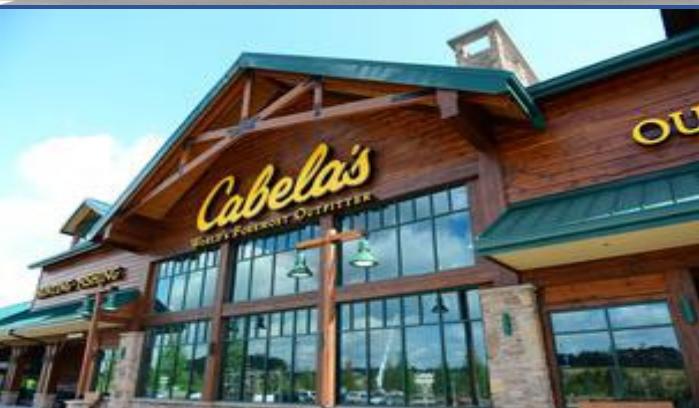




CHEROKEE COUNTY, GEORGIA

FISCAL YEAR 2026 ADOPTED BUDGET



FISCAL YEAR 2026 BUDGET

CHEROKEE COUNTY, GEORGIA

OCTOBER 2025 – SEPTEMBER 2026

GEOFFREY E. MORTON
COUNTY MANAGER

JIMMY H. MARQUIS
FINANCE DIRECTOR

ARIANA L. FREIMUTH
PLANNING & ANALYSIS MANAGER

Cherokee County Finance Department
1130 Bluffs Parkway
Canton, Georgia 30114
www.cherokeega.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cherokee County Board of Commissioners
Georgia**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

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Commission Chairman and Post Commissioners



Harry Johnston
Commission Chairman



Will Cagle
Commissioner, District One



Richard Weatherby
Commissioner, District Two



Benny Carter
Commissioner, District Three



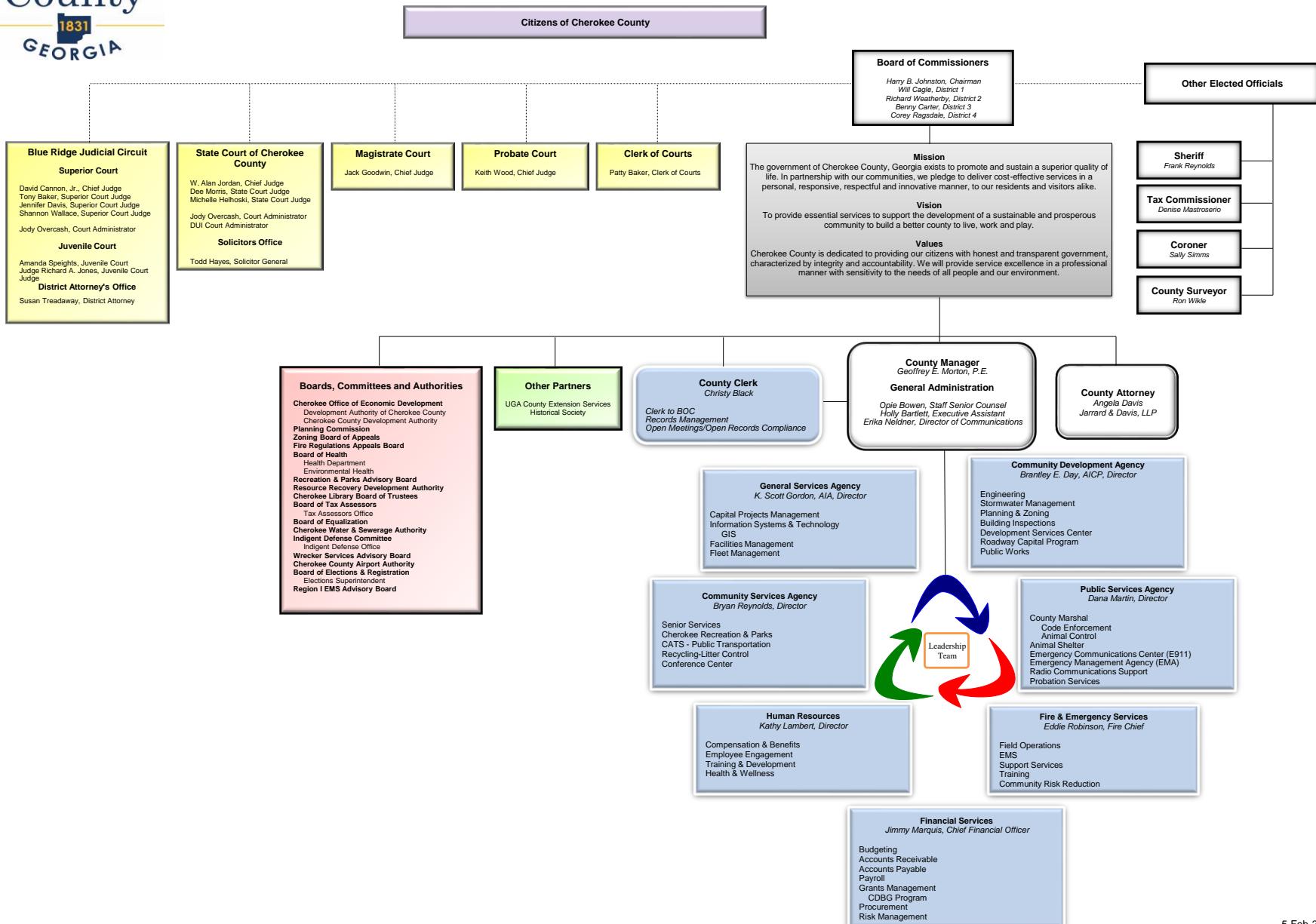
Corey Ragsdale
Commissioner, District Four



Carl Vinson Institute of Government
University of Georgia



Cherokee County Government Organizational Chart



OFFICIALS

AS OF OCTOBER 1, 2025

Commission Chairman and Post Commissioners

Harry Johnston
Commission Chairman

Will Cagle
Richard Weatherby
Benny Carter
Corey Ragsdale

Post One, Eastern District
Post Two, Eastern District
Post Three, Western District
Post Four, Western District

Constitutional Officers

Todd Hayes
Sally Sims
Denise Mastroserio
Frank Reynolds
David Cannon
Jennifer Davis
Tony Baker
Shannon Wallace
W. Alan Jordan
A. Dee Morris
Michelle Helhoski
Richard A. Jones
Amanda Speights
Keith Wood
Susan Treadaway
Patty Baker
Jack Goodwin

Solicitor General
Coroner
Tax Commissioner
Sheriff
Chief Superior Court Judge
Superior Court Judge
Superior Court Judge
Superior Court Judge
Chief State Court Judge
State Court Judge
State Court Judge
Presiding Juvenile Court Judge
Juvenile Court Judge
Probate Court Judge
District Attorney
Clerk of Superior Court
Magistrate Court Judge

County Administration

Geoffrey E. Morton
County Manager

Steve Swindell
Renee Goggans
Kathy Lambert
Eddie Robinson
Paul Laney
Christy Black
Jimmy Marquis
Tony Bryant
Tim Morris
Greg Powell
Stephen Dobson
Matt Williams
Kenneth Scott Gordon
Bryan Reynolds
Brantley E. Day
Michael Haines
Anne Dover
Dana Martin
Jay Worley

Tax Assessor
Animal Shelter Director
Human Resources Director
Fire-Emergency Services Director
Building Inspections Director
County Clerk
Chief Financial Officer
Fleet Maintenance Director
Senior Services Director
CATS Transit Director
Public Works Director
Property Management Director
General Services Agency Director
Community Services Agency Director
Community Development Agency Director
Information Technology Services Director
Elections Director
Public Safety Agency Director
Cherokee Recreation and Parks Director

**ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET,
ITS EXECUTION AND EFFECT FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026**

BE IT ORDAINED by the Chairman and Board of Commissioners of Cherokee County, Georgia:

Section I There is hereby adopted for the fiscal year October 1, 2025 through September 30, 2026 a budget for Cherokee County, Georgia, based on the budget estimates as prepared by the County Manager.

Section II General, Economic Development and General Administration Funds

There is hereby established a General Fund, Economic Development Fund and General Administration Fund for Cherokee County for the general obligations and legal obligations within the fiscal year with an appropriation of \$176,561,958

General, Economic Development and General Administration Fund revenues for the fiscal year are estimated as follows:

Taxes	137,783,054
Licenses and Permits	4,320,000
Intergovernmental	88,600
Charges for Services	15,389,988
Fines and Forfeitures	5,224,136
Investment Income	4,500,000
Miscellaneous	1,147,551
Use/(Save) of Reserves	7,732,353
Transfers in from Other Funds	<u>376,276</u>

Total Estimated General, Economic Development and Administration Revenues **\$176,561,958**

There is appropriated for the general operation and payment of certain legal obligations of Cherokee County for the fiscal year and disbursed from the following, as much as may be deemed necessary, but not to exceed the amount of \$176,561,958

General Services	12,396,956
General Services Agency	9,153,125
Financial Services	2,382,799
Human Resources	555,564
Health and Human Services	843,654
Recreation, Parks and Cultural Affairs	4,019,126
Judicial Services	32,441,375
Law Enforcement	70,391,485
Community Development	12,477,457
Community Services Agency	988,210
Marshal	7,852,030
Transfers to Other Funds	16,471,761
Capital Enhancements	228,130
Utilities and Allocated Costs	<u>6,360,286</u>

Total Estimated General, Economic Development and Administration Expenditures **\$176,561,958**

Section III Law Library Fund

There is hereby established a Law Library Fund for Cherokee County with an appropriation of \$127,000

Revenues for the Law Library Fund shall be from the following sources:

Fines and Forfeitures	122,500
Investment Revenue	4,500
Total Law Library Fund Revenues	\$127,000

The following disbursements are authorized for the fiscal year:

Operations	127,000
Total Law Library Fund Expenditures	\$127,000

Section IV State Forfeiture Seized Fund

There is hereby established a State Forfeiture Seized Fund for Cherokee County with an appropriation of \$80,000

Revenues for the State Forfeiture Seized Fund shall be from the following sources:

Fines & Forfeitures	<u>80,000</u>
Total State Forfeiture Seized Fund Revenues	\$80,000

The following disbursements are authorized for the fiscal year:

Operations	<u>80,000</u>
Total State Forfeiture Seized Fund Expenditures	\$80,000

Section V Nat'l Opioid Settlement Fund

There is hereby established a Nat'l Opioid Settlement Fund for Cherokee County with an appropriation of \$198,959

Revenues for the Nat'l Opioid Settlement Fund shall be from the following sources:

Use/(Save) of Reserves	<u>198,959</u>
Total Nat'l Opioid Settlement Fund Revenues	\$198,959

The following disbursements are authorized for the fiscal year:

Operations	<u>198,959</u>
Total Nat'l Opioid Settlement Fund Expenditures	\$198,959

Section VI Emergency 911 Telephone Fund

There is hereby established an Emergency 911 Telephone Fund for Cherokee County with an appropriation of \$7,761,464

Revenues for the Emergency 911 Telephone Fund shall be from the following sources:

Charges for Services	6,144,500
Use/(Save) of Reserves	1,371,964
Investment Income	20,000
Transfers in from Other Funds	225,000
Total Emergency 911 Telephone Fund Revenues	\$7,761,464

The following disbursements are authorized for the fiscal year:

Operations	<u>7,761,464</u>
Total Emergency 911 Telephone Fund Expenditures	\$7,761,464

Section VII Senior Services Fund

There is hereby established a Senior Services Fund for Cherokee County with an appropriation of \$2,987,799

Revenues for the Senior Services Fund shall be from the following sources:

Intergovernmental	1,356,000
Charges for Services	142,500
Contributions	39,000
Transfer in from General Fund	1,450,299
Total Senior Services Fund Revenues	\$2,987,799

The following disbursements are authorized for the fiscal year:

Operations	<u>2,987,799</u>
Total Senior Services Fund Expenditures	\$2,987,799

Section VIII Parks and Recreation Fund

There is hereby established a Parks and Recreation Fund for Cherokee County with an appropriation of \$9,820,695

Revenues for the Parks and Recreation Fund shall be from the following sources:

Alcoholic Beverage Excise Tax	1,495,375
Charges for Services	4,551,248
Contributions/Donations	102,654
Transfers in from Other Funds	3,671,418
	<hr/>
Total Parks and Recreation Fund Revenues	\$9,820,695

The following disbursements are authorized for the fiscal year:

Administration	1,230,068
Programs	981,389
Aquatic Center	2,006,683
Athletics	1,562,411
Facilities	1,122,445
Maintenance	2,058,611
Natural Resources	709,088
Transfers to Other Funds	150,000
	<hr/>
Total Parks and Recreation Fund Expenditures	\$9,820,695

Section IX American Rescue Plan Act of 2021 (ARPA) Fund

There is hereby established an ARPA Fund for Cherokee County with an appropriation of \$600,000

Revenues for the ARPA Fund shall be from the following sources:

Use/(Save) of Reserves	600,000
	<hr/>
Total ARPA Revenues	\$600,000

The following disbursements are authorized for the fiscal year:

Operations	600,000
	<hr/>
Total ARPA Expenditures	\$600,000

Section X Transportation Fund

There is hereby established a Transportation Fund for Cherokee County with an appropriation of \$5,979,681

Revenues for the Transportation Fund shall be from the following sources:

Intergovernmental	4,560,680
Charges for Services	620,900
Transfers in from General Fund	798,101
	<hr/>
Total Transportation Fund Revenues	\$5,979,681

The following disbursements are authorized for the fiscal year:

Operations	5,979,681
	<hr/>
Total Transportation Fund Expenditures	\$5,979,681

Section XI Multiple Grant Fund

There is hereby established a Multiple Grant Fund for Cherokee County with an appropriation of \$739,382

Revenues for the Multiple Grant Fund shall be from the following sources:

Intergovernmental	504,867
Transfers in from General Fund	234,515
Total Multiple Grant Fund Revenues	\$739,382

The following disbursements are authorized for the fiscal year:

Stop Violence Against Women Grant (STPVW)	169,695
Victims of Crime Act Grant (VOCA1) - Solicitor's Office	83,649
Victims of Crime Act Grant Base (VOCAB) - District Attorney	266,333
Court Backlog ARPA Funds (CRTBL)	84,705
Juvenile Justice Incentive Grant (JJIG)	135,000
Total Multiple Grant Fund Expenditures	\$739,382

Section XII Community Development Block Grant (CDBG) Fund

There is hereby established a CDBG Fund for Cherokee County with an appropriation of \$1,172,229

Revenues for the CDBG Fund shall be from the following sources:

Intergovernmental	1,172,229
Total CDBG Fund Revenues	\$1,172,229

The following disbursements are authorized for the fiscal year:

Operations	1,172,229
Total CDBG Fund Expenditures	\$1,172,229

Section XIII District Attorney (DA) 9-16-19 Condemnation Fund

There is hereby established a DA Condemnation Fund for Cherokee County with an appropriation of \$5,000

Revenues for the DA 9-16-19 Condemnation Fund shall be from the following sources:

Fines & Forfeitures	5,000
Total DA Condemnation Fund Revenues	\$5,000

The following disbursements are authorized for the fiscal year:

Operations	5,000
Total DA Condemnation Fund Expenditures	\$5,000

Section XIV District Attorney (DA) Condemnation Fund

There is hereby established a DA Condemnation Fund for Cherokee County with an appropriation of \$10,000

Revenues for the DA Condemnation Fund shall be from the following sources:

Use/(Save) of Reserves	10,000
Total DA Condemnation Fund Revenues	\$10,000

The following disbursements are authorized for the fiscal year:

Operations	10,000
Total DA Condemnation Fund Expenditures	\$10,000

Section XV Drug Abuse Training and Education (DATE) Fund

There is hereby established a DATE Fund for Cherokee County with an appropriation of \$631,768

Revenues for the DATE Fund shall be from the following sources:

Fines and Forfeitures	255,600
Investment Income	6,000
Use/(Save) of Reserves	370,168
	<hr/>
Total DATE Fund Revenues	\$631,768

The following disbursements are authorized for the fiscal year:

Transfers to Other Funds	631,768
	<hr/>
Total DATE Fund Expenditures & Transfers	\$631,768

Section XVI Victim Assistance Fund

There is hereby established a Victim Assistance Fund for Cherokee County with an appropriation of \$234,886

Revenues for the Victim Assistance Fund shall be from the following sources:

Fines and Forfeitures	189,000
Transfer in from Other Fund	45,886
	<hr/>
Total Victim Assistance Fund Revenues	\$234,886

The following disbursements are authorized for the fiscal year:

Operations	234,886
	<hr/>
Total Victim Assistance Fund Expenditures	\$234,886

Section XVII DUI Court Fund

There is hereby established a DUI Court Fund for Cherokee County with an appropriation of \$844,426

Revenues for the DUI Court Fund shall be from the following sources:

Intergovernmental	158,647
Fines and Forfeitures	330,000
Contributions	77,000
Use/(Save) of Reserves	88,635
Transfers in from Other Funds	190,144
	<hr/>
Total DUI Court Fund Revenues & Transfers	\$844,426

The following disbursements are authorized for the fiscal year:

Operations	844,426
	<hr/>
Total DUI Court Fund Expenditures	\$844,426

Section XVIII Drug Accountability Court Fund

There is hereby established a Drug Court Fund for Cherokee County with an appropriation of \$787,912

Revenues for the Drug Court Fund shall be from the following sources:

Intergovernmental	377,411
Fines and Forfeitures	125,000
Transfer in from Other Funds	285,501
	<hr/>
Total Drug Court Fund Revenues & Transfers	\$787,912

The following disbursements are authorized for the fiscal year:

Operations	787,912
	<hr/>
Total Drug Court Fund Expenditures	\$787,912

Section XIX Treatment Accountability Court

There is hereby established a Treatment Accountability Court Fund for Cherokee County with an appropriation of \$348,667

Revenues for the Treatment Accountability Court Fund shall be from the following sources:

Intergovernmental	205,331
Fines and Forfeitures	1,500
Transfers in from Other Funds	141,836
Total Treatment Accountability Court Fund Revenues	\$348,667

The following disbursements are authorized for the fiscal year:

Operations	348,667
Total Treatment Accountability Court Fund Expenditures	\$348,667

Section XX Drug Screening Lab

There is hereby established a Drug Screening Lab Fund for Cherokee County with an appropriation of \$597,441

Revenues for the Drug Screening Lab Fund shall be from the following sources:

Charges for Services	597,441
Total Drug Screening Lab Fund Revenues	\$597,441

The following disbursements are authorized for the fiscal year:

Operations	597,441
Total Drug Screening Lab Fund Expenditures	\$597,441

Section XXI Veteran's Treatment Court

There is hereby established a Veteran's Treatment Court Fund for Cherokee County with an appropriation of \$338,759

Revenues for the Veteran's Treatment Court Fund shall be from the following sources:

Intergovernmental	223,185
Fines and Forfeitures	16,000
Transfers in from Other Funds	99,574
Total Veteran's Treatment Court Fund Revenues	\$338,759

The following disbursements are authorized for the fiscal year:

Operations	338,759
Total Veteran's Treatment Court Fund Expenditures	\$338,759

Section XXII Juvenile Drug Court

There is hereby established a Juvenile Drug Court Fund for Cherokee County with an appropriation of \$142,040

Revenues for the Juvenile Drug Court Fund shall be from the following sources:

Intergovernmental	108,358
Transfers in from Other Funds	33,682
Total Juvenile Drug Court Fund Revenues	\$142,040

The following disbursements are authorized for the fiscal year:

Operations	142,040
Total Juvenile Drug Court Fund Expenditures	\$142,040

Section XXIII Family Treatment Court

There is hereby established a Family Treatment Court Fund for Cherokee County with an appropriation of \$163,019

Revenues for the Family Treatment Court Fund shall be from the following sources:

Intergovernmental	120,919
Transfers in from Other Funds	42,100
Total Family Treatment Court Fund Revenues	\$163,019

The following disbursements are authorized for the fiscal year:

Operations	163,019
Total Family Treatment Court Fund Expenditures	\$163,019

Section XXIV Fire District Fund

There is hereby established a Fire District Fund for Cherokee County with an appropriation of \$59,349,890

Revenues for the Fire District Fund shall be from the following sources:

Taxes	44,939,792
Intergovernmental	13,200,218
Charges for Services	110,000
Investment Income	300,000
Use/(Save) of Reserves	799,880
Total Fire District Fund Revenues	\$59,349,890

The following disbursements are authorized for the fiscal year:

Fire Administration	4,999,980
Fire Marshal	1,186,238
Fire Operations	48,078,873
Fire Special Ops	354,721
Fire Prevention	333,009
Fire Information Technology	1,134,491
Fire Training	2,256,799
Fire Intelligence	779,503
Transfers to Other Funds	226,276
Total Fire District Fund Expenditures	\$59,349,890

Section XXV Jail Fund

There is hereby established a Jail Fund for Cherokee County with an appropriation of \$596,168

Revenues for the Jail Fund shall be from the following sources:

Charges for Services	60,000
Fine and Forfeitures	401,000
Miscellaneous	20,000
Use/(Save) of Reserves	115,168
Total Jail Fund Revenues	\$596,168

The following disbursements are authorized for the fiscal year:

Operations	596,168
Total Jail Fund Expenditures	\$596,168

Section XXVI Sheriff's Commissary Fund

There is hereby established a Sheriff's Commissary Fund for Cherokee County with an appropriation of \$800,000

Revenues for the Sheriff's Commissary Fund shall be from the following sources:

Charges for Services	800,000
Total Sheriff's Commissary Fund Revenues	\$800,000

The following disbursements are authorized for the fiscal year:

Operations	800,000
Total Sheriff's Commissary Fund Expenditures	\$800,000

Section XXVII Federal Forfeiture Seized Fund

There is hereby established a Federal Forfeiture Seized Fund for Cherokee County with an appropriation of \$125,000

Revenues for the Federal Forfeiture Seized Fund shall be from the following sources:

Fines and Forfeitures	125,000
Total Federal Forfeiture Seized Fund Revenues	\$125,000

The following disbursements are authorized for the fiscal year:

Operations	125,000
Total Federal Forfeiture Seized Fund Expenditures	\$125,000

Section XXVIII Hotel and Motel Tax Fund

There is hereby established a Hotel and Motel Tax Fund for Cherokee County with an appropriation of \$900,000

Revenues for the Hotel and Motel Tax Fund shall be from the following sources:

Taxes	900,000
Total Hotel and Motel Tax Fund Revenues	\$900,000

The following disbursements are authorized for the fiscal year:

Payments to Other Agencies	570,000
Transfers to Other Funds	330,000
Total Hotel and Motel Tax Fund Expenditures & Transfers	\$900,000

Section XXIX Impact Fee Fund

There is hereby established an Impact Fee Fund for Cherokee County with an appropriation of \$3,080,605

Revenues for the Impact Fee Fund shall be from the following sources:

Intergovernmental	275,000
Charges for Services	3,038,979
Investment Income	352,736
Use/(Save) of Reserves	(586,110)
Total Impact Fee Fund Revenues	\$3,080,605

The following disbursements are authorized for the fiscal year:

Operating	2,980,605
Intergovernmental	100,000
Total Impact Fee Fund Expenditures	\$3,080,605

Section XXX SPLOST 2012

There is hereby established a SPLOST 2012 Fund for Cherokee County with an appropriation of \$61,482

Revenues for the SPLOST 2012 Fund shall be from the following sources:

Use/(Save) of Reserves	<u>61,482</u>
Total SPLOST 2012 Fund Revenues	\$61,482

The following disbursements are authorized for the fiscal year:

Colton Fire Station	<u>61,482</u>
Total SPLOST 2012 Fund Expenditures	\$61,482

Section XXXI SPLOST 2018

There is hereby established a SPLOST 2018 Fund for Cherokee County with an appropriation of \$19,091,956

Revenues for the SPLOST 2018 Fund shall be from the following sources:

Investment Income	1,000
Use/(Save) of Reserves	<u>19,090,956</u>
Total SPLOST 2018 Fund Revenues	\$19,091,956

The following disbursements are authorized for the fiscal year:

Sheriff - Jail Expansion/Improvements	172,662
Fire - Fire Stations	51,464
Courts - Facilities, Equipment and Improvements	16,910,167
Parks and Recreation - Facilities, Equipment and Improvements	95,005
Transportation Infrastructure, Facilities, Equipment	250,667
Facility Maintenance	267,926
Parks - Yellow Creek	26,117
Parks - SW Area Park Design	1,117,627
Senior Center Bus/Garage	50,321
Marshal - 8000MHZ/Premier One Projects	<u>150,000</u>

Total SPLOST 2018 Fund Expenditures	\$19,091,956
--	---------------------

Section XXXII SPLOST 2024

There is hereby established a SPLOST 2024 Fund for Cherokee County with an appropriation of \$72,898,020

Revenues for the SPLOST 2024 Fund shall be from the following sources:

Taxes	71,110,303
Intergovernmental	3,102,816
Investment Income	840,000
Use/(Save) of Reserves	<u>(2,155,099)</u>
Total SPLOST 2024 Fund Revenues	\$72,898,020

The following disbursements are authorized for the fiscal year:

Due to Cities	20,413,241
Sheriff - Vehicles/Facilities/Equipment	2,500,000
IT - IT Facilities & Upgrades	750,000
Coroner - Facilities and Equipment	500,000
Marshal - Vehicles/Equipment	250,000
Fire - Fire & Emergency Services Facilities, Vehicles & Equip	10,307,086
Courts - Facilities, Equipment and Improvements	12,352,378
Parks and Recreation - Facilities, Equipment and Improvements	3,210,000
CATS - Transportation Infrastructure, Facilities, Equipment	867,828
Recycling - Recycling Center Upgrades & Improvements	1,500,000
Property Maintenance - General Facilities, Equip & Improvements	250,000
Public Works	<u>19,997,487</u>

Total SPLOST 2024 Fund Expenditures **\$72,898,020**

Section XXXIII Debt Service Fund

There is hereby established a Debt Service Fund for Cherokee County with an appropriation of \$6,438,827

Revenues for the Debt Service Fund shall be from the following sources:

Taxes	6,380,011
Use/(Save) of Reserves	<u>58,816</u>
	\$6,438,827

Total Debt Service Fund Revenues **\$6,438,827**

The following disbursements are authorized for the fiscal year:

Debt Service Payments	<u>6,438,827</u>
	\$6,438,827

Section XXXIV Conference Center Fund

There is hereby established a Conference Center Fund for Cherokee County with an appropriation of \$986,418

Revenues for the Conference Center Fund shall be from the following sources:

Charges for Services	332,500
Miscellaneous Sources	2,500
Use/(Save) of Reserves	521,418
Transfers in from Other Funds	<u>130,000</u>
	\$986,418

Total Conference Center Fund Revenues & Transfers **\$986,418**

The following disbursements are authorized for the fiscal year:

Operations	<u>986,418</u>
	\$986,418

Section XXXV Emergency Medical Services Fund

There is hereby established an Emergency Medical Services Fund for Cherokee County with an appropriation of \$24,420,473

Revenues for the Emergency Medical Services Fund shall be from the following sources:

Charges for Services	12,790,000
Use/(Save) of Reserves	1,545,000
Transfers in from Other Funds	<u>10,085,473</u>
	\$24,420,473

Total Emergency Medical Services Fund Revenues & Transfers **\$24,420,473**

The following disbursements are authorized for the fiscal year:

EMS Administration	1,764,475
EMS Operations	<u>22,655,998</u>
	\$24,420,473

Section XXXVI Insurance and Benefits Fund

There is hereby established an Insurance and Benefits Fund for Cherokee County with an appropriation of \$36,082,601

Revenues for the Insurance and Benefits Fund shall be from the following sources:

Internal Service Charges	33,432,601
Miscellaneous Revenues	2,650,000
Total Insurance and Benefits Fund Revenues	\$36,082,601

The following disbursements are authorized for the fiscal year:

Operations	36,082,601
Total Insurance and Benefits Fund Expenditures	\$36,082,601

Section XXXVII Fleet Maintenance Fund

There is hereby established a Fleet Maintenance Fund for Cherokee County with an appropriation of \$3,612,040

Revenues for the Fleet Maintenance Fund shall be from the following sources:

Charges for Services	3,602,040
Miscellaneous	10,000
Total Fleet Maintenance Fund Revenues	\$3,612,040

The following disbursements are authorized for the fiscal year:

Operations	3,612,040
Total Fleet Maintenance Fund Expenditures	\$3,612,040

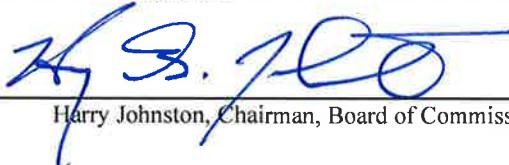
Section XXXVIII TOTAL CHEROKEE COUNTY BUDGET FY 2026:

Funding Sources	\$408,752,975
Use/(Save) of Reserves	\$29,823,590
Total External Funding Sources & Reserves	\$438,576,565
Total Expenditures	\$438,576,565
Total Transfers In	\$17,809,805
Total Transfers Out	\$17,809,805

A copy of the budget supporting the appropriations set forth in the above Sections shall be attested by the County Clerk and maintained as an official record in the offices of the County Manager and County Clerk.

DONE, RATIFIED AND PASSED by the Chairman and Board of Commissioners of Cherokee County, Georgia in regular session assembled this 7th day of Oct., 2025.

CHEROKEE COUNTY BOARD OF COMMISSIONERS



Harry Johnston, Chairman, Board of Commissioners

ATTEST:



Christy Black, County Clerk



Introduction

This section presents the County Manager's Budget Message and Long-Term Financial Plan, a general information segment, a collection of Cherokee County's policies, a history of Cherokee County, and a financial summary.

MISSION STATEMENT



The CHEROKEE COUNTY Board of Commissioners is dedicated to providing a "Superior Quality of Life" for its residents.

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 lowest tax rates in ARC - Metro Atlanta.

Mr. Chairman and Members of the Board of Commissioners:

I am pleased to present to you the Annual Budget for FY2026. The development of the FY2026 budget incorporated the mission, vision, and values that were set forth by the Board of Commissioners in the 5 Year Long Term Financial Plan.

Long-term financial planning emphasizes the long-term effects of decisions made today. Financial planning uses forecasts to provide insight into the future financial capacity requirements so that strategies can be developed to achieve long-term goals when considering the service objectives for Cherokee County. Long-term financial planning, strategic planning, and budgeting combine to form a full system of planning and evaluation.

The FY2026 budget provides a roadmap that will ensure that Cherokee County has sufficient and cost-effective funding in order to meet the objectives for the upcoming year. The FY2026 budget, which totals \$438.7 million – an increase of \$20.5 million, or 4.91%. The budget increase is due to an increase in Operating funds of \$19.6 million and an increase in Capital spending of \$.9 million.

The budget is balanced and supports sound fiscal and operational policies without raising taxes or creating future fiscal distress. Preparing this budget required extensive review and meetings with county agency directors, elected officials, and major stakeholders.

FY2026 BUDGET ACCOMPLISHMENTS

Millage Rates

- General Fund tax rate remained the same at 5.153 mills
- Fire District tax rate remained the same at 2.888 mills
- Park Bond tax rate lowered from 0.270 to 0.260

HEALTHY CASH BALANCE

- Major Operating Cash reserves are 31.9% of Major Operating Expenditures

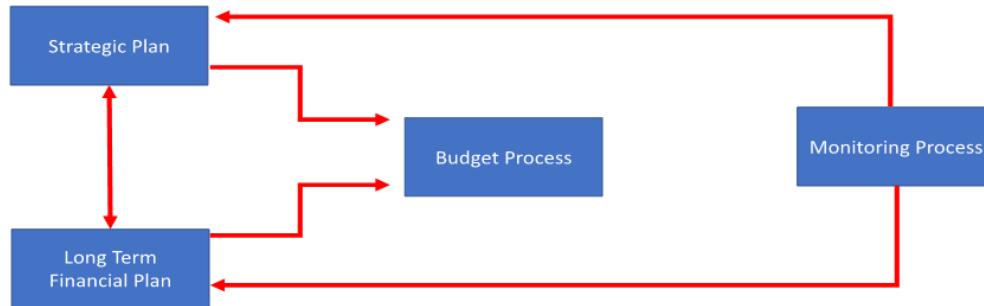
COMPETITATIVE COMPENSATION & BENEFITS

- All employees will receive a 3% COLA
- 10% increase in healthcare premiums to employees

CAPITAL INVESTMENT COMMITMENT

- The investment in technology and projects that impact public safety represents 20% of the Capital Budget at \$15M
- The investment in Transportation and Infrastructure account for 80% of the Capital Budget at \$60M

The Complete Planning Framework



A financial plan works with other planning processes to form a complete planning framework

The following is a discussion of the FY2025 Key Budget Assumptions, which includes revenue and expenditures projections, the use of fund balances, and key budget issues.

FY2026 Key Budget Assumptions

- Expenditures
 - **Cost of Living Increase** – In order to maintain a competitive compensation package, all employees were given a 3% COLA for a total of \$4.9M
 - **New Positions** – No new positions were added to the FY2026 budget.
 - **Capital Accounts** – Capital projects are budgeted to have a increase in spending of \$811k as we near the end of spending from the 2018 SPLOST program and the beginning of the 2024 SPLOST program.
 - **Debt payments** –The only debt is the Parks Bonds which are funded by a separate millage rate.
- Revenue
 - **Property Taxes** - The M&O rate remained the same at 5.153 mills. The growth in the County will see property tax revenue increase \$9.2M for the FY2026 budget.
 - **Motor Vehicle/TAVT tax** - The TAVT tax receipts will see a increase of \$400k from the prior year budget, which is due to lower interest rates causing higher automobile purchases.
 - **SPLOST Revenue** - The FY2026 budget for SPLOST will increase \$5.8M when compared to the prior FY2025 budget.
 - **Insurance Premium Tax** - The Insurance Premium tax is budgeted for an increase of \$407k over the FY2025 budget.
- Use of Fund Balances
 - **General Fund** - The General Fund is budgeted to use \$7.7 M of its available fund balance. The Board of Commissioners have planned to bring the General Fund Balance down to 4 months of operating expenditures which accounts for the budgeting of \$7.7M of fund balance.
 - **Fire Fund** – The Fire Fund budgeted to use \$800k of its available fund balance. The budgeted use of \$800k will bring the fire fund balance to the target of 2 months of expenditures.
- Key Budget Issues
 - **Use of Fund Balance Reserves** - The FY2026 budget reflects the use of fund balance in both the General Fund and the Fire Fund. The use of reserves has been budgeted in prior years but excess revenues and management of expenditures has prevented the actual use of reserves. The fund balances in the General Fund and the Fire Fund have healthy balances
 - **Health Care Costs** – In an effort to control the continued rise in health care costs, the County has made plan changes to the employee health care plans that include higher deductibles and co- pays. Employee premiums also increased 10%.

Strategic Goals and Initiatives

The FY2026 budget supports the four pillars of the Five Year Strategic Blueprint, which are:

1. To build community trust through humility, honesty and transparency by delivering exceptional service with an engaged workforce that effectively manages public assets.
2. To ensure the safety of our residents in regards to crime, emergencies, and inclement weather by collaborating with residents to provide a safe and secure community through prevention, readiness and professional response.
3. To keep Economic Development a #1 priority by promoting a business-friendly community to retain and attract businesses, diversify the economic base and create job opportunities for an educated, ready workforce.
4. To remain proactive in conserving the environment for our residents by enriching quality of life, preserving natural resources and enhancing community attractiveness through stewardship of the natural and built environment

DID YOU KNOW?

Cherokee County has the third lowest General M&O tax rate in the Metro-Atlanta Region and is one of only three counties in Georgia that do not have a sales tax to offset Property taxes.

Cherokee County has the 2nd lowest taxes per capita in the Metro-Atlanta Region at \$776.54

Personnel

For the more than 2,000 full-time employees who help us provide efficient and responsive services to our residents and business community, this budget provides a 3% COLA salary adjustment for all employees.

Public Safety

Ensuring the safety of residents is paramount, as we are fortunate to have exceptional national award-winning Agencies of the Sheriff's Office, County Marshal, E-911 Communications, and Fire & Emergency Services. The FY2026 budget includes \$15 in capital for Public Safety.

Recreation & Parks

Cherokee County voters approved a \$90 million park bond in 2008 to create open space, enhance, expand recreational, and park facilities. The FY2026 budget includes \$3.2M in capital for Recreation & Parks.

Transportation and Infrastructure

A Comprehensive Transportation Plan (CTP) was completed by VHB, Inc. in 2023 that identified transportation and infrastructure needs to meet significant increases in travel demand through 2040 as a result of rapid growth of the County. While many of our transportation priorities, such as major intersection improvements, roadway widening, paving and other improvements are included in the capital budget, the operating budget also supports our transportation priorities. The FY2026 capital budget includes \$20 million to fund various

Cherokee County has more than 34 miles of trails including equestrian, mountain bike, soft and paved pedestrian trails.

Visitors - 3.28 Million People visited our parks & facilities and participated in our programs

Environmental - Cherokee County parks has more than 95 acres of turf grass that filters over 2.9 million gallons of storm water each year.

transportation projects, which accounts for 28% of the total Capital Budget spend in FY2026.

Conclusion

This budget reflects Commission direction on priorities, funding strategies, cost containment, and low taxes. The budget continues to reflect cost savings and cost avoidance identified during this past year, low property loss ratios resulting in property and liability insurance savings. Although property values increased in 2025, the FY2026 budget adheres to our tradition of frugality that has required county agencies and departments to run efficiently. The staff is looking forward to beginning the new fiscal year with its new opportunities.

Respectfully Submitted,



Geoffrey E. Morton, P.E.
County Manager

LTFP FY2024-FY2028

- Division Reviews
- Economic Outlook
- Forecast Assumptions
- Revenue & Expenditures
- Millage Rates
- Fund Balances
- Debt

LTFP FY2024-FY2028 Division Reviews

➤ Technology

- Drone Program, CMANS Software, Electronic Citation, Mobile Data Terminals, Flock Cameras, ESI Net Software, Radios

➤ Hiring and Retention

- Great progress with Salary Study and COLA's
- Hiring Issues - Starting pay not competitive in a few areas
- Retention – Years of Service Bonus

➤ Growth

- Capital – Buildings & Equipment
- Programs
- Staff Additions for Growth

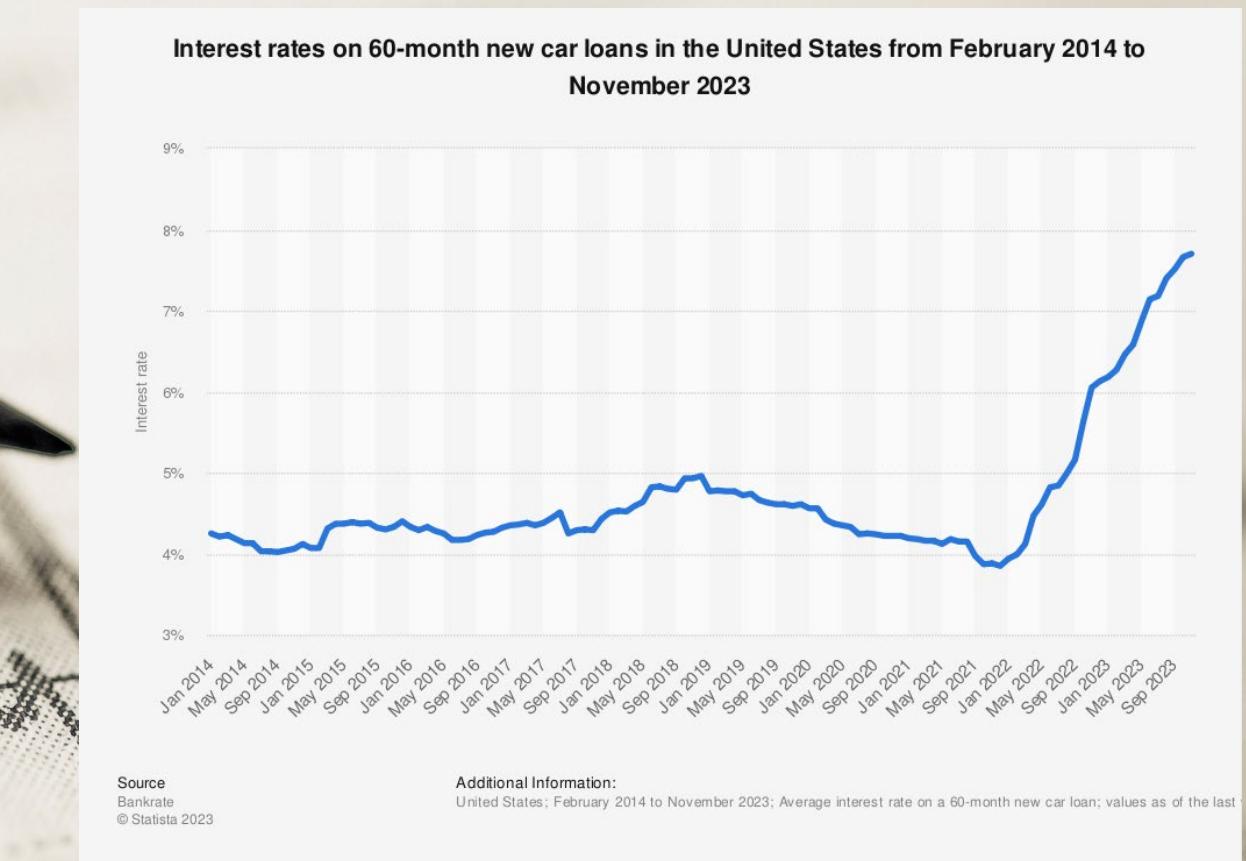
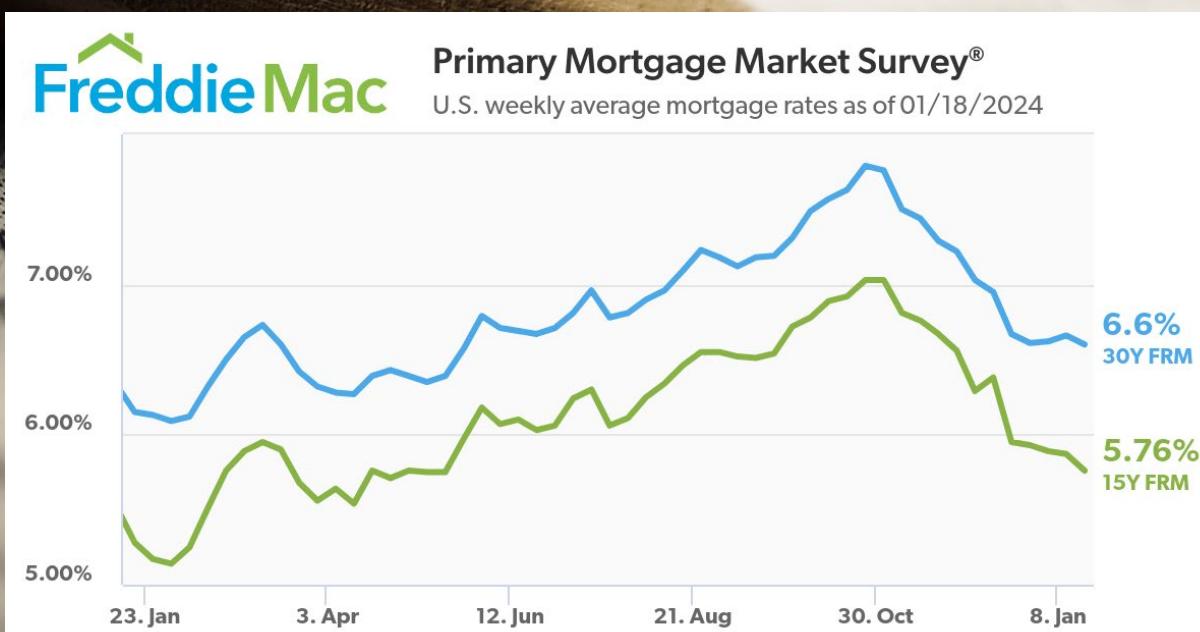
Economic Outlook: Slowdown but no Recession

- Georgia GDP
 - 2023 3% increase
 - 2024 1.1% increase
- Recession probability projection
 - Georgia 33%
 - U.S. 50%
- Jobs increase
 - 2023 2.3% increase in Georgia, 0.3% in U.S.
 - 2024 -0.7% projected increase in Georgia
- Georgia Unemployment
 - 2023 3.4%
 - 2024 4%

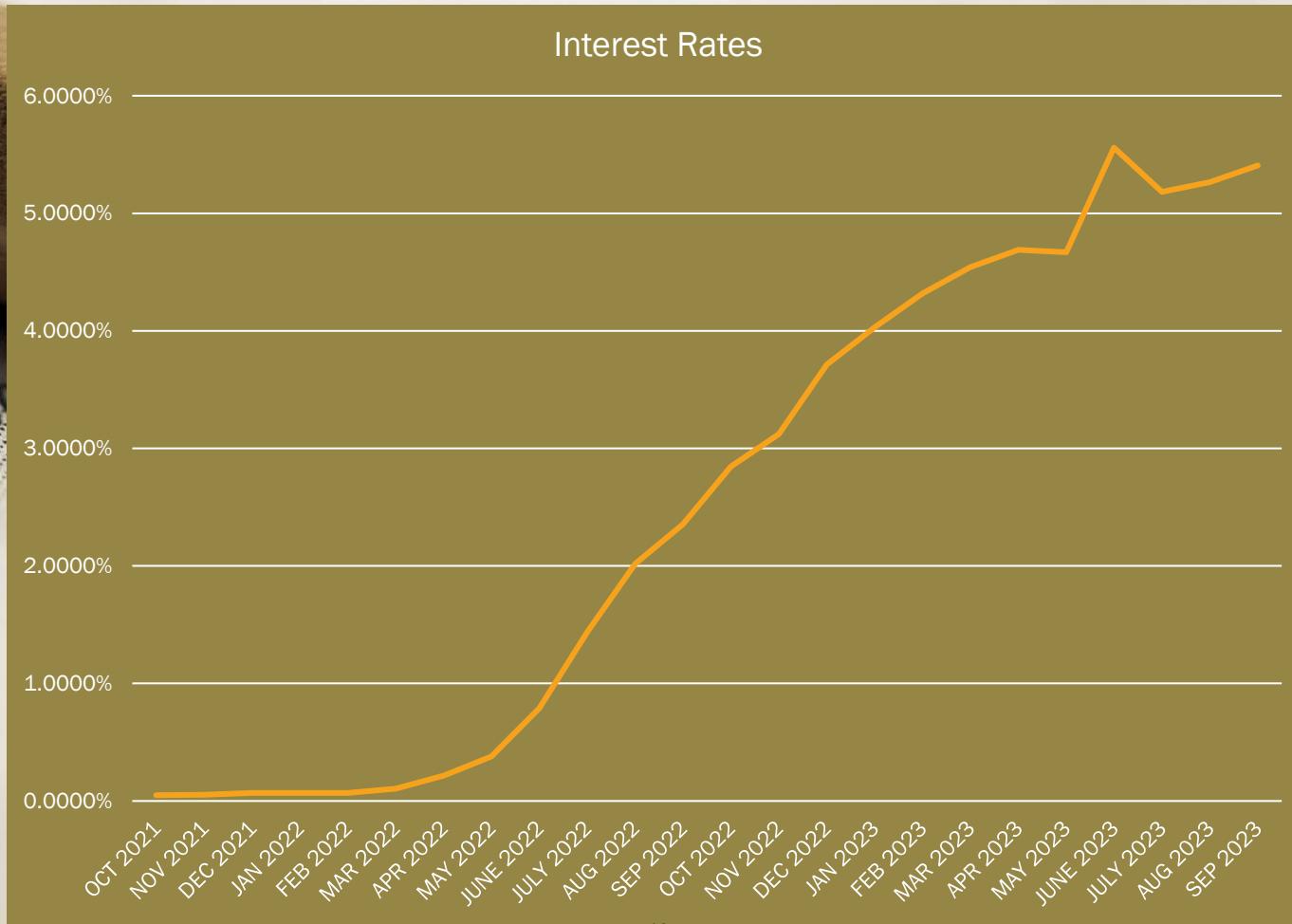
Economic Outlook: Slowdown but no Recession

- 30-year fixed mortgage rates on the decline
- Fed Interest Rate Cuts – The Federal Reserve forecasts three 25 basis point rate cuts in 2024
- Inflation has declined from 9.1% in June 2022 to 3.1% in November 2023. The Fed expects it to slow to a 2.6% annual rate in 2024.

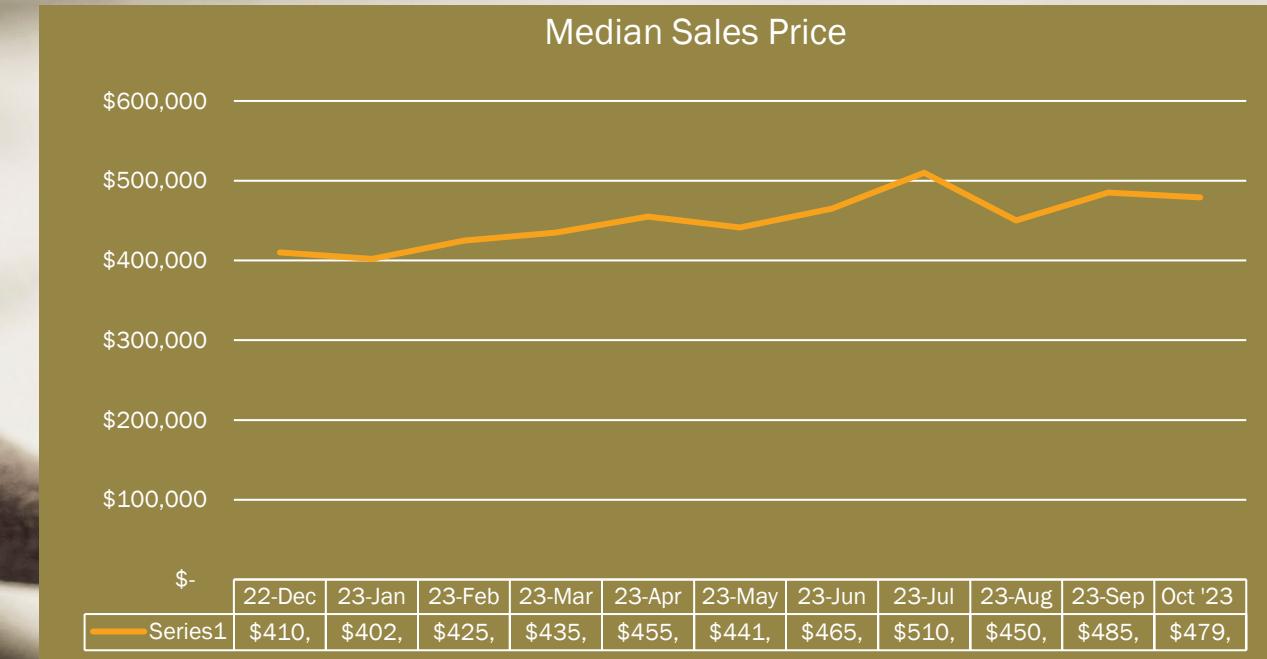
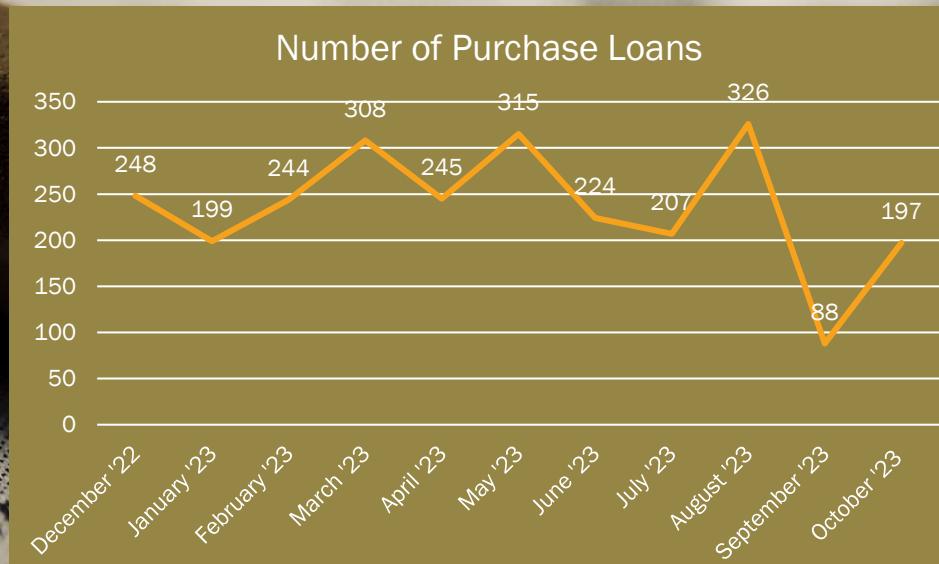
Economic Outlook – Interest Rates – Mortgage, Car, Bank



Economic Outlook – Cherokee County Investment Rates



Economic Outlook – Housing Market



- Cherokee County home prices
- 12.7% increase over last year
- Median price of \$479K
- Average days on Market 27 vs 35 days last year

Forecast Assumptions - Expenditures

- COLA - 4% for FY2025, 3% for future years
 - Forsyth County 5% COLA in 2024
 - Social Security 3.2% for 2024
- ARPA Salaries/Benefits \$2M
- Headcount Additions - \$800K per year
- Health Insurance 8%
- Defined Benefit 17%
- Operating Costs 3%
- Other Costs 2% - 3%

General Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$77,901,435	\$81,062,478	\$84,318,352
Health Benefits	\$15,872,732	\$17,142,550	\$18,513,954
Defined Benefit	\$13,243,244	\$13,780,621	\$14,334,120
Payroll Taxes	\$5,959,460	\$6,201,280	\$6,450,354
Operating	\$31,584,348	\$32,531,878	\$33,507,835
Capital	\$500,000	\$500,000	\$500,000
Non-Operating	\$4,930,710	\$5,029,325	\$5,129,911
Debt Service	\$272,537	\$277,988	\$283,547
Allocated	\$6,066,206	\$6,236,060	\$6,410,670
Interfund Transfers	\$13,572,341	\$13,979,511	\$14,398,896
Total	\$169,903,013	\$176,741,691	\$183,847,640

Law Library Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$138,445	\$143,983	\$149,742
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$138,445	\$143,983	\$149,742

State Forfeiture Seized Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$64,896	\$67,492	\$70,192
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$64,896	\$67,492	\$70,192

National OPIOD Settlement Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$14,525	\$14,961	\$15,409
Health Benefits	\$4,558	\$4,923	\$5,317
Defined Benefit	\$2,397	\$2,468	\$2,543
Payroll Taxes	\$1,111	\$1,144	\$1,179
Operating	\$113,661	\$118,207	\$122,936
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$136,252	\$141,704	\$147,383

E911 Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$4,596,910	\$4,734,818	\$4,876,862
Health Benefits	\$710,768	\$767,629	\$829,040
Defined Benefit	\$758,490	\$781,245	\$804,682
Payroll Taxes	\$351,664	\$362,214	\$373,080
Operating	\$575,220	\$598,229	\$622,158
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$484,329	\$497,891	\$511,832
Interfund Transfers	\$0	\$0	\$0
Total	\$7,477,381	\$7,742,025	\$8,017,654

Senior Center Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$1,341,691	\$1,381,941	\$1,423,399
Health Benefits	\$302,206	\$326,383	\$352,493
Defined Benefit	\$221,379	\$228,020	\$234,861
Payroll Taxes	\$102,639	\$105,719	\$108,890
Operating	\$700,628	\$728,653	\$757,799
Capital	\$0	\$0	\$0
Non-Operating	\$0	\$0	\$0
Debt Service	\$5,941	\$6,059	\$6,181
Allocated	\$107,751	\$110,768	\$113,869
Interfund Transfers	\$0	\$0	\$0
Total	\$2,782,234	\$2,887,543	\$2,997,493

Parks & Rec Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$4,137,263	\$4,261,381	\$4,389,222
Health Benefits	\$691,539	\$746,862	\$806,611
Defined Benefit	\$682,648	\$703,128	\$724,222
Payroll Taxes	\$316,501	\$325,996	\$335,775
Operating	\$2,467,511	\$2,566,212	\$2,668,860
Capital			
Non-Operating	\$1,731	\$1,800	\$1,872
Debt Service	\$0	\$0	\$0
Allocated	\$1,155,037	\$1,187,378	\$1,220,625
Interfund Transfers	\$159,135	\$163,909	\$168,826
Total	\$9,611,365	\$9,956,665	\$10,316,014

ARPA Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation			
Health Benefits			
Defined Benefit			
Payroll Taxes			
Operating			
Capital	\$2,000,000		
Non-Operating			
Debt Service			
Allocated			
Interfund Transfers			
Total	\$2,000,000		

CATS Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$1,118,818	\$1,152,382	\$1,186,954
Health Benefits	\$200,396	\$216,427	\$233,742
Defined Benefit	\$184,605	\$190,143	\$195,847
Payroll Taxes	\$85,590	\$88,157	\$90,802
Operating	\$503,855	\$524,009	\$544,969
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$60,188	\$61,873	\$63,606
Interfund Transfers	\$0	\$0	\$0
Total	\$2,153,451	\$2,232,992	\$2,315,920

Multiple Grant Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$322,896	\$332,582	\$342,560
Health Benefits	\$62,963	\$68,001	\$73,441
Defined Benefit	\$53,278	\$54,876	\$56,522
Payroll Taxes	\$24,702	\$25,443	\$26,206
Operating	\$0	\$0	\$0
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$463,838	\$480,902	\$498,729

CDBG Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$131,270	\$135,209	\$139,265
Health Benefits	\$21,941	\$23,696	\$25,592
Defined Benefit	\$21,660	\$22,309	\$22,979
Payroll Taxes	\$10,042	\$10,343	\$10,654
Operating	\$62,228	\$64,717	\$67,305
Capital			
Non-Operating	\$1,781,024	\$1,852,265	\$1,926,356
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$2,028,165	\$2,108,540	\$2,192,151

D.A. Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$5,408	\$5,624	\$5,849
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$5,408	\$5,624	\$5,849

D.A.'s Condemnation Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$0	\$0	\$0
Capital			
Non-Operating	\$10,816	\$11,249	\$11,699
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$10,816	\$11,249	\$11,699

DATE Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$0	\$0	\$0
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$438,768	\$451,931	\$465,489
Total	\$438,768	\$451,931	\$465,489

Victim Witness Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$92,105	\$94,868	\$97,714
Health Benefits	\$16,562	\$17,887	\$19,318
Defined Benefit	\$15,197	\$15,653	\$16,123
Payroll Taxes	\$7,046	\$7,257	\$7,475
Operating	\$0	\$0	\$0
Capital			
Non-Operating	\$114,650	\$119,236	\$124,005
Debt Service	\$0	\$0	\$0
Allocated	\$1,220	\$1,254	\$1,289
Interfund Transfers	\$0	\$0	\$0
Total	\$246,779	\$256,155	\$265,924

DUI Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$229,448	\$236,332	\$243,422
Health Benefits	\$45,782	\$49,445	\$53,401
Defined Benefit	\$37,859	\$38,995	\$40,165
Payroll Taxes	\$17,553	\$18,079	\$18,622
Operating	\$537,362	\$558,856	\$581,210
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$5,160	\$5,305	\$5,453
Interfund Transfers	\$0	\$0	\$0
Total	\$873,164	\$907,012	\$942,272

Drug Accountability Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$366,678	\$377,678	\$389,008
Health Benefits	\$65,237	\$70,456	\$76,092
Defined Benefit	\$60,502	\$62,317	\$64,186
Payroll Taxes	\$28,051	\$28,892	\$29,759
Operating	\$196,702	\$204,570	\$212,753
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$7,503	\$7,713	\$7,929
Interfund Transfers	\$0	\$0	\$0
Total	\$724,672	\$751,626	\$779,728

Treatment Accountability Court Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$127,731	\$131,563	\$135,510
Health Benefits	\$37,691	\$40,706	\$43,963
Defined Benefit	\$21,076	\$21,708	\$22,359
Payroll Taxes	\$9,771	\$10,065	\$10,367
Operating	\$111,257	\$115,707	\$120,335
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$317	\$326	\$335
Interfund Transfers	\$0	\$0	\$0
Total	\$307,843	\$320,075	\$332,869

Drug Screening Lab Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$313,432	\$322,835	\$332,520
Health Benefits	\$32,257	\$34,837	\$37,624
Defined Benefit	\$51,716	\$53,268	\$54,866
Payroll Taxes	\$23,978	\$24,697	\$25,438
Operating	\$231,646	\$240,912	\$250,549
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$2,665	\$2,740	\$2,817
Interfund Transfers	\$0	\$0	\$0
Total	\$655,694	\$679,289	\$703,813

Veterans Accountability Court Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$127,731	\$131,563	\$135,510
Health Benefits	\$37,691	\$40,706	\$43,963
Defined Benefit	\$21,076	\$21,708	\$22,359
Payroll Taxes	\$9,771	\$10,065	\$10,367
Operating	\$53,161	\$55,287	\$57,499
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$317	\$326	\$335
Interfund Transfers	\$0	\$0	\$0
Total	\$249,747	\$259,655	\$270,032

Juvenile Drug Court Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$46,331	\$47,720	\$49,152
Health Benefits	\$14,005	\$15,125	\$16,335
Defined Benefit	\$7,645	\$7,874	\$8,110
Payroll Taxes	\$3,544	\$3,651	\$3,760
Operating	\$18,787	\$19,539	\$20,320
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$90,312	\$93,909	\$97,678

Family Treatment Court Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$64,403	\$66,335	\$68,325
Health Benefits	\$14,005	\$15,125	\$16,335
Defined Benefit	\$10,626	\$10,945	\$11,274
Payroll Taxes	\$4,927	\$5,075	\$5,227
Operating	\$18,429	\$19,167	\$19,933
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$112,391	\$116,647	\$121,094

Fire Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$34,681,067	\$36,521,499	\$38,417,144
Health Benefits	\$7,059,996	\$7,624,796	\$8,234,780
Defined Benefit	\$5,895,781	\$6,208,655	\$6,530,915
Payroll Taxes	\$2,653,102	\$2,793,895	\$2,938,912
Operating	\$5,604,148	\$5,772,272	\$5,945,441
Capital	\$1,000,000	\$1,000,000	\$1,000,000
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$1,511,404	\$1,553,723	\$1,597,228
Interfund Transfers	\$224,100	\$230,823	\$237,748
Total	\$58,629,599	\$61,705,664	\$64,902,166

Jail Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$54,080	\$56,243	\$58,493
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$558,412	\$574,048	\$590,121
Interfund Transfers	\$0	\$0	\$0
Total	\$612,492	\$630,291	\$648,614

Sheriff's Commissary Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$865,280	\$899,891	\$935,887
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$865,280	\$899,891	\$935,887

Federal Forfeiture Seized Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$135,200	\$140,608	\$146,232
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$135,200	\$140,608	\$146,232

Hotel Motel Tax Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$0	\$0	\$0
Capital			
Non-Operating	\$70,304	\$73,116	\$76,041
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$424,360	\$437,091	\$450,204
Total	\$494,664	\$510,207	\$526,244

Impact Fee Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$20,735	\$21,357	\$21,998
Health Benefits	\$3,990	\$4,309	\$4,654
Defined Benefit	\$3,421	\$3,524	\$3,630
Payroll Taxes	\$1,586	\$1,634	\$1,683
Operating	\$43,264	\$44,995	\$46,794
Capital			
Non-Operating	\$108,160	\$112,486	\$116,986
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$181,157	\$188,306	\$195,745

SPLOST 2024 Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$2,728,597	\$2,810,455	\$2,894,768
Health Benefits	\$718,357	\$775,826	\$837,892
Defined Benefit	\$452,029	\$463,725	\$477,637
Payroll Taxes	\$208,259	\$215,000	\$221,450
Operating	\$3,613,868	\$3,758,423	\$3,908,760
Capital	\$40,000,000	\$41,000,000	\$42,000,000
Non-Operating	\$19,000,000	\$19,760,000	\$20,550,400
Debt Service		\$0	\$0
Allocated	\$60,000	\$61,680	\$63,407
Interfund Transfers		\$0	\$0
Total	\$66,781,109	\$68,845,108	\$70,954,313

Debt Service Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$0	\$0	\$0
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$6,586,067	\$6,717,788	\$6,852,144
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$6,586,067	\$6,717,788	\$6,852,144

Conference Center Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$0	\$0	\$0
Health Benefits	\$0	\$0	\$0
Defined Benefit	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0
Operating	\$643,985	\$669,744	\$696,534
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$14,795	\$15,209	\$15,635
Interfund Transfers	\$144,246	\$148,574	\$153,031
Total	\$803,026	\$833,527	\$865,200

EMS Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$10,161,092	\$10,465,925	\$10,779,903
Health Benefits	\$2,081,784	\$2,248,326	\$2,428,193
Defined Benefit	\$1,676,580	\$1,726,878	\$1,778,684
Payroll Taxes	\$777,324	\$800,643	\$824,663
Operating	\$2,036,283	\$2,117,734	\$2,202,444
Capital			
Non-Operating	\$3,044,704	\$3,166,492	\$3,293,152
Debt Service	\$0	\$0	\$0
Allocated	\$475,553	\$488,868	\$502,557
Interfund Transfers	\$217,290	\$223,809	\$230,523
Total	\$20,470,610	\$21,238,676	\$22,040,117

Insurance & Benefits Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$171,793	\$176,946	\$182,255
Health Benefits	\$32,155,272	\$34,727,694	\$37,505,909
Defined Benefit	\$28,346	\$29,196	\$30,072
Payroll Taxes	\$13,142	\$13,536	\$13,942
Operating	\$3,022,859	\$3,143,773	\$3,269,524
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Total	\$35,391,411	\$38,091,146	\$41,001,703

Fleet Maintenance Fund Expense Forecast

	Forecast FY2026	Forecast FY2027	Forecast FY2028
Compensation	\$891,198	\$917,934	\$945,472
Health Benefits	\$235,507	\$254,347	\$274,695
Defined Benefit	\$147,048	\$151,459	\$156,003
Payroll Taxes	\$68,177	\$70,222	\$72,329
Operating	\$1,485,558	\$1,544,980	\$1,606,780
Capital			
Non-Operating	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Allocated	\$0	\$0	\$0
Interfund Transfers	\$57,289	\$59,007	\$60,777
Total	\$2,884,776	\$2,997,950	\$3,116,056

Forecast Assumptions - Revenue

- Property Tax Digest
 - Growth 2.5%,
 - Inflation Decline
 - 2024 7.67%
 - 2025 4.92%
 - 2026 3.80%
 - 2027 3.28%
 - 2028 2.75%
- Millage Rate - Hold Constant
- Other Revenues – Trend analysis based on economic and trend analysis

Millage Rate M&O Forecasting Assumptions

M&O	2022 Actual	2023 Actual	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Growth	2.78%	2.96%	2.50%	2.50%	2.50%	2.50%	2.50%
Inflation	13.34%	10.40%	7.67%	4.92%	3.80%	3.28%	2.75%
Total	16.12%	13.36%	10.17%	7.42%	6.30%	5.78%	5.25%
Net Digest	13,944,321,860	15,806,929,921	17,414,494,694	18,706,650,200	19,885,169,163	21,034,531,940	22,138,844,867
Millage Rate	4.995	4.954	4.954	4.954	4.954	4.954	4.954
Taxes Levied	\$69,651,888	\$78,307,531	\$86,271,407	\$92,672,745	\$98,511,128	\$104,205,071	\$109,675,837
Tax \$ Increase	\$7,064,056	\$8,655,648	\$7,963,876	\$6,401,338	\$5,838,383	\$5,693,943	\$5,470,766
% Increase		12.4%	10.2%	7.4%	6.3%	5.8%	5.3%
Value of a Mill							
1	\$13,944,322	\$15,806,930	\$17,414,495	\$18,706,650	\$19,885,169	\$21,034,532	\$22,138,845
0.75	\$10,458,241	\$11,855,197	\$13,060,871	\$14,029,988	\$14,913,877	\$15,775,899	\$16,604,134
0.5	\$6,972,161	\$7,903,465	\$8,707,247	\$9,353,325	\$9,942,585	\$10,517,266	\$11,069,422
0.25	\$3,486,080	\$3,951,732	\$4,353,624	\$4,676,663	\$4,971,292	\$5,258,633	\$5,534,711
0.1	\$1,394,432	\$1,580,693	\$1,741,449	\$1,870,665	\$1,988,517	\$2,103,453	\$2,213,884

General Fund Revenue Trend

	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Forecast FY2025	Forecast FY2026	Forecast FY2027	Forecast FY2028
Millage Rate Taxes	\$57,763,904	\$62,049,323	\$68,637,597	\$78,850,303	\$86,271,407	\$92,672,745	\$98,511,128	\$104,205,071
All Other Revenue	\$58,371,728	\$73,590,540	\$71,081,035	\$67,051,052	\$70,047,556	\$70,130,276	\$72,281,067	\$74,502,217
Total Revenue	\$116,135,632	\$135,639,863	\$139,718,632	\$145,901,355	\$159,318,963	\$167,803,022	\$175,792,195	\$183,707,288
Percentage of Total Revenue								
Millage Rate Taxes	49.7%	45.7%	49.1%	54.0%	54.2%	55.2%	56.0%	56.7%
All Other Revenue	50.3%	54.3%	50.9%	46.0%	44.0%	41.8%	41.1%	40.6%

General Fund Revenue Forecast

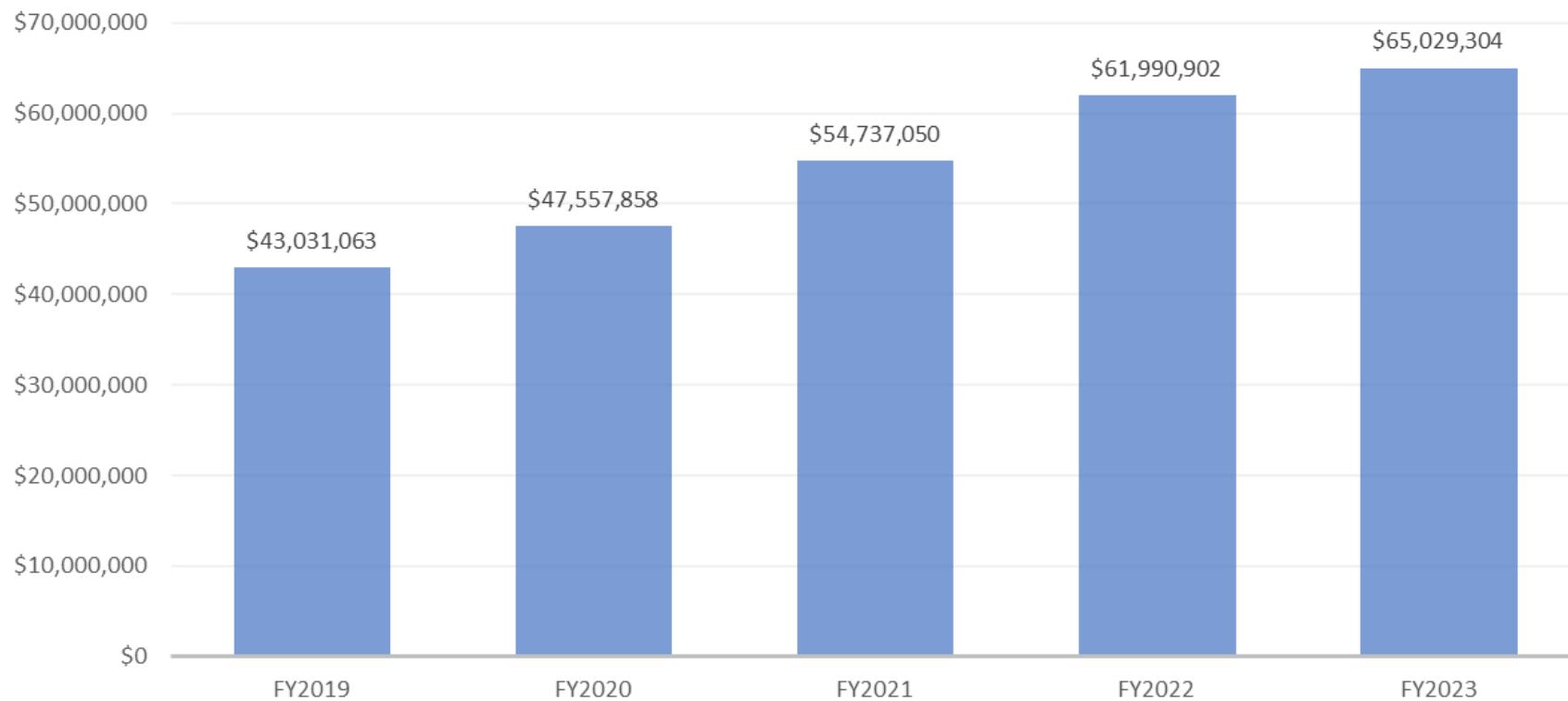
General Fund	2023	2023	2024	2025	2026	2027	2028
	Actual	Budget	Budget	Forecast	Forecast	Forecast	Forecast
Property Tax (Millage Rate)	\$68,637,597	\$69,582,479	\$78,850,303	\$86,271,407	\$92,672,745	\$98,511,128	\$104,205,071
TAVT	\$19,417,295	\$21,478,636	\$19,800,000	\$22,435,444	\$23,091,281	\$23,768,166	\$24,466,774
Insurance Premium	\$14,641,986	\$12,733,963	\$14,500,000	\$16,080,000	\$16,158,200	\$16,759,878	\$17,385,981
Other Taxes	5,551,659	\$6,443,384	4,835,404	3,932,112	5,029,796	5,129,433	5,231,062
Total Taxes	108,248,537	\$110,238,462	117,985,707	128,718,963	136,952,022	144,168,605	151,288,889
Licenses & Permits	4,306,014	\$3,144,225	3,664,000	4,700,000	4,794,000	4,889,880	4,987,678
Intergovernmental	126,190	\$95,000	88,600	100,000	103,000	106,090	109,273
Charges for Services	12,627,863	\$10,988,966	11,770,900	13,000,000	13,390,000	13,791,700	14,205,451
Fines & Forfeiture	5,760,859	\$4,952,698	5,660,706	6,300,000	6,489,000	6,683,670	6,884,180
Investment Income	5,465,207	\$59,511	4,000,000	4,000,000	3,500,000	3,500,000	3,500,000
Misc. Income	1,147,357	\$885,352	1,122,227	1,000,000	1,030,000	1,060,900	1,092,727
Other Financing Sources	2,036,606	\$1,914,776	1,609,215	1,500,000	1,545,000	1,591,350	1,639,091
Total Revenue	139,718,632	\$132,278,990	145,901,355	159,318,963	167,803,022	175,792,195	183,707,288
Use of Budgeted Fund Balance	0	\$8,277,768	7,146,550	4,000,321	2,099,991	949,496	140,352
Total Revenue + Fund Balance Use	\$139,718,632	\$140,556,758	\$153,047,905	\$163,319,284	\$169,903,013	\$176,741,691	\$183,847,640

General Fund Balance Forecast

	Budget FY2023	Actual FY2023	Budget FY2024	Forecast FY2025	Forecast FY2026	Forecast FY2027	Forecast FY2028
Revenue	\$132,278,990	\$139,718,634	\$145,901,355	\$159,318,963	\$167,803,022	\$175,792,195	\$183,707,289
Expenditures	\$140,556,758	\$137,067,598	\$153,047,905	\$163,319,284	\$169,903,013	\$176,741,691	\$183,847,640
Use of Fund Balance	-\$8,277,768	\$2,651,036	-\$7,146,550	-\$4,000,321	-\$2,099,991	-\$949,496	-\$140,351
Fund Balance	\$58,406,133	\$69,334,937	\$62,188,387	\$58,188,066	\$56,088,074	\$55,138,578	\$54,998,226
Fund Balance % of Expenditures	41.6%	50.6%	40.6%	35.6%	33.0%	31.2%	29.9%
Months of Fund Balance	5.0	6.1	4.9	4.3	4.0	3.7	3.6

SPLOST Growth Trends FY2019-FY2023

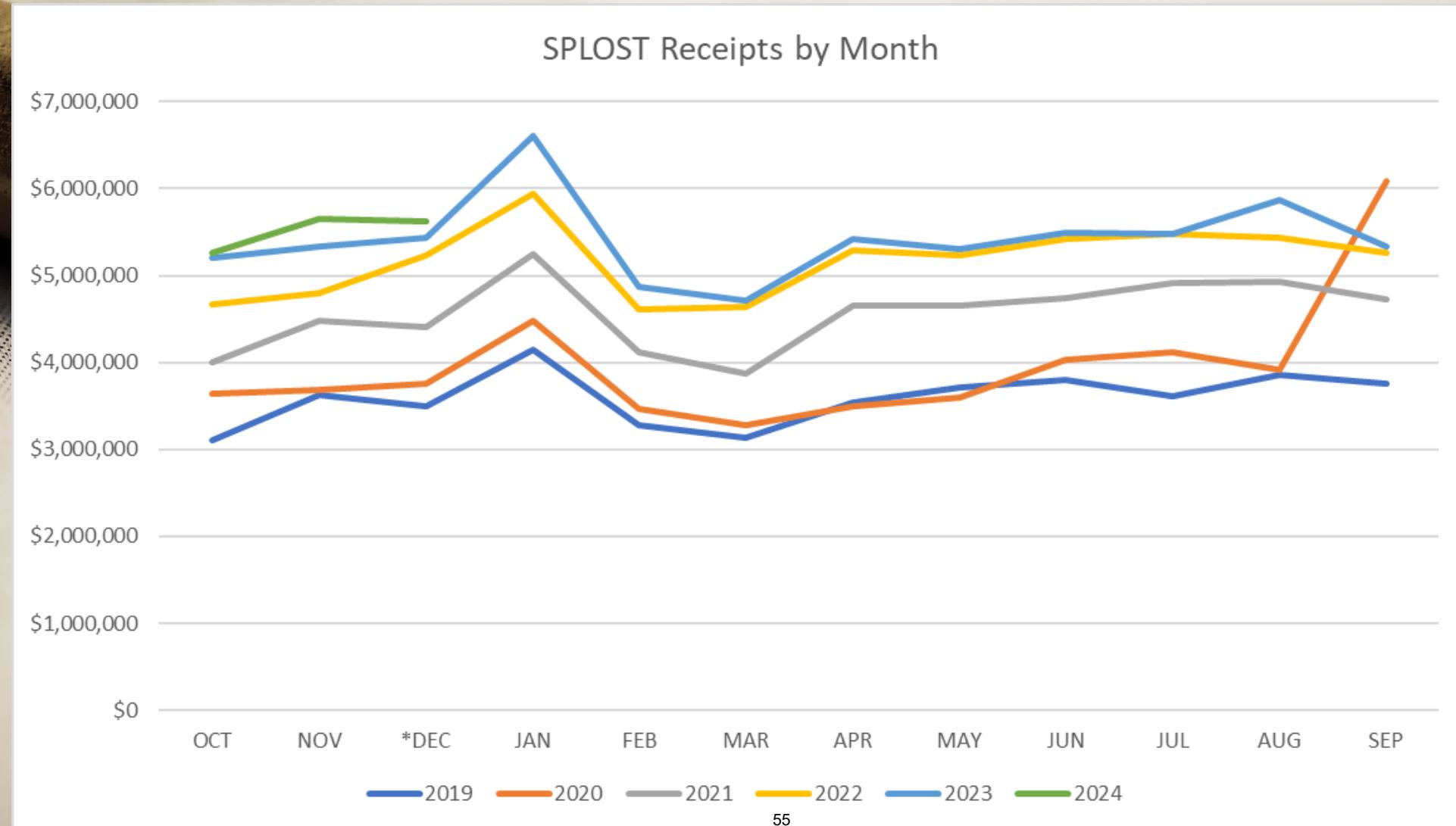
SPLOST Annual Receipts FY2019 - FY2023



SPLOST Growth Rates

Fiscal Year	Growth Rate (%)
FY2020	10.5%
FY2021	15.1%
FY2022	13.3%
FY2023	4.9%

SPLOST Growth Trends FY2019-FY2023



Parks Bond Debt Schedule

FY2022 – FY2029

Park Bonds #6 - #9 (1.67% - 4.52%)
(20 Years - 6 Remaining)

PERIOD ENDING	Principal	Interest	Debt Service Requirements
0/2008	\$ -	\$ -	\$ -
0/2009	\$ -	\$ 1,085,235	\$ 1,085,235
0/2010	\$ 2,945,000	\$ 1,772,963	\$ 4,717,963
0/2011	\$ 3,050,000	\$ 2,218,373	\$ 5,268,373
0/2012	\$ 3,160,000	\$ 1,101,121	\$ 4,261,121
0/2013	\$ 3,270,000	\$ 2,263,546	\$ 5,533,546
0/2014	\$ 2,905,000	\$ 2,199,816	\$ 5,104,816
0/2015	\$ 4,030,000	\$ 2,554,328	\$ 6,584,328
0/2016	\$ 3,680,000	\$ 3,573,092	\$ 7,253,092
0/2017	\$ 4,295,000	\$ 1,753,991	\$ 6,048,991
0/2018	\$ 4,460,000	\$ 846,679	\$ 5,306,679
0/2019	\$ 4,630,000	\$ 1,556,337	\$ 6,186,337
0/2020	\$ 4,835,000	\$ 1,380,366	\$ 6,215,366
0/2021	\$ 5,000,000	\$ 1,260,936	\$ 6,260,936
0/2022	\$ 5,175,000	\$ 1,135,044	\$ 6,310,044
0/2023	\$ 5,350,000	\$ 1,002,430	\$ 6,352,430
0/2024	\$ 5,540,000	\$ 863,081	\$ 6,403,081
0/2025	\$ 5,730,000	\$ 717,560	\$ 6,447,560
0/2026	\$ 5,935,000	\$ 564,045	\$ 6,499,045
0/2027	\$ 6,150,000	\$ 443,608	\$ 6,593,608
0/2028	\$ 6,385,000	\$ 301,883	\$ 6,686,883
0/2029	\$ 6,630,000	\$ 154,128	\$ 6,784,128
<hr/>			
Totals	\$ 93,155,000	\$ 28,748,558	\$ 121,903,558
0/2023	\$ 36,370,000	\$ 3,044,304	\$ 39,414,304

- The Parks Bond Payoff Date is 9/30/2029
- \$39.4M Remaining in principal and interest

INTRODUCTION

THE BUDGET BOOK

For easy comprehension, the budget document is divided into six sections: **Introduction; Revenue; Expenditure Summary; Personnel; Capital; and Departmental Budgets.**

The **Introduction** contains the budget message, Strategic Plan, Long-Term Financial plan, budget calendar, the Counties Financial Policies, as well as financial summaries of revenues and expenses for all funds.

The **Revenue** section provides a history of the various funds, and an analysis that helps explain the revenue projections for the General Fund.

The **Expenditure Summary** section provides an overview of the County's FY2026 expenditures by category.

The **Personnel** section provides the number of budgeted positions authorized for each division at the beginning of each fiscal year.

The **Capital** section details the County's capital budget and the process used to create that budget.

The **Departmental Budgets** section includes the normal on-going expenses of departments, including personal services, operating and capital. This section also provides strategic values and goals and a history of expenses for each division or accounting entity since FY2023.

THE BUDGET PROCESS

One of our chief goals has been to provide the citizens of Cherokee County with quality services at the most practical cost. The preparation of the annual budget is a vital element to achieving success in this area. Preparation of the 2026 Annual Budget began with each department and constitutional office being provided a budget preparation package. This package included a detailed manual, which included the budget preparation calendar, budget reports and examples, and specific account and reference information necessary to complete the 2026 budget request. Each department was offered training on how to complete their budgets on the MUNIS Financial Software.

The Annual Budget is a fiscal plan that presents the services that will be provided to the community and the funds needed to perform these services. The type of service and the level of service will be defined by the use of program objectives, which should further be defined by performance measures. The County Manager is responsible for formulating the fiscal plan and presenting it to the Board of Commissioners for approval and adoption.

The public hearing/meetings throughout the budget process are considered to be an essential part of the budget process as they are designed to solicit feedback from the public on County

INTRODUCTION

operations and services. In accord with continuing efforts to apprise the public of County activities, the Adopted 2026 Budget will be made available for review by all interested persons at the County Clerk's Office, and on the county website. Public notification of the information will be made in a local newspaper. As always, the public will be invited to attend all meetings, retreats, and hearings regarding consideration of the Budget.

THE BUDGET CALENDAR

The key steps and dates in this process for the 2026 Budget are described below:

1. **Strategic Planning Session, January 2025.** The Board of Commissioners conducted a Strategic Planning Session to discuss and define priorities for the upcoming year.
2. **Budget Preparation Packets and Kick-Off Meetings, February 2025.** Budget Preparation Packets were distributed to all Department Heads and Constitutional Officers during three Budget Kick-Off Sessions. The packets included a budget calendar, historical budget data and necessary forms for budget completion. The Kick-Off meetings covered Zero-Based Budgeting and a review of all reports/forms for departments to use in planning FY2026 Budgets.
3. **Department Budget Entry into MUNIS, Capital Requests, IT Requests and New Personnel Requests Forms, February/March 2025.** The Budget module in the MUNIS accounting system was open for departments to enter their 2026 budgets. Each department is assigned a Budget Liaison within the Finance Department plus Finance hosts classes to help the departments with this process. Departments are required to submit a detailed Zero Based budget for review. New Personnel, Capital and IT requests require additional forms.
4. **Analysis of Each Proposed Budget, April/May 2025.** During this period, Finance reviewed all budgets and clarified details with the departments. Face to face meetings between departments and the County Manager were held during this time period. At the meetings, the submitted budgets were evaluated in their entirety and additions and cuts were made to balance the funds within the service requirements.
5. **Millage Rate Process, June/July 2025.** Preliminary budget information was incorporated into the calculation of millage rates and presented to the Board of Commissioners. The Commissioners determined the rate they wished to advertise and then public hearings were held. At the end of this period, the Commissioners adopted a millage rate.
6. **Consideration and Approval of the Budget, August/September 2025.** Using the approved millage rate, the 2026 budget was adjusted accordingly and presented to the Board of Commissioners. Public Hearings on the budget were conducted prior to approval. During the meeting on October 7, 2025, the proposed 2026 budget was adopted. There were no changes between the proposed budget and the adopted budget.
7. **Adjusting the 2026 Budget, throughout FY2026.** The budget may be adjusted throughout FY2026 as per policies adopted by the Board of Commissioners.

INTRODUCTION

BASIS OF PRESENTATION

As a means of tracking and accounting for money, the operations of the County are divided into 36 different funds. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are functions (i.e., General Services, Administrative Services, Transportation, Public Safety, Planning & Development, and Community Services) and within functions are cost centers (departments).

Each of these accounting units facilitates the tracking of costs and effectiveness of services provided to the public. Within cost centers are *accounts* or *line items*. These are the basic units of measurement in the budget and make it possible to determine costs of specific programs. The budget document provides information in an easy-to-read summary form.

As with a personal bank account, funds have to take in at least as much money as they spend and by law, the budget for funds must be balanced. What this means is that a governmental unit cannot plan to spend more than it will take in. Cherokee County has multiple funds with the largest being the “General Fund.” Most county services are accounted for in this fund and it is where most revenues are received.

Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The following are the county’s fund types and definitions.

General Fund

The general fund is used to account for resources of Cherokee County which are not required to be accounted for in other funds. Both revenues and expenditures are budgeted in compliance with procedures established in the Cherokee County Home Rule Charter and the Cherokee County Code. The modified accrual basis of accounting is applied

Special Revenue Funds

Special Revenue Funds are established in Cherokee County pursuant to state statutes or local ordinances in order to segregate resources which are designated to be used for specified purposes. Both revenues and expenditures are budgeted in compliance with procedures established. The modified accrual basis of accounting is applied. Following is a list of all special revenue funds included in this report:

Law Library Fund

A fund to assist in financing the County Law Library.

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State Forfeiture Fund

A fund to account for Sheriff's state forfeitures.

NOSA Fund

A fund to account for the National Opioid Settlement.

Emergency Telephone System Fund

A fund to finance the operation and maintenance of the county Emergency 911 system within the County.

Senior Services Fund

A fund to finance the operation of the senior center.

Emergency Rental Assistance Program

A fund created in 2020 to account for money received from the Emergency Rental Assistance Program.

Parks and Recreation Fund

A fund to finance the day to day operations of the Cherokee Recreation and Parks Agency (CRPA).

ARPA 2021 Fund

A fund to account for money received from the 2021 American Rescue Plan Act.

Transportation Fund

A fund to finance the operation of local transportation programs.

Multiple Grant Fund

A fund to account for various grants provided to the County from state and federal agencies for specific purposes.

Community Development Block Grant Fund

A fund to account for revenue and expenditures for the Community Development Block Grant (CDBG).

DA's Condemnation Fund

A fund to account for confiscations by the Cherokee County District Attorney's Office.

DATE Fund

A fund to finance drug abuse training and education programs within the County.

Victim Assistance Fund

A fund to finance victim assistance programs within Cherokee County, including, but not limited to: District Attorney's Family Court Office, CASA, Family Violence Center, and Anna Crawford Children's Center.

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DUI Court Fund

A fund to finance a DUI/Drug Court in support of the State Court.

Drug Accountability Court Fund

A fund that accounts for the activities of the Cherokee County Drug Court.

Treatment Accountability Court Fund

A fund that accounts for the activities of the Cherokee County Mental Health Court.

Drug Screening Lab Fund

A fund that accounts for the operations and proceeds of the Cherokee County Drug Screening Lab.

Veteran's Court Fund

A fund that accounts for the operations and proceeds of the Cherokee County Veteran's Court.

Juvenile Drug Court Fund

A fund that accounts for the operations and proceeds of the Cherokee County Juvenile Drug Court.

Family Treatment Court Fund

A fund that accounts for the operations and proceeds of the Cherokee County Family Treatment Court.

Fire District Fund

A fund to finance the operation of County Fire Services and Emergency Management Agency.

Jail Fund

A fund to finance the maintenance of the Cherokee County Jail Facility.

Sheriff's Commissary Fund

A fund to account for the proceeds of jail inmate commissary sales.

Federal Forfeiture/Seized Fund

A fund to account for federal confiscated cash seizures by Cherokee County Law enforcement from drug related crimes.

Hotel/Motel Tax Fund

A fund to finance tourism and marketing programs within the County.

Impact Fee Fund

A fund to account for monies collected from new development based on that development's fair share of the cost to provide additional facilities in the following categories – public roads, libraries, public safety, fire protection, and parks.

INTRODUCTION

Capital Projects Funds

Capital Projects Funds are established in Cherokee County to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in procedures established. The modified accrual basis of accounting is applied. While budgets are kept for each project, the budgets presented are fiscal budgets.

SPLOST Fund 2012

A fund to account for the proceeds of a special one percent sales tax levy approved in 2011 for a period of five years. The proceeds of this special tax are designated for a jail expansion, public safety facilities and equipment, transportation and economic development projects.

SPLOST Fund 2018

A fund to account for the proceeds of a special one percent sales tax levy approved in 2017 for a period of five years. The proceeds of this special tax are designated for a courthouse expansion, County 911 center communication upgrade, public safety facilities & equipment, transportation and economic development projects.

SPLOST Fund 2024

A fund to account for the proceeds of a special one percent sales tax levy approved in 2023 for a period of five years. The proceeds of this special tax are designated for Courthouse Expansion; transportation infrastructure facilities, equipment and improvements; Fire and Emergency services facilities, vehicles and equipment; public safety facilities and equipment, transportation and economic development projects.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The county appropriates current year expenditures and anticipated revenue. The modified accrual basis of accounting is applied.

Debt Service Fund

A fund that accounts for the accumulation of resources for payment of General Obligation Bonds. Proceeds from a dedicated property tax millage are collected to make payments on bonds related to Parks.

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Enterprise Funds

Enterprise funds are used to account for operations (A) that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (B) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability of other purposes.

Conference Center Fund

A fund to account for the operation of the Northside Hospital Cherokee Conference Center.

Emergency Medical Services (EMS) Fund

A fund to account for the operation of the Cherokee County ambulance service.

Internal Service Funds

Internal Service Funds are established to account for the financing of goods and services provided by one department to other departments of Cherokee County, or to other governments on a cost reimbursement basis. The accrual basis of accounting is used in the following funds.

Insurance Fund

A fund to finance automobile and personal liability insurance.

Fleet Maintenance Fund

A fund to finance the maintenance and operation of equipment used by Roads and Bridges Department and other departments.

BASIS OF ACCOUNTING AND BUDGETING

For the most part, governmental accounting and financial reporting are conducted consistent with "Generally Accepted Accounting Principles" -- commonly referred to as "GAAP."

Financial readers are typically familiar with a concept known as the "basis of accounting," which describes the measurement method used in accounting for financial transactions.

Examples include cash accounting, modified accrual accounting, or accrual accounting. Cherokee County uses a GAAP basis of accounting. Governmental funds reflect a modified accrual basis of accounting.

Revenues are recorded when they become both measurable and available to pay liabilities of the current period. Expenditures are recorded when a liability is incurred with certain limitations. Proprietary funds use an accrual basis of accounting that is more similar to that used by private businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. At the end of each year, all budget appropriations lapse along with

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outstanding encumbrances. Funds may be reappropriated in the subsequent fiscal year after review by the Management and Budget Department and approval by the Board of County Commissioners (BOCC).

There is no requirement that Cherokee County's budget be prepared consistent with GAAP. However, the comparison of (final) budget to actual revenues and expenditures in a subsequent Annual Comprehensive Financial Report (ACFR) requires a reconciliation of the budget to GAAP. Therefore, the County budget is prepared, for the most part, to be consistent with GAAP to minimize the degree of reconciliation needed to compare the budget to actual. How the budget is prepared is labeled either the "basis of budgeting" or the "budgetary basis of accounting." These

terms can be used interchangeably. Several key differences should be disclosed to assist in reconciling between the basis of budgeting used to develop Cherokee County's budget documents, and the basis of accounting that is reflected in the County's ACFR prepared by the Finance Director.

The first significant difference is the treatment of proprietary funds, an accounting classification which includes both internal service funds (used to maintain the County's fleet and health benefits) and enterprise funds (used to manage the county conference center and emergency medical services). These funds are presented in the same format used for the majority of County funds (known as governmental funds) with a presentation of revenues and other sources equaling expenditures and reserves. This budgetary presentation allows various revenues and expenditures to be presented in a consistent format without regard to the fund type and how accounting standards will require them to be presented.

The ACFR presents the budget for proprietary funds in a format that breaks out operating revenues and operating expenses to determine operating income prior to considering non-operating revenues and expenses.

The adopted budget reflects a management plan for financial activity. It is subsequently revised during the year to reflect revisions in that plan such as increases or decreases in specific grants awarded to Cherokee County, the appropriation of contingency reserves by the BOC to address issues not known at the time the budget was adopted, and shifts in funding based on capital projects needs as project costs are refined. As such, the revisions recognize the need to revise a financial plan to be consistent with newer and better information, and to allow the management plan to change accordingly.

Under GASB 34, the ACFR reflects both the adopted budget and the final revised budget which includes amendments that occur after the completion of the fiscal year as final transactions are posted to the fiscal year on a modified accrual or accrual accounting basis. These final amendments reflect proper recording of financial activity rather than a change in management plan. Budget documents, therefore, typically disclose historical actuals – both actual revenues and other sources and actual expenditures and other uses – rather than revised budgets that may not truly reflect the management plan.

The budget presents organizational summaries without differentiating the level of control the BOC may exercise over individual organizations. Departments and other offices under the Board of Commissioners and County Manager face the highest level of control through the direct reporting relationship of the County Manager to the BOC.

Organizations that report to elected officials are subject to less direct control over services, but the BOC may influence services as well as determining funding. Statutory provisions determine the level of independence of each organization. From time to time, new financial reporting requirements may be imposed on governments by the Governmental Accounting Standards Board (GASB) that redefines what is referred to as GAAP. The accounting/reporting changes may not be reflected in the budget, resulting in a greater difference between the budget and what is ultimately reported in the ACFR.

FINANCIAL POLICIES

INTRODUCTION: The Financial Policies and Procedures of Cherokee County are set with the following goals: 1.) To maintain a financially viable County that can maintain an adequate level of county services, 2.) To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes, and 3.) To maintain and enhance the sound fiscal condition of the County. A review of the Commission adopted Financial Policy should be conducted on an annual basis in conjunction with the preparation of the Long Term Financial Plan. As circumstances change, there is sometimes a need to modify existing fiscal policy statements.

This Financial Policies and Procedures statement includes subsections on Reserves, Revenues, Budgeting, Capital, Debt, Finance and Accounting, Investments and Purchasing.

RESERVE POLICIES: The County will maintain General Fund Emergency reserves, or undesignated fund balance, at a level at least equal to 8%, but not more than 25% of general fund operating expenditures. This reserve is to pay for the County's essential service programs and funding requirements during periods of economic downturn, or other unforeseen costs not covered by the Contingency Reserve.

In addition to the undesignated fund balance mentioned above, the County will establish a Commission Contingency Reserve to provide for non-recurring unanticipated expenditures or to cover known contingencies with unknown costs. The level of the Commission Contingency Reserve will be maintained at 1% of General Fund operating expenditures annually.

The County will establish a Capital Equipment Replacement Reserve for the accumulation of funds for the replacement of worn and obsolete equipment, including vehicles. These funds will be accumulated after the 8% General Fund Emergency Reserves and the 1% Commission Contingency Reserve, up to a total of \$1,000,000.

REVENUE POLICIES: The County levies property taxes, assesses the 1% special purpose local option sales tax, and imposes impact fees on new construction. In addition, the County assesses user charges for other services provided by the County. The following policies provide guidance regarding County revenues.

- Property tax rates shall be maintained at a rate adequate to fund an adequate and basic service level. Based upon taxable values, rates will be adjusted to fund this service level.
- The County will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source and to reduce its dependence upon property taxes.
- The County will estimate its annual revenues by an objective, analytical and conservative process utilizing trend, judgmental, and statistical analysis as appropriate
- User fees will be adjusted annually to recover the full cost of services provided, except when the County Commission determines that a subsidy from the General Fund is in the public interest.
- One-time revenues will be used for one-time expenditures only.

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BUDGET POLICIES: The adoption of the County budget is one of the most important activities of the County Commission. Georgia Statutes 36-81-7 includes some specific requirements regarding the adoption of the annual budget. The following policies are consistent with these statutes:

- **Budget Calendar** – The County Manager will prepare a budget calendar no later than June 1. The Board of Commissioners will adopt a balanced budget no later than December 31 for the following fiscal year.
- **Decentralized Budget Process** – The County will utilize a decentralized budget process. All departments and constitutional officers will be given an opportunity to participate in the budget process.
- **Allocating Budget Resources** - The County will utilize a zero based resource allocation approach. Each department director and all constitutional officers will have the opportunity to submit their requests for personnel, operations and capital. One-time revenue sources will be used to purchase non-recurring items, such as capital. One-time revenues will not be used to support items that will have a long-term operational impact on future County expenditures. The County will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets. For those special revenue funds supported by intergovernmental revenues and special purpose taxes, expenditures are limited strictly to the mandates of the funding source. These resources are not to be used to subsidize other funds, except as required or permitted by the program.
- **Budget Transfers and Amendments** – Budget transfers within a department within the same fund are allowed with the approval of the County Manager. Any change in the budgeted amounts which would result in an increase or decrease to the budget must be approved by the County Commission. The budgeted amounts for salaries and benefits for each department may not be transferred, increased or decreased without the approval of the County Commission.
- **Budgeted Funds:** Annual budgets are adopted for all funds except trust and agency funds.
- **Capitalization Threshold** – Equipment or vehicles with a value of \$5,000 or more and with a useful life of at least two years will be considered a capital asset. All other purchases below this threshold will be included in the operations category and expended with current resources. However, the department directors and constitutional officers will track some items such as computers and radios, which are not capital assets.
- **Balanced Budget** – The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning of the year unreserved fund balance, in excess of the required fund balance reserve, must equal total estimated expenditures for each governmental fund type.
- **Budgetary Basis of Accounting** - Budgets for governmental fund types will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP) except for the recognition of outstanding encumbrances. Revenues are budgeted when they

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- become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred and the liability will be liquidated with current resources.
- **Appropriations at Year End** - All unencumbered appropriations will lapse at year end. Encumbered funds will automatically carry forward to the subsequent year as a revised budget amount. When these encumbrances become expenditures, they will be charged to the subsequent years' revised budget. Finance staff will review all encumbrances at each year end for validity. Encumbrances that are not considered legitimate will be liquidated before the year end rollover.
- **Legal Level of Budgetary Control** - The budget shall be adopted at the legal level of budgetary control which is the department level. In addition, the budgeted amount for salaries and benefits for each department may not be increased or decreased without the approval of the County Commission. Department directors shall have the authority to transfer appropriations within a department within the same fund from one line item subject to the approval of the County Manager.

CAPITAL EXPENDITURE POLICIES: The County will maintain physical assets at a level adequate to protect the County's capital investment and minimize future maintenance and replacement costs.

- The County will establish a Capital Equipment Replacement Reserve for the accumulation of funds for the replacement of worn and obsolete equipment, including vehicles.
- The purchase of new or replacement capital equipment with a value of \$5,000 or more and with a minimum useful life of two years will require Commission approval during the budget process. Capital expenditures made outside the budget will require approval of the Board of Commissioners.
- The County will project its equipment replacement and maintenance needs for the next five years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
- Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed to users of the facility. The County will analyze the impact of capital improvements to ensure that operational and maintenance costs are balanced with on-going revenue to support the facilities. The County will annually identify developer fees and permit charges received from non-recurring services performed in the processing of new development.
- The County will make all capital improvements in accordance with an adopted and funded capital improvement program.
- The County will develop an annual five-year plan for capital improvements, including CIP design, development, implementation, and operation and maintenance costs.

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- The County will identify the estimated costs, potential funding sources and project schedule for each capital project proposal before it is submitted to Commission for approval.
- The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and County priorities, and whose operating and maintenance costs have been included in the budget.
- The County will coordinate development of the capital improvement budget with the development of the operating budget. All costs for internal professional services needed to implement the CIP will be included in the operating budget for the year the CIP is to be implemented.
- Cost tracking for components of the capital improvement program will be implemented and updated quarterly to ensure project completion within budget and established timeliness.

DEBT POLICIES: On occasion the County will issue short-term debt to cover cash flow problems. In addition, the County may issue long-term debt for high cost longer lived capital assets. Georgia Statutes 36-60-13, 36-82-64 and Article 9, Section 5 state some of the specific requirements regarding the issuance of debt. The following policies are consistent with these statutes.

Issuing Debt –

- The County may issue short-term debt to cover temporary or emergency cash flow shortages. All short-term borrowing will be subject to Commission approval. All short-term borrowings must be repaid within one year.
- The County may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operation. The prevailing interest rate, as established by the Finance Director, will be paid to the lending fund.
- The County will confine long-term borrowing to capital improvements that cannot be funded from current revenues.
- Where possible, the County will use special assessment, revenue, or other self supporting bonds instead of general obligation bonds.
- Proceeds from long-term debt will not be used for current on-going operations.
- Capital leases may be used to finance equipment purchases if it is considered cost effective for the County. A complete analysis of investment earnings rates and availability of money is other funds for interfund loans need to be considered along with other variables before leases are entered into.
- Operating leases will be avoided.

Amount of Debt Issuance –

- The County will limit the total of its general obligation long-term debt to 10% of the assessed value.

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Debt Maturity –

- The County will attempt to match the maturity of the debt with the useful life of the asset being constructed or twenty years, whichever is less.

Bond Ratings –

- The County will maintain a good credit rating in the financial community of at least AA2 Moody's Rating and AA- Standard & Poor's Rating.
- Full and continuing disclosure will be provided in the general financial statements and bond representations.

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Other Debt Policies –

- Annual budget appropriations shall include debt service payments and reserve requirements for all general long-term debt currently outstanding.
- Long-term borrowing will be incorporated into the County's capital improvement plan as necessary.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES:

Accounting, Auditing and Financial Reporting –

- The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and standards of the Government Accounting Standards Board (GASB).
- A fixed asset system will be maintained to identify all County assets, their condition, historical cost, replacement value, and useful life.
- An annual audit will be performed by an independent public accounting firm with the subsequent issue of a Annual Comprehensive Financial Report (ACFR), including an audit opinion. The ACFR will be submitted annually to the Government Finance Officers' Association (GFOA) to determine its eligibility for the Certificate of Achievement for Excellence in Financial Reporting.
- Audit firms will be selected through the formal bid process. Qualified audit firms will be requested to submit a cost proposal and an audit outline proposal. When awarding the contract for the independent audit all components, including qualification of personnel, number of personnel dedicated to the audit, comparability of references, and cost, will be taken into consideration. Cost will not be the defining component.
- A contract for audit services may be entered into with the qualified audit firm for a term of three years with the option to extend one year at a time for two years.
- All funds of the County, as well as all component units of the County will be subject to a full scope audit.

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Travel and Training –

- All travel and training for employees of the County will have the approval of the department manager before the travel and training has taken place. In addition, if the total estimated cost of the travel exceeds \$1,000 per employee, the County Manager must approve before the training has taken place.
- All costs of travel must be estimated on the Travel Advance/ Reimbursement form and approved by the department manager and/or the County Manager before travel is taken. When estimating these costs the following guidelines must be used:
 - Daily per diem will be \$35, broken down as follows: \$7 for breakfast, \$12 for lunch and \$16 for dinner.
 - The amount for breakfast on the first day of travel is not included.
 - If the employee is using a personal vehicle, mileage will be reimbursed at the current published Internal Revenue Service rate per mile.
 - The employee will make genuine efforts to obtain the least cost method of transportation when planning the travel.
- The Finance Department will review all travel requests prior to the travel dates for proper calculation and authorizations. Any costs which conflict with this travel policy will not be paid.
- All travel requests should be brought to Finance for review and payment at least two weeks prior to travel.
- Any advance money in excess of actual expenses will be due back in to Finance at least one month after the travel. Any amounts not received back will be deducted from the employees pay.
- Manual checks may not be issued for travel. In the event of last minute travel the employee may be required to pay for the travel out of their pocket and request reimbursement for actual expenses.

Investment Policy –

- Scope:

This investment policy applies to activities of Cherokee County Finance Department on behalf of Cherokee County with regard to investing the financial assets of its funds. These funds are accounted for in the County's annual financial report and include:

- General Fund
- Special Revenue Funds
- Capital Projects Funds

- Objectives

Investment objectives in order of priority are:

- A. Safety of Principal - Each transaction shall seek to insure that capital losses are avoided, whether they are from securities defaults or erosion of market value. The objective will be to mitigate credit risk and interest rate risk.

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1. Credit Risk - The County will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:
 - Limiting investments to the safest types of securities
 - Diversifying the investment portfolio so that potential losses on individual securities will be minimized.
2. Interest Rate Risk - The County will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market accounts, or similar investment pools.

B. Maintenance of Adequate Liquidity - The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due without loss of principal value. Since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary markets or resale markets. In addition, portions of the portfolio may be placed in money market accounts or local government investment pools which offer same-day liquidity for short-term funds.

C. Return on Investment - The County seeks to attain market rates of return on its investments consistent with constraints imposed by its safety objectives, cash flow considerations and state law that restrict the placement of certain public funds. Return on investments is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

D. Legality - Funds will be invested to comply with the provisions of Georgia Code Section 36-83-4 and in accordance with these policies and any other written administrative procedures. Certain funds may have the proceeds from bond issues which have specific investment policies contained within the bond ordinance. Those policies will be adhered to and are not in conflict with the terms of this policy.

➤ Standards of Care

A. **Prudence** - The standard of prudence to be used by the Finance Department shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Finance personnel acting in accordance with this policy and any written procedures of the Finance Director and while exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price provided that deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

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Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

B. **Delegation of Authority** - The Cherokee County Board of Commissioners shall approve the overall investment policy, while the management and implementation of the policy is delegated to the Finance Director, who shall establish procedures for the operation of the investment program. Such procedures shall include explicit delegation of authority to finance personnel responsible for investment transactions. No person may engage in any investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

C. **Ethics and Conflicts of Interest**

1. **Establishment of Internal Controls** - It is the policy of the County to establish a system of internal controls, which shall ensure that the assets of Cherokee County are protected from loss, theft or misuse. The internal controls shall address the following:

- a.) **Control of Collusion** - Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- b.) **Separation of functions** - By separating key functions and having different people perform each function, each person can perform a "check and balance" review of the other people in the same area.
- c.) **Custodial safekeeping** - Securities purchased from any bank or dealer, including appropriate collateral, should be placed into a third-party bank for custodial safekeeping.
- d.) **Avoidance of bearer from securities** - Bearer from securities are much easier to convert to personal use than securities that are registered in the name of Cherokee County.
- e.) **Avoidance of physical delivery security** - Book entry securities are much easier to transfer and account for since actual delivery is never taken. Physical delivery securities must be properly safeguarded as are any valuable documents. The potential of fraud and loss increases with physical delivery securities.
- f.) **Clear delegation of authority to subordinate staff members** - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid any improper actions. Clear delegation of authority also preserves the internal control structure that is built around the various staff positions and their respective responsibilities.
- g.) **Written confirmation of telephone transactions for investments and wire transfers** - Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by a written communication and approved by the appropriate person.

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- h.) **Development of a wire transfer agreement with the County's lead bank** - This agreement should outline the various controls and security provisions for making and receiving wire transfers.
2. **Training and Education** - It is the policy of Cherokee County to provide periodic training in investments for its finance personnel through courses and seminars offered by the Government Finance Officers' Association and other organizations.

➤ **Investment Policies**

A. Safekeeping of Securities

1. To protect against potential fraud and embezzlement, all investment securities shall be secured through third-party custody and safekeeping procedures.
2. Exempted from the third-party safekeeping procedures are securities which are held as collateral on Repurchase Agreements of 7 days duration or less. These securities shall be in safekeeping at the Federal Reserve Bank, pledged to Cherokee County and the County shall have the right to approve any substitutions of collateral should that prove necessary.
3. The Safekeeping Agreement explicitly requires that securities will be delivered versus payment. This practice ensures that the County neither transfers money nor securities before receiving the other portion of the transaction. Both transactions occur simultaneously through the custodial bank, authorized to conduct transactions for the County.

B. Suitable and Authorized Investments

1. Obligations of the State of Georgia or of other states.
2. Obligations issued by the United States government.
 - U.S. Treasury obligation consisting of U.S. Treasury Bills, Notes and Bonds.
3. Obligations fully insured or guaranteed by the United States government or a United States government agency:
 - Export-Import Bank
 - Farmers Home Administration
 - General Services Administration
 - Government National Mortgage Association (GNMA)
4. Obligations of the following U.S. government agencies:
 - Federal Farm Credit Banks (FFCB)
 - Federal Home Loan Mortgage Corporation (FHLMC) participation certificates or debentures
 - Federal Home Loan Bank (FHLB) or its banks
 - Government National Mortgage Association (GNMA)

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- Federal National Mortgage Association (FNMA) participation certificates or debentures which are guaranteed by the GNMA
- 5. Repurchase agreements backed by 2., 3., or 4.
- 6. Prime Bankers Acceptances
 - Bankers Acceptances that are eligible for purchase by the Federal Reserve Bank and have a Letter of Credit rating of A+ or better
- 7. Georgia Fund 1 or Georgia Extended Asset Pool (local government investment pool)
- 8. Obligations of other political subdivisions of the State of Georgia
- 9. Time deposits and savings deposits of banks organized under the laws of Georgia or the U.S. government and operating in Georgia
 - Savings accounts
 - Money Market accounts
 - Certificates of Deposit (non-negotiable)

C. Active Secondary Markets

Although many securities are acceptable for investment using the legal authorized list, some are not very desirable from a liquidity standpoint. Accordingly, although investments may be on the authorized list, only those securities with an active secondary market may be purchased from that list.

D. Approved Banker-Dealers

1. Securities are to be purchased only from those broker-dealers and banks that are included on the bid list as approved by the Finance Director. The approved list will be developed in accordance with these Investment Policies.
2. Only broker-dealers included on the Federal Reserve Bank of New York's list of primary government securities dealers or those classified as reporting dealers affiliated with the Federal Reserve Bank of New York will be included on the approved list.
3. Repurchase Agreements will be conducted only with those banks and broker-dealers who have executed a Master Repurchase Agreement with the County. All Repurchase Agreements must be in written form using the Public Securities Association Master Repurchase Agreement as a guide.

E. Diversification of the Portfolio

1. Prudent investing necessitates that a portfolio be diversified as to instrument and purchasing source. The following guidelines represent maximum limits established for diversification by instrument.

• U.S. Treasury Obligations	100%
• U.S. Government Agency Securities and Securities Issued by Instrumentalities of Government Sponsored Corporations	45%
• Repurchase Agreements	25%
• Prime Bankers' Acceptances	10%
• Local Government Investment Pools	100%
• Certificates of Deposit	25%
• Obligations of other political subs of the State of GA	25%

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2. To allow efficient and effective placement of proceeds from bond/note sales, the limits on repurchase agreements and the local government investment pool may be exceeded for a maximum of ten business days following the receipt of proceeds, on the direction of the Finance Director.
3. No more than 60% of the entire portfolio may be placed with any one bank or security dealer.

F. Maximum Maturities

To the extent possible, Cherokee County shall attempt to match its investments with anticipated cash flow requirements. Unless matched with a specific cash flow, the County will not directly invest in securities maturing more than three (3) years from the date of purchase or in accordance with state and local statutes and ordinances. The County shall adopt weighted average maturity limitations (which often range from 90 days to 3 years), consistent with the investment objectives.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIP's, money market accounts, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Maximum maturities or average life by type of investment are as follows:

U.S. Treasury Obligations	3 years
U.S. Government Agency Securities and Securities issued by Instrumentalities of	
Government Sponsored Corporations	3 years
Repurchase Agreements	180 days
Prime Bankers' Acceptances	270 days
Georgia Fund 1 (LGIP)	3 years
Certificates of Deposit	1 year
Obligations of other political subdivisions of the	
State of Georgia	3 years
Obligations of the State of Georgia or of other states	3 years

- G. Cherokee County does not wish to allocate resources or to encourage staff to seek optimizing adjustments. Therefore, a buy and hold preference is elected. While this approach may not optimize total return and could involve a sacrifice of yield, it minimizes the chance of loss of principal.
- H. The Finance Director shall have discretion for investing using negotiated management versus the competitive bid process in order to take advantage of increased yield from immediate rate changes. Any negotiated deposit shall meet the County's investment requirements by type and maturity. A negotiated agreement shall have an authorized life not to exceed two years and shall be available to the County within two days of a request for withdrawal.

FINANCIAL POLICIES

PURCHASING POLICIES: Procurement of materials, supplies and services is an important function of Cherokee County's organization. A central purchasing department provides a support service to operating departments. For any purchasing agency to be truly effective, there must be full cooperation between all departments and the purchasing agency. Service to the needs of each department will be the foremost consideration of the purchasing agent. To comply with state and federal law and in order to obtain the greatest value for every dollar spent, it is necessary to follow a set of procedures when purchases are made. The procedures outlined below are to be followed by all Cherokee County employees and constitutionally elected officials in requesting the purchase of equipment and supplies. Changes will be issued as new procedures and methods are approved by administrative action.

Functions of the Departments:

- Using departments should plan their work so that "rush orders" and emergency purchases will be held to a minimum. Requests should be forwarded to the purchasing division in a timely manner to allow the vendors sufficient time to obtain prices from their suppliers and complete the request for quotation.
- The using department should assist the Purchasing Department by suggesting the names of vendors that have access to the particular item or items being requested, especially items of a technical nature. However, the Purchasing Division is not confined to the list of vendors suggested. The Purchasing Department maintains a listing of vendors classified according to materials, equipment, supplies and services. Any responsible and qualified firm may be placed in the vendor list upon receipt of a written letter or applying in person to the Purchasing Division.
- The County is not obligated to purchase equipment or accessories that are delivered for use on a "trial basis".
- No department has the authority to order directly from a vendor or negotiate purchases in excess of \$1,000 before contacting the Purchasing Agent. This is not to be construed that department heads are not to discuss with salesman future purchases concerning their departments.
- No County employee shall purchase supplies, materials or equipment of any kind through Cherokee County for personal use.
- Departments shall not write specifications, which are considered "Closed" (written around one specific brand). Brand names, catalogue numbers, etc., may be submitted as a guide to the vendor as to the type and quality of merchandise desired. However, the wording "or approved equal" will always be added, as we do not want to discriminate against any qualified vendor's merchandise. Competition must be kept in mind throughout the writing of specifications.
- Invoices will not be paid by the Finance Department which have not followed the proper purchasing policies and procedures contained in this document unless specifically approved by the County Manager.

FINANCIAL POLICIES

Principals:

The following principles are to apply to the procurement of materials, services and supplies.

- Materials, services and supplies shall be purchased only when monies for their cost have been appropriated and included in the annual budget. Sufficient funds must be available before any action can be taken by the Purchasing Department.
- Types of Purchases:
 - a) Purchases of less than \$5,000 may be made by the Purchasing Agent; however, quotations, verbal or written, must be secured on purchases of \$1,000 to \$2,499.99.
 - b) Purchases in the amounts of \$2,500 and up must be secured by three (3) written quotations.
 - c) Under Georgia Law, purchases over \$4,999.99 must be approved by the Board of Commissioners during the budget process. All purchases at this level require formal sealed bids and must be advertised for two (2) consecutive weeks in the dominant local newspaper.
- All other considerations being equal, bids shall be awarded on price, service, quality and delivery. Bid items must meet specifications in all cases to qualify. Cherokee County reserves the right to reject or accept any and all purchases.
- Whenever possible, long term contracts or blanket-purchase agreements should be obtained for supplying commodities, such as motor oil, gasoline, diesel fuel and other items for which monthly or periodic requirements can be reasonably forecast. Contracts or purchase agreements should extend no longer than a one (1) year period.

Procedures:

Request for the purchase of materials, services and supplies are to be originated by the individual County Department using the online purchasing software. Purchasing authority levels are as follows:

- \$0 - \$1,000 – Department Head
- \$1,000 - \$5,000 – Purchasing Supervisor
- \$5,000 – up – County Manager

Any purchase which will cause the department to go over the appropriated budget must be approved by the County Manager.

Emergency Purchases:

An emergency purchase is warranted only in an emergency where operations of the department would be seriously hampered, or when the protection or preservation of life or public properties would not be possible by submitting a requisition in the usual manner. For emergency purchases during normal working hours, the department will notify the Purchasing Agent. The Purchasing Agent will furnish the department with a purchase order number for items to be

FINANCIAL POLICIES

purchased. This number will be stated to the vendor as evidence that the purchase has been approved. Failure to plan properly is not justification for an Emergency Purchase." Emergency purchases are costly because they are made hurriedly on a non-competitive bases. Every effort should be made to keep purchases of this type to an absolute minimum.

Quotation Policies:

- Quotations are not required for purchases under \$1,000.
- Three quotations telephone or written, are required for amounts of \$1,000 to \$2,500.
- Three written quotations for purchases of \$2,500 to \$24,999.99 must be obtained.
- Formal Sealed Bids and Approval of the County Commission for purchases of \$25,000 or more are required.

****NOTE****

Under no circumstances can Purchase Orders be split to avoid bid limits.

Informal Bids:

- Informal bids are defined as those, which are not advertised in the newspaper. Amounts \$0 to \$4,999.99.
- When an award is made, regular purchasing procedures are to be applied.

Formal Sealed Bids:

- Formal Sealed Bids are defined as those purchases in excess of \$4,999.99.
- Advertising for two (2) consecutive weeks in the dominant Cherokee County newspaper is required.
- Bids, which do not meet required specifications, might be rejected.
- Bids received after the published date and time due will be returned unopened.

Field Purchase Orders:

County Departments have been authorized by the Board of Commissioners to make purchases for their departments providing that funds are in place up to \$250. There will be some guidelines that departments must follow if they desire to use this method of purchasing.

This policy is established for those departments that would like to make their own purchases of \$250 or under, due to time constraints or emergency situations.

Listed below are procedures for using the Field Purchases Method:

FINANCIAL POLICIES

- Any department using this method of purchasing shall use the “Field Purchase Order”. This form is a (4) part NCR form. The form should be distributed as follows.
 - a) Original (White) – May be given to the Vendor at the time the purchase is made.
 - b) Accounts Payable copy (Pink) – To be sent to the Finance Department accompanied by the invoice within 24 hours after the purchase had been made.
 - c) Purchasing Copy (Yellow) – To be sent to the Purchasing Department.
 - d) Department Copy (Golden Rod) – To be retained by the User/Requesting Department.
- All Fields Purchase Orders are to be signed in ink by the Department Manager, Division Manager or Elected Official. No Rubber Stamp signatures will be authorized.
- A full description of what was purchased must be placed on or attached to the Field Purchase Order as well as all other information asked for on the Field Purchase Order, Account #, Etc.

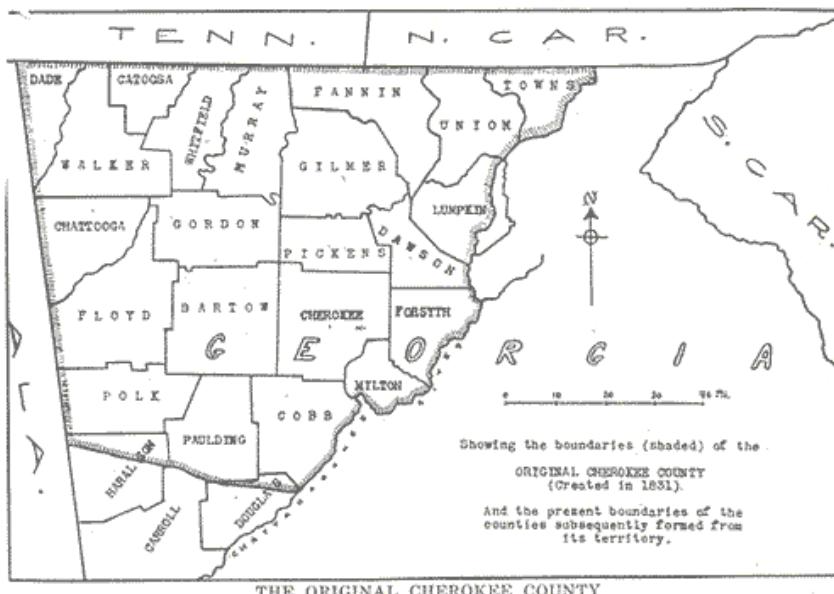
Department Managers will be responsible for all purchases made and also to fund availability. Procurement of materials, supplies and services is an important function of Cherokee County’s organization. A central purchasing department provides a support service to operating departments. For any purchasing agency to be truly effective there must be full cooperation between all departments and the purchasing agency. Service to the needs of each department will be the foremost consideration of the purchasing agent. To comply with state, local and federal laws and in order to obtain the greatest value for every dollar spent, it is necessary to follow a set of procedures when purchases are made.

CHEROKEE COUNTY HISTORY

GENERAL INFORMATION ABOUT CHEROKEE COUNTY

During the first hundred years of Georgia's history, northwest Georgia was generally considered "Indian Country" and was bypassed by settlers going west. Georgia had made a treaty with the Federal Government in 1802 to relinquish its Western Territory for the removal of all Indians within its boundaries, and although other tribes had been removed, little was ever done about the Cherokee Indians. Since this was the heartland of the Cherokee Nation, the handling of this delicate problem had been avoided by the State and Nation. Following the discovery of gold near Dahlonega in 1829, settlers promptly ignored the Indian problems and began to move into the area north of Carrollton and west of the Chattahoochee River, sixty nine hundred square miles, that made up Cherokee County. The entire original county included all of the Indian territory that remained in the State of Georgia in 1831. The official birthday of Cherokee County was December 26, 1831. Examples of Indian influence in the names of various areas of Cherokee County can be easily found. The name of the Etowah River is taken from an Indian settlement called Itawa. Salacoa Creek derives its name from the Indian phrase *selu-egwa*, which is translated as "big corn." Sutallee and Sixes both apparently come from the work *sutali*, which means six. Hickory Log, Pine Log, and Ball Ground were all named by the Indians and literally translated by the white settlers. The town of Waleska was named for an Indian maiden, Warluskee.

Created primarily as an emergency measure, the original county served the temporary purpose of holding the territory together under Georgia's laws while the survey was being made and while a more permanent arrangement could be worked out for its disposition into counties of normal size. Therefore, at the legislative session on December 3, 1932, the original Cherokee was divided into ten counties, Cherokee, Cass (now Bartow), Cobb, Floyd, Forsyth, Gilmer, Lumpkin, Murray, Paulding, and Union. On December 24, 1832, the same legislature added a small tract of land that had been left over in the lower part of the original Cherokee to Campbell County. Divisions made later increased the number of counties made from the original to twenty-two and parts of two others.



CHEROKEE COUNTY HISTORY

The Georgia Gold Rush greatly affected the formation of Cherokee County. It was because of the Gold Rush the fear of Indians was quickly forgotten and white men began to move into mine the area. The gold belt of Georgia passes through Cherokee County, from northeast to southwest, and is about ten miles wide. It is on this belt that the old gold mines of the county are located. In the summer of 1830, following the height of the Georgia Gold Rush, it was estimated that 3,000 men were digging gold in Indian Territory. When the California Gold Rush of 1849 began, most of these men set out West for its fabulous gold deposits. The gold business in Cherokee County went into a slump but there were already several mines in the county. One group of the important mines of Cherokee County was the Sixes Mines, which were said to have produced half a million dollars worth of gold before the Civil War. Another of the most productive mines was the Franklin Mine, in the northeast corner of the county.

In the Gold Lottery of 1832, a widow, Mrs. Mary G. Franklin, drew a forty-acre lot in the northeast corner of the county. Within a week, she had received over a dozen offers for her holding. With her curiosity piqued, Mrs. Franklin decided she should look at her new holding. When she arrived, she found a score of men at work on the lot, shoveling dirt and panning gold. Mrs. Franklin had the men removed and began working the lot, along with her family. She proved to be a good businesswoman and under her supervision, the mine was so productive, she bought the adjoining lots, built a large beautiful home and gave all her children a good education. Nothing definite can be given about the yield of the Franklin Mine, but around 1893, it was said to be producing \$1,000 per day. Estimates of its total production after 1880 can go as high as \$1,000,000.00.

Gold was not the only metal sought in Cherokee County. During the 1850's a copper-mining fever swept south from Tennessee and engulfed Cherokee County. As a result, there was a corporation formed by Joseph E. Brown and others to develop what later became the "Copper-Mine Hill". This was said to have been the first shaft sunk for copper in the state of Georgia. There were also attempts to open a large vein of iron that was supposed to exist in the northern part of the county. While those attempts were unsuccessful, Bartow and several other counties to the west found iron in "paying" quantities. Ford's Furnace, just across the line into Bartow County, turned out large quantities of crude iron before the Civil War.

THE TOWNS OF CHEROKEE COUNTY

Cherokee County's population in the year 2007 has exceeded 200,000. Here is a brief description of five of the communities that make up one of the fastest growing counties in the state of Georgia.

CANTON

During the first fifty years of the existence of Cherokee County, Canton served as the primary commercial, educational, and social center of the county. Canton was incorporated in 1933 under the name of "Etowah". The legislature approved the name "Canton" the next year, since some of the founders of the town had tried to establish a silk industry, as found in Canton, China. One advantage that led to the development of Canton as a market and trading center

CHEROKEE COUNTY HISTORY

was the richness of the outlying agricultural districts. Cherokee County was among the top countries of Georgia for per-acre cotton production.

Canton became a very popular summer resort in the 1880's and 1890's among people from the more sweltering regions of the South. For many years, a number of companies operated in the marble finishing business, the largest being The Georgia Marble Finish Works. The office of the Georgia Marble Finishing Works in Canton is now used as the office of the Cherokee County Water & Sewerage Authority. Canton Cotton Mills, later Canton Textile Mills, was one of the largest manufacturers in the south. "Canton Denim" was known for its high quality and was sought by people throughout the country. Today, Canton continues to be a center for manufacturing goods and services. Canton is home to several agribusinesses that sell products all around the south, including Cagle Dairy Farms and Seaboard Farms poultry.



BALL GROUND

The name for the town Ball Ground, in northern Cherokee County, comes from a Cherokee Indian ball playing site located somewhere in the vicinity. It was not the exact site of the town, however. Indian ball grounds were usually located on a level area of 100 yards long and often along a running stream. Ball Ground did not come into existence as a town until the railroad passed through it in 1882. The community until that point was almost entirely agricultural. When the railroad line was surveyed to run through Ball Ground, officials decided to put up a depot and develop a town to go along with it. Within two years, Ball Ground had a population of 250 and a large number of new buildings, including three churches and a high school. Ball Ground was considered to be one of the best business points on the railroad. In addition to providing a market for nearby farms, it had several industries such as saw milling and woodworking. However, its best-known industry for many years was marble working. Today, Ball Ground has about 1000 residents, but with its proximity to both Cherokee and Pickens Counties, it continues to grow and thrive.

CHEROKEE COUNTY HISTORY

WOODSTOCK

In the extreme southern part of the county, Woodstock is about twelve miles south of Canton. It was this part of the county that was settled first, since it was easily accessible and not as mountainous as the northern most parts of the county. The famous Little River Academy was located in Woodstock and was one of the earliest "good schools" in the region. Little River Academy educated a large number of students before the Civil War. When the railroad came through Woodstock on its way to Canton, the town became more well founded and flourished. Woodstock has, in the past, been the scene of considerable activity in mineral developments. Located in the gold belt of Georgia, the old Kellogg mine and several other less notable mines were located in and around Woodstock. Today, Woodstock is home of one of the largest residential developments in the state, Towne Lake. Woodstock's train depot is now in the center of the downtown business district. Groundbreaking for a new City Hall was in October 1996. Proximity to Cobb and Fulton Counties has propelled Woodstock's growth even further.

HOLLY SPRINGS

Holly Springs is located five miles south of Canton. The town was located on the route of the L & N Railroad and developed mainly due to the surrounding agricultural region. Industry also played a large part in the town's development. One of the largest lumber companies was located in Holly Springs, producing several million feet of lumber per year. Holly Springs was almost the exact center of the gold belt of Georgia. Holly Springs was also home to one of the two United States marble quarries where green or "verdi antique" marble was procurable. Holly Springs today has over 2,000 residents. The former railroad depot is in excellent condition and used as City Hall.

WALESKA

Waleska takes its name from Warluskee, daughter of an Indian chieftain who lived approximately 150 years ago. When this maiden was removed west with people, Mr. and Mrs. Lewis W. Reinhardt named their settlement in her honor. Waleska was charted by the legislature in 1889. Agriculture and lumbering were two of the industries carried on in Waleska; however, the chief industry since the mid-1880's has been the education of students at Reinhardt College. Waleska has grown along with Reinhardt College in the past decades. Recently, Reinhardt College began offering a Bachelor's Degree program in the McCamish School of Business. Waleska is also the home to Lake Arrowhead. A private community, Lake Arrowhead not only offers golf and tennis facilities but also boasts the largest man-made lake in the south, over 500 acres, and provides boating and fishing fun.

THE CHANGING FACE OF CHEROKEE COUNTY GOVERNMENT

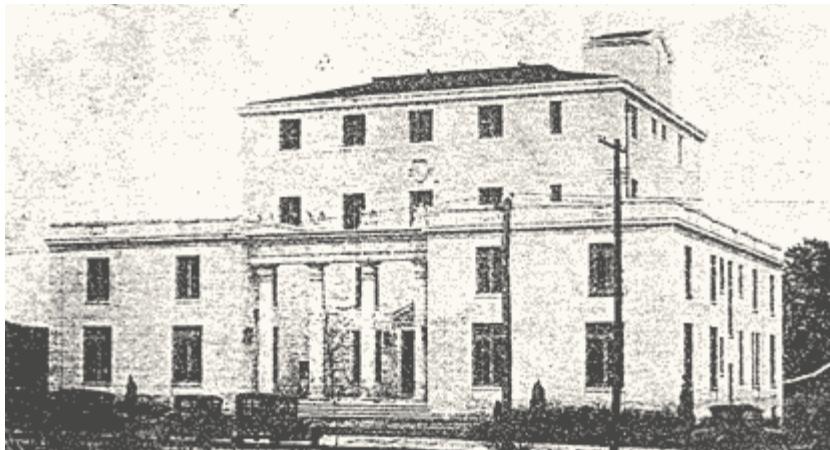
The city of Canton is the count seat, or the center of government business, for Cherokee County. The governing body of Cherokee County is the Board of Commissioners. The Board oversees every aspect of the county's growth and development, both tangible and intangible. The Board of Commissioners sets budget, oversees the hiring of new government employees, including non-elected officials, and makes decisions concerning the building of new neighborhoods, shopping centers, and commercial developments. The Commissioners make

CHEROKEE COUNTY HISTORY

their home in the Cherokee County Justice Center, located in Canton. The Justice Center is also where all Superior, State, Juvenile, and Magistrate Courts are held.

There have been five other courthouses prior to the current Justice Center. The early court records mentioned the first "near the house of John Lay", in Canton. This was most likely a barn or stable, not very comfortable accommodations. In 1840, a new courthouse was erected on the site where the square in

Canton is now located. This building was burned in 1865 by General Sherman's raiders. The clerk of the superior court, John B. Garrison, succeeded in saving the records and papers of the courthouse only by hiding them in his own home upon hearing of Union soldiers approaching. For the next nine years, courts of the county met in the old Presbyterian church. In 1871, the legislature approved \$10,000 worth of bonds to be sold for construction of a new courthouse. When it was finished in 1874, another \$5,000 worth of bonds had been sold and the courthouse was considered to be a very expensive building. It stood on the site of the previous courthouse, in the middle of what was then a town square. This building was destroyed by fire in 1928. The fourth courthouse was completed in 1929. It was constructed of white Georgia marble and was considered to be very modern. The present Justice Center was opened in September, 1994.



The Marble Court house of 1929.

The top floor housed the county jail. Today, the old court house serves as the home of the webmaster and other county departments.

MORE ON CHEROKEE COUNTY AND ITS PEOPLE

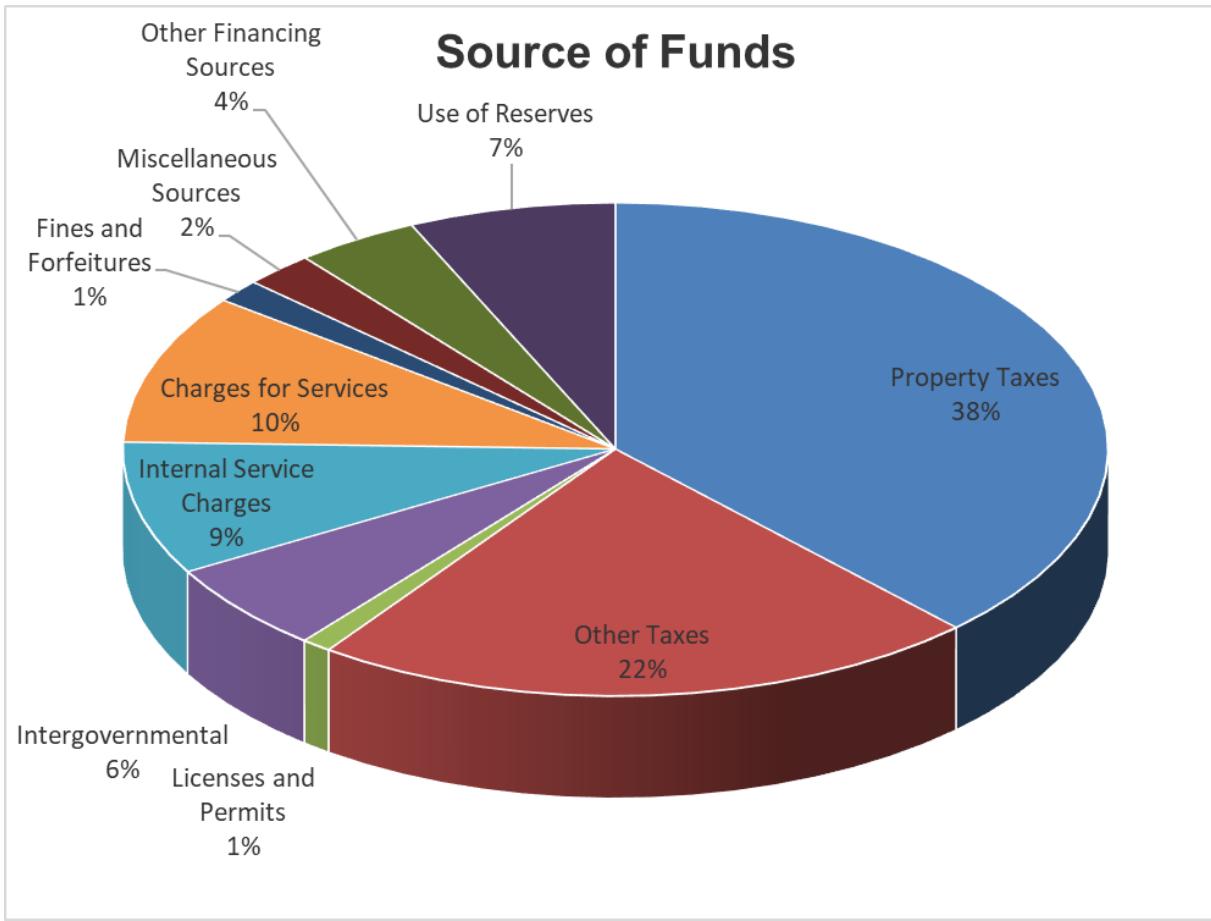
Cherokee County's greatest asset has always been the people who chose to make the county their home. Some of the county's most outstanding native sons included two state governors, Joseph E. Brown and Joseph M. Brown, two Rhode Scholars, Eugene Booth and Dean Rusk (also former Secretary of State), the world famous golfer Bobby Jones, and Gospel Music Hall of Fame, Lee Roy Abernathy.

For more information on Cherokee County and its people, the Reverend Lloyd Marlin was appointed Official Historian of Cherokee County on the event of its centennial anniversary. Rev. Marlin's history was published in 1932, "the History of Cherokee County." there was only one thousand copies printed, but the R. T. Jones Library in Canton has a copy which may be used

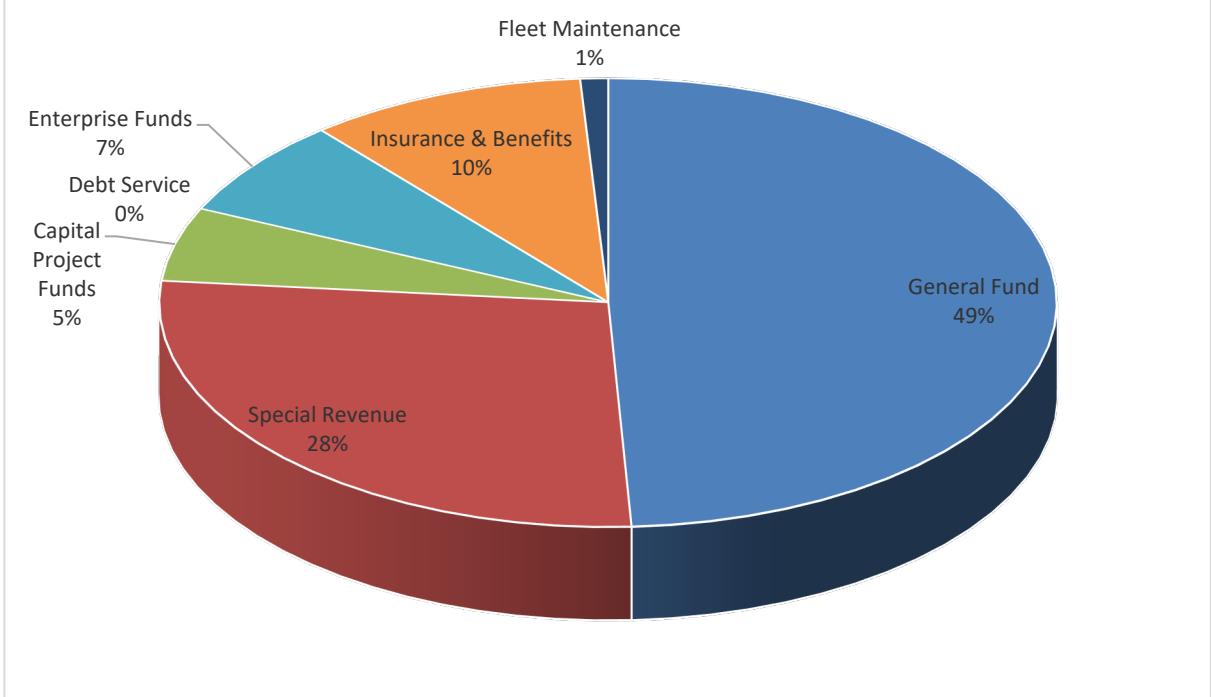
CHEROKEE COUNTY HISTORY

for reference material. R. T. Jones Library also has a research department which is an excellent source for genealogical research. In documenting a family history, a visit to the Probate Court located in the Cherokee County Justice Center may be helpful. The Probate Court is the keeper of vital records such as birth certificates and death certificates, as well as marriage licenses and will. Divorce records can be found in the Superior Court Clerks Office, also located in the Justice Center. The Cherokee County Historical Society sponsored a compilation, "Glimpses of Cherokee County," in December 1981, the sesquicentennial of Cherokee County.

SOURCES & USES OF FUNDS 2026 Budget



Use of Funds



COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RESERVES FY2026

FUNDS:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
<u>REVENUES:</u>							
Property Taxes	115,733,054	44,094,792		6,248,011			166,075,857
Other Taxes	22,050,000	3,240,375	71,110,303	132,000			96,532,678
Licenses and Permits	4,320,000	-					4,320,000
Intergovernmental	88,600	22,467,845	3,102,816				25,659,261
Internal Service Charges	1,257,309					37,034,641	38,291,950
Charges for Services	14,132,679	16,065,568			13,122,500		43,320,747
Fines and Forfeits	5,224,136	1,445,600					6,669,736
Investment Income	4,500,000	683,236	841,000	-			6,024,236
Contributions	3,000	218,654					221,654
Miscellaneous Sources	1,144,551	20,000		-	2,500	2,660,000	3,827,051
Other Financing Sources	-	-					-
Total Anticipated Revenues	168,453,329	88,236,070	75,054,119	6,380,011	13,125,000	39,694,641	390,943,170
<u>EXPENDITURES:</u>							
Personal Services	112,665,572	69,165,169	5,737,159		16,460,884	34,036,561	238,065,345
Operating Services	35,098,988	14,533,520	4,552,524		2,881,100	5,477,613	62,543,745
Non Dept Managed Costs	6,360,286	4,125,948	68,221		335,207	77,626	10,967,288
Non Operational Costs	5,627,313	1,577,600	20,413,241		5,500,000	-	33,118,154
Appropriated Expenditures	159,752,159	89,402,237	30,771,145	-	25,177,191	39,591,800	344,694,532
Debt Service:							
Principal Retirement				5,935,000			5,935,000
Interest and Fiscal Charges				503,827			503,827
Lease Payments	109,908	5,709	583,101				698,718
Capital Projects	228,130	7,676,800	60,697,212		229,700	102,841	68,934,683
Total Anticipated Expenditures	160,090,197	97,084,746	92,051,458	6,438,827	25,406,891	39,694,641	420,766,760
Excess (Deficit) of Revenues over Expenses	8,363,132	(8,848,676)	(16,997,339)	(58,816)	(12,281,891)	-	(29,823,590)
Transfers In	376,276	7,218,056			10,215,473		17,809,805
Transfers Out	(16,471,761)	(1,338,044)					(17,809,805)
Incr (Decr) in Reserves as a result of FY26 Operations	(7,732,353)	(2,968,664)	(16,997,339)	(58,816)	(2,066,418)	-	(29,823,590)

**COMBINED STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND**

Category Description	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$88,350,913	\$93,751,275	\$107,288,222	\$115,733,054
Other Taxes	\$19,897,624	\$21,007,527	\$22,770,030	\$22,050,000
Licenses and Permits	\$4,306,014	\$4,578,834	\$4,301,999	\$4,320,000
Intergovernmental	\$5,326,190	\$89,671	\$78,132	\$88,600
Internal Service Charges	\$979,450	\$1,202,981	\$1,248,709	\$1,257,309
Charges for Services	\$12,627,863	\$12,956,921	\$14,173,941	\$14,132,679
Fines and Forfeitures	\$5,760,859	\$5,509,313	\$5,359,573	\$5,224,136
Investment Income	\$5,465,207	\$6,452,815	\$4,604,247	\$4,500,000
Contributions	\$0	\$1,480	\$5,055	\$3,000
Miscellaneous Sources	\$1,147,357	\$1,617,270	\$1,441,856	\$1,144,551
Other Financing Sources	\$1,057,156	\$2,131,509	\$713,625	\$376,276
Use of Reserves	\$0	\$0	\$0	\$7,732,353
TOTAL	\$144,918,632	\$149,299,596	\$161,985,389	\$176,561,958
Expenditure Category				
Personal Services	\$90,151,075	\$98,627,186	\$108,364,044	\$112,665,572
Operating Services	\$24,795,969	\$29,296,443	\$30,676,400	\$35,098,988
Non Dept Managed Costs	\$5,169,656	\$5,955,830	\$6,229,519	\$6,360,286
Capital Projects	\$1,000,614	\$2,324,246	\$948,612	\$228,130
Non Operational Costs	\$4,456,100	\$4,731,335	\$5,398,809	\$5,627,313
Debt Service	\$291,544	\$784,773	\$664,597	\$109,908
Interfund Transfers	\$11,202,640	\$12,714,664	\$15,276,580	\$16,471,761
TOTAL	\$137,067,598	\$154,434,476	\$167,558,560	\$176,561,958

**COMBINED STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECT FUNDS**

Category Description	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Est. Actual	Budget
Expenditure Category				
Other Taxes	\$65,093,262	\$67,701,785	\$70,376,045	\$71,110,303
Intergovernmental	\$4,415,631	\$8,747,745	\$10,746,494	\$3,102,816
Charges for Services	\$80,000	\$0	\$0	\$0
Investment Income	\$873,411	\$1,106,329	\$922,192	\$841,000
Contributions	\$39,973	\$0	\$0	\$0
Miscellaneous Sources	\$56,000	\$11,858	\$0	\$0
Other Financing Sources	\$7,685,932	\$18,637,720	\$0	\$0
Use of Reserves	\$0	\$0	\$0	\$16,997,339
TOTAL	\$78,244,209	\$96,205,437	\$82,044,731	\$92,051,458
Expenditure Category				
Personal Services	\$3,582,190	\$3,991,055	\$4,545,375	\$5,737,159
Operating Services	\$4,699,033	\$5,419,430	\$5,842,735	\$4,552,524
Non Dept Managed Costs	\$94,737	\$4,015	\$108,153	\$68,221
Capital Projects	\$57,514,573	\$39,295,066	\$54,176,535	\$60,697,212
Non Operational Costs	\$24,474,402	\$22,934,133	\$20,197,856	\$20,413,241
Debt Service	\$50,934	\$637,607	\$728,575	\$583,101
Interfund Transfers	\$1,145,572	\$17,819,671	\$0	0
TOTAL	\$91,561,441	\$90,100,978	\$85,599,230	\$92,051,458

**COMBINED STATEMENT OF REVENUES AND EXPENDITURES
ALL NON MAJOR FUNDS**

Category Description	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$39,150,063	\$42,286,660	\$47,624,950	\$50,342,803
Other Taxes	\$3,077,412	\$3,176,010	\$3,070,025	\$3,372,375
Intergovernmental	\$31,412,977	\$31,871,269	\$26,401,780	\$22,467,845
Internal Service Charges	\$30,159,310	\$35,213,708	\$41,566,725	\$37,034,641
Charges for Services	\$26,491,873	\$29,316,758	\$27,914,183	\$29,188,068
Fines and Forfeitures	\$2,212,665	\$2,568,630	\$1,930,530	\$1,445,600
Investment Income	\$1,216,770	\$1,424,230	\$1,249,684	\$683,236
Contributions	\$226,905	\$241,257	\$224,772	\$218,654
Miscellaneous Sources	\$3,071,977	\$3,780,535	\$8,126,384	\$2,682,500
Other Financing Sources	\$12,168,354	\$13,753,495	\$20,845,483	\$17,433,529
Use of Reserves	\$0	\$0	\$0	\$5,093,898
TOTAL	\$149,188,307	\$163,632,550	\$178,954,515	\$169,963,149
Expenditure Category				
Personal Services	\$96,701,771	\$110,671,141	\$122,358,722	\$119,662,614
Operating Services	\$18,667,052	\$19,929,967	\$21,370,105	\$22,892,233
Non Dept Managed Costs	\$3,658,884	\$4,351,468	\$4,543,693	\$4,538,781
Capital Projects	\$5,122,210	\$8,877,312	\$6,889,958	\$8,009,341
Non Operational Costs	\$10,995,436	\$11,702,050	\$9,194,540	\$7,077,600
Debt Service	\$6,291,038	\$6,337,280	\$6,376,511	\$6,444,536
Interfund Transfers	\$5,253,633	\$1,130,080	\$2,138,497	\$1,338,044
TOTAL	\$146,690,023	\$162,999,298	\$172,872,026	\$169,963,149

**COMBINED STATEMENT OF REVENUES AND EXPENDITURES
ALL FUNDS**

Category Description	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$127,500,977	\$136,037,935	\$154,913,172	\$166,075,857
Other Taxes	\$88,068,298	\$91,885,322	\$96,216,100	\$96,532,678
Licenses and Permits	\$4,306,014	\$4,578,834	\$4,301,999	\$4,320,000
Intergovernmental	\$41,154,798	\$40,708,685	\$37,226,406	\$25,659,261
Internal Service Charges	\$31,138,760	\$36,416,689	\$42,815,434	\$38,291,950
Charges for Services	\$39,199,735	\$42,273,679	\$42,088,124	\$43,320,747
Fines and Forfeitures	\$7,973,524	\$8,077,943	\$7,290,103	\$6,669,736
Investment Income	\$7,555,388	\$8,983,374	\$6,776,123	\$6,024,236
Contributions	\$266,878	\$242,737	\$229,827	\$221,654
Miscellaneous Sources	\$4,275,334	\$5,409,663	\$9,568,240	\$3,827,051
Other Financing Sources	\$20,911,442	\$34,522,724	\$21,559,107	\$17,809,805
Use of Reserves	\$0	\$0	\$0	\$29,823,590
TOTAL	\$372,351,149	\$409,137,583	\$422,984,635	\$438,576,565
Expenditure Category				
Personal Services	\$190,435,036	\$213,289,381	\$235,268,141	\$238,065,345
Operating Services	\$48,162,054	\$54,645,839	\$57,889,240	\$62,543,745
Non Dept Managed Costs	\$8,923,278	\$10,311,314	\$10,881,365	\$10,967,288
Capital Projects	\$63,637,396	\$50,496,624	\$62,015,105	\$68,934,683
Non Operational Costs	\$39,925,939	\$39,367,518	\$34,791,205	\$33,118,154
Debt Service	\$6,633,515	\$7,759,660	\$7,769,683	\$7,137,545
Interfund Transfers	\$17,601,845	\$31,664,415	\$17,415,077	\$17,809,805
TOTAL	\$375,319,063	\$407,534,752	\$426,029,817	\$438,576,565

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2026 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2026 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
General Fund	176,561,958	168,829,605	64,035,110	(7,732,353)	56,302,757	1,867,287	54,435,470
Law Library Fund	127,000	127,000	464,904	-	464,904	-	464,904
Sheriff's Forfeitures Fund	80,000	80,000	143,873	-	143,873	-	143,873
NOSA Fund	198,959	-	1,691,711	(198,959)	1,492,752	-	1,492,752
Emergency E911 Fund	7,761,464	6,389,500	2,014,547	(1,371,964)	642,583	1,026,359	(383,776)
Senior Services	2,987,799	2,987,799	(54,836)	-	(54,836)	-	(54,836)
Parks and Recreation	9,820,695	9,820,695	3,662,485	-	3,662,485	-	3,662,485
ARPA 2021 Fund	600,000	-	432,787	(600,000)	(167,213)	-	(167,213)
Transporation Fund	5,979,681	5,979,681	947,324	-	947,324	-	947,324
Multiple Grant Fund	739,382	739,382	48,742	-	48,742	-	48,742
CDBG Fund	1,172,229	1,172,229	(4,254)	-	(4,254)	-	(4,254)
DA's Cond 9-16-19 Fund	5,000	5,000	68,532	-	68,532	-	68,532
DA's Condemnation Fund	10,000	-	22,115	(10,000)	12,115	-	12,115
DATE Fund	631,768	261,600	606,918	(370,168)	236,750	-	236,750
Victim Assistance Fund	234,886	234,886	56,535	-	56,535	-	56,535
DUI Court Fund	844,426	755,791	285,608	(88,635)	196,973	-	196,973
Drug Acct Court Fund	787,912	787,912	(16,258)	-	(16,258)	-	(16,258)
Treatment Acct Court Fund	348,667	348,667	(34,232)	-	(34,232)	-	(34,232)
Drug Screening Lab Fund	597,441	597,441	712,255	-	712,255	-	712,255
Veteran's Court Fund	338,759	338,759	4,601	-	4,601	-	4,601
Juvenile Drug Court Fund	142,040	142,040	(1,811)	-	(1,811)	-	(1,811)
Family Treatment Court	163,019	163,019	5,400	-	5,400	-	5,400
Fire District Fund	59,349,890	58,550,010	9,804,933	(799,880)	9,005,053	449,771	8,555,282
Jail Fund	596,168	481,000	705,728	(115,168)	590,560	-	590,560

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2026 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2026 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
Sheriff's Commissary Fund	800,000	800,000	721,850	-	721,850	-	721,850
Federal Forfeiture/Seized Fund	125,000	125,000	99,792	-	99,792	-	99,792
Hotel/Motel Tax Fund	900,000	900,000	-	-	-	-	-
Impact Fee Fund	3,080,605	3,666,715	16,092,643	586,110	16,678,753	-	16,678,753
SPLOST Funds	92,051,458	75,054,119	17,006,085	(16,997,339)	8,746	-	8,746
Debt Service Fund	6,438,827	6,380,011	112,136	(58,816)	53,320	-	53,320
Conference Center Fund	986,418	465,000	1,492,950	(521,418)	971,532	-	971,532
EMS Fund	24,420,473	22,875,473	5,647,840	(1,545,000)	4,102,840	-	4,102,840
Insurance & Benefits Fund	36,082,601	36,082,601	166,421	-	166,421	17,114	149,306
Fleet Maintenance Fund	3,612,040	3,612,040	546,823	-	546,823	-	546,823
All Funds	438,576,565	408,752,975	127,489,260	(29,823,590)	97,665,670	3,360,531	94,305,138

GENERAL FUND & FIRE FUND

\$7.7M of reserves will be used in the General Fund to cover one time expenses and operations. \$0.8M will be used in the Fire Fund to cover operations

E911 FUND

\$1.4M of reserves will be used in the E911 Fund to cover operations.

SPLOST FUNDS

\$17.0M of reserves will be used in the SPLOST Funds to cover capital projects.

EMS FUND

The EMS fund had a surplus cash balance at the end of 2025. Reserves of \$1.5M will be used in 2026 to spend down the excess cash.

CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX

FY 2026 APPROPRIATED FUNDS

Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Board of Commissioners	General Administration	477,384											477,384
Health & Human Services	Health & Human Services	670,068											670,068
County Extension Service	Health & Human Services	173,586											173,586
Library	Recreation, Parks & Cultural Affairs	4,019,126											4,019,126
County Clerk	General Administration	390,526											390,526
County Manager	General Administration	851,446											851,446
General Administration	General Administration	161,269											161,269
Communications	General Administration	476,571											476,571
Voter Registration/Elections	General Administration	2,459,595											2,459,595
County Attorney	General Administration	350,480											350,480
Tax Commissioner	General Administration	3,292,425											3,292,425
TAVT 1% Fees	General Administration	72,000											72,000
Tax Assessor	General Administration	4,005,898											4,005,898
Coroner	General Administration	468,716											468,716
Interfund Transfers	General Administration	16,471,761											16,471,761
Conference Center	General Administration										986,418		986,418
General Services	General Services Agency	240,384											240,384
Facilities Management	General Services Agency	3,559,635											3,559,635
Information Tech Systems	General Services Agency	5,189,516											5,189,516
GIS/Mapping	General Services Agency	477,128											477,128
Capital Projects	General Services Agency	20,162											20,162
Fleet Management	General Services Agency											3,612,040	3,612,040
Budgeting & Financial Svcs	Financial Services	1,530,995								6,438,827			1,530,995
Debt Service	Financial Services												6,438,827
ARPA Act 21	Financial Services												600,000
NOSA	Financial Services												198,959
Hotel/Motel	Financial Services												900,000
Procurement	Financial Services	614,954											614,954
Risk Management	Financial Services	290,478											290,478
Human Resources	Human Resources	552,073											552,073
Insurance & Benefits	Human Resources											36,082,601	36,082,601
Court Administration Svcs	Judicial Services	3,771,028											3,771,028
Treatment Accountability Court	Judicial Services												348,667
Drug Screening Lab	Judicial Services												597,441
Veteran's Court	Judicial Services												338,759
Juvenile Drug Court	Judicial Services												142,040
Family Treatment Court	Judicial Services												163,019
Law Library	Judicial Services												127,000
Drug Abuse, Treatment & Edu	Judicial Services												631,768
Court Backlog ARPA Funds	Judicial Services												84,705
Superior Court	Judicial Services	1,033,825											1,033,825
Drug Accountability Court	Judicial Services												787,912
Juvenile Court	Judicial Services	2,676,494											50,550
Juvenile Supervision Fees	Judicial Services	135,000											135,000
Juvenile Justice Grant	Judicial Services												3,993,812
Indigent Defense	Judicial Services	7,351,061											7,351,061
Clerk of Superior Court	Judicial Services	70,005											70,005
Board of Equalization	Judicial Services	163,000											163,000
Clerk of Court - Tech	Judicial Services	7,492,382											7,492,382
District Attorney	Judicial Services												266,333
VOCA Grant	Judicial Services												169,695
STPVW Grant	Judicial Services												15,000
Condemnation Funds	Judicial Services												234,886
Victim Assistance	Judicial Services												1,364,381
State Court	Judicial Services	1,364,381											10,000
State Court Tech	Judicial Services	10,000											844,426
DUI Court	Judicial Services												83,649
State Court Solicitor	Judicial Services	3,562,635											53,000
Solicitor Video Account	Judicial Services	53,000											83,649
VOCA Grant	Judicial Services												747,392
Magistrate Court	Judicial Services	1,313,014											1,313,014
Probate Court	Judicial Services	8,039,913											8,039,913
Law Enforcement Admin	Law Enforcement	2,567,480											2,567,480
Vice Control	Law Enforcement												5,036,648
Criminal Investigation Div	Law Enforcement	5,036,648											

CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX

FY 2026 APPROPRIATED FUNDS

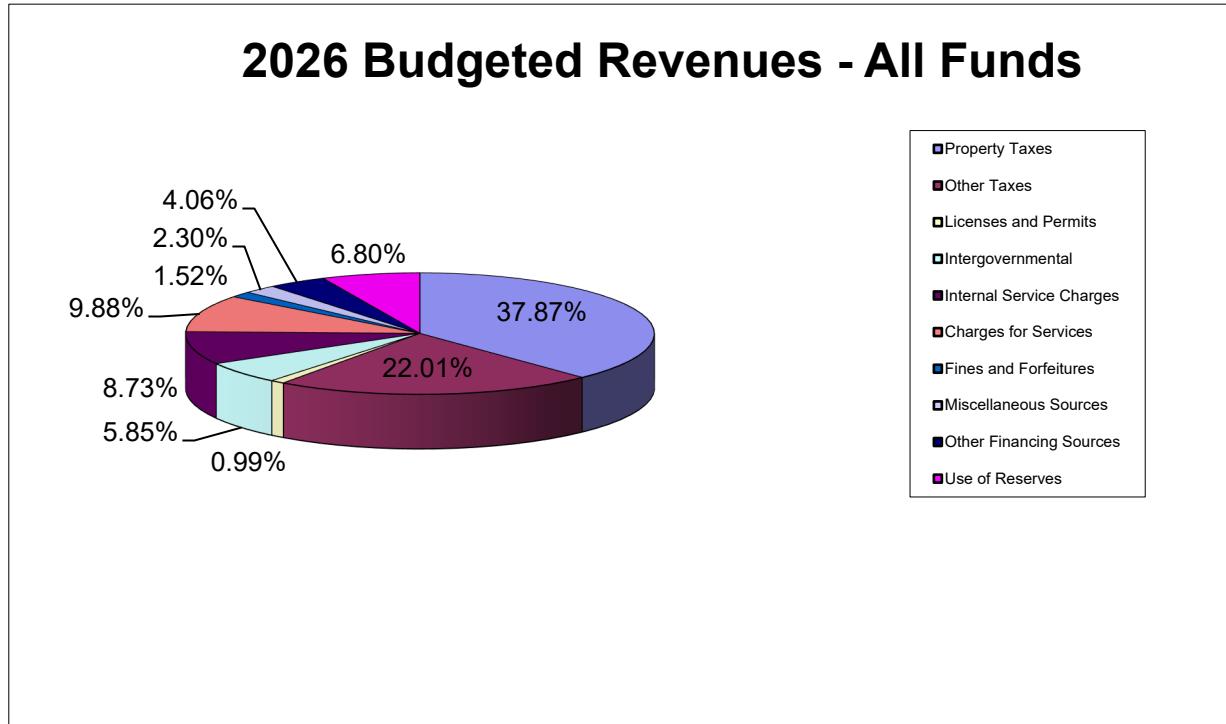
Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Intelligence Division	Law Enforcement	1,825,525											1,825,525
Uniform Patrol	Law Enforcement	16,407,889											16,407,889
Training Division	Law Enforcement	2,036,007											2,036,007
Special Operations	Law Enforcement	5,066,502											5,066,502
SWAT	Law Enforcement	180,000											180,000
Court Services	Law Enforcement	4,054,695											4,054,695
Crossing Guards	Law Enforcement	274,111											274,111
Adult Correction Institute	Law Enforcement	28,177,409											28,177,409
Sheriff's Forfeitures	Law Enforcement							80,000					80,000
Jail Fund	Law Enforcement							596,168					596,168
Commissary	Law Enforcement							800,000					800,000
Confiscated Assets	Law Enforcement							125,000					125,000
Community Development	Community Development												-
Development Svcs Center	Community Development	708,552											708,552
Building Inspections	Community Development	1,352,399											1,352,399
Planning & Land Use	Community Development	1,890,320											1,890,320
Economic Development	Community Development	737,187											737,187
Public Works	Community Development	4,924,161											4,924,161
Stormwater Mgmt Engineering	Community Development	771,723											771,723
Transportation Engineering	Community Development	938,606											938,606
Engineering	Community Development	1,383,003											1,383,003
Blalock Road Landfill	Community Development	206,825											206,825
Forest Resources	Community Development	12,346											12,346
Impact Fees	Community Development								3,080,605				3,080,605
SPLOST	Community Development								92,051,458				92,051,458
Marshal	County Marshal												-
Cherokee Probation	County Marshal	1,751,493											1,751,493
Animal Control	County Marshal	1,222,243											1,222,243
Emergency Mgmt Agency	County Marshal	523,725											523,725
Radio Communications	County Marshal	295,688											295,688
Code Enforcement	County Marshal	2,280,855											2,280,855
Emergency 911	County Marshal		7,761,464										7,761,464
Animal Shelter	County Marshal	2,259,644											2,259,644
Animal Shelter Special Proj	County Marshal	73,800											73,800
Community Services Agency	Community Services	253,999											253,999
Recycling	Community Services	840,455											840,455
CDBG	Community Services								1,172,229				1,172,229
Senior Services	Community Services												2,987,799
Cherokee Recreation & Parks	Community Services												9,820,695
CATS - Public Transportation	Community Services												5,979,681
Fire Administration	Fire & Emergency Services								5,226,256				5,226,256
Fire Marshal	Fire & Emergency Services								1,186,238				1,186,238
Fire Fighting	Fire & Emergency Services								48,078,873				48,078,873
Fire Special Ops	Fire & Emergency Services								354,721				354,721
Fire Prevention	Fire & Emergency Services								333,009				333,009
Fire Information Technology	Fire & Emergency Services								1,134,491				1,134,491
Fire Training	Fire & Emergency Services								2,256,799				2,256,799
Fire Intelligence	Fire & Emergency Services								779,503				779,503
Emergency Medical Svcs	Fire & Emergency Services												24,420,473
		176,561,958	7,761,464	2,987,799	9,820,695	5,979,681	59,349,890	9,442,656	95,132,063	6,438,827	25,406,891	39,694,641	438,576,565

Revenue

Provided in this section are a revenue summary for Cherokee County's various funds and a revenue analysis for all categories of revenue including the underlying assumptions for the revenue estimates. Also included is a revenue history for all funds for Fiscal year 2023 and 2024, estimated revenue for last year and the adopted budget for the current fiscal year.

REVENUE SUMMARY

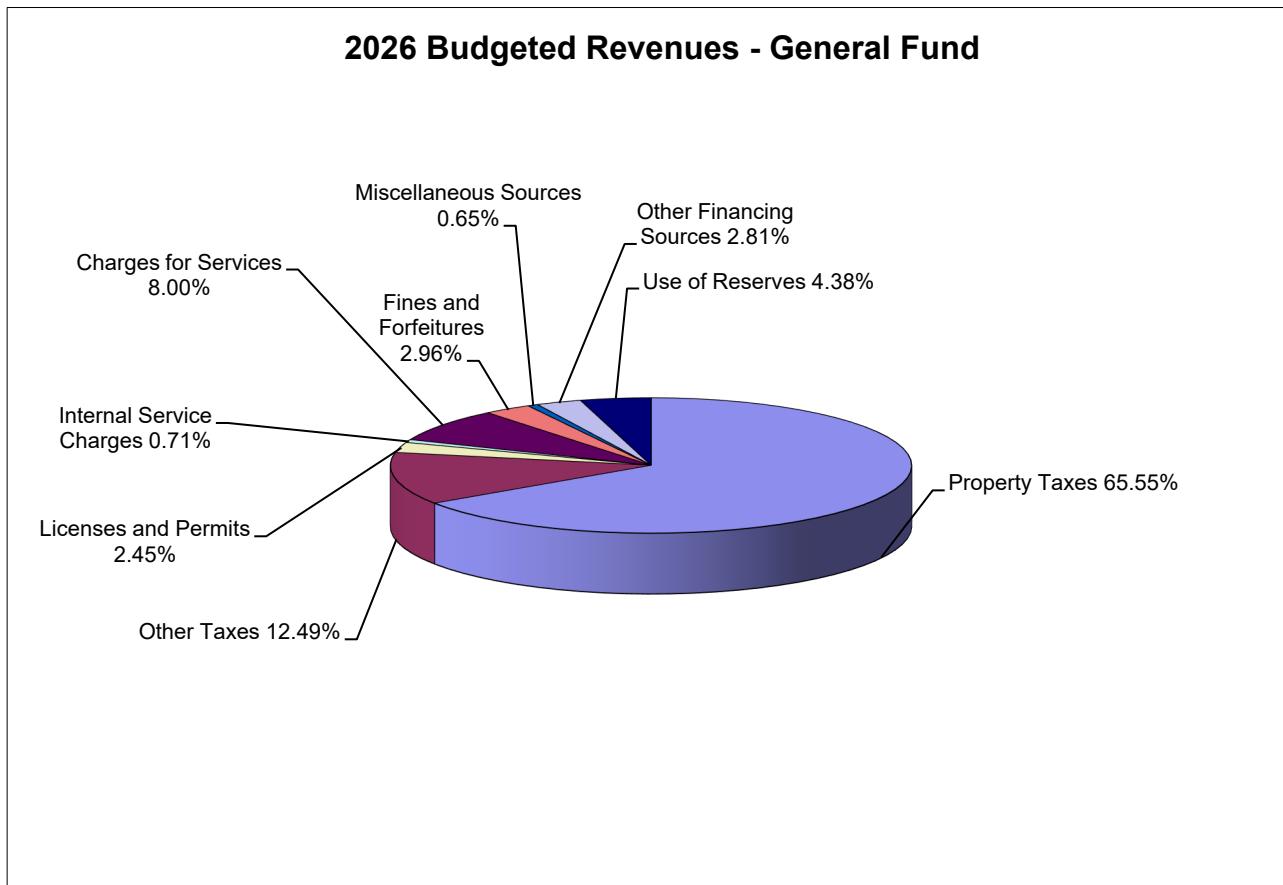
Cherokee County derived its revenues from twelve basic categories, Property Taxes, Other Taxes, Licenses and Permits, Intergovernmental, Internal Service Charges, Fines and Forfeits, Investment Income, Contributions, Miscellaneous Sources, Other Financing Sources and Use of Reserves. These categories span all thirty-eight funds of the County. The following revenue section includes a summary of revenues for all major funds, an analysis of revenues by category and a Revenue Budget History for each fund.



GENERAL FUND

The General Fund revenues are made up primarily from taxes with General Property taxes totaling 66% and Other Taxes totaling 12%. Other sources of revenue for the General Fund include Fines and Forfeitures from the court system, Licenses and Permits, which is comprised of business licenses, alcohol licenses, and building inspections. Also included are Charges for Services which include fees from planning and development, landfill, recycling, and tax commissions. Other sources include investment Income, and Miscellaneous Income. This year's budgeted revenues for the General Fund total \$168,829,605. Use of reserves of \$7,732,353 is budgeted.

REVENUE SUMMARY



OTHER FUNDS

Emergency 911

The Emergency 911 Telephone Fund revenue is comprised of surcharges on both regular telephone service and wireless telephone service of \$1 and \$1.50 per line respectively. Revenue is also received for phone card charges. The 2026 budget estimates revenues for this fund to be \$7,761,464. This amount includes a use of reserves of \$1,371,964.

Senior Services Fund

The Senior Services Fund provides services to the County's elderly population through programs such as Meals on Wheels and caregiver programs. Of the total budgeted revenue of \$2,987,799, \$1,356,000 or 45%, is received as grants from the State and Federal government. The balance of the revenue is derived from charges for services, donations and contributions and a General Fund supplement of \$1,450,299 for 2026.

Parks and Recreation Fund

Parks and Recreation provides recreation opportunities to the citizens of Cherokee County. The 2026 budgeted revenues of \$9,820,695 are derived from Charges for Services, Beer and Wine Taxes, Contributions and a \$3,671,418 transfer from the General Fund.

REVENUE SUMMARY

Transportation Fund

The Transportation fund tracks the transportation activities of the County. Grants generate \$4,560,680 or 76% of the fund's total 2026 budgeted revenues of \$5,979,681. Charges for services such as passenger fees equal \$620,900 or 10%. The General Fund also transfers \$798,101 to this fund.

Fire District Fund

The Fire District is funded primarily by taxes, which represent 76% of the 2026 budgeted revenues of \$59,349,890. The 2025 millage rate of 2.888 mills is the same as the 2024 rate. Other revenues include payments from cities for fire service, charges for services, and investment income. Reserves of \$799,880 are budgeted to be used in 2026.

Impact Fee Fund

The Impact Fee Fund is a special revenue fund which derives its revenues from an impact fee assessed on new development. It is a capital replacement and improvement fund, which supports road development, police and fire protection, libraries, and parks and recreation. Actual revenues collected in this fund are estimated to be approximately \$3,080,979 for 2025. Budgeted revenues totaling \$3,080,605 for 2026 include fees, payments from cities and investment income. A savings of reserves of \$586,110 is also budgeted.

Special Purpose Local Option Sales Tax (SPLOST 2018)

Our Special Purpose Local Option Sales Tax (SPLOST 2018) Funds are capital replacement and improvement funds, which support public safety, roads and bridges, libraries, parks and recreation and general infrastructure improvements. As depicted by the title of these funds, they are a 1% tax on sales generated throughout the County. This SPLOST ended on 6/30/24. The only thing budgeted for this fund is a Use of Reserves of \$19,090,956 to spend down the remaining balance.

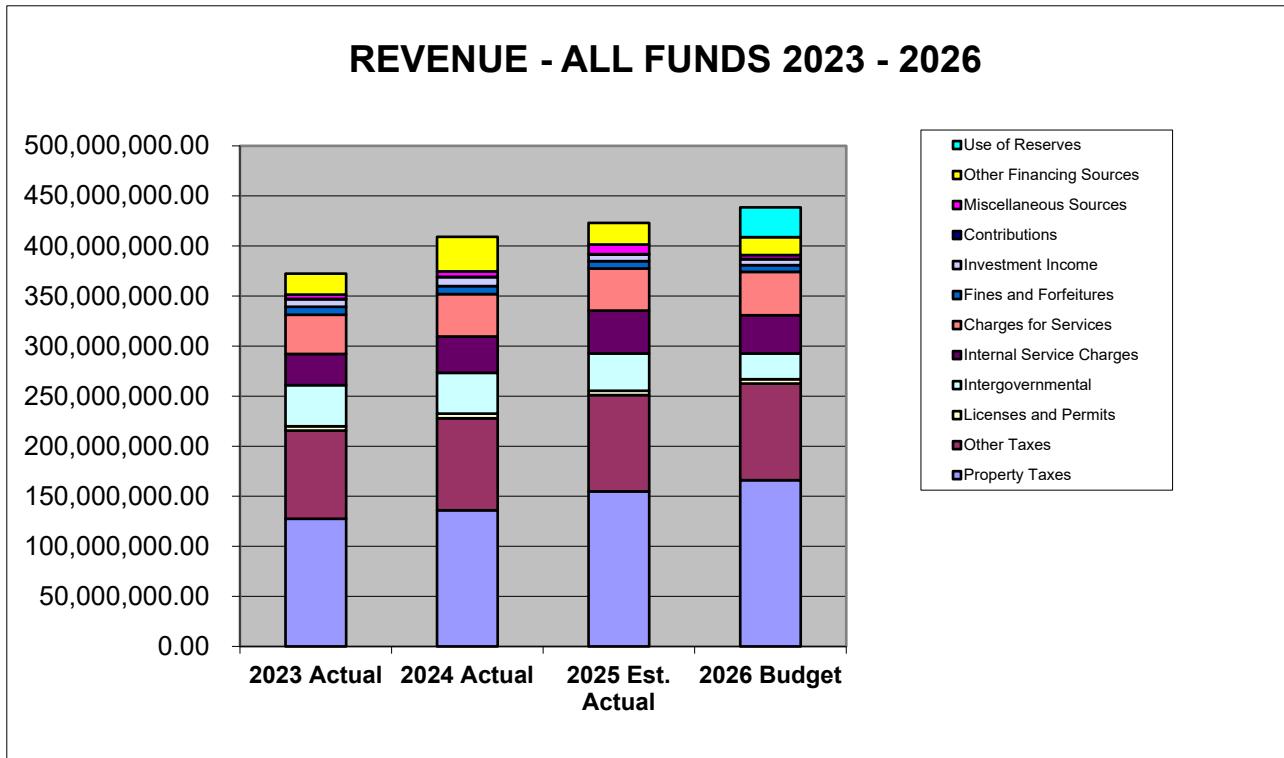
Special Purpose Local Option Sales Tax (SPLOST 2024)

Our Special Purpose Local Option Sales Tax (SPLOST 2024) Funds are also capital replacement and improvement funds, which support public safety, roads and bridges, libraries, parks and recreation and general infrastructure improvements. As depicted by the title of these funds, they are a 1% tax on sales generated throughout the County. Tax collections for this SPLOST began on 7/1/24. Taxes collections are budgeted at \$71,110,303 for 2026.

Emergency Medical Services Fund

The Emergency Medical Services Fund provides ambulance services for the County. The primary revenue source for this fund is patient and insurance billings for the medical services provided and the transportation to local and regional medical facilities. For 2026 the amount of patient billings is estimated to be \$12,970,000. The General Fund will contribute \$10,085,473. For 2026 the total budgeted revenues for this fund are \$24,420,473 which includes a Use of Reserves of \$1,545,000.

REVENUE ANALYSIS



PROPERTY AND OTHER TAXES

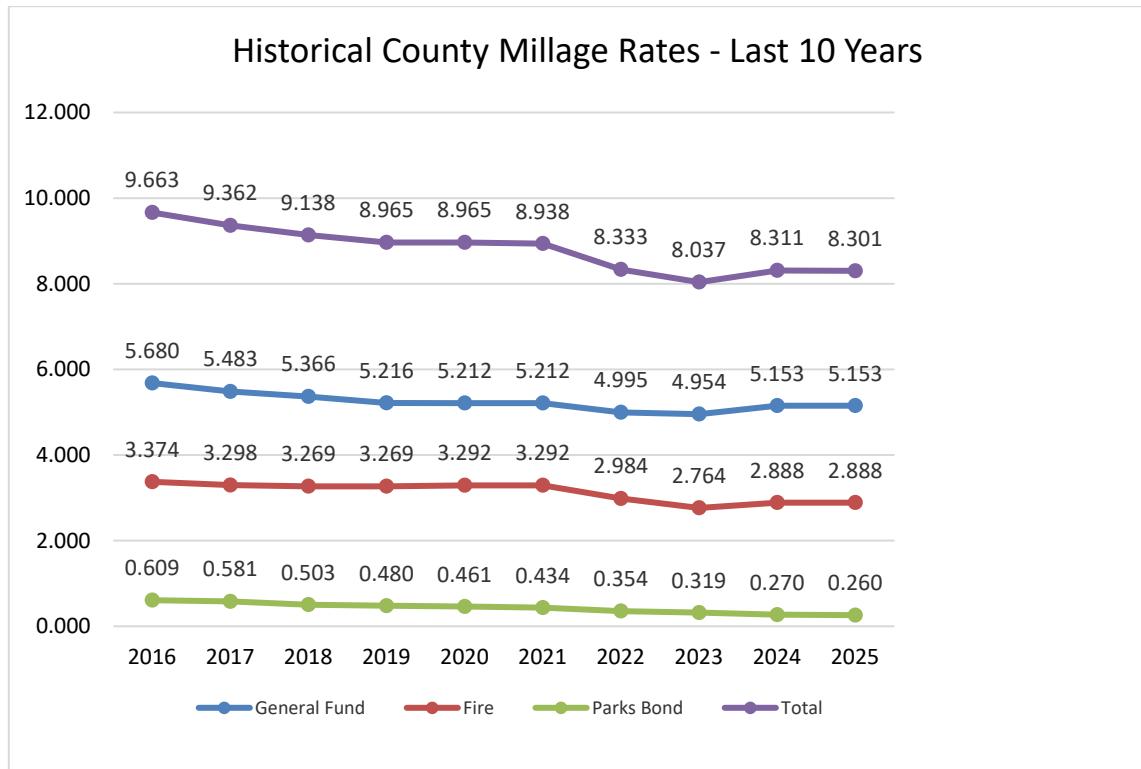
This category of revenue includes General Property Taxes for the General Fund, Fire District and Parks Bond. Other taxes include Real Estate Transfer and Intangible Tax, Franchise Tax, Railroad Equipment Tax, Insurance Premium Tax, Alcoholic Beverage Excise Tax, Hotel/ Motel Tax, Sales Tax and Motor Vehicle and Mobile Home Tax.

Property tax collections provide revenue for the General Fund, Fire District Fund and Parks Bond Fund. This year the County kept the General Fund millage rate at 5.153 mills and the Fire District millage rate at 2.888 mills. The Parks Bond rate was lowered to 0.260.

In 2025, the school board millage is 16.45 mills for maintenance and operations and 1.5 mill for bonds. Therefore, the total millage on property taxes is 26.251 mills.

REVENUE ANALYSIS

The graph below shows a brief history of Cherokee County's millage rates.



Cherokee County bills taxes in October of each year based on the millage set during July of the same year. Since we operate on an October – September fiscal year basis, the budget is produced using the current year millage applied to an actual current year tax assessment in order to get as close as possible to an actual cash basis estimate. Therefore, for the FY2026 budget it was estimated using the 2025 tax assessment and applied the 2025 millage rate of 8.301 mills on the 40% total assessed value. This produces a very conservative revenue figure which is the cornerstone of our budget process.

Sales tax collections for fiscal year 2026 were estimated to increase slightly as compared to 2025 levels. Insurance Premium Taxes continue to increase each year and 2026 was budgeted to increase 9% above 2024 actuals. 2025 actuals were not available at the time the budget was created so 2024 actuals were used. Other taxes are expected to remain at or just slightly above prior year levels.

REVENUE ANALYSIS

LICENSES AND PERMITS

Business and Alcohol Licenses and Building Permits comprise the revenues in this category. The County's fees for Business Licenses have remained unchanged for numerous years now and are the lowest in the metro Atlanta area. The 2026 budget was based on prior year actuals. Revenue from building permits decreased in 2025. 2025 estimated revenue for this category is \$2,954,743. 2026 was budgeted at \$3,205,000. All other revenues in this category were budgeted based on historical data.

INTERGOVERNMENTAL

Receipts from local, state and federal governments comprise this category. These include reimbursable road construction projects, payments in lieu of taxes, reimbursable redevelopment grants, health and human services grants for our Senior Center and various other grants for public safety and judicial services. Also included are payments from the various County cities for fire services. Only known grants are budgeted at the beginning of the Fiscal Year. Additional grants may be awarded throughout the year and are added to the budget through amendments.

The 2025 budget for this category is \$25,659,261. That amount includes \$1,356,000 for the Senior Center, \$4,560,680 for Transportation, \$1,172,229 for CDBG, \$13,200,218 for Fire Protection and \$3,102,816 for SPLOST. The balance is for other grants accounted for in the Grant Fund and several Court Funds.

INTERNAL SERVICE CHARGES

This category of revenue includes services provided by our Fleet Services Fund and the Insurance and Benefits fund, which primarily serve as accounting tools to allocate costs to various other funds.

The County has strived to keep its fleet on an unofficial replacement schedule with the intention of keeping maintenance costs to a minimum. As much as possible, the older vehicles are sold at auction when new vehicles are purchased or leased. Therefore, we have managed to keep internal services charges for fleet to a minimum over the years.

Cherokee County is self-insured for health costs. The cost to the County for insurance and benefits has increased drastically over the last few years. In 2025 there was a 20% increase in health insurance costs as compared to 2024. 2026 was budgeted conservatively at \$33,432,601

REVENUE ANALYSIS

CHARGES FOR SERVICES

This revenue source includes over 50 different types of charges. Some of the major categories include Landfill fees, Tax Commissions, E911 telephone surcharges, emergency medical service fees, transportation fees, impact fees, parks and recreation fees and animal adoption fees.

Budgets for this category are created using historical data and other known factors.

FINES AND FORFEITURES

Cherokee County supports five court systems: Superior Court, which is part of the Blue Ridge Judicial Circuit of the Georgia State Court system, State Court, Magistrate Court, Probate Court and Juvenile Court.

Revenues vary widely in this category due to both volume and types of cases. Therefore revenues are budgeted conservatively based on prior history.

INVESTMENT INCOME

Investment income consists of interest earned on cash held in accounts at the bank as well as the earnings on investments.

This revenue source relies totally on economic conditions, therefore, it is the policy of the County to budget conservatively. Interest income has increased drastically the last few years. Total collected across all funds is estimated at \$6,776,123 in 2025. 2026 was budgeted conservatively at \$6,024,236.

CONTRIBUTIONS

This category is made up of contributions at the Senior Center, the Conference Center, Parks and Recreation and the DUI Court. Grants from non-Governmental sources are also included in this category.

MISCELLANEOUS SOURCES

This category of revenue includes miscellaneous revenues not included in other categories. Examples of revenues in this category are rental of properties, reimbursement for judicial salaries from the State of Georgia and sale of assets. Only known items are budgeted in this category and budget amendments may be added throughout the year.

REVENUE ANALYSIS

OTHER FINANCING SOURCES

This category is inter-fund transfers.

The \$17,809,805 budgeted for 2026 in this category is represented by inter-fund transfers, including operational transfers from the General Fund to Senior Center \$1,450,299, Parks and Recreation \$3,671,418, Transportation \$798,101, Grants, \$234,515 and EMS \$10,085,473.

USE OF RESERVES

The final revenue category is use of reserves that have been accumulated in prior years. \$29,823,590 is budgeted in 2026 in this category. The majority of this amount is made up of the \$16,997,339 budgeted in the various Capital Funds. Revenues have outpaced expenses in the SPLOST Fund. The General Fund will use \$7,732,353 for operations and one-time purchases. The E911 Fund will use \$1,371,964, the Fire Fund \$799,880 and the EMS Fund \$1,545,000.

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS GENERAL FUND

	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
General Property Taxes				
Real Estate	68,323,854	72,559,788	85,782,094	93,887,634
Personal Property	20,027,059	21,191,487	21,506,128	21,845,420
Total General Property Taxes	88,350,913	93,751,275	107,288,222	115,733,054
Other Taxes				
Real Estate Transfer/Intangible	2,484,864	2,673,928	2,760,611	2,425,000
Franchise Fee	2,348,853	2,223,203	2,056,147	2,175,000
Insurance Premium Taxes	14,641,986	15,572,044	17,463,683	17,000,000
Penalties and Interest	421,922	538,352	489,589	450,000
Total Other Taxes	19,897,624	21,007,527	22,770,030	22,050,000
Licenses and Permits				
Alcohol Licenses	271,450	373,136	491,900	350,000
Business Licenses	569,033	905,652	837,256	730,000
Building Inspections	3,438,661	3,272,966	2,954,743	3,205,000
Other Licenses and Permits	26,870	27,080	18,100	35,000
Total Licenses and Permits	4,306,014	4,578,834	4,301,999	4,320,000
Intergovernmental Revenue				
Other Federal/State	5,225,440	3,514	0	0
Forest Land Protection Grant	16,936	0	8,683	8,600
Range Revenue	28,333	27,150	8,503	25,000
Payment In Lieu of Taxes	55,481	59,007	60,946	55,000
Total Intergovernmental Revenue	5,326,190	89,671	78,132	88,600
Internal Service Charges				
Internal Svc Chg - Custodial	979,450	1,202,981	1,248,709	1,257,309
Total Internal Service Charges	979,450	1,202,981	1,248,709	1,257,309
Charges For Services				
Court	1,194,070	942,168	990,097	1,004,500
Planning and Development	82,981	84,790	79,712	84,500
Landfill/Recycling	5,532,479	5,376,126	5,936,032	5,260,000
Animal Shelter Fees	219,590	186,149	190,850	212,200
Commission on Tax Collections	5,423,826	6,163,863	6,771,144	7,415,479
Other Charges For Services	174,916	203,825	206,105	156,000
Total Charges For Services	12,627,863	12,956,921	14,173,941	14,132,679
Fines and Forfeitures	5,760,859	5,509,313	5,359,573	5,224,136
Investment Income	5,465,207	6,452,815	4,604,247	4,500,000
Contributions and Donations	0	1,480	5,055	3,000
Miscellaneous				
Rents and Royalties	281,148	293,384	259,077	218,151
Miscellaneous Reimbursements	847,893	1,308,495	1,171,811	921,400
Miscellaneous Forfeitures	18,316	15,390	10,968	5,000
Total Miscellaneous	1,147,357	1,617,270	1,441,856	1,144,551
Other Financing Sources				
Transfers in From Other Funds	508,441	364,236	376,685	376,276
Proceeds from Capital Leases	294,436	1,553,356	0	0
Sale of Assets	92,055	58,179	85,795	0
Insurance Recovery Revenue	162,224	155,738	251,145	0
Total Other Financing Sources	1,057,156	2,131,509	713,625	376,276
Use of Reserves	0	0	0	7,732,353
Total General Fund	144,918,632	149,299,596	161,985,389	176,561,958

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Law Library Fund				
Fines and Forfeitures	124,248	118,082	123,559	122,500
Investment Income	11,198	5,808	4,696	4,500
Total Law Library Fund	135,447	123,890	128,255	127,000
Sheriff's Forfeitures Fund				
Intergovernmental Revenue	71,945	115,054	83,544	80,000
Investment Income	0	3	2,230	0
total Sheriff's Forfeitures Fund	71,945	115,057	85,774	80,000
Nat'l Opioid Settlement Fund				
Intergovernmental Revenue	0	0	136,049	0
Fines and Forfeitures	651,479	1,022,442	324,342	0
Use of Reserves	0	0	0	198,959
Total Nat'l Opioid Settlement Fund	651,479	1,022,442	460,391	198,959
Emergency 911 Telephone Fund				
Charges For Services	6,318,040	6,411,253	5,860,437	6,144,500
Investment Income	60,084	73,514	64,441	20,000
Other Financing Sources	0	0	225,000	225,000
Use of Reserves	0	0	0	1,371,964
Total Emergency 911 Telephone Fund	6,378,124	6,484,767	6,149,878	7,761,464
Senior Services Fund				
Intergovernmental Revenue	1,243,293	1,353,510	1,332,715	1,356,000
Charges For Services	116,340	123,914	140,285	142,500
Contributions	20,424	39,647	29,726	39,000
Other Financing Sources	37	1,150	0	0
Transfers in From Other Funds	968,176	1,072,519	1,360,025	1,450,299
Total Senior Services Fund	2,348,269	2,590,741	2,862,751	2,987,799
ERAP Fund				
Intergovernmental Revenue	2,465,318	0	0	0
Total ERAP Fund	2,465,318	0	0	0
Parks and Recreation Fund				
Other Taxes	1,247,758	1,241,950	1,232,720	1,495,375
Charges for Services	3,453,066	4,010,175	4,159,786	4,551,248
Contributions	78,967	86,550	86,502	102,654
Miscellaneous	0	0	1,002	0
Other Financing Sources	0	43,441	3,476,273	0
Transfers in From Other Funds	2,623,720	3,155,664	3,480,002	3,671,418
Total Parks and Recreation Fund	7,403,511	8,537,780	12,436,286	9,820,695

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
ARPA 2021 Fund				
Intergovernmental Revenue	9,775,339	12,292,287	6,089,245	0
Use of Reserves	0	0	0	600,000
Total ARPA 2021 Fund	9,775,339	12,292,287	6,089,245	600,000
Transportation Fund				
Intergovernmental	1,271,183	1,376,395	2,238,374	4,560,680
Charges for Services	561,837	564,701	752,811	620,900
Miscellaneous	15,000	0	0	0
Other Financing Sources	7,114	11,100	2,644	0
Transfers in From Other Funds	183,600	750,839	683,868	798,101
Total Transportation Fund	2,038,733	2,703,035	3,677,697	5,979,681
Multiple Grant Fund				
Intergovernmental Revenue	1,733,309	2,297,039	1,256,523	504,867
Contributions	37,024	38,260	41,925	0
Other Financing Sources	0	0	1,271	0
Transfers in From Other Funds	437,194	215,244	803,437	234,515
Total Multiple Grant Fund	2,207,527	2,550,543	2,103,156	739,382
CDBG Grant Fund				
Intergovernmental Revenue	1,718,720	1,325,006	1,466,485	1,172,229
Miscellaneous	128,100	0	0	0
Total CDBG Grant Fund	1,846,820	1,325,006	1,466,485	1,172,229
DA 9-16-19 Fund				
Fines and Forfeitures	10,626	1,723	12,316	5,000
Total DA 9-16-19 Fund	10,626	1,723	12,316	5,000
DA's Condemnation Fund				
Fines and Forfeitures	2,418	92	1,782	0
Use of Reserves	0	0	0	10,000
Total DA's Condemnation Fund	2,418	92	1,782	10,000
Drug Abuse Training and Education Fund				
Fines and Forfeitures	311,199	310,350	301,206	255,600
Investment Income	18,572	22,723	19,919	6,000
Use of Reserves	0	0	0	370,168
Total D.A.T.E. Fund	329,771	333,074	321,124	631,768
Victim Assistance Fund				
Fines and Forfeitures	201,622	208,445	218,244	189,000
Transfers in From Other Funds	52,741	38,287	42,890	45,886
Total Victim Assistance Fund	254,363	246,732	261,134	234,886

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
DUI Court Fund				
Intergovernmental	143,964	143,458	160,866	158,647
Fines and Forfeitures	334,367	322,743	302,641	330,000
Contributions	83,492	69,800	59,620	77,000
Transfers in From Other Funds	79,727	187,972	220,913	190,144
Use of Reserves	0	0	0	88,635
Total DUI Court Fund	641,550	723,973	744,040	844,426
Drug Accountability Court Fund				
Intergovernmental	395,184	394,761	330,409	377,411
Fines and Forfeitures	126,114	123,308	144,329	125,000
Miscellaneous	6,000	0	0	0
Transfers in From Other Funds	104,237	39,683	177,832	285,501
Total Drug Acct Court Fund	631,535	557,752	652,570	787,912
Treatment Accountability Court Fund				
Intergovernmental	141,094	193,022	202,355	205,331
Fines and Forfeiture	684	2,540	2,550	1,500
Transfers in From Other Funds	60,169	41,666	97,708	141,836
Total Treatment Accountability Ct Fund	201,947	237,228	302,613	348,667
Drug Screening Lab Fund				
Charges for Services	677,749	699,483	561,113	597,441
Total Drug Screening Lab Fund	677,749	699,483	561,113	597,441
Veteran's Accountability Court				
Intergovernmental	133,984	209,968	230,398	223,185
Fines and Forfeiture	7,095	17,941	32,386	16,000
Transfers in From Other Funds	62,005	35,206	110,970	99,574
Total Veteran's Court	203,084	263,115	373,754	338,759
Juvenile Drug Court				
Intergovernmental	14,470	87,631	102,867	108,358
Transfers in From Other Funds	59,881	33,278	41,232	33,682
Total Juvenile Drug Court	74,351	120,909	144,099	142,040
Family Treatment Court				
Intergovernmental	51,750	75,601	139,560	120,919
Transfers in From Other Funds	11,921	16,443	93,123	42,100
Total Family Treatment Court	63,671	92,044	232,683	163,019

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Fire District Fund				
Real Estate Taxes	32,844,014	35,398,573	41,454,915	43,842,026
Personal Property Taxes	300,530	265,638	250,338	252,766
Other Taxes	1,029,948	1,065,093	960,637	845,000
Intergovernmental	11,901,626	11,212,719	12,411,157	13,200,218
Charges For Services	113,216	138,253	106,781	110,000
Investment Income	821,332	927,698	821,341	300,000
Contributions	7,000	7,000	7,000	0
Miscellaneous	5,000	2,400	15,210	0
Use of Reserves	0	0	0	799,880
Other Financing Sources	96,918	266,953	133,116	0
Total Fire District Fund	47,119,584	49,284,327	56,160,495	59,349,890
Jail Fund				
Prisoner Housing Fee	75,620	58,536	138,687	60,000
Fines and Forfeitures	442,813	440,964	467,177	401,000
Miscellaneous	-	88,913	13,882	20,000
Use of Reserves	0	0	0	115,168
Other Financing Sources	0	16,021	183,492	0
Total Jail Fund	518,433	604,432	803,238	596,168
Sheriff's Commissary Fund				
Charges for Services	908,287	812,991	784,878	800,000
Total Sheriff's Commissary Fund	908,287	812,991	784,878	800,000
Confiscated Assets Fund				
Intergovernmental	120,276	52,726	82,990	125,000
Total Confiscated Assets Fund	120,276	52,726	82,990	125,000
Hotel/Motel Tax Fund				
Taxes	644,215	712,523	743,709	900,000
Total Hotel/Motel Tax Fund	644,215	712,523	743,709	900,000
Impact Fee Fund				
Intergovernmental	212,373	619,597	141,865	275,000
Charges For Services	3,452,508	3,619,281	2,752,884	3,038,979
Investment Income	305,584	394,484	337,058	352,736
Savings of Reserves	0	0	0	(586,110)
Total Impact Fee Fund	3,970,466	4,633,362	3,231,807	3,080,605

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Special Option Sales Tax V Funds				
Investment Income	9,722	0	0	0
Total SPLOST V Funds	9,722	0	0	0
Special Option Sales Tax 2012 Funds				
Investment Income	36,437	0	0	0
Miscellaneous	50,000	11,858	0	0
Use of Reserves	0	0	0	61,482
Transfers from Other Funds	3,145,572	0	0	0
Total SPLOST 2012 Funds	3,232,009	11,858	0	61,482
Special Option Sales Tax 2018 Funds				
Taxes	65,093,262	50,737,097	0	0
Intergovernmental Revenue	4,415,631	8,747,745	372,940	0
Charges for Services	80,000	0	0	0
Investment Income	827,252	1,075,600	145,139	1,000
Contributions	39,973	0	0	0
Miscellaneous	6,000	0	0	0
Other Financing Sources	2,689,360	238,219	0	0
Transfers in from Other Funds	1,851,000	17,801,558	0	0
Use of Reserves	0	0	0	19,090,956
Total SPLOST 2018 Funds	75,002,478	78,600,219	518,080	19,091,956
Special Option Sales Tax 2024 Funds				
Taxes	0	16,964,687	70,376,045	71,110,303
Intergovernmental Revenue	0	0	10,373,554	3,102,816
Investment Income	0	30,729	777,053	840,000
Saving of Reserves	0	0	0	(2,155,099)
Other Financing Sources	0	597,943	0	0
Total SPLOST 2024 Funds	0	17,593,360	81,526,651	72,898,020
GOVERNMENTAL FUNDS				
DEBT SERVICE FUNDS				
Debt Service Fund				
Real Estate Taxes	5,961,154	6,584,937	5,889,950	6,220,620
Personal Property Taxes	44,365	37,512	29,747	27,391
Other Taxes	155,490	156,443	132,959	132,000
Miscellaneous	105,371	26,882	28,107	0
Use of Reserves	0	0	0	58,816
Total Debt Service Fund	6,266,381	6,805,773	6,080,762	6,438,827

REVENUE BUDGET HISTORY

PROPRIETARY FUNDS

ENTERPRISE FUNDS

	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Conference Center Fund				
Charges For Services	322,009	357,781	341,342	332,500
Miscellaneous	(90)	16,621	1,631	2,500
Use of Reserves	0	0	0	521,418
Other Financing Sources	7,269	0	0	0
Transfers in From Other Funds	579,215	594,523	371,709	130,000
Total Conference Center Fund	908,403	968,925	714,682	986,418

Emergency Medical Fund

Charges For Services	10,493,202	12,520,391	12,315,180	12,790,000
Intergovernmental	19,149	122,495	(3,624)	0
Miscellaneous	766,150	0	4,867,140	0
Use of Reserves	0	0	0	1,545,000
Other Financing Sources	(39,816)	(83,791)	10,294	0
Transfers in From Other Funds	6,874,245	7,317,296	9,329,683	10,085,473
Total Emergency Medical Fund	18,112,930	19,876,391	26,518,672	24,420,473

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

Insurance and Benefits Fund

Internal Service Charges	27,640,113	32,116,126	38,402,432	33,432,601
Miscellaneous	2,014,337	3,645,719	3,199,412	2,650,000
Total Insurance and Benefits Fund	29,654,450	35,761,845	41,601,845	36,082,601

Fleet Maintenance Fund

Internal Service Charges	2,519,197	3,097,583	3,164,293	3,602,040
Miscellaneous	32,110	0	0	10,000
Total Fleet Maintenance Fund	2,551,307	3,097,583	3,164,293	3,612,040

Expenditure Summary

Included in this section is an expenditure summary for Cherokee County's various funds highlighting major changes between the last fiscal year and the adopted budget for 2026.

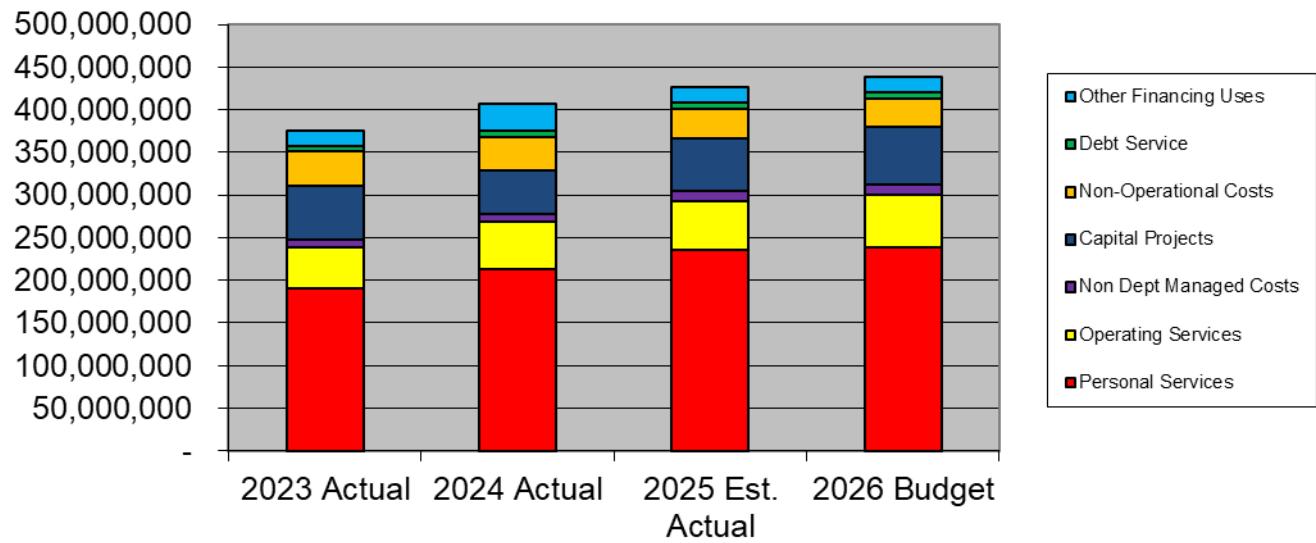
EXPENDITURE SUMMARY

Cherokee's total budget for FY2026 is \$438,576,565 for all county funds compared to last year's estimated actual expenditures of \$426,029,817. This change represents a 3% increase from 2025. Some details worth mentioning about the overall expenditure budget are as follows:

- All departments were asked to keep their budgets level as compared to 2025. Any increase over the prior year budget required approval by the County Manager and was addressed in the budget meetings with the departments.
- Employee cost of living increases of 3% for all employees has been budgeted for FY2026. Total cost of the increases is \$4.9M.
- Health care costs have increased due to rising costs. Total cost of the increase is \$5.8M.
- No new positions were added for 2026.
- Due mainly to inflation, operating costs increased \$1.3

Expenditures consist of seven categories, Personnel Services, Operating Services, Non-Department Managed Costs, Capital Projects, Non-Operational Costs, Debt Service and Other Financing Uses.

EXPENDITURES 2023 - 2026



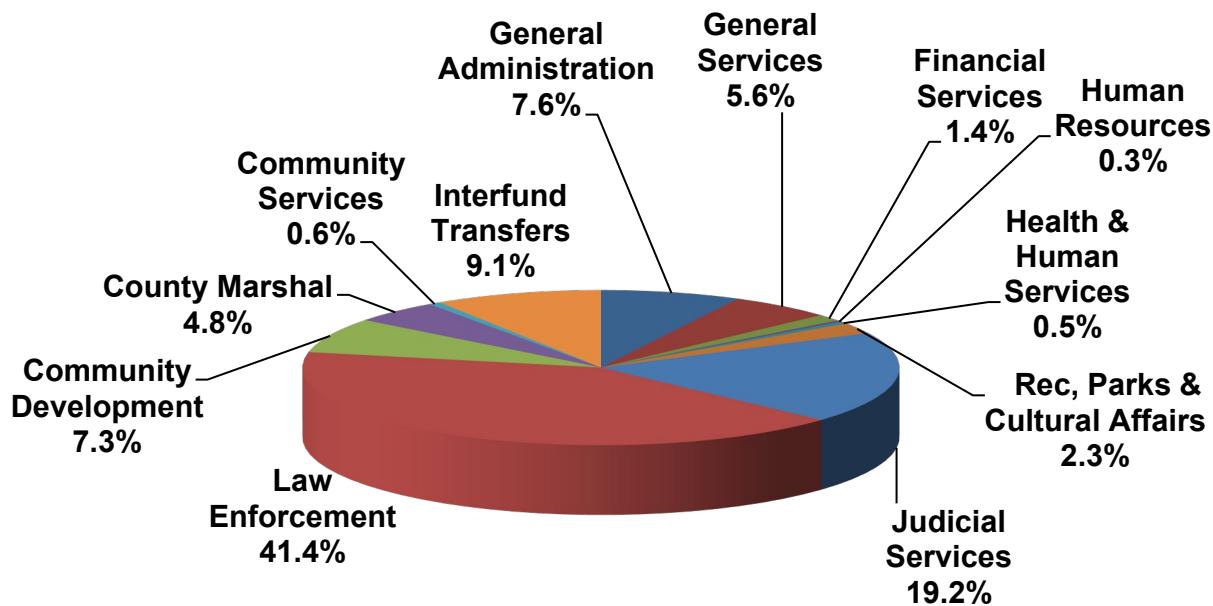
EXPENDITURE SUMMARY

GENERAL FUND

The total FY2026 budget of \$176,561,958 for the General Fund increased by \$9,003,398 or 5% from FY2025's estimated expenditures.

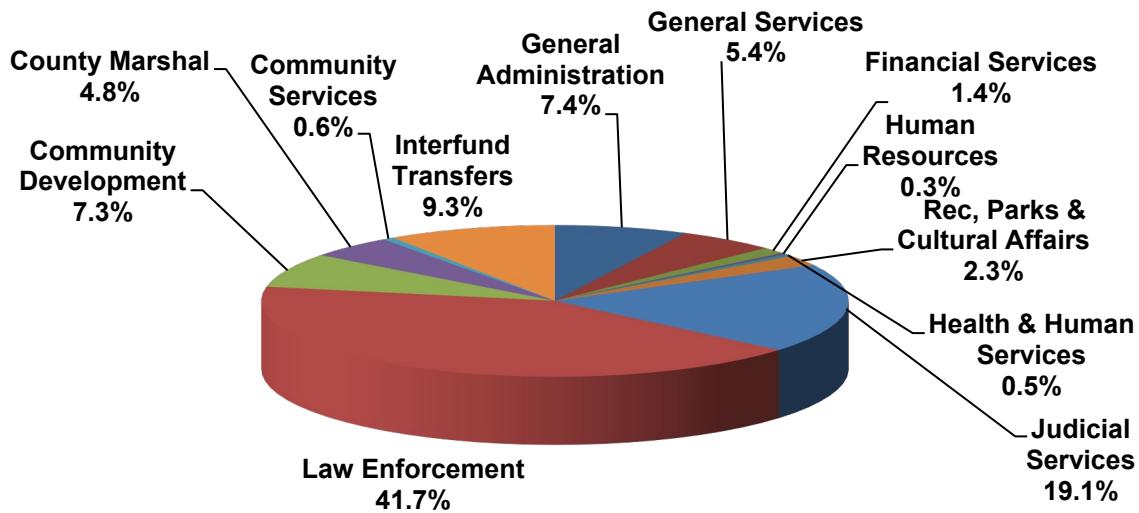
- 3% cost of living increase for all current employees was budgeted for a total of \$3.3M
- Increased Health Care costs of \$0.8M
- No new positions were added in 2026.
- \$2.3M increases in various operating accounts.
- \$1.2M increase to interfund transfers.

FY2025 General Fund Estimate



EXPENDITURE SUMMARY

FY2026 General Fund Budget



OTHER FUNDS

Significant changes in other major funds include the following:

- The Transportation Fund Increased by 52% due to capital items in 2026. A new building will be constructed for the Transportation department.
- The Fire Fund increased by 4%. The 3% COLA and increased Health Care costs account for the increase.
- The Impact Fee Fund increased by 3510% and the SPLOST funds increased by 8%. Budgets in these two funds vary based on current projects.
- The EMS fund increased by 4%. The 3% COLA and increased Health Care make up the increase.

EXPENDITURE BUDGET HISTORY

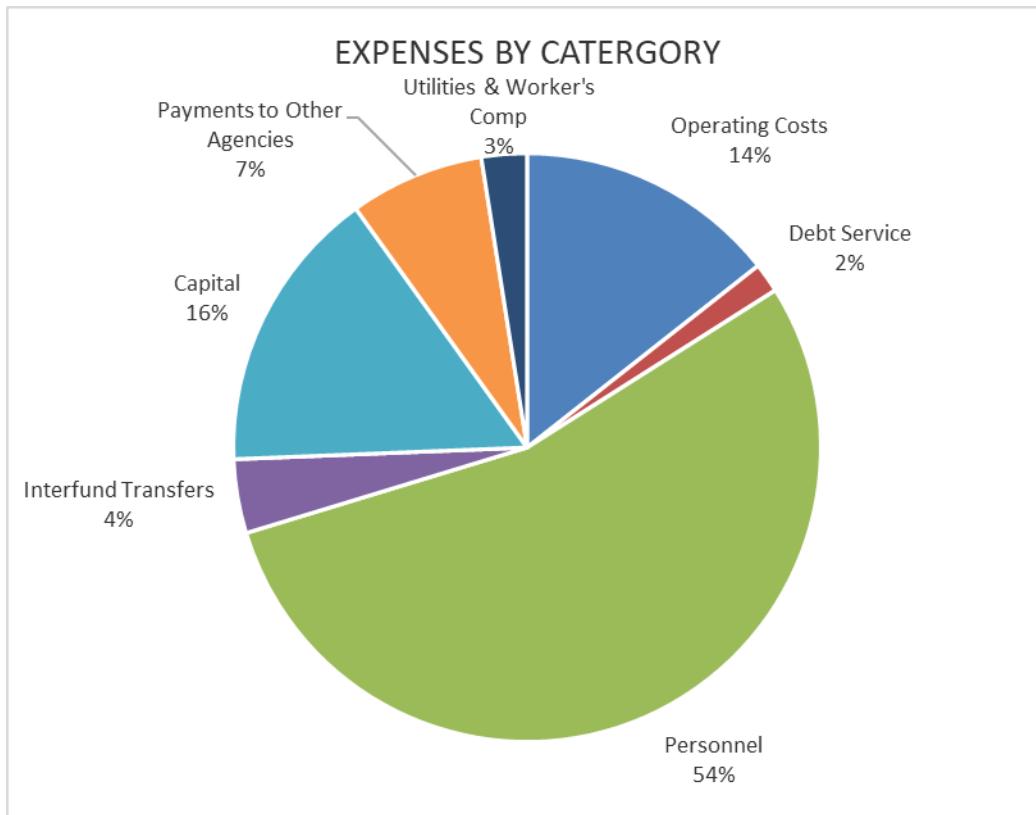
	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
General Fund				
Personal Services	90,151,075	98,627,186	108,364,044	112,665,572
Operating Services	24,795,969	29,296,443	30,676,400	35,098,988
Non Department Managed Costs	5,169,656	5,955,830	6,229,519	6,360,286
Capital Projects	1,000,614	2,324,246	948,612	228,130
Non Operational Costs	4,456,100	4,731,335	5,398,809	5,627,313
Debt Service	291,544	784,773	664,597	109,908
Interfund Transfers	11,202,640	12,714,664	15,276,580	16,471,761
Total General Fund	137,067,598	154,434,476	167,558,560	176,561,958
Special Revenue Funds				
Personal Services	57,253,926	61,858,871	66,916,807.76	69,165,169
Operating Services	12,499,033	13,099,427	13,910,117	14,533,520
Non Department Managed Costs	3,273,440	3,888,666	4,109,696	4,125,948
Capital Projects	5,122,210	8,876,099	6,763,174	7,676,800
Non Operational Costs	6,590,767	7,211,169	3,690,415	1,577,600
Debt Service	7,732	5,709	5,709	5,709
Interfund Transfers	5,253,633	1,130,080	2,138,497	1,338,044
Total Special Revenue Funds	90,000,741	96,070,022	97,534,417	98,422,790
Capital Project Funds				
Personal Services	3,582,190	3,991,055	4,545,375	5,737,159
Operating Services	4,699,033	5,419,430	5,842,735	4,552,524
Non Department Managed Costs	94,737	4,015	108,153	68,221
Capital Projects	57,514,573	39,295,066	54,176,535	60,697,212
Non Operational Costs	24,474,402	22,934,133	20,197,856	20,413,241
Debt Service	50,934	637,607	728,575	583,101
Interfund Transfers	1,145,572	17,819,671	0	0
Total Capital Project Funds	91,561,441	90,100,978	85,599,230	92,051,458
Debt Service Funds				
Debt Service	6,283,306	6,331,571	6,370,802	6,438,827
Total Debt Service Funds	6,283,306	6,331,571	6,370,802	6,438,827
Enterprise Funds				
Personal Services	11,239,531	14,130,783	15,759,046	16,460,884
Operating Services	2,208,118	2,421,593	2,497,057	2,881,100
Non Department Managed Costs	333,740	396,267	372,927	335,207
Capital	0	1,213	67,516	229,700
Non Operational Costs	4,367,750	4,447,572	5,456,820	5,500,000
Total Enterprise Funds	18,149,139	21,397,428	24,153,365	25,406,891
Internal Service Funds				
Personal Services	28,208,314	34,681,487	39,682,868	34,036,561
Operating Services	3,959,901	4,408,947	4,962,931	5,477,613
Non Department Managed Costs	51,704	66,535	61,070	77,626
Capital	0	0	59,269	102,841
Non Operational Costs	36,919	43,309	47,304	0
Total Internal Service Funds	32,256,838	39,200,277	44,813,442	39,694,641
GRAND TOTAL	\$375,319,063	\$407,534,752	426,029,817	\$438,576,565

Personnel

Included in this section is a list of new positions and summary and detailed personnel charts.

PERSONNEL

The Personal Services component of the budget consists of employee salaries and benefits. The largest portion of the Personal Services budget is made up of employee salaries. Salary accounts include regular salaries for full-time employees, part-time salaries and overtime salaries for hours. Personnel costs account for 54% of the total 2026 County Wide budget. There were no new positions added in the FY2026 budget.

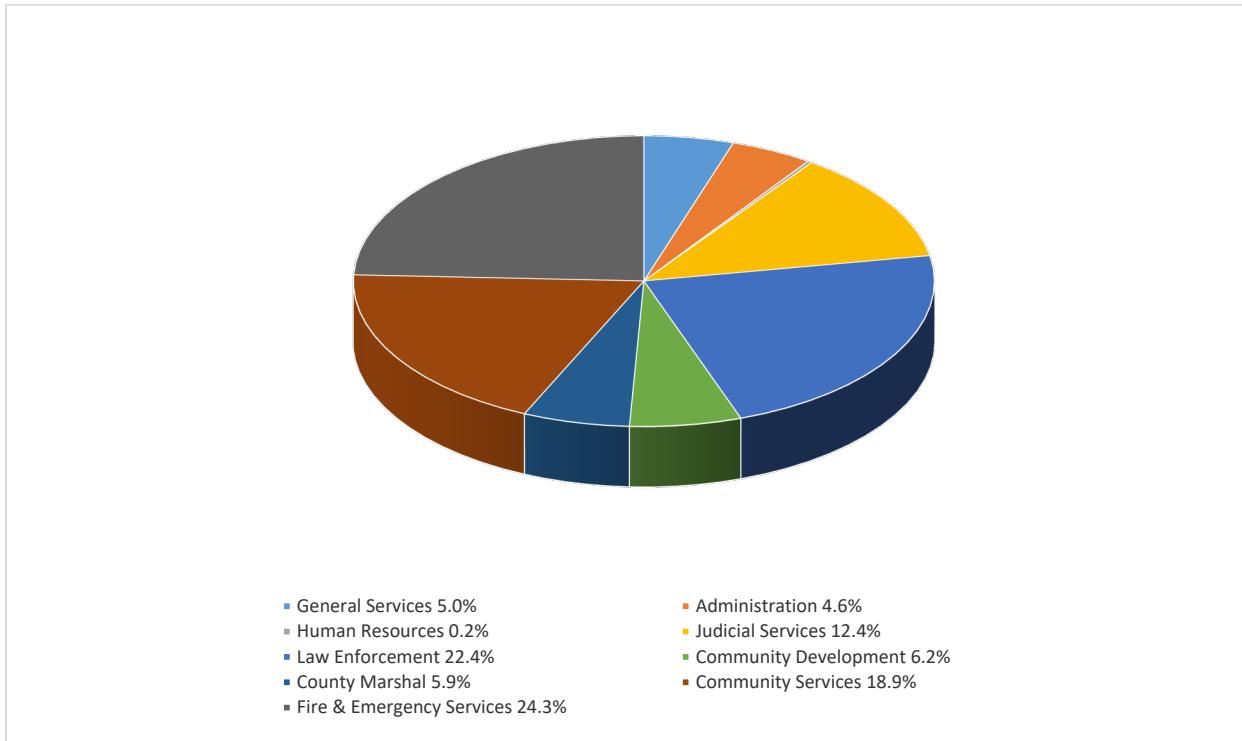


PERSONNEL POSITION SUMMARY BY FUND

<u>FUND</u>	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Est Actual FY25</u>	<u>Budget FY26</u>
General Fund				
General Administration	91	103	105	105
Commissioners	5	5	5	5
General Services Agency	60	61	62	62
Financial Services	17	16	17	17
Human Resources	4	4	3	3
Judicial Services	217	230	248	248
Law Enforcement	494	494	494	494
Community Development	90	90	90	90
County Marshal	62	67	71	71
Community Services	6	6	7	7
Total General Fund	1,045	1,075.16	1,101.11	1,101.11
Special Revenue Funds				
Natl Odioid Settlement Fund	0	0	1	1
Emergency 911 Telephone Fund	60	60	61	61
Senior Services Fund	30	32	33	33
Parks and Recreation Fund	336	342	346	346
ARPA Fund	20	21	-	-
Transportation Fund	25	27	30	30
Multiple Grant Fund	15	7	8	8
CDBG Fund	2	2	2	2
Victim Witness Fund	2	2	2	2
DUI Court Fund	4	4	4	4
Drug Accountability Court Fund	6	5	5	5
Treatment Accountability Court Fund	1	2	2	2
Drug Screening Lab Fund	10	10	10	10
Veteran's Court Fund	1	1	2	2
Juvenile Drug Court Fund	1	1	1	1
Family Treatment Court Fund	1	1	1	1
Fire District Fund	378	396	406	406
Total Special Revenue Funds	892	912	913	913
Capital Funds				
SPLOST Fund	45	46	47	47
Total Capital Funds	45	46	47	47
Enterprise Funds				
Emergency Medical Fund	115	122	131	131
Total Enterprise Funds	115	122	131	131
Internal Services				
Insurance & Benefits Fund	2	2	2	2
Fleet Maintenance Fund	13	13	13	13
Total Internal Services	15	15	15	15
GRAND TOTAL	2,112	2,170	2,207	2,207

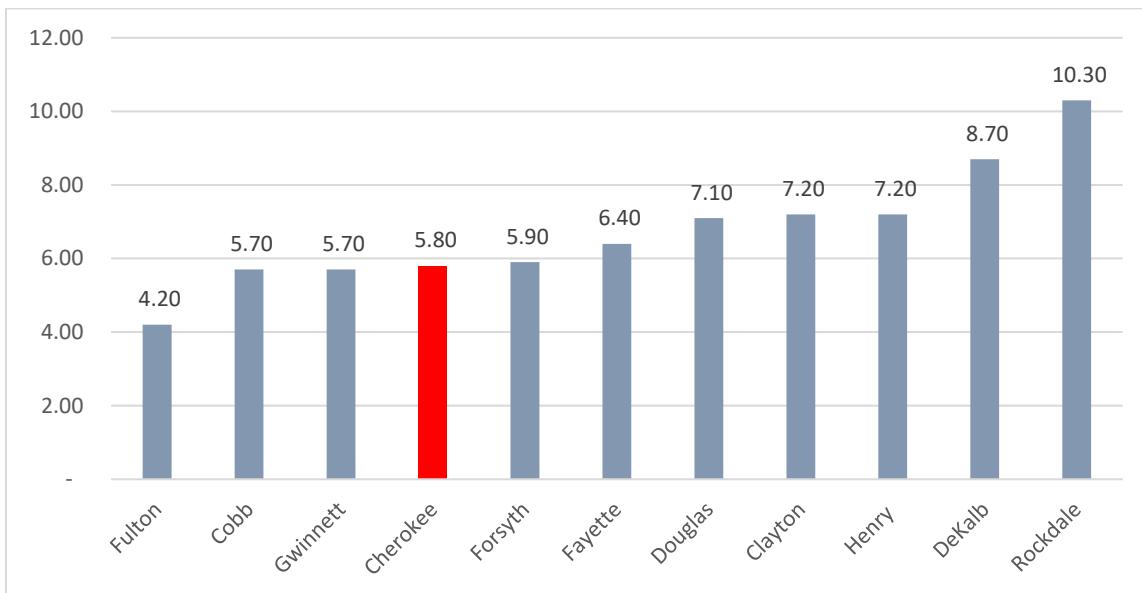
Note: Table includes regular full time and part time positions but does not include temporary or seasonal positions.

2026 Authorized Positions by Group



Cherokee County's Employees per capita rate is 5.8, the fourth lowest in the ARC region.

Employees Per Capita



CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023	2024	EST	2026
ACTUAL	ACTUAL	ACTUAL	BUDGET			
GENERAL FUND	BOARD OF COMMISSIONERS	BOARD OF COMMISSIONER	5	5	5	5
		TOTAL	5	5	5	5
	COUNTY CLERK	COUNTY CLERK	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		TOTAL	2	2	2	2
	COUNTY MANAGER	COUNTY ATTORNEY	1	0	0	0
		COUNTY MANAGER	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		PARALEGAL	1	1	1	1
		SR COUNSEL	1	1	1	1
		TOTAL	5	4	4	4
	GENERAL SERVICES AGENCY	GENERAL SERVICES AGENCY DIR	1	1	1	1
		TOTAL	1	1	1	1
	CAPITAL PROJECTS	PROGRAM MANAGER	1	1	1	1
		PT CONSTRUCTION MGR SPLOST	0	0	1	1
		SR CONSTRUCTION MGR	1	1	1	1
		TOTAL	2	2	3	3
	VOTER REGISTRATION	ASSISTANT DIRECTOR ELECTIONS	1	1	1	1
		DIRECTOR ELECTIONS & VOTER REG	1	1	1	1
		ELECTIONS SPECIALIST	0	1	1	1
		ELECTIONS WAREHOUSE TECHNICIAN	1	1	1	1
		ELECTRONIC SYSTEMS MANAGER	1	1	1	1
		PROGRAM COORDINATOR	1	1	0	0
		PART TIME CLERICAL	2	0	0	0
		PT VOTER SERIVCE SPECIALIST	0	15	15	15
		SENIOR CLERK	2	0	0	0
		TRAINING AND EDUCATION MANAGER	0	1	1	1
		ELECTION SPECIALIST	2	1	2	2
		TOTAL	11	23	23	23
	FINANCE AND BUDGETING	ACCOUNTANT	2	1	1	1
		ACCT. & REPORTS MANAGER	0.4	0.4	0.4	0.4
		AR COORDINATOR	0	1	1	1

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	FINANCE AND BUDGETING	ACCOUNTS PAYABLE CLERK	1	0	0	0
		CHIEF FINANCIAL OFFICER	0.7	0.7	0.7	0.7
		EXPENDITURES MANAGER	1	1	1	1
		GRANTS WRITER	1	0	0	0
		PLANNING & ANALYSIS MANAGER	0.96	1	1	1
		GRANT MANAGER	0.3	0.3	1	1
		PAYROLL SPECIALIST	1	1	1	1
		STATISTICS & PERFORMANCE MGR	0.8	0.8	0.8	0.8
		SENIOR ACCOUNTS PAYABLE CLERK	1	2	2	2
		TOTAL	10.16	9.2	9.9	9.9
DEVELOPMENT SERVICES CENTER	DEVELOPMENT SERVICES CENTER	DEVELOPMENT SERVICES REP	4	4	4	4
		LEAD DEVELOPMENT SERVICES REP	1	1	1	1
		MANAGER DEVELOPMENT SERVICES	1	1	1	1
		TOTAL	6	6	6	6
PURCHASING	PURCHASING	CONTRACT MANAGER	1	1	0	0
		DIR PURCHASING	1	1	1	1
		PROCUREMENT SPECIALIST	1	1	1	1
		SR. FIN/PROCUR. SPEC	2	2	3	3
		TOTAL	5	5	5	5
INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY	APPLICATION SERVICES MANAGER	1	1	1	1
		APPLICATION SUPPORT ANALYST	1	1	1	1
		BUSINESS ANALYST	2	2	1	1
		APPLICATION SYSTEMS/DATA ANALY	2	2	0	0
		CHIEF INFORMATION OFFICER	1	1	1	1
		INFRASTRUCTURE SYST ADMIN	2	2	3	3
		INFRASTRUCTURE SYST ENGINEER	1	1	1	1
		INFRASTRUCTURE SERV/SEC MGR	1	1	1	1
		INFO SECURITY MANAGER	1	1	1	1
		TECHICAL COORDINATOR	1	1	1	1
		JR INFRASTRUCTURE SECURITY ANL	0	1	0	0
		JR SOLUTIONS ANALYST	0	0	1	1
		NETWORK ANALYST	0.75	0.75	1	1

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	INFORMATION TECHNOLOGY	PART TIME INTERN	2	2	2	2
		SOLUTIONS ANALYST 1	1	1	2	2
		SOLUTIONS ANALYST II	1	1	1	1
		SYSTEM SUPPORT SPECIALIST I	2	2	1	1
		SYSTEM SUPPORT SPECIALIST II	2	1	4	4
		TECHNOLOGY SERVICES MANAGER	1	1	1	1
		TECHNOLOGY SERVICES SUPERVISOR	1	1	0	0
	GIS/MAPPING	TOTAL	23.75	23.75	24	24
		GIS ANALYST	1	1	1	1
		MAPPING MANAGER	1	1	1	1
	HUMAN RESOURCES	GIS SPECIALIST I	1	1	1	1
		TOTAL	3	3	3	3
		ADMINISTRATIVE ASSISTANT	1	0	0	0
		BENEFITS ADMINISTRATOR	0	0	1	1
		DIRECTOR - HUMAN RESOURCES	1	1	1	1
		HR ASSISTANT	0.5	1	0	0
	TAX COMMISSIONER	HR MANAGER	0.5	0.5	1	1
		HR SPECIALIST	0	0.5	0	0
		SENIOR HR SPECIALIST	1	1	0	0
		TOTAL	4	4	3	3
		ASSISTANT SUPERVISOR TAGS	2	2	3	3
		CHIEF DEPUTY TAX COMMISSIONER	1	0	0	0
		CLERK 2	0	8	9	9
		DEPUTY TAX COMMISSIONER	0	2	2	2
		MOTOR VEHIC ACCTS RECIEVABLE	1	1	1	1
		RECEPTIONIST	1	1	1	1
		SENIOR CLERK	21	14	11	11
		SENIOR LEAD CLERK	0	0	1	1
		SUPERVISOR/TAX/TAG	2	1	1	1
		PROPERTY TAX SUPERVISOR	1	0	0	0
		TAX COMMISSIONER	1	1	1	1
		TOTAL	30	30	30	30

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	TAX ASSESSOR	ADMINISTRATIVE ASSISTANT	0	3	3	3
		APPRaiser	11	11	13	13
		ASSESSORS ASSISTANT	1	0	0	0
		CHIEF APPRAISER	1	1	1	1
		CLERK I	0	5	5	5
		DEPUTY CHIEF APPRAISER	1	1	1	1
		EXECUTIVE ASSISTANT	0	1	1	1
		LEAD APPRAISER	5	5	5	5
		RECEIVER OF RECORDS	1	1	1	1
		SENIOR APPRAISER	3	3	3	3
		SECRETARY II	3	0	0	0
		SENIOR CLERK	5	0	0	0
		SENIOR TAX MAPPER	0	1	1	1
		TAX MAPPER	2	1	1	1
		TOTAL	33	33	35	35
RISK MANAGEMENT		DIRECTOR RISK MANAGEMENT	1	1	1	1
		RISK ANALYST	1	1	1	1
		TOTAL	2	2	2	2
FACILITIES MANAGEMENT		DIRECTOR - FACILITIES MANAGEMENT	1	1	1	1
		JANITORIAL SUPERVISOR	3	3	3	3
		JANITORIAL TECHNICIAN	14	15	15	15
		MAINTENANCE MANAGER	1	1	1	1
		MAINTENANCE TECHNICIAN	11	11	11	11
		TOTAL	30	31	31	31
COMMUNICATIONS		ASST DIRECTOR COMMUNICATIONS	1	1	1	1
		DIRECTOR OF COMMUNICATIONS	1	1	1	1
		MULTIMEDIA SPECIALIST	0	1	1	1
		TOTAL	2	3	3	3
COURT ADMINISTRATION		ACCOUNT COORDINATOR	1	1	1	1
		CALENDAR CLERK	1	3	3	3
		COURT ADMINISTRATOR	1	1	1	1
		COURT REPORTER 1	6	4	7	7

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	COURT ADMINISTRATION	COURT REPORTER 2	3	4	4	4
		COURT SERVICES COORDINATOR	1	1	1	1
		DEPUTY COURT ADMINISTRATOR	1	1	1	1
		EXECUTIVE ASSISTANT	0	1	1	1
		INTERPRETER SERVICES COORD	1	1	1	1
		MEDT PRE T	0	1	0	0
		PART TIME BALIFF	25	25	25	25
		SUPERIOR COURT CALENDAR CLERK	3	1	1	1
		SECRETARY II	1	0	0	0
		TOTAL	44	44	46	46
SUPERIOR COURT		LAW CLERK	3	1	2	2
		ADMINISTRATIVE ASSISTANT	0	0	1	1
		PT judicial manager	0	1	1	1
		STAFF ATTORNEY	1	3	2	2
		TOTAL	4	5	6	6
INDIGENT DEFENSE		COUNSELOR/INVESTIGATOR	2	2	2	2
		ADMINISTRATIVE ASSISTANT	0	1	1	1
		DIR/INDIGENT DEFENSE	1	1	1	1
		SECRETARY I	1	0	0	0
		TOTAL	4	4	4	4
CLERK OF SUPERIOR COURT		CHIEF DEPUTY CLERK/SUPERIOR	1	1	1	1
		ASSISTANT CHIEF CLERK	0	3	5	5
		ASSISTANT SUPERVISOR	1	0	0	0
		CHIEF INFORMATION OFFICER	0	1	1	1
		CHIEF CLERK PROJECT MANAGER	1	1	1	1
		CLERK OF COURTS	1	1	1	1
		CLERK	20	0	0	0
		CLERK 2	5	0	0	0
		DEPUTY CLERK	7	14	16	16
		EXECUTIVE ASSISTANT	0	0	1	1
		FINANCE MANAGER AGENCY	0	1	0	0
		INFORMATION SYSTEM MANAGER	0	1	1	1

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	CLERK OF SUPERIOR COURT	PT CLERICAL	3	6	5	5
		RECORDS MANAGER	0	0	1	1
		RECEPTIONIST	0	1	1	1
		SENIOR CLERK	9	7	8	8
		SUPERVISOR	1	8	5	5
		SR DEPUTY CLERK	9	16	17	17
	TOTAL		58	61	64	64
	DISTRICT ATTORNEY	ACCOUNTABILITY COURT PROSECUTOR	1	0	0	0
		ADMINISTRATIVE ASSISTANT	0	6	7	7
		ANALYST DA	1	1	1	1
		ASSISTANT DA	7	6	11	11
		CHIEF ASSISTANT DA	1	0	0	0
		CHIEF INVESTIGATOR	0	1	0	0
		COORDINATOR	0	1.8	1.8	1.8
		DEPUTY CHIEF ASST DA	3	4	4	4
		DA PUBLIC INFORMATION OFFICER	1	1	1	1
		DIR OFFICE ADMIN-VICTIM SERVIC	0.8	0	0	0
		DEPUTY CHIEF INVESTIGATOR	0	1	1	1
		COMM/TAG OFFICER	1	1	1	1
		INVESTIGATOR	12	12	16	16
		SENIOR INVESTIGATOR	4	3	3	3
		SENIOR ASSISTANT DA	0	2	2	2
		SENIOR SECRETARY	6	0	0	0
		VICTIM WITNESS ADVOCATE	0	2	3	3
	TOTAL		37.8	41.8	51.8	51.8
STATE COURT	STATE COURT	ADMINISTRATIVE ASSISTANT	3	3	3	3
		LAW CLERK	3	0	0	0
		STAFF ATTORNEY	0	3	3	3
		STATE COURT JUDGE	3	3	3	3
	TOTAL		9	9	9	9
STATE COURT SOLICITOR	ADMINISTRATIVE ASSISTANT		0	4	3	3
	ASSISTANT SOLICITOR		8	7	8	8

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	STATE COURT SOLICITOR	CHIEF ASST SOLICITOR	1	1	1	1
		CHIEF INVESTIGATOR	0	1	1	1
		CLERK 2	3	2	3	3
		DPTY ASG	1	2	2	2
		DIRECTOR VICTIM WITNESS ADVO	0	1	1	1
		INVESTIGATOR	3	2	2	2
		OFFICE COORDINATOR	0	1	1	1
		PART TIME CLERICAL	1	0	0	0
		PART TIME INTAKE CLERK	0	1	1	1
		SECRETARY I	2	0	0	0
		SECRETARY II	2	0	0	0
		SOLICITOR	1	1	1	1
		TRIAL ASSISTANT	4	4	4	4
		VICTIM WITNESS ADVOCATE	0	2	2	2
		TOTAL	26	29	30	30
MAGISTRATE COURT		ADMINISTRATIVE ASSISTANT	1	1	1	1
		ASSOCIATE MAGISTRATE JUDGE	1	1	1	1
		CHIEF ASSOCIATE MAG. JUDGE	1	1	1	1
		CHIEF MAGISTRATE JUDGE	1	1	1	1
		PT MAGISTRATE JUDGE	7	7	7	7
		TOTAL	11	11	11	11
PROBATE COURT		ASSOCIATE PROBATE JUDGE	0	1	1	1
		CLERK 1	1	1	1	1
		DIRECTOR - LICENSING OPERATION	1	1	1	1
		HEARING OFFICER - PROBATE	1	0	0	0
		PROBATE JUDGE	1	1	1	1
		SR DEPUTY CLERK	7	7	7	7
		TOTAL	11	11	11	11
JUVENILE COURT		ADMINISTRATIVE ASSISTANT	2	2	2	2
		DEPUTY CLERK	2	2	3	3
		JUVENILE COURT INTAKE OFFICER	1	0	0	0
		JUV COURT PROGRAM MGR	3	4	4	4

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	JUVENILE COURT	JUVENILE COURT JUDGE	2	2	2	2
		JUVENILE COURT CLERK	0	1	1	1
		PT JUVENILE PROGRAM MGR	0	1	1	1
		SENIOR JUV COURT PROGRAM MGR	0	1	1	1
		SENIOR CLERK	1	0	0	0
		JUVENILE CLERK OF COURT	1	1	1	1
	TOTAL		12	14	15	15
	SHERIFF	ACCREDITATION MANAGER	2	2	2	2
		ACCOUNTANT	0	0	1	1
		ADMINISTRATIVE ASSISTANT	7	4	3	3
		ADMINISTRATIVE SERVICE MANAGER	0	1	1	1
		ADMIN SUPERVISOR	1	0	0	0
		ASST WARRANT REC	1	1	1	1
		BOND ADMINISTRATOR	1	1	1	1
		CAPTAIN SHERIFF'S OFFICE	12	12	13	13
		CHIEF DEPUTY SHERIFF	1	1	1	1
		CRIMINAL INTELLIGENCE DIV COMM	0	0	1	1
		CRIMINAL JUSTICE INFO SYS OPE	0	8	9	9
		CLERK 1	11	13	14	14
		CLERK 2	4	5	5	5
		COMM OFFICER SHERIFF	9	1	0	0
		CORPORAL	49	49	50	50
		COMMUNITY RELATIONS SPECIALIST	0	1	1	1
		CRIME ANALYST	6	4	5	5
		CONTROL ROOM OPERATOR	1	1	1	1
		CRIME SCENE TECHNICIAN	0	1	1	1
		DETENTION CENTER MAINT SUPVSR	0	1	1	1
		DEPUTY - CERTIFIED	263	258	251	251
		EVIDENCE CUSTODIAN	1	1	1	1
		EVIDENCE TECHNICIAN	2	2	2	2
		EXECUTIVE ASSISTANT	1	1	1	1
		FORENSIC COMPUTER TECHNICIAN	1	1	1	1

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET
GENERAL FUND	SHERIFF	FINANCE MANAGER AGENCY	0	1	1	1
		FLEET SERVICES SPECIALIST	0	0	2	2
		FLEET MANAGER SO	1	1	1	1
		HR ASSISTANT	0	0	1	1
		HR GENERALIST	0	0	1	1
		HR MANAGER	0	1	1	1
		HR SPECIALIST/BENEFITS COORD	2	0	0	0
		INMATE COURT COORDINATOR	3	2	3	3
		INFORMATION SYSTEM MANAGER	1	1	1	1
		INVESTIGATOR	1	0	0	0
		INMATE SERVICES SPECIALIST	8	9	11	11
		INTELLIGENCE UNIT MANAGER	0	1	0	0
		LT COLONEL SHERIFF	1	1	1	1
		LIEUTENANT - SHERIFF	21	21	22	22
		MAJOR SHERIFF	4	4	3	3
		MULTIMEDIA SPECIALIST	0	0	1	1
		MAINTENANCE TECHNICIAN	5	5	5	5
		OPEN RECORDS SPECIALIST	1	1	1	1
		PROJECTS COORDINATOR	1	1	0	0
		PART TIME DEPUTY	7	7	7	7
		PART TIME CROSSING GUARD	10	10	10	10
		QUARTERMASTER	0	1	1	1
		RECORDS MANAGER	0	0	1	1
		RECORDS COORDINATOR	3	3	1	1
		RECRUITMENT MANAGER	0	0	1	1
		RECRUITMENT SPECIALIST	1	1	0	0
		RMS MANAGER	1	2	2	2
		SERGEANT SHERIFF	41	41	40	40
		SHERIFF	1	1	1	1
		SENIOR ACCOUNTS PAYABLE CLERK	1	1	0	0
		SENIOR CLERK	2	4	3	3
		TAC OFFICER - SHERIFF	2	2	2	2

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	SHERIFF	VICTIM WITNESS ADVOCATE	2	2	2	2
		WARRANT OFFICE COORDINATOR	1	1	1	1
		TOTAL	494	494	494	494
	COUNTY PROBATION	ADMINISTRATIVE ASSISTANT	0	0	1	1
		CNTY PROBATION ACCOUNTS TECH	1	1	1	1
		CNTY PROBATION DRUG TEST TECH	2	2	3	3
		CNTY PROBATION CRT INTAKE CLK	1	1	1	1
		CNTY PROBATION OPERATIONS MGR	1	0	0	0
		SWORN COUNTY PROBATION OFFICER	2	1	0	0
		COUNTY PROBATION OFFICER	7	9	11	11
		DIRECTOR CNTY PROBATION	1	1	1	1
		DEPUTY DIRECTOR CO. PROBATION	0	1	1	1
		OPERATIONS MANAGER	0	1	1	1
		TOTAL	15	17	20	20
	CORONER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		CORONER	1	1	1	1
		DEPUTY CHIEF CORONER	0	0	1	1
		PART TIME CORONER	6	6	5	5
		TOTAL	8	8	8	8
	ANIMAL CONTROL	ANIMAL CONTROL SERGEANT	1	1	1	1
		ANIMAL CONTROL OFFICER	8	8	9	9
		TOTAL	9	9	10	10
	ANIMAL SHELTER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		SHELTER INTAKE SUPER	1	1	1	1
		ANIMAL SUPPORT SPEC 1	3	0	1	1
		ANIMAL SUPPORT SPEC 2	8	11	1	1
		ANIMAL SUPPORT SPEC 3	1	1	12	12
		VETERINARY TECHNICIAN	1	1	1	1
		ASSISTANT SHELTER DIRECTOR	1	1	1	1
		DIRECTOR - ANIMAL SHELTER	1	1	1	1
		PT ANIMAL SUPPORT SPEC 1	2	2	0	0
		TOTAL	19	19	19	19

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	EMERGENCY MANAGEMENT AGENCY	DEPUTY DIRECTOR EMA	1	1	1	1
		DIRECTOR EMG MGNT AGENCY	1	1	1	1
		EMA SPECIALIST	1	1	1	1
		TOTAL	3	3	3	3
	RADIO COMMUNICATIONS	RADIO COMMUNICATION SPECIALIST	1	1	1	1
		TOTAL	1	1	1	1
	PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1	1	1	1
		DIRECTOR PUBLIC WORKS	1	1	1	1
		EQUIPMENT OPERATOR I	2	2	2	2
		EQUIPMENT OPERATOR II	4	4	4	4
		LABORER	17	17	17	17
		LEAD OPERATOR 2	3	3	4	4
		LEAD OPERATOR	1	1	0	0
		MANAGER - PUBLIC WORKS	1	1	1	1
		OPERATIONS MGR PUBLIC WORKS	1	1	1	1
		SIGN AND MARKING TECHNICIAN	1	1	1	1
	STORMWATER ENGINEERING	SUPERVISOR/PUBLIC WORKS	3	3	3	3
		TRUCK DRIVER II	7	7	7	7
		TOTAL	42	42	42	42
		COUNTY ENGINEER	0.76	0.76	0.76	0.76
		SR STORM WATER INSPECTOR	0	0	1	1
	TRANSPORTATION ENGINEERING	STORMWATER COORDINATOR	1	1	0	0
		STORMWATER ENGINEER	1	1	1	1
		STORMWATER INSP	3	3	2	2
		STORMWATER TECHNICIAN	0	0	1	1
		TOTAL	5.76	5.76	5.76	5.76
		TRANSPORTATION DIRECTOR	1	1	1	1
	ENGINEERING	ENGINEERING ASSISTANT	2	2	1	1
		PRECONST ENG TRANSPORTATION	1	1	1	1
		TRAFFIC SIGNAL SUPERVISOR	0	0	1	1
		TOTAL	4	4	4	4
	ADMINISTRATIVE ASSISTANT		0	0.75	0.75	0.75

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	ENGINEERING	ARBORIST	1	1	0	0
		COMMUNITY DEV AGENCY DIR	0.5	0.5	0.5	0.5
		DEVELOPMENT INSPECTION MANAGER	1	1	1	1
		DEVELOPMENT INSPECTOR	3	3	4	4
		DEVELOPMENT PROJECTS DIRECTOR	1	1	1	1
		EXECUTIVE ASSISTANT	0.75	1	0	0
		OPERATION MGR ENGINEERING	0	0	1	1
		PT INTERN	2	2	1	1
		RECEPTIONIST	0	0	1	1
		SENIOR ARBORIST	0	0	1	1
	RECYCLING CENTER	SR DEVELOPMENT INSPECTOR	1	1	0	0
		TOTAL	10.25	11.25	11.25	11.25
	COMMUNITY SERVICES AGENCY	PT RECYCLING	2	2	2	2
		RECYCLING CENTER SUPERVISOR	1	1	1	1
		RECYCLING OPERATOR	2	2	3	3
	TOTAL		5	5	6	6
	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICE AGENCY DIR	1	1	1	1
	TOTAL		1	1	1	1
GENERAL FUND	BUILDING INSPECTIONS	BLDG INSP - COMMERCIAL	1	1	1	1
		BUILDING INSPECTOR	6	6	6	6
		COMMERCIAL PLAN REVIEW	1	1	1	1
		DEPUTY BUILDING OFFICIAL	1	1	1	1
		DIRECTOR BUILD/DEVELOP SERVICE	1	1	1	1
		PT BUILDING INSPECTOR	1	1	1	1
		SENIOR BUILDING INSPECTOR	1	1	1	1
	TOTAL		12	12	12	12
	PLANNING AND ZONING	DIRECTOR PLANNING & ZONING	1	1	1	1
		DEPUTY DIRECTOR P & Z	0.9	0.9	0	0
		EXECUTIVE ASSISTANT	1	0	0	0
		PLANNING DIVISION MANAGER	0	0	0.9	0.9
		PLANNER	2	2	2	2
	PRINCIPAL PLANNER		0	0	1	1

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
GENERAL FUND	PLANNING AND ZONING	CODING COMPLIANCE INSPECTOR	1	1	1	1
		PLANNING/ZONING TECHNICIAN	1	1	1	1
		SENIOR PLANNER	2	2	1	1
		ZONING DIVISON MANAGER	1	1	1	1
	TOTAL		9.9	8.9	8.9	8.9
	CODE ENFORCEMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1
		CAPTAIN MARSHAL	0	1	1	1
		CHIEF MARSHAL	1	1	0	0
		DEPUTY MARSHAL	7	10	12	12
		DIR TRAINING/EMA/HLS	1	0	0	0
		EXECUTIVE ASSISTANT	1	1	1	1
		LIEUTENANT MARSHAL	1	1	0	0
		MAJOR MARSHAL	0	0	0	0
		PUBLIC SAFETY AGENCY DIRECTOR	0.5	0.5	0.5	0.5
		SERGEANT MARSHAL	2	2	2	2
	TOTAL		14.5	17.5	17.5	17.5
TOTAL GENERAL FUND			1045.12	1075.16	1101.11	1101.11
NATL OPIOID SETT FUND	DRUG ACCOUNTABILITY COURT	CASE MANAGER COURTS	0	0.24	0.24	0.24
		DIRECTOR OF TREATMENT SERVICES	0	0	1	1
		TOTAL	0	0.24	1.24	1.24
	TOTAL NATL OPIOID SETTLEMENT FUND		0	0.24	1.24	1.24
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	ACCREDITATION MANAGER	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	1	1	1
		CAD MANAGER E911	1	1	1	1
		COMMUNICATION OFFICER I	27	28	24	24
		COMM OFFICER 911 CTO	9	7	10	10
		COMMUNICATIONS SUPERVISOR	4	4	4	4
		DIRECTOR/E911	1	1	1	1
		DEPUTY DIRECTOR E911	2	2	2	2
		LEAD COMMUNICATION OFFICER	4	3	5	5
		OPERATIONS MANAGER	0	1	1	1
		PUBLIC SAFETY AGENCY DIRECTOR	0.5	0.5	0.5	0.5

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
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FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	PART TIME CLERICAL	5	5	5	5
		QUALITY/QI	1	0	0	0
		QUALITY ASSURANCE SPECIALIST	0	1	1	1
		RECORDS COORDINATOR	1	1	1	1
		SR COMMUNICATIONS OFFICER	0	1	1	1
		TRAINING COORDINATOR E911	1	1	1	1
		RADIO COMMUNICATION MANAGER	1	0	0	0
		RADIO TECHNOLOGY DIRECTOR	0	1	1	1
		TOTAL	59.5	59.5	60.5	60.5
		TOTAL EMERGENCY 911 TELEPHONE FUND	59.5	59.5	60.5	60.5
SENIOR SERVICES FUND	SENIOR CENTER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ASSISTANT DIRECTOR SR CENTER	0	1	1	1
		BUDGET VOUCHER COORDINATOR	1	1	1	1
		CONGREGATE MEALS COORD	1	1	1	1
		COMPLIANCE & QLTY ASSURANCE	1	1	1	1
		CASE MANAGER	3	3	3	3
		DIRECTOR - SENIOR SERVICES	1	1	1	1
		HDM SUPERVISOR/VOLUNTEER COORD	1	1	1	1
		HOMEMAKER AIDE	4	4	4	4
		HOMEMAKER SUPERVISOR	1	1	1	1
		I&A COORDINATOR	1	1	1	1
		I&A CAREGIVER	1	1	1	1
		MEALS AND WHEELS ASSISTANT	1	1	1	1
		PROGRAM MANAGER SENIOR SVCS	1	1	1	1
		PART TIME CLERICAL	8	9	9	9
		RESOURCE COORDINATOR	1	1	1	1
		CLIENT NEEDS MANAGER	0	0	1	1
		SR. ROAMERS ACTIVITIES COORD	1	1	1	1
		SENIOR SERVICES ACTIVITY ASSIST	1	1	1	1
		SENIOR SERVICES ACTIVITIES COOR	1	1	1	1
		TOTAL	30	32	33	33
		TOTAL SENIOR SERVICES FUND	30	32	33	33

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
PARKS AND RECREATION FUND	CRPA ADMINISTRATION	ADMIN ASSISTANT	1	0	0	0
		ADMINISTRATIVE DIVISION DIRECTOR	1	1	1	1
		BUSINESS MANAGER	1	0	0	0
		DIRECTOR - RECS & PARKS	1	1	1	1
		OFFICE COORDINATOR	0	1	1	1
		PART TIME REC/PARKS	4	5	1	1
		RECREATION COORDINATOR	0	1	1	1
	TOTAL		8	9	5	5
	CRPA PROGRAMS	RECREATION COORDINATOR	5	4	3	3
		PART TIME REC/PARKS	93	93	93	93
		RECREATION DIVISION DIRECTOR	1	1	1	1
	TOTAL		99	98	97	97
	AQUATIC CENTER	AQUATICS COORDINATOR	2	2	1	1
		AQUATICS MGR	1	1	1	1
		FACILITIES MAINTENANCE SUPER	1	1	1	1
		FACILITY OPERATIONS COORDINATOR	0	1	1	1
		MARKETING & CUSTOMER SERVICE	1	0	0	0
		SR AQUATICS COORDINATOR	0	0	1	1
		PART TIME REC/PARKS	114	114	114	114
	TOTAL		119	119	119	119
	CRPA ATHLETICS	ATHLETIC COORDINATOR	5	5	4	4
		ATHLETICS DIVISION DIRECTOR	1	1	1	1
		ATHLETIC DIRECTOR	0	0	1	1
		PART TIME REC/PARKS	61	61	61	61
		TOTAL	67	67	67	67
	CRPA FACILITIES	CLERK 2	1	0	0	0
		FACILITIES MAINTENANNCE TECH	0	0	1	1
		FACILITY OPERATIONS COORDINATOR	0	2	2	2
		FACILITIES DIVISION DIRECTOR	1	1	1	1
		FACILITIES MANAGER	0	1	1	1
		PART TIME REC/PARKS	19	17	21	21
		TOTAL	21	21	26	26

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
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FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
PARKS AND RECREATION FUND	CRPA MAINTENANCE	CREW LEADER/CRPA	3	3	3	3
		EQUIPMENT MECHANIC PARKS	1	1	1	1
		LEAD PARKS WORKER	1	0	0	0
		PARKS MANAGER	1	1	1	1
		PARKS WORKER	12	19	15	15
		PARK MAINTENANCE DIVISION DIR	1	1	1	1
		PARKS SERVICES COORDINATOR	1	1	1	1
		PART TIME REC/PARKS	1	1	1	1
		TURF SPECIALIST	1	1	1	1
	TOTAL		22	28	24	24
	CRPA NATURAL RESOURCES	CREW LEADER/CRPA	0	0	2	2
		PARKS WORKER	0	0	4	4
		RECREATION COORDINATOR	0	0	1	1
		RECREATION DIVISION DIRECTOR	0	0	1	1
	TOTAL		0	0	8	8
TOTAL PARKS AND RECREATION FUND			336	342	346	346
ARPA ACT 21 FUND	ARPA	GRANTS MANAGER	0.7	0.7	0	0
		COURT REPORTER 1	2	3	0	0
		DEPUTY CLERK	4	4	0	0
		ADMINISTRATIVE ASSISTANT	0	1	0	0
		ASSISTANT DA	4	2	0	0
		DEPT CHIEF ASST DISTRICT ATTN	1	1	0	0
		INVESTIGATOR	3	3	0	0
		SENIOR ASSISTANT DA	0	2	0	0
		SENIOR SECRETARY	1	0	0	0
		VICTIM WITNESS ADVOCATE	2	2	0	0
		CTY PROBATION DRUG TEST TECH	1	1	0	0
		COUNTY PROBATION OFFICER	1	1	0	0
	TOTAL		19.7	20.7	0	0
	TOTAL ARPA ACT 21 FUND		19.7	20.7	0	0
TRANSPORTATION FUND	CATS	ADMINISTRATIVE ASSISTANT	1	1	1	1
		BUS DRIVER	11	13	13	13

CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2025			
			2023	2024	EST	2026
			ACTUAL	ACTUAL	ACTUAL	BUDGET
TRANSPORTATION FUND	CATS	DISPATCHER	1	1	1	1
		DEPUTY DIRECTOR CATS	0	2	2	2
		MOBILITY MGR/OPERATIONS COORD	1	0	0	0
		OFFICE MANAGER	1	0	0	0
		DIRECTOR CATS TRANSIT	1	1	1	1
		PART TIME	9	9	12	12
		TOTAL	25	27	30	30
TOTAL TRANSPORTATION FUND			25	27	30	30
MULTIPLE GRANT FUND	DISTRICT ATTORNEY	INVESTIGATOR	1	1	0	0
		DEPUTY CHIEF DISTRICT ATTORNEY	1	1	1	1
		ASSISTANT COORDINATOR	1	0	0	0
		VICTIM WITNESS ADVOCATE	5	3	3	3
		TOTAL	8	5	4	4
	COMMUNICATIONS	PT INTERN	1	0	0	0
		TOTAL	1	0	0	0
	CLERK OF SUPERIOR COURT	PT INTERN	1	0	0	0
		TOTAL	1	0	0	0
	SUPERIOR COURT	MEDIATOR PRE-TRIAL ADMIN	0	0	1	1
		TOTAL	0	0	1	1
	STATE COURT SOLICITOR	VICTIM WITNESS ADVOCATE	4	1	1	1
		TOTAL	4	1	1	1
	PARKS AND RECREATION	PT INTERN	1	1	1	1
		TOTAL	1	1	1	1
	ENGINEERING	PT INTERN	0	0	1	1
		TOTAL	0	0	1	1
TOTAL MULTIPLE GRANT FUND			15	7	8	8
CDBG FUND	COMMUNITY DEV BLOCK GRANT	CDBG MANAGER	1	1	1	1
		CDBG GRANTS COORDINATOR	1	1	1	1
		PLANNING & ANALYSIS MANAGER	0.04	0	0	0
		TOTAL	2.04	2	2	2
	TOTAL CDBG FUND		2.04	2	2	2

CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2025			
			2023	2024	EST	2026
ACTUAL	ACTUAL	ACTUAL	BUDGET			
VICTIM/WITNESS FUND	DISTRICT ATTORNEY	DIR OFFICE ADMIN-VICTIM SERVIC	0.2	0	0	0
		COORDINATOR	0	0.2	0.2	0.2
		PART TIME CLERICAL	1	1	1	1
		VICTIM WITNESS ADVOCATE	1	1	1	1
	TOTAL VICTIM/WITNESS FUND		2.2	2.2	2.2	2.2
DUI COURT FUND	DUI COURT	CASE MANAGER	1	1	1	1
		ACCOUNTABILITY COURT COOR	1	1	1	1
		ADMINISTRATIVE ASSISTANT	0	1	1	1
		PART TIME	1	1	1	1
		SECRETARY II	1	0	0	0
	TOTAL DUI COURT FUND		4	4	4	4
DRUG ACCOUNTABILITY COURT FUND	DRUG ACCOUNTABILITY COURT	CASE MANAGER	4	3.76	3.76	3.76
		DRUG ACC CT COORD	1	1	1	1
		PART TIME CLERICAL	1	0	0	0
	TOTAL DRUG ACCOUNTABILITY COURT FUND		6	4.76	4.76	4.76
	TOTAL DRUG ACCOUNTABILITY COURT FUND		6	4.76	4.76	4.76
TREATMENT ACCT COURT FUND	TREATMENT ACCOUNTABILITY CT	ACCOUNTABILITY COURT COOR	1	1	1	1
		CASE MANAGER	1	1	1	1
		TOTAL	2	2	2	2
	TOTAL TREATMENT ACCOUNTABILITY COURT FUND		2	2	2	2
DRUG SCREENING LAB FUND	DRUG SCREENING LAB	DRUG LAB TECHNICIAN	2	2	2	2
		LABORATORY MANAGER	1	1	1	1
		PART TIME	7	7	7	7
		TOTAL	10	10	10	10
	TOTAL DRUG SCREENING LAB FUND		10	10	10	10
VETERANS COURT FUND	VETERANS COURT	ACCOUNTABILITY COURT COOR	1	1	1	1
		CASE MANAGER COURTS	0	0	1	1
		TOTAL	1	1	2	2
	TOTAL VETERANS COURT FUND		1	1	2	2

CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2025			
			2023	2024	EST	2026
			ACTUAL	ACTUAL	ACTUAL	BUDGET
JUVENILE DRUG COURT FUND	JUVENILE DRUG COURT	ACCOUNTABILITY COURT COOR	1	0.5	0.5	0.5
		TOTAL	1	0.5	0.5	0.5
	TOTAL JUVENILE DRUG CT FUND		1	0.5	0.5	0.5
FAMILY TREAT COURT FUND	FAMILY TREATMENT COURT	ACCOUNTABILITY COURT COOR	0	0.5	0.5	0.5
		TOTAL	0	0.5	0.5	0.5
	TOTAL FAMILY TREATMENT COURT FUND		0	0.5	0.5	0.5
FIRE DISTRICT FUND	FIRE ADMINISTRATION	ACCREDITATION MANAGER	0	0	1	1
		ADMINISTRATIVE ASSISTANT	1	2	2	2
		ADMIN OFFICE CLERK	1	0	0	0
		BATTALION CHIEF	1	0	0	0
		DPTY CHIEF OF OPERATIONS	1	3	4	4
		DPTY CHIEF OF SUPPORT SERVICES	1	1	0	0
		DIVISION CHIEF	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		FIRE SPECIAL PROJECTS	1	0	0	0
		FIRE HEALTH & SAFETY OFFICE	1	1	1	1
		FIRE CHIEF	1	1	1	1
		FIRE RECRUITER	1	0	0	0
		FIRE EQUIPMENT SUPPLY	1	1	1	1
		HR ASSISTANT	1	1	1	1
		HR MANAGER	1	1	1	1
		HR SPECIALIST	1	0	1	1
		E-911 LIAISON OFFICER	0	0	1	1
		LOGISTICS MANAGER	1	1	1	1
		PUBLIC AFFAIRS OFFICER	1	1	0	0
		PUBLIC RELATIONS & RECRUITMENT	0	1	1	1
		PART TIME	1	1	1	1
		SENIOR HR SPECIALIST	0	1	0	0
		SPECIAL PROJECTS	0	1	0	0
		WAREHOUSE SPECIALIST - FIRE	3	3	3	3
		TOTAL	21	22	22	22

CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2025			
			2023	2024	EST	2026
ACTUAL	ACTUAL	ACTUAL	BUDGET			
FIRE DISTRICT FUND	FIRE MARSHAL	ADMINISTRATIVE ASSISTANT	0	0	1	1
		CLERK 2	1	1	0	0
		DIVISION CHIEF	0	1	1	1
		FIRE MARSHAL	1	0	0	0
		FIRE INSPECTOR	6	7	7	7
		PLANS EXAMINER - FIRE	2	1	2	2
	TOTAL		10	10	11	11
	FIRE OPERATIONS	BATTALION CHIEF	9	9	11	11
		CAPTAIN FIRE	18	12	6	6
		CAPTAIN FIRE PARAMEDIC	0	9	17	17
		DIVISION CHIEF	3	3	3	3
		FIRE APPARATUS OPERATOR	67	58	72	72
		FIRE APPARATUS OPER PARAMEDIC	39	37	35	35
		FIREFIGHTER/EMT	40	55	54	54
		FIREFIGHTER ENTRY LEVEL	27	37	32	32
		FIREFIGHTER PARAMEDIC	4	2	4	4
		LIEUTENANT PARAMEDIC	0	27	31	31
		LIEUTENANT - FIRE	41	16	14	14
		PARAMEDIC ONLY EMPLOYEE	0	1	1	1
		PART TIME FIREFIGHTER ENTRY LEVEL	12	9	7	7
		SERGEANT FIRE	68	28	29	29
		SERGEANT PARAMEDIC	0	40	36	36
	TOTAL		328	343	352	352
FIRE SPECIAL OPERATIONS	BATTALION CHIEF		1	0	0	0
		DIVISION CHIEF	0	1	1	1
	TOTAL		1	1	1	1
FIRE PREVENTION	FIRE SAFETY ED PROGRAM MGR		0	0	1	1
		SR FIRE SAFETY EDUCATOR	3	3	3	3
	TOTAL		3	3	4	4
FIRE INFORMATION TECHNOLOGY	INFORMATION SYSTEM MANAGER		0	1	1	1
		SYSTEMS SUPPORT SPECIALIST I	2	2	2	2
		SYSTEMS SUPPORT SPECIALIST II	1	1	1	1

CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2025			
			2023	2024	EST	2026
ACTUAL	ACTUAL	ACTUAL	BUDGET			
FIRE DISTRICT FUND	FIRE INFORMATION TECHNOLOGY	SYSTEMS INFORMATION MANAGER	1	0	0	0
		TOTAL	4	4	4	4
	FIRE TRAINING	ADMINISTRATIVE ASSISTANT	0	1	1	1
		ADMIN OFFICE CLERK	1	0	0	0
		BATTALION CHIEF	1	0	0	0
		DIVISION CHIEF	0	1	1	1
		FIRE TRAINING COORD VOLUT OPER	1	1	1	1
		PT TRAINING OFFICER	0	1	1	1
		TRAINING OFFICER	3	4	3	3
		TOTAL	6	8	7	7
	FIRE INTELLIGENCE	APP SUPPORT ANALYST 1	1	1	1	1
		BUDGET MANAGER	1	0	0	0
		BUSINESS INTELLIGENCE MGR	1	0	0	0
		DIVISION CHIEF	0	1	1	1
		FINANCE MANAGER AGENCY	0	1	1	1
		FIRE INVESTIGATOR	2	2	2	2
		TOTAL	5	5	5	5
TOTAL FIRE DISTRICT FUND			378	396	406	406
IMPACT FEE FUND	IMPACT FEES	ACCT. & REPORTS MANAGER	0.1	0.1	0.1	0.1
		PLANNING DIVISION MANAGER	0.1	0.1	0.1	0.1
		TOTAL	0.2	0.2	0.2	0.2
	TOTAL IMPACT FEE FUND		0.2	0.2	0.2	0.2
SPLOST 2024 FUND	SPLOST IT	NETWORK ANALYST	0.25	0.25	0	0
		TOTAL	0.25	0.25	0	0
	SPLOST 2024 ENGINEERING	ACCT. & REPORTS MANAGER	0.5	0.5	0.5	0.5
		ADMINISTRATIVE ASSISTANT	0	0.25	0.25	0.25
		COMMUNITY DEV AGENCY DIR	0.5	0.5	0.5	0.5
		CHIEF FINANCIAL OFFICER	0.3	0.3	0.3	0.3
		COUNTY ENGINEER	0.24	0.24	0.24	0.24
		CONSTRUCTION INSPECTOR	1	1	2	2
		CONSTRUCTION MANAGER	2	1	1	1
		EXECUTIVE ASSISTANT	0.25	0	0	0

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FUND	DEPARTMENT	POSITION	2025			
			2023 ACTUAL	2024 ACTUAL	EST ACTUAL	2026 BUDGET
SPLOST 2024 FUND	SPLOST 2024 ENGINEERING	PRECONST ENG TRANSPORTATION	1	1	1	1
		SR CONSTRUCTION MGR	0	1	1	1
		SPLOST ROADWAY PROJECT DIR	1	1	1	1
		TOTAL	6.79	6.79	7.79	7.79
	SPLOST 2024 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	1	1	1	1
		EQUIPMENT OPERATOR I	3	3	3	3
		EQUIPMENT OPERATOR II	4	4	4	4
		HEAVY EQUIPMENT OPERATOR	7	7	7	7
		LABORER	10	10	10	10
		MGR PUB WK	0	1	1	1
		PART TIME ROADS & BRIDGES	1	1	1	1
		PAVEMENT MANAGER	1	1	1	1
		SUPERVISOR/ROADS & BRIDGES	3	3	3	3
		TRUCK DRIVER II	6	6	6	6
		TRUCK DRIVER III	2	2	2	2
		TOTAL	38	39	39	39
	TOTAL SPLOST 2024 FUND		45.04	46.04	46.79	46.79
EMERGENCY MEDICAL SVCS FUND	EMS ADMINISTRATION	ADMINISTRATIVE ASSISTANT	0	1	0	0
		BUSINESS COORDINATOR	0	0	1	1
		CLINICAL COORDINATOR	0	1	1	1
		DIVISION CHIEF	0	1	1	1
		EMS ADMIN ASST BILLING	1	1	0	0
		EMS EXECUTIVE ASSISTANT	1	0	0	0
		MEDICAL OPERATIONS SUPERVISOR	0	0	1	1
		EMS CHIEF	1	0	0	0
		EMS TRAINING OFFICER	3	2	2	2
		HR ASSISTANT	0	0	1	1
		PARAMEDIC INSTRUCTOR	0	1	1	1
		PARAMEDIC PROGRAM DPTY DIR	1	1	1	1
		PARAMEDIC PROGRAM DIRECTOR	1	1	1	1
		PART TIME CLINICAL COORDINATOR	1	0	0	0
		QUALITY/QI	2	2	2	2

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025			
			2023	2024	EST	2026
			ACTUAL	ACTUAL	ACTUAL	BUDGET
EMERGENCY MEDICAL SVCS FUND	EMS ADMINISTRATION	TOTAL	11	11	12	12
	EMS OPERATIONS	BATTALION CHIEF	0	0	1	1
		CAPTAIN EMT	2	2	0	0
		CAPTAIN FIRE PARAMEDIC	0	0	1	1
		FIRE APPARATUS OPERATOR	26	26	40	40
		FIRE APPARATUS OPER PARAMEDIC	20	19	17	17
		FIREFIGHTER/EMT	22	29	11	11
		FIREFIGHTER ENTRY LEVEL	11	11	11	11
		FIREFIGHTER PARAMEDIC	1	1	2	2
		LIEUTENANT - PARAMEDIC	0	3	5	5
		LIEUTENANT - EMT	5	2	1	1
		MEDCON	6	6	6	6
		PARAMEDIC ONLY EMPLOYEE	0	1	9	9
		SERGEANT EMT	11	4	5	5
		SERGEANT PARAMEDIC	0	7	10	10
	TOTAL		104	111	119	119
	TOTAL EMERGENCY MEDICAL SERVICES FUND		115	122	131	131
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	BENEFITS SYSTEMS ADMINISTRATOR	1	1	0	0
		HR ASSISTANT	0.5	0	0	0
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	HR MANAGER	0.5	0.5	1	1
		HR SPECIALIST	0	0.5	1	1
		STATISTICS & PERFORMANCE MGR	0.2	0.2	0.2	0.2
		TOTAL	2.2	2.2	2.2	2.2
TOTAL INSURANCE AND BENEFITS FUND			2.2	2.2	2.2	2.2
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	DIRECTOR - FLEET MAINTENANCE	1	1	1	1
		EVT FIRE MECHANIC	0	0	1	1
		FLEET MNGMT SHOP SUPERVISOR	1	1	1	1
		FLEET OPERATIONS MANAGER	1	1	1	1
		HEAVY EQUIPMENT MECHANIC	0	0	3	3
		LUBE TECHNICIAN	0	0	3	3
		MASTER HVY EQ/DEALER MECHANIC	0	0	2	2
		MECHANIC I	1	1	0	0

CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2023-2026 HEADCOUNT

FUND	DEPARTMENT	POSITION	2025				
			2023	2024	EST	2026	
ACTUAL	ACTUAL	ACTUAL	BUDGET				
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	MECHANIC II	4	4	0	0	
		MECHANIC III	5	5	0	0	
		FLEET MECHANIC	0	0	1	1	
		TOTAL	13	13	13	13	
TOTAL FLEET MAINTENANCE FUND			13	13	13	13	
TOTAL ALL POSITIONS			2112	2170	2207	2207	

Capital

Included in this section is an outline of the capital improvements budget and process a detailed schedule of budgeted capital expenditures for all county divisions.

FY2026 Capital Improvement Budget

The FY2026 Capital Improvement budget is the County's annual appropriation for capital spending which the Board of Commissioners approves. The FY2026 Capital Improvement budget supports the 5-year CIP which is, tied to the 5 year Strategic Blueprint for Cherokee County. The FY2026 Capital Improvement budget supports the following goals set forth in the Strategic Blueprint.

- Invest in technology and projects that increase public safety
- Provide an innovative, safe, and lasting public infrastructure based on best practices
- Promote financial integrity by effectively and efficiently managing public assets

The County operates under a project-length budget for each capital project fund that is used by the County. The budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until the project is completed.



Capital Improvements

The Capital Improvement Plan (CIP) is a blueprint for planning capital expenditures that will reduce operating costs and help avoid higher replacement costs and unexpected crisis in the future while ensuring the basic health and safety for Cherokee County citizens.

This plan identifies the capital needs of the community over a 5-year period and not only identifies the immediate needs but also seeks to capture longer-term capital needs. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the County. The CIP is the primary document for planning the funding and timing of the needs and priorities that have been approved by The County Board of Commissioners.

The County's philosophy concerning the use of the CIP is that it should be considered as a financial planning tool that lists the County's capital improvement projects, places projects in a priority order, and schedules the projects for funding and implementation.

The CIP should be further considered as a major policy tool for the County Commissioners. The purpose of this plan is to forecast and match projected revenues and major capital needs over a five-year period. The CIP is updated annually to ensure that it addresses new and changing priorities within the County.

The development of the Capital Improvement Plan seeks to achieve the following results:

1. Preserve and improve the infrastructure of Cherokee County through capital asset construction, rehabilitation, and maintenance.
2. Identify and examine current and future capital needs and establish priorities among projects so that available resources are used to deliver the best results to the citizens of Cherokee County.
3. Consolidating and coordinating all department capital requests with the goal of delivering improved service to the Citizens of Cherokee County.
4. Forecasting needed projects with the various funding sources available to Cherokee County.
5. Provide a comprehensive process that allocates limited resources in capital investment in a manner that best supports the Citizens of Cherokee County.

Capital Improvements Plan Policies

1. All County capital improvements will be made in accordance with the Capital Improvements Plan.
2. Future capital expenditures required by changes in population, development, or changes in the economic base will be reviewed and included in the CIP.
3. The County will attempt to maintain all its assets at a level adequate to protect the County's capital investment while minimizing future maintenance and replacement costs.
4. The County will develop a multi-year plan for capital improvements and update it annually.
5. The County will coordinate development of the CIP with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
6. The County will identify the estimated costs and potential funding sources for each capital project before submission for approval.
7. The County will determine the most cost effective financing method for all new projects.
8. All project request will be reviewed and prioritized by the CIP Committee.
9. The funding and implementation of CIP projects are essentially a Pay- As-You-Go (PAYG) basis.
10. Long-term debt is considered and utilized only when the County faces a project that is of such importance and sufficient financial magnitude as to warrant a bond referendum.
11. The CIP is utilized as a planning document that places projects in the annual budget whereby funds are appropriated for them by the Board of Commissioners. Prior to actual initiation of project work, required contracts are presented to the Board of Commissioners for final approval of expending funds.
12. Circumstances may arise during the fiscal year, which make it necessary to amend the adopted Capital Improvements Plan and Budget in order to meet an unforeseen need. A procedure has been developed to provide for the orderly submittal and evaluation of each requested amendment.

CIP Definitions

The capital improvements plan is composed of two parts:

1. The capital budget
2. The capital program

Capital Budget

The capital budget is the upcoming year's spending plan for capital items (Land, Buildings, Equipment or vehicles with a value of \$5,000 or more and with a useful life of at least 1 year.

Capital Program

The capital program is a plan for capital expenditures that extends four years beyond the capital budget. The goals and objectives of the Capital Program are as follows:

- Facilitates coordination between capital needs and the operating budgets over the forecasted time period.
- Enhances the community's credit rating, control of its tax rate, and avoids sudden changes in its debt service requirements.
- Identifies the most economical means of financing capital projects.
- Increases opportunities for obtaining federal and state aid.
- Focuses attention on community objectives and fiscal capacity.
- Keeps the public informed about future needs and projects.
- Coordinates the activities of neighboring and overlapping units of local government to reduce duplication.
- Encourages careful project planning and design to avoid costly mistakes and helps the community reach its desired goals.

Capital Projects

Capital projects result in economic activities that lead to the acquisition, construction, or extension of the useful life of capital assets. Capital assets include land, facilities, parks, outdoor structures, streets, bridges, technology systems, equipment, and other items of value from which the community derives benefit for a significant number of years. Capital expenditures and operating expenditures are primarily differentiated by two characteristics: the dollar amount of the expenditure and the useful life of the asset acquired, constructed, or maintained. Capital expenditures will enhance, acquire or extend the useful life of assets through a variety of activities. Generally, land acquisition, feasibility studies, planning, design, construction, asset rehabilitation, enterprise technology acquisition, and project implementation are activities associated with capital projects. The type of costs that are included in a Capital Project include:

- Obligations for labor and materials and contractors involved in completing a project,
- Acquisition of land or structures,

- Engineering or architectural services, professional studies, or other administrative costs
- Expenses for County vehicles and equipment, and
- Renovating or expanding County facilities, grounds, or equipment.

CIP Committee

The CIP Committee will be composed of the County Manager and the CFO. The Committee will study proposed capital projects and improvements involving major non-recurring tangible assets and projects which:

1. Are purchased or undertaken at intervals of not less than five years
2. Have a useful life of at least 2 years
3. Cost over \$25,000
4. The Committee will also review all proposed vehicle purchases whether purchased or leased

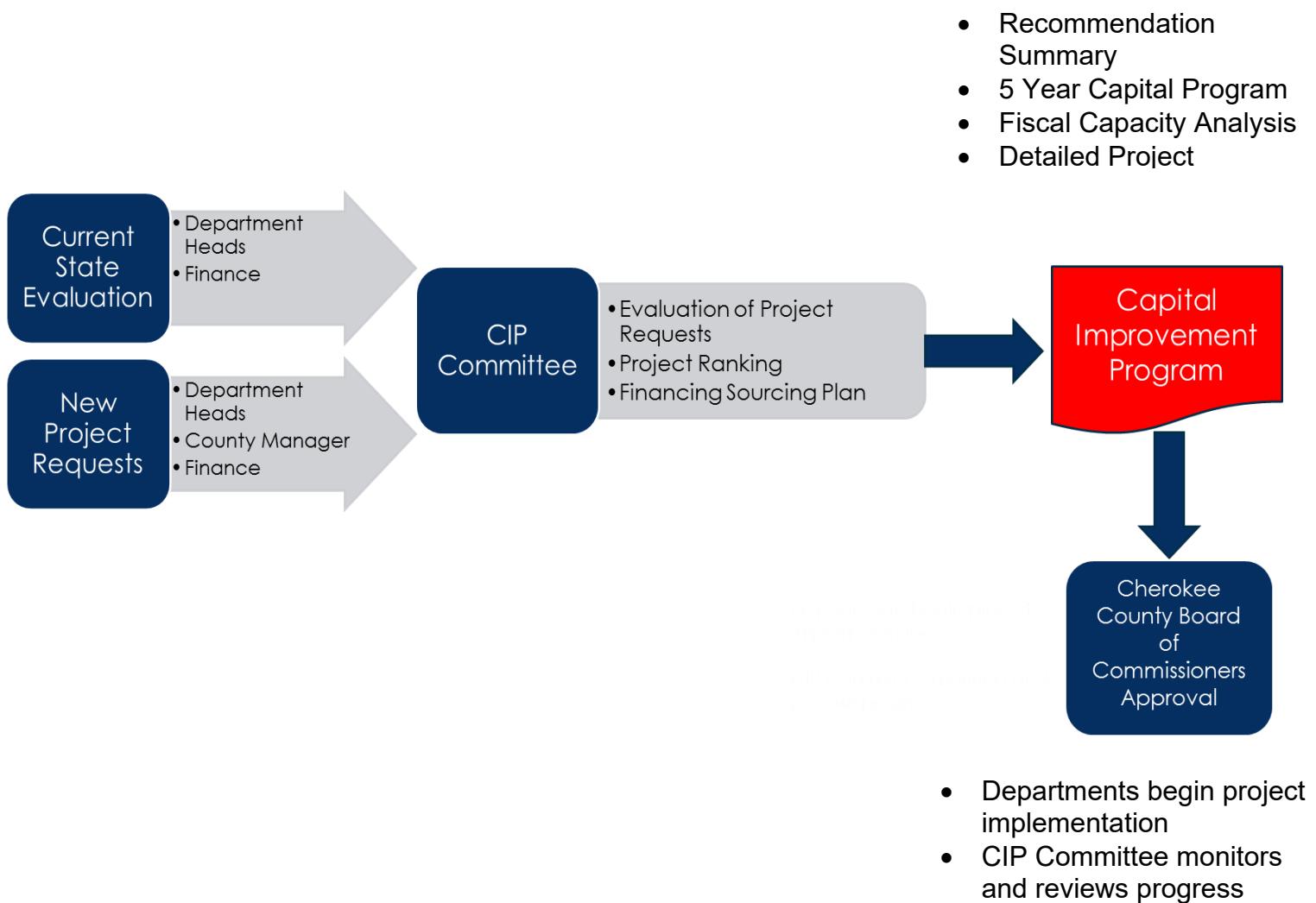
The Committee will consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the citizens of Cherokee County. Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed to users of the facility.

The Committee will analyze the impact of capital improvements to ensure the operational and maintenance costs are balanced with on-going revenue to support the facilities. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and County priorities, and whose operating and maintenance costs have been included in the budget. The Committee will prepare an annual report recommending a Capital Improvement Budget for the next fiscal year, and a Capital Improvement Program including recommended capital improvements for the following five fiscal years.

The Committee will coordinate development of the capital improvement budget with the development of the operating budget. All costs for internal professional service needed to implement the CIP will be included in the operating budget for the year the CIP is to be implemented. The Committee will analyze the ability to afford major expenditures. This analysis will examine recent and anticipated trends in revenues, expenditures, and debt. Key considerations will be given to the following objectives when performing the analysis.

- Stability of the tax rate
- Balancing of debt service and operating expenditures
- Determine available debt capacity and acceptable debt service levels
- Maximize intergovernmental aid for capital expenditures

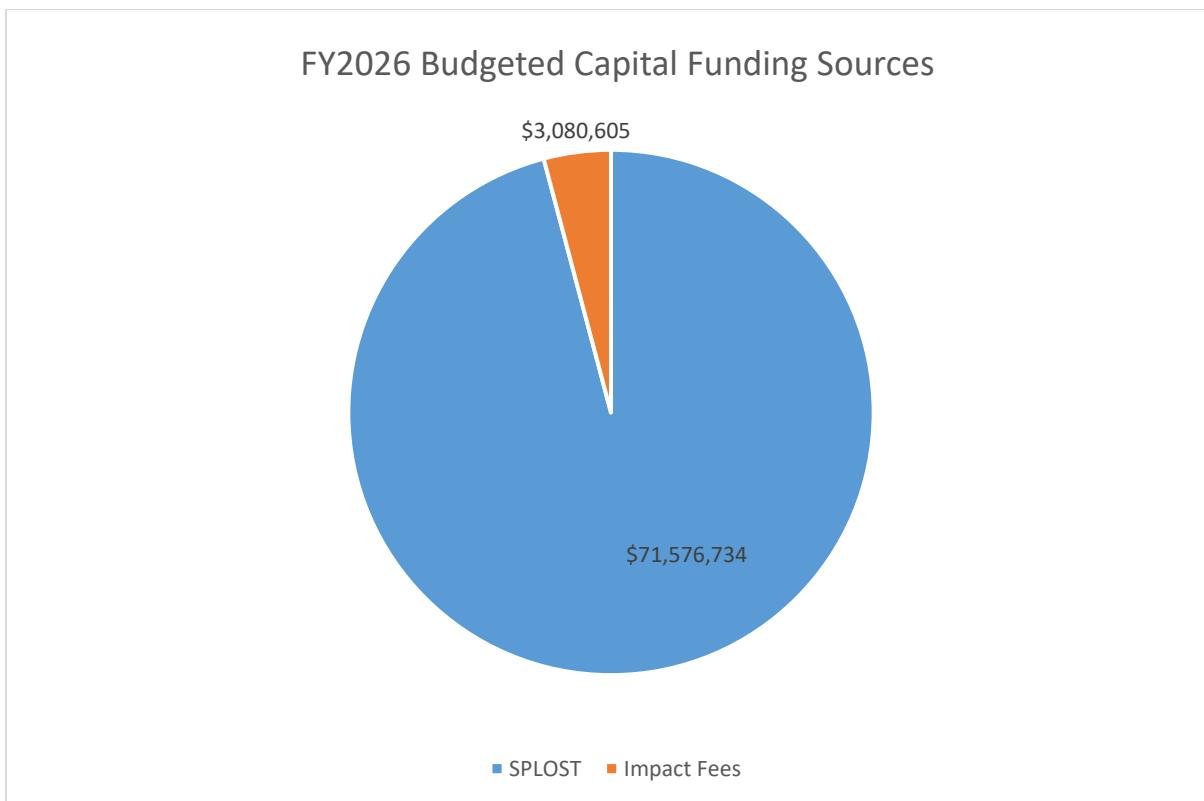
CIP Planning Process Flowchart



FY2026 Budget Capital Projects Funding

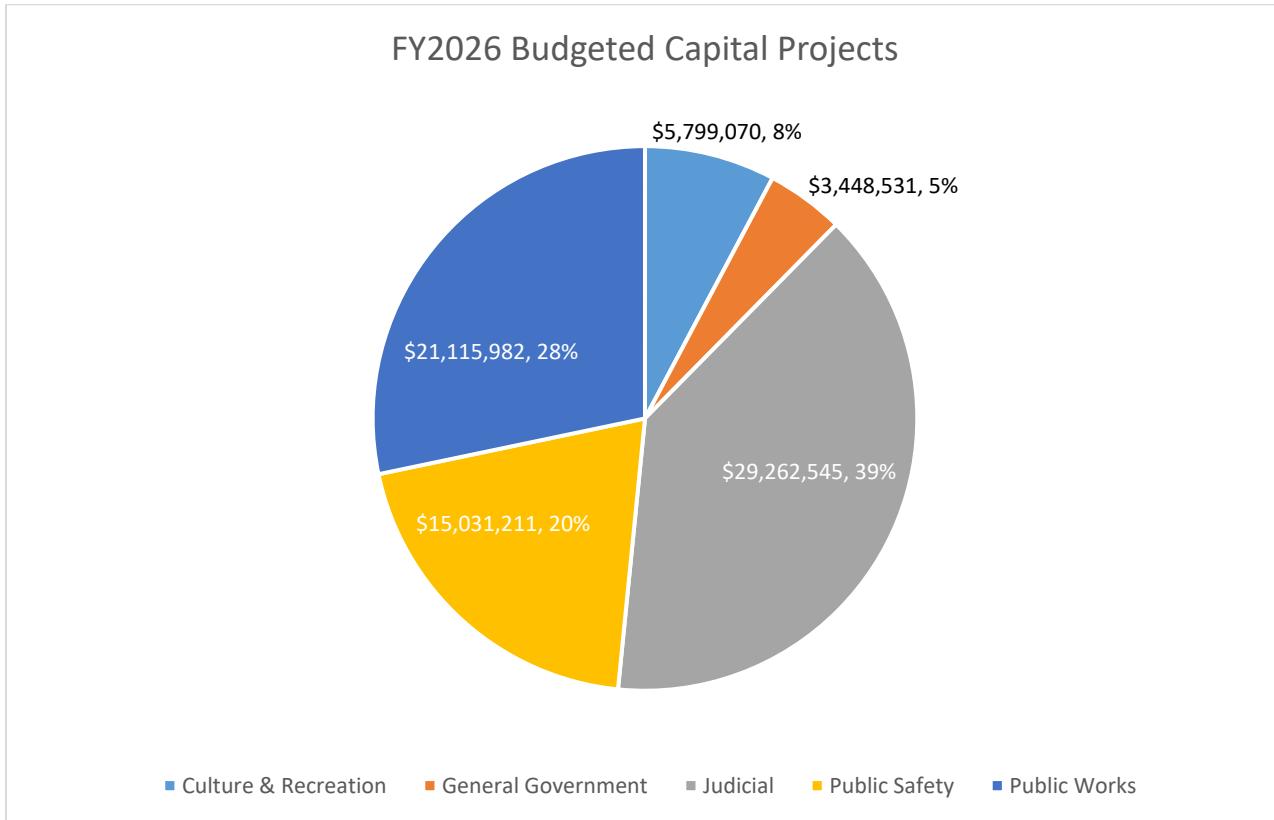
The largest funding source for Capital Projects comes from the Special Local Option Sales Tax (SPLOST). Funds from the General Fund operating budget are used sparingly for capital projects and are usually used for vehicles and other equipment. The funding sources for the FY2026 Capital Improvement Budget are as follows:

• SPLOST – 1% Special Purpose Sales Tax	\$71,576,734
• Impact Fees – Fees charged for various building permits	<u>\$3,080,605</u>
Total Funding	\$74,657,339



FY2026 Budget Capital Projects

In accordance with the focus set forward in the Cherokee County Five Year Long Term Financial Plan, 48.4% of the FY2026 Capital Budget will be spent on Public Safety and Public Works, while 39.2% will be spent on Judicial. The remaining 12.4% will be spent on General Government, Health & Welfare, and Parks and Recreation as can be seen in the chart below.





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

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2026 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	\$23,000,000	\$22,827,339	\$172,661	\$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	\$21,101,183	\$38,817	\$0
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	\$6,488,005	\$11,011,995	\$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	\$249,333	\$250,667	\$0
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	\$2,688,466		\$3,311,534
Economic Development	Business & Economic Development Land Acquisition	\$8,000,000	\$8,000,000		\$0
	Total SPLOST VII Referendum	\$182,046,500	\$167,260,826	\$11,474,140	\$3,311,534
IT	IT Upgrade	\$1,035,000	\$1,035,000		\$0
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$5,898,172	\$0	\$5,898,172	\$0
Public Works	Paving Projects	\$7,000,000	\$7,000,000		\$0
Facility Maintenance	Facility Maintenance	\$1,000,000	\$732,074	\$267,926	\$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 Acquisition	\$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	\$138,859	\$26,117	\$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	\$882,373	\$1,117,627	\$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	\$838,775	\$59,405	\$0
Parks & Rec	Playground	\$40,000	\$4,400	\$35,600	\$0
Parks & Rec	Various Maintenace/Equip Items	\$741,457	\$741,457		\$0
Parks & Rec	Charlie Ferguson Comm Center	\$785,297	\$785,297		\$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	\$6,571,605	\$6,571,605		\$0
Sheriff	MDT's	\$1,000,000	\$1,000,000		\$0
Senior Center	Bus/Garage	\$214,703	\$164,382	\$50,321	\$0
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000		\$0
Marshall	800MHZ/Premier One Projects	\$1,168,304	\$1,018,304	\$150,000	\$0
Tax Commissioner	Modular Building	\$800,000	\$382,483		\$417,517
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	\$61,706,475	\$53,671,143	\$7,617,815	\$417,517
	Total SPLOST VII	\$243,752,975	\$220,931,969	\$19,091,955	\$3,729,051

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

Project	Total SPLOST Budget	YTD Expenditures	FY2026 Budget	Remaining Funds
Court Expansion and Improvements	\$ 74,000,000	-	\$ 12,352,378	\$ 61,647,622
Transportation Infrastructure, Facilities, Equipment	\$ 115,242,765	54,068,207	\$ 19,997,487	\$ 41,177,071
Transportation Infrastructure, Facilities, Equipment	\$ 3,000,000	-	\$ -	\$ 3,000,000
Transportation Infrastructure, Facilities, Equipment	\$ 1,000,000	132,172	\$ 867,828	\$ 0
Fire & Emergency Services Facilities, Vehicles and Equipment	\$ 37,000,000	5,951,535	\$ 10,307,086	\$ 20,741,379
Parks and Recreation Facilities, Equipment and Improvements	\$ 34,000,000	280,796	\$ 3,210,000	\$ 30,509,204
Law Enforcement Vehicles/Facilities/Equipment	\$ 15,000,000	3,969,939	\$ 2,500,000	\$ 8,530,061
Business & Economic Development	\$ 10,000,000	-	\$ -	\$ 10,000,000
IT Facilities & Upgrades	\$ 5,200,000	705,355	\$ 750,000	\$ 3,744,645
Library Facilities & Upgrades	\$ 3,000,000	-	\$ -	\$ 3,000,000
Coroner Facilities and Equipment	\$ 3,000,000	54,275	\$ 500,000	\$ 2,445,725
Tax Commissioner Facilities and Equipment	\$ 3,000,000	-	\$ -	\$ 3,000,000
Senior Center - SW area	\$ 2,500,000	-	\$ -	\$ 2,500,000
Recycling Center Upgrades & Improvements	\$ 2,300,000	13,100	\$ 1,500,000	\$ 786,900
Marshal Vehicles and Equipment	\$ 1,500,000	309,697	\$ 250,000	\$ 940,303
General Facilities, Equipment, & Improvements	\$ 1,500,000	38,200	\$ 250,000	\$ 1,211,800
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	



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

General Fund

Included in this section is an expenditure history for all general fund departments for fiscal year 2023 and 2024, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each department's activities, services or functions for the current fiscal year.

GENERAL FUND

This Governmental Fund is the principal fund of the County and is used to account for all activities of the County not included in other specified funds. The General Fund accounts for the normal recurring activities of the County, such as law enforcement, emergency management, public works, general government, and the court system.

GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2026

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
General Administration							
Board of Commissioners	370,558	74,185	32,641				477,384
County Clerk	296,668	85,087	8,771				390,526
County Manager	754,981	77,258	19,207				851,446
Voter Registration/Elections	1,765,646	599,359	94,590				2,459,595
County Attorney		350,000	480				350,480
Tax Commissioner	2,561,346	539,510	191,569				3,292,425
Tax Commissioner TAVT 1% Fees		72,000					72,000
Tax Assessor	3,027,653	823,059	155,186	-		-	4,005,898
Communications	401,787	61,958	12,826				476,571
General Administration		105,900	50,369		5,000		161,269
Coroner	336,601	113,400	18,715				468,716
Total General Administration	9,515,240	2,901,716	584,354	-	5,000	-	13,006,310
General Services Agency							
General Services	214,676	18,852	6,856				240,384
Capital Projects		20,162					20,162
Information Technology	2,986,498	1,977,483	64,535	161,000			5,189,516
GIS/Mapping	317,136	135,760	19,102	5,130			477,128
Facilities Management	2,708,404	751,877	77,077			22,277	3,559,635
Total General Services Agency	6,226,714	2,904,134	167,570	166,130	0	22,277	9,486,825
Financial Services							
Budgeting & Financial Services	1,241,780	257,135	32,080				1,530,995
Purchasing	530,296	70,106	14,552				614,954
Risk Management	269,257	14,225	6,996				290,478
Total Financial Services	2,041,333	341,466	53,628	0	0	0	2,436,427
Human Resources							
Human Resources	506,031	24,533	21,509				552,073
Total Human Resources	506,031	24,533	21,509	0	0	0	552,073
Health & Human Services							
County Health Department				212,338			212,338
Environmental Health				7,730			7,730
DFACS				117,000			117,000
Cherokee Training Center				15,000			15,000
Children and Youth Services				268,000			268,000
Must Ministries				50,000			50,000
County Extension Services				173,586			173,586
Total Health & Human Services	0	0	0	0	843,654	0	843,654
Recreation, Parks and Cultural Affairs							
Cherokee County Libraries					4,019,126		4,019,126
Total Rec, Parks & Cultural Affairs	0	0	0	0	4,019,126	0	4,019,126
Judicial Services							
Court Administrative Services	3,083,182	420,433	267,413				3,771,028
Superior Court	755,289	228,013	50,523				1,033,825
Indigent Defense	473,360	3,508,283	12,169				3,993,812
Clerk of Superior Court	6,215,329	943,097	192,635				7,351,061
Board of Equalization	32,295	37,710					70,005
Clerk of Court Tech		163,000					163,000
District Attorney	6,237,789	903,314	297,603	-		53,676	7,492,382
State Court	1,234,176	55,969	74,236				1,364,381
State Court Tech		10,000					10,000
State Court Solicitor	3,275,372	145,022	136,843	-		5,398	3,562,635
Solicitor Video Account		53,000					53,000
Magistrate Court	682,967	36,819	27,606				747,392
Probate Court	1,138,622	119,800	54,592				1,313,014
Juvenile Court	1,536,122	1,042,788	97,584				2,676,494
Juvenile Supervision Fees		50,550					50,550
Total Judicial Services	24,664,503	7,717,798	1,211,204	-	0	59,074	33,652,579

**GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2026**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
Law Enforcement							
Vice Control	1,530,189	924,729	112,562				2,567,480
Administration	5,093,627	2,749,710	196,576				8,039,913
Criminal Investigation Division	4,550,615	271,711	214,322				5,036,648
Intelligence Division	870,388	955,137					1,825,525
Uniform Patrol	14,319,918	1,282,036	805,935				16,407,889
Training Division	1,291,357	623,551	121,099				2,036,007
Special Operations	4,408,594	404,302	221,606	32,000			5,066,502
SWAT		180,000					180,000
Court Services	3,845,945	111,640	97,110	-			4,054,695
Crossing Guards	265,945	5,700	2,466				274,111
Adult Correctional Institute	18,033,505	8,672,886	1,451,018	20,000			28,177,409
Total Law Enforcement	54,210,083	16,181,402	3,222,694	52,000	0	0	73,666,179
Community Development							
Development Services Center	558,641	135,700	14,211				708,552
Public Works	3,285,167	1,381,144	257,850				4,924,161
Stormwater Engineering	638,886	97,626	25,211		10,000		771,723
Transportation Engineering	612,743	310,317	15,546				938,606
Engineering	1,026,557	312,694	43,752	-			1,383,003
Blalock Road Landfill		200,000	6,825				206,825
Forest Resources Conservation					12,346		12,346
Building Inspections	1,192,810	81,022	50,010			28,557	1,352,399
Planning and Land Use	1,125,798	730,262	34,260				1,890,320
Economic Development					737,187		737,187
Total Community Development	8,440,602	3,248,765	447,665	-	759,533	28,557	12,925,122
County Marshal							
Cherokee Probation	1,558,133	106,231	87,129				1,751,493
Animal Control	886,940	180,714	154,589				1,222,243
Animal Shelter	1,662,112	431,063	166,469				2,259,644
Animal Shelter - Special Projects		63,800		10,000			73,800
Emergency Management Agency	326,027	168,704	28,994				523,725
Radio Communications	135,109	155,390	5,189				295,688
Code Enforcement	1,900,785	277,022	103,048				2,280,855
Total County Marshal	6,469,106	1,382,924	545,418	0	0	-	8,407,448
Community Services							
Community Services	238,438	13,400	2,161				253,999
Recycling	353,522	382,850	104,083				840,455
Total County Marshall	591,960	396,250	106,244	0	0	0	1,094,454
Total Interfund Transfers	0	16,471,761	0	0	0	0	16,471,761
Total Operating Budget	112,665,572	51,570,749	6,360,286	218,130	5,627,313	109,908	176,561,958

GENERAL ADMINISTRATION

The **Cherokee County Board of Commissioners** is comprised of four commissioners representing the four commission posts within the County and one commission chairman, who represent the County as a whole. The Board of Commissioners are the highest elected officials within the County and are responsible for all county ordinances and resolutions. The current board members are as follows: Commission Chairman, Harry Johnston, Commissioner Post One, Will Cagle; Commissioner Post Two, Richard Weatherby; Commissioner Post Three, Benny Carter; Commission Post Four, Corey Ragsdale.

The County Clerk is appointed by the Board of Commissioners. This position is responsible for the accurate recording of the minutes from Commission meetings and is also the official record keeper of ordinances, resolutions, contracts, vehicle titles, etc. authorized by the Board of Commissioners. This position is in charge of coordinating the training schedule for the Board members, including travel and lodging for each member. This position is certified as a public official and is one of four official signatories for County business. The current County Clerk is Christy Black.

The County Manager is a full time employee of the County and works directly for the Board of Commissioners. This position is responsible for all the day-to-day operations of the County. The current County Manager is Geoffrey E. Morton.

Voter Registrations/Elections maintains all records of the voting population in Cherokee County and manages all elections for national, state and local offices.

The County Attorney Department is used to account for all outsourced legal services. A staff attorney was added in 2017 and is part of the County Manager's Staff.

The Tax Commissioner is an elected position and is responsible for all general real and personal property tax billings and collections. The current Tax Commissioner is Denise Mastroserio.

Tax Commissioner TAVT 1% Fees is part of the Tax Commissioner's overall budget. The Tax Commissioner receives TAVT fees that are tracked separately under this department.

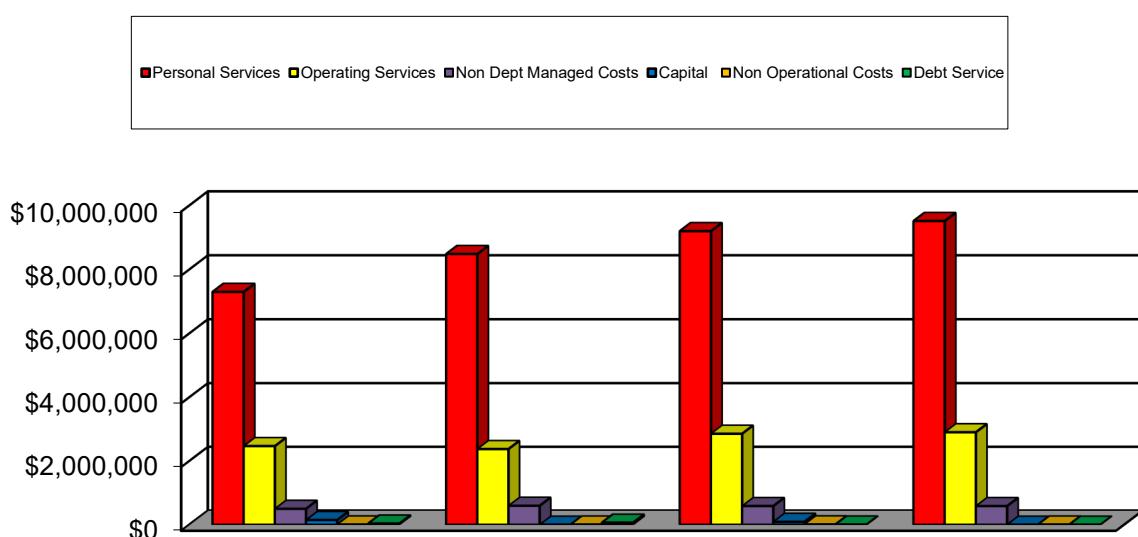
The Tax Assessors office assesses all property to determine valuation according to state and federal guidelines in valuing property for tax purposes.

The **Communications Division** was created in 2020 and is responsible for external and internal communications for Cherokee County.

General Administration is used to track expenses not associated with any specific department. The County Manager manages the costs in this department.

The Coroner is an elected official who under title 45 of the OCOGA (Official Code of Georgia Annotated) is charged with investigating sudden, unexplained, unexpected, homicides, suicides, and accidental deaths. The Coroner is charged with determining the cause and manner of these deaths. The Coroner is empowered to convene an Inquest into any death and subpoena documents or testimony in any death which the Coroner takes jurisdiction. The current County Coroner is Sally Sims.

GENERAL ADMINISTRATION



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$7,298,986	\$8,483,730	\$9,198,948	\$9,515,240
Operating Services	\$2,466,726	\$2,374,170	\$2,854,505	\$2,901,716
Non Dept Managed Costs	\$498,851	\$594,141	\$584,730	\$584,354
Capital	\$145,635	\$0	\$88,986	\$0
Non-Operational Costs	\$6,003	\$4,619	\$9,348	\$5,000
Debt Service	\$35,456	\$62,742	\$5,241	\$0
Total Budget	\$10,451,655	\$11,519,402	\$12,741,757	\$13,006,310
Change Over Prior Year	---	10.22%	10.61%	2.08%

BOARD OF COMMISSIONERS

The Cherokee County Board of Commissioners is dedicated to providing a “Superior Quality of Life” for its residents.

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; and Represent you with the highest standards of Ethics and integrity.

OUR COMMITMENT: Service Excellence and Continuous improvement; Accelerate Infrastructure improvements; State-of-the-art Public Safety facilities; training and personnel; Fiscal Responsibility & Conservative Planning to maintain lowest tax rates in ARC – Metro Atlanta.

GENERAL FUND **BOARD OF COMMISSIONERS** **EXPENDITURE SUMMARY**

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	328,975	356,780	353,665	370,558
Operating Services	67,289	77,162	69,105	74,185
Non-Dept Managed Costs	24,070	33,838	33,395	32,641
TOTAL ANNUAL BUDGET	420,334	467,781	456,164	477,384

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	COUNTY CLERK
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Goal #1	Update the County's Records Retention Policy to include guidelines / FAQs.
Objective	In an effort to assist agencies County-wide on accessing documents for retention and/or disposal in accordance to State law, the updated policy will include more resources to ensure compliance of Records Retention.

Goal #2	Update County's Open Records Act Policy to incorporate State revisions and provide more clarity.
Objective	Update the policy and disburse to all agencies County-wide to assist each department in its compliance of the Georgia Open Records Act.

Goal #3	Maintenance of County Permanent Records.
Objective	Continual maintenance of County Board of Commissioner Meeting Minutes to ensure preservation.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Update and disburse County's Records Retention Policy, number of all agencies.	n/a	n/a	n/a	9
Update and disburse Open Records Act Policy, number of agencies.	n/a	n/a	n/a	9
Upload of archived minutes to Laserfische Vault, number of sets of minutes. *2026-Number is reducing because the goal is to be current by the end of 2026 with all minutes to date entered; annual maintenance after that.	n/a	260	500	*120

GENERAL FUND
COUNTY CLERK
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	259,249	276,188	293,002	296,668
Operating Services	31,178	41,769	36,774	85,087
Non-Dept. Managed Costs	10,956	9,159	8,968	8,771
TOTAL ANNUAL BUDGET	301,384	327,116	338,745	390,526

COUNTY MANAGER
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	716,386	762,017	852,489	754,981
Operating Services	37,895	41,886	29,470	77,258
Non-Dept Managed Costs	14,322	19,361	19,490	19,207
Debt Service	562	0	0	0
TOTAL ANNUAL BUDGET	769,165	823,265	901,449	851,446

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee County Elections & Voter Registration
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Goal #1	Assess the Voter Education and Community Outreach program for 2025 and identify ways to make the program even greater and more impactful in 2026.
Objective	Evaluate the effectiveness of the program by gathering feedback, analyzing outreach data, and identifying key areas for improvement to guide planning and set the calendar for the 2026 program.

Goal #2	Review registered number of voters in each precinct and compare to polling place locations to evaluate polling place adequacy in light of voter growth. 2026 area of focus is Canton, which has a fast growing population.
Objective	Analyze voter registration data by precinct and evaluate polling place capacity, accessibility, and geographic distribution to ensure that all locations can adequately serve projected voter populations for upcoming elections.

Goal #3	Focus on building productive relationships and ensuring informed decision making around election policy.
Objective	Strengthen collaboration with state and local legislators by providing accurate, nonpartisan election information and expertise to support the development of fair, practical, and effective election laws.

Performance Measures	FY 2025	FY 2026
	Actual	Target
Goal #1: Complete the voter education program evaluation by the end of 2026; achieve >/= 75% satisfaction rate in community feedback surveys; and implement at least three measurable improvements in the 2026 program based on 2025 findings. Total number of presentations/number of attendees compared with >/= 75% satisfaction rate from community feedback surveys.	20 presentations; > 225 served; >80% satisfaction rate	Increase all numbers by 10%
Goal #2: Percentage of polling places meeting adequacy and accessibility standards, in line with voter growth.	85% to 90%	95% to 100%
Goal #3: Number of direct engagements to address election law and procedures, and election policies (local and state legislators - briefings, meetings; State Election Board (SEB) - briefings; Georgia Association of Voter Registration & Elected Officials (GAVREO) - Director Dover is a member of the Legislative Committee, briefings, meetings.	Legislators - 3; SEB - 6; GAVREO - monthly input	Increase all numbers by 10%

GENERAL FUND
VOTER REGISTRATION AND ELECTIONS
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,283,540	1,472,869	1,542,045	1,765,646
Operating Services	518,415	559,447	636,235	599,359
Non-Dept. Managed Costs	111,359	97,756	98,549	94,590
Capital	30,609	0	0	0
TOTAL ANNUAL BUDGET	1,943,923	2,130,071	2,276,830	2,459,595

COUNTY ATTORNEY
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	266,072	336,137	433,245	350,000
Non-Dept. Managed Costs	487	524	551	480
TOTAL ANNUAL BUDGET	266,559	336,660	433,796	350,480

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Tax Commissioner
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Goal #1	Provide the highest level of customer service while following state law with integrity and fairness to our citizens.
Objective	Implement a dedicated in-house call center to free up front line clerks at their stations from answering phone calls.

Goal #2	Improved efficiency and reduce in-office wait times for citizens
Objective	Install two (2) new outdoor kiosks in the 3rd drive-thru lanes at both offices to allow for 24/7 365 days per year access for tag renewals. These new kiosks will also process property tax payments which is a new addition.

Goal #3	Submit timely tax digest and meet all new requirements of state law
Objective	Evaluate alternative property tax software systems that are more efficient at digest submission and integrate accounting software.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Mail processing turn around within 2 business days	95%	95%	95%	95%
Increase MV tax collected through use of kiosks year over year	\$ 1,040,000	\$ 1,211,539	\$ 1,430,536	\$ 1,573,589
Continue to stay in top third for property collection rate in the state of GA (% collected) for property tax year	98.04%	98.57%	99.48%	99.50%

GENERAL FUND

TAX COMMISSIONER

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,767,007	2,277,444	2,437,076	2,561,346
Operating Services	467,300	416,966	451,623	539,510
Non-Dept Managed Costs	181,174	204,048	197,856	191,569
Non-Operational Costs	700	728	728	0
TOTAL ANNUAL BUDGET	2,416,180	2,899,186	3,087,283	3,292,425

TAX COMMISSIONER TAVT 1% FEES

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	138,097	74,816	39,054	72,000
TOTAL ANNUAL BUDGET	138,097	74,816	39,054	72,000

2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Tax Assessor
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Goal #1	Our goal is to be a model of assessment administration with a reputation for delivering impartial, accurate, and understandable assessments that surpass statutory requirements. We will satisfy our customers with knowledgeable, courteous and professional service. Our staff will be committed public servants dedicated to a process of ever-improving, responsive, and cost-effective service.
Objective #1	Fairness - defined as: free from bias; evenhanded; impartial or without discrimination.
Objective #2	Service - defined as: understand and accept the department's mission; maintain a staff with the highest level of technical expertise; dedicate ourselves to meeting taxpayer needs and exceeding their expectations; treat all taxpayers with respect.
Objective #3	Teamwork - defined as: cooperation not competition; resolving conflict not creating conflict; developing consensus among staff members; being flexible to new ideas.
Objective #4	Quality and Excellence - defined as: knowing and understanding citizens needs; understanding the systems and processes; being innovative and continually seeking improvement; staying current on all new laws and regulations passed through the General Assembly.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Statistical analysis of the tax digest is our only real performance measure. We are judged by the State to be performing as we are statutorily required to by achieving assessed values which fall within a range on three measures: Sales ratio (between .36-.44), Coefficient of Dispersion (COD no higher than 15.00), and Price Related Differential (PRD between .9-1.10)				
Sales Ratio	38.7400	39.5700	39.4800	40.0000
C.O.D.	5.6400	4.7800	4.8200	5.0000
P.R.D.	1.0071	1.0061	1.0051	1.0000

GENERAL FUND
TAX ASSESSOR
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	2,393,757	2,683,733	2,958,600	3,027,653
Operating Services	752,535	587,360	916,149	823,059
Non-Dept. Managed Costs	124,580	139,339	147,414	155,186
Capital	0	0	62,716	0
Debt Service	29,065	12,383	5,241	0
TOTAL ANNUAL BUDGET	3,299,938	3,422,815	4,090,120	4,005,898

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Communications
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Goal #1	Increase Newsletter Subscriptions
Objective	The Communications Team manages email newsletters for four commissioners, as well as a monthly countywide newsletter. Cherokee Messenger was created in FY2023 and has continued to grow. We would like to increase the subscriber list to reach more residents.

Goal #2	Increase usage of video
Objective	The department began increasing use of video to inform residents in January 2024. The Department intends to continue to grow video creation for information and promotion.

Goal #3	Increase social media following
Objective	Many residents rely on social media for information. We use this opportunity to engage with our audience, allowing them to get information directly from the county. We will continue the goal of increasing social media following.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Newsletter subscribers (in late FY2025, we purged unused subscribers from Chairman Johnston's newsletter that he independently manages outside of our platform)	3,541	3,796	2,625	3,000
Number of Videos Created	45	100	80	50
Social Media subscribers net increase	2,134	2,315	2,948	3,000

GENERAL FUND
COMMUNICATIONS
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	270,316	349,994	388,760	401,787
Operating Services	48,248	69,232	64,588	61,958
Non-Dept. Managed Costs	6,008	12,075	12,046	12,826
TOTAL ANNUAL BUDGET	324,572	431,302	465,393	476,571

GENERAL ADMINISTRATION
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	75,838	71,586	88,408	105,900
Non-Dept. Managed Costs	300	46,827	37,341	50,369
Non-Operational Costs	5,303	3,891	8,620	5,000
TOTAL ANNUAL BUDGET	81,442	122,303	134,369	161,269

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Coroner
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Goal #1	Making sure all of our staff has completed and continues to remain as educated as possible to help with the skills needed for our office to serve the community
Objective	Continuing to implement education with staff on new laws, new skills, and in conjunction with state and local legislation

Goal #2	Starting our accreditation process
Objective	Bringing in staff and regulating processes to begin our accreditation

Goal #3	Early Prevention Goal
Objective	Create and initiate a collaborative effort with outside or private agencies with the goal of early prevention, education and intervention plans to address the communities of Cherokee County and the increasing numbers of deaths related to illegal and prescription drug abuse/misuse.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Obtaining enough vehicles to ensure quality care of our community			X	
Bringing in Deputy Coroners to full time status to project an effective and efficient staff. Based upon population demands.			X	
Creating a plan and processes to have better community outreach and education				X

GENERAL FUND
CORONER
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	279,757	304,705	373,311	336,601
Operating Services	63,859	97,810	89,855	113,400
Non-Dept. Managed Costs	25,594	31,213	29,120	18,715
Capital	115,026	0	26,270	0
Debt Service	5,828	50,360	0	0
TOTAL ANNUAL BUDGET	490,063	484,088	518,555	468,716

GENERAL SERVICES AGENCY

The General Services Agency includes Capital Projects Management, Information Technology Systems, GIS/Mapping, Property Management and Fleet Management. Fleet Management is accounted for in a separate fund. The Agency is responsible for the fiscal responsibility and integrity of the County, the maintenance of all County facilities and the continued growth of the County in regards to capital projects.

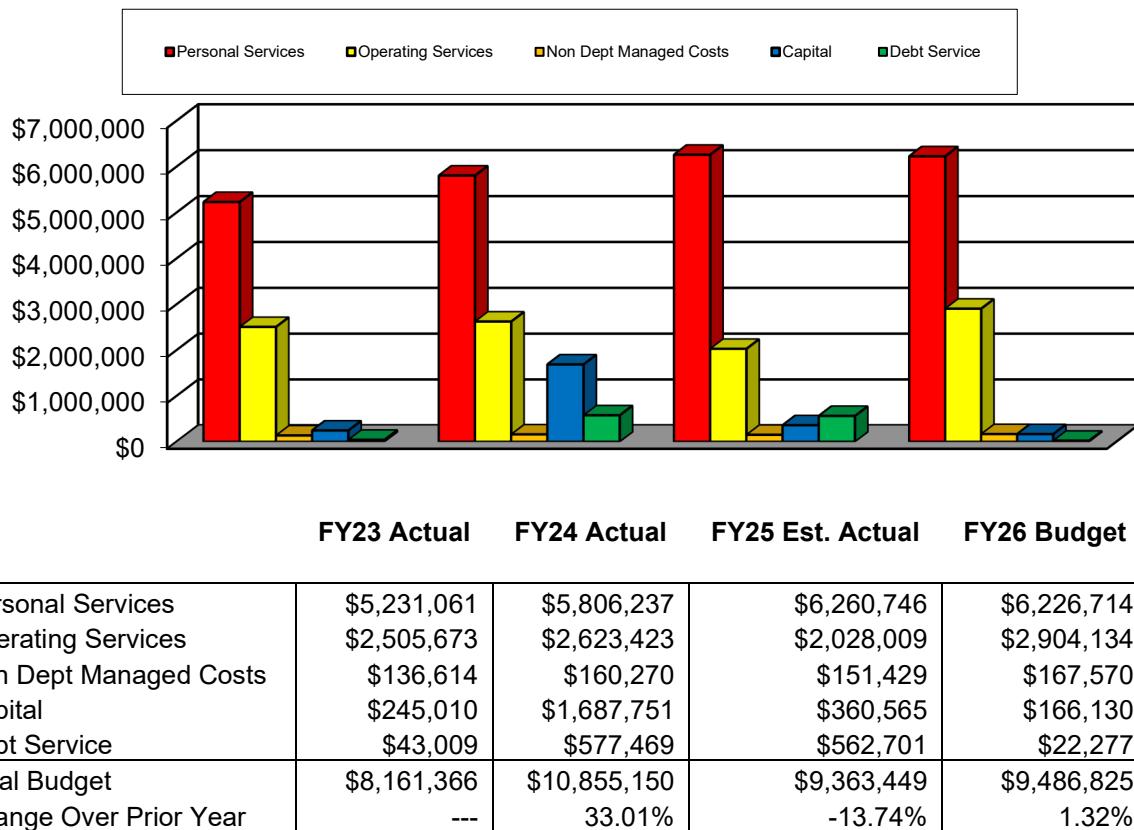
Capital Projects Management is responsible for providing management, coordination and oversight for planning, architectural and interior design, engineering, and construction services as assigned by the General Services Agency Director and/or County Manager. Their mission is to deliver well-planned and designed, cost-effective new facilities and campuses as well as improvements to existing ones that are clean, safe, functional, efficient, sustainable, and comfortable work environments to enable agencies internal to Cherokee County to optimize operations and maximize the service and value provided to constituents. Most funding is accomplished via SPLOST with support from the General Fund as required by policy, ordinance, or common practice.

Information Systems & Technology manages all computers and technology projects including purchase of computers and computer equipment, support services, maintaining the networks and security.

Geographic Information Systems and Mapping (GIS/Mapping) is responsible for maintaining and serving all official geographic data, maps, and drawings for Cherokee County.

Property Management maintains most of the physical buildings and plants of the county, which include the Justice Center, Old Courthouse, the Administration Building, Senior Services, Community Centers, the South Annex, as well as many more. Exceptions to this list are the Cherokee County Adult Detention Center, Fire Departments, Recreation Authority, Water Authority, and Board of Education Properties.

GENERAL SERVICES AGENCY



GENERAL SERVICES

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	221,301	314,981	201,631	214,676
Operating Services	24,413	7,884	10,506	18,852
Non-Dept. Managed Costs	10,393	6,582	6,437	6,856
Capital Outlays	0	39,405	0	0
Debt Service	7,856	0	0	0
TOTAL ANNUAL BUDGET	263,963	368,852	218,574	240,384

2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Capital Projects
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Goal #1	Justice Center Expansion
Objective	Complete concept design, scope and budget in the first quarter of 2026, add Construction Manager At Risk and begin on phase one in 2026.

Goal #2	94 North Street (former Arts Center) Re-task (Renovation/Addition)
Objective	Complete construction and move into the facility in the first quarter of 2026.

Goal #3	Station 16 Cherokee County Fire and Emergency Services
Objective	Complete design and start construction in the first quarter 2026

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Plans finalized in budget	100%	66%	95%	100%
Projects constructed in budget	85%	100%	100%	100%
Projects finished on time.	60%	66%	95%	100%

GENERAL FUND
CAPITAL PROJECTS MANAGEMENT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	0	2,597	101,138	0
Operating Services	23,615	7,252	6,234	20,162
Debt Service	11,808	0	0	0
TOTAL ANNUAL BUDGET	35,423	9,848	107,372	20,162

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Information Technology
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Goal #1	Strengthen and maintain cybersecurity controls and tools to protect County Data and Infrastructure and minimize risks/threats.
Objective	Identify cybersecurity risks on an ongoing basis and implement solutions to minimize the risks based upon potential impacts.

Goal #2	Provide a robust sustainable infrastructure to support the increasing demands
Objective	Forecast and respond to the County's demand for infrastructure services while minimizing cost and service disruption.

Goal #3	Collaborate with departments to prioritize, understand, and respond appropriately to their key initiatives with quality, effective, secure technology solutions.
Objective	Continue partnership with departments/agencies to research new and emerging technologies for secured and improved operational efficiencies.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Number of Cyber Security Incidents	0	0	0	0
Number of Servers Maintained	195	224	198	200
Number of Network Equipment Deployed for Growth & EOL	138	264	57	65
Number of Desktop/Laptop/Tablets Purchased & Deployed	307	282	627	285
Number of Help Desk Requests	8,494	10,370	11,400	11,500

GENERAL FUND
INFORMATION TECHNOLOGY SYSTEMS
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	2,512,791	2,660,300	2,898,111	2,986,498
Operating Services	1,576,143	1,795,492	1,261,776	1,977,483
Non-Dept. Managed Costs	57,994	63,240	63,893	64,535
Capital	0	1,648,346	358,800	161,000
Debt Service	0	555,192	540,424	0
TOTAL ANNUAL BUDGET	4,146,928	6,722,569	5,123,004	5,189,516

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	GIS
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Goal #1	Provide High quality and innovative geospatial data to increase efficiency throughout the County departments.
Objective	Utilize new and existing technologies to provide centralized infrastructure required by departments and agencies.

Goal #2	Maintain standardized addressing throughout the County for e-911 as well as delivery services.
Objective	Standardizing addresses maintains high e911 response times as well as improves administrative processes within the county departments.

Goal #3	Serve geospatial data to the public and county departments utilizing current and emerging technologies
Objective	Maintain and create new gis websites to the public and county departments to serve that data as needed, as well as extending editing capabilities to non-office employees.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Number of Addresses Maintained	112,908	114,584	116,331	118,500
Miles of Streets Maintained	2,501	2,521	2,574	2,600
Spatial Websites Maintained	29	29	30	30

**GENERAL FUND
GIS/MAPPING
EXPENDITURE SUMMARY**

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	287,168	302,692	318,486	317,136
Operating Services	234,781	99,553	103,219	135,760
Non-Dept Managed Costs	16,880	20,678	19,470	19,102
Capital	0	0	1,765	5,130
TOTAL ANNUAL BUDGET	538,829	422,923	442,939	477,128

2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Property Management
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Goal #1	Reduce downtime of equipment and emergency HVAC related work orders.
Objective	Increase preventative maintenance frequency to building HVAC systems

Goal #2	Continue to grow and improve maintenance and custodial operations to cover additional facilities being added.
Objective	Annually review staffing needs and request additional staff to support the additional buildings being added.

Goal #3	Annually review staff training needs and provide additional training and tools to support new technologies.
Objective	Evaluate and provide sufficient resources including tools, equipment, technology and training to be able to provide more effective and responsive service.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Preventative HVAC work orders completed.	103	118	123	130
Property Management Staff	31	31	31	31
Work orders completed	2,223	2,335	2,388	2,400

GENERAL FUND
PROPERTY MANAGEMENT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	2,209,801	2,525,668	2,741,381	2,708,404
Operating Services	646,721	713,242	646,274	751,877
Non-Dept. Managed Costs	51,346	69,771	61,629	77,077
Capital	245,010	0	0	0
Debt Service	23,346	22,277	22,277	22,277
TOTAL ANNUAL BUDGET	3,176,223	3,330,958	3,471,560	3,559,635

FINANCIAL SERVICES

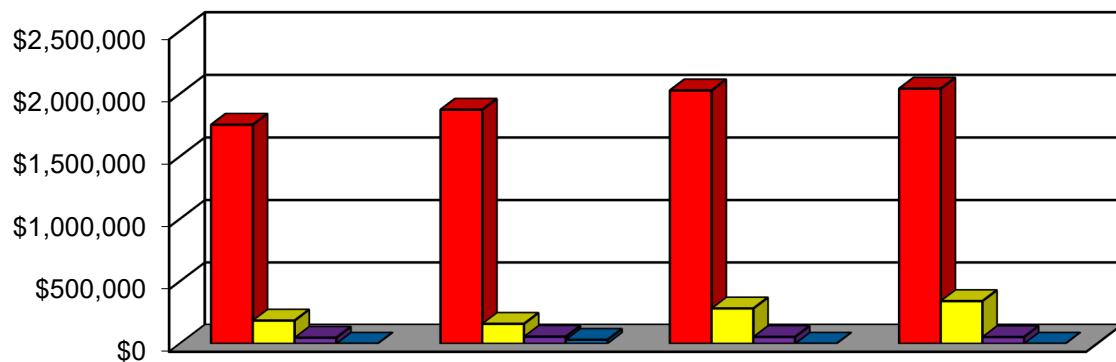
Financial Services includes Budgeting and Financial Services, Procurement, Risk Management and CDBG. CDBG is accounted for in a separate Fund.

Budgeting and Financial Services includes Accounting, Budgeting, Accounts Payable, Accounts Receivable, Project Management, and Payroll. This department is responsible for all fiscal policies and procedures, reporting, budgeting and management of the external audit.

Procurement provides guidance to ensure department compliance with Procurement ordinance. This department is responsible for RFP Development/Issuance, Purchase Order Issuance, and EVerify/SAVE Compliance.

Risk Management provides support to Cherokee County Agencies and Departments through the meticulous management of all County claims, insurance policy procurement, asset updates, risk assessments, risk engineering, safety awareness programs and loss control.

FINANCIAL SERVICES



FY23 Actual FY24 Actual FY25 Est. Actual FY26 Budget

	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$1,753,102	\$1,872,976	\$2,027,305	\$2,041,333
Operating Services	\$185,508	\$159,310	\$282,680	\$341,466
Non-Dept Managed Costs	\$48,302	\$56,341	\$54,632	\$53,628
Capital	\$0	\$31,000	\$0	\$0
Total Budget	\$1,986,911	\$2,119,626	\$2,364,616	\$2,436,427
Change Over Prior Year	---	6.68%	11.56%	3.04%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Finance
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Goal #1	To provide timely and accurate financial information to the Board of Commissioners and County Administration, thereby enhancing decision making and promoting confidence and integrity of all financial information
Objective	Provide quarterly financial updates to the Board of Commissioners to include Revenues, Expenditures, Cash Balances and Capital / SPLOST spending

Goal #2	Reduce the number of Voided & Re-issued checks and Unclaimed checks
Objective	Work with depts to verify information prior to processing

Goal #3	Reduce the number of live checks issued by Accounts Payable
Objective	Implement ACH check processing for Ind Def Attorneys Accounts Payable payments

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
ACH Payments	211	300	1,098	2,500
AP checks issued	17,970	18,000	17,208	17,000
Accounts Payable Voided checks * 2024 increase due to Post Office issues	182	294	228	200

GENERAL FUND
BUDGETING AND FINANCIAL SERVICES
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,040,773	1,087,397	1,241,647	1,241,780
Operating Services	153,261	133,528	233,847	257,135
Non-Dept. Managed Costs	30,701	36,640	34,819	32,080
TOTAL ANNUAL BUDGET	1,224,735	1,257,565	1,510,314	1,530,995

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Procurement Department
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Goal #1	Timely Purchase Order Processing
Objective	Average </= 2 days of a complete submittal.

Goal #2	Oversight of PO Process
Objective	Evaluate/ensure PR's are in compliance with Ordinance prior to PO Conversion.

Goal #3	Reduce costs to meet County Needs
Objective	Save in excess of \$2,000,000 through all competition.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Average </= 2 days of a complete submittal.	0.95	1.32	1.18	<2
Count of PO's Processed	2,958	2,533	2,310	3,000
Cost Savings through all competition.	3,563,768	4,506,313	6,261,857	3,000,000

GENERAL FUND
PROCUREMENT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	443,375	532,399	514,854	530,296
Operating Services	17,924	15,418	39,013	70,106
Non-Dept. Managed Costs	12,104	14,054	14,104	14,552
TOTAL ANNUAL BUDGET	473,402	561,871	567,971	614,954

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Risk Management
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Goal #1	Limit the County's exposure to potential property and casualty losses with primary focus on auto liability.
Objective	Transfer risk through procurement of commercial indemnity for all high exposure claims. Create awareness of auto liability exposures in Georgia through training on (Defensive Driving, Georgia laws, exposures, retentions and losses).

Goal #2	Use incident trends to form loss control strategies to reduce exposures in all County operations. Utilize broker and insurance carriers for loss control tools and training material.
Objective	Promote Behavioral Based Safety in all operations to reduce the frequency and severity of accidents and incident. Conduct and offer training on defensive driving techniques and strategies.

Goal #3	Evaluate and identify all exposures in the workers compensation process and eliminate negative results from negative communication and poor understanding of claims.
Objective	Reduce impact of poor claims management by adjusters and concentrate on good communication and customer service on indemnity or workers comp claims that require vast knowledge and understanding of current laws and procedures.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Workers Compensation average cost of claim.	4,601	2,719	5,984	4,000
Experience Modification Ratio.	.73	.62	.71	.65
Total cost of risk per \$100 of payroll.	\$ 1.25	\$ 1.44	\$ 0.85	\$ 1.28

**GENERAL FUND
RISK MANAGEMENT
EXPENDITURE SUMMARY**

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	268,954	253,181	270,803	269,257
Operating Services	14,323	10,364	9,820	14,225
Non-Dept. Managed Costs	5,498	5,646	5,708	6,996
Capital	0	31,000	0	0
TOTAL ANNUAL BUDGET	288,774	300,190	286,331	290,478

HUMAN RESOURCES

Human Resources is responsible for all activities and services of employment, benefits administration, personnel policies, classification and compensation, employee relations and other related functions.

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Human Resources
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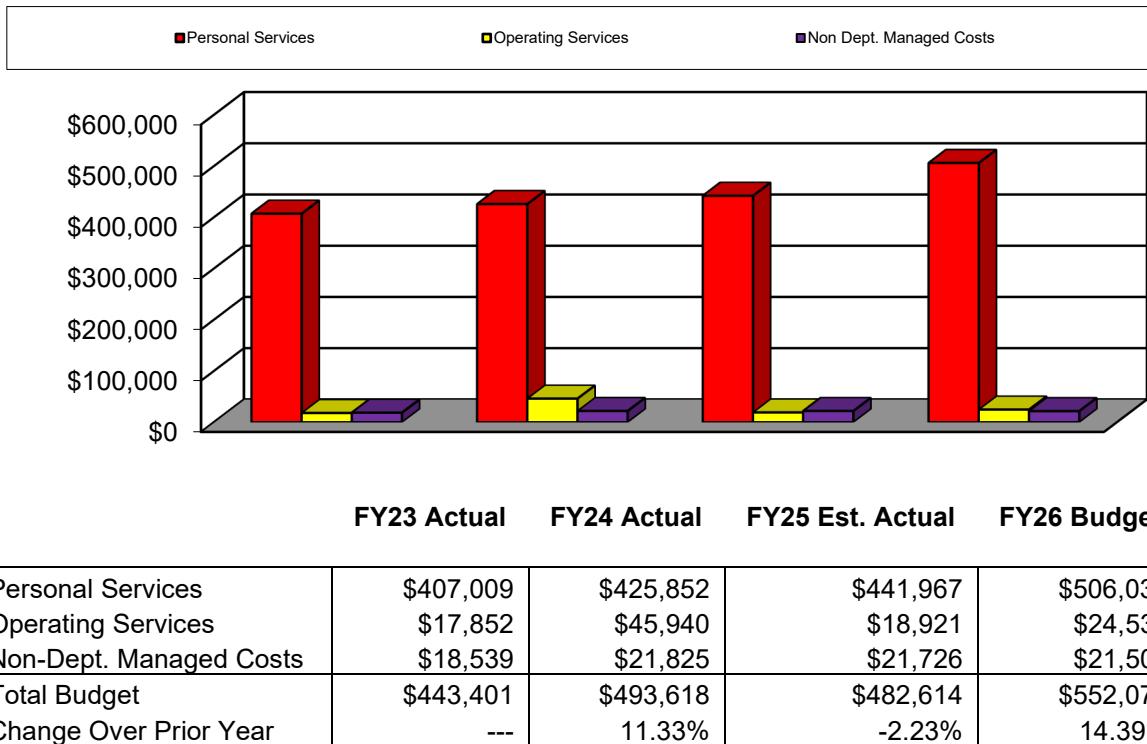
Goal #1	Implement new benefits enrollment system
Objective	Roll out PlanSource for open enrollment in October 2025 and new hire enrollment each month

Goal #2	Provide excellent customer service to both internal and external customers, measured by HR Customer Service Reviews received.
Objective	HR team able to answer questions and assist with issue resolution, which results in a positive customer experience.

Goal #3	Beneficiary Statements to All Employees
Objective	Communication to each employee showing their current beneficiary designations for Basic Life, Pension and 457(b) with information on how to update

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
HR Customer Service survey: positive reviews(excellent or good)/total reviews	97.6%	93.9%	96.5%	97.0%
Continuing Education Classes/Seminars attended by members of the HR team. (2025 and 2026 include Meli's Leadership Classes)		2	15	10
Benefits, Medical and Financial Education Sessions (includes FPU)	21	24	38	20

HUMAN RESOURCES

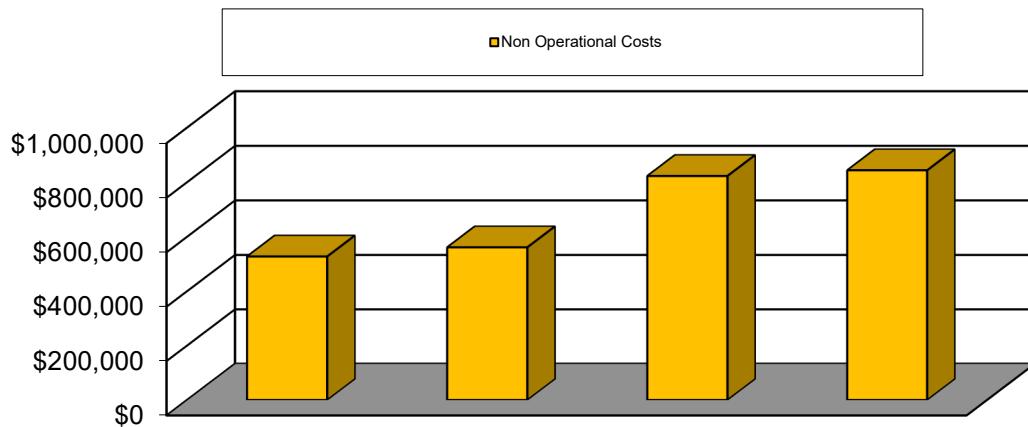


HEALTH AND HUMAN SERVICES

Health and Human Services is a separate authority and component unit of the County and provides health services to the public. Supplements are given to the following entities: Northwest Health District, Environmental Health (utilities only) Department of Family and Child Services (DFACS), Cherokee Day Training Center, Must Ministries and various Children and Youth Service Groups.

The County Extension Service is an arm from the University of Georgia and provides education programs to the citizens of Cherokee County.

HEALTH & HUMAN SERVICES



FY23 Actual FY24 Actual FY25 Est. Actual FY26 Budget

Non-Operational Costs	\$527,696	\$561,249	\$822,733	\$843,654
Total Budget	\$527,696	\$561,249	\$822,733	\$843,654
Change Over Prior Year	---	6.36%	46.59%	2.54%

HEALTH AND HUMAN SERVICES

Goals & Performance Measures

N/A – Health and Human Services is an outside agency.

GENERAL FUND

NORTHWEST HEALTH DISTRICT

EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	193,929	193,993	193,993	194,033
Pmts to Other Agencies - Utilities	10,196	10,911	12,505	18,305
Total Non-Operational Costs	204,125	204,904	206,499	212,338
TOTAL ANNUAL BUDGET	204,125	204,904	206,499	212,338

ENVIRONMENTAL HEALTH

EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	7,637	8,861	8,833	7,730
Total Non-Operational Costs	7,637	8,861	8,833	7,730
TOTAL ANNUAL BUDGET	7,637	8,861	8,833	7,730

GENERAL FUND
DEPARTMENT OF FAMILY AND CHILD SERVICES

EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	80,269	112,900	93,540	117,000
Total Non-Operational Costs	80,269	112,900	93,540	117,000
TOTAL ANNUAL BUDGET	80,269	112,900	93,540	117,000

CHEROKEE DAY TRAINING CENTER

EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	15,000	15,000	15,000	15,000
Total Non-Operational Costs	15,000	15,000	15,000	15,000
TOTAL ANNUAL BUDGET	15,000	15,000	15,000	15,000

GENERAL FUND
CHILDREN AND YOUTH SERVICES

EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	33,800	33,800	268,000	268,000
Total Non-Operational Costs	33,800	33,800	268,000	268,000
TOTAL ANNUAL BUDGET	33,800	33,800	268,000	268,000

MUST MINISTRIES

EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	50,000	50,000	50,000	50,000
Total Non-Operational Costs	50,000	50,000	50,000	50,000
TOTAL ANNUAL BUDGET	50,000	50,000	50,000	50,000

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee County Extension 4-H
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Goal #1	Provide a quality and inclusive 4-H Youth Development program for Cherokee County students focusing on public speaking, leadership, service learning and educational learning experiences.
Objective	Maintain a full in-school programming calendar. Recruit and retain adult volunteers to support specialty clubs and overnight camps. Market opportunities to schools and families through social media, community groups, and events. Fill vacant 4-H agent position in a timely manner.

Goal #2	Provide quality laboratory services to the residents of Cherokee County. Cherokee County will rank in the top 3 of Atlanta Regional Commission counties for total lab #'s.
Objective	Respond to client questions through phone and email correspondence. Publicize the benefits and procedures of soil/water testing through standard education programs. Market this service through industry partners.

Goal #3	Provide quality educational programming in agriculture, horticulture and related fields to residents, industry, and service providers.
Objective	Recruit, Train, and retain quality volunteers to expand the reach of staff. Collaborate with industry and county partners to develop training opportunities. Market training programs to ensure equal opportunity and access.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Number of students participating in club meetings(in-school, after school, middle school), project achievement, judging teams, teen leaders, camp participation, specialty clubs including shooting sports, horse or cloverbuds		1,537	1,597	1,500
Number of Soil, Water, and other samples submitted through the county office	1,558	1,932	2,263	2,200
Number of program participants in ANR led programs. Number of individual, in-person or site visit contacts.			1,970	1,900

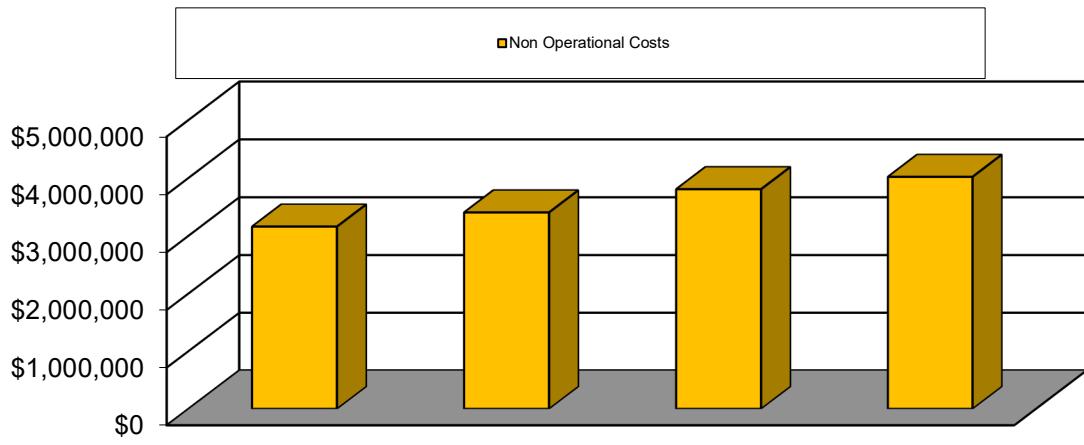
GENERAL FUND
COUNTY EXTENSION SERVICES
EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Non-Operational Costs	136,865	135,784	180,862	173,586
TOTAL ANNUAL BUDGET	136,865	135,784	180,862	173,586

RECREATION & CULTURAL AFFAIRS

Recreation & Cultural Affairs is a separate authority and component unit of the County and provides recreation and cultural services to the public. Supplements are given to the following entities: Sequoyah Regional Library, Woodstock Arts and Cherokee County Historical Society. Starting in 2026, the supplements for Woodstock Arts and Cherokee County Historical Society will be paid out of the Hotel Motel Fund.

RECREATION & CULTURAL AFFAIRS



FY23 Actual FY24 Actual FY25 Est. Actual FY26 Budget

Non-Operational Costs	\$3,159,297	\$3,403,565	\$3,805,534	\$4,019,126
Total Budget	\$3,159,297	\$3,403,565	\$3,805,534	\$4,019,126
Change Over Prior Year	---	7.73%	11.81%	5.61%

RECREATION AND CULTURAL AFFAIRS

Goals and Performance Measures

N/A – Recreation, Parks & Cultural Affairs is an outside agency.

GENERAL FUND

SEQUOYAH REGIONAL LIBRARY

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	3,054,297	3,298,565	3,700,534	4,019,126
Total Non-Operational Costs	3,054,297	3,298,565	3,700,534	4,019,126
TOTAL ANNUAL BUDGET	3,054,297	3,298,565	3,700,534	4,019,126

WOODSTOCK ARTS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	30,000	30,000	30,000	0
Total Non-Operational Costs	30,000	30,000	30,000	0
TOTAL ANNUAL BUDGET	30,000	30,000	30,000	0

CHEROKEE COUNTY HISTORICAL SOCIETY

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	75,000	75,000	75,000	0
Total Non-Operational Costs	75,000	75,000	75,000	0
TOTAL ANNUAL BUDGET	75,000	75,000	75,000	0

JUDICIAL SERVICES

Court Administrative Services is an arm of the courts system which serves all courts and includes such items as Interpreters, Bailiffs, Court Reporter services for State and Juvenile courts, and the maintenance of furniture and equipment for the courtrooms that house State and Juvenile courts.

Each county has a superior court, which by state constitution and law is the primary trial court for the state of Georgia. For election, Cherokee **Superior Court** is assigned to the Blue Ridge Judicial Circuit and consists entirely of Cherokee County, only. Present judges are Jennifer Davis, David Cannon, Tony Baker and Shannon Wallace.

The **Clerk of Court's** office maintains and safeguards all documents presented for recording. The Clerk of Court is also responsible for the management of the **Board of Equalization** and the **Clerk of Court's Tech Fund**. The current Clerk of Court is Patty Baker.

The **District Attorney** is the chief law enforcement officer for the Blue Ridge Judicial Circuit. It is the District Attorney's responsibility to prosecute all felony crimes committed in Cherokee County. The District Attorney is elected and serves a four-year term. The current District Attorney is Susan Treadaway.

The **State Court of Cherokee County** has jurisdiction over all misdemeanor and traffic, criminal and county ordinance violations filed with the Clerk. The Court also provides a forum for civil litigants in a wide variety of cases. State Court seeks to provide an expedient, fair and impartial forum for all persons in both criminal and civil cases; to provide the most consistent and rigorous programs for people convicted of crimes in the court which will change their behavior for the better; and to provide an unbiased fair forum for citizens in the most professional, cost efficient manner to the citizens of Cherokee County. The judges of State Court are elected by the citizens of Cherokee County to four-year terms. Cherokee County State Court has three full-time judges, Chief Judge W. Alan Jordan, Judge A. Dee Morris and Judge Michelle Helhoski. The State Court is also responsible for the management of the **State Court Tech Fund**.

The Cherokee County **State Court Solicitor General**'s office prosecutes the misdemeanor criminal and traffic offenses that appear in the State Court of Cherokee County. The current State Court Solicitor General is Todd Hayes. The Solicitor is also responsible for the management of the **Solicitor Video Account**.

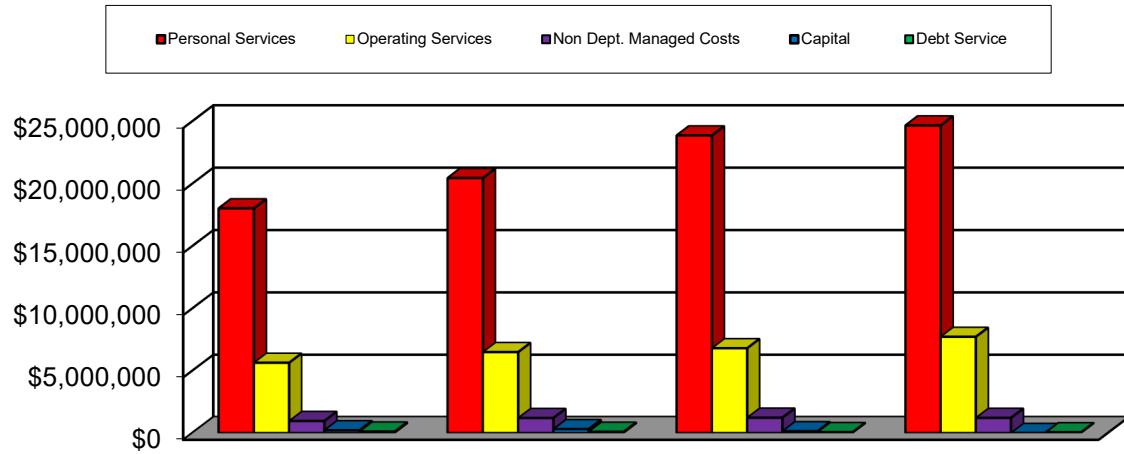
The **Magistrate Court** of Cherokee County is, first and foremost, the people's court – your court. It is the heir of the ancient justice of the peace courts, a tradition that came to the Georgia colony with the English legal system. These courts were always the most accessible to the people. The statutory jurisdiction of the Magistrate Court includes: The hearing of applications for and the issuance of arrest and search warrants; the trial of charges of violations of county ordinances and various state misdemeanor criminal charges; the trial of small claims, that is, civil claims amounting to \$15,000 or less; the trial of eviction and other landlord-tenant disputes; and the conducting of first appearance hearings in all arrests, including felony charges, and the granting of bail for all but certain offenses reserved exclusively for the Superior Court. The current Magistrate Judge is Jack Goodwin.

The **Probate Court** has exclusive jurisdiction over probate of wills, administration of estates, appointment of guardians for incapacitated adults and minors, and involuntary hospitalizations of incapacitated adults and minors. The probate court also issues marriage licenses and handgun permits. Due to expanded jurisdiction, the probate court can conduct jury hearings on contested matters that are before it. The probate court judge is Keith Wood.

The **Juvenile Court** of Cherokee County is established by the Constitution and statutes of the State of Georgia. The court has exclusive jurisdiction over cases involving delinquency, status offenders, deprivation, and termination of parental rights. By law, juvenile court judges are appointed for four-year terms by the superior court judges. Cherokee County has two full-time juvenile court judges, presiding judges are Richard Jones and Amanda Speights

Indigent Defense provides appointed counsel for those who meet objective qualification of indigence for all criminal and juvenile cases.

JUDICIAL SERVICES



FY23 Actual FY24 Actual FY25 Est. Actual FY26 Budget

	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$18,022,386	\$20,453,450	\$23,864,338	\$24,664,503
Operating Services	\$5,634,673	\$6,491,170	\$6,802,892	\$7,717,798
Non-Dept. Managed Costs	\$962,075	\$1,201,062	\$1,225,637	\$1,211,204
Capital	\$216,854	\$307,747	\$140,397	\$0
Debt Service	\$113,378	\$94,322	\$68,352	\$59,074
Total Budget	\$24,949,366	\$28,547,751	\$32,101,615	\$33,652,579
Change Over Prior Year	---	14.42%	12.45%	4.83%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Superior Court, State Court and Court Administration
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Goal #1	To provide a forum for the impartial resolution of legal disputes
Objective	Have an active court schedule with many opportunities for all types of cases to be heard

Goal #2	To ensure timely access to justice.
Objective	To maintain a minimum of 95% clearance rate.

Goal #3	To ensure justice for all involved in the court system.
Objective	Offer various programs to the public to help them navigate the justice system.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Use ADR to resolve cases as efficiently as possible	n/a	67%	74%	78%
Clearance Rates	98%	106%	114%	105%
Provide an adequate number of Superior Court jury trials	30	49	50	50

GENERAL FUND
COURT ADMINISTRATIVE SERVICES
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	2,085,269	2,313,301	2,941,504	3,083,182
Non-Dept Managed Costs	217,854	275,647	280,030	267,413
TOTAL ANNUAL BUDGET	2,438,274	2,769,007	3,425,884	3,771,028

SUPERIOR COURT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	563,961	644,987	752,022	755,289
Operating Services	140,398	167,004	181,227	228,013
Non-Dept Managed Costs	89,170	72,316	48,307	50,523
TOTAL ANNUAL BUDGET	793,529	884,308	981,556	1,033,825

GENERAL FUND
STATE COURT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,182,028	1,223,991	1,270,512	1,234,176
Operating Services	30,049	24,699	41,194	55,969
Non-Dept Managed Costs	61,043	77,107	78,237	74,236
TOTAL ANNUAL BUDGET	1,273,121	1,325,796	1,389,943	1,364,381

STATE COURT TECH
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	0	0	0	10,000
TOTAL ANNUAL BUDGET	0	0	0	10,000

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Clerk of Courts
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Goal #1	Implementation of a quick satisfaction measurement in each Clerk of Court public lobby area becoming the first court to have implemented such a system.
Objective	Provide an instant metric for the department to be evaluated by the general public with. The system consists of 3 options-- a smile, neutral, and frown face for citizens to leave instant feedback of their experiences with us.

Goal #2	Improve the convenience of services offered to Cherokee County citizens.
Objective	Continuously improve the efficiency of doing business with Cherokee County Clerk of Courts department -- Ex: website improvements, app offerings, AI courthouse lobby interactive maps, kiosks, etc. Ensure

Goal #3	Facilitate online communication with Clerk's Office
Objective	Increase communication with Clerk's Office via online messaging tools (Chat and Forms)

Performance Measures	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Target
Year-over-year actual data of the satisfaction of citizens who visit Clerk of Court departments.	Establish baseline for average court visitors, time of day measures and customer satisfaction results. Collect responses and categorize	Evaluate adjustments needed for court personnel availability and training. Determine collection of additional information. Hit at least 95% Positive Responses	Review customer satisfaction trends and reallocate needed resources based on results and "busy hours". Maintain and/or improve on 95%	Evaluate if the service is resulting in actionable data to continue collecting responses. Measure additional data collection
See if activity increases over time to these services (how many requests for assistance via our webpage).	Design and implement new "mobile" services that enhance the customer interaction. Launch at least 2 new mobile friendly services	Collect analytics to measure usage and access. Expand via App Store and Google Play	Expand services and evaluate new tools. Use metrics to determine expansion	Move additional existing services to more mobile friendly / enhanced methods. Set continuous monitoring KPIs
Monitor the number of requests made through online means processed in a year.	Implement easy way for site visitors to make requests and ask questions	Measure number of requests and staff responses.(New measure regarding traffic from AI Platforms)	Evaluate customer satisfaction with simple feedback or survey.	Determine efficiencies and improvements based on customer input.

GENERAL FUND
CLERK OF SUPERIOR COURT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	4,791,287	5,425,261	6,206,332	6,215,329
Operating Services	755,683	779,579	855,799	943,097
Non-Dept Managed Costs	141,783	174,659	200,420	192,635
Capital Outlays	0	24,999	0	0
TOTAL ANNUAL BUDGET	5,688,754	6,404,498	7,262,551	7,351,061

BOARD OF EQUALIZATION
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	27,852	34,362	19,787	32,295
Operating Services	15,024	32,408	29,804	37,710
TOTAL ANNUAL BUDGET	42,875	66,770	49,590	70,005

CLERK OF COURT TECH
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	140,365	441,910	198,722	163,000
TOTAL ANNUAL BUDGET	140,365	441,910	198,722	163,000

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	District Attorney
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Goal #1	To represent the people of the State of Georgia effectively and efficiently in the prosecution of felony cases, juvenile delinquencies, and traffic violations, and violations of probation in Cherokee County. It is our goal to close as many cases as opened in FY 2026.
Objective	We will continue to utilize Tracker case management to effectively manage cases in this office along with a to be determined digital evidence storage platform. We will continue to create templates for a more efficient use of time.

Goal #2	Continue to strengthen digital evidence storage. Continue transferring digital evidence storage to reduce administration time, reduce inbound calls for evidence, and increase preparedness for court cases.
Objective	Establish contract with Axon Justice for digital evidence storage. End contract with Nice Justice and move storage from this platform.

Goal #3	Mid 2023, our office established a Gang and Organized Crime Unit. We will continue our efforts to train all staff to recognize the elements of these types of cases so they may be forwarded to the unit for investigation and prosecution as they carry great risk for negative impact of persons and property for the community at large.
Objective	We will continue to standardize the procedures of this newly created unit to ensure successful prosecution.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
We will measure the actual total cases opened to total cases closed in the 2025 fiscal year by using data in Tracker. First number opened, second number closed for all cases handled in office.	2990/3314	2980/2988	2950/3448	3000/2600
Move digital evidence from Nice Justice to new platform, Axon Justice.	2990	6262	8762	9000
Measure cases received and closed in this unit; first number received, second number closed for first full budget year.	37/8	45/15	55/42	65/25

GENERAL FUND
DISTRICT ATTORNEY
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	3,848,073	4,381,796	5,802,906	6,237,789
Operating Services	594,441	656,960	750,595	903,314
Non-Dept Managed Costs	178,232	286,846	292,415	297,603
Capital	216,854	282,748	108,308	0
Debt Service	93,980	82,018	63,006	53,676
TOTAL ANNUAL BUDGET	4,931,579	5,690,368	7,017,230	7,492,382

FY 2026 Goals, Objectives & Performance Measures

Department	SOLICITOR-GENERAL'S OFFICE
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Goal #1	Ensure timely and fair prosecution of cases.
Objective	Review, prepare and prosecute cases efficiently to promote a steady 12 month rolling closure rate while still resulting in dispositions that hold defendants accountable, deter crime and protects the citizens of Cherokee County.

Goal #2	To provide quality support to victims.
Objective	To uphold the Georgia Crime Victims Bill of Rights by protecting victims, ensuring they receive full restitution, and by fostering a positive and supportive experience for both victims and witnesses throughout the criminal justice process.

Goal #3	To improve community safety and justice by implementing and utilizing the Cherokee County diversion programs and alternative sentencing programs.
Objectives:	Reduce recidivism and support the rehabilitation of eligible offenders while maintaining public safety, the integrity of our office, and the justice process by utilizing the available diversion programs and other alternative sentencing programs, when appropriate.

Goal #4	To ensure that the staff of the Cherokee County Solicitor-General's Office are properly trained to carry out their responsibilities with efficiency, professionalism, accountability, and compliance with all legal and procedural requirements.
Objectives:	Enhance professional development and continuing education by conducting reviews to ensure all attorneys are in compliance with the State Bar and PAC requirements and encouraging staff attendance at PAC trainings, CGIC recertification and other professional development opportunities.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
12 month rolling case closure rate	129%	110%	94%	100%
Victims Served in Cherokee County State and Magistrate Court	2,655	3,337	1,971	2,500
Victim Services	17,778	16,226	19,167	20,000
Number of Defendants entering PTD programs	177	115	177	175
Percentage of Defendants who successfully completed a Pre-Trial Diversion Program	86%	94%	87%	90%
Percentage of attorney's completing or exceeding the annual CLE Requirements	100%	100%	100%	100%

GENERAL FUND
STATE COURT SOLICITOR
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	2,378,572	2,907,219	3,069,401	3,275,372
Operating Services	141,653	104,422	108,123	145,022
Non-Dept. Managed Costs	106,024	119,428	128,354	136,843
Capital	0	0	32,089	0
Debt Service	19,398	12,304	5,346	5,398
TOTAL ANNUAL BUDGET	2,645,646	3,143,372	3,343,313	3,562,635

SOLICITOR VIDEO ACCOUNT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	8,722	13,304	12,878	53,000
TOTAL ANNUAL BUDGET	8,722	13,304	12,878	53,000

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	MAGISTRATE COURT
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Goal #1	CONTINUING: Maintain & monitor timely, accurate statistics of all judicial activities (e.g., criminal warrants issued, civil and criminal hearings, etc.).
Objective	EFFICIENCY: Ability to estimate future resource and scheduling needs based on increasing activities caused by a rapidly-increasing county population. Moreover, the court expects an exponential increase in case load following anticipated increase of jurisdictional limit to \$30,000.00.

Goal #2	CONTINUING: Carefully monitor budget and manage spending to ensure a resource maximization at end of fiscal year.
Objective	STEWARDSHIP OF TAXPAYER DOLLARS AND EFFICIENCY: To close the fiscal year having maximized and used all the resources available to the court, including computer and technological use, to ensure efficient operations.

Goal #3	GROWTH: Introduction of new Domestic Violence accountability court.
Objective	EFFICIENCY: Creation of a new accountability court will ease burdens on the Solicitor General and State Court by diverting certain qualified minor offenses into a separate program for rehabilitation of misdemeanor offenders.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Balance budget. NOTE: FY2025 over-budget caused by immediate need to upgrade eleven outdated and security risk computers in the Magistrate Court office. Also required seven new Microsoft 365 licenses for the part-time judges.	-2,723	33,670	-22,088	0
EFFICIENCY: Ensure all orders and judicial decisions are completed and filed within 24 hours.	99%	99%	99%	95%
AVAILABILITY: Ensure 24/7/365 judicial coverage in support of law enforcement needs.	93%	95%	95%	95%

**GENERAL FUND
MAGISTRATE COURT**

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	587,179	651,310	665,269	682,967
Operating Services	34,259	12,225	52,047	36,819
Non-Dept. Managed Costs	22,136	27,553	27,976	27,606
TOTAL ANNUAL BUDGET	643,574	691,088	745,293	747,392

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Probate Court
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Goal #1	Ensure the efficient processing of all petitions and applications submitted to the Probate Court
Objective	Organize the staff and assets of the court to focus on quickly resolving pending matters

Goal #2	Provide the public with a professional and impartial forum to resolve disputes involving probate matters
Objective	Ensure all personnel and judicial officers are fully trained and aware of their obligations under the Judicial Code of Conduct

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Average number of days from the filing of uncontested estate petitions to final order being entered	24	12	20	18
Average number of days from the date a Weapons Carry License application is submitted to the date the license is issued	3	5	5	5

**GENERAL FUND
PROBATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	963,373	1,037,934	1,142,787	1,138,622
Operating Services	82,180	71,493	86,610	119,800
Non-Dept Managed Costs	46,651	57,516	58,949	54,592
TOTAL ANNUAL BUDGET	1,092,204	1,166,944	1,288,346	1,313,014

**JUVENILE COURT
EXPENDITURE SUMMARY**

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,190,365	1,395,591	1,506,605	1,536,122
Operating Services	714,354	777,069	1,026,929	1,042,788
Non-Dept Managed Costs	88,764	96,768	97,921	97,584
TOTAL ANNUAL BUDGET	1,993,483	2,269,429	2,631,455	2,676,494

**JUVENILE COURT SUPERVISION FEES
EXPENDITURE SUMMARY**

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	35,588	40,387	44,298	50,550
TOTAL ANNUAL BUDGET	35,588	40,387	44,298	50,550

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Indigent Defense Department
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Goal #1	To establish, monitor, and increase revenues for Indigent Defense Application Fees.
Objective	Continue to collect, monitor, and oversee the operation of the in-house collection of Indigent Defense Application Fees.

Goal #2	To establish, monitor, and maintain the operation of collections of the Superior Court/State Court Diversion program for restitution for Court Appointed Attorney's Fees.
Objective	Continue to monitor, and maintain the operation of collections of the Superior Court/ State Court Diversion Program for restitution of Court Appointed Attorney's Fees.

Goal #3	To establish, monitor, maintain, and increase collection efforts of the Superior Court/ State Accountability Courts for restitution for Court Appointed Attorney's Fees.
Objective	Continue to monitor and maintain the operation of collections of the Superior Court/ State Accountability Courts for restitution for Court Appointed Attorney's Fees.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
To continue and increase the in-house collection efforts for Court Appointed Application Fees.	19,700	21,265	23,750	24,750
To continue to monitor and maintain collection efforts for restitution for Court Appointed Attorney's Fees from the Superior Court/ State Court Diversion program.	17,981	15,929	25,895	26,000
To continue to monitor and maintain collection efforts for restitution for Court Appointed Fees from the Superior Court/State Accountability Courts.	2,650	3,285	4,088	4,100

GENERAL FUND
INDIGENT DEFENSE
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	404,428	437,698	487,212	473,360
Operating Services	2,806,805	3,189,651	3,210,316	3,508,283
Non-Dept. Managed Costs	10,419	13,221	13,027	12,169
TOTAL ANNUAL BUDGET	3,221,652	3,640,571	3,710,555	3,993,812

LAW ENFORCEMENT

The Cherokee County Sheriff's office is comprised of ten distinctive divisions: Administration Services Division, Cherokee Multi-Agency Narcotics Squad and Intelligence Division, Criminal Investigations, Uniform Patrol, Training, Special Operations, SWAT, Court Services, Crossing Guards and the Adult Detention Facility.

The **Administrative Services Division** is a strategic partner that delivers effective and efficient, people-oriented administrative and support services to the Cherokee Sheriff's Office.

The **Cherokee Multi-Agency Narcotics Squad (CMANS)** is a multi-agency drug task force dedicated to the safety, well-being, and quality of life of the citizens of Cherokee & Pickens County, Georgia. The Criminal Intelligence Division provides actionable, insightful, and reliable intelligence that aids decision-makers in making critical, tactical, and strategic decisions to save lives, save property, deploy resources, and target crime occurring in or impacting Cherokee County.

The **Criminal Investigation Division (CID)** is responsible for investigating crimes against persons, property, children, and financial crimes. CID also houses the Victim Advocate Unit, the Crime Scene Unit, and the Sex Offender Registry.

The **Uniform Patrol Division** operates six precincts throughout Cherokee County twenty-four hours a day, seven days a week. This division includes both enforcement and traffic officers who provide immediate response to emergency situations, answer all 911 calls for service, enforce traffic and state law through proactive patrol, and provides other law enforcement services.

The **Training Division** coordinates the scheduling of personnel attendance at state and local training facilities, provides in-service training and monitors number of hours personal receive annually to assure minimum requirements of the P.O.S.T. Council and the Sheriff's Office are met.

The **Special Operations** is comprised of the Traffic Enforcement Unit, K-9 Unit, Warrant/Civil Unit, Motor Unit, Hostage Negotiation/Crisis Intervention Team, Crisis Response Team, Funeral Escort Unit, Reserve Unit, and Cadet Program.

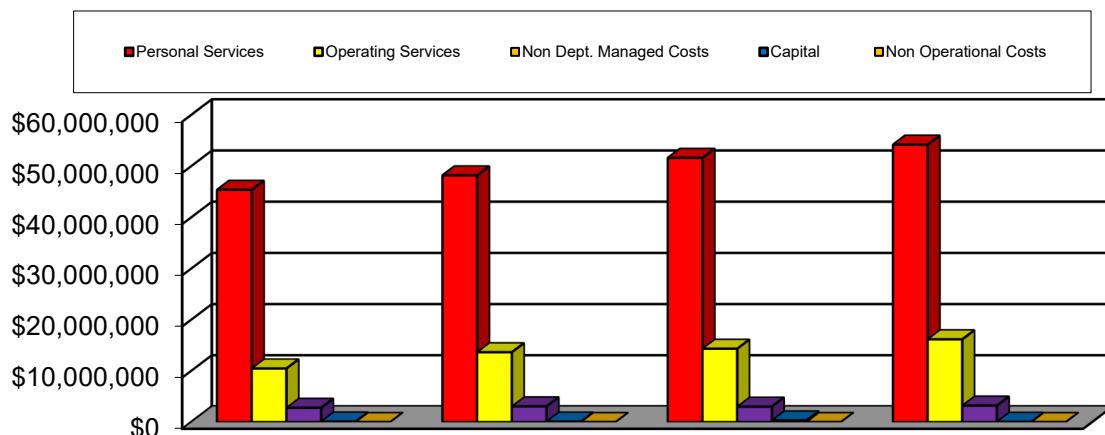
SWAT is comprised of the Special Weapons and Tactics Team.

Court Services provides security for Superior, State, Juvenile, Probate and Magistrate Court held at the Cherokee County Justice Center.

Crossing Guards maintain the safe egress and ingress of the buses for the Cherokee County School System

The **Adult Detention Facility** is the Cherokee County Adult Detention Center which houses approximately 1,100 inmates, both pre-sentenced and sentenced.

LAW ENFORCEMENT



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$45,393,720	\$48,214,440	\$51,638,005	\$54,210,083
Operating Services	\$10,475,394	\$13,654,014	\$14,345,610	\$16,181,402
Non-Dept. Managed Costs	\$2,786,556	\$3,064,476	\$3,013,927	\$3,222,694
Capital	\$99,141	\$91,314	\$312,897	\$52,000
Non-Operational Costs	\$2,721	\$1,660	\$1,660	\$0
Total Budget	\$58,757,532	\$65,025,904	\$69,312,099	\$73,666,179
Change Over Prior Year	---	10.67%	6.59%	6.28%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Sheriff's Office
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Goal #1	Complete the implementation of an electronic ticketing program.
Objective	Initial project started in FY25. Software was obtained. Implementation phase in progress.

Goal #2	Complete renovations to establish the Real Time Intelligence Center.
Objective	Initial project started in FY25. Building renovations in progress.

Goal #3	Continue with renovations of the training firing range.
Objective	Initial project started in FY25. Renovations in progress.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Complete the implementation of an electronic ticketing program.	320	1	0.5	1
Complete renovations to establish the Real Time Intelligence Center.	170	5	0.5	1
Continue with renovations of the training firing range.	73	1	0.5	1

GENERAL FUND
LAW ENFORCEMENT ADMINISTRATION
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	4,140,511	4,485,867	4,955,029	5,093,627
Operating Services	1,819,241	2,510,091	2,484,877	2,749,710
Non-Dept Managed Costs	250,866	134,641	129,914	196,576
Capital	45,205	22,892	85,274	0
TOTAL ANNUAL BUDGET	6,255,823	7,153,492	7,655,094	8,039,913

CMANS
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	2,013,840	2,015,367	2,334,201	1,530,189
Operating Services	1,055,757	1,744,621	2,568,211	924,729
Non-Dept. Managed Costs	79,712	86,729	130,559	112,562
Capital	0	0	127,824	0
TOTAL ANNUAL BUDGET	3,149,309	3,846,717	5,160,795	2,567,480

GENERAL FUND
CRIMINAL INVESTIGATION DIVISION (CID)

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	3,885,226	4,143,249	4,362,267	4,550,615
Operating Services	218,786	214,464	163,569	271,711
Non-Dept. Managed Costs	169,679	154,204	153,698	214,322
Capital	7,492	0	0	0
Non-Operational Costs	1,596	1,660	1,660	0
TOTAL ANNUAL BUDGET	4,282,778	4,513,578	4,681,194	5,036,648

INTELLIGENCE DIVISION
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	0	0	10,417	870,388
Operating Services	0	0	1,905	955,137
Non-Dept. Managed Costs	208	0	0	0
TOTAL ANNUAL BUDGET	208	0	12,322	1,825,525

GENERAL FUND
UNIFORM PATROL DIVISION
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	11,857,894	12,792,113	13,252,626	14,319,918
Operating Services	614,546	363,069	324,716	1,282,036
Non-Dept Managed Costs	658,468	875,611	838,932	805,935
Capital	11,516	700	0	0
TOTAL ANNUAL BUDGET	13,142,424	14,031,493	14,416,274	16,407,889

TRAINING DIVISION
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,110,639	1,103,396	1,296,842	1,291,357
Operating Services	418,438	505,485	465,346	623,551
Non-Dept. Managed Costs	124,834	144,753	120,318	121,099
TOTAL ANNUAL BUDGET	1,653,911	1,753,635	1,882,505	2,036,007

SPECIAL OPERATIONS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personnel Services	3,171,699	3,468,380	3,877,077	4,408,594
Operating Services	307,521	201,846	189,354	404,302
Non-Dept Managed Costs	76,017	131,395	176,995	221,606
Capital	34,927	26,622	3,594	32,000
TOTAL ANNUAL BUDGET	3,590,164	3,828,242	4,247,020	5,066,502

GENERAL FUND

SWAT

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	0	151,794	122,705	180,000
Capital	0	0	25,674	0
TOTAL ANNUAL BUDGET	0	151,794	148,379	180,000

COURT SERVICES

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	3,181,828	3,622,626	3,688,823	3,845,945
Operating Services	101,811	67,732	83,382	111,640
Non-Dept. Managed Costs	99,798	89,890	90,253	97,110
Capital	0	0	32,047	0
TOTAL ANNUAL BUDGET	3,383,437	3,780,249	3,894,505	4,054,695

CROSSING GUARDS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	199,488	209,677	207,612	265,945
Operating Services	988	1,790	0	5,700
Non-Dept. Managed Costs	2,417	2,796	2,512	2,466
TOTAL ANNUAL BUDGET	202,893	214,264	210,124	274,111

GENERAL FUND
ADULT DETENTION FACILITY

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	15,832,596	16,373,764	17,653,112	18,033,505
Operating Services	5,938,307	7,893,121	7,941,545	8,672,886
Non-Dept Managed Costs	1,324,558	1,444,457	1,370,747	1,451,018
Capital	0	41,100	38,484	20,000
Non-Operational Costs	1,125	0	0	0
TOTAL ANNUAL BUDGET	23,096,585	25,752,442	27,003,888	28,177,409

COMMUNITY DEVELOPMENT

Community Development consists of the Development Services Center, Public Works, Stormwater Management Engineering, Transportation Engineering, Engineering, Blalock Landfill, Forest Resources Conservation, Building Inspections, Planning and Zoning and Economic Development.

The Development Services Center serves the community by being the primary point of contact for citizens of Cherokee County and its development community obtaining building and development permits, issuance of business licenses, alcohol license, driver for hire permits and other development services.

The Public Works Division is responsible for managing and supervising all roadway maintenance for the County's road system and related work on all County property. This includes grading, drainage, pavement and roadside maintenance and improvements.

Stormwater Management Engineering provides monitoring of stormwater discharge. The stormwater program is mandated by the State of Georgia.

Engineering/Transportation Engineering does all of the engineering work necessary for public infrastructure improvements to be completed by the Roads and Bridges department or their contracted construction partners. Engineering also works with private developers to determine necessary engineering work needed to make a project comply with County Ordinances and Codes.

The **Blalock Road Landfill** is an old landfill which is in post closure status. The expenses for this operation primarily pertain to environmental monitoring.

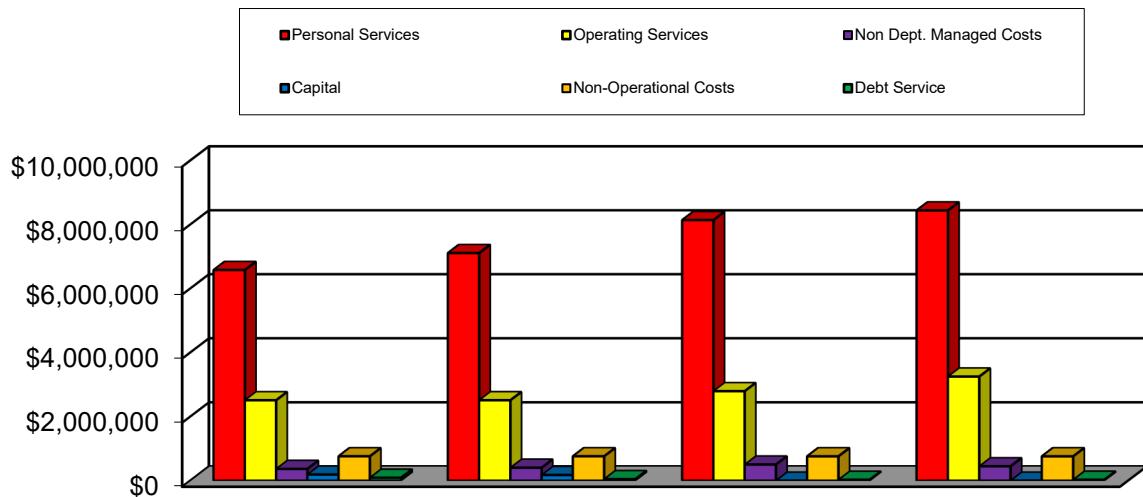
Forest Resources Conservation accounts for monthly payments to the GA Forestry Commission.

Building Inspections is responsible for inspecting all new commercial and residential construction, renovations and additions to existing structures to ensure substantial compliance to the provisions of state building codes, and review and approval of building plans for compliance to adopted buildings and life safety codes.

Planning and Zoning is responsible for providing technical support to citizens, property owners, appointed and elected officials in the interpretation of adopted zoning code and land use case management, review of land development proposals for compliance to land use plans and zoning code, preparation and maintenance of the Comprehensive Plan and Future Development Map, and management of the county's impact fee program.

Economic Development consists of the Office of Economic Development of Cherokee County which is focused on building the commercial and industrial base of the county in a manner that will preserve the quality of life for the residents. The Office of Economic Development works to recruit new businesses into the community as well as retaining and aiding in the expansion of existing businesses.

COMMUNITY DEVELOPMENT



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$6,577,030	\$7,107,268	\$8,138,557	\$8,440,602
Operating Services	\$2,509,622	\$2,510,392	\$2,792,675	\$3,248,765
Non-Dept. Managed Costs	\$366,705	\$404,333	\$502,802	\$447,665
Capital	\$190,223	\$174,955	\$0	\$0
Non-Operational Costs	\$760,384	\$760,242	\$759,533	\$759,533
Debt Service	\$91,090	\$48,087	\$28,303	\$28,557
Total Budget	\$10,495,054	\$11,005,277	\$12,221,870	\$12,925,122
Change Over Prior Year	---	4.86%	11.05%	5.75%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Development Service Center
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Goal #1	Process building permits in a timely manner while following all county ordinances
Objective	Work with contractors and homeowners to provide the detailed information they will need in order to submit a complete application the first time. This will make the process happen more quickly

Goal #2	Ensure new and existing business owners remain in compliance with county ordinances
Objective	Provide detailed customer service and guidance to new and existing business owners

Goal #3	Give staff the knowledge and confidence to process all DSC permits, licenses and registrations while following ordinances
Objective	Provide more training opportunities to the staff throughout the year

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Permit Fees	6,537,636	6,714,490	5,523,414	6,000,000
Occupation Tax (business license) Fees	1,033,036	1,376,348	1,418,323	1,500,000

GENERAL FUND
DEVELOPMENT SERVICES CENTER

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	503,083	552,116	558,838	558,641
Operating Services	31,225	39,840	123,366	135,700
Non-Dept. Managed Costs	14,287	16,261	16,570	14,211
TOTAL ANNUAL BUDGET	548,595	608,218	698,774	708,552

2025 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	PUBLIC WORKS
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Goal #1	Pavement maintenance and management of the County's roadway system.
Objective	Annually rate and evaluate all County maintained roads. Develop paving and maintenance program based on rating system data to compile annual paving list. Implement proposed paving into GIS layer to website.

Goal #2	Storm Drainage System Management- proactive maintenance of the County's stormwater management system to meet NPDES MS4 requirements.
Objective	Develop a drainage system inventory with the combined efforts of Public Works and Stormwater Engineering. Designate properly equipped crews to bridge and storm drainage system maintenance.

Goal #3	Proactive response to all roadside maintenance issues.
Objective	Routine roadside maintenance of County right-of-way by means of mowing, trimming, traffic/street sign maintenance and pavement patching. Continued repair of aging infrastructure, curb and sidewalks.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Cherokee County Public Works Resurfacing "In-house" and "LMIG" (miles)	30.6	29.6	45.3	60.0
Stormwater Pipe Improvements completed	133	87	36	150
Percentage of work orders completed	75%	78%	87%	100%

GENERAL FUND

PUBLIC WORKS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	2,460,321	2,623,289	3,213,185	3,285,167
Operating Services	1,389,463	1,393,994	1,330,454	1,381,144
Non-Dept. Managed Costs	188,563	192,563	277,207	257,850
Capital	34,495	61,900	0	0
TOTAL ANNUAL BUDGET	4,072,842	4,271,746	4,820,846	4,924,161

2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals
Department	Stormwater Engineering

Goal #1	Meet the requirements of all NPDES (National Pollutant Discharge Elimination System) Stormwater Permits issued by the Georgia EPD (Department of Natural Resources Environmental Protection Division)
Objective	Inspect 20% of urbanized area stormwater infrastructure annually.

Goal #2	Respond to citizen inquiries and complaints regarding stormwater impacts within 3 business days.
Objective	Resolve complaints and inventory quantity

Goal #3	Based on Stormwater Infrastructure Inspections, Provide design and/or oversight of improvement projects
Objective	Conduct 4 infrastructure projects per year

Goal #4	Ensure new development adheres to GSWMM & GSWCC regulations for stormwater quantity and quality.
Objective	Conduct Plan Reviews

Goal #5	Meet requirements of the FEMA (Federal Emergency Management Agency) National Flood Insurance Program Community Rating System (CRS)
Objective	Conduct Floodplain Permit Reviews

Department	Stormwater Engineering			
Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Inspect Catch Basins	20.0%	21.2%	20.2%	20.0%
Inspect Pipes	21.8%	21.0%	20.2%	20.0%
Inspect Ditches	21.3%	20.0%	20.5%	20.0%
Inspect Ponds	20.8%	19.2%	28.0%	20.0%
Complaints	242	238	233	100.0%
Infrastructure Improvement Projects	6	6	12	4
Stormwater Plan Reviews	1,268	1,422	1,422	750
Floodplain Reviews	338	389	389	300

GENERAL FUND
STORMWATER MANAGEMENT ENGINEERING
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	472,940	556,095	623,100	638,886
Operating Services	66,973	65,672	61,554	97,626
Non-Dept. Managed Costs	19,883	21,001	21,873	25,211
Capital	37,318	0	0	0
Non-Operational Costs	10,000	10,000	10,000	10,000
Debt Service	20,085	9,484	0	0
TOTAL ANNUAL BUDGET	627,199	662,252	716,528	771,723

TRANSPORTATION ENGINEERING
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	416,370	455,076	568,358	612,743
Operating Services	237,642	266,197	349,202	310,317
Non-Dept. Managed Costs	8,240	9,742	10,607	15,546
Capital	43,990	0	0	0
TOTAL ANNUAL BUDGET	706,242	731,015	928,166	938,606

2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Engineering
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Goal #1	The goal of the County's Engineering Department is to ensure the proper design, permitting, implementation, and inspection of civil infrastructure and construction associated with development and existing inventory.
Objective	Administratate and review applicable portfolio of private development projects for land disturbance permits, final plats, commercial projects, lot grading plans, minor subdivisions, rezoning applications, variances, etc. for policy/ordinance adherence

Goal #2	Inspect public and private civil infrastructure during construction.
Objective	Inspect trees, roadways, base & paving, curb and gutter, piping, stormwater facilities, and erosion control for all permitted projects

Goal #3	Administratate and review performance and maintenance bonds for conformance.
Objective	Review and maintain civil infrastructure and tree replacement bonds.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Conduct Plan Reviews associated with land disturbance permits, final plats, commercial projects, lot grading plans, minor subdivisions, rezoning applications, variances	1,276	1,442	1,419	500
Conduct Inspections on All Permitted Projects	3,783	2,804	2,878	2,500
Inspect, maintain, and release civil infrastructure and tree replacement bonds	87	78	118	70

GENERAL FUND
ENGINEERING
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	896,539	888,219	972,941	1,026,557
Operating Services	109,207	85,286	192,848	312,694
Non-Dept. Managed Costs	54,675	52,487	58,971	43,752
Debt Service	11,658	0	0	0
TOTAL ANNUAL BUDGET	1,072,079	1,025,992	1,224,760	1,383,003

BLALOCK ROAD LANDFILL
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	171,429	180,800	185,687	200,000
Non-Dept. Managed Costs	6,547	6,626	7,041	6,825
TOTAL ANNUAL BUDGET	177,976	187,426	192,728	206,825

FOREST RESOURCES CONSERVATION
EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Payments to Other Agencies	13,197	13,055	12,346	12,346
Total Non-Operational Costs	13,197	13,055	12,346	12,346
TOTAL ANNUAL BUDGET	13,197	13,055	12,346	12,346

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Building Inspections Department
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Goal #1	Maintain existing staff.
Objective	To continue to help employee with their work needs and personal goal to help make a great department better. To create a atmosphere where an employee will enjoy coming to work.

Goal #2	Conduct building inspection assigned to the department daily.
Objective	Work with builders to make sure all documentation is in our system in order to conduct the inspection requested.

Goal #3	Stay current on all applicable Building Codes. Implement new Electrical Code
Objective	Training all inspector on a monthly bases to assure consistency. Train for new code change 1/1/2026

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Goal #1. Maintain normal level in permit fees per Fiscal Year.	6,537,635	6,566,445	5,523,414	5,750,000
Goal # 2. Conduct all inspections scheduled daily.	34,808	31,613	28,936	30,000
Goal #3. Maintain Monthly Train hours yearly.	65	65	60	60

GENERAL FUND
BUILDING INSPECTIONS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	979,385	1,121,293	1,162,062	1,192,810
Operating Services	75,462	74,966	75,220	81,022
Non-Dept. Managed Costs	39,120	43,693	65,609	50,010
Capital	25,349	113,055	0	0
Debt Service	59,347	38,603	28,303	28,557
TOTAL ANNUAL BUDGET	1,178,663	1,391,609	1,331,195	1,352,399

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Planning & Zoning
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Goal #1	Promote the Community Vision through rezonings and other zoning actions.
Objective	Manage the zoning processes to ensure extensive community input and evaluation based on the Community Vision from the Comprehensive Plan.

Goal #2	Ensure orderly growth and development that is consistent with the Community Vision.
Objective	Review and approve development / building permit applications based on current county ordinances and regulations.

Goal #3	Protect local resources through the use of impact fees for capital projects.
Objective	Maintain Qualified Local Government Status through the Annual Impact Fee Report process.

Goal #4	Make sure zoning and development regulations are updated to be effective and efficient.
Objective	Continue updating the Zoning Ordinance as needed to address problems and emerging trends.

Goal #5	Ensure compliance with the Zoning Ordinance and Development Regulations.
Objective	Manage and resolve complaints concerning violations of the Zoning Ordinance and Development Regulations.

Department	Planning & Zoning				
	Performance Measures		FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target	
Rezoning Cases	35	42	32	100%	
Special Use Permits	6	9	4	100%	
Variances / Appeals	89	70	85	100%	
Administrative Variances	33	22	17	100%	
Land Disturbance Plan Applications	122	103	114	100%	
Building Permit Plan Applications	320	523	466	100%	
Minor Subdivisions Plat Applications	271	225	218	100%	
Sign Permits	90	104	102	100%	
Annual Impact Fee Report Approved & Adopted	Yes	Yes	Yes	Complete	
Zoning Ordinance Revisions	7	7	7	5	
Code Enforcement Cases	NA	289 (pt.)	466	100%	

GENERAL FUND
PLANNING AND ZONING
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	848,391	911,180	1,040,073	1,125,798
Operating Services	428,222	403,637	474,344	730,262
Non-Dept. Managed Costs	35,389	61,960	44,924	34,260
Capital	49,072	0	0	0
TOTAL ANNUAL BUDGET	1,361,073	1,376,777	1,559,340	1,890,320

ECONOMIC DEVELOPMENT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Non-Operational Costs	737,187	737,187	737,187	737,187
TOTAL ANNUAL BUDGET	737,187	737,187	737,187	737,187

COUNTY MARSHAL

The County Marshal's office is responsible for Cherokee Probation, Code Enforcement, Emergency Management Agency, Animal Control, E911 and the Animal Shelter. E911 is accounted for in a separate fund.

Cherokee Probation provides Probation Services to Cherokee County citizens.

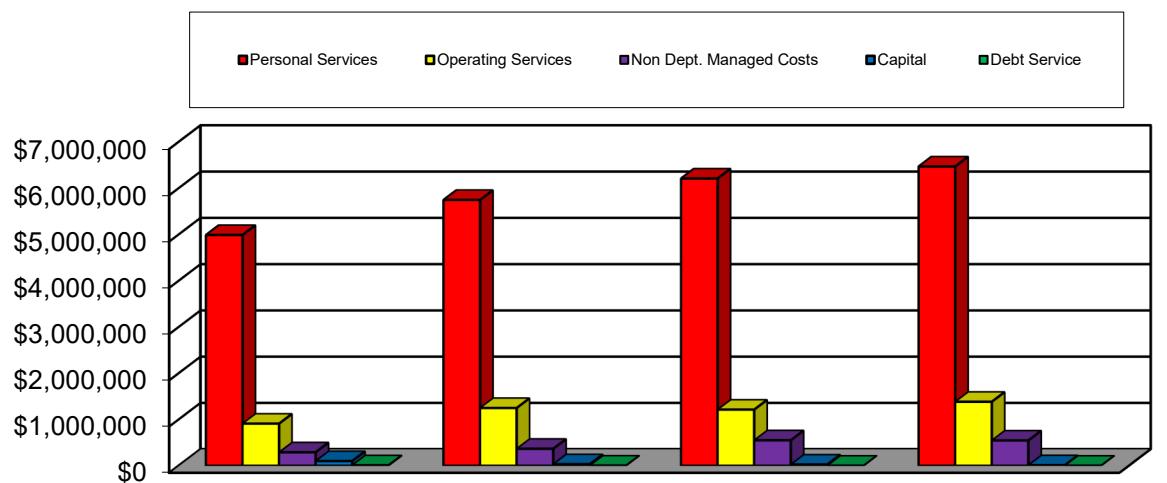
The **Animal Shelter** provides temporary shelter for domestic animals that have been either abandoned by their owners or picked up by the Animal Control division of the County. The Animal Shelter provides adoption services, spay and neuter services, microchip service and euthanasia for unclaimed animals. **Animal Shelter Special Projects** is used to account for projects completed using donated funds.

Emergency Management Agency manages many of the homeland security type items and is responsible for all four phases of emergency management; Planning, Mitigation, Response and Recovery for all natural and manmade disasters. The Emergency Management Agency is the main coordination point for all major emergencies.

Radio Communications was created to provide the first responders of Cherokee County with the best radio network possible.

The Marshal's office includes Code Enforcement and Animal Control. The **Code Enforcement** team provides for the enforcement of all code of ordinances for the unincorporated portions of Cherokee County, including zoning, development and environmental health rules and regulations, issues citations and warnings, conducts background investigations on certain license applications, serves magistrate bench warrants and subpoenas, provides security for the Board of Commissioners as well as Planning and Zoning meetings, and assists other law enforcement agencies in various areas. The **Animal Control** division provides services to the citizens of Cherokee County through enforcement of local Animal Control ordinances. It also provides safety education programs to area civic groups and schools, impounds stray animals from public and private property, emergency rescue services to injured animals, and issues citations and warnings.

COUNTY MARSHAL



FY23 Actual FY24 Actual FY25 Est. Actual FY26 Budget

	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$4,988,763	\$5,746,557	\$6,210,062	\$6,469,106
Operating Services	\$909,557	\$1,247,959	\$1,213,006	\$1,382,924
Non-Dept. Managed Costs	\$290,055	\$366,081	\$549,773	\$545,418
Capital	\$99,788	\$31,479	\$24,832	\$10,000
Debt Service	\$8,611	\$2,153	\$0	\$0
Total Budget	\$6,296,774	\$7,394,229	\$7,997,672	\$8,407,448
Change Over Prior Year	---	17.43%	8.16%	5.12%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Probation Services
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Goal #1	Probation Department employees will complete Crisis Response Training (CRT) - formerly CIT. As staff within the department continue to grow and change, we also endeavor for 100% CRT trained staff.
Objective	Enroll at least one department employee per quarter in a CRT course.

Goal #2	End each fiscal year at least 5% under budget.
Objective	Director will monitor the budget report on a monthly basis and make spending adjustments if and where needed.

Goal #3	Enhance and strengthen working relationships with Solicitor's Offices and Judges' Offices.
Objective	Director, Deputy Director, Operations Manager, or office team lead will speak with one Judge and one Solicitor's Office court team each month, ensuring that each Judge and Court team is contacted once per quarter.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Number of department employees who completed CRT (formerly CIT)	3	2	4	3
Percentage of budget utilized	89.0%	95.7%	96.5%	95.0%
Number of meetings with Judges and Court teams	30	24	28	24

GENERAL FUND
CHEROKEE PROBATION
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	935,374	1,215,009	1,420,923	1,558,133
Operating Services	83,319	140,222	125,021	106,231
Non-Dept. Managed Costs	39,940	62,462	73,969	87,129
TOTAL ANNUAL BUDGET	1,058,633	1,417,693	1,619,913	1,751,493

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Animal Shelter
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Goal #1	Reduce the amount of owned animals entering the shelter
Objective	Provide free microchipping and rabies clinics to the community

Goal #2	Increase the amount of dogs that go to foster
Objective	Providing foster homes with more opportunities with eligible dogs

Goal #3	Increase the amount of dogs that are transferred out to rescues
Objective	Communicating more efficiently and building relationships with rescues

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Animals Microchipped	1,774	1,777	1,833	2,000
Dogs Fostered	21	12	11	25
Animal Transferred Out	260	381	252	300

GENERAL FUND
ANIMAL SHELTER

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,407,260	1,476,785	1,707,504	1,662,112
Operating Services	295,440	345,531	414,085	431,063
Non-Dept Managed Costs	113,384	117,366	137,259	166,469
TOTAL ANNUAL BUDGET	1,816,084	1,939,682	2,258,848	2,259,644

ANIMAL SHELTER SPECIAL PROJECTS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Operating Services	41,455	23,301	39,517	63,800
Capital	49,313	0	20,863	10,000
TOTAL ANNUAL BUDGET	90,768	23,301	60,380	73,800

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Emergency Management
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Goal #1	Build a culture of preparedness and resiliency within the community.
Objective	Deliver Community Preparedness Education Classes to the citizens of Cherokee County

Goal #2	Enhance Planning Efforts
Objective	Update Current Plans

Goal #3	Coordinate Planning with Stakeholders
Objective	Host VOAD Meetings

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Deliver 2 Community Preparedness Classes to the citizens of Cherokee County in 2024.	4	2	2	2
Update all components of the Local Emergency Operations Plan (by number of plans)	N/A	N/A	30	30
Host VOAD Meetings	N/A	N/A	N/A	4

GENERAL FUND
EMERGENCY MANAGEMENT AGENCY
EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	253,362	290,362	337,927	326,027
Operating Services	125,799	153,250	143,776	168,704
Non-Dept. Managed Costs	31,465	30,079	29,592	28,994
TOTAL ANNUAL BUDGET	410,626	473,691	511,295	523,725

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	RADIO TECHNOLOGY
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Goal #1	Maintain a highly reliable and secure public safety radio communications system for all county agencies.
Objective	<p>Achieve 99.99% system uptime through proactive maintenance, regular infrastructure inspections, and timely software updates.</p> <p>Implement scheduled redundancy tests and quarterly system health audits.</p>

Goal #2	Enhance radio fleet management and programming efficiency.
Objective	<p>Continue to manage and maintain all 2,098 subscriber radios with accurate programming and updated firmware.</p>

Goal #3	Support emergency communications and interoperability among public safety agencies
Objective	<p>Maintain and optimize 21 dispatch consoles to ensure 100% operational readiness.</p> <p>Coordinate with regional and state partners to expand interoperability capabilities.</p> <p>Provide annual training for dispatchers and radio users on new system features and procedures.</p>

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Subscriber programming events completed	5,850	8,250	8,592	9,000
New subscribers added to system	1,897	1,984	2,098	2,150
MCM Trouble Ticket Jobs		213	755	850

GENERAL FUND
RADIO TECHNOLOGY
EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	123,390	134,289	141,606	135,109
Operating Services	20,809	163,768	83,243	155,390
Non-Dept. Managed Costs	2,508	2,721	8,331	5,189
Capital Outlays	49,300	0	0	0
TOTAL ANNUAL BUDGET	196,007	300,778	233,180	295,688

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee Marshal's Office
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Goal #1	Maintain quality of life for county citizens through strong community relationships, enforcement of property maintenance ordinance, and education of county ordinances
Objective	Seek over 90% compliance with code enforcement violations. Provide public awareness campaigns through community workshops and events

Goal #2	Reduce the number of dog bite incidents throughout the county
Objective	Ensure animal control officers respond without delay to reports of aggressive dogs. Continue strict enforcement of county ordinances on aggressive and nuisance dog owners

Goal #3	Reduce the number of commercial motor vehicle violations to provide citizens with safer roadways within the county to travel
Objective	Truck Compliance Unit will continue conducting high visibility concentrated patrols of county roadways and strictly enforce state law and county ordinance violations on commercial motor vehicles

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Code Enforcement Initiated Cases	3,116	2,585	2,344	2,500
Animal Control Initiated Cases	492	446	503	500
Truck Compliance Unit CMV Traffic Violations	0	906	1,398	1,000

GENERAL FUND
CODE ENFORCEMENT
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,560,062	1,851,559	1,727,420	1,900,785
Operating Services	224,986	280,095	262,003	277,022
Non-Dept. Managed Costs	68,289	78,434	160,201	103,048
Capital Outlays	546	31,228	721	0
Debt Service	8,611	2,153	0	0
TOTAL ANNUAL BUDGET	1,862,493	2,243,468	2,150,345	2,280,855

ANIMAL CONTROL
EXPENDITURE SUMMARY

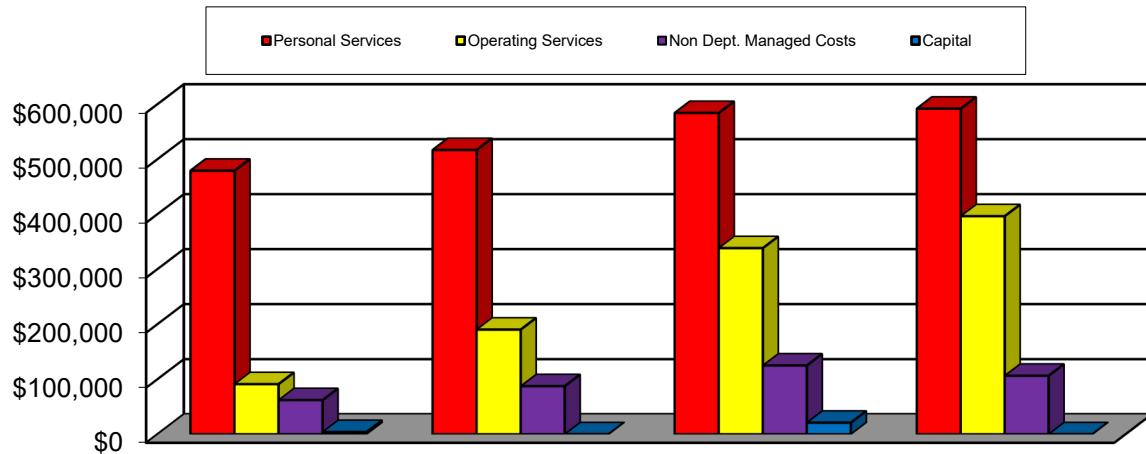
Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	709,316	778,554	874,681	886,940
Operating Services	117,748	141,792	145,361	180,714
Non-Dept. Managed Costs	34,468	75,019	140,420	154,589
Capital	630	251	3,248	0
TOTAL ANNUAL BUDGET	862,162	995,616	1,163,710	1,222,243

COMMUNITY SERVICES AGENCY

The Community Services Agency is responsible for Recycling, Senior Center, Cherokee Recreation & Parks and CATS Public Transportation. Senior Center, Recreation & Parks, and CATS Public Transportation are all accounted for in separate funds.

The Cherokee County Recycling Center provides education services on recycling as well as physically recycling papers, cardboard, aluminum, glass and plastic in order to keep Cherokee County cleaner and more environmentally friendly.

COMMUNITY SERVICES AGENCY



FY23 Actual FY24 Actual FY25 Est. Actual FY26 Budget

	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$479,019	\$516,676	\$584,117	\$591,960
Operating Services	\$90,965	\$190,064	\$338,103	\$396,250
Non-Dept. Managed Costs	\$61,960	\$87,300	\$124,864	\$106,244
Capital	\$3,964	0	\$20,936	0
Total Budget	\$635,907	\$794,040	\$1,068,020	\$1,094,454
Change Over Prior Year	---	24.87%	34.50%	2.48%

GENERAL FUND COMMUNITY SERVICES EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	215,425	228,042	236,518	238,438
Operating Services	6,950	9,951	4,128	13,400
Non-Dept. Managed Costs	3,613	10,662	5,207	2,161
TOTAL ANNUAL BUDGET	225,989	248,655	245,853	253,999

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Recycling
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Goal #1	Match 2025 revenue of \$200,000
Objective	Ensure prices and transactions are accurate and maximize internal revenue sources through existing vendors.

Goal #2	Expand facilities at the Blalock Rd and Hobgood Park locations
Objective	Work with internal partners and outside contractors to design and plan construction for two new facilities.

Goal #3	Identify and implement new revenue streams.
Objective	Continue to identify and accept new materials and seek out new partnerships with vendors to increase revenue sources.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Daily reports and monthly totals. Monthly goal of \$16,666	152,000	184,000	201,803	200,000
Follow construction and planning timeline for facilities development.				
Onboard vendors and track new revenue.				

**GENERAL FUND
RECYCLING
EXPENDITURE SUMMARY**

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	263,593	288,634	347,599	353,522
Operating Services	84,014	180,113	333,975	382,850
Non-Dept. Managed Costs	58,347	76,638	119,657	104,083
Capital	3,964	0	20,936	0
TOTAL ANNUAL BUDGET	409,919	545,385	822,167	840,455

INTERFUND TRANSFERS

Interfund Transfers are payments from General Fund to another fund.

GENERAL FUND
INTERFUND TRANSFERS
EXPENDITURE DETAIL

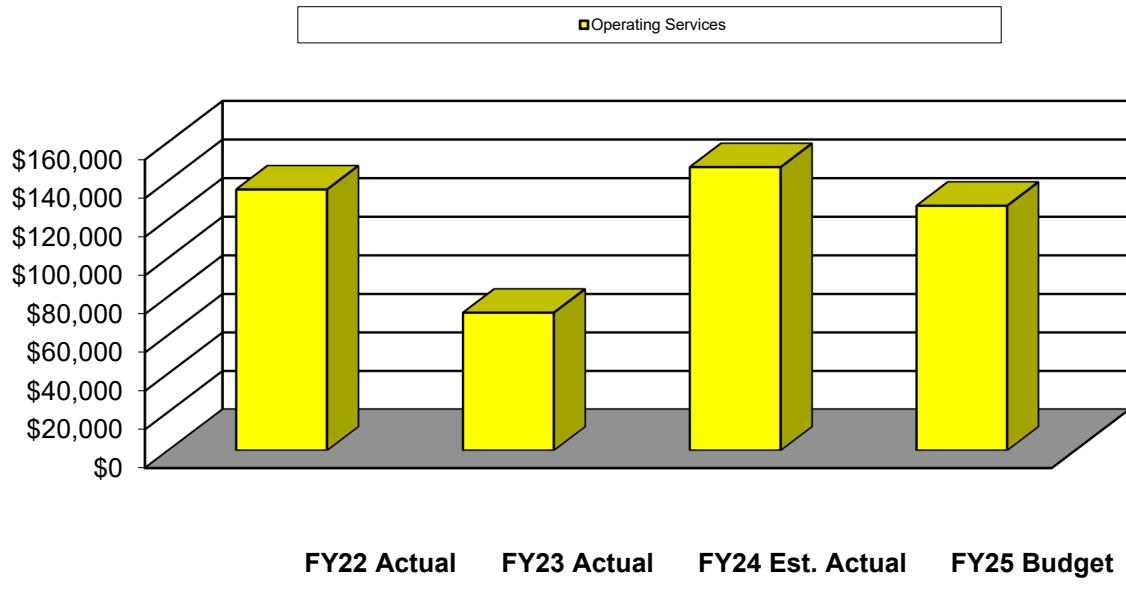
Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Transfers to E911 Fund	0	0	225,000	225,000
Transfers to Senior Services Fund	968,176	1,072,519	1,360,025	1,450,299
Transfers to Parks & Rec Fund	2,623,720	3,155,664	3,280,002	3,471,418
Transfers to Transportation Fund	183,600	750,839	683,868	798,101
Transfers to Grant Fund	431,323	195,138	203,437	234,515
Transfer to Victim Witness Fund	52,741	38,287	42,890	45,886
Transfer to DUI Court	68,835	184,921	151,675	161,069
Transfers to EMS Fund	6,874,245	7,317,296	9,329,683	10,085,473
Total Interfund Transfers	11,202,640	12,714,664	15,276,580	16,471,761
TOTAL ANNUAL BUDGET	11,202,640	12,714,664	15,276,580	16,471,761

SPECIAL REVENUE FUNDS

The twenty-seven Special Revenue Funds included in this section are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds consist of the Law Library, Sheriff's Forfeitures, NOSA, Emergency 911 Telephone, Senior Services, ERAP, Parks and Recreation, ARPA, Transportation, Multiple Grant, CDBG, DA's Condemnation, Drug Abuse Training and Education, Victim Assistance, DUI Court, Drug Court, Treatment Accountability Court, Drug Screening Lab, Veteran's Court, Juvenile Drug Court, Family Treatment Court, Fire District, Jail, Sheriff's Commissary, Confiscated Assets, Hotel/Motel Tax, and Impact Fee Funds.

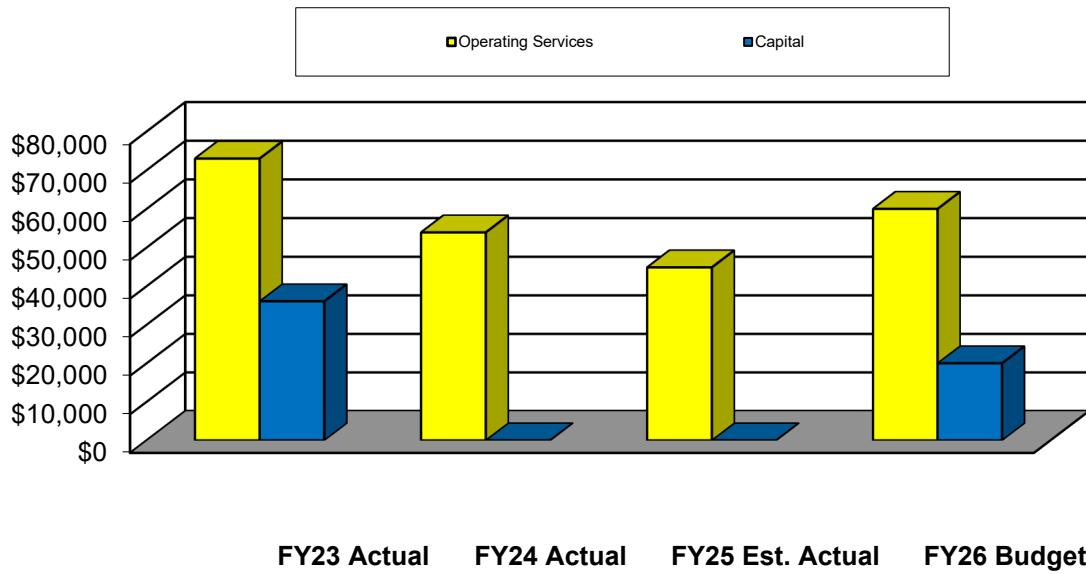
LAW LIBRARY FUND

The Law Library fund is a special revenue fund whose revenues come from a special add-on amount to all court fines and is given authority by the State of Georgia. The Law Library provides legal references for local lawyers and judges to assist them in researching cases and laws. This is an accounting entity only, not an operational organization.



STATE FORFEITURES FUND

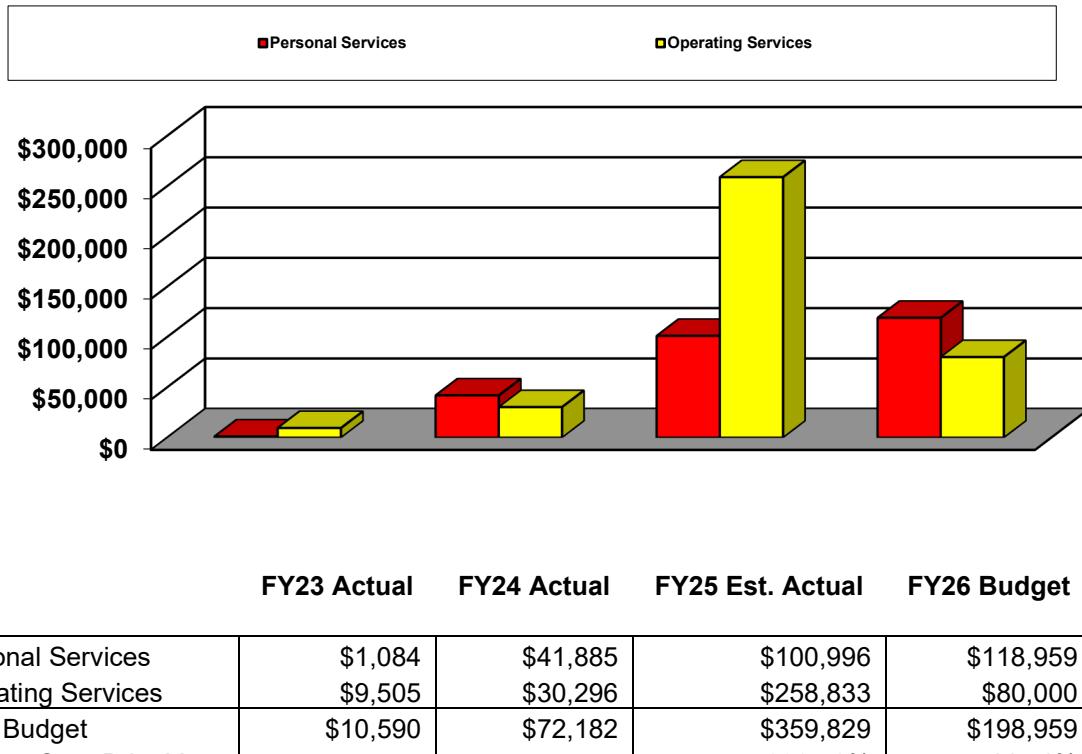
The State Forfeitures Fund is a special revenue fund to account for Sheriff's Forfeitures from the State. This fund has a separate bank account from other funds and is managed by the Sheriff's Office. This is an accounting entity only, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Operating Services	\$73,016	\$53,915	\$44,870	\$60,000
Capital	\$36,084	\$0	\$0	\$20,000
Total Budget	\$109,100	\$53,915	\$44,870	\$80,000
Change Over Prior Year	---	-50.58%	-16.78%	78.29%

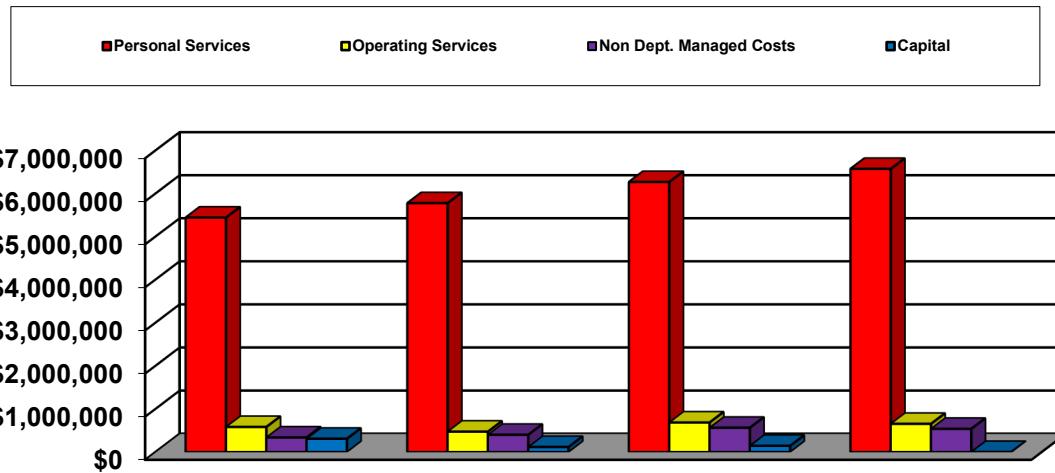
NOSA FUND

The NOSA fund was created at the end of Fiscal Year 2023 to keep track of the local share of National Opioid Settlement funds received from the Federal Government.



EMERGENCY E-911 FUND

The Emergency 911 fund provides emergency telephone communication services for the County through special add on fees to land line telephones as well as wireless communications. Police and fire services from both the County and the cities within the County are dispatched from this one Public Safety Answering Point (PSAP). Due to the increase in the population and the popularity of wireless communications we have seen a steady growth in the revenues and expenditures of this fund.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$5,440,181	\$5,775,121	\$6,267,066	\$6,571,296
Operating Services	\$580,168	\$471,554	\$683,506	\$653,220
Non-Dept. Managed Costs	\$336,340	\$398,965	\$562,255	\$536,948
Capital	\$306,990	\$115,567	\$142,659	\$0
Total Budget	\$6,663,678	\$6,761,208	\$7,655,486	\$7,761,464
Change Over Prior Year	---	1.46%	13.23%	1.38%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee County E 9-1-1
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Goal #1	Complete Re-Accreditation process with CALEA
Objective	To complete our 4th re-accreditation with CALEA. Submit completed packet, present to the CALEA Commission and receive re-accreditation.

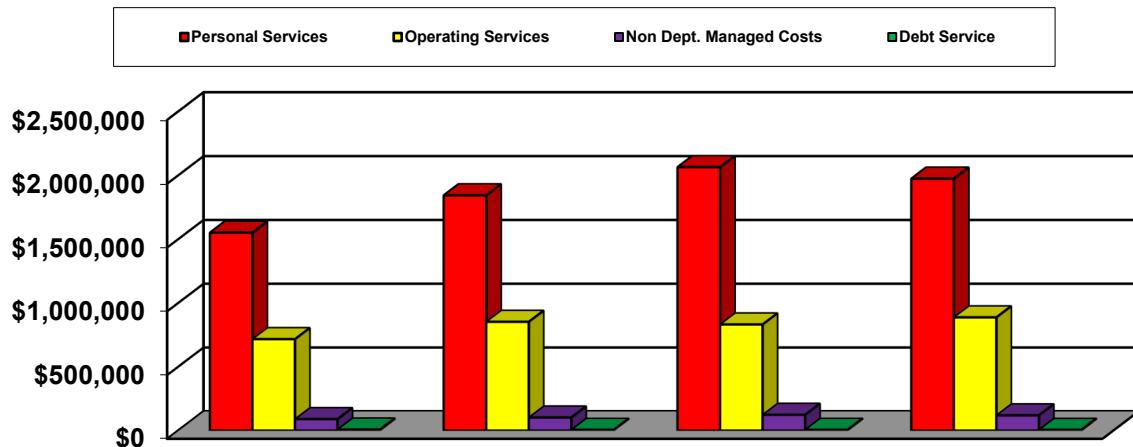
Goal #2	Complete CAD upgrade
Objective	Work with Motorola Solutions, County IT and 9-1-1 to complete latest CAD version Upgrade.

Goal #3	Complete Next Generation 9-1-1 Project.
Objective	Work with Motorola, Windstream, Vesta, A.T&T., IT, GIS, District Attornet, County and City Leadership to complete, write policy and implement the NG911 System.

Performance Measures	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Actual	Target
Meet all standards that will grant us the re-accreditation.			Start	Complete
Have all software and hardware upgrades completed and new version installed.			Start	Complete
Have every aspect from hardware, software, engineering, policy, public awareness and implementation completed to roll out new system and service.			Start	Complete

SENIOR SERVICES FUND

Cherokee County Senior Services offer programs for the elderly who are 60 and older depending on their needs. The programs provided include two senior centers located in Canton and Ball Ground where seniors can participate in several activities during the day as well as a nutritional lunch. Transportation to the center is provided by Cherokee Area Transit Services Monday thru Friday. Senior Services also provides a Transportation Voucher program as well as a Volunteer Driver Program for seniors needing transportation to medical appointments. Home Delivered Meals are provided to those seniors in need who are 60 and older or disabled. Homemaker Services, Personal Care Vouchers and Respite Vouchers is another program provided to those 60 and older or disabled. Senior Services also provides a monthly Caregiver Support group meeting for those caring for family members with Alzheimer's, Dementia and Parkinson Disease. Senior Services provides Case Managers to help those seniors who are receiving services. Other services provided are Information and Assistance Program as well as Client Need program for those in the community seeking information and help. Funding for these services is primarily funded through federal and state grants funds from the Atlanta Regional Commission as well as Cherokee County General Fund monies with other assistance from the nonprofit organization Stand Up For Seniors. Cherokee Senior Services Active Adult Program is called the Silver Roamers who take day trips monthly as well as some overnight trips; the Silver Roamers also have day activities at the Canton Senior Center.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$1,551,846	\$1,844,118	\$2,065,012	\$1,974,854
Operating Services	\$717,012	\$852,922	\$832,106	\$887,964
Non-Dept. Managed Costs	\$89,608	\$102,249	\$123,501	\$119,272
Debt Service	\$7,732	\$5,709	\$5,709	\$5,709
Total Budget	\$2,366,199	\$2,804,998	\$3,026,327	\$2,987,799
Change Over Prior Year	---	18.54%	7.89%	-1.27%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Senior Services
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Goal #1	Serve all homemaker clients with in-house homemaker aides, as we did prior to DCH licensing
Objective	DCH licensing required Senior Services to contract a registered nurse and bring an additional supervisor role into that program. Since the licensing has been obtained, it would be cost efficient to hire in-house staff again rather than contract through agencies.

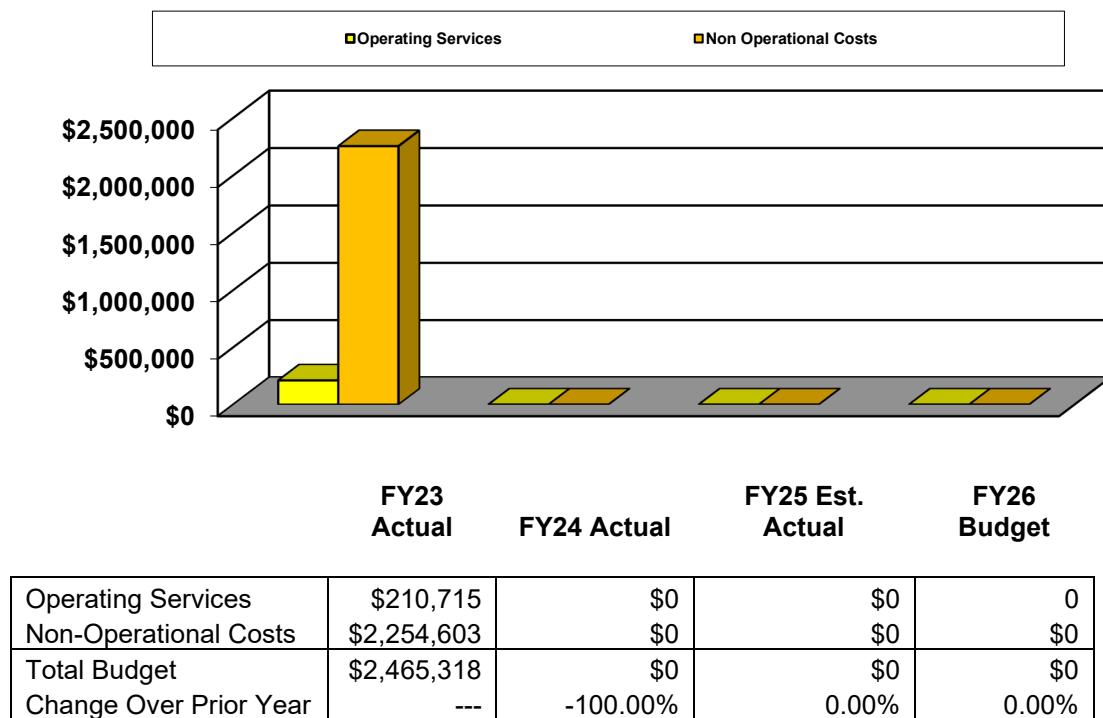
Goal #2	Address the growing requests for transportation
Objective	Restructure our current approach to transportation. Utilize our part time driver to focus on more out of county transportation. Refer in county transportation to CATS transportation service. Utilize current staff who experience down time to help with coverage when necessary.

Goal #3	Utilize the Senior Center for more programs reaching and benefiting seniors
Objective	This has already started, as we are implementing new programs to assist both caregivers and seniors. Dementia Care starts on Friday afternoons in October 2025. Three days a week we offer assorted card games, and we are seeking a grant to start a pilot fall prevention program with our current seniors. We hope this program will grow to include seniors in the community, not just senior center members.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Homemaker program is partially provided by private home care agencies which we pay \$30 per hour. Our two in-house staff average \$16.50 per hr. It would be economical to bring back two fulltime homemaker aides. Data shows average monthly homemaker cost for homecare agencies. Target would be zero additional agency expenses if staff could be brought back.	NA	5,460	6,410	0 agency expense
Our current part time driver is completely booked at all times. With a restructure we can accommodate additional senior's transportation needs. We hope to start a food pantry route with our small bus to accommodate that need. Additionally we plan to send more local transportation requests to our partners at CATS. Currently we average 53 rides per month. We would like to average closer to 70 rides per month.	NA	NA	636	840
Adding additional programs allows more seniors the opportunity to utilize the Senior Center. Currently the following data depicts the amount of after hours programs we offered. Data shows afternoon programs offered.	2	3	7	8

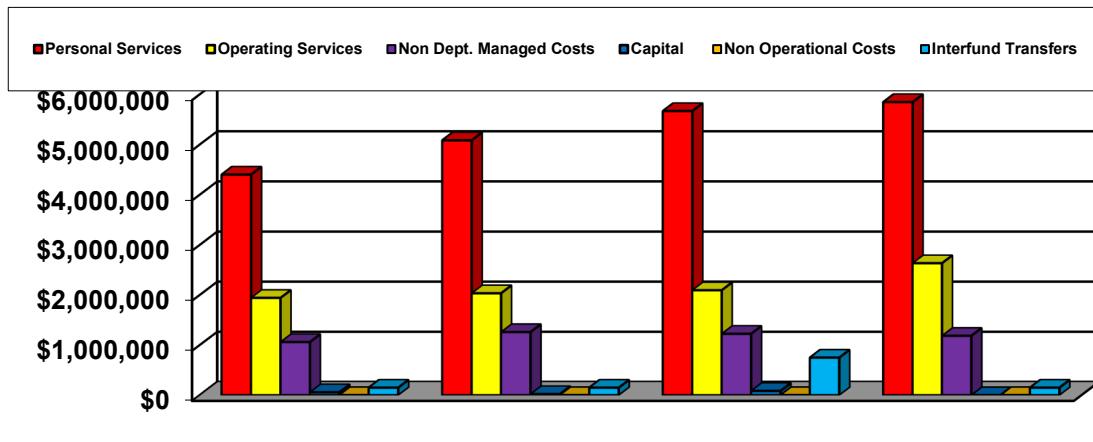
ERAP FUND

Emergency Rental Assistance Program (ERAP) Fund is a special revenue fund that accounts for Emergency Rental Assistance receipts and expenditures. The objective of the funding is to provide rental assistance, utilities assistance, other expenses related to housing, and housing stability services to low and moderate income persons who have been impacted, directly or indirectly, by the COVID-19 pandemic. Priority of assistance is given to rent and utilities arrearage and persons falling in the two lower tiers of area median income limits (published by HUD) to prevent eviction and keep families stably housed. Program parameters were established by the US Treasury. This is an accounting entity only, not an operational organization. The ERAP funds were fully expended in 2023.



PARKS AND RECREATION FUND

Parks and Recreation provides a variety of sporting and recreational programs for youth and adults in Cherokee County such as sports leagues and tournaments, summer camps, dance classes and instructional programs. It is also responsible for the care and maintenance of the many parks and recreation facilities throughout the County. Parks and Recreation is comprised of seven divisions, Administration, Programs, Aquatic Center, Athletics, Facilities, Maintenance and Natural Resources.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$4,403,002	\$5,086,188	\$5,669,106	\$5,848,173
Operating Services	\$1,943,176	\$2,035,584	\$2,095,370	\$2,635,495
Non-Dept. Managed Costs	\$1,060,993	\$1,260,936	\$1,226,229	\$1,185,427
Capital	\$58,417	\$21,801	\$86,354	\$0
Non-Operational Costs	\$1,596	\$1,660	\$1,660	\$1,600
Interfund Transfers	\$150,000	\$150,000	\$750,000	\$150,000
Total Budget	\$7,617,184	\$8,556,170	\$9,828,719	\$9,820,695
Change Over Prior Year	---	12.33%	14.87%	-0.08%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Recreation & Parks
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Goal #1	Attract, Develop & Retain High Performance workforce for the overall agency
Objective	Provide exceptional professional development and supplemental pay incentives for all FT staff

Goal #2	Maintain financial stability by efficiently managing operational budgets and exploring new revenue streams
Objective	Continue to produce monthly budget reports that reflect our work and provide indicators on successes/ failures. This will also allow us to potential identify areas in which we are lacking support or follow through.

Goal #3	Continue to develop and maintain high priority parks and recreational facilities for Cherokee County
Objective	Complete design on capital projects: (Veterans BB/SB Complex, Turf Conversations, Cochran Park amenities) as well as Complete construction on capital projects (Yellow Creek, Woodworth Park, Veterans Amphitheatre) (6 projects)

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Average number of FT employees with professional certifications to be over 75%	43%	90%	100%	75%
Maintain in cash reserves a balance of 10% over the approved operating budget.	14%	15%	12.50%	10%
Review timelines for capital projects and stay on task with goals and deadlines.	6/7	6/7	3/7	6

PARKS AND RECREATION FUND
PARKS ADMINISTRATION
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	437,496	494,754	528,689	510,461
Operating Services	247,476	197,168	214,737	235,370
Non-Dept. Managed Costs	560,674	489,227	496,627	482,637
Capital	0	2,033	0	0
Non-Operational Costs	1,596	1,660	1,660	1,600
Interfund Transfers	0	0	600,000	0
TOTAL ANNUAL BUDGET	1,247,242	1,184,843	1,841,714	1,230,068

PROGRAMS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	609,102	638,041	599,116	677,379
Operating Services	189,069	272,342	239,098	298,682
Non-Dept. Managed Costs	4,444	5,953	5,590	5,328
TOTAL ANNUAL BUDGET	802,615	916,336	843,804	981,389

AQUATIC CENTER
EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,215,566	1,293,058	1,288,688	1,200,140
Operating Services	240,529	252,672	241,254	442,840
Non-Dept. Managed Costs	366,286	359,097	402,407	363,703
TOTAL ANNUAL BUDGET	1,822,381	1,904,827	1,932,349	2,006,683

PARKS AND RECREATION FUND

PARKS ATHLETICS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	541,195	602,916	660,170	652,896
Operating Services	763,386	701,466	789,787	903,441
Non-Dept. Managed Costs	5,286	6,133	6,648	6,074
TOTAL ANNUAL BUDGET	1,309,867	1,310,515	1,456,605	1,562,411

PARKS FACILITIES

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	372,650	589,634	701,214	700,005
Operating Services	106,942	98,608	96,086	177,200
Non-Dept. Managed Costs	15,488	235,716	248,778	245,240
TOTAL ANNUAL BUDGET	495,080	923,958	1,046,078	1,122,445

PARKS AND RECREATION FUND

PARKS MAINTENANCE

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	1,226,994	1,467,785	1,432,637	1,510,953
Operating Services	395,774	513,328	513,935	465,213
Non-Dept. Managed Costs	108,814	164,810	66,178	82,445
Capital	58,417	19,768	86,354	0
Interfund Transfers	150,000	150,000	150,000	150,000
TOTAL ANNUAL BUDGET	1,939,998	2,315,691	2,249,105	2,208,611

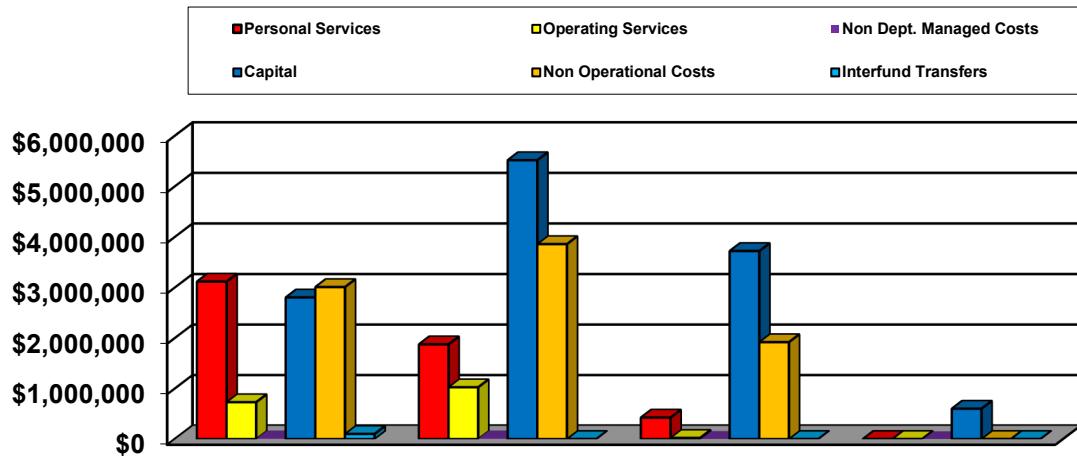
PARKS NATURAL RESOURCES

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	0	0	458,591	596,339
Operating Services	0	0	473	112,749
TOTAL ANNUAL BUDGET	0	0	459,063	709,088

ARPA FUND

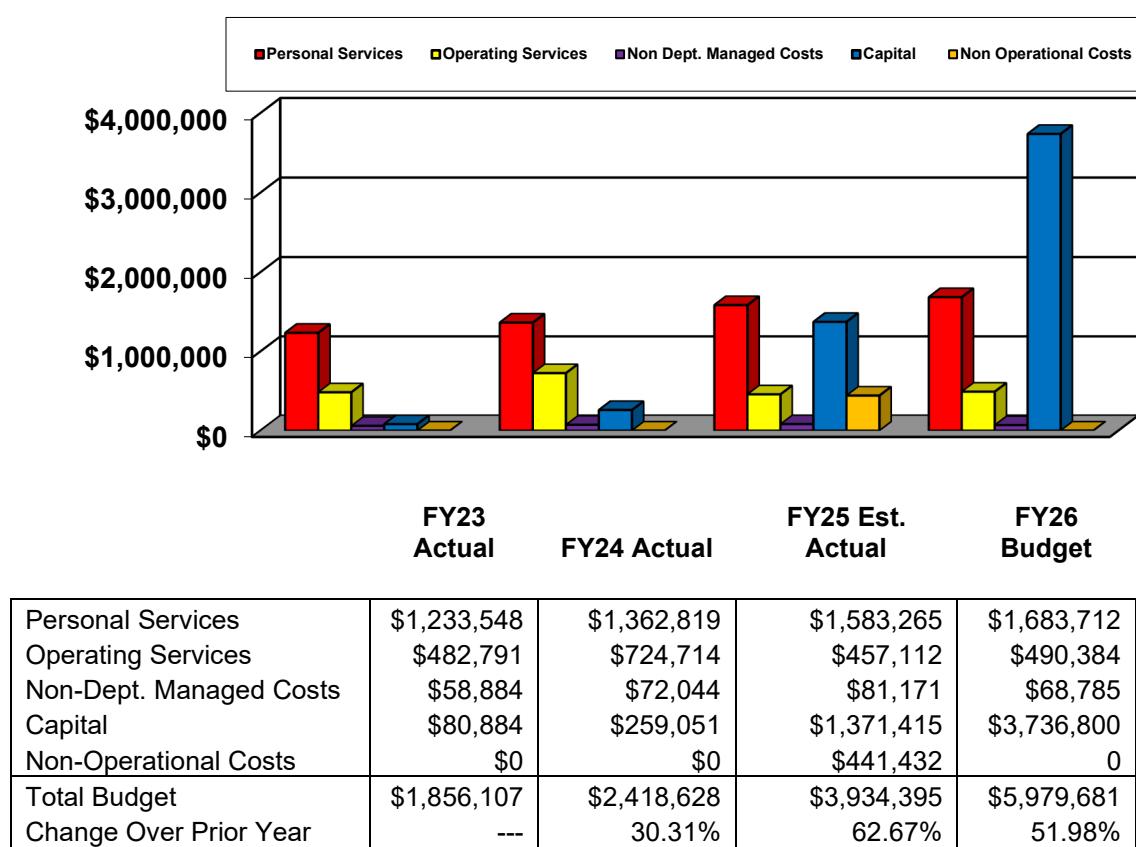
The American Rescue Plan Act (ARPA) Fund is a special revenue fund that accounts for funds received from the 2021 American Rescue Plan. This is an accounting entity only, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$3,117,739	\$1,875,020	\$424,295	\$0
Operating Services	\$728,805	\$1,024,644	\$20,889	\$0
Non-Dept. Managed Costs	\$16,081	\$16,080	\$4,236	\$0
Capital	\$2,803,464	\$5,518,020	\$3,721,651	\$600,000
Non-Operational Costs	\$3,009,250	\$3,858,523	\$1,918,174	\$0
Interfund Transfers	\$100,000	\$0	\$0	\$0
Total Budget	\$9,775,339	\$12,292,287	\$6,089,245	\$600,000
Change Over Prior Year	---	25.75%	-50.46%	-90.15%

TRANSPORTATION FUND

The Cherokee Area Transit Service (CATS) offers a variety of transportation services to County residents. Currently service is provided to, but not limited to, the following establishments: Cherokee County Senior Services, Empower Cherokee, Highland Rivers, Department of Family and Children Services, local medical facilities in Cherokee County like Canton, Holly Springs, and Woodstock, and nursing homes within the County. In addition, CATS provides a demand response service for all Cherokee County residents who need transportation, example like to go pay bills, buy groceries or to just go shopping via its Micro-Transit Service.



FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
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Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee Area Transit Service (CATS)
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Goal #1	Looking to hire all F/T and P/T positions
Objective	Will have 13 F/T and 10 P/T positions.

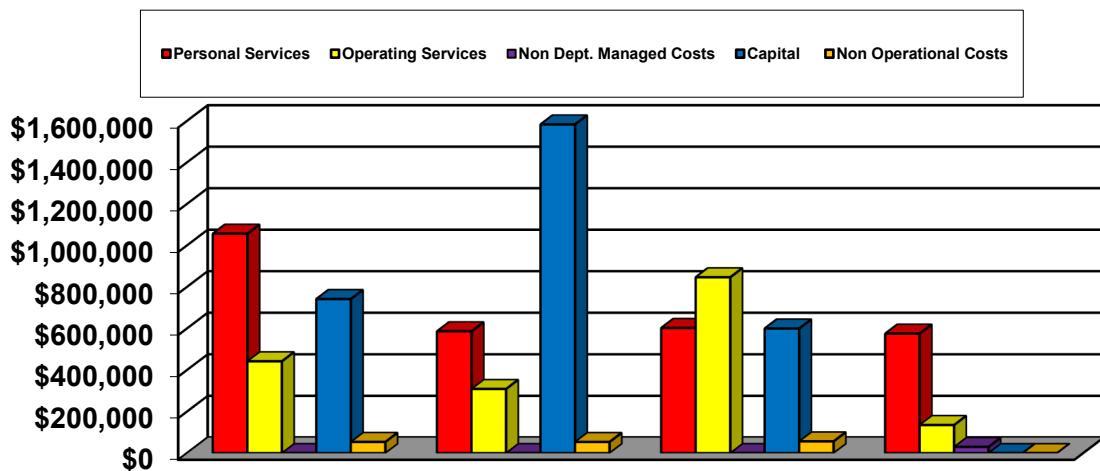
Goal #2	Get more riders on Micro-Transit to book trips using the app
Objective	Teach and register riders, who use Micro-Transit on the app

Goal #3	Increase fleet
Objective	Purchase two vans to help service clients.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Hire drivers to make department fully staffed	20	22	22	23
Trips booked through the app	N/a	0	110	2,000
Purchase vans	0	0	0	2

MULTIPLE GRANT FUND

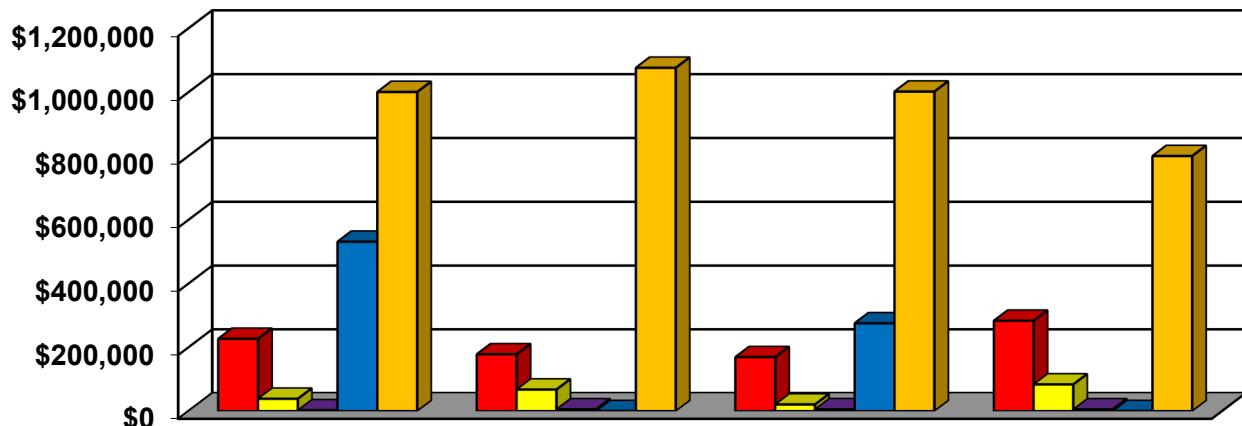
The Grants Fund accounts for the purchases and projects related to the receipt of federal, state and local grants. This is an accounting entity only, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$1,056,216	\$586,092	\$602,069	\$574,776
Operating Services	\$441,611	\$308,474	\$846,087	\$135,000
Non-Dept. Managed Costs	\$0	\$0	\$0	\$29,606
Capital	\$741,339	\$1,582,969	\$599,450	\$0
Non-Operational Costs	\$53,625	\$53,460	\$56,220	\$0
Total Budget	\$2,292,792	\$2,530,995	\$2,103,826	\$739,382
Change Over Prior Year	---	10.39%	-16.88%	-64.86%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The Community Development Block Grant (CDBG) Fund was created in 2009 to account for Grant Funds when Cherokee County was designated an entitlement community by the United States Housing and Urban Development (HUD). This fund tracks the annual grant awards to participating jurisdictions and non-profits for housing, construction/renovation and services to the low-to-moderate income persons within Cherokee County. Grant funds are also used to administer the program. The annual grant award varies each year and uses a HUD formula based on the population and level of poverty within a community.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$226,692	\$178,076	\$169,241	\$283,412
Operating Services	\$38,532	\$67,419	\$20,590	\$83,500
Non-Dept. Managed Costs	\$2,468	\$5,537	\$5,659	\$5,317
Capital	\$531,429	\$0	\$275,451	\$0
Non-Operational Costs	\$1,000,693	\$1,076,496	\$1,001,900	\$800,000
Total Budget	\$1,799,814	\$1,327,528	\$1,472,841	\$1,172,229
Change Over Prior Year	---	-26.24%	10.95%	-20.41%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	CDBG
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Goal #1	Provide grant awards in a timely manner for projects and services that meet federal agency guidelines (one of three national objectives and primary benefit to low-to-moderate income persons).
Objective	Achieve required expenditure ratio of grant funds from November 2 of each program year and fund projects that are eligible.

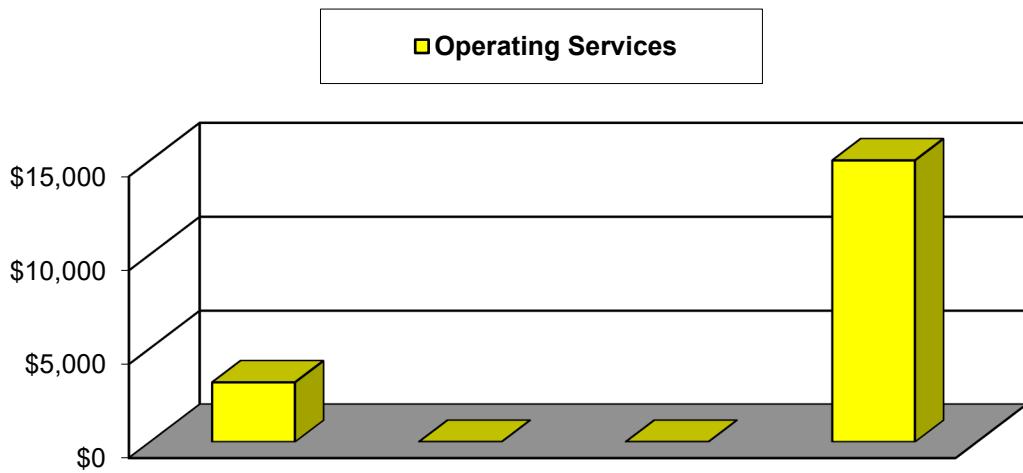
Goal #2	Increase the affordable housing stock and maintain existing number of elderly housing for low-to-moderate income person.
Objective	Add new construction of affordable homes through the funding of lot acquisitions for a partner nonprofit agency and its build program. Continue funding the minor/emergency home repair program to preserve existing housing and low-to-moderate income persons to age in their home. (seniors)

Goal #3	Create a viable community through the investments in services, public facilities, and public infrastructure to improve
Objective	Achieve 70% benefit rate on projects that served low-to-moderate income persons.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual/Targ	Target
Unexpected grant funds do not exceed 1.5 times the annual program year's allocation at the measurement date (ratio).	1.73	1.85	1.50	1.50
Grant funds expended on projects that provided services/benefit to person at a rate of 70% low-to-moderate income.	100%	100%	100%	100%
Through a nonprofit partnership, provide home repairs to the low-to-moderate income elderly, disabled, and veteran populations (households).	5.00	6.00	6.00	6.00

DA'S CONDEMNATION FUNDS

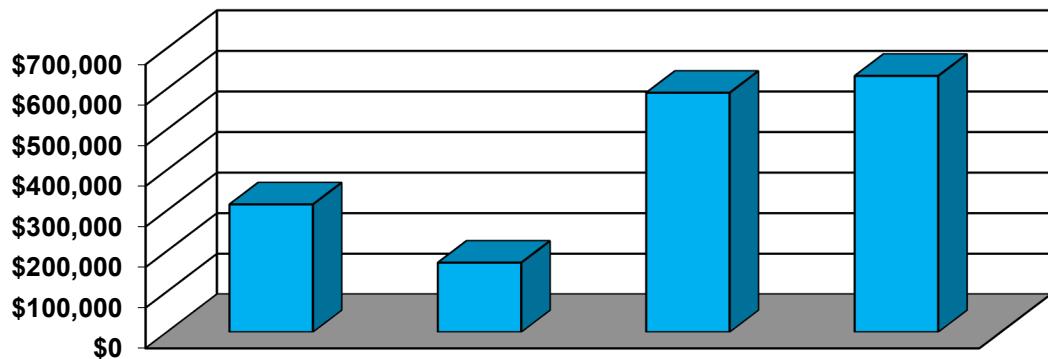
The DA's Condemnation Funds are used to account for confiscations by the Cherokee County District Attorney's Office. These two funds are accounting entities only, not operational organizations.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Operating Services	\$3,180	\$0	\$0	\$15,000
Total Budget	\$3,180	\$0	\$0	\$15,000
Change Over Prior Year	---	-100.00%	0.00%	0.00%

DRUG ABUSE TRAINING AND EDUCATION FUND

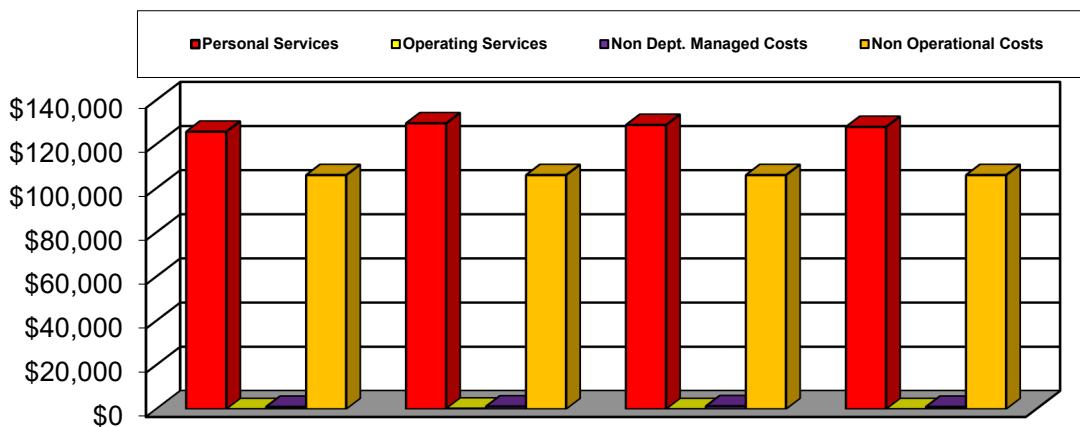
The Drug Abuse Training and Education fund is dedicated to treating and educating individuals who have been in the court system for drug and alcohol related cases. The funding is a state authorized add-on fee to all drug and alcohol related fines. This is an accounting entity only, not an operational organization



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Interfund Transfers	\$314,977	\$171,321	\$590,103	\$631,768
Total Budget	\$314,977	\$171,321	\$590,103	\$631,768
Change Over Prior Year	---	-45.61%	244.44%	7.06%

VICTIM ASSISTANCE FUND

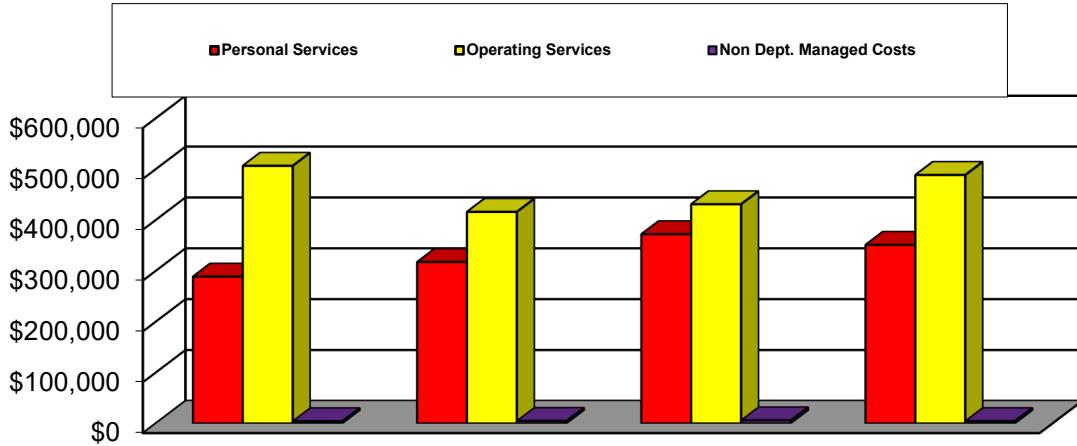
The Victim Assistance fund gets its resources from a 5% add-on to court fines. This fund is designed to help assist victims of crime. 45% of the funds go to outside agencies that provide such services and child advocacy and psychological treatment. The other 55% is used to support the salaries in the District Attorney's office of personnel who coordinate and manage cases where there is a need for victim support. This is an accounting entity only, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$125,668	\$129,488	\$128,732	\$127,844
Operating Services	\$0	\$235	\$0	\$0
Non-Dept. Managed Costs	\$1,044	\$1,212	\$1,315	\$1,042
Non-Operational Costs	\$106,000	\$106,000	\$106,000	\$106,000
Total Budget	\$232,712	\$236,935	\$236,047	\$234,886
Change Over Prior Year	---	1.81%	-0.38%	-0.49%

DUI COURT FUND

The Cherokee County DUI/Drug Court is a division of the State Court. It is a post-adjudication court that is designed to coordinate substance abuse intervention with judicial support through an immediate sanction and incentive process.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$288,785	\$317,523	\$372,129	\$351,202
Operating Services	\$506,661	\$416,089	\$431,082	\$488,627
Non-Dept. Managed Costs	\$4,299	\$4,889	\$6,053	\$4,597
Total Budget	\$799,745	\$738,502	\$809,264	\$844,426
Change Over Prior Year	---	-7.66%	9.58%	4.34%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee County DUI Treatment Court
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Goal #1	Protect the public safety of Cherokee County
Objective	Participants abstinence from alcohol and other illicit drugs and promotion of individual accountability to ensure successful completion of the program

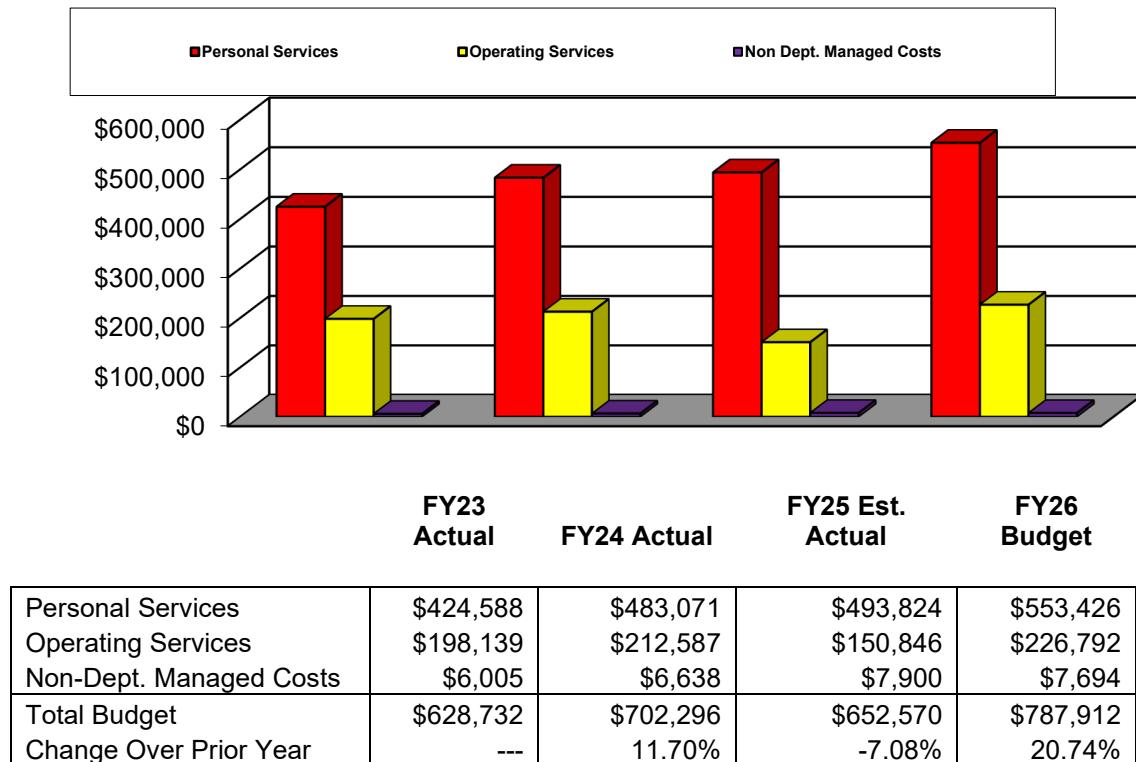
Goal #2	Reduce incarceration rates in Cherokee County
Objective	Provide alternate sentencing to qualifying persons within 6 months of offense

Goal #3	Provide access to continuum of alcohol, drug and other related treatment and rehabilitation services to participants
Objective	Adhere to the Georgia Adult DUI/Drug Court Standards

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Number of participants who met all program requirements and graduated from DUI Court	38	63	38	44
Number of participants entered into DUI Court Program	49	50	47	42
Receive and maintain full certification through the Council of Accountability Court Judges	Yes	Yes	Yes	Yes

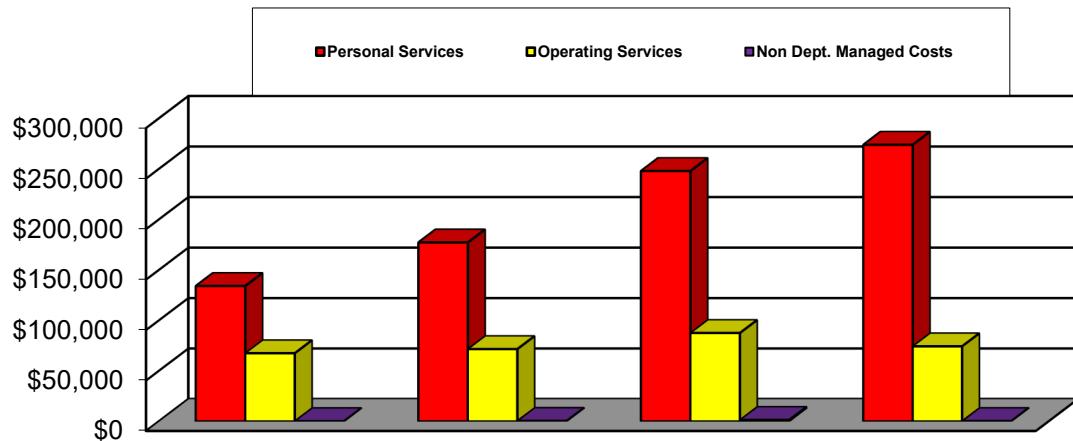
DRUG ACCOUNTABILITY COURT FUND

The Drug Accountability Court fund is a special revenue fund that accounts for the activities of the Cherokee County Drug Court which is a division of the Cherokee County Superior Court. Funds are provided by fees charged to the participants in the program, grant revenues and transfers from the DATE Fund.



TREATMENT ACCOUNTABILITY COURT FUND

The Treatment Accountability Court Fund is a special revenue fund that accounts for the activities of the Cherokee County Treatment Accountability Court which supports the needs of the mentally ill who come in contact with the Cherokee County Justice System. Funds are provided by grant revenue and transfers from the DATE fund.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$134,203	\$177,321	\$247,995	\$273,974
Operating Services	\$67,513	\$71,637	\$87,578	\$74,393
Non-Dept. Managed Costs	\$231	\$441	\$1,430	\$300
Total Budget	\$201,947	\$249,399	\$337,004	\$348,667
Change Over Prior Year	---	23.50%	35.13%	3.46%

2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Treatment Accountability Court
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Goal #1	Improve the Stability and Functionality of the Cherokee County Treatment Accountability Court Participants.
Objective	Ensure participant adherence to the recommended treatment and compliance with program rules/conditions.

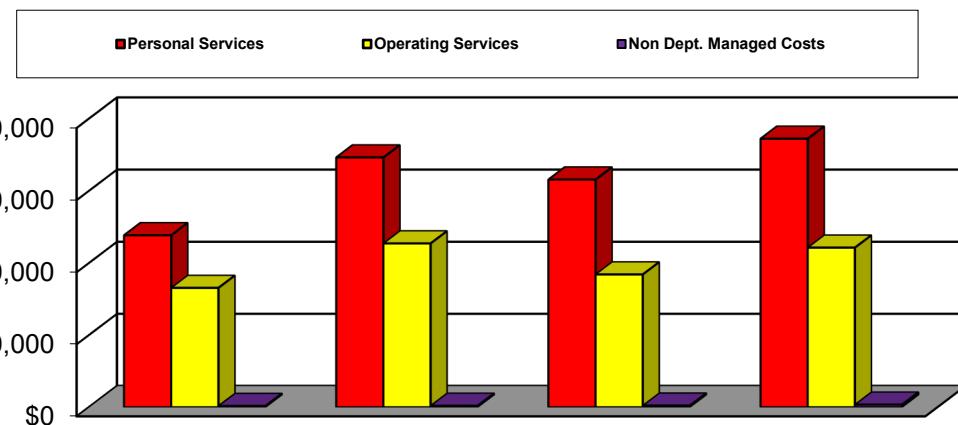
Goal #2	Improve Public Safety of Cherokee County.
Objective	Reduce the occurrence of new law violations of Cherokee County Treatment Accountability Court graduates.

Goal #3	Reduce the Cost the Cherokee County Treatment Accountability Court Participant has on the Local Community.
Objective	Supply an alternative to detention and hospitalization for eligible offenders.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Participant graduations during given Fiscal Year and total graduation rate (cumulative).	7 (41.1%)	6 (44.8%)	5 (43.97%)	10 (47.05%)
New law violation of graduates during given Fiscal Year and total recidivism rate for graduates (cumulative).	5 (29.4%)	7 (38.6%)	1 (35.48%)	0 (30.56%)
Cherokee County Treatment Accountability Court Intakes for given Fiscal Year.	10	10	14	12

DRUG SCREENING LAB FUND

The Drug Screening Lab is responsible for screening all clients for the presence of drugs and/or alcohol in their system, maintenance of lab equipment, maintaining the chain of custody of evidence, providing court testimony regarding laboratory results, receipting payments for testing and disseminating lab test results.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$238,643	\$346,444	\$315,793	\$372,386
Operating Services	\$165,639	\$227,298	\$184,288	\$221,478
Non-Dept. Managed Costs	\$1,740	\$2,019	\$2,191	\$3,577
Total Budget	\$406,022	\$575,761	\$502,273	\$597,441
Change Over Prior Year	---	41.81%	-12.76%	18.95%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee County Drug Screening Lab
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Goal #1	Provide accurate drugs of abuse testing for the Cherokee County Accountability Courts and Cherokee County Court system.
Objective	Continuously improve testing accuracy by using the most current equipment and supplies, aiming to sustain or exceed a 97.9% accuracy rate in drug test results.

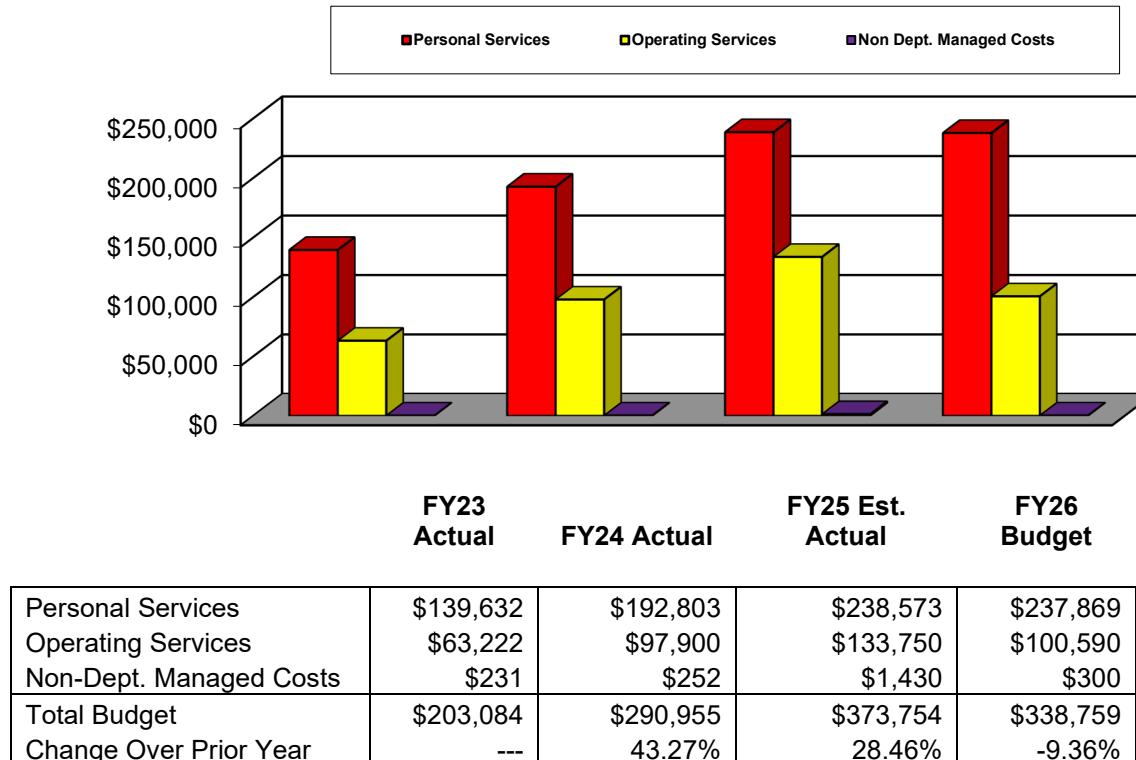
Goal #2	Invest in advanced technology and process improvements to enhance efficiency across all areas of operations- including payment processing, testing turnaround times, and overall employee workload management.
Objective	Reduce average drug testing turnaround time by 20% within six months through the implementation of upgraded lab equipment and automated data entry systems.

Goal #3	Increase employee understanding of courtroom procedures and processes through targeted training and practical application.
Objective	Employees will attend at minimum one live courtroom session per quarter and review direct questioning in preparation for testifying.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Maintain a 97.9% or higher accuracy rate between on-site Enzyme Immunoassay (EIA) drug test results and forensic LC-MS/MS confirmation results verified by an independent laboratory.	98.10%	96.00%	96.15%	98.00%
Processing time at Lab: check-in to final result generation (Average)	7.6 hours	8.2 hours	6.0 hours	7 hours
Live Courtroom sessions attended by lab employees.	16	36	25	24

VETERAN'S COURT FUND

The Veteran's Court Fund is a special revenue fund that accounts for the activities of the Cherokee County Veteran's Court. Funds are provided by grant revenue and transfers from the DATE Fund.



FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee County Veterans Treatment Court
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Goal #1	Bridge the gap between substance abuse, mental health treatment, and other resources available to veterans from the communities they have served and protected.
Objective	Refer participants to all available community organizations based on individual need.

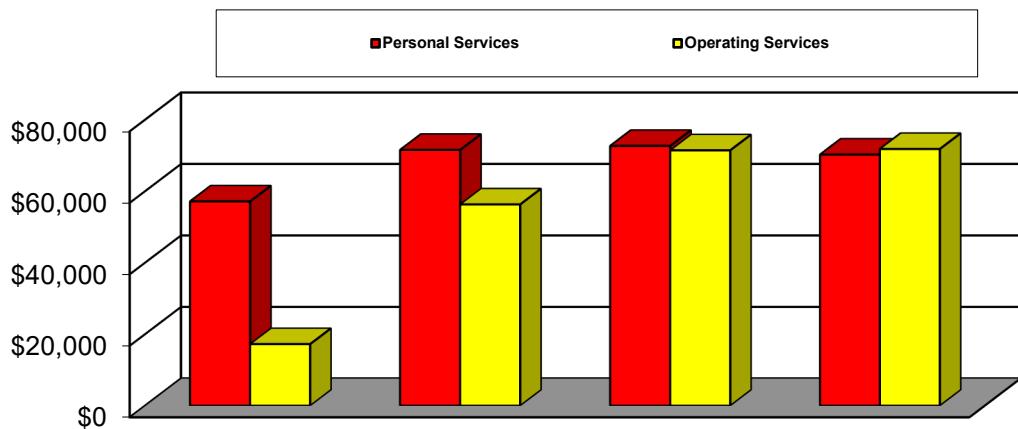
Goal #2	Reduce the cost of incarceration hospitalization for Veterans Court participants by providing judicial supervision, treatment, and community support.
Objective	Utilize community stakeholders SAIOPs and/or Inpatient facilities for crisis stabilization.

Goal #3	Integrate treatment with the justice system, reduce recidivism, improve the veteran's mental health and/or eliminate substance abuse, promote self-sufficiency, citizenship, and enhance public safety.
Objective	Continue individual and group counseling, breath and urinalysis testing, and random home visits.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Obtain New violations report, within current jurisdiction, for graduates	2	1	0	0
Utilization of community SAIOPs, CSU's, Contract Treatment Provider, and/or inpatient facilities.	4	4	7	6
Percentage of unexcused positive drug screens	4.00%	3.60%	0.89%	1.50%

JUVENILE DRUG COURT FUND

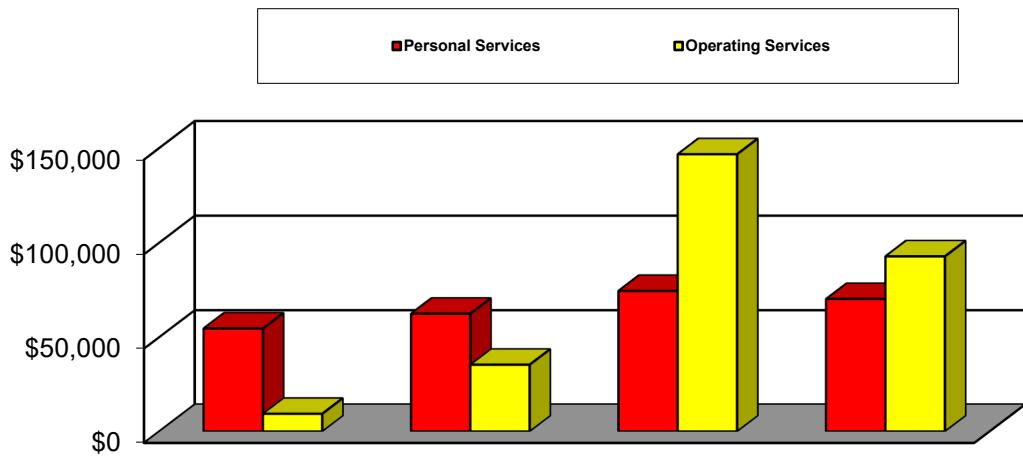
Juvenile Drug Court Fund is a special revenue fund that accounts for the activities of the Cherokee County Juvenile Drug Court. Funds are provided by grant revenue and transfers from the DATE Fund, and are legally restricted for specific use.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$57,138	\$71,554	\$72,670	\$70,237
Operating Services	\$17,213	\$56,295	\$71,430	\$71,803
Total Budget	\$74,351	\$127,849	\$144,099	\$142,040
Change Over Prior Year	---	71.95%	12.71%	-1.43%

FAMILY TREATMENT COURT FUND

Family Treatment Court Fund is a special revenue fund that accounts for the activities of the Cherokee County Family Treatment Court. Funds are provided by grant revenue and transfers from the DATE Fund, and are legally restricted for specific use.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$54,602	\$62,424	\$74,519	\$70,237
Operating Services	\$9,344	\$35,380	\$146,729	\$92,782
Total Budget	\$63,946	\$97,804	\$221,248	\$163,019
Change Over Prior Year	---	52.95%	126.22%	-26.32%

FIRE DISTRICT FUND

The Fire District fund is a special revenue fund supported mainly by a dedicated property tax millage, currently set at 2.888 mills. The divisions within this fund include Administration, Fire Marshal, Fire Operations, Fire Special Operations, Fire Prevention, Fire Information Technology, Fire Training, Fire Intelligence and Emergency Medical Services. Emergency Medical Services is accounted for under a separate fund.

The Fire Administration budget includes the general administrative functions, supplies, and services of the fire department.

The Fire Marshal budget assists in safeguarding the community by providing comprehensive technical support services to include Plan & Review Inspections, Existing Building Inspections, and Collaboration with the Community Development Agency.

The Fire Operations budget includes the expenses needed for the field operations branch of the fire department. This includes the personnel, services, and equipment needed to operate all fire stations throughout Cherokee County.

The Fire Special Operations budget supports the fire department's Hazardous Materials & Technical Rescue equipment, training, and response. The Technical Rescue services of the fire department include Search & Rescue, Rope Rescue, Swiftwater Rescue, and Dive Rescue.

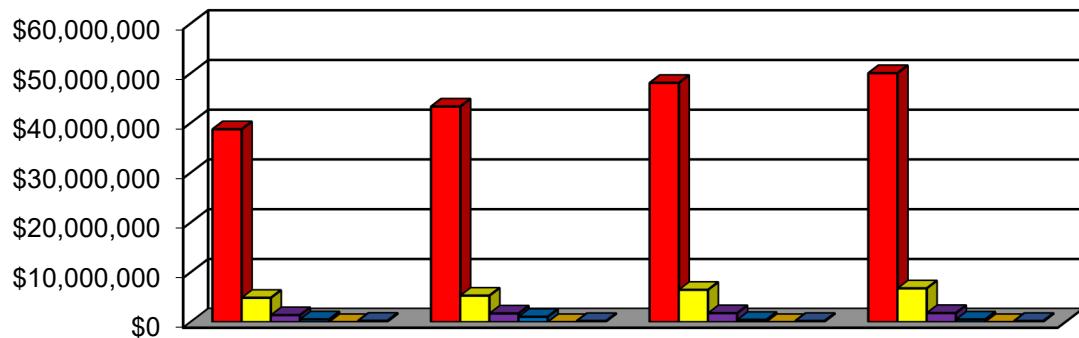
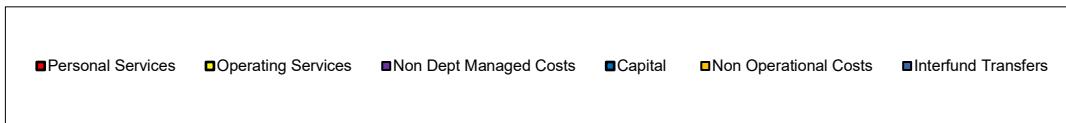
The Fire Prevention budget supports the Public Safety Education team which is focused on fostering a culture of prevention through extensive community outreach. This includes engagement, education, resources, and safety programs.

Fire Information Technology provides support for telecommunications, program maintenance, system development, production support and office system services for the Fire department.

The Fire Training budget supports the education of firefighters and EMS professionals through certification programs, continuing education, and physical fitness programs.

The Fire Intelligence budget includes the functions of Analytics, GIS, Budget Management, Professional Standards and Fire, Explosion and Arson Investigations.

FIRE DISTRICT FUND



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$38,732,759	\$43,304,600	\$48,055,016	\$50,022,207
Operating Services	\$4,863,568	\$5,302,634	\$6,472,196	\$6,764,492
Non-Dept Managed Costs	\$1,388,703	\$1,725,630	\$1,790,751	\$1,816,915
Capital	\$546,767	\$1,055,386	\$436,597	\$520,000
Non-Operational Costs	\$0	\$29	\$29	\$0
Interfund Transfers	\$258,441	\$211,236	\$219,685	\$226,276
Total Budget	\$45,790,238	\$51,599,514	\$56,974,273	\$59,349,890
Change Over Prior Year	---	12.69%	10.42%	4.17%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Fire & Emergency Services
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Goal #1	Improve facility functionality, longevity, and operational readiness through the renovation of aging fire stations.
Objective	CCFES will complete the design, funding, and phased renovation of Stations 16, 4, 12, 22, 23, and 21 while minimizing operational disruption.

Goal #2	Enhance trauma care and survivability through the field administration of blood products.
Objective	CCFES will establish a blood supply chain, secure Georgia DPH protocol approval, and train and equip personnel to safely administer blood products in the field.

Goal #3	Increase system-wide operational effectiveness and technical rescue capabilities through targeted equipment acquisition and deployment.
Objective	CCFES will purchase, deploy, and train personnel on 16 thermal imaging cameras, one set of Pentheon extrication tools, and six sets of Paratech stabilization equipment to enhance departmental capabilities.

Performance Measures	Q1 FY 26	Q2 FY 26	Q3 FY 26	Q4 FY26
	Actual	Actual	Actual	Target
Successful completion of design, funding approval, and renovation milestones for each station will demonstrate progress toward modernized infrastructure and improved operational readiness.				X
The program will be considered successful when DPH-approved protocols are implemented, personnel are trained, and blood product administration is operational on designated EMS units.		X		
Full deployment and operational use of the new equipment, accompanied by documented training completion and measurable improvements in technical rescue efficiency, will indicate achievement of this goal.			X	

FIRE DISTRICT FUND

FIRE ADMINISTRATION

EXPENDITURE DETAIL

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	2,529,243	2,883,391	3,227,274	2,978,318
Operating Services	1,341,258	1,378,326	1,610,153	1,828,030
Non-Dept. Managed Costs	128,564	159,948	219,564	173,632
Capital	255,697	809,187	156,701	20,000
Interfund Transfers	258,441	211,236	219,685	226,276
TOTAL ANNUAL BUDGET	4,513,203	5,442,088	5,433,377	5,226,256

FIRE MARSHAL

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	817,912	996,339	1,112,820	1,096,497
Operating Services	14,001	17,720	33,723	54,326
Non Dept. Managed Costs	25,581	30,427	31,934	35,415
Capital Outlays	0	11,682	0	0
TOTAL ANNUAL BUDGET	857,493	1,056,168	1,178,476	1,186,238

FIRE DISTRICT FUND

FIRE OPERATIONS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	33,286,984	37,059,899	40,895,678	43,105,196
Operating Services	2,269,773	2,554,307	3,218,794	3,094,300
Non-Dept. Managed Costs	1,069,053	1,357,721	1,379,632	1,444,377
Capital	267,078	234,517	226,886	435,000
Non-Operational Costs	0	29	29	0
TOTAL ANNUAL BUDGET	36,892,888	41,206,473	45,721,019	48,078,873

FIRE SPECIAL OPERATIONS

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	141,582	158,951	267,492	170,475
Operating Services	47,622	85,611	92,949	118,500
Capital	0	0	32,934	65,000
TOTAL ANNUAL BUDGET	189,204	244,562	393,375	354,721

FIRE DISTRICT FUND

FIRE PREVENTION

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	246,290	264,291	298,572	260,952
Operating Services	35,701	35,859	43,848	59,575
Non-Dept. Managed Costs	4,366	5,016	5,590	12,482
TOTAL ANNUAL BUDGET	286,357	305,166	348,010	333,009

FIRE INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	331,202	327,376	421,228	430,870
Operating Services	588,819	613,390	621,385	699,120
Non-Dept. Managed Costs	8,201	9,232	10,396	4,501
TOTAL ANNUAL BUDGET	928,222	949,999	1,053,009	1,134,491

FIRE DISTRICT FUND

FIRE TRAINING

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	778,303	948,437	1,098,408	1,236,298
Operating Services	562,260	599,221	826,783	879,700
Non-Dept. Managed Costs	152,938	163,286	143,635	140,801
Capital	23,992	0	20,077	0
TOTAL ANNUAL BUDGET	1,517,493	1,710,943	2,088,903	2,256,799

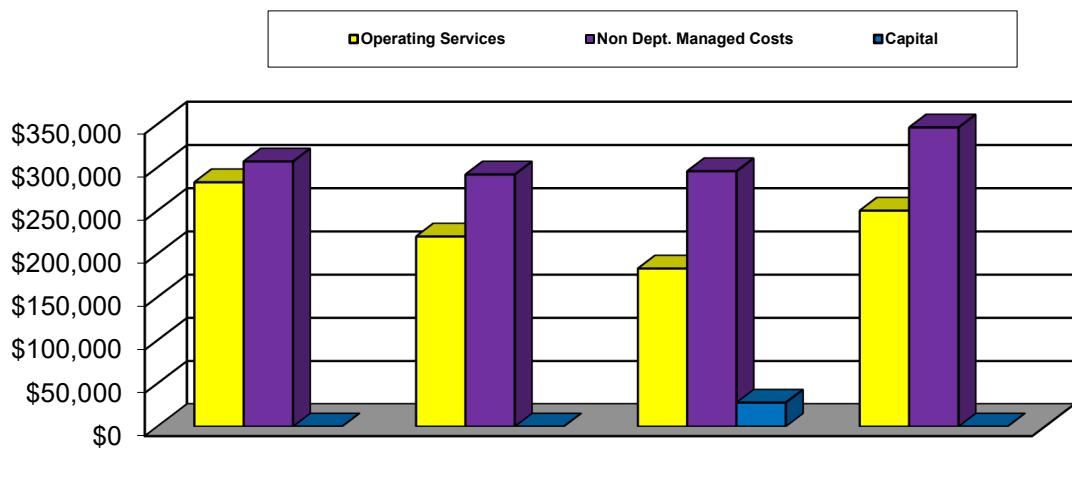
FIRE INTELLIGENCE

EXPENDITURE SUMMARY

Category	Actual FY23	Actual FY24	Est. Actual FY25	Budget FY26
Personal Services	601,244	665,916	733,543	743,601
Operating Services	4,134	18,199	24,562	30,941
TOTAL ANNUAL BUDGET	605,377	684,115	758,105	779,503

JAIL FUND

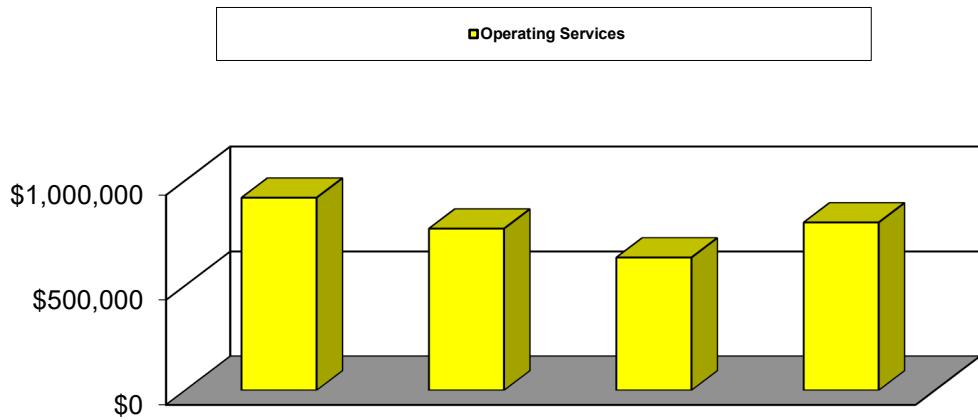
The Jail Fund is a special revenue fund funded through add-on fees to court fines. This fund is dedicated to maintenance and infrastructure improvements to the jail and is controlled by the Sheriff. This is an accounting entity only, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Operating Services	\$282,790	\$220,081	\$183,044	\$250,000
Non-Dept. Managed Costs	\$306,812	\$291,774	\$295,575	\$346,168
Capital	\$0	\$0	\$27,746	\$0
Total Budget	\$589,601	\$511,855	\$506,365	\$596,168
Change Over Prior Year	---	-13.19%	-1.07%	17.73%

SHERIFF'S COMMISSARY FUND

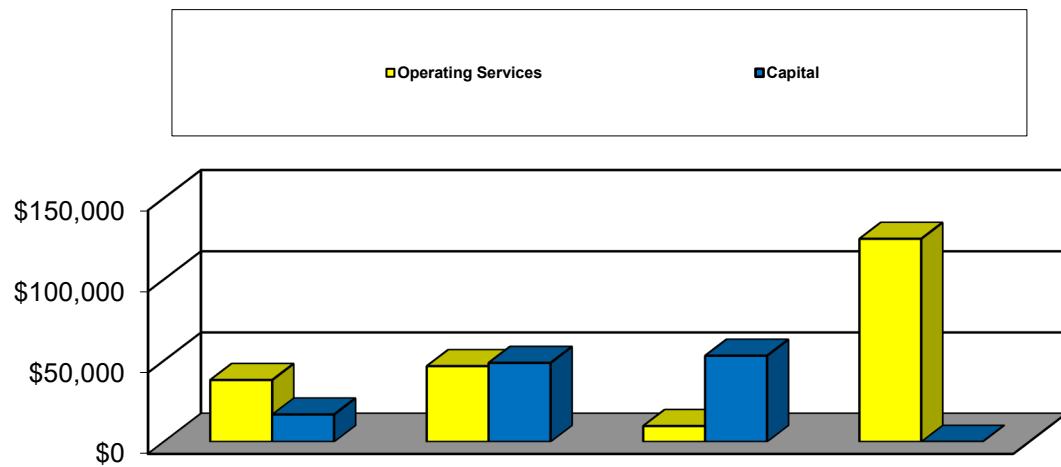
The Sheriff's Commissary fund was set up to account for the proceeds of jail inmate commissary sales. This fund is an accounting entity only, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Operating Services	\$917,909	\$770,580	\$633,044	\$800,000
Total Budget	\$917,909	\$770,580	\$633,044	\$800,000
Change Over Prior Year	---	-16.05%	-17.85%	26.37%

FEDERAL FORFEITURE/SEIZED FUND

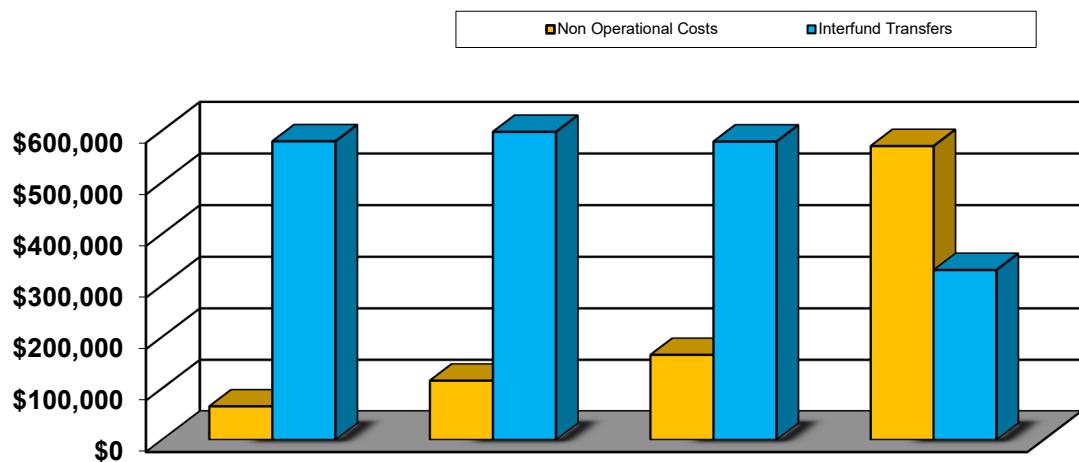
The Federal Forfeiture/Seized Fund is used to account for federal confiscated cash seizures by Cherokee County Law enforcement from drug related crimes. Funds may be used for any public safety purpose except salaries of law enforcement personnel. This fund is an accounting entity, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Operating Services	\$38,087	\$46,599	\$9,754	\$125,000
Capital	\$16,836	\$48,613	\$53,017	\$0
Total Budget	\$54,923	\$95,212	\$62,771	\$125,000
Change Over Prior Year	---	73.36%	-34.07%	99.14%

HOTEL/MOTEL TAX FUND

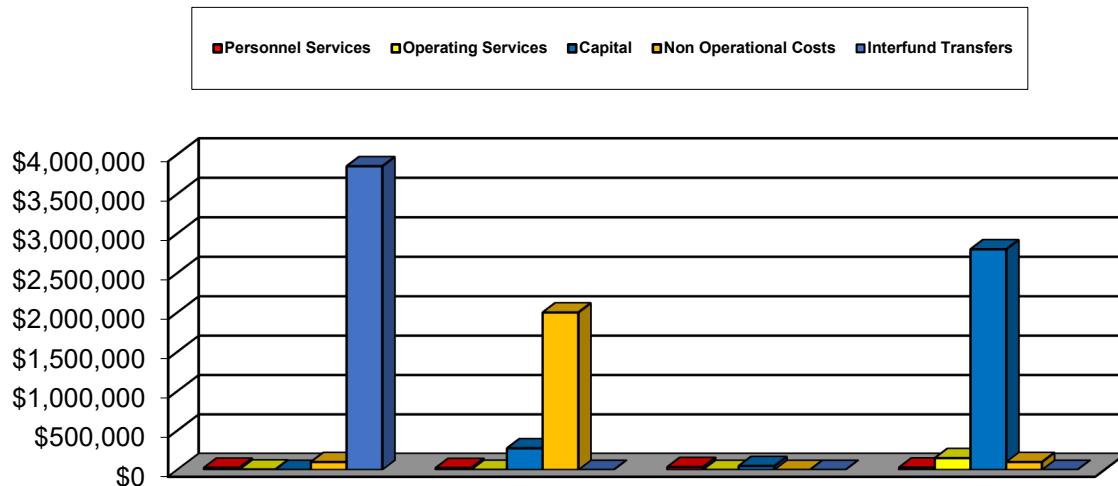
The Hotel/Motel Tax Fund is a special revenue fund for the accumulation of a 6% tax on the rental of hotel rooms within the County. Expenditures in this fund support economic development/ tourism. Currently this fund makes transfers to the Conference Center, Communications and Parks and Recreation and provides support to the Chamber of Commerce, History Cherokee, Woodstock Arts and Cherokee County Office of Economic Development for operating costs.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Non-Operational Costs	\$65,000	\$115,000	\$165,000	\$570,000
Interfund Transfers	\$579,215	\$597,523	\$578,709	\$330,000
Total Budget	\$644,215	\$712,523	\$743,709	\$900,000
Change Over Prior Year	---	10.60%	4.38%	21.02%

IMPACT FEE FUND

The Impact Fee fund is a special revenue fund dedicated to capital and infrastructure construction and improvements as they relate to new development. Agencies and departments that benefit from this fund are the library system, the fire district, the Sheriff, parks and recreation, the public safety facility, roads and bridges, the capital improvement element, and a small portion to the administration of the fund. This fund is an accounting entity, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personnel Services	\$27,600	\$24,323	\$36,508	\$30,605
Operating Services	\$5,000	\$1,000	\$0	\$150,000
Capital	\$0	\$274,692	\$48,834	\$2,800,000
Non-Operational Costs	\$100,000	\$2,000,000	\$0	\$100,000
Interfund Transfers	\$3,851,000	\$0	\$0	\$0
Total Budget	\$3,983,600	\$2,300,015	\$85,342	\$3,080,605
Change Over Prior Year	---	-42.26%	-96.29%	3509.72%



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

Capital Projects Funds

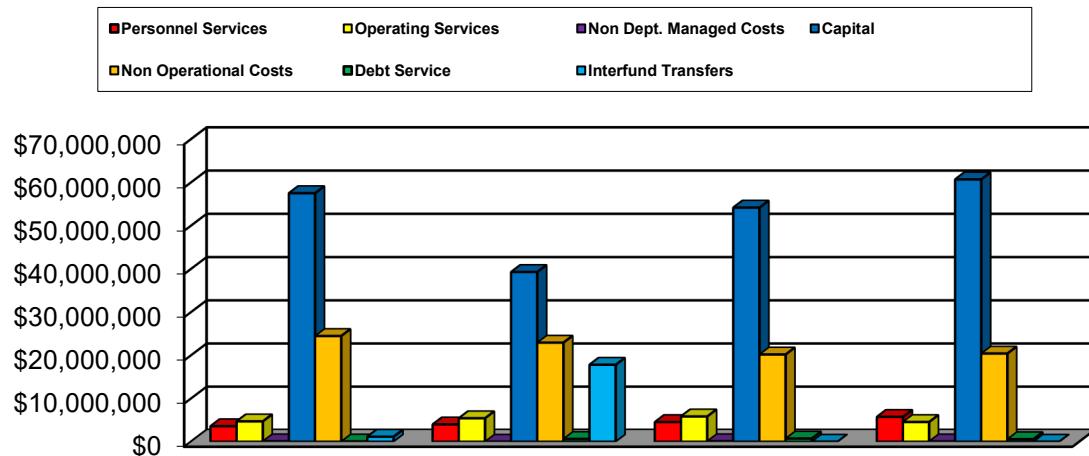
Included in this section is an expenditure history for all capital projects funds for fiscal year 2023 and 2024, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.

CAPITAL PROJECT FUNDS

The **Special Option Sales Tax Fund** (SPLOST) accounts for a 1% tax on sales.

SPECIAL OPTION SALES TAX (SPLOST) FUNDS

The Special Option Sales Tax (SPLOST) is a 1% tax on sales, which is directly correlated to the strength of the economy. The County has three different SPLOST funds open. SPLOST 2012 was issued from 2012 to 2017. Most projects have finished and the County is spending down balances on the final projects. SPLOST 2018 finished on 6/30/24 and SPLOST 2024 started on 7/1/24. A list of budgeted projects for each fund is included at the end of this section.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personnel Services	\$3,582,190	\$3,991,055	\$4,545,375	\$5,737,159
Operating Services	\$4,699,033	\$5,419,430	\$5,842,735	\$4,552,524
Non-Dept. Managed Costs	\$94,737	\$4,015	\$108,153	\$68,221
Capital	\$57,514,573	\$39,295,066	\$54,176,535	\$60,697,212
Non-Operational Costs	\$24,474,402	\$22,934,133	\$20,197,856	\$20,413,241
Debt Service	\$50,934	\$637,607	\$728,575	\$583,101
Interfund Transfers	\$1,145,572	\$17,819,671	\$0	\$0
Total Budget	\$91,561,441	\$90,100,978	\$85,599,230	\$92,051,458
Change Over Prior Year	---	-1.60%	-5.00%	7.54%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
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Department	SPLOST/Roadway
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Goal #1	Bid for construction and begin construction on 10 roadway projects
Objective	Implement transportation improvements for the benefit of county residents and visitors.

Goal #2	Receive proposals and begin design on 10 roadway projects
Objective	Further develop and refine solutions to county transportation problems identified by previous planning efforts, citizen feedback and BOC guidance.

Goal #3	Purchase 60 parcels for right of way and/or easements on roadway projects
Objective	Collaborate with residents and business owners in the County to secure right of way necessary to deliver transportation improvements.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Projects bid for construction	12	15	16	10
Engineering RFP's received and design begun	20	5	5	10
Parcels of right of way and/or easements purchased (does not include Bells Ferry)	69	44	95	60



Cherokee County Board of Commissioners
SPLOST VI (2012-2018)
FY 2026 Budget Spending 323

Department	Project	Carryforward Amount	FY2026 Budget	Remaining Funds
Jail	Jail Expansion	-	\$0	-
Fire	Canton Fire Station	61,482	\$61,482	-
Airport	Airport Expansion	-	-	-
		61,482	61,482	-



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

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2026 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	23,000,000	22,827,339	172,661	0
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	4,000,000	4,000,000		-
Marshal	Animal Control and County Marshal Vehicles and Equipment	1,000,000	1,000,000		-
E-911 ***	Communications - Radio Project	9,606,500	9,606,500		-
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	21,140,000	21,101,183	38,817	-
Courts	Court Facilities, Equipment, Improvements , and Expansion	17,500,000	6,488,005	11,011,995	-
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	2,800,000	2,800,000		-
Public Works	Roads & Bridges	88,500,000	88,500,000		-
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	500,000	249,333	250,667	-
Public Works	Airport Facilities, Equipment , Improvements & Expansion	6,000,000	2,688,466		3,311,534
Economic Development	Business & Economic Development Land Acquisition	8,000,000	8,000,000		-
	Total SPLOST VII Referendum	182,046,500	167,260,826	11,474,140	3,311,534
IT	IT Upgrade	1,035,000	1,035,000		-
Courts	Court Facilities, Equipment, Improvements , and Expansion	5,898,172	-	5,898,172	-
Public Works	Paving Projects	7,000,000	7,000,000		-
Facility Maintenance	Facility Maintenance	1,000,000	732,074	267,926	-
Parks & Rec	L.B. Ahrens Recreation Center	4,684,474	4,684,474		-
Parks & Rec	Hickory Flat Gym	1,500,000	1,500,000		-
Parks & Rec	Parks Vehicles	212,231	212,231		-
Parks & Rec	Cochran Property- Land Acquisition	2,645,683	2,645,683		-
Parks & Rec	Milford Estate - Land Acquisition	2,270,606	2,270,606		-
Parks & Rec	Haley Farms - Land Acquisiton	3,241,325	3,241,325		-
Parks & Rec	Haley Farms Park Plans	53,620	53,620		-
Parks & Rec	Yellow Creek	164,976	138,859	26,117	0
Parks & Rec	Long Swamp Creek	1,743,747	1,743,747		0
Parks & Rec	NE Area Master Plan	71,400	71,400		-
Parks & Rec	SW Area Park Design	2,000,000	882,373	1,117,627	(0)
Parks & Rec	Clark Elementary School Park Land/Tippens	641,889	641,889		-
Parks & Rec	Haygood Property	414,860	414,860		(0)
Parks & Rec	Aquatic Center Repairs	898,180	838,775	59,405	-
Parks & Rec	Playground	40,000	4,400	35,600	-
Parks & Rec	Various Maintenace/Equip Items	741,457	741,457		-
Parks & Rec	Charlie Ferguson Comm Center	785,297	785,297		-
Sheriff	Sheriff 50 Patrol Cars	2,500,000	2,500,000		-
Sheriff	Sheriff Patrol Cars	2,719,257	2,719,257		-
Sheriff	Sheriff Precinct - K-9/Traffic	6,571,605	6,571,605		-
Sheriff	MDT's	1,000,000	1,000,000		-
Senior Center	Bus/Garage	214,703	164,382	50,321	-
Facility Maintenance	Historical Society Renovations	500,000	500,000		-
Marshall	800MHZ/Premier One Projects	1,168,304	1,018,304	150,000	-
Tax Commissioner	Modular Building	800,000	382,483		417,517
Fire	Fire Station 15 Yellow Creek	1,931,100	1,931,100		-
Fire	Fire Station 13 Knox Bridge	841,450	841,450		-
Fire	Remodel Fire Station 18 Remodel	229,543	229,543		-
Fire	Fire Support Vehicles	909,926	909,926		-
Fire	Training Center Expansion	570,000	570,000		-
Fire	EMS only Station #30	2,881,055	2,881,055		-
Fire	Classroom Trailer at Training Center				
Fire	Gear Project	135,976	123,329	12,647	-
Fire	HVAC for 5 stations	502,403	502,403		-
Fire	Buffington Headquarters	29,750	29,750		-
Fire	ST #26 Nelson	519,995	519,995		-
Economic Development	Business & Economic Development Land Acquisition	638,491	638,491		-
	Total Excess/Interest SPLOST VII Revenue Projects	61,706,475	53,671,143	7,617,815	417,517
	Total SPLOST VII	243,752,975	220,931,969	19,091,955	3,729,051



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

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

Debt Service, Enterprise, and Internal Service Funds

Included in this section are expenditure histories for these funds for fiscal year 2023 and 2024, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.

DEBT SERVICE, ENTERPRISE, AND INTERNAL SERVICE FUNDS

DEBT SERVICE FUND:

The **Debt Service Fund** is used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest and related costs.

ENTERPRISE FUNDS:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. Shown in this section is the **Conference Center Fund** which records the activity for the Northside Cherokee Conference Center and **Emergency Medical Services**, which provides emergency medical services and ambulance services.

INTERNAL SERVICE FUNDS:

There are two Internal Service Funds, the **Insurance and Benefits Fund**, which allocates the cost of benefits to the individual departments and the **Fleet Maintenance Fund**, which provides for repair and maintenance services for vehicles owned by the various County departments.

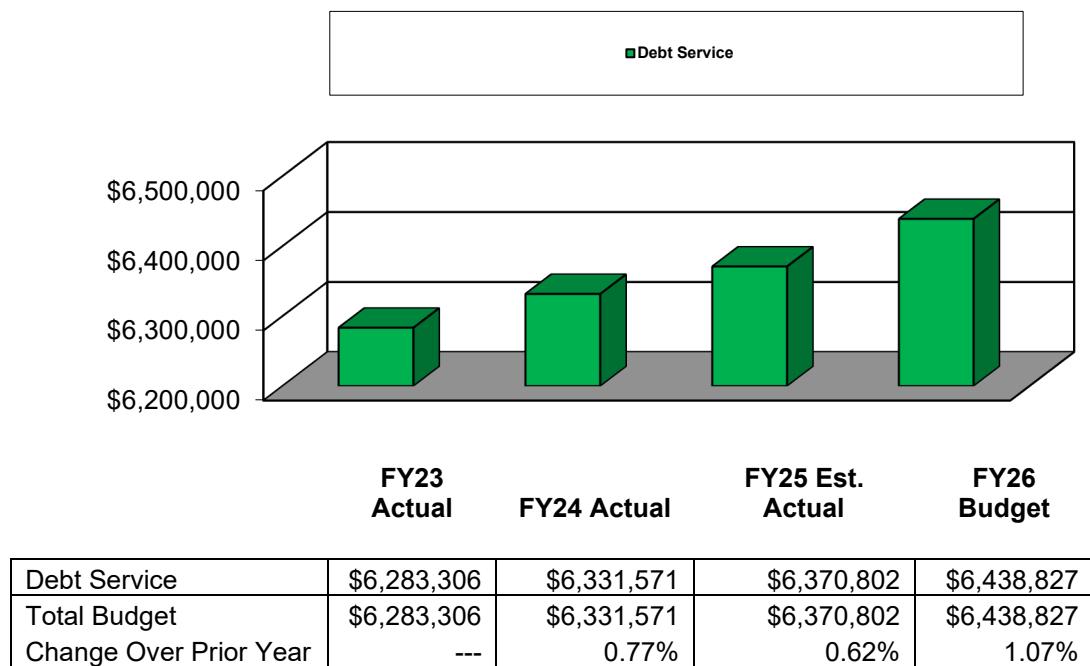
DEBT SERVICE FUND

Bond Rating

Cherokee County is rated AA+ by Standard & Poor's which is one step below the highest rating of AAA. While the County's rapid population growth could affect future operations, the County's solid financial performance during the population growth of the last several years somewhat offsets the risk. The County's solid financial management has resulted in a sizable General Fund balance, which has been a significant contributor to the good rating.

Cherokee County currently pays the debt service on four bonds under the Debt Service Fund. All five are related to the Parks Bond. Proceeds from a dedicated property tax millage rate of 0.260 are collected to make payments on the bonds.

Cherokee County General Obligation bonds have principle of \$5,935,000 and interest of \$503,827 due during FY2026. The outstanding principal balance on these bonds at the beginning of FY2025 is \$25.1M.



CURRENT BOND PRINCIPAL SUMMARY by YEAR
As of September 30, 2025

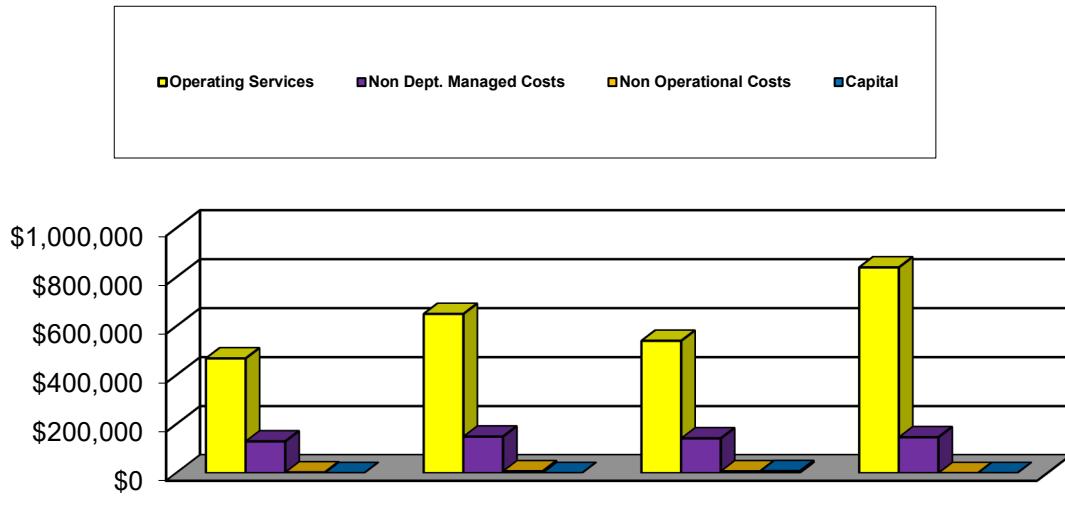
	Parks #5	Parks #6	Parks #7	Parks #8	Parks #9	Parks Totals
9/30/09	\$45,000,000					\$45,000,000
	(2,945,000)	10,767,000				7,822,000
9/30/10	\$42,055,000	\$10,767,000	\$0	\$0	\$0	\$52,822,000
	(3,050,000)					(3,050,000)
9/30/11	\$39,005,000	\$10,767,000	\$0	\$0	\$0	\$49,772,000
	(1,560,000)		9,810,000			8,250,000
9/30/12	\$37,445,000	\$10,767,000	\$9,810,000	\$0	\$0	\$58,022,000
	(1,600,000)		(1,670,000)			(3,270,000)
9/30/13	\$35,845,000	\$10,767,000	\$8,140,000	\$0	\$0	\$54,752,000
	(1,635,000)	(350,000)	(920,000)	22,823,000		19,918,000
9/30/14	\$34,210,000	\$10,417,000	\$7,220,000	\$22,823,000	\$0	\$74,670,000
	(1,680,000)	(450,000)	(840,000)	(1,060,000)		(4,030,000)
9/30/15	\$32,530,000	\$9,967,000	\$6,380,000	\$21,763,000	\$0	\$70,640,000
	(27,020,000)	(550,000)	(770,000)	(635,000)	28,450,000	(525,000)
9/30/16	\$5,510,000	\$9,417,000	\$5,610,000	\$21,128,000	\$28,450,000	\$70,115,000
	(1,775,000)	(650,000)	(700,000)	(705,000)	(465,000)	(4,295,000)
9/30/17	\$3,735,000	\$8,767,000	\$4,910,000	\$20,423,000	\$27,985,000	\$65,820,000
	(1,830,000)	(750,000)	(630,000)	(775,000)	(475,000)	(4,460,000)
9/30/18	\$1,905,000	\$8,017,000	\$4,280,000	\$19,648,000	\$27,510,000	\$61,360,000
	(1,905,000)	(850,000)	(565,000)	(830,000)	(480,000)	(4,630,000)
9/30/19	\$ -	\$ 7,167,000	\$ 3,715,000	\$ 18,818,000	\$ 27,030,000	\$ 56,730,000
		(950,000)	(495,000)	(895,000)	(2,495,000)	(4,835,000)
9/30/20	\$ -	\$ 6,217,000	\$ 3,220,000	\$ 17,923,000	\$ 24,535,000	\$ 51,895,000
		(1,050,000)	(435,000)	(980,000)	(2,535,000)	(5,000,000)
9/30/21	\$ -	\$ 5,167,000	\$ 2,785,000	\$ 16,943,000	\$ 22,000,000	\$ 46,895,000
		(1,150,000)	(365,000)	(1,075,000)	(2,585,000)	(5,175,000)
9/30/22	\$ -	\$ 4,017,000	\$ 2,420,000	\$ 15,868,000	\$ 19,415,000	\$ 41,720,000
		(1,250,000)	(300,000)	(1,170,000)	(2,630,000)	(5,350,000)
9/30/23	\$ -	\$ 2,767,000	\$ 2,120,000	\$ 14,698,000	\$ 16,785,000	\$ 36,370,000
		(1,317,000)	(275,000)	(1,268,000)	(2,680,000)	(5,540,000)
9/30/24	\$ -	\$ 1,450,000	\$ 1,845,000	\$ 13,430,000	\$ 14,105,000	\$ 30,830,000
		(1,450,000)	(180,000)	(1,375,000)	(2,725,000)	(5,730,000)
9/30/25	\$ -	\$ -	\$ 1,665,000	\$ 12,055,000	\$ 11,380,000	\$ 25,100,000
			(1,665,000)	(1,495,000)	(2,775,000)	(5,935,000)
9/30/26	\$ -	\$ -	\$ -	\$ 10,560,000	\$ 8,605,000	\$ 19,165,000
				(3,335,000)	(2,815,000)	(6,150,000)
9/30/27	\$ -	\$ -	\$ -	\$ 7,225,000	\$ 5,790,000	\$ 13,015,000
				(3,515,000)	(2,870,000)	(6,385,000)
9/30/28	\$ -	\$ -	\$ -	\$ 3,710,000	\$ 2,920,000	\$ 6,630,000
				(3,710,000)	(2,920,000)	(6,630,000)
9/30/29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CURRENT BOND INTEREST BALANCE by YEAR
As of September 30, 2025

	Parks #5	Parks #6	Parks #7	Parks #8	Parks #9	Parks Totals
Original Owed	\$ 22,682,079	\$ 5,068,330	\$ 1,257,421	\$ 6,511,741	\$ -	\$ 35,519,570
						0
9/30/08	\$22,682,079	\$5,068,330	\$1,257,421	\$6,511,741	\$0	\$35,519,570
	(1,085,235)					(1,085,235)
9/30/09	\$21,596,844	\$5,068,330	\$1,257,421	\$6,511,741	\$0	\$34,434,335
	(1,772,963)					(1,772,963)
9/30/10	\$19,823,881	\$5,068,330	\$1,257,421	\$6,511,741	\$0	\$32,661,373
	(1,683,038)	(535,335)				(2,218,373)
9/30/11	\$18,140,844	\$4,532,995	\$1,257,421	\$6,511,741	\$0	\$30,443,000
	(818,644)	(243,334)	(39,143)			(1,101,121)
9/30/12	\$17,322,200	\$4,289,661	\$1,218,278	\$6,511,741	\$0	\$29,341,879
	(1,590,488)	(486,668)	(186,390)			(2,263,546)
9/30/13	\$15,731,713	\$3,802,992	\$1,031,888	\$6,511,741	\$0	\$27,078,334
	(1,558,488)	(486,668)	(154,660)			(2,199,816)
9/30/14	\$14,173,225	\$3,316,324	\$877,228	\$6,511,741	\$0	\$24,878,518
	(1,517,613)	(470,848)	(137,180)	(428,687)		(2,554,328)
9/30/15	\$12,655,613	\$2,845,476	\$740,048	\$6,083,053	\$0	\$22,324,189
New Issues					\$ 3,951,038.31	\$ 3,951,038
Early Retires	\$ (10,722,050)					\$ (10,722,050)
	(1,579,600)	(663,333)	(174,515)	(918,087)	(237,558)	(3,573,092)
9/30/16	\$353,963	\$2,182,143	\$565,533	\$5,164,966	\$3,713,481	\$11,980,085
	(181,350)	(410,103)	(99,940)	(590,024)	(472,574)	(1,753,991)
9/30/17	\$172,613	\$1,772,040	\$465,593	\$4,574,942	\$3,240,907	\$10,226,095
	(77,363)	(198,990)	(46,645)	(290,007)	(233,675)	(846,679)
9/30/18	\$95,250	\$1,573,050	\$418,948	\$4,284,935	\$3,007,232	\$9,379,416
	(95,250)	(362,368)	(81,320)	(558,003)	(459,395)	(1,556,337)
9/30/19	\$ -	\$ 1,210,682	\$ 337,628	\$ 3,726,932	\$ 2,547,838	\$ 7,823,080
	(323,948)		(70,585)	(534,431)	(451,401)	(1,380,366)
9/30/20	\$ -	\$ 886,734	\$ 267,043	\$ 3,192,501	\$ 2,096,437	\$ 6,442,714
	(281,008)		(61,180)	(509,013)	(409,735)	(1,260,936)
9/30/21	\$ -	\$ 605,725	\$ 205,863	\$ 2,683,488	\$ 1,686,702	\$ 5,181,778
	(233,548)		(52,914)	(481,181)	(367,400)	(1,135,044)
9/30/22	\$ -	\$ 372,177	\$ 152,949	\$ 2,202,306	\$ 1,319,302	\$ 4,046,734
	(181,568)		(45,980)	(450,651)	(324,231)	(1,002,430)
9/30/23	\$ -	\$ 190,608	\$ 106,969	\$ 1,751,655	\$ 995,072	\$ 3,044,304
	(125,068)		(40,280)	(417,423)	(280,310)	(863,081)
9/30/24	\$ -	\$ 65,540	\$ 66,689	\$ 1,334,232	\$ 714,762	\$ 2,181,223
	(65,540)		(35,054)	(381,412)	(235,554)	(717,560)
9/30/25	\$ -	\$ 0	\$ 31,635	\$ 952,820	\$ 479,209	\$ 1,463,664
	(31,635)		(342,362)		(190,048)	(564,045)
9/30/26	\$ -	\$ 0	\$ 0	\$ 610,458	\$ 289,161	\$ 899,619
	(299,904)		(143,704)		(443,608)	
9/30/27	\$ -	\$ 0	\$ 0	\$ 310,554	\$ 145,457	\$ 456,011
	(205,190)		(96,693)		(301,883)	
9/30/28	\$ -	\$ 0	\$ 0	\$ 105,364	\$ 48,764	\$ 154,128
	(105,364)		(48,764)		(154,128)	
9/30/29	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CONFERENCE CENTER FUND

The conference center fund accounts for the activities of the Northside Cherokee Conference Center. The Conference Center is located at the County Administration Building and was opened late 2008. The Center features 8000 square feet of space, dining room for almost 600 people and full catering services.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Operating Services	\$468,327	\$649,929	\$540,145	\$839,920
Non-Dept. Managed Costs	\$129,477	\$149,052	\$141,794	\$146,498
Non-Operational Costs	\$2,879	\$7,393	\$7,336	\$0
Capital	\$0	\$0	\$8,054	\$0
Total Budget	\$600,683	\$806,375	\$697,329	\$986,418
Change Over Prior Year	---	34.24%	-13.52%	41.46%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Conference Center
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Goal #1	To meet and/or exceed revenue projections in FY 2026 county budget in an increasingly competitive market.
Objective	Develop niche programs for not for profits, schools , churches and community groups that benefit the community while maintaining and/or increasing sales in those categories. Offer a new "inclusive" program for social events vs. rental only. Continue to monitor competition in order to present market-driven alternatives to strengthen competitive position.

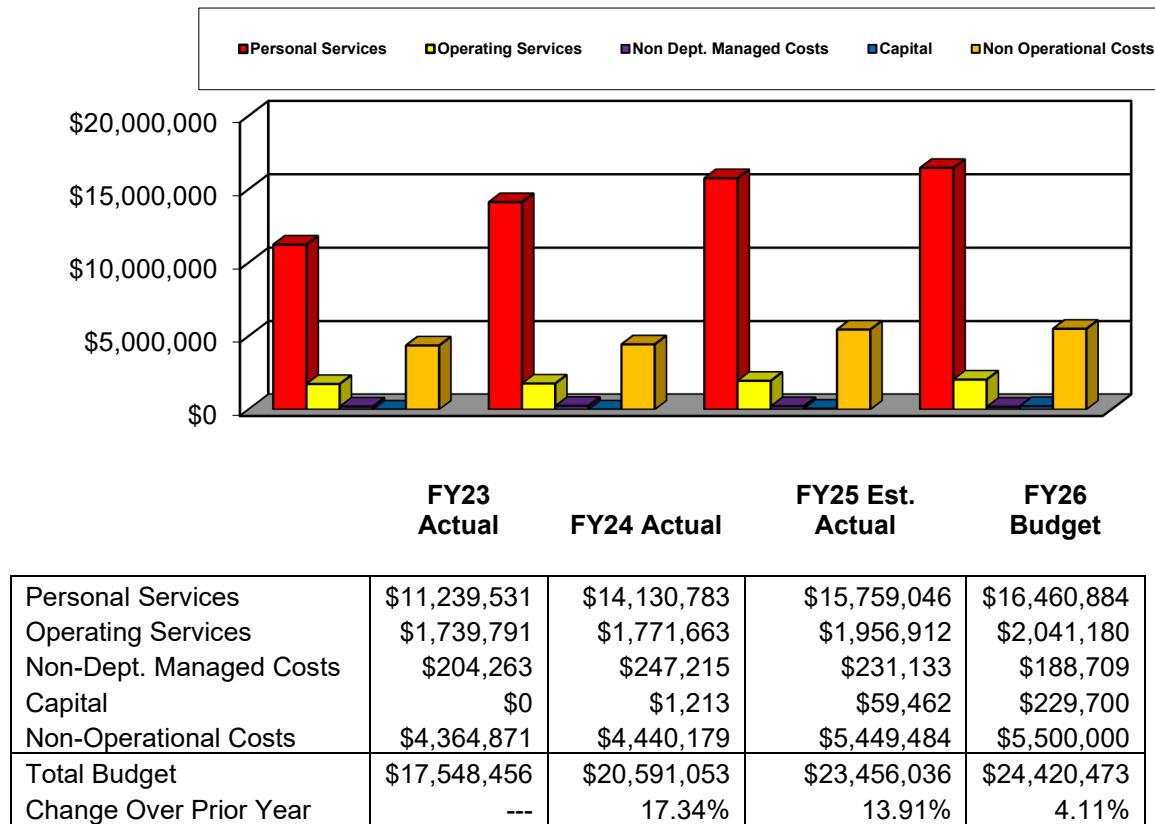
Goal #2	To increase positive awareness to feed pipeline for sales.
Objective	Strengthen awareness of new look and new offerings via stronger social media presence.

Goal #3	To Improve/update physical premises in order to be more competitive and increase sales.
Objective	To refurbish venue, that is almost 18 years old, with more up-to-date look and furnishings to entice a wider range of clients and increase sales in various categories, corporate to social.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
To run a fiscally sound operation with income exceeding expenses. Track the annual revenues to confirm we meet and/or exceed revenue projections set in budget. Our goal is to be fiscally responsible to the county taxpayers and not impact the county's general budget.	322,009	357,781	338,499	340,000
Once physical improvements are completed, launch a new social media campaign highlighting the venue's update and any new event packages.	0	0	0	1 post/mo
Add 200 new banquet chairs to replace worn ones. Install new carpet and repaint venue. Update lobby with new furnishings and art. Install new lighting in ballroom for greater appeal to social event market. If budget allows, construct new sales presentation office & hospitality suites.	73,799	206,688	45,161	250,000

EMERGENCY MEDICAL FUND

The Emergency Medical Fund provides medical and ambulance services to citizens of Cherokee County. The revenues are derived from patient and insurance billings for these services and a transfer from the General Fund. The Emergency Medical Fund is operated by the Fire Department.



FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Fire & Emergency Services
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Goal #1	Improve facility functionality, longevity, and operational readiness through the renovation of aging fire stations.
Objective	CCFES will complete the design, funding, and phased renovation of Stations 16, 4, 12, 22, 23, and 21 while minimizing operational disruption.

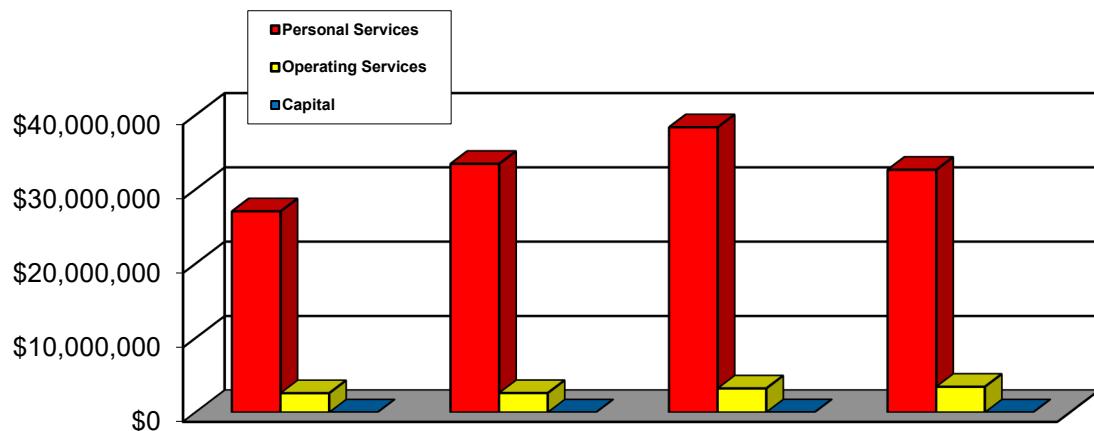
Goal #2	Enhance trauma care and survivability through the field administration of blood products.
Objective	CCFES will establish a blood supply chain, secure Georgia DPH protocol approval, and train and equip personnel to safely administer blood products in the field.

Goal #3	Increase system-wide operational effectiveness and technical rescue capabilities through targeted equipment acquisition and deployment.
Objective	CCFES will purchase, deploy, and train personnel on 16 thermal imaging cameras, one set of Pentheon extrication tools, and six sets of Paratech stabilization equipment to enhance departmental capabilities.

Performance Measures	Q1 FY 26	Q2 FY 26	Q3 FY 26	Q4 FY26
	Actual	Actual	Actual	Target
Successful completion of design, funding approval, and renovation milestones for each station will demonstrate progress toward modernized infrastructure and improved operational readiness.				X
The program will be considered successful when DPH-approved protocols are implemented, personnel are trained, and blood product administration is operational on designated EMS units.		X		
Full deployment and operational use of the new equipment, accompanied by documented training completion and measurable improvements in technical rescue efficiency, will indicate achievement of this goal.			X	

INSURANCE AND BENEFITS FUND

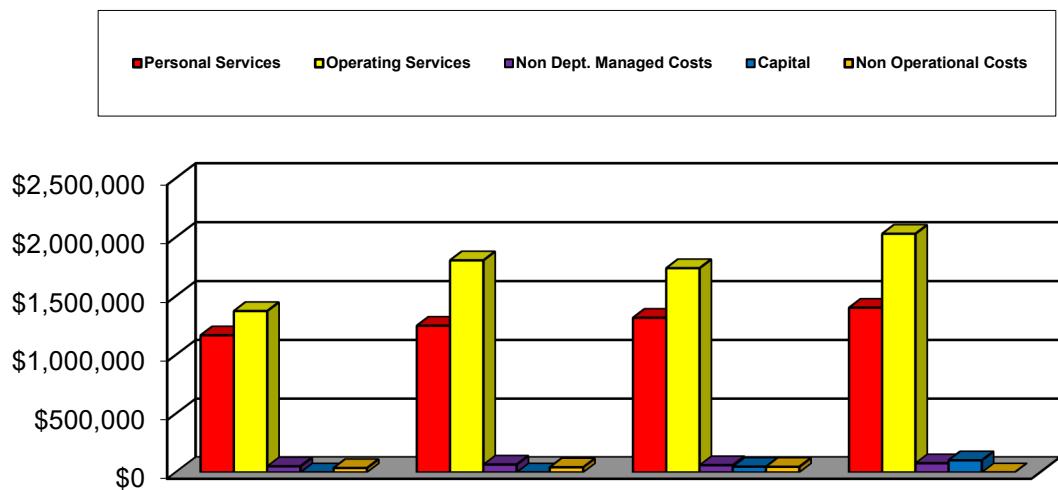
The Insurance and Benefits Fund is an internal service fund that accounts for health, dental, long-term and short-term disability and life insurance for the employees of the County. Amounts are allocated to the departments through payroll based on actual employee costs. This is an accounting entity only, not an operational organization.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$27,040,722	\$33,432,351	\$38,365,920	\$32,634,601
Operating Services	\$2,586,092	\$2,604,776	\$3,225,191	\$3,448,000
Capital	0	0	\$10,734	0
Total Budget	\$29,626,814	\$36,037,126	\$41,601,845	\$36,082,601
Change Over Prior Year	---	21.64%	15.44%	-13.27%

FLEET MAINTENANCE FUND

Fleet Maintenance is an internal service fund, which provides maintenance and vehicle services for all County vehicles including the Fire Department and the Sheriff Department and heavy-duty equipment.



	FY23 Actual	FY24 Actual	FY25 Est. Actual	FY26 Budget
Personal Services	\$1,167,591	\$1,249,136	\$1,316,948	\$1,401,960
Operating Services	\$1,373,809	\$1,804,171	\$1,737,740	\$2,029,613
Non-Dept. Managed Costs	\$51,704	\$66,535	\$61,070	\$77,626
Capital	\$0	\$0	\$48,535	\$102,841
Non-Operational Costs	36,919	\$43,309	\$47,304	\$0
Total Budget	\$2,630,024	\$3,163,151	\$3,211,597	\$3,612,040
Change Over Prior Year	---	20.27%	1.53%	12.47%

FY 2026 Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Fleet Services
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Goal #1	Maintain technician productivity.
Objective	Track man hours accurately on repair orders across the department.

Goal #2	Maintain County fleet in a cost effective manner.
Objective	Check multiple vendors for competitive pricing. Attain multiple bids on larger repairs. Maximize the amount of in-house repairs. Maintain a rigorous Preventive maintenance schedule.

Goal #3	Keep the County fleet downtime to a minimum.
Objective	Conduct a thorough multi-point inspection during Preventive Maintenance, maximize in-house repairs, keep known commonly used parts stocked in house. Conduct preventive maintenance in a timely manner.

Performance Measures	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Target
Man hours	7,236	10,375	10,682	11,000
Number of work orders	3,479	5,028	4,954	5,000
Average parts \$ per work order	\$ 260.64	\$ 312.00	\$ 296.35	\$ 300.00

Appendix

This section contains a glossary of terms.

Accounting Period: A period at the end of which and for which financial statements are prepared.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

ADA: Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Adopted Budget: Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

Allocation: A sum of money set aside for a specific purpose.

Animal Shelter Fund: A special revenue fund to finance the operations of the animal shelter.

Annexation: The legal incorporation of portions of unincorporated Cherokee county into one of Cherokee's municipalities. This expansion of city boundaries must be approved by the city's mayor and council, and is normally at the request of the property owners.

Annual Budget: A budget applicable to a single fiscal year.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is

usually limited in amount and as to the time when it may be used.

ARC: Atlanta Regional Commission – the regional planning and intergovernmental coordination agency for the ten-county Atlanta metropolitan area.

Assessed Value: A valuation set upon real assets or other property by a government as a basis for levying taxes.

Assessment: The process of making the official valuation of property for the purposes of taxation.

Assets: Resources owned or held by governments which have monetary value.

Audit: An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget: Total anticipated revenues plus that portion of beginning of the year unreserved fund balance, in excess of the required fund balance reserve, must equal total estimated expenditures for each governmental fund type.

BOC: Board of Commissioners – the elected five member governing body of Cherokee County. Consists of a Chairman elected at-large, and four Commissioners elected from each of four county districts.

Bond: A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating: A system of appraising and rating the investment value of individual bond issues.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the

budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Resolution or Ordinance: The official enactment by the Board of Commissioners authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

Capital Assets: Property and equipment with a unit value of \$5,000 or

more an estimated useful life of two years or more. Capital Assets can also be referred to as Fixed Assets.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing them.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG: Community Development Block Grant – a federally funded program designed to assist low income residents.

Community Development Block Grant Fund: a fund established to account for

the federal CDBG funds received by the County.

Conference Center Fund: a fund established to account for the activities of the Northside Cherokee Conference Center.

Continuing Appropriations: An appropriation which once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Current Budget: The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

DA's Condemnation Fund: A fund to account for confiscations by the Cherokee County District Attorney's Office.

DATE Fund: A special revenue fund to finance drug abuse training education programs within the County.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: Expenditure providing for the repayment of principal and interest on County long-term obligations.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Drug Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Drug Court.

Drug Screening Lab Fund: A special revenue fund that accounts for the operations and proceeds of the Cherokee County Drug Screening Lab.

DUI Court Fund: A fund to finance a DUI/Drug Court in support of the State Court.

Emergency Medical Services (EMS) Fund: An enterprise fund to account for the operation of the Cherokee County ambulance service.

Emergency Telephone System Fund: A special revenue fund to finance the operation and maintenance of the county Emergency 911 system within the County.

Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed

and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

Federal Forfeiture/Seized Fund: A fund to account for federal confiscated cash seizures by Cherokee County Law Enforcement from drug related crimes.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

Fire District Fund: A special revenue fund to finance the operations of County Fire Services and Emergency Management Agency.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Cherokee County's fiscal year begins on January 1 and ends on December 31.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Maintenance Fund: An internal service fund to finance the maintenance and operation of equipment used by Roads and Bridges Department and other departments.

Fringe Benefits: Payments made by the County to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to County employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The fund equity of governmental funds and trust funds.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They

include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GASB: Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

GASB 43: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of Cherokee County.

Goals: Broad aims of the County and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Green Space: Land which is left undeveloped by private citizens or the county.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Hotel/Motel Tax Fund: A special revenue fund to finance tourism and marketing programs within the County.

Impact Fee Fund: A special revenue fund to account for monies collected from new development based on that development's fair share of the cost to provide additional facilities in the following categories – public roads, libraries, public safety, fire protection, and parks.

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization

(e.g. roads, bridges, water/sewer lines, public buildings).

Insurance & Benefits Fund: An internal service fund that accounts for items such as health, dental, long-term and short-term disability and life insurance for the employees of Cherokee County.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Transfers: Interfund transfers are a type of interfund transaction. There are two types of interfund transfers: Residual Equity Transfers and Operating Transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire county equal the total transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Jail Fund: A special revenue fund to finance the maintenance of the Cherokee County Jail Facility.

LARP: Landscape Architecture and Regional Planning

Law Library Fund: A special revenue fund to assist in financing the County Law Library.

LGIP: Local Government Investment Pool.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: a fund whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for its fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Millage Rate: The property tax rate which is set by the Board of Commissioners.

Miscellaneous Revenue: All revenue received not otherwise classified into line item.

Mission Statement: Statement of what the County does and why and for whom it does it. A statement of purpose. Also applies to departments within the County.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Multiple Grant Fund: A special revenue fund to account for various grants provided to the County from state and federal agencies for specific purposes.

Non Department Managed Costs: Costs that are allocated out to departments such as Utilities and Insurance. Although these costs are charged to the individual departments, Finance has the primary responsibility of budgeting and monitoring these expenses.

Non-Major Fund: A fund that does not meet the criteria to qualify as a Major Fund.

Non Operational Costs: Costs such as payments to outside agencies, depreciation and bad debt that are charged to a department but do not affect day to day operations.

OCGA: Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

Open Records Act: A legislative act which authorizes public access to certain records classified as public information.

Operating Budget: The portion of the County budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Operating Services: Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Operating Transfers: Interfund transfers that are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

Ordinance: See “Budget Resolution or Ordinance”

Other Financing Sources: Non-operating revenue received used to

assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or County Ordinance such as sales tax, beer tax, and hotel-motel tax.

Parks and Recreation Fund: A fund to finance the day to day operations of the Cherokee Recreation and Parks Agency (CRPA).

Penalties & Interest: Fees collected for violations or delinquent payments.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

Personal Services: Expenses for salaries, wages, overtime, standby pay, worker's compensation, health/life insurance, and retirement employee benefits.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Recreation Capital Construction Fund: a fund established to account for the proceeds from bonds issued for Parks and Recreation.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Residual Equity Transfers: Interfund transfers which are nonrecurring or non-routine transfers of equity between funds.

Resolution: See "Budget Resolution or Ordinance"

Resource Recovery Development Authority Fund: a fund to account for the activities of the Resource Recovery Development Authority of Cherokee County.

Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Sales Tax Bond Fund (Series 2000 G.O. Bonds) – A debt service fund to account for redemption of bonds which were used to provide funds to construct a new jail and public safety facility.

Senior Services Fund: A special revenue fund to finance the operations of the senior center.

Sheriff's Commissary Fund: A fund to account for the proceeds of jail inmate commissary sales.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

SPLOST: Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

SPLOST Fund V Fund: A capital projects fund to account for the proceeds of special one percent sales tax levy approved in 2005 for a period of five years. The proceeds of this special tax were designated for an Administration Building/Conference Center, acquisition, construction and installation of roads, bridges, and sidewalks, park facilities, a Driver's License Facility, Airport expansion and a Children's Shelter.

SPLOST 2012 Fund: A capital projects fund to account for the proceeds of special one percent sales tax levy approved in 2011 for a period of five years. The proceeds of this special tax are designated for a jail expansion, public safety facilities & equipment, transportation and economic development projects.

SPLOST 2018 Fund: A capital projects fund to account for the proceeds of special one percent sales tax levy

approved in 2017 for a period of five years. The proceeds of this special tax are designated for a jail expansion, county 911 center communications upgrade, justice center addition, public safety facilities & equipment, transportation and economic development projects.

State Forfeitures Fund: A special revenue fund to account for Sheriff's State Forfeitures.

SWAT: Special Weapons and Tactics – a highly trained, physically elite police unit which responds to critical incidents (i.e. civil disorders, hostage situations), assists in the service of high-risk warrants or arrest scenes, and participates in dignitary protection details.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Transportation Fund: A fund to finance the operation of local transportation programs.

Treatment Accountability Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Mental Health Court.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

Unincorporated County Services Fund: A fund to finance various departments with revenue from insurance premium taxes. This fund was closed in 2016 and all departments moved to the General Fund

Veteran's Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Veteran's Court.

Victim Assistance Fund: A special revenue fund to finance victim assistance programs within Cherokee County, including, but not limited to: District Attorney's Family Court Office, CASA, Family Violence Center, and Anna Crawford Children's Center.