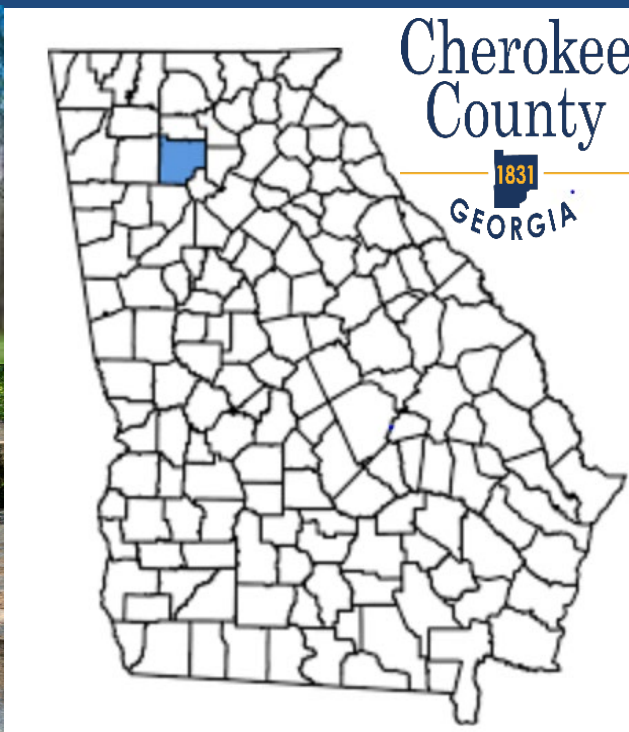
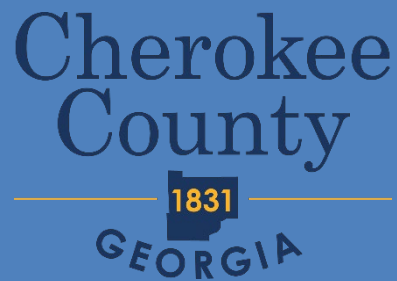




2024 POPULAR ANNUAL FINANCIAL REPORT

ANNUAL REPORT TO THE CITIZENS OF
CHEROKEE COUNTY, GEORGIA FOR FISCAL YEAR 2024:
OCTOBER 1, 2023 – SEPTEMBER 30, 2024



3	About Cherokee County	8	Recreation and Parks	13	Per Capita Comparisons
4	Our Mission	9	Community Development / Industry Mix	14	Financial Review of Fiscal Year
5	2024 Happenings	10	General Fund	15	Revenues and Expenditures
6	Public Safety	11	Major Taxes Assessed by the County	16	Capital Improvements
7	Public Works	12	Property Tax		

LETTER FROM THE CHAIRMAN

March 31, 2025

Citizens of Cherokee County, Georgia:

On behalf of the Cherokee County Board of Commissioners, I am pleased to present our annual Citizen's Report for Fiscal Year 2024 (FY24). This report is a summary of how your tax dollars and other revenues have been managed throughout the year. State law and local ordinances require that every general-purpose local government publish a complete set of audited financial statements each fiscal year which is the Annual Comprehensive Financial Report (ACFR). You may obtain a copy of the ACFR on our website.

www.cherokeega.com/Finance/annual-audit-information.

As part of our commitment to be transparent for our citizens, the Popular Annual Financial Report (PAFR) is published to summarize the County's financial activities. It provides an overview of our organizational structure, services offered to our citizens, and financial state. The information in this report is extracted from the County's Annual Comprehensive Financial Report. The PAFR is prepared by Cherokee County to increase public understanding and confidence in County government through an informal, easy, and user-friendly financial report.

Regards,

Harry

Harry Johnston

Chairman, Cherokee County Board of Commissioners



BOARD OF COMMISSIONERS

Chairman: Harry Johnston

Board of Commissioners

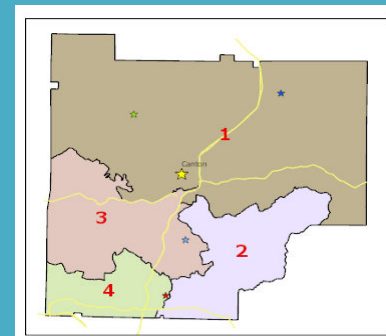
District 1: Steve West

District 2: Richard Weatherby

District 3: Benny Carter

District 4: Cory Ragsdale

Term: 4 years



ABOUT CHEROKEE COUNTY



Cherokee County was formed in 1831 from lands previously held by the Cherokee Indians. The very name of the county honors the proud people who first settled here. We are perfectly located 30 miles north of Atlanta where “Metro Meets the Mountains”. There are five (5) main municipalities in Cherokee County:
Canton, Woodstock, Ball Ground, Holly Springs, and Waleska.

Cherokee County ranked
“Top 10 Georgia counties to live in 2024”

Ball Ground is a historic main street community known for its unique shops, restaurants and historic homes.

The revitalized downtown area in **Canton** is a place for the whole family to eat, shop and play.

According to Wallet Hub, **Woodstock** is the #1 Small Best Cities in the state of Georgia.

Holly Springs is rated as one of the safest cities to live in Georgia by SafeWise.

Waleska is home to Reinhardt University founded in 1883 and the beautiful Falany Arts Center.



2024 Population Estimate 293,513

2015-2024 Population 30.45% Change

434 Square Miles of Area

Median Family Income \$105,442

Education Attainment:

High School Graduate 92%
Bachelor's degree or higher 40%

2024 Unemployment Rate:

• United States	4.1%
• Georgia	3.6%
• Cherokee County	2.7%

2024 M&O Millage Rate 5.153

OUR MISSION

OUR GOAL

To preserve the **beauty**, **unique character**, and **desirability** of the Community where we **live**, **work**, and **play**.



OUR PROMISE

- **Listen** to you
- **Respect** your Rights
- **Represent** you with the highest standards of **ethics and integrity**



OUR COMMITMENT

- **Service Excellence & Continuous Improvement**
- Accelerate Infrastructure Improvements
- **State-of-the-art** Public Safety facilities, training, and personnel
- **Fiscal Responsibility & Conservative** planning to maintain the lowest tax rates in the ARC Metro Atlanta area.

ELECTED OFFICIALS

APPOINTED OFFICIALS

County Manager
County Clerk
County Attorney

Geoff Morton
Christy Black
Angela Davis, Jarrard & Davis LLP



Sheriff
Tax Commissioner
District Attorney
Chief Judge
Superior Court Judge
Superior Court Judge
Superior Court Judge
Clerk of Superior Court
State Court Judge
State Court Judge
State Court Judge
Juvenile & Family Court Judge
Juvenile & Family Court Judge
State Court Solicitor
Magistrate Court Judge
Judge of Probate Court
Coroner
Surveyor

Frank Reynolds
Denise Mastroserio
Susan Treadaway
Ellen McElyea
David Cannon, Jr.
Tony Baker
Shannon Wallace
Patty Baker
Michelle Helhoski
Alan Jordan
Dee Morris
Jennifer Davis
Richard Jones
Todd Hayes
James Drane
Keith Wood
Sally Sims
Ron Wikle

2024 HAPPENINGS

Cherokee County is a “**Camera Ready Community.**”

EXPLORING CHEROKEE THROUGH A NEW LENS:

Filmed In Cherokee Mobile App Gets An Update

The groundbreaking Filmed In Cherokee mobile app got an update in partnership with Woodstock app developer Black Airplane. Created to grow film tourism in Cherokee, the update not only enhances user experience with interactive, customizable tours of Cherokee County's film locations, but includes features to help track economic impact.

The app's interactive map shows nearby filming sites, and users can “Check In” to track their visits, share selfies, and get alerts when near a location.



INNOVATING • ENTERPRISING BUSINESS

NOTABLE NUMBERS

111

Total Inquiries

32

Projects Filmed

29%

Film Inquiries to Production (Conversion Rate)

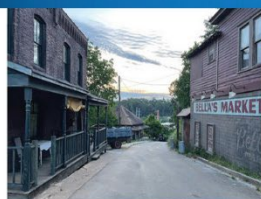
99K

Interactions on Filmed in Cherokee Mobile App

The Cherokee Film Summit Honors Anniversaries

The Fifth Annual Cherokee Film Summit, themed “Connect With Tomorrow,” brought film professionals and enthusiasts together to reflect on local achievements, address challenges, and explore the future of film in the region.

Pictured: Deputy Commissioner of the Georgia Film, Music, & Digital Entertainment Office **Lee Thomas** and Former Director of the Georgia Film, Music, & Digital Entertainment Office **Greg Torre** on the opening panel, moderated by COED President & CEO **Misti Martin**



Pictured: Academy & Hill Streets in Canton turned into 1930's Pittsburgh for *The Piano Lesson*

The Piano Lesson

The Piano Lesson, directed by **Malcolm Washington**, produced by **Denzel Washington**, and starring **Samuel L. Jackson** & **John David Washington**, premiered to select theaters and Netflix in Fall 2024.

In spring of 2023, production turned Canton's historic mill community on Academy and Hill Streets into a 1930's Pittsburgh street corner, using Cherokee-based J.C. Picture Cars for period-appropriate automobiles.



Cherokee is an attractive destination for businesses. This year Cherokee saw the expansion of several business including Chart, Dumaplast, International Marble Industries, Northside Hospital, Piolax, Plae, and Universal Alloy Corporation.



Canton and Cherokee continue to develop **Technology Ridge Parkway**. A new corridor that will improve access from the Cherokee County Regional Airport to The Bluffs- Becker Robotics will be the first headquarters to build in this area.

The **Sheriff's Office** maintains their **Triple Crown Award** with exemplary reviews from CALEA, ACA and NCCHC. Less than 3% in the US earn this accreditation. The department boosted crime fighting abilities across the county launching a CSO app that has received 8,400 downloads to date and purchased drones to lend support for incidents.

Fire/EMS services has ISO 2 Rating. Response times for Fire and EMS are in the **top 10% nationally.**

The **Marshal's Office**, nationally accredited and certified, responded to 4,446 code enforcement calls for service and 3,961 animal control calls. In 2024, they implemented a Truck Compliance Unit that made 955 traffic stops.

Our **Nationally Accredited 911 communications center** is **1 of only 103** in the Nation.

Finance received **GFOA's Triple Crown**, which is given for earning the Certificate of Achievement for Excellence in Financial Reporting, the Distinguished Budget Presentation Award, and the award for Outstanding Achievement Popular Annual Financial Reporting.

Cherokee Parks and Recreation continue to develop new greenspace and parks in Cherokee County for greater recreational opportunities for citizens to enjoy.

PUBLIC SAFETY

DID YOU KNOW?

- Fire & Emergency Services received 37,413 calls for service.
- Law Enforcement received 271,103 calls for service.
- Our 911 center received 423,740 calls for service last year and 98% of calls are answered in less than 10 seconds.

You can find County ordinances online at
www.municode.com.

Sworn Officers	390
Firefighters/EMTS/Paramedics	506
Total Fire Incidents	770
Structure Fires	203
All Other Fire Incidents	567
Total EMS Incidents	24,425
All Other Incidents	9,492
Ambulance Transports	15,279
Code Enforcement Complaints	4,446
Animal Control Complaints	3,961
E-911 Calls for Service	423,740
New Misdemeanor Probation Cases	1,880
Adopted, Reclaimed, or Rescued Animals	2,968

AVERAGE RESPONSE TIME

00:21:47

Law Enforcement

00:10:38

**Fire & Emergency
Services**



PUBLIC WORKS

The County maintains
1259.5 miles of paved
roadways. In 2024, our
Public Works crews
resurfaced **15.6** miles.

81 Bridges/Culverts
60 Traffic Signals

Stormwater inspected **11,651** structures
and **123** miles of pipe and ditch. Maintained
and repaired **374** structures and **970**
feet of pipes.

Building Inspectors inspected **31,616**
residential and commercial sites.

2 County Recycling Locations

79,412 Customers served

Recycling **5,008** gallons of paint, **195.75** tons of Metal, and **1,765** mattresses.

DID YOU KNOW?

Upcoming Projects in 2025

- Bells Ferry widening
- Upper Bethany Road and Damascus Road intersection improvements
- Trickum Road at SR92 intersection improvements
- SR140 at Batesville Road Hickory intersection improvements
- Allatoona Pass Subdivision drainage Improvements
- Completion of the East Cherokee and Mill Creek Drive roundabout
- Completion of the Hickory and Stringer Road sidewalks

CATS Transportation

Fixed and Microtransit Trips

9,404 trips

Demand Response Service

18,274 trips

30,010 Empower Cherokee
and Senior Center Trips

RECREATION & PARKS

Cherokee Recreation & Parks is the principal provider of public parks and recreation programs in Cherokee County.



COMMUNITY DEVELOPMENT/INDUSTRY MIX

INDUSTRY GROWTH / INVESTMENT

\$45,000,000 IN NEW CAPITAL INVESTMENT

69 Small businesses served through the Fresh Start Cherokee Initiative
9 Expansion Locations

**32 Works
Filmed**

430 Career Opportunities
Announced and/or Committed



DID YOU KNOW?

Cherokee County continues to develop the Airport Site and added 100 feet of runway and generates \$700,000 of additional property tax. Cherokee County is part of the Atlanta Regional Commission (ARC).

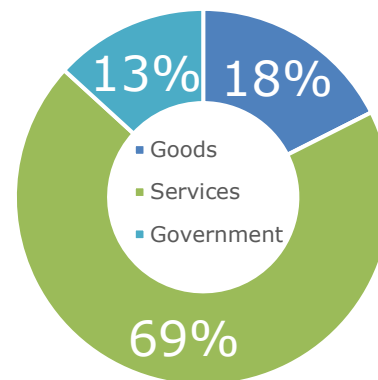
230 Acres for Future
Corporate Growth



Map of Atlanta Regional Commission

4,142
Business
Licenses
Renewed
575
New
Business
Licenses

INDUSTRY MIX

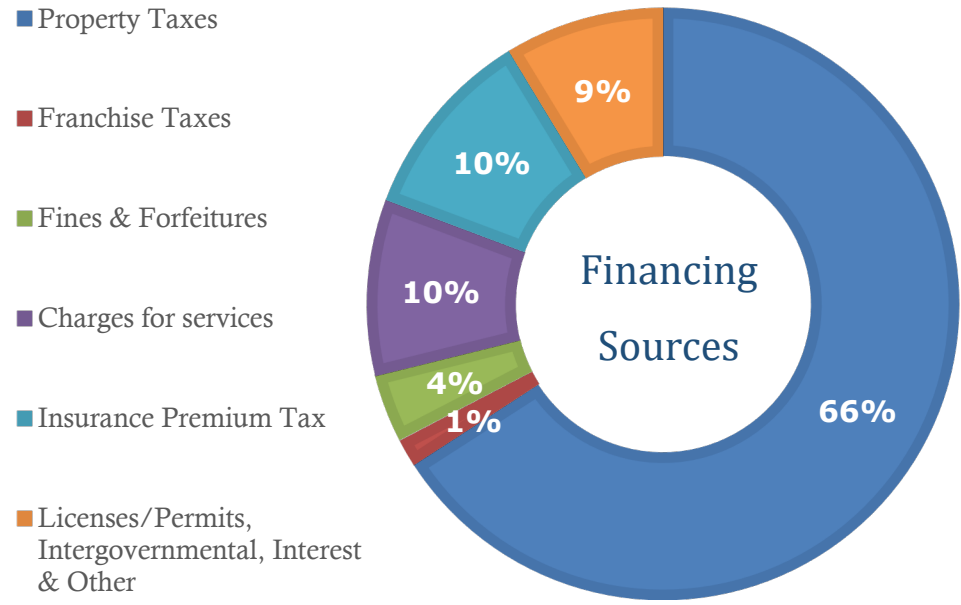


The industry mix was relatively unchanged from 2015 to 2024. From 2000 to 2018, Cherokee's population grew 86.0% which created significant construction opportunities.

Note: These numbers are based on the 2nd Qtr of 2023

GENERAL FUND

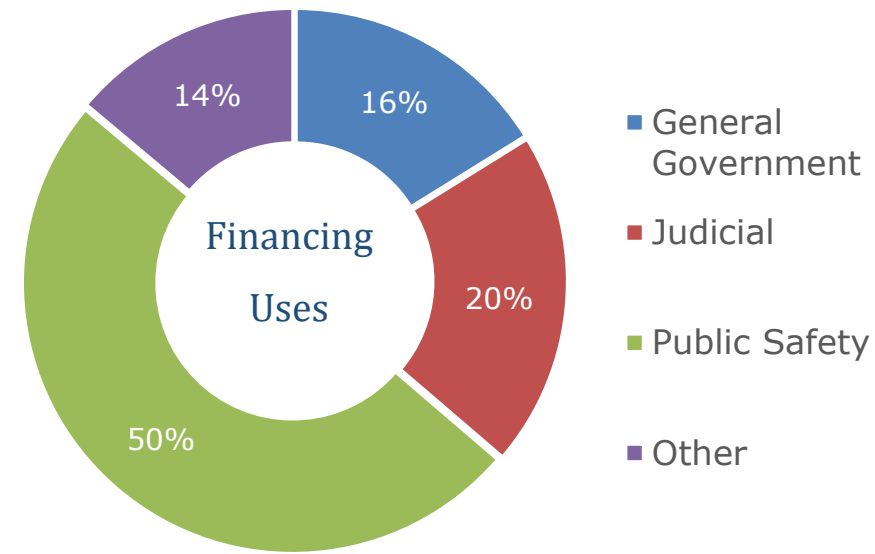
The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



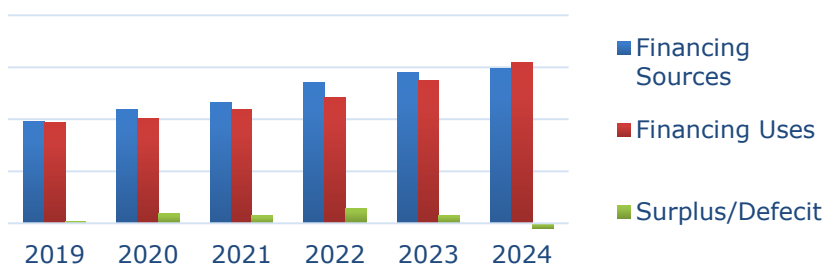
After the County collects taxes and other revenue, the funds are spent efficiently to provide services to our citizens and businesses. The expenditures of the General Fund are classified by the type of service provided:

- | | |
|-----------------------------|----------------------------------|
| General Government | Culture & Recreation |
| Judicial Services | Housing & Development |
| Public Safety | Capital Outlay |
| Public Works | Intergovernmental |
| Health & Welfare | Debt Service |

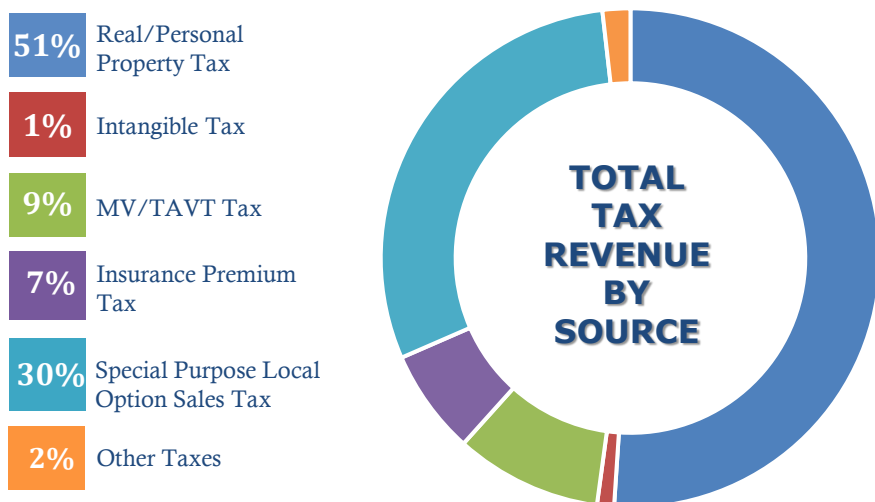
WHERE YOUR MONEY GOES



REVENUE VS. EXPENSES



MAJOR TAXES ASSESSED BY THE COUNTY



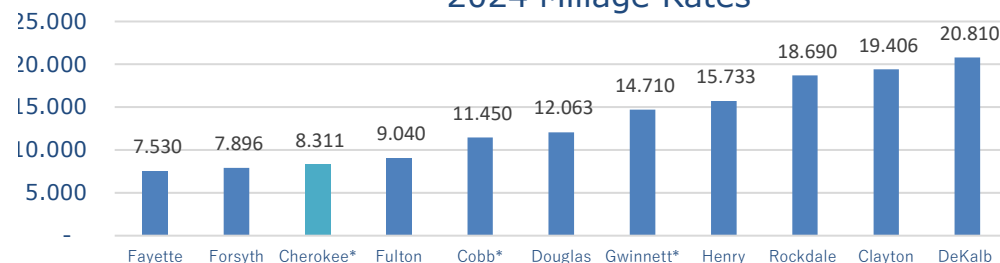
AD VALOREM TAX / TAVT

The TAVT (Title Ad Valorem Tax) fee was implemented in 2013 and generated new revenue for the County's General Fund, while eliminating sales tax on vehicle sales.

SALES TAX

SPLOST tax revenue peaked in 2007 but decreased from 2008 until 2010 because of the economic downturn. The revenue began to increase and 2015 taxes exceeded the 2007 totals. The total is now increasing each year. The amount collected in 2024 was 4.0% greater than the 2023 total.

2024 Millage Rates

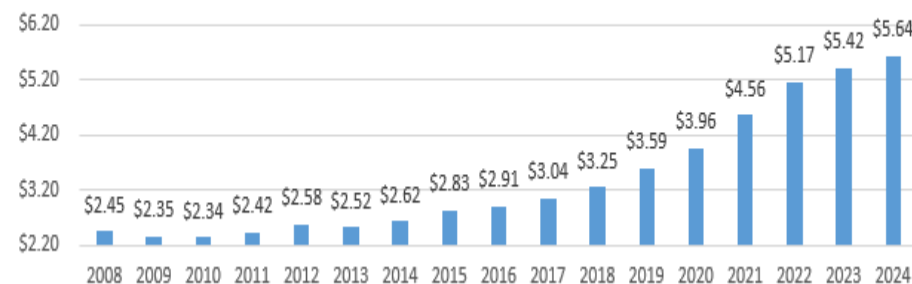


* Indicates Counties without 1 cent sales tax (LOST or HOST). Counties with this tax must reduce property tax rates, resulting in lower Millage rates.

PROPERTY TAX

Property taxes are recognized as revenues in the fiscal year for which they are collected, thus the 2023 taxes collected beginning in September were for the 2024 fiscal year beginning October 1. The 2024 Tax Digest increased 7.09% with 5.19% due to new growth. In July 2024, the County approved increasing the M&O millage rate to 5.153. Cherokee County has the third lowest combined millage rate in the metro-Atlanta area.

Average Monthly SPLOST Collections



WHERE DOES YOUR PROPERTY TAX DOLLAR GO?



\$0.63

Cherokee County
School District

\$0.18

Cherokee County

\$0.10

Cherokee County Fire
& Emergency Services

\$0.09

Cherokee County Parks



**Median value of a home in FY2024 was
\$487,500* compared to \$481,960 in FY2023**

Taxes on a \$487,500 home in FY 2024

County	\$ 979.07
Fire	\$ 563.16
Parks Bond	\$ 52.65

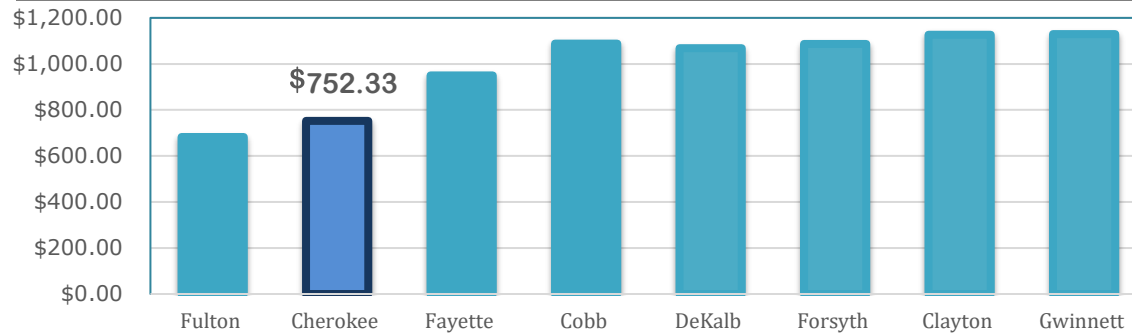
Year Total \$1,594.88

The average taxpayer
paid **\$4.37** per day
which is less than the price
of **1** large cup of freshly brewed **coffee**.

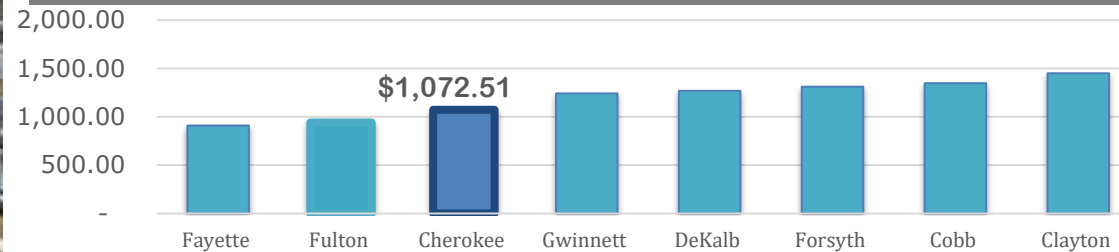
*Source: Cherokee County Tax Assessor

PER CAPITA COMPARISONS

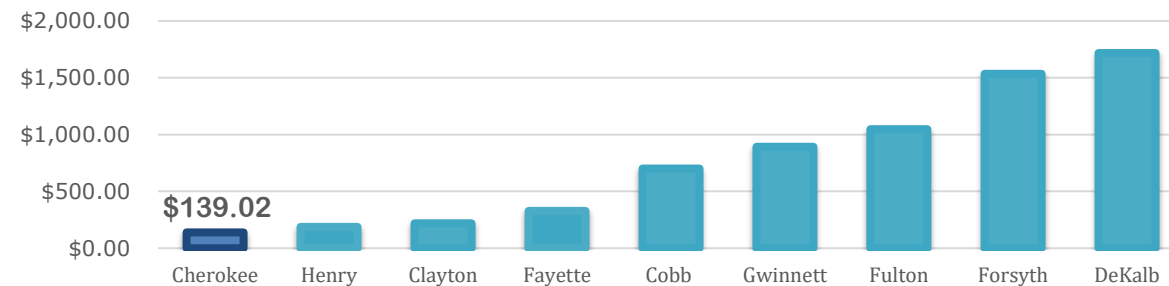
TAXES PER CAPITA



EXPENDITURES PER CAPITA



LONG TERM DEBT PER CAPITA



Source: Per Capita information is based on 2023 ACFR for all counties listed.

FINANCIAL REVIEW OF FISCAL YEAR

Governmental Funds (e.g. General Fund, E-911 Fund, etc)

Figures presented in millions. Totals subject to rounding

Revenues:	FY 2022	FY 2023	FY 2024
Property Taxes	\$123.2	\$131.6	\$140.5
Insurance Premium Taxes	13.8	14.6	15.6
Sales and Use Tax	62.5	65.1	67.7
Other Taxes (Alcohol, Franchise, Oth	4.2	4.2	4.2
Licenses and Permits	3.8	4.4	4.6
Intergovernmental	44.3	41.1	28.1
Fines and Forfeitures	6.5	8.0	20.4
Charges for Services	26.5	29.2	30.4
Investment Earnings	1.1	7.6	9.0
Contributions and Donations	0.1	0.3	0.2
Other Revenues	1.6	1.5	1.7
Total Revenues	\$287.6	\$307.6	\$322.4
Expenditures:			
General Government	\$23.7	\$26.8	\$27.8
Judicial	24.8	31.0	37.3
Public Safety	108.8	119.5	132.3
Public Works	14.6	14.3	15.4
Health and Welfare	5.1	6.5	8.1
Culture and Recreation	9.2	10.8	13.5
Housing and Development	10.6	9.4	7.2
Capital Outlay	54.8	57.5	25.0
Intergovernmental	22.1	24.8	40.9
Debt Service	10.1	6.7	7.5
Total Expenditures	\$283.8	\$307.3	\$315.0
Excess (deficiency) of Revenues over (under) Expenditures	\$3.8	\$0.3	\$7.4
Total other financing sources (uses)	-\$5.3	-\$4.1	-\$5.0
Net Changes in Fund Balance	-\$1.5	-\$3.8	\$2.4
Beginning Fund Balance	\$127.7	\$126.2	\$122.4
Ending Fund Balance	\$126.2	\$122.4	\$124.8

The Financial Review section is designed to provide details on the financial health and stability of Cherokee County. Included within this section are discussions of major revenue sources and major expenditure categories, analysis of fund balances, analysis of net position and significant financial trends. Information contained within this section is intended to provide the reader with an increased level of understanding of how available resources are utilized to provide services to the Citizens of Cherokee County.

During fiscal year 2024, the county's governmental funds reported a combined ending fund balance of \$124.8 million, which indicates an increase of \$2.4 million from the prior year. This increase in fund balance is attributed to lower SPLOST expenditures due to the timing of projects and increased revenue for charges for services due to an increasing population. The General Fund had a decrease due to inflation and lower investment earnings.

The County's proprietary funds reported a combined ending net position of \$4.8 million which was a decrease of \$0.9 million from 2023. The Conference Center fund balance increased \$0.1 million, and the EMS fund balance decreased by \$.7 million. The internal service funds for fleet and healthcare fund balance decreased by \$0.3 million.

Sources: Cherokee County Annual Comprehensive Financial Report for the respective Fiscal Year

Statement of Revenues, Expenditures & in Changes in Fund Balances (Governmental Funds)

Statement of Revenues, Expenses & Changes in Net Position (Proprietary Funds)

Proprietary Funds (EMS, Conference Center, w/internal service funds)

Figures presented in millions. Totals subject to rounding

Operating Revenues	FY 2022	FY 2023	FY 2024
Charges for Services	\$32.5	\$37.2	\$44.3
Miscellaneous Revenue	1.9	2.1	3.8
Total Operating Revenues:	\$34.4	\$39.3	\$48.1
Operating Expenses:			
Personal Services	\$10.9	\$13.0	\$16.0
Contractual Services	3.9	4.2	4.5
Claims Paid	22.6	26.5	32.9
Supplies	2.3	2.3	2.8
Depreciation	0.4	0.6	0.7
Total Operating Expenses:	\$40.1	\$46.6	\$56.9
Operating Income (Loss)	-\$5.7	-\$7.3	-\$8.8
Non-Operating Revenues			
Gain (Loss) on disposal of capital assets	-\$0.5	\$0.0	\$0.0
Non capital grants	\$0.0	\$0.0	\$0.0
Total Non-Operating Revenues	-\$0.5	\$0.0	\$0.0
Capital Contributions	3.2	0.7	0
Transfers-in	6	7.4	7.9
Changes in Net Position	\$3.0	\$0.8	-\$0.9
Beginning Net Position	\$1.9	\$4.9	\$5.7
Ending Net Position	\$4.9	\$5.7	\$4.8

REVENUES AND EXPENDITURES

Revenues

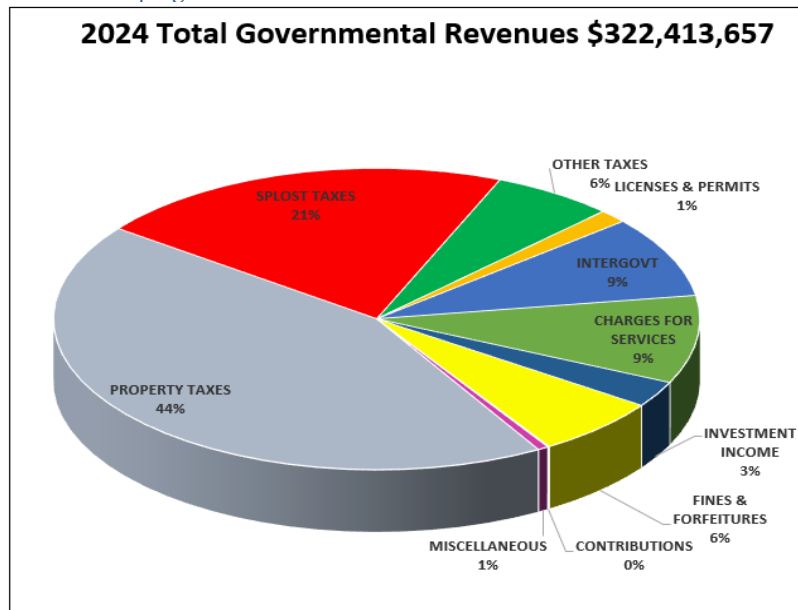
For fiscal year ending September 30, 2024, the County's revenues for all Governmental Funds totaled \$322.4 million, which was \$14.8 million higher than FY2023. There were several factors contributing to this increase:

Property tax revenue increased \$8.9 million. Cherokee County Commissioners approved an increase in millage rates in 2024. The increase in property taxes was due to the tax digest net growth of 7.09% and higher TAVT receipts of 6.1%.

Sales tax revenue increased \$2.6 million in 2024. Sales tax has been steadily increasing due to the building and opening of many new retail centers such as the Outlet Shoppes of Atlanta, located in Woodstock, Cabela, and the Canton Exchange.

The **Insurance Premium tax** increased \$1.10 million in 2024 due to an increase in residential property in the unincorporated portion of the county.

Intergovernmental revenue decreased \$13.0M from \$41,135,651 in 2023 to \$28,104,182 in 2024. The majority of this decrease was due to a higher amount of American Rescue Plan Act (ARPA) funds that the County recognized/used in 2022 and 2023. This program ceased in 2024.



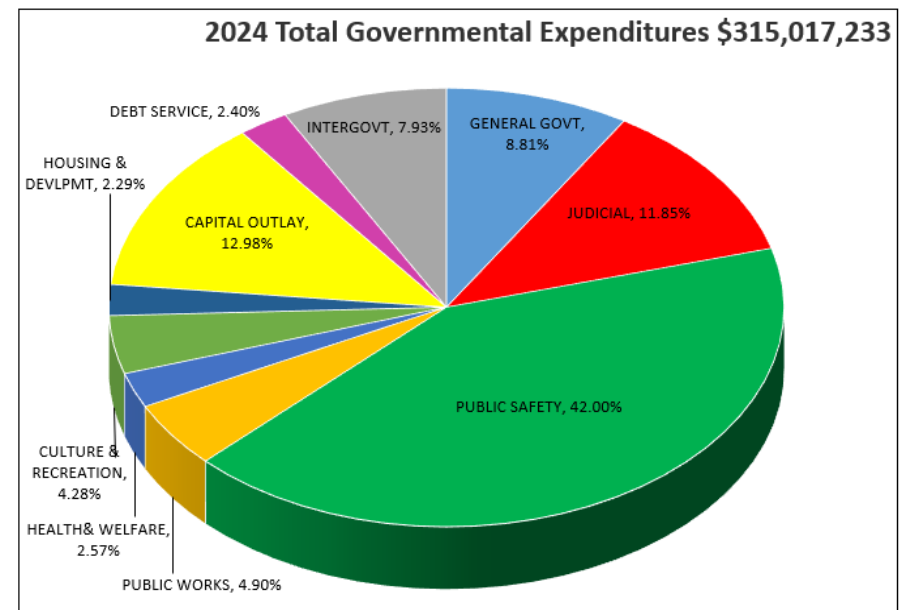
Expenditures

For fiscal year ending September 30, 2024, the County's governmental funds expended \$315.0 million. Expenditures within Government Funds increased \$1.0 million between 2023 and 2024. Major variances include the following:

Capital Outlay expenditures decreased \$16.3 million from 2023 spending due to the timing of projects and the availability of supplies. The county continues to invest in Capital Assets such as Fire Stations, Parks land, Sheriff vehicles and precincts to provide a high level of service.

Public Safety increased spending \$12.8 million. Personnel costs increased due salary and benefits adjustments. In addition, new employees were added due to population growth in the county.

General Government increased expenditures \$1.0 million from 2023. This increase covered the 4% COLA for all employees and market adjustment to salaries. Inflation was also a contributing factor.



CAPITAL IMPROVEMENTS/6-YEAR CIP

CAPITAL IMPROVEMENT PROJECTS UNDER CONSTRUCTION OR COMPLETED DURING FISCAL YEAR 2024

Public Works Projects

Completed Projects

- Hames and Jett Road Improvements
- Signal upgrades
- Bells Ferry at Towne Lake Parkway
- Canton Street Connector
- Bates Drive sidewalks

Under Construction

- East Cherokee Drive and Mill Creek roundabout
- Hickory and Stringer Road sidewalks
- Water Tank Road drainage improvements
- Hames Road reconstruction
- Technology Ridge Pkwy
- Bells Ferry Road widening and bridge replacement

Equipment

- Warren salt spreaders

Public Safety Projects

- K9 Training Center
- Fire Station 32 addition
- Fire Station 13 in Suttle
- Probation Services building renovation
- E911 backup center
- New and replacement vehicles for Sheriff's Office

Community Service Projects

Completed

- Signage installed at county parks
- New land obtained for future parks
- Recycling Center Expansion

In Design or Under Construction

- Future Park in SW Cherokee by Clark Creek Elementary
- Long Swamp Creek Recreation Area
- Yellow Creek Conservation Area & Trails

Equipment/Vehicle Purchases

- New mowers purchased for Recreation and Parks
- New Vehicles purchased for Recreation and Parks
- New kiosk payment machines purchased for Recreation and Parks
- New Transit bus purchased for Senior Services

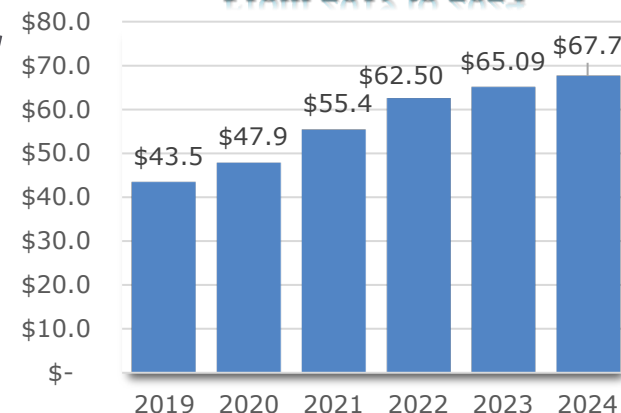


\$312 million SPLOST

The SPLOST Funds account for sales tax collections and project expenses. Most of the County's capital projects are funded by SPLOST funds. These funds collect sales tax revenue each month, if this revenue is not spent in the current year, the balance will accumulate and carryforward, and the projects will be completed in future years.



Avg. Annual Growth 55.4% From 2019 to 2024



Source: Cherokee County, Annual Comprehensive Financial Report for the respective Fiscal Year, Statement of Revenues, Expenditures & Changes in Fund Balance (Governmental Funds).



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**Cherokee County Board of Commissioners
Georgia**

For its Annual Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morrell

Executive Director/CEO

Cherokee County



Cherokee County Board of Commissioners

1130 Bluffs Parkway
Canton, GA 30114
(678) 493-6000
www.cherokeega.com

