0.00
	Total	**1.20**	**0.00**	**0.00**	**1.20**	**2.20**	**0.00**	**0.00**	**2.20**	**2.20**	**0.00**	**0.00**	**2.20**	**2.00**	**0.00**	**0.00**	**2.00**
Total		**2.20**	**0.00**	**0.00**	**2.20**	**2.20**	**0.00**	**0.00**	**2.20**	**2.20**	**0.00**	**0.00**	**2.20**	**2.00**	**0.00**	**0.00**	**2.00**

Cherokee County

1831

GEORGIA

Fleet Maintenance Fund

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FLEET MAINTENANCE FUND (610)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
FLEET MAINTENANCE FUND (610)								
ALL FUNDING SOURCES								
CHARGES FOR SVCS								
341758 - INTERNAL SVC CHRG - FLEET	3,097,583	3,164,293	3,602,040	2,803,009	3,403,349	3,818,094	(414,745)	(216,054)
TOTAL CHARGES FOR SVCS	3,097,583	3,164,293	3,602,040	2,803,009	3,403,349	3,818,094	(414,745)	(216,054)
MISC REVENUE								
380000 - MISCELLANEOUS REVENUE	0	0	10,000	0	10,000	0	10,000	10,000
382500 - CAPITAL CONTRIBUTIONS	0	89,517	0	0	0	0	0	0
383012 - MISC-EXCESS NAPA MGMT FEE	0	0	0	0	0	0	0	0
TOTAL MISC REVENUE	0	89,517	10,000	0	10,000	0	10,000	10,000
BOND/DEBT PROCEEDS								
393500 - PROCEEDS FROM CAPITAL LEASES	0	0	0	278,486	278,486	0	278,486	0
TOTAL BOND/DEBT PROCEEDS	0	0	0	278,486	278,486	0	278,486	0
TOTAL ALL FUNDING SOURCES	3,097,583	3,253,810	3,612,040	3,081,495	3,691,835	3,818,094	(126,259)	(206,054)
EXPENDITURES								

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FLEET MAINTENANCE FUND (610)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
PERSONNEL (ALL 51S EXCEPT WC)								
511100 - REGULAR EMPLOYEES	764,745	808,059	923,763	664,603	834,767	942,094	(107,327)	(18,331)
511101 - SALARIES/ SALARY SUPPLEMENTS	36,085	37,325	0	35,565	44,671	0	44,671	0
511115 - PERFECT ATTENDANCE	1,490	2,625	0	3,529	3,529	0	3,529	0
511116 - SHORT TERM DISABILITY PAY	7,156	5,096	0	14,876	18,684	0	18,684	0
511300 - OVERTIME	16,304	7,277	20,600	2,700	3,391	20,300	(16,909)	300
TOTAL COMPENSATION	825,779	860,381	944,363	721,272	905,042	962,394	(57,352)	(18,031)
512101 - GROUP INSURANCE - HEALTH	209,857	238,291	212,864	214,251	269,108	264,903	4,205	(52,039)
512102 - GROUP INSURANCE - LIFE	752	759	856	704	885	793	92	63
512103 - GROUP INSURANCE - DENTAL	3,588	4,011	4,091	5,165	6,487	7,274	(787)	(3,183)
512104 - GROUP INSURANCE-LONG TERM DIS	1,629	1,800	1,797	1,272	1,598	1,540	58	257
512105 - GROUP INSURANCE-SHORT TERM DIS	343	350	365	285	358	365	(7)	0
512106 - EMPLOYEE ASSISTANCE PROGRAM	105	113	118	92	116	118	(2)	0
512403 - DEFINED BENEFIT PLAN	149,178	152,407	165,263	126,223	158,541	168,419	(9,878)	(3,156)
TOTAL BENEFITS	365,451	397,730	385,354	347,993	437,093	443,412	(6,319)	(58,058)
512200 - SOCIAL SECURITY (FICA) CONT	46,930	50,151	58,550	41,751	52,441	59,669	(7,228)	(1,119)
512300 - MEDICARE	10,976	11,729	13,693	9,764	12,264	13,954	(1,690)	(261)
TOTAL PAYROLL TAXES	57,905	61,880	72,243	51,515	64,705	73,623	(8,918)	(1,380)
TOTAL PERSONNEL (ALL 51S EXCEPT WC)	1,249,136	1,319,991	1,401,960	1,120,780	1,406,840	1,479,429	(72,589)	(77,469)
OPERATING COSTS (52S AND 53S)								
521200 - PROFESSIONAL SERVICES	270	176	350	72	96	0	96	350
521300 - TECHNICAL	6,869	8,354	0	12,194	16,258	0	16,258	0
522116 - DISPOSAL-ENVIRONMENTAL	8,975	10,079	12,000	9,317	12,422	15,000	(2,578)	(3,000)
522200 - REPAIRS AND MAINTENANCE	14,846	13,789	14,000	11,558	15,411	14,000	1,411	0
522320 - RENTAL OF EQUIPMENT AND VEHICL	5,666	6,708	4,000	1,960	2,613	4,000	(1,387)	0
523201 - CELL PHONE	2,712	3,291	3,200	1,667	2,223	3,200	(977)	0
523250 - POSTAGE	19	0	0	0	0	0	0	0
523500 - TRAVEL	9,838	15,590	25,872	6,131	8,175	21,872	(13,697)	4,000
523600 - DUES AND FEES	25,267	26,198	22,000	5,149	6,866	959	5,907	21,041
523700 - EDUCATION AND TRAINING	6,788	7,442	22,945	6,005	8,006	17,945	(9,939)	5,000

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FLEET MAINTENANCE FUND (610)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
531100 - GENERAL SUPPLIES AND MATERIALS	31,017	36,544	25,000	23,951	31,935	30,000	1,935	(5,000)
531150 - AUTOMOTIVE SUPPLIES	1,625,122	1,523,773	1,800,000	1,296,936	1,729,248	1,900,000	(170,752)	(100,000)
531270 - GASOLINE	11,044	7,602	15,000	7,761	10,347	15,000	(4,653)	0
531600 - SMALL EQUIPMENT	23,110	39,436	30,000	(178)	(238)	31,000	(31,238)	(1,000)
531660 - NON ASSET COMPUTER EQUIPMENT	3,068	1,235	25,419	21,983	29,311	953	28,358	24,466
531670 - SOFTWARE	0	0	0	2,823	3,764	27,441	(23,677)	(27,441)
531700 - OTHER SUPPLIES	14,077	15,432	14,827	12,669	16,892	16,000	892	(1,173)
TOTAL OPERATING COSTS (52S AND 53S)	1,788,687	1,715,649	2,014,613	1,419,997	1,893,330	2,097,370	(204,040)	(82,757)
CAPITAL (54S)								
542500 - OTHER EQUIPMENT	0	0	10,000	6,816	9,088	80,099	(71,011)	(70,099)
542501 - OTHER CAPITAL ITEMS	0	0	92,841	278,486	371,314	0	371,314	92,841
TOTAL CAPITAL (54S)	0	0	102,841	285,302	380,402	80,099	300,303	22,742
DEBT SERVICE								
581200 - CAPITAL LEASE PRINCIPAL	0	0	0	92,841	92,841	65,379	27,462	(65,379)
582200 - CAPITAL LEASE INTEREST	0	0	0	0	0	6,220	(6,220)	(6,220)
TOTAL DEBT SERVICE	0	0	0	92,841	92,841	71,599	21,242	(71,599)
UNCLASSIFIED								
561000 - DEPRECIATION EXPENSE	43,309	47,304	0	0	0	0	0	0
TOTAL UNCLASSIFIED	43,309	47,304	0	0	0	0	0	0
TOTAL	3,081,131	3,082,944	3,519,414	2,918,920	3,773,413	3,728,497	44,916	(209,083)

Cherokee County 1831 GEORGIA

2027 DEPARTMENT BUDGET/FORECAST REPORT - FLEET MAINTENANCE FUND (610)
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

	YEAR OVER YEAR INFORMATION						YOY VARIANCE (100%)	
	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Run	2027 Commission Budget Level	2026 R V 2027 B	2026 B V 2027 B
NON DEPARTMENT MANAGED COSTS								
ALLOCATED COSTS								
512700 - WORKER'S COMP ADMIN FEES	3,174	2,864	3,206	2,724	3,206	3,248	(42)	(42)
512701 - WORKERS COMP CLAIMS	0	2,417	0	0	0	0	0	0
522110 - DISPOSAL	781	792	800	660	880	800	80	0
522130 - CUSTODIAL SERVICES	13,724	4,413	10,596	8,830	11,773	11,569	204	(973)
522202 - VEHICLE MAINTENANCE	15,484	22,091	15,000	1,992	2,656	15,000	(12,344)	0
522218 - PEST CONTROL	450	750	600	400	533	600	(67)	0
523100 - INSURANCE, OTHER BENEFITS	14,802	17,119	26,479	19,441	26,479	22,359	4,120	4,120
523200 - COMMUNICATIONS - ALLOCATED	2,081	2,159	1,920	1,522	2,029	1,996	33	(76)
531210 - WATER/SEWER	2,432	2,619	3,000	2,268	3,024	3,000	24	0
531230 - ELECTRICITY	17,341	15,104	16,525	11,579	15,439	16,525	(1,086)	0
531520 - NATURAL GAS	11,751	12,833	14,500	10,401	13,868	14,500	(632)	0
TOTAL ALLOCATED COSTS	82,019	83,161	92,626	59,817	79,889	89,597	(9,708)	3,029
TOTAL NON DEPARTMENT MANAGED COSTS	82,019	83,161	92,626	59,817	79,889	89,597	(9,708)	3,029
TOTAL EXPENDITURES	3,163,151	3,166,105	3,612,040	2,978,738	3,853,301	3,818,094	35,207	(206,054)
TOTAL FUND REDUCTIONS	3,163,151	3,166,105	3,612,040	2,978,738	3,853,301	3,818,094	35,207	(206,054)

Fund Balance

BOY Balance	+	2026 FY Run Rate Sources	-	2026 FY Run Rate Uses	=	Expected EOY 2026 Balance	Expected SOY 2027	+	2027 Budget Sources	-	2027 Budget Uses	=	Expected EOY 2027 Balance
681,832	+	3,691,835	-	3,853,301	=	520,366	520,366	+	3,818,094	-	3,818,094	=	520,366

NOTES

- 2026 RUN =

  Revenues = Finance Forecast

  Expenses

  - Personnel = YTD Costs/Number of Payroll Periods completed * 26 (total payroll periods in a year)
  - Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
  - All other expenses = (YTD Costs / # months completed -1) * 12 months

Cherokee County 1831 GEORGIA

CHEROKEE COUNTY BOARD OF COMMISSIONERS
FLEET MAINTENANCE FUND
2027 HEADCOUNT

		2024 Budget				2025 Budget				2026 Budget				2027 Budget			
		FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total	FT	PT	SPT	Total
FLEET SERVICES (1598)	DRFS - DIRECTOR - FLEET MAINTENANCE	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	EVTM - EVT FIRE MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FMSS - FLEET MNGMT SHOP SUPERVISOR	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	FOMG - FLEET OPERATIONS MANAGER	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	HVEM - HEAVY EQUIPMENT MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	4.00	0.00	0.00	4.00
	LUBE - LUBE TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	MAST - MASTER HVY EQ /DEALER MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	MEC1 - MECHANIC I	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MEC2 - MECHANIC II	4.00	0.00	0.00	4.00	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MEC3 - MECHANIC III	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MECH - FLEET MECHANIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	Total	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**
Total		**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**	**13.00**	**0.00**	**0.00**	**13.00**