

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%.

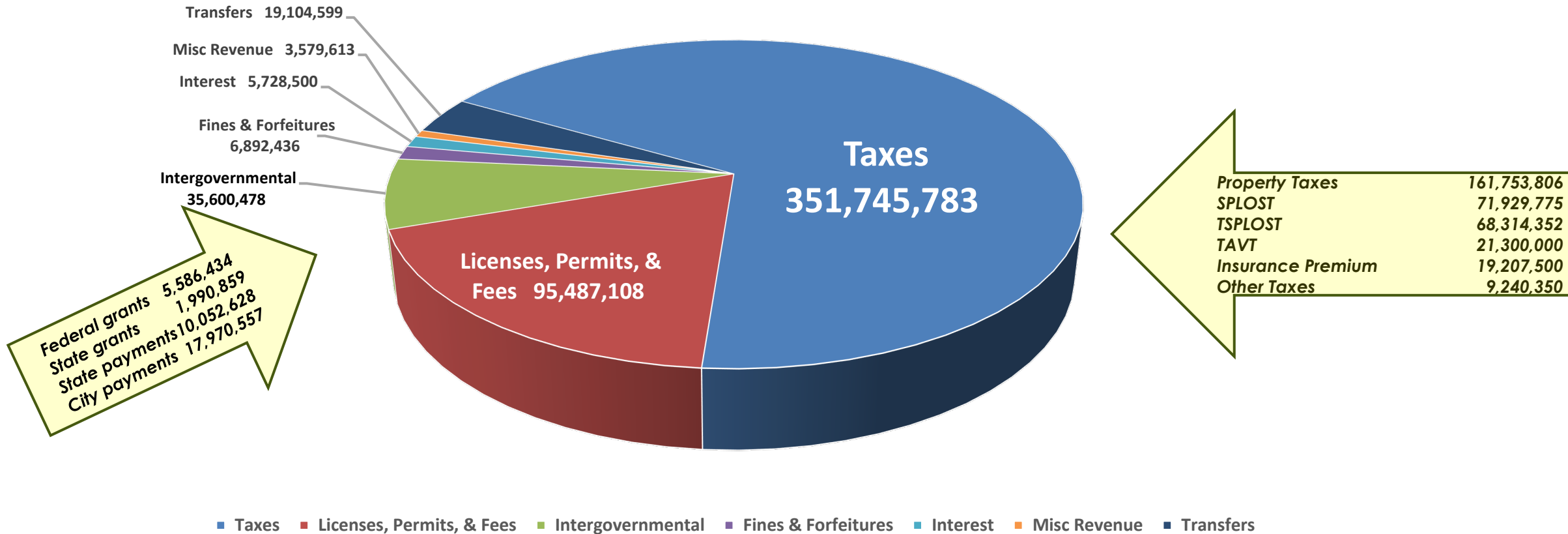
FY27 Proposed Sources – Other Governmental Funds

	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 Gov't'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.

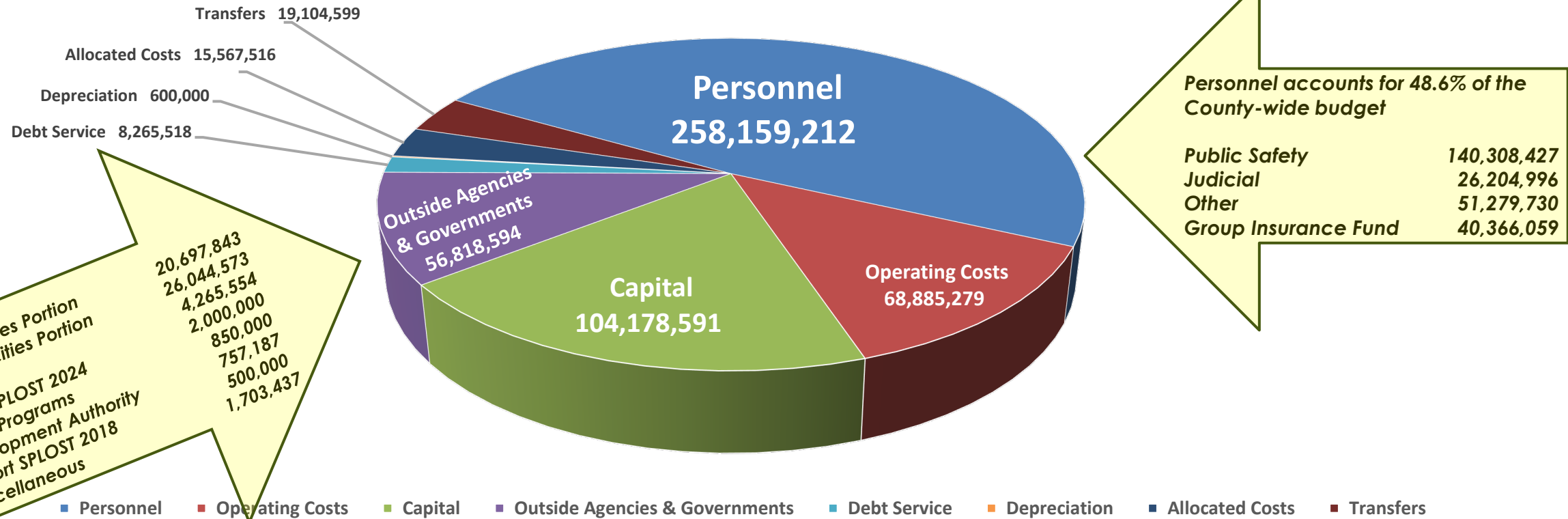
TSPLOST collections are 14.73% of the prior budget. Growth in pre-existing funds is 4.81%.

FY27 Proposed Uses – Other Governmental Funds

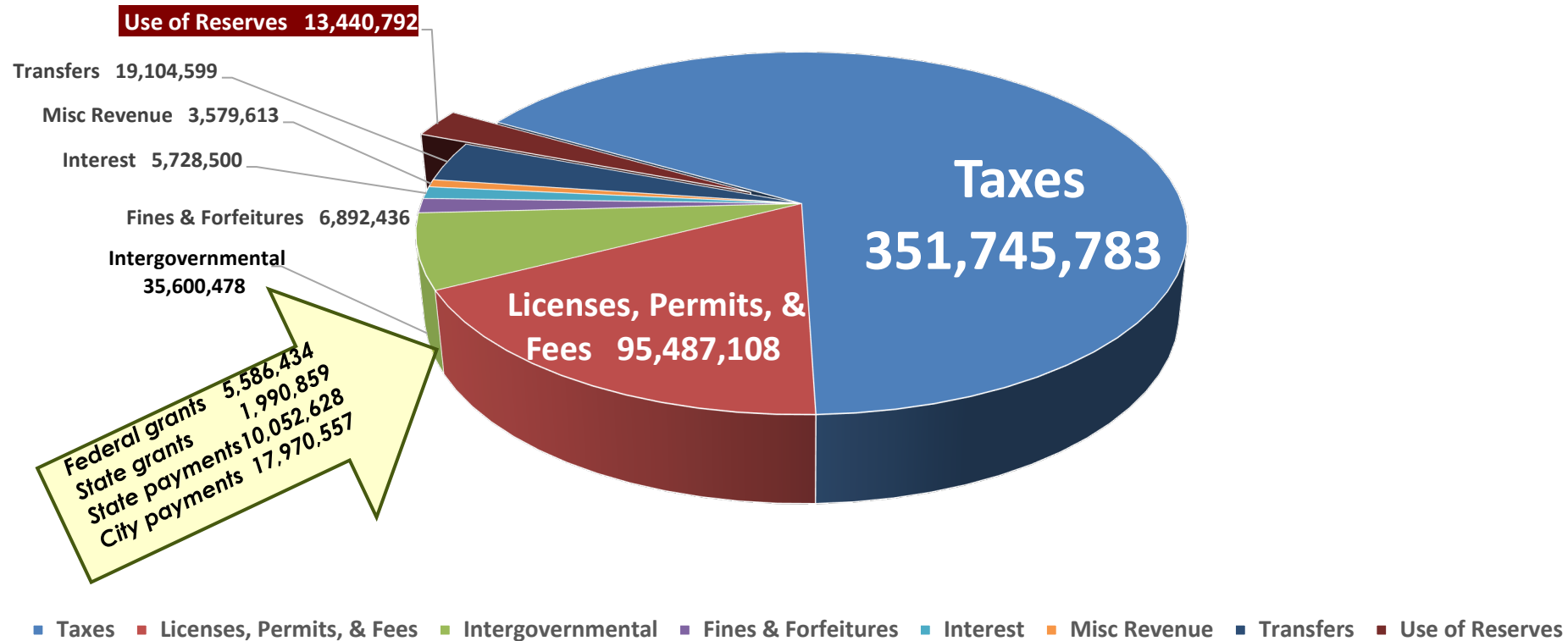
	FY 26 Amended Budget	FY 27 Proposed Budget	Increase (Decrease)	% Delta
Law Library	\$ 127,000	\$ 127,000	\$ -	0.00%
Sheriff's Forfeitures	80,000	80,000	-	0.00%
Opioid Settlement	348,719	306,998	(41,721)	-11.96%
E911	7,761,464	8,055,882	294,418	3.79%
Senior Services	3,194,285	3,227,810	33,525	1.05%
Grants	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%
	<u>\$ 20,333,603</u>	<u>\$ 19,938,839</u>	<u>\$ (394,764)</u>	<u>-1.94%</u>

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

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	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

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	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	General Fund is approaching 90 days
Fire Fund	64,432,496	62,861,578	1,570,918	9,053,383	10,624,301	Fire improves to 16.9%
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	DATE fund and E911 are at or near depletion of their fund balances
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	Group Insurance increased to eliminate true-up entries and assumes plan changes
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	

FY27 Proposed General Fund

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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

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

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

→ \$31,021,405 (37.6%) is attributable to the jail

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

FY27 Proposed General Fund BOC Services

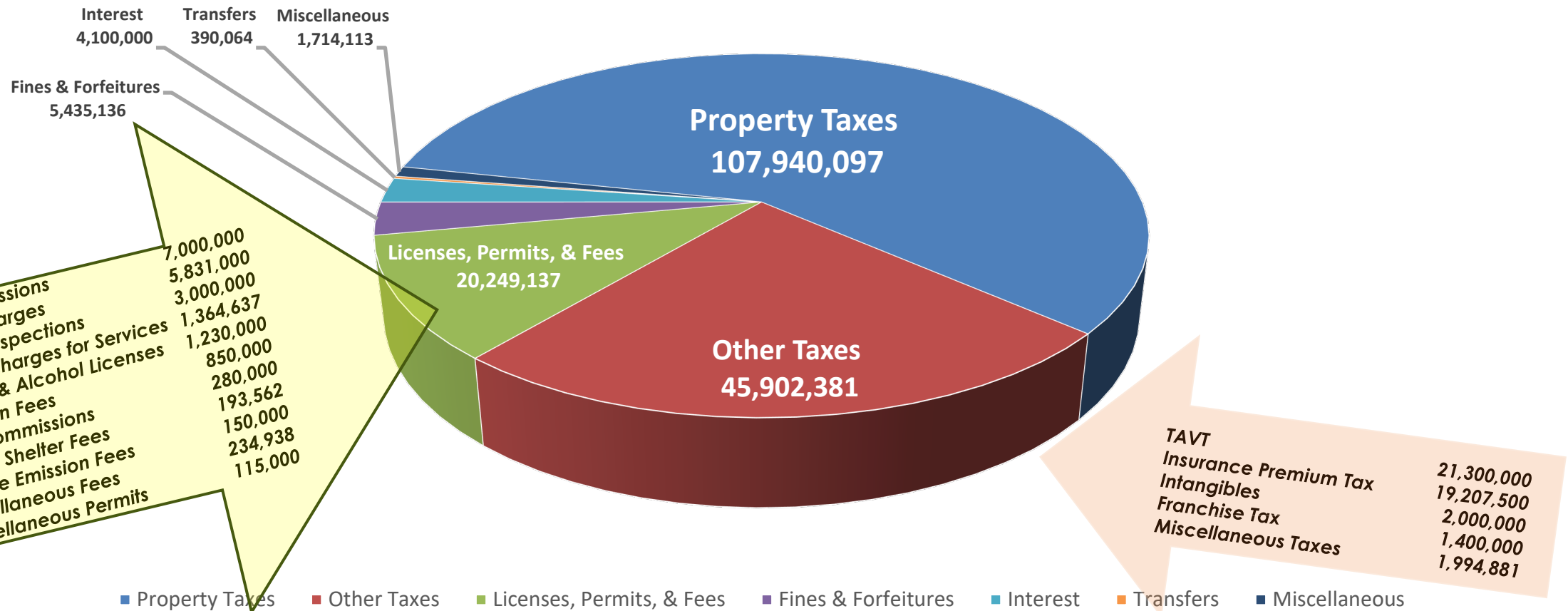
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Public Works	\$	6,171,960	EMA	\$	549,546
IT		5,318,805	Communications		493,464
Tax Assessor		4,212,692	Human Resources		488,830
Property Management		3,792,533	Board of Commissioners		485,111
Animal Shelter		2,364,583	GIS		474,010
Code Enforcement		2,352,362	Purchasing		402,389
Probation Services		1,845,986	County Clerk's Office		400,166
Planning and Zoning		1,825,637	Risk Management		304,708
Budgeting and Finance		1,694,585	County Attorney		300,638
Building Inspections		1,364,820	Radio Technology		287,058
Animal Control		1,256,672	Blalock Landfill Closure		286,825
Engineering		1,184,584	General Services		240,186
Engineering (Transportation)		954,504	General Administration		95,580
County Manager's Office		833,724	Animal Shelter Special Projects		73,800
Stormwater Management Engineering		815,746	Capital Projects		64,982
Recycling		811,207	Flexible Benefits		30,000
Development Services Center		755,698			
		Total BOC Services			
		\$ 42,533,391			

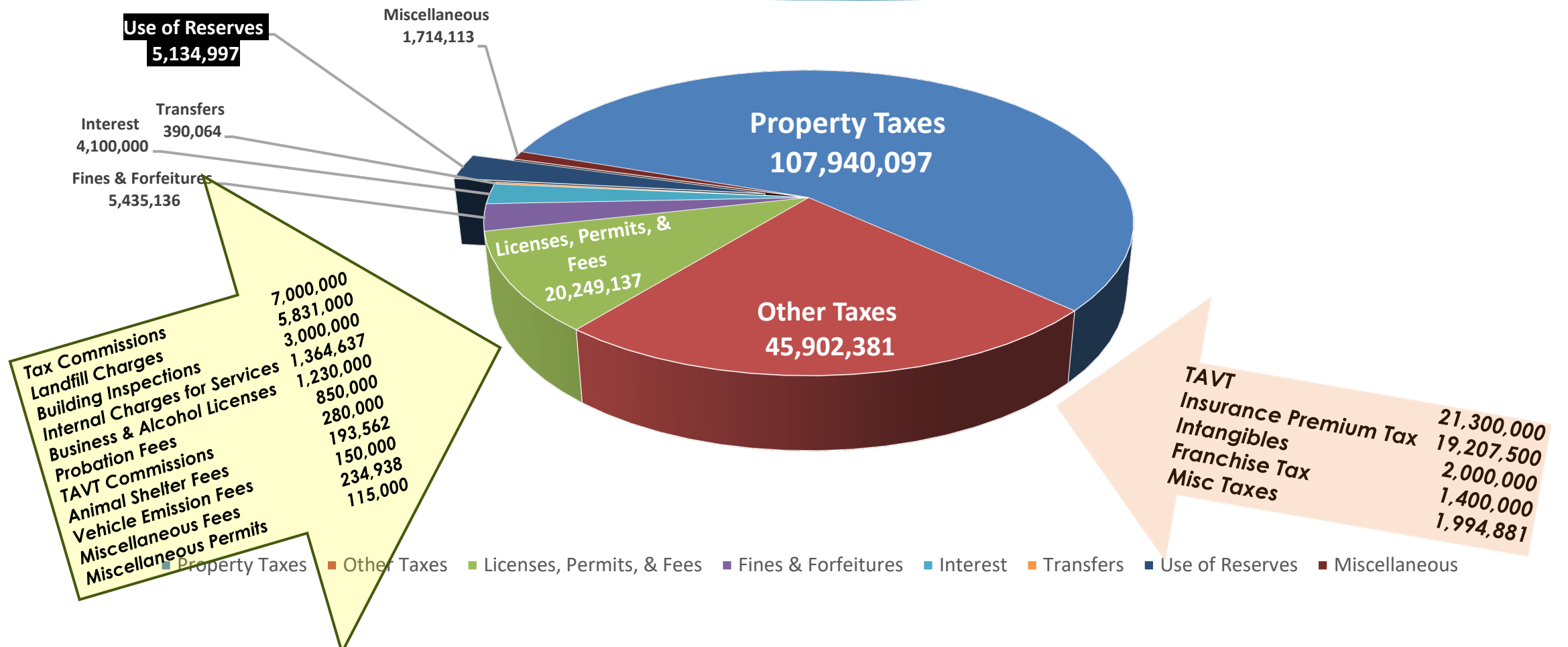
FY27 Proposed General Fund Courts

Court Administrative Services	\$ 3,880,064
Superior Court	1,066,240
Clerk Of Superior Court	7,756,567
Clerk Of Court - Board of Equalization	77,240
Clerk Of Court - Technology Fund	163,000
District Attorney	7,817,059
State Court	1,556,012
State Court Technology Fund	10,000
Solicitor	3,804,320
Solicitor Video Account	53,000
Magistrate Court	919,279
Probate Court	1,404,570
Juvenile Court	2,773,665
Juvenile Court - Supervision Fees	50,550
Indigent Defense	4,102,075
	\$ 35,433,641

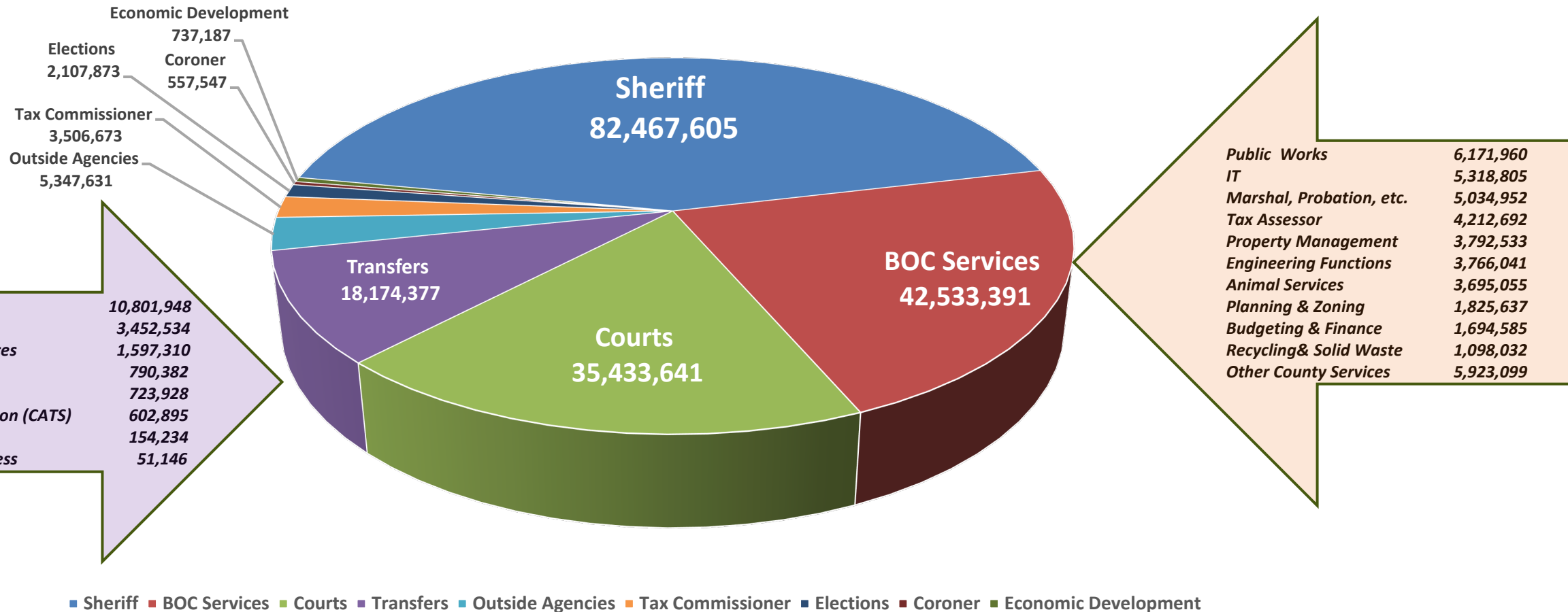
Proposed General Fund Inflows



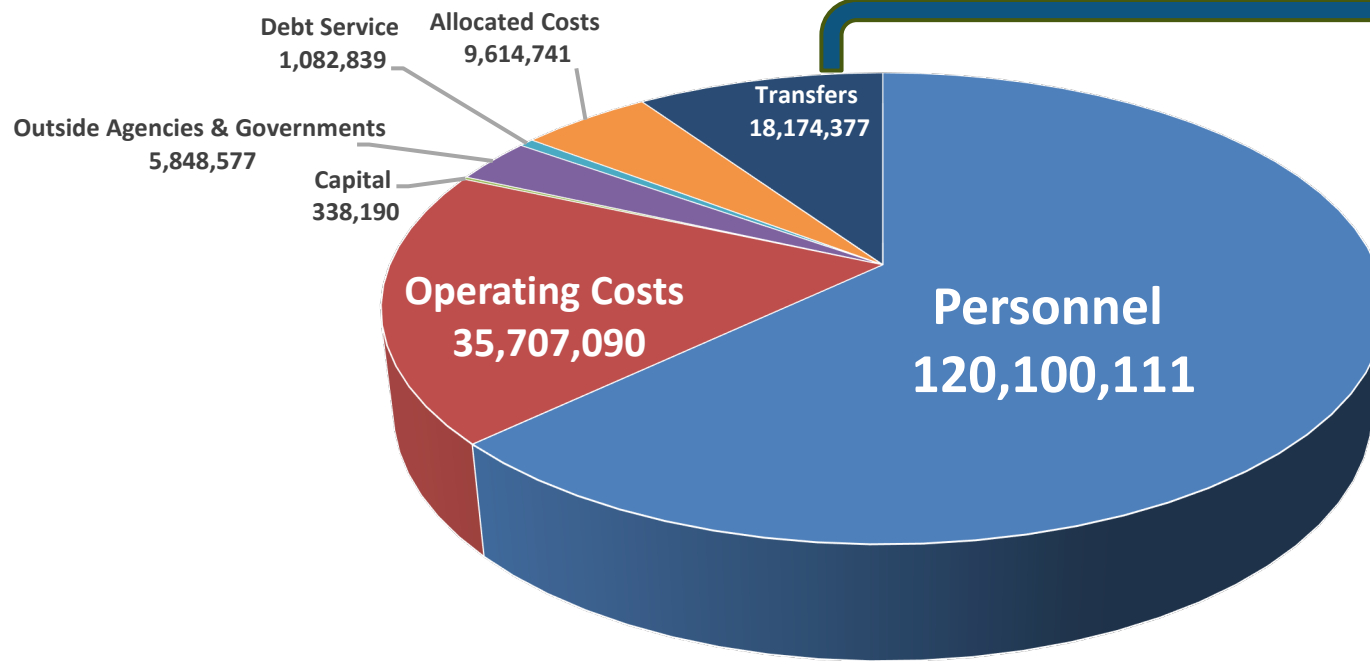
Proposed General Fund Sources



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

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)
Reclassified 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)

Projected 9/30/26 Fund Balance \$ 55,999,636

FY 27 Requests **190,865,925**

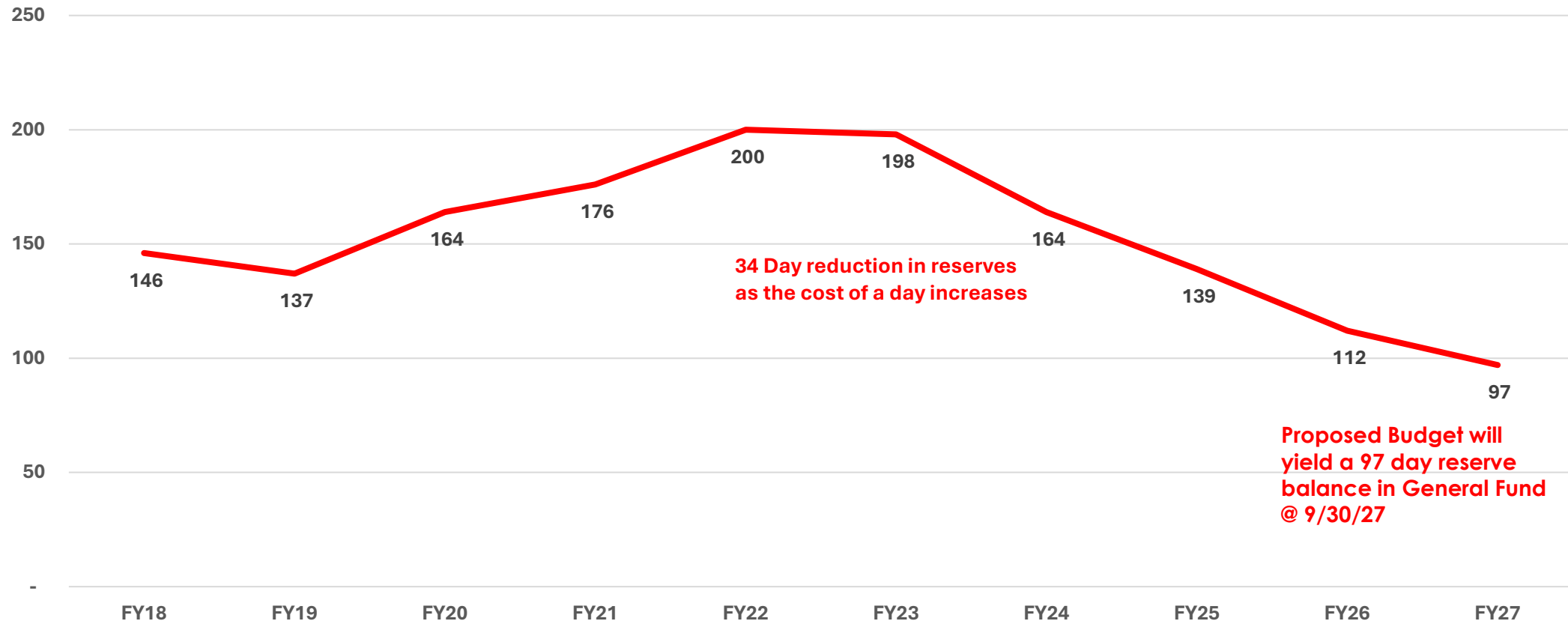
Cost/Day **522,920**

90 Day Reserve	47,062,800
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Excess Reserve	8,936,836
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"1/2 Life" Target Usage	\$ 4,468,418
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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

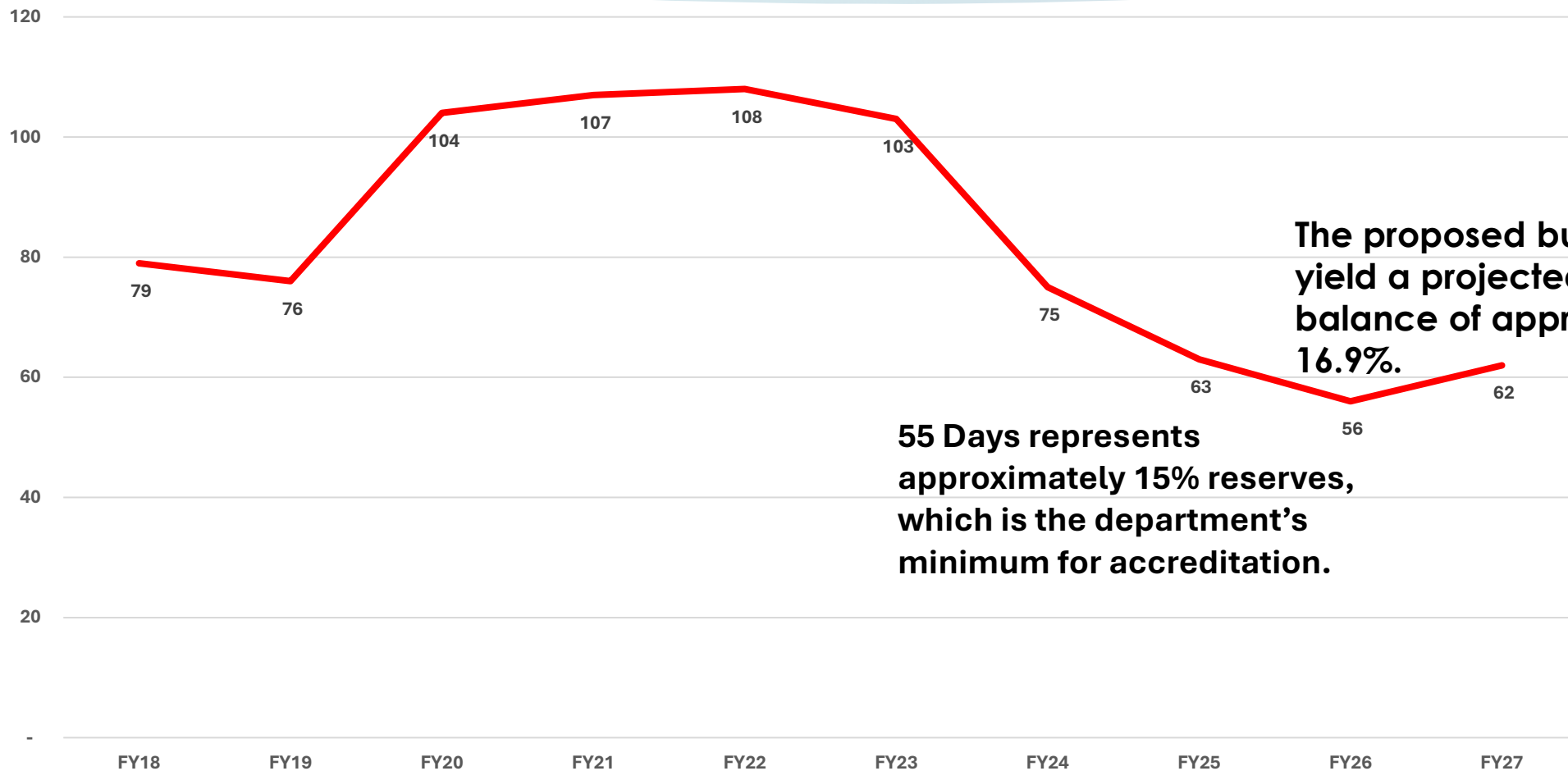
Uses

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



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

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	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
		<u>\$ 10,749,100</u>
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
		<u>\$ 59,685,733</u>

TSPLOST Fund

Roadway Improvements	\$ 39,459,313
Payments to Cities	<u>26,044,573</u>
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

Cherokee County Unincorporated Fund FY2027 Budget Request

- FY2027 projected revenues are \$12,713,810 over requests.
- FY2027 requests are \$421,198(3.3%) greater than the FY2026 projection.
- FY2027 projected revenue is \$2,399,382 (10.3%) greater than FY2026 projections. The insurance premium tax is projected to grow \$2,207,500 (13.0%).
- Expenditures are projected to be 54.0% of available revenue in FY2026 and are budgeted to be 50.6% of available revenue in FY2027. This ratio has remained somewhat stable over the life of the SDS ranging from 46.3% to 56.0% with an average of 50.5% when FY2026 and FY2027 are included.
- The engineering department was broken out between Engineering and Transportation Engineering in FY2023.

Cherokee County Service Delivery Unincorporated Financial Schedules

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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget
Revenues							
Beer and Wine Application Fee	\$ 253,950	\$ 252,450	\$ 264,600	\$ 348,670	\$ 338,150	\$ 483,844	\$ 475,000
New Alcohol Beverage Fees	21,900	35,500	6,850	24,466	18,750	48,170	30,000
New Distilled Spirits	-	-	-	-	135,000	(1,025)	-
Miscellaneous Business License	583,128	718,538	511,083	604,987	751,820	609,491	650,000
Newly Issued Business License	58,720	63,037	57,950	300,665	85,436	77,187	75,000
Building Inspection	2,377,222	2,583,839	3,355,636	3,194,091	2,877,840	2,826,494	3,000,000
Electronic Review	85,700	96,430	83,025	78,875	76,903	82,555	80,000
Other - Soil Erosion Plan Review	460	230	-	-	-	-	-
Certificate of Occupancy Fee	69,700	77,607	58,200	54,000	44,293	41,327	50,000
NPDES Fees	19,133	15,042	13,841	14,760	22,840	17,516	15,000
Refuse Collection Charges	113,973	161,806	178,360	185,647	207,982	212,707	231,000
Fines/Forfeitures - Magistrate	411,689	433,803	491,022	523,574	502,551	510,896	490,000
Railroad Equipment Tax	14,930	15,101	-	15,291	16,540	16,992	16,000
Franchise Tax - Television Cable	2,057,038	1,995,104	1,915,545	1,747,754	1,543,897	1,397,493	1,400,000
Insurance Premium Taxes	11,815,774	13,789,717	14,641,986	15,572,044	17,463,683	17,000,000	19,207,500
Forest Land Protection Grant	-	15,654	16,936	-	8,683	4,471	8,000
Total Revenue	17,883,317	20,253,858	21,595,034	22,664,824	24,094,368	23,328,118	25,727,500
Expenditures							
Development Services Center	499,316	550,429	548,595	608,218	698,774	623,618	755,698
GIS	342,840	320,686	538,829	422,923	442,939	454,984	474,010
Magistrate Court	503,899	507,749	643,574	691,088	745,293	779,191	919,279
Animal Control	446,455	582,360	862,162	995,616	1,163,710	1,079,650	1,256,672
Stormwater	510,068	538,458	627,199	662,252	716,528	793,526	815,746
Engineering	1,313,439	1,379,170	1,072,079	1,025,992	1,224,760	1,155,916	1,184,584
Transportation Eng	-	-	706,242	731,015	928,166	940,139	954,504
Recycling	329,748	380,788	409,919	545,385	822,167	905,233	811,207
Blalock Road Landfill	223,809	379,380	177,976	187,426	192,728	280,765	286,825
Conservation Administration	85,544	142,859	-	-	-	-	-
Forest Resources Conservation	13,197	13,197	13,197	13,055	12,346	12,346	12,346
Building Inspections	971,639	1,103,026	1,361,073	1,391,609	1,331,195	1,355,157	1,364,820
Planning & Land Use	1,135,260	1,122,737	1,178,663	1,376,777	1,559,340	1,958,183	1,825,637
Code Enforcement	1,636,131	1,882,755	1,862,493	2,243,468	2,150,345	2,253,784	2,352,362
Rental Property Expense	16,405	-	-	-	-	-	-
Transfer to RRDA	681,349	2,443,751	-	-	-	-	-
Total Expenditures	8,709,099	11,347,345	10,002,001	10,894,824	11,988,291	12,592,492	13,013,690
Revenue Over/(Under) Expenditures	\$ 9,174,218	\$ 8,906,513	\$ 11,593,033	\$ 11,770,000	\$ 12,106,077	\$ 10,735,626	\$ 12,713,810

Note: The Engineering department was broken out between Engineering and Transportation Engineering in FY2023.

Cherokee County Insurance Premium FY2027 Budget Request

- IPT revenue is projected to increase \$2,207,500 (13.0%) from FY2026 projected.
- The Unincorporated Sub Fund expenditures exclusive of Building Inspections are budgeted to increase \$411,535 (3.7%) from FY2026 projections driven by increases in requests in the DSC, Magistrate Court, and Animal Control.
- Total allocations increased \$52,383 (0.9%) from FY2026 projected to FY2027 requested.
- Remaining IPT revenue is projected to be \$387,569 for FY2026 and \$1,988,942 for FY2027.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget
IPT Revenue	\$ 11,815,774	\$ 13,789,717	\$ 14,641,986	\$ 15,572,044	\$ 17,463,683	\$ 17,000,000	\$ 19,207,500
Unincorporated Sub Fund (Less coverage of Building Fees)	7,737,460	10,244,319	8,823,338	9,518,047	10,428,951	10,634,309	11,188,053
IPT Revenue to Distribute	4,078,314	3,545,398	5,818,648	6,053,997	7,034,732	6,365,691	8,019,447
Allocations of Unincorporated Fund 150							
General Fund Support Services	377,821	423,373	415,496	452,621	484,959	502,816	501,382
Clerk of Court for Magistrate Court	652,936	660,063	791,567	870,845	941,639	1,022,334	1,129,094
Allocations to Fire Fund							
General Fund Support Services	1,577,866	1,467,766	1,902,185	2,143,680	2,304,763	2,420,512	2,421,884
Tax Assessor & Tax Commissioner	1,305,480	1,356,671	1,531,651	1,701,030	1,928,810	2,032,460	1,978,145
Total Allocations	3,914,103	3,907,873	4,640,899	5,168,176	5,660,171	5,978,122	6,030,505
Remaining IPT Revenue	\$ 164,211	\$ (362,475)	\$ 1,177,749	\$ 885,821	\$ 1,374,561	\$ 387,569	\$ 1,988,942

Cherokee County Support Services FY2027 Budget Requests

- General support services requests for FY2027 exceed FY2026 projections by 259,053 (1.9%).
- Total operating expenditures requests for FY2027 exceed FY2026 projections by \$19,223,708 (5.6%).
- Requests in the unincorporated subfund and the Fire Fund both increased from FY2026 projections at a smaller rate than total operating expenditures (3.3% and 3.7% respectively) indicating that demand for services in the unincorporate area is slowing compared to the county as a whole.
- Requested IPT use of funds in the unincorporated subfund decreased from FY2026 projections by \$1,434 (0.3%) and increased in the Fire Fund by \$1,372 (0.1%).

	FY2021	FY2022	FY2023	FY2024	FY2025	Projected FY2026	Budget FY2027
County Clerk	\$ 281,814	\$ 310,723	\$ 301,384	\$ 327,116	\$ 338,745	\$ 347,396	\$ 400,166
County Manager	788,158	606,483	769,165	823,265	901,449	703,685	833,724
General Services	237,473	246,277	263,963	368,852	218,574	242,212	240,186
Budgeting & Financial Services	929,929	968,637	1,224,735	1,257,565	1,510,314	1,655,423	1,694,585
Purchasing	340,523	376,156	473,402	561,871	567,971	470,390	402,389
Information Technology	3,563,081	3,716,847	4,146,928	4,836,099	5,268,478	5,432,753	5,318,805
Human Resources	386,350	417,976	443,401	493,618	482,614	476,955	488,830
Risk Management	127,222	149,121	288,774	300,190	286,331	299,661	304,708
Facilities Management	2,231,049	2,347,591	3,176,223	3,330,958	3,471,560	3,593,500	3,792,533
Communications	267,382	291,752	324,572	431,302	465,393	488,362	493,464
Total General Support Services	9,152,981	9,431,563	11,412,547	12,730,836	13,511,429	13,710,337	13,969,390
Operating Expenditures							
General Fund	109,028,244	121,423,643	137,067,598	152,881,120	167,704,034	181,428,330	190,865,925
E911	5,425,558	5,347,538	6,663,678	6,761,208	7,655,486	7,947,093	8,055,882
Senior Services	1,672,668	1,928,547	2,366,199	2,804,998	3,026,327	2,817,398	3,227,810
Cares Act/ARPA	3,343,035	24,458,629	12,240,657	12,292,287	6,089,245	-	-
Parks & Recreation	5,417,109	6,053,113	7,617,184	8,556,170	9,828,719	10,438,441	11,075,293
Transportation	1,287,303	1,965,590	1,856,107	2,418,628	3,934,395	5,473,921	4,314,275
Fire District	36,371,181	39,339,414	45,790,238	51,599,514	56,974,273	60,619,180	62,861,578
CDBG	1,435,406	1,477,345	1,799,814	1,327,528	1,472,841	1,760,230	1,352,656
Multiple Grants	2,145,668	2,525,458	2,292,792	2,530,995	2,103,826	1,224,670	439,396
Insurance & Benefits	24,982,080	25,414,919	29,626,814	36,037,126	40,801,845	41,362,819	43,191,991
EMS	13,432,038	15,233,249	18,759,554	19,811,747	24,193,817	23,709,247	25,683,948
Other	6,443,839	7,619,541	8,647,221	9,416,604	10,220,818	6,579,636	11,515,919
Total Operating Expenditures	210,984,129	252,786,986	274,727,856	306,437,925	334,005,626	343,360,965	362,584,673
Unincorporated Sub Fund Expenditure:	8,709,099	11,347,346	10,002,000	10,894,824	11,988,292	12,592,492	13,013,690
Fire Fund Expenditures	36,371,181	39,339,414	45,790,238	51,599,514	56,974,273	60,619,180	62,861,578
Percentage of Total Operating Expenditures							
Unincorporated Sub Fund Expenditure:	4.1%	4.5%	3.6%	3.6%	3.6%	3.7%	3.6%
Fire Fund Expenditures	17.2%	15.6%	16.7%	16.8%	17.1%	17.7%	17.3%
IPT Use of Funds							
Unincorporated Sub Fund Expenditure:	377,821	423,373	415,496	452,621	484,959	502,816	501,382
Fire Fund Expenditures	\$ 1,577,866	\$ 1,467,766	\$ 1,902,185	\$ 2,143,680	\$ 2,304,763	\$ 2,420,512	\$ 2,421,884

Cherokee County Support Services FY2027 Budget Requests

- Tax Commissioner and Assessor FY2027 requests increased \$152,045(4.7%) and decreased \$113,823(2.6%) respectively for net increase of \$38,222(0.5%) from FY2026 projections.
- The proportion of projected property taxes and fees allocable to the Fire Fund in FY2027 requests decreased from 26.8% of FY2026 projections to 26.0% .
- IPT Use of funds for the above functions decreased \$54,315 (2.7%) from FY2026 projections to FY2027 requests.
- Total FY2027 requested court expenditures increased \$641,506 (11.3%) while Magistrate Court increased \$140,088 (18.0%) compared to FY2026 projections. This results in the allocation of the Clerk of Court for services to the Magistrate Court increasing from a projected 13.7% to a requested 14.6%.
- Clerk of Courts total expenditures increased \$312,431 (4.2%) and the allocable portion increased \$106,760 (10.4%).

Tax Assessor & Tax Commissioner

	FY2021	FY2022	FY2023	FY2024	FY2025	Projected FY2026	Budget FY2027
Tax Commissioner	\$ 2,281,850	\$ 2,274,577	\$ 2,554,277	\$ 3,010,224	\$ 3,087,283	\$ 3,254,628	\$ 3,406,673
Tax Assessor	2,814,656	2,967,422	3,299,938	3,533,853	4,090,120	4,326,515	4,212,692
Total Property Taxes + Tax Comm Fees	107,255,181	115,616,666	126,578,520	137,110,839	155,191,770	162,810,805	185,179,089
Fire Fund Property Taxes	27,473,629	29,922,516	33,117,004	35,639,820	41,705,254	43,648,621	48,076,324
Fire Fund Percentage	25.6%	25.9%	26.2%	26.0%	26.9%	26.8%	26.0%
Tax Assessor Expenditures	584,500	588,679	668,281	782,461	829,657	872,547	884,443
Tax Commissioner Expenditures	720,980	767,992	863,370	918,570	1,099,153	1,159,913	1,093,702
IPT Use of Funds	\$ 1,305,480	\$ 1,356,671	\$ 1,531,651	\$ 1,701,031	\$ 1,928,810	\$ 2,032,460	\$ 1,978,145

Clerk of Court Magistrate Support Calculation

	FY2021	FY2022	FY2023	FY2024	FY2025	Projected FY2026	Budget FY2027
Courts							
Clerk of Court	\$ 4,343,834	\$ 4,767,708	\$ 5,829,119	\$ 6,515,536	\$ 7,262,551	\$ 7,444,136	\$ 7,756,567
Superior Court	500,834	522,849	793,529	884,308	981,556	970,377	1,066,240
State Court	967,198	1,115,733	1,273,121	1,325,796	1,389,943	1,472,819	1,556,012
Juvenile Court	1,380,396	1,521,199	2,029,071	2,269,429	2,631,401	2,451,303	2,773,665
Magistrate Court	503,899	507,749	643,574	691,088	745,293	779,191	919,279
Allocable Courts							
Superior Court	500,834	522,849	793,529	884,308	981,556	970,377	1,066,240
State Court	967,198	1,115,733	1,273,121	1,325,796	1,389,943	1,472,819	1,556,012
Magistrate Court	503,899	507,749	643,574	691,088	745,293	779,191	919,279
Juvenile Court	1,380,396	1,521,199	2,029,071	2,269,429	2,631,401	2,451,303	2,773,665
Total	3,352,327	3,667,530	4,739,295	5,170,621	5,748,193	5,673,690	6,315,196
Magistrate Percentage	15.0%	13.8%	13.6%	13.4%	13.0%	13.7%	14.6%
Clerk of Court Magistrate Support	\$ 652,936	\$ 660,062	\$ 791,567	\$ 870,845	\$ 941,640	\$ 1,022,334	\$ 1,129,094

Key Dates

Tuesday September 1, 3:00 p.m.
Tuesday September 15, 3:00 p.m.
Tuesday September 15, 6:00 p.m.
Tuesday October 6, 6:00 p.m.

Initial budget presentation
Second budget presentation
Budget public hearing
Budget adoption

Key Dates

QUESTIONS