



Cherokee
County

1831
GEORGIA

FY2026 ANNUAL BUDGET OVERVIEW

EXECUTIVE SUMMARY
CHEROKEE COUNTY FISCAL YEAR 2026:
OCTOBER 1, 2025– SEPTEMBER 30, 2026



FY2026 Proposed Budget EXPENDITURES

Congressional Budget Office Economic Outlook

July 2025



- **Real GDP grows by 1.9% in 2025 and by 1.8% in 2026**
- **Unemployment rate increasing to 4.3% by the end of 2025**
 - ☐ 4.4% percent by the end of 2026
- **Inflation decreasing**
 - 2.2% in 2025
 - ☐ 2.1% in 2026
- **Federal funds rate decreasing**
 - 4.0 % 2025
 - ☐ 3.25% 2026

Cherokee County FY2026 Budget Assumptions

Key Financial Assumptions



Inflation Trend 2.1%



Other Revenue Growth – Remains Flat



10% Increase in Employee contributions for Health Care
Plan Design changes savings - Cost Gap of \$3M



3% COLA



No Headcount additions



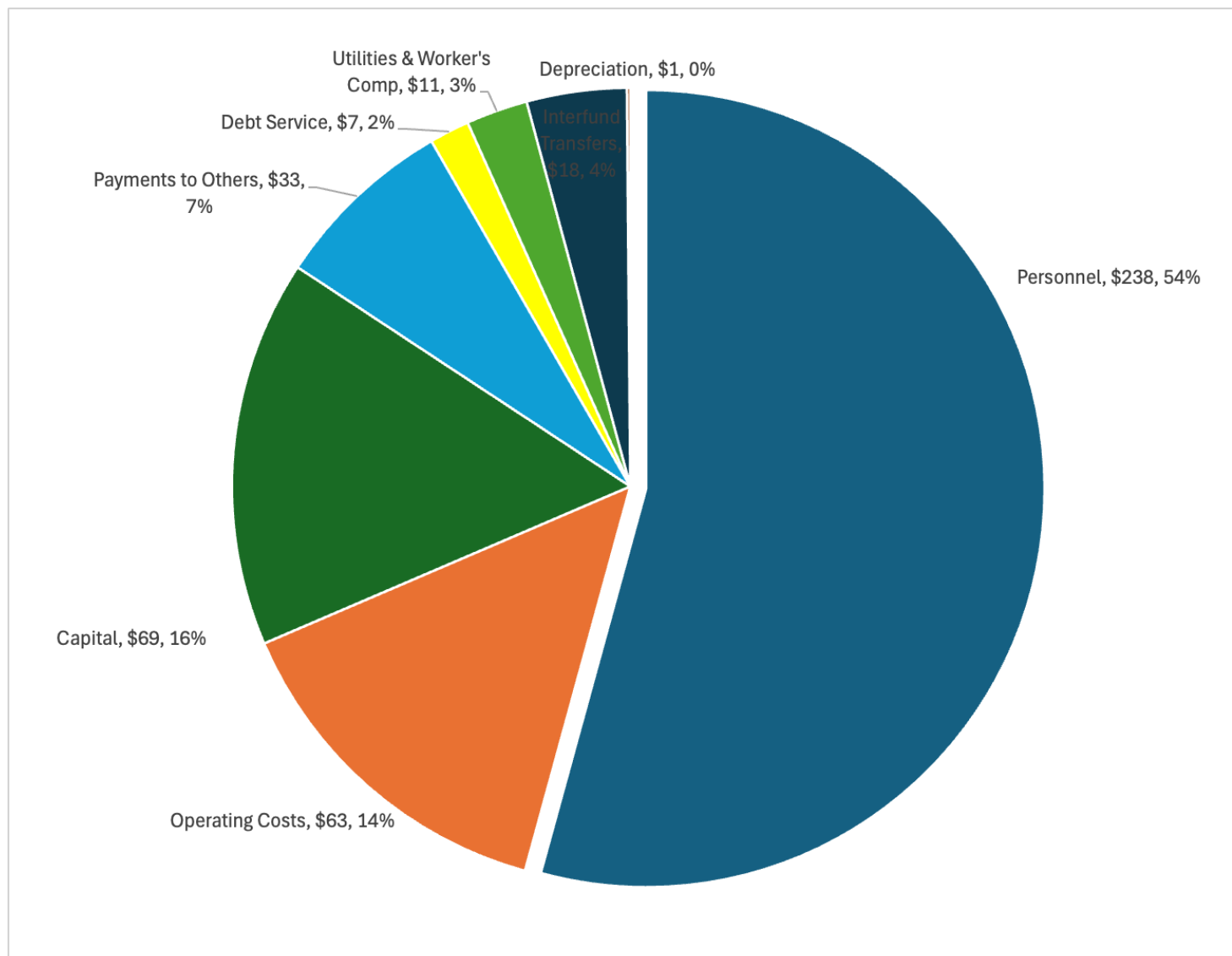
No new vehicles

Total County Wide Expenditures by Fund

	2025 Amended Budget	2026 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
Operating Funds	\$317,358,935	\$337,005,675	\$19,646,740	6.19%
Capital Funds	\$100,864,432	\$101,743,551	\$879,119	0.87%
Total Expenditures	\$418,223,367	\$438,749,226	\$20,525,859	4.91%

Cherokee County FY2026 County Wide Budget

(\$ millions)



FY2026 Proposed Capital Budget

	2025 Revised Budget	2026 Proposed Budget	\$ Change Inc/(Dec)	% Change Inc/(Dec)
Impact Fees	\$5,366,249	\$3,080,605	-\$2,285,644	-42.6%
SPLOST 2012 (2012-2018)	\$55,000	\$61,482	\$6,482	11.8%
SPLOST 2018 (2018 - 2024)	\$23,830,000	\$19,091,956	-\$4,738,044	-19.9%
SPLOST 2024 (2024 - 2030) *	\$65,242,381	\$72,898,020	\$7,655,639	11.7%
Total Capital Projects	\$94,493,630	\$95,304,724	\$811,094	0.9%
Debt Service	\$6,370,802	\$6,438,827	\$68,025	1.1%
TOTAL CAPITAL RELATED	\$100,864,432	\$101,743,551	\$879,119	0.9%

* Includes payments to Cities for SPLOST 2024

FY2026 Budget Impact Fees



Cherokee County Board of Commissioners
Impact Fees
FY 2026 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2026 Budget	Remaining Funds
Library	Buildings/ Books	1,360,438	100,000	1,260,438
Fire	Buildings/Equipment	2,172,579	1,600,000	572,579
Parks & Recreation	Various Projects	7,200,570	1,200,000	6,000,570
Roads	Various Projects	1,352,731		1,352,731
Public Safety Facility	Various Projects	519,017		519,017
Sheriff	Various Projects	307,539		307,539
Admin/CIE	CIE Update/Board Meetings	450,802	180,605	270,197
Total County Impact Fee Program		13,363,676	3,080,605	10,283,071
City of Canton Impact Fees		\$ 2,214,946		2,214,946
Total Impact Fees		\$ 15,578,621	\$ 3,080,605	\$12,498,016

FY2026 Budget SPLOST 2018



Cherokee County Board of Commissioners
SPLOST VII (2018-2024)
FY 2026 Budget Spending Fund 324

Department	Project	Budget	YTD Expenditures	FY2026 Budget	Remaining Funds
Sheriff	Jail Expansion/Improvements	\$23,000,000	\$22,827,339	\$172,661	\$0
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	\$21,101,183	\$38,817	\$0
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$23,398,172	\$6,488,005	\$16,910,167	\$0
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	\$249,333	\$250,667	\$0
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	\$2,688,466	\$0	\$3,311,534
Facility Maintenance	Facility Maintenance	\$1,000,000	\$732,074	\$267,926	\$0
Parks & Rec	Yellow Creek	\$164,976	\$138,859	\$26,117	\$0
Parks & Rec	SW Area Park Design	\$2,000,000	\$882,373	\$1,117,627	\$0
Parks & Rec	Aquatic Center Repairs	\$898,180	\$838,775	\$59,405	\$0
Parks & Rec	Playground	\$40,000	\$4,400	\$35,600	\$0
Senior Center	Bus/Garage	\$214,703	\$164,382	\$50,321	\$0
Marshal	800MHZ/Premier One Projects	\$1,168,304	\$1,018,304	\$150,000	\$0
Fire	Gear Project	\$135,976	\$123,329	\$12,647	\$0
Tax Commissioner	Modular Building	\$800,000	\$382,483	\$0	\$417,517
Total		\$80,460,311	\$57,639,305	\$19,091,955	\$3,729,051

FY2026 Budget SPLOST 2024



Cherokee County Board of Commissioners
SPLOST VIII (2024-2030)
FY 2026 Budget Spending Fund 325

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2026 Budget	Remaining Funds
Courts	Court Expansion and Improvements	\$74,000,000	\$0	\$12,352,378	\$61,647,622
Public Works	Transportation Infrastructure, Facilities, Equipment	\$115,242,765	\$54,068,207	\$19,997,487	\$41,177,071
Airport	Transportation Infrastructure, Facilities, Equipment	\$3,000,000	\$0	\$0	\$3,000,000
CATS	Transportation Infrastructure, Facilities, Equipment	\$1,000,000	\$132,172	\$867,828	\$0
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$37,000,000	\$5,951,535	\$10,307,086	\$20,741,379
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$34,000,000	\$280,796	\$3,210,000	\$30,509,204
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$15,000,000	\$3,969,939	\$2,500,000	\$8,530,061
Economic Development	Business & Economic Development	\$10,000,000	\$0		\$10,000,000
IT	IT Facilities & Upgrades	\$5,200,000	\$705,355	\$750,000	\$3,744,645
Library	Library Facilities & Upgrades	\$3,000,000	\$0		\$3,000,000
Coroner	Coroner Facilities and Equipment	\$3,000,000	\$54,275	\$500,000	\$2,445,725
Tax Commissioner	Tax Commissioner Facilities and Equipment	\$3,000,000	\$0		\$3,000,000
Senior Center	Senior Center - SW area	\$2,500,000	\$0		\$2,500,000
Recycling	Recycling Center Upgrades & Improvements	\$2,300,000	\$13,100	\$1,500,000	\$786,900
Marshal	Marshal Vehicles and Equipment	\$1,500,000	\$309,697	\$250,000	\$940,303
Property Maintenance	General Facilities, Equipment, & Improvements	\$1,500,000	\$38,200	\$250,000	\$1,211,800
Fleet	Fleet Equipment and Facilities	\$500,000	\$24,906		\$475,094
Total SPLOST VIII Referendum		\$311,742,765	\$65,548,182	\$52,484,779	\$193,709,804
2026 Payments to Cities				\$20,413,242	
Total 2026 Expenditures				\$72,898,021	

Major Operations by Fund

	2025 Revised Budget	2026 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
General	167,361,984	176,561,958	9,199,974	5%
Fire	56,693,914	59,349,890	2,655,976	5%
EMS	22,216,650	24,420,473	2,203,823	10%
E911	7,718,357	7,761,464	43,107	1%
Parks & Rec (CRPA)	9,471,555	9,820,695	349,140	4%
Insurance & Benefits	32,048,728	36,082,601	4,033,873	13%
Senior Services	2,900,629	2,987,799	87,170	3%
Transportation	2,889,351	5,979,681	3,090,330	107%
Fleet Maintenance	2,942,925	3,612,040	669,115	23%
Total Major Operations	\$304,244,093	\$326,576,601	\$22,332,508	7%

Other Operations by Fund

	2025 Revised Budget	2026 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
ARPA	1,634,130	600,000	(\$1,034,130)	-63%
Multiple Grant	1,732,050	739,382	(\$992,668)	-57%
Drug Court	710,596	787,912	\$77,316	11%
Jail	579,643	596,168	\$16,525	3%
Conference Center	965,436	986,418	\$20,982	2%
DUI Court	891,051	844,426	(\$46,625)	-5%
Drug Screening Lab	644,470	597,441	(\$47,029)	-7%
CDBG	1,678,521	1,172,229	(\$506,292)	-30%
Other Funds	\$3,155,202	\$3,143,330	(\$11,872)	0%
Total Other Operating Funds	\$11,991,099	\$9,467,306	(\$2,523,793)	-21%

General Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2025	Budget FY2026
Expenditures & Transfers	\$167.36	\$176.56
2025 vs 2026 Increase \$		\$9.20
2025 vs 2024 Increase %		5.50%
Fund Balance		
2024 ACTUAL ENDING		\$69.40
2025 ESTIMATED ENDING		\$63.87
2026 BUDGETED ENDING		\$56.14
FY2026 Months of Fund Balance		3.8

Significant Drivers

(\$millions)

Total Personnel	\$6.42
Operating	\$1.77
Capital	(\$0.55)
Debt Service	(\$0.02)
Payments to Other Agencies	\$0.22
Allocated Costs	\$0.17
Transfers to Other funds	\$1.18
Total	\$9.20

General Fund Major Operating Increases

Department	FY2026 Budget	Increase/ (Decrease)
Sheriff	\$73,666,179	\$4,170,586
Judicial Services	\$33,652,579	\$1,583,715
Interfund Transfers	\$16,471,761	\$1,184,073
Library	\$4,019,126	\$318,592
Facilities Management	\$3,559,635	\$173,060
Tax Commissioner	\$3,292,425	\$159,805
IT	\$5,189,516	\$159,011
Planning & Zoning	\$1,890,320	\$143,062
Elections	\$2,459,595	\$130,994
County Probation	\$1,751,493	\$130,199
Total Top 10 Departments	\$145,952,629	\$8,153,097

	FY2026 Budget	Increase/ (Decrease)
Top 10 Departments	\$145,952,629	\$8,153,097
All Other Departments	\$30,609,379	\$1,047,027
Total General Fund	\$175,562,008	\$9,200,125

➤ The top 10 Departments make up 89% of the FY2026 Budget Increase

Interfund Transfers

	Budget 2025	Budget 2026	\$ Change	% Change
EMS	\$9,360,956	\$10,085,473	\$724,517	8%
E911	\$225,000	\$225,000	\$0	0%
Parks	\$3,280,002	\$3,471,418	\$191,416	6%
Transportation	\$683,868	\$798,101	\$114,233	17%
Senior Services	\$1,360,025	\$1,450,299	\$90,274	7%
Victim Witness	\$42,890	\$45,886	\$2,996	7%
DUI Court	\$151,675	\$161,069	\$9,394	6%
Grant Match	\$183,272	\$234,515	\$51,243	28%
Total	\$15,287,688	\$16,471,761	\$1,184,073	8%

Fire Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2025	Budget FY2026
Expenditures & Transfers	\$56.69	\$59.35
2025 vs 2026 Increase \$		\$2.66
2025 vs 2026 Increase %		4.68%
Fund Balance		
2024 ACTUAL ENDING		\$10.62
2025 ESTIMATED ENDING		\$10.91
2026 BUDGETED ENDING		\$10.11
FY2026 Months of Fund Balance		2.0

Significant Drivers

(\$millions)

Total Personnel	\$1.75
Operating	\$0.59
Capital	\$0.17
Debt Service	\$0.00
Payments to Other Agencies	\$0.00
Allocated Costs	\$0.13
Transfers to Other funds	\$0.01
Total	\$2.66

EMS Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2025	Budget FY2026
Expenditures & Transfers	\$22.22	\$24.42
2025 vs 2026 Increase \$		\$2.20
2025 vs 2026 Increase %		9.92%

Fund Balance

2024 ACTUAL ENDING	\$2.59
2025 ESTIMATED ENDING	\$3.23
2026 BUDGETED ENDING	\$1.69

Significant Drivers

(\$millions)

Total Personnel	\$0.49
Operating	\$0.03
Capital	\$0.06
Bad Debt Expense	\$1.44
Depreciation	\$0.15
Payments to Other Agencies	\$0.00
Allocated Costs	\$0.03
Transfers to Other funds	\$0.00
Total	\$2.20

E911 Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2025	Budget FY2026
Expenditures & Transfers	\$7.72	\$7.76
2025 vs 2026 Increase \$		\$0.04
2025 vs 2026 Increase %		0.56%

Fund Balance

2024 ACTUAL ENDING	\$3.52
2025 ESTIMATED ENDING	\$2.66
2026 BUDGETED ENDING	\$1.29

Significant Drivers

(\$millions)

Total Personnel	\$0.18
Operating	\$0.01
Capital	(\$0.23)
Debt Service	\$0.00
Payments to Other Agencies	\$0.00
Allocated Costs	\$0.08
Transfers to Other funds	\$0.00
Total	\$0.04

Parks & Recreation Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2025	Budget FY2026
Expenditures & Transfers	\$9.47	\$9.82
2025 vs 2026 Increase \$		\$0.35
2025 vs 2026 Increase %		3.69%

Fund Balance

2024 ACTUAL ENDING	\$1.05
2025 ESTIMATED ENDING	\$3.70
2026 BUDGETED ENDING	\$3.70

Significant Drivers

(\$millions)

Total Personnel	\$0.17
Operating	\$0.20
Capital	\$0.00
Debt Service	\$0.00
Payments to Other Agencies	\$0.00
Allocated Costs	(\$0.02)
Transfers to Other funds	\$0.00
Total	\$0.35

Senior Services Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2025	Budget FY2026
Expenditures & Transfers	\$2.90	\$2.99
2025 vs 2026 Increase \$		\$0.09
2025 vs 2026 Increase %		3.01%

Fund Balance

2024 ACTUAL ENDING	\$0.11
2025 ESTIMATED ENDING	\$0.01
2026 BUDGETED ENDING	\$0.01

Significant Drivers

(\$millions)

Total Personnel	\$0.06
Operating	\$0.01
Capital	\$0.00
Debt Service	\$0.00
Payments to Other Agencies	\$0.00
Allocated Costs	\$0.02
Transfers to Other funds	\$0.00
Total	\$0.09

Transportation Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2025	Budget FY2026
Expenditures & Transfers	\$2.89	\$5.98
2025 vs 2026 Increase \$		\$3.09
2025 vs 2026 Increase %		106.96%

Fund Balance

2024 ACTUAL ENDING	\$1.20
2025 ESTIMATED ENDING	\$0.68
2026 BUDGETED ENDING	\$0.68

Significant Drivers

(\$millions)

Total Personnel	\$0.09
Operating	\$0.04
Capital	\$2.95
Debt Service	\$0.00
Payments to Other Agencies	\$0.00
Allocated Costs	\$0.02
Transfers to Other funds	\$0.00
Total	\$3.09

FY2026 Proposed Budget REVENUES



FY2026 Budgeted General Fund Revenue

	2025 Budget	2026 Budget	Change Inc/(Dec)	Percentage Change	
Property Taxes	\$86,774,740	\$93,746,526	\$6,971,786	8.03%	
Motor Vehicle/TAVT	\$20,900,000	\$21,300,000	\$400,000	1.91%	
Insurance Premium Tax	\$16,592,789	\$17,000,000	\$407,211	2.45%	
Other Taxes	\$5,554,333	\$5,736,528	\$182,195	3.28%	Intangibles/Real Estate +\$200K, TV Franchise (\$100K)
Licenses & Permits	\$4,120,000	\$4,320,000	\$200,000	4.85%	Building Inspections +\$125K
Intergovernmental	\$93,600	\$88,600	(\$5,000)	-5.34%	Range Revenue (\$5K)
Charges for Services	\$14,403,111	\$15,389,988	\$986,877	6.85%	Commissions on Taxes Collected +\$1.1M,
Fines & Forfeitures	\$5,342,424	\$5,224,136	(\$118,288)	-2.21%	State Court \$100K, Speed Cameras (\$250K)
Investment Revenue	\$4,900,000	\$4,500,000	(\$400,000)	-8.16%	Lower Fund balance and interest rates
Miscellaneous Revenue	\$1,133,360	\$1,144,551	\$11,191	0.99%	
Contributions	\$0	\$3,000	\$3,000		
Insurance Recovery Rev	\$21,237	\$0	(\$21,237)	-100.00%	
Transfers	\$376,685	\$376,276	(\$409)	-0.11%	
Total Funding Sources	\$160,212,279	\$168,829,605	\$8,617,326	5.38%	

General Fund Departments by Area

Public Safety	Judicial	General Administration	Public Works	Culture and Recreations	Health & Welfare	Housing and Development
Sheriff	Judicial Services	Information Technology	Public Works	Library	Northwest Health District	Economic Development
EMS	DUI Court	Tax Assessor		Parks	Community Services	
Animal Shelter	Grant Match- Judicial	Tax Commissioner		Historical Society	Transportation	
Cherokee Probation	Victim Witness	Facilities Management		Woodstock Arts	County Extension Services	
EMA		Elections			DFACS	
Coroner		Finance			Must Homeless Vet/Children	
Radio Communications		County Manager			Children & Youth Services	
		Human Resources			Cherokee Day Training Ctr	
		Purchasing			Senior Services	
		County Attorney			Environmental Health	
		Board of Commissioners				
		General Administration				
		Administrative Services				
		Communications				
		County Clerk				
		Risk Management				
		Capital Projects				

General Fund FY2026 Projected Property Tax Dollar Spend by Function

Function	Percentage
Public Safety	53.3%
Judicial	20.6%
General Administration	16.2%
Culture & Recreation	4.5%
Public Works	3.0%
Health & Welfare	2.0%
Housing & Development	0.4%

FY2026 Budget Key Dates

- October 7 - FY2026 Annual Budget Adoption