



CHEROKEE COUNTY, GEORGIA

FISCAL YEAR 2025 ADOPTED BUDGET



FISCAL YEAR 2025 BUDGET

CHEROKEE COUNTY, GEORGIA

OCTOBER 2024 – SEPTEMBER 2025

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, 2023

Christopher P. Morill

Executive Director

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Commission Chairman and Post Commissioners



Harry Johnston
Commission Chairman



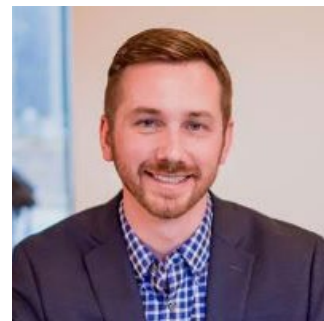
Steve West
Commissioner, District One



Richard Weatherby
Commissioner, District Two



Benny Carter
Commissioner, District Three



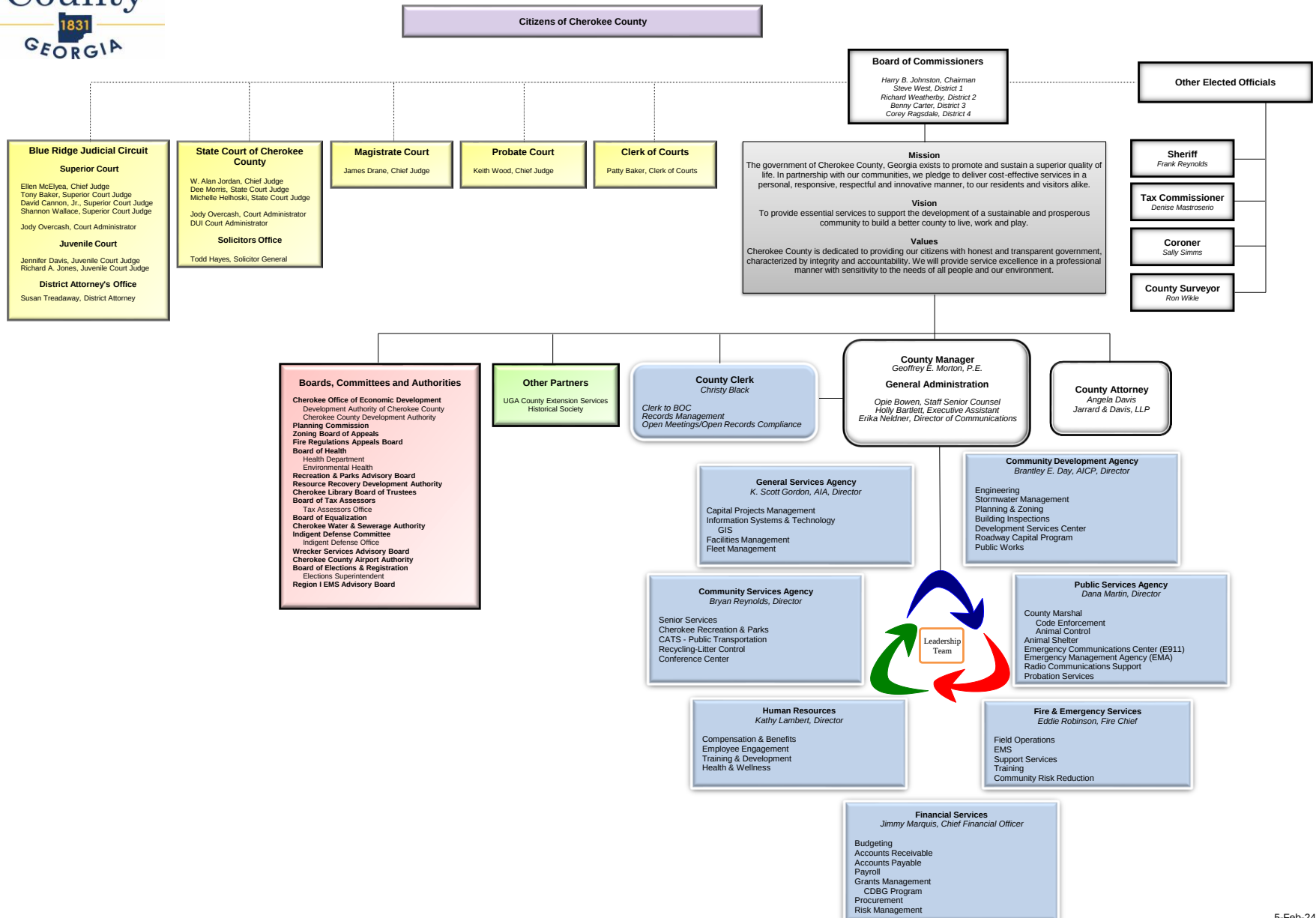
Corey Ragsdale
Commissioner, District Four







Cherokee County Government Organizational Chart



OFFICIALS

AS OF OCTOBER 1, 2024

Commission Chairman and Post Commissioners

Harry Johnston
Commission Chairman

Steve West
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 Ellen
McElyea David
Cannon
Tony Baker
Shannon Wallace
W. Alan Jordan
A. Dee Morris
Michelle Helhoski
Jennifer Davis
Richard A. Jones
Keith Wood
Susan Treadaway
Patty Baker
James Drane

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, 2024 AND ENDING SEPTEMBER 30, 2025**

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, 2024 through September 30, 2025 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 \$167,143,313

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

Taxes	129,821,862
Licenses and Permits	4,120,000
Intergovernmental	93,600
Charges for Services	14,403,111
Fines and Forfeitures	5,342,424
Investment Income	4,900,000
Miscellaneous	1,050,151
Use/(Save) of Reserves	7,035,480
Transfers in from Other Funds	376,685

Total Estimated General, Economic Development and Administration Revenues \$167,143,313

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 \$167,143,313

General Services	11,805,131
General Services Agency	8,630,606
Financial Services	2,291,657
Human Resources	484,018
Health and Human Services	838,907
Recreation, Parks and Cultural Affairs	3,805,534
Judicial Services	30,647,663
Law Enforcement	65,946,780
Community Development	12,016,450
Community Services Agency	1,042,415
Marshal	7,480,140
Transfers to Other Funds	15,287,688
Capital Enhancements	675,500
Utilities and Allocated Costs	6,190,824

Total Estimated General, Economic Development and Administration Expenditures \$167,143,313

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	80,000
Total State Forfeiture Seized Fund Revenues	\$80,000

The following disbursements are authorized for the fiscal year:

Operations	80,000
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 \$179,003

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

Use/(Save) of Reserves	179,003
Total Nat'l Opioid Settlement Fund Revenues	\$179,003

The following disbursements are authorized for the fiscal year:

Operations	179,003
Total Nat'l Opioid Settlement Fund Expenditures	\$179,003

Section VI Emergency 911 Telephone Fund

There is hereby established an Emergency 911 Telephone Fund for Cherokee County with an appropriation of \$7,718,357

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

Charges for Services	6,144,000
Use/(Save) of Reserves	1,328,857
Investment Income	20,000
Miscellaneous	500
Transfers in from Other Funds	225,000
Total Emergency 911 Telephone Fund Revenues	\$7,718,357

The following disbursements are authorized for the fiscal year:

Operations	7,718,357
Total Emergency 911 Telephone Fund Expenditures	\$7,718,357

Section VII Senior Services Fund

There is hereby established a Senior Services Fund for Cherokee County with an appropriation of \$2,888,629

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

Intergovernmental	1,345,374
Charges for Services	146,230
Contributions	37,000
Transfer in from General Fund	1,360,025
Total Senior Services Fund Revenues	\$2,888,629

The following disbursements are authorized for the fiscal year:

Operations	2,888,629
Total Senior Services Fund Expenditures	\$2,888,629

Section VIII Parks and Recreation Fund

There is hereby established a Parks and Recreation Fund for Cherokee County with an appropriation of \$9,471,555

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

Alcoholic Beverage Excise Tax	1,395,000
Charges for Services	4,493,899
Contributions/Donations	102,654
Transfers in from Other Funds	3,480,002

Total Parks and Recreation Fund Revenues	\$9,471,555
---	--------------------

The following disbursements are authorized for the fiscal year:

Administration	1,187,358
Programs	944,387
Aquatic Center	1,902,203
Athletics	1,551,445
Facilities	1,122,681
Maintenance	2,099,996
Natural Resources	513,485
Transfers to Other Funds	150,000

Total Parks and Recreation Fund Expenditures	\$9,471,555
---	--------------------

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

There is hereby established an ARPA Fund for Cherokee County with an appropriation of \$1,634,130

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

Use/(Save) of Reserves	1,634,130
------------------------	-----------

Total ARPA Revenues	\$1,634,130
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The following disbursements are authorized for the fiscal year:

Operations	1,634,130
------------	-----------

Total ARPA Expenditures	\$1,634,130
--------------------------------	--------------------

Section X Transportation Fund

There is hereby established a Transportation Fund for Cherokee County with an appropriation of \$2,506,491

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

Intergovernmental	1,328,423
Charges for Services	494,200
Transfers in from General Fund	683,868

Total Transportation Fund Revenues	\$2,506,491
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The following disbursements are authorized for the fiscal year:

Operations	2,506,491
------------	-----------

Total Transportation Fund Expenditures	\$2,506,491
---	--------------------

Section XI Multiple Grant Fund

There is hereby established a Multiple Grant Fund for Cherokee County with an appropriation of \$555,434

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

Intergovernmental	337,162
Contributions and Donations	35,000
Transfers in from General Fund	183,272

Total Multiple Grant Fund Revenues	\$555,434
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The following disbursements are authorized for the fiscal year:

Stop Violence Against Women Grant (STPVW)	155,860
Victims of Crime Act Grant (VOCA1) - Solicitor's Office	80,695
Victims of Crime Act Grant Base (VOCAB) - District Attorney	231,879
Safe Kids Program	25,000
Northside Wellness Grant	10,000
Cherokee Family Focus (FOCUS)	52,000

Total Multiple Grant Fund Expenditures	\$555,434
---	------------------

Section XII Community Development Block Grant (CDBG) Fund

There is hereby established a CDBG Fund for Cherokee County with an appropriation of \$1,678,521

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

Intergovernmental	1,678,521
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Total CDBG Fund Revenues	\$1,678,521
---------------------------------	--------------------

The following disbursements are authorized for the fiscal year:

Operations	1,678,521
------------	-----------

Total CDBG Fund Expenditures	\$1,678,521
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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
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The following disbursements are authorized for the fiscal year:

Operations	5,000
------------	-------

Total DA Condemnation Fund Expenditures	\$5,000
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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
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Total DA Condemnation Fund Expenditures	\$10,000
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Section XV Drug Abuse Training and Education (DATE) Fund

There is hereby established a DATE Fund for Cherokee County with an appropriation of \$613,727

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

Fines and Forfeitures	255,600
Investment Income	4,000
Use/(Save) of Reserves	354,127

Total DATE Fund Revenues \$613,727

The following disbursements are authorized for the fiscal year:

Transfers to Other Funds	613,727
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Total DATE Fund Expenditures & Transfers \$613,727

Section XVI Victim Assistance Fund

There is hereby established a Victim Assistance Fund for Cherokee County with an appropriation of \$230,890

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

Fines and Forfeitures	188,000
Transfer in from Other Fund	42,890

Total Victim Assistance Fund Revenues \$230,890

The following disbursements are authorized for the fiscal year:

Operations	230,890
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Total Victim Assistance Fund Expenditures \$230,890

Section XVII DUI Court Fund

There is hereby established a DUI Court Fund for Cherokee County with an appropriation of \$862,913

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

Intergovernmental	107,000
Fines and Forfeitures	315,000
Contributions	70,000
Use/(Save) of Reserves	150,000
Transfers in from Other Funds	220,913

Total DUI Court Fund Revenues & Transfers \$862,913

The following disbursements are authorized for the fiscal year:

Operations	862,913
------------	---------

Total DUI Court Fund Expenditures \$862,913

Section XVIII Drug Accountability Court Fund

There is hereby established a Drug Court Fund for Cherokee County with an appropriation of \$710,596

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

Intergovernmental	340,390
Fines and Forefeitures	130,000
Transfer in from Other Funds	240,206

Total Drug Court Fund Revenues & Transfers \$710,596

The following disbursements are authorized for the fiscal year:

Operations	710,596
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Total Drug Court Fund Expenditures \$710,596

Section XIX Treatment Accountability Court

There is hereby established a Treatment Accountability Court Fund for Cherokee County with an appropriation of \$301,640

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

Intergovernmental	146,514
Fines and Forfeitures	1,500
Transfers in from Other Funds	153,626

Total Treatment Accountability Court Fund Revenues	\$301,640
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The following disbursements are authorized for the fiscal year:

Operations	301,640
------------	---------

Total Treatment Accountability Court Fund Expenditures	\$301,640
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Section XX Drug Screening Lab

There is hereby established a Drug Screening Lab Fund for Cherokee County with an appropriation of \$644,470

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

Charges for Services	644,470
----------------------	---------

Total Drug Screening Lab Fund Revenues	\$644,470
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The following disbursements are authorized for the fiscal year:

Operations	644,470
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Total Drug Screening Lab Fund Expenditures	\$644,470
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Section XXI Veteran's Treatment Court

There is hereby established a Veteran's Treatment Court Fund for Cherokee County with an appropriation of \$300,064

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

Intergovernmental	208,131
Fines and Forfeitures	13,000
Transfers in from Other Funds	78,933

Total Veteran's Treatment Court Fund Revenues	\$300,064
--	------------------

The following disbursements are authorized for the fiscal year:

Operations	300,064
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Total Veteran's Treatment Court Fund Expenditures	\$300,064
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Section XXII Juvenile Drug Court

There is hereby established a Juvenile Drug Court Fund for Cherokee County with an appropriation of \$160,068

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

Intergovernmental	124,389
Transfers in from Other Funds	35,679

Total Juvenile Drug Court Fund Revenues	\$160,068
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The following disbursements are authorized for the fiscal year:

Operations	160,068
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Total Juvenile Drug Court Fund Expenditures	\$160,068
--	------------------

Section XXIII Family Treatment Court

There is hereby established a Family Treatment Court Fund for Cherokee County with an appropriation of \$152,825

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

Intergovernmental	116,764
Transfers in from Other Funds	36,061
Total Family Treatment Court Fund Revenues	\$152,825

The following disbursements are authorized for the fiscal year:

Operations	152,825
Total Family Treatment Court Fund Expenditures	\$152,825

Section XXIV Fire District Fund

There is hereby established a Fire District Fund for Cherokee County with an appropriation of \$56,635,087

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

Taxes	42,961,998
Intergovernmental	12,370,053
Charges for Services	103,000
Investment Income	300,000
Use/(Save) of Reserves	900,036
Total Fire District Fund Revenues	\$56,635,087

The following disbursements are authorized for the fiscal year:

Fire Administration	4,897,650
Fire Marshal	1,212,164
Fire Operations	45,880,654
Fire Special Ops	299,007
Fire Prevention	365,941
Fire Information Technology	1,029,598
Fire Training	1,957,459
Fire Intelligence	772,929
Transfers to Other Funds	219,685
Total Fire District Fund Expenditures	\$56,635,087

Section XXV Jail Fund

There is hereby established a Jail Fund for Cherokee County with an appropriation of \$579,643

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

Charges for Services	65,000
Fine and Forfeitures	386,000
Use/(Save) of Reserves	128,643
Total Jail Fund Revenues	\$579,643

The following disbursements are authorized for the fiscal year:

Operations	579,643
Total Jail Fund Expenditures	\$579,643

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 \$675,000

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

Taxes	675,000
Total Hotel and Motel Tax Fund Revenues	\$675,000

The following disbursements are authorized for the fiscal year:

Payments to Other Agencies	165,000
Transfers to Other Funds	510,000
Total Hotel and Motel Tax Fund Expenditures & Transfers	\$675,000

Section XXIX Impact Fee Fund

There is hereby established an Impact Fee Fund for Cherokee County with an appropriation of \$5,366,249

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

Intergovernmental	355,245
Charges for Services	3,678,569
Investment Income	375,521
Use/(Save) of Reserves	956,914
Total Impact Fee Fund Revenues	\$5,366,249

The following disbursements are authorized for the fiscal year:

Operating	5,266,249
Intergovernmental	100,000
Total Impact Fee Fund Expenditures	\$5,366,249

Section XXX SPLOST 2012

There is hereby established a SPLOST 2012 Fund for Cherokee County with an appropriation of \$55,000

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

Use/(Save) of Reserves	55,000
Total SPLOST 2012 Fund Revenues	\$55,000

The following disbursements are authorized for the fiscal year:

Canton Fire Station	55,000
Total SPLOST 2012 Fund Expenditures	\$55,000

Section XXXI SPLOST 2018

There is hereby established a SPLOST 2018 Fund for Cherokee County with an appropriation of \$23,830,000

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

Use/(Save) of Reserves	23,830,000
Total SPLOST 2018 Fund Revenues	\$23,830,000

The following disbursements are authorized for the fiscal year:

Sheriff - Jail Expansion/Improvements	330,000
Fire - Fire Stations	3,000,000
Courts - Facilities, Equipment and Improvements	14,000,000
Parks and Recreation - Facilities, Equipment and Improvements	100,000
Parks - Yellow Creek	800,000
Parks - Long Swamp Creek	900,000
Parks - SW Area Park Design	1,700,000
Airport - Facilities, Equip, Improvements/Expansion	3,000,000
Total SPLOST 2018 Fund Expenditures	\$23,830,000

Section XXXII SPLOST 2024

There is hereby established a SPLOST 2024 Fund for Cherokee County with an appropriation of \$65,242,381

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

Taxes	65,242,381
Total SPLOST 2024 Fund Revenues	\$65,242,381

The following disbursements are authorized for the fiscal year:

Due to Cities	18,375,312
Sheriff - Vehicles/Facilities/Equipment	4,670,717
IT - IT Facilities & Upgrades	2,300,000
Marshal - Vehicles/Equipment	250,000
Fire - Fire & Emergency Services Facilities, Vehicles & Equip	8,645,265
Courts - Facilities, Equipment and Improvements	1,000,000
Parks and Recreation - Facilities, Equipment and Improvements	1,910,000
Airport - Transportation Infrastructure, Facilities, Equipment	500,000
CATS - Transportation Infrastructure, Facilities, Equipment	500,000
Recycling - Recycling Center Upgrades & Improvements	1,500,000
Property Maintenance - General Facilities, Equip & Improvements	250,000
Public Works	25,341,087
Total SPLOST 2024 Fund Expenditures	\$65,242,381

Section XXXIII Debt Service Fund

There is hereby established a Debt Service Fund for Cherokee County with an appropriation of \$6,370,802

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

Taxes	6,114,177
Miscellaneous Revenues	27,252
Use/(Save) of Reserves	229,373
Total Debt Service Fund Revenues	\$6,370,802

The following disbursements are authorized for the fiscal year:

Debt Service Payments	6,370,802
Total Debt Service Fund Expenditures	\$6,370,802

Section XXXIV Conference Center Fund

There is hereby established a Conference Center Fund for Cherokee County with an appropriation of \$935,436

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

Charges for Services	320,000
Use/(Save) of Reserves	312,436
Transfers in from Other Funds	303,000
Total Conference Center Fund Revenues & Transfers	\$935,436

The following disbursements are authorized for the fiscal year:

Operations	935,436
Total Conference Center Fund Expenditures	\$935,436

Section XXXV Emergency Medical Services Fund

There is hereby established an Emergency Medical Services Fund for Cherokee County with an appropriation of \$22,151,769

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

Charges for Services	11,795,813
Use/(Save) of Reserves	995,000
Transfers in from Other Funds	9,360,956
Total Emergency Medical Services Fund Revenues & Transfers	\$22,151,769

The following disbursements are authorized for the fiscal year:

EMS Administration	1,547,344
EMS Operations	20,604,425
Total Emergency Medical Services Fund Expenditures	\$22,151,769

Section XXXVI Insurance and Benefits Fund

There is hereby established an Insurance and Benefits Fund for Cherokee County with an appropriation of \$32,048,728

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

Internal Service Charges	30,648,728
Miscellaneous Revenues	1,400,000
Total Insurance and Benefits Fund Revenues	\$32,048,728

The following disbursements are authorized for the fiscal year:

Operations	32,048,728
Total Insurance and Benefits Fund Expenditures	\$32,048,728

Section XXXVII Fleet Maintenance Fund

There is hereby established a Fleet Maintenance Fund for Cherokee County with an appropriation of \$2,942,925

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

Charges for Services	2,888,852
Use/(Save) of Reserves	54,073
Total Fleet Maintenance Fund Revenues	\$2,942,925

The following disbursements are authorized for the fiscal year:

Operations	2,942,925
Total Fleet Maintenance Fund Expenditures	\$2,942,925

Section XXXVIII TOTAL CHEROKEE COUNTY BUDGET FY 2025:

External Funding Sources	\$377,579,574
Use/(Save) of Reserves	\$38,153,072
Total External Funding Sources & Reserves	\$415,732,646
Total Expenditures	\$415,732,646
Total Transfers In	\$16,781,116
Total Transfers Out	\$16,781,116

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 1st day of October, 2024.

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.

October 1, 2024

Mr. Chairman and Members of the Board of Commissioners:

I am pleased to present to you the Annual Budget for FY2025. The development of the FY2025 budget incorporated the mission, vision, and values that were set forth by the Board of Commissions 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 FY2025 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 FY2025 budget, which totals \$415.7 million – an increase of \$15 million, or 3.75%. The budget increase is due to an increase in Operating funds of \$22 million and a decrease in Capital spending of \$6.9 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.

FY2025 BUDGET ACCOMPLISHMENTS

Millage Rates

- General Fund tax rate increased from 4.954 to 5.153
- Fire District tax rate increased from 2.764 to 2.888
- Park Bond tax rate lowered from 0.319 to 0.270

HEALTHY CASH BALANCE

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

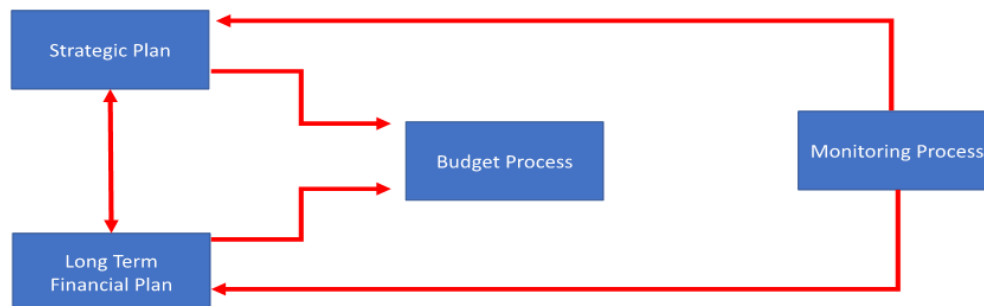
COMPETITATIVE COMPENSATION & BENEFITS

- All employees received a 4% COLA
- 8% increase in healthcare premiums to employees

CAPITAL INVESTMENT COMMITMENT

- The investment in technology and projects that impact public safety represents 27.2% of the Capital Budget at \$19.3M
- The investment in Transportation and Infrastructure account for 72.8% of the Capital Budget at \$51.4M

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.

FY2025 Key Budget Assumptions

➤ Expenditures

- **Cost of Living Increase** – In order to maintain a competitive compensation package, all employees were given a 4% COLA for a total of \$6.1M
- **New Positions** – Thirty-two new positions are included in FY2025 for a total of \$2.5M. The increase in new positions is a reflection on the growing population in Cherokee County. In order to continue to provide excellent service levels, the following new positions are included in the FY2025 budget.

▪ Tax Assessor	2
▪ Solicitor	1
▪ Animal Shelter	1
▪ Juvenile Court	1
▪ Probation Services	1
▪ Recycling	1
▪ Fire	14
▪ EMS	7
▪ Senior Center	1
▪ Parks	3

The additional personnel in the Fire department is an effort to increase apparatus staffing to 3 personnel per staffed engine and 4 personnel per aerial apparatus. The increase in EMS personnel is to mitigate the growing demand for advanced life support services by increasing the number of ambulances on the road.

- **Capital Accounts** – Capital projects are budgeted to have a decrease in spending of \$6.9M 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 increased 0.199 mills to 5.153 mills. The growth in the County will see property tax revenue increase \$13.5M for the FY2025 budget.
- **Motor Vehicle/TAVT tax** - The TAVT tax receipts will see an increase of \$1.1M from the prior year budget, which is due to lower interest rates causing higher automobile purchases.
- **SPLOST Revenue** - The FY2025 budget for SPLOST will remain flat when compared to the prior FY2024 budget.
- **Insurance Premium Tax** - The Insurance Premium tax is budgeted for an increase of \$2.1M over the FY2024 budget.

➤ Use of Fund Balances

- **General Fund** - The General Fund is budgeted to use \$7.3 M of its available fund balance. Full employment is budgeted in the FY2023 budget. The forecasted fund balance for FY2025 is \$64M.
- **Fire Fund** – The Fire Fund budgeted to use \$1.7M of its available fund balance. The forecasted FY2025 fund balance is \$10.6M

➤ Key Budget Issues

- **Use of Fund Balance Reserves** - The FY2025 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** – The FY2025 budget has budgeted a \$1.8M increase in health costs of which the employees will see an increase in employee premiums of 8%. The continued increase in health care costs are monitored as we implement employee awareness programs in order to control rising costs.
- **ARPA Planning** – The Board of Commissioners have approved the final projects that can be funded under the American Rescue Plan Act. The Department of Treasury’s final rule and guidance provide a roadmap to the projects that can be approved by the Board of Commissioners.

Strategic Goals and Initiatives

The FY2025 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 \$752.33

Personnel

For the more than 1,500 full time county employees who help us provide efficient and responsive services to our residents and business community, this budget provides a 4% COLA salary adjustment for all employees. In addition to salary related increases, the budget provides an additional 32 full-time employees at a cost of \$2.5 million

The FY2025 budget includes the following Public Safety Capital Projects:

- \$11.6M for Fire stations, vehicles, and ambulances.
- \$2.8M for the purchase of additional law enforcement vehicles to support the Sheriff's office and the Marshal's office.
- \$2M for improvements to the shooting range
- The budget also includes the addition of (14) fire personnel and (7) EMS Positions

Recreation & Parks

Cherokee County voters approved a \$90 million park bond in 2008 to create open space, enhance, expand recreational, and park facilities. The FY2025 budget includes \$1.7M to begin the design of the SW Park Complex and \$1M for the Long Swamp project.

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 FY2025 capital budget includes \$28.9 million to fund various transportation projects, which accounts for 41% of the total Capital Budget spend in FY2025.

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.

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 2024, the FY2025 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

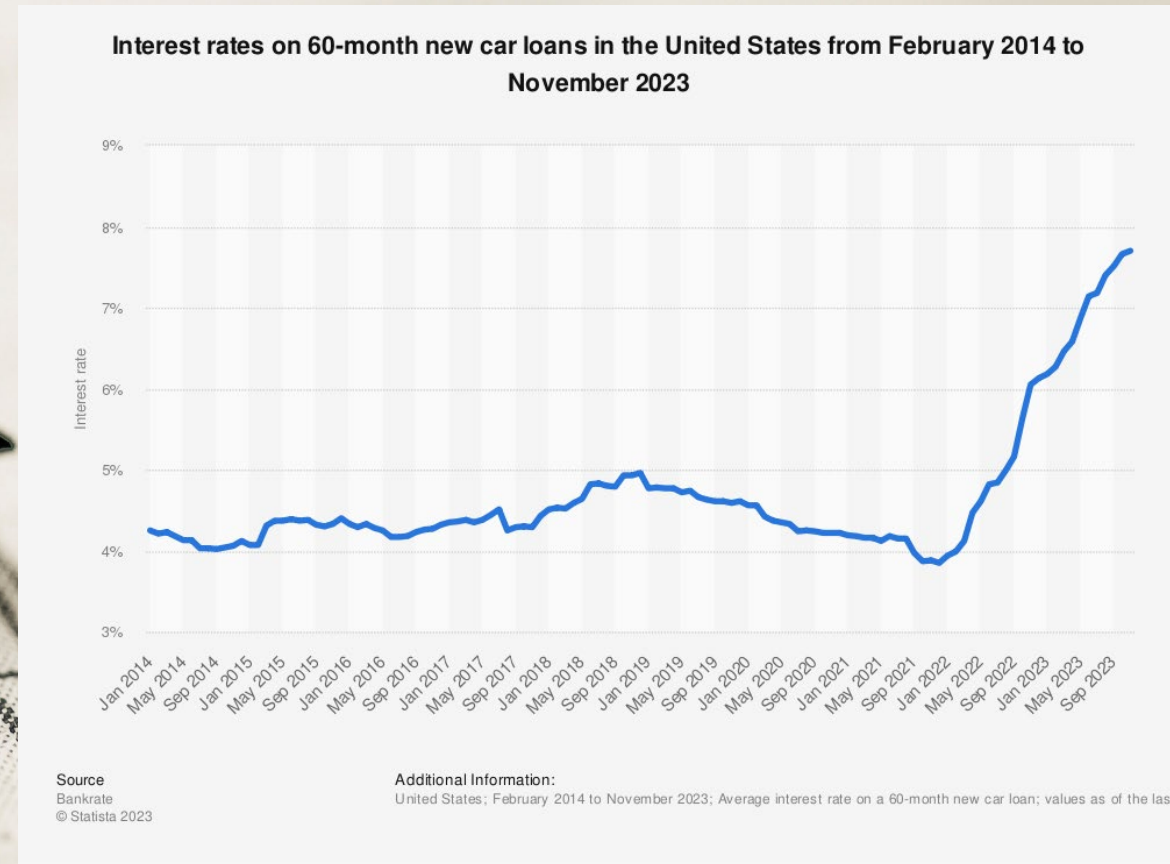
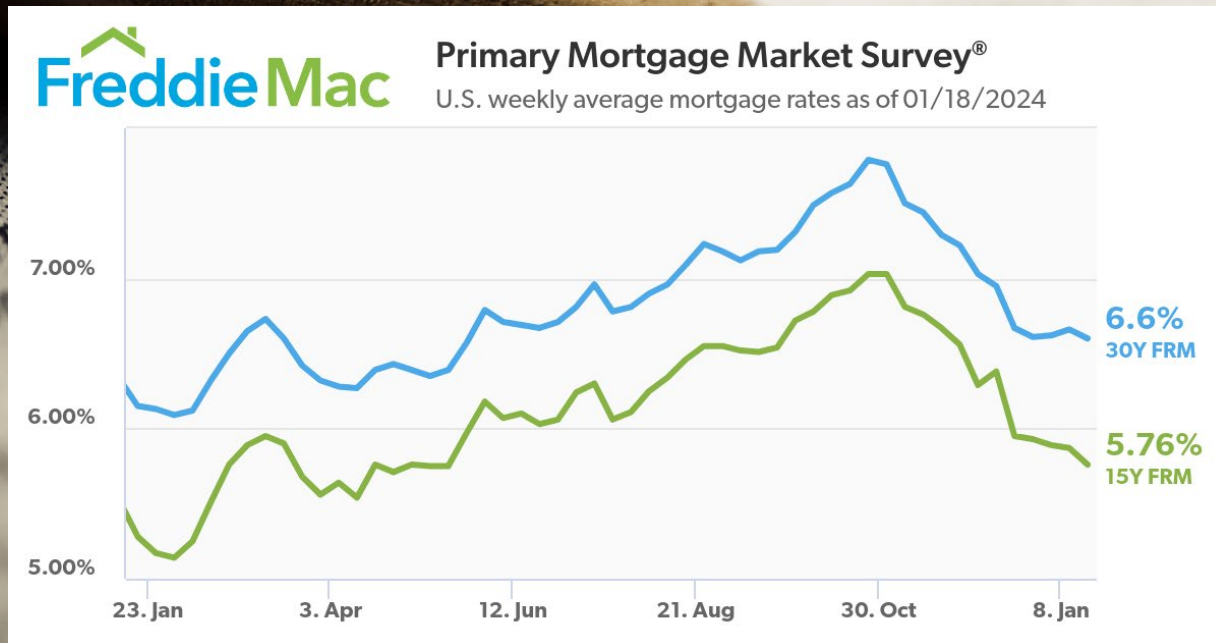
Economic Outlook: Slowdown but no Recession

- 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%

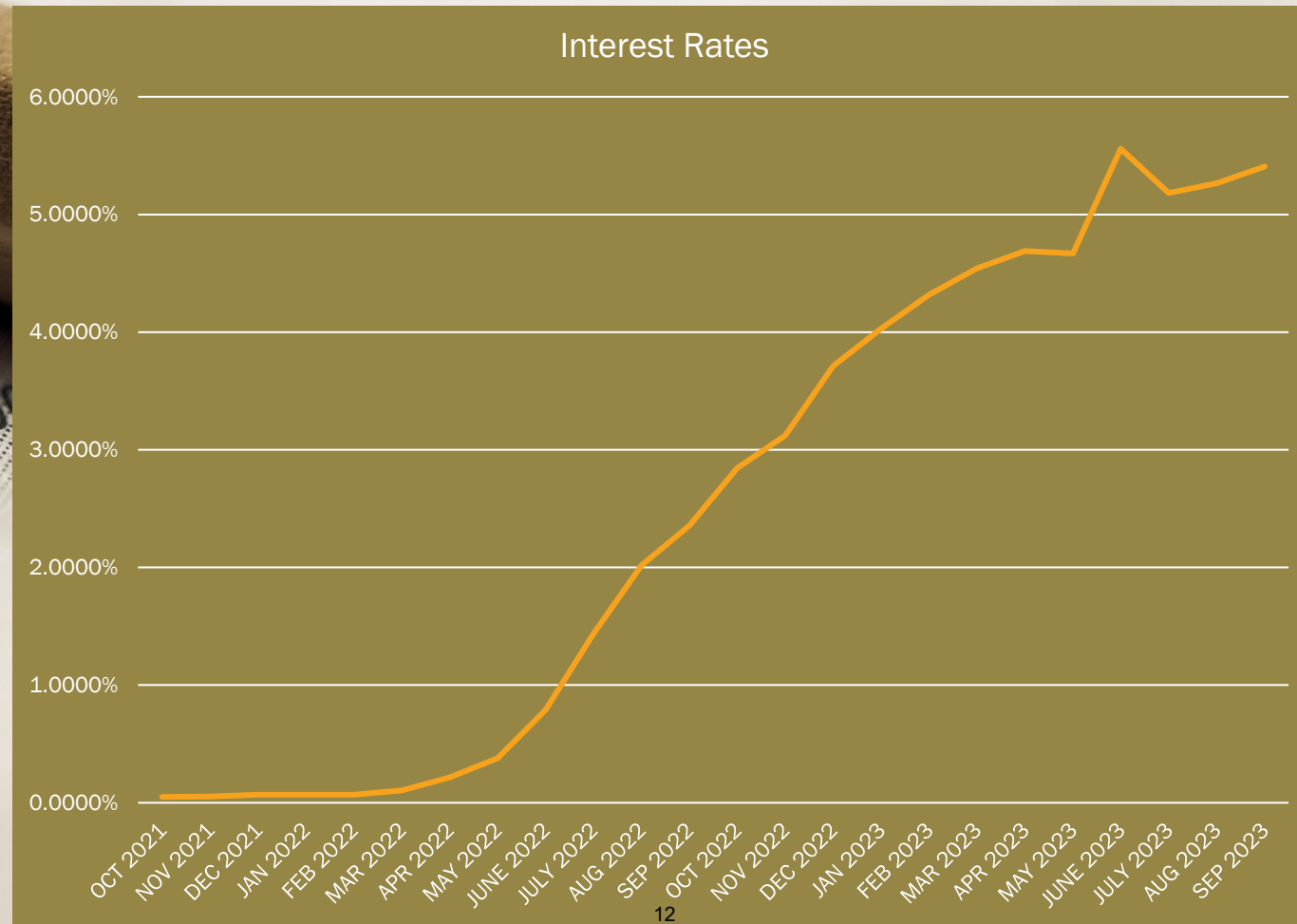
Economic Outlook: Slowdown but no Recession

- 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

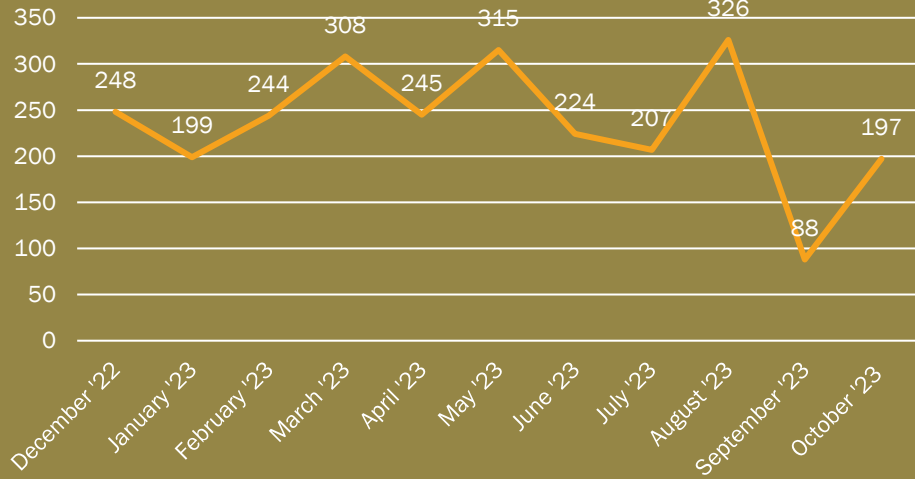


Economic Outlook – Cherokee County Investment Rates

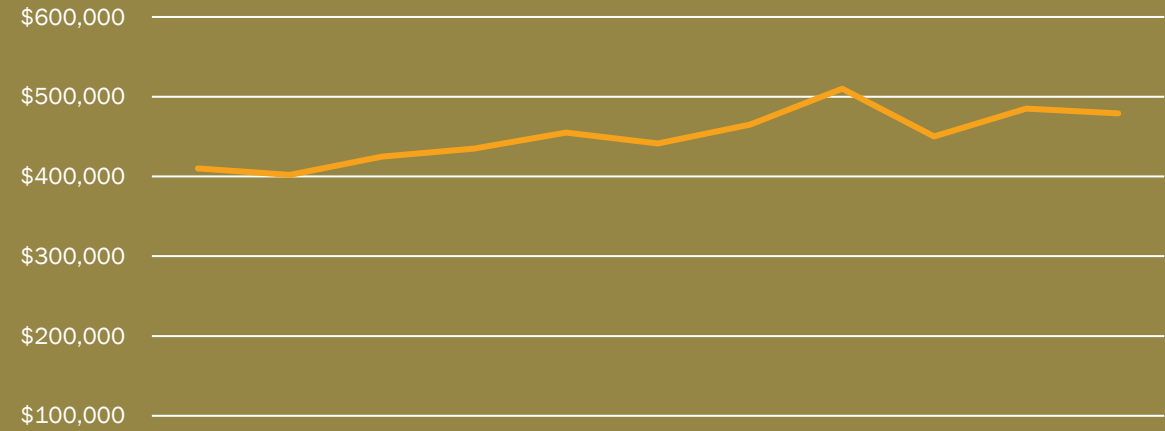


Economic Outlook – Housing Market

Number of Purchase Loans



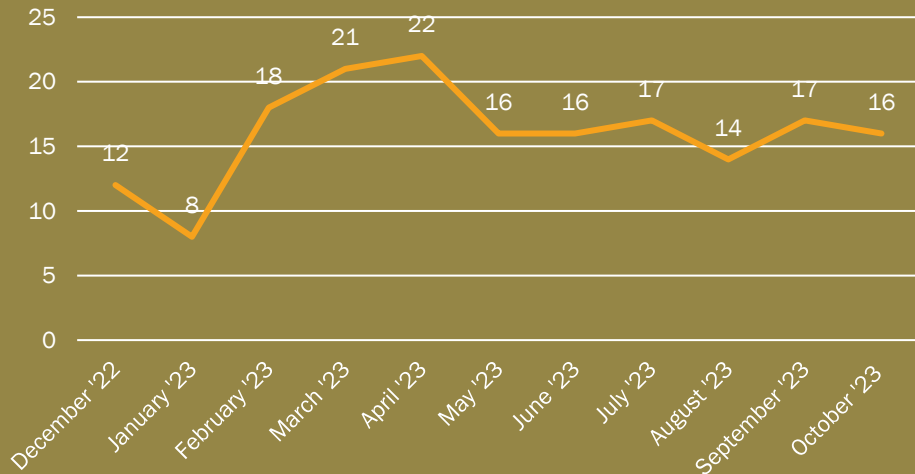
Median Sales Price



\$-

	22-Dec	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	23-Jul	23-Aug	23-Sep	Oct '23
Series1	\$410,	\$402,	\$425,	\$435,	\$455,	\$441,	\$465,	\$510,	\$450,	\$485,	\$479,

Foreclosure Filings



- 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
	15		

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
	16		

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
	17		

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
	18		

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
	19		

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
	20		

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
	21		

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		
	22		

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
	23		

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
	24		

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
	25		

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
	26		

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
	27		

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
	28		

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
	29		

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
	30		

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
	31		

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
	32		

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
	33		

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
	34		

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
	35		

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
	36		

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
	37		

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
	38		

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
	39		

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
	40		

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
	41		

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
	42		

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
	43		

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
	44		

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
	45		

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
	46		

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
	47		

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
	48		

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 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 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

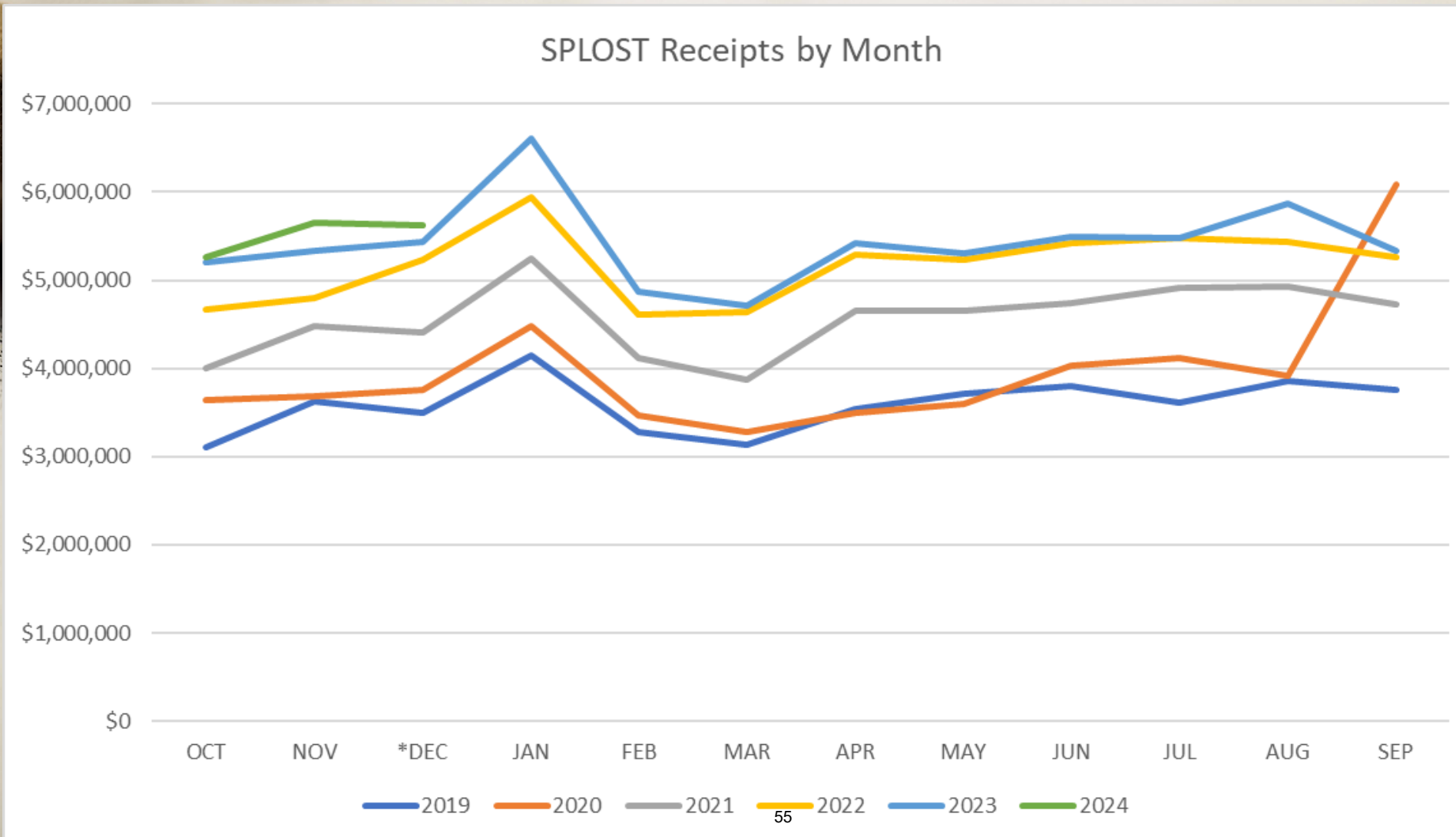
SPLOST Annual Receipts FY2019 - FY2023



SPLOST Growth Rates

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
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 FY2025 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 FY2022.

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 2025 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 2025 budget request. Each department was provided 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 2025 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 2025 Budget are described below:

1. **Strategic Planning Session, January 2024.** 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 2024.** Budget Preparation Packets were distributed to all Department Heads and Constitutional Officers during three Budget Kick-Of 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 FY2025 Budgets.
3. **Department Budget Entry into MUNIS, Capital Requests, IT Requests and New Personnel Requests Forms, February/March 2024.** The Budget module in the MUNIS accounting system was open for departments to enter their 2025 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 2024.** 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 2024.** 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 2024.** Using the approved millage rate, the 2025 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, 2024, the proposed 2025 budget was adopted. There were no changes between the proposed budget and the adopted budget.
7. **Adjusting the 2025 Budget, throughout FY2025.** The budget may be adjusted throughout FY2025 as per policies adopted by the Board of Commissioners.

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BASIS OF PRESENTATION

As a means of tracking and accounting for money, the operations of the County are divided into 34 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.

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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

FINANCIAL POLICIES

- 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.

FINANCIAL POLICIES

- 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 in 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%

FINANCIAL POLICIES

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.

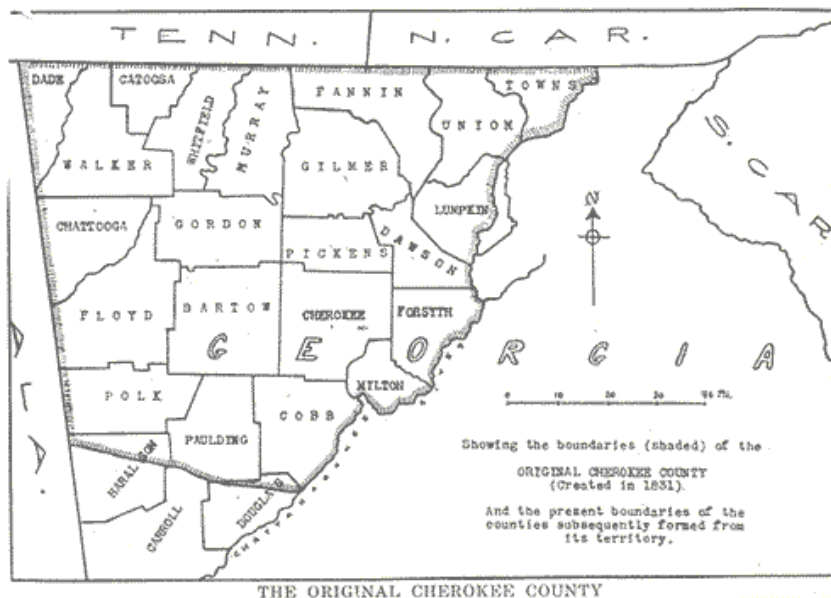
Department Managers will be responsible for all purchases made and also to fund availability. Procurement of materials, supplies and services is an important function of Cherokee County's organization. A central purchasing department provides a support service to operating departments. For any purchasing 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 country 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, 1832, 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 chartered 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

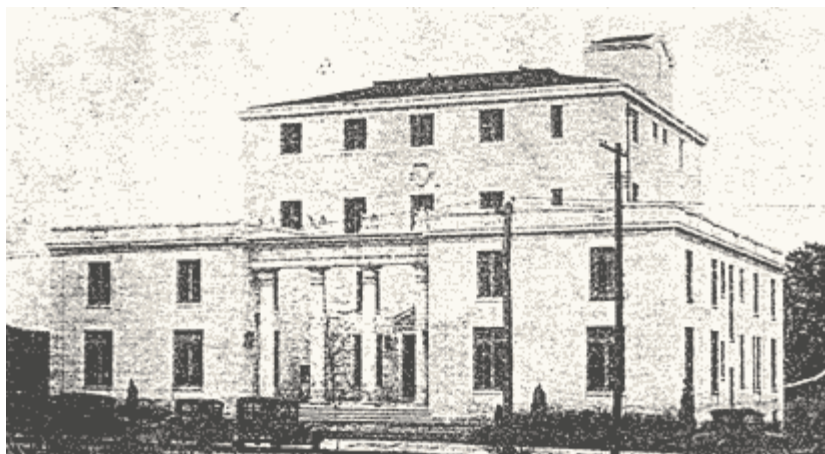
The city of Canton is the county seat, or the center of government business, for Cherokee County. The governing body of Cherokee County is the Board of Commissioners. The Board oversees every aspect of the county’s growth and development, both tangible and intangible. The Board of Commissioners sets 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 legislation 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

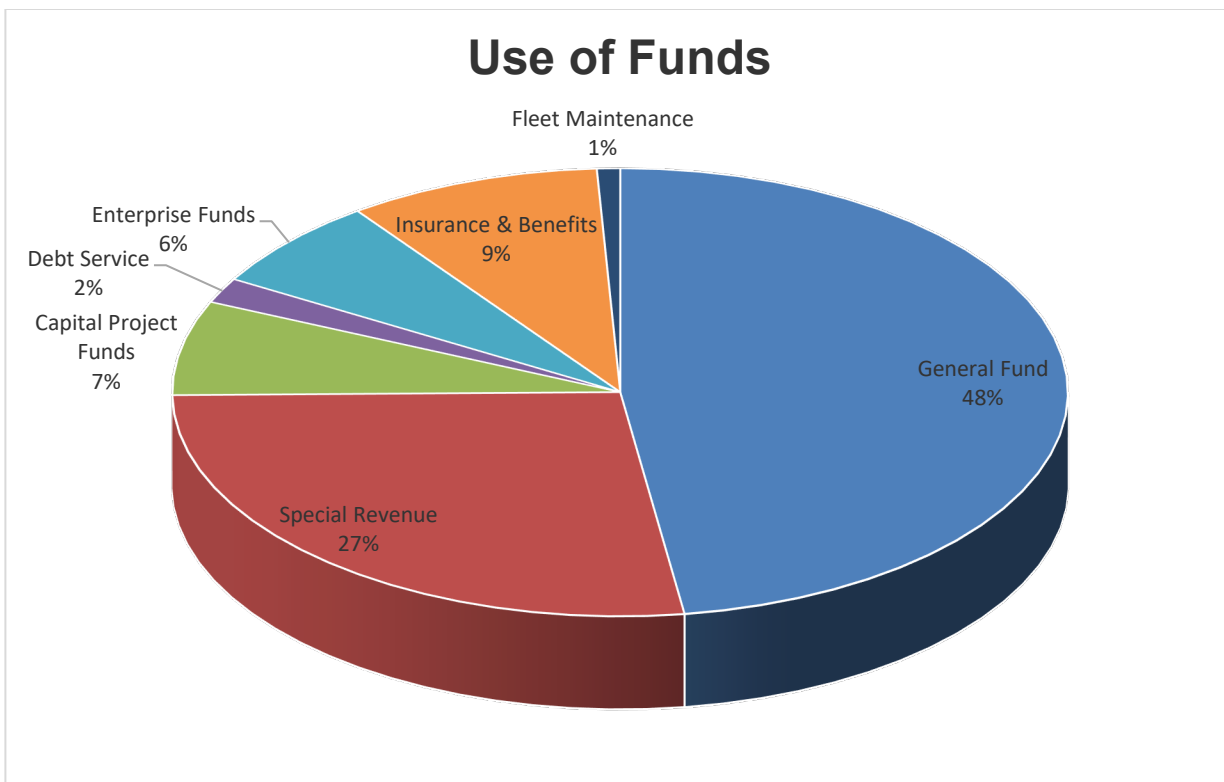
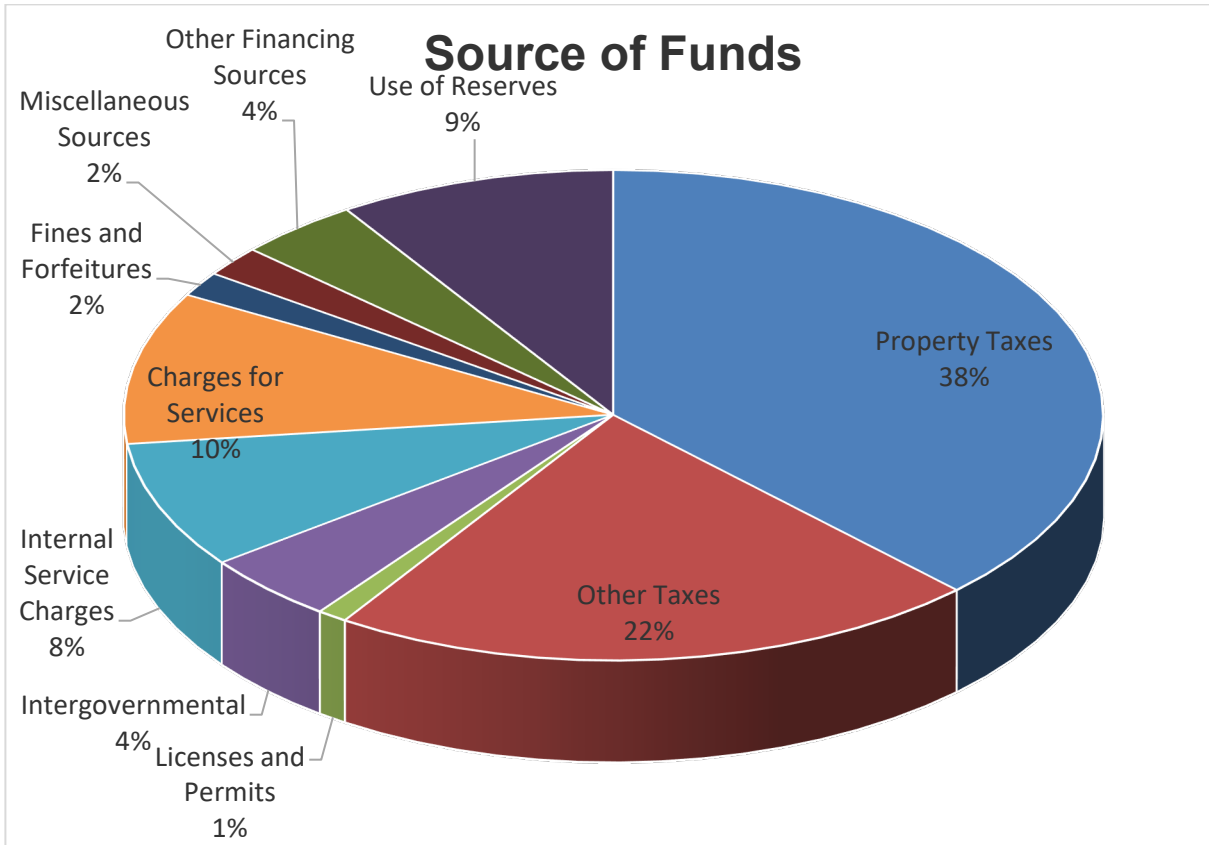
Cherokee County's greatest asset has always been the people who chose to make the county their home. Some of the county's most outstanding native sons included two state governors, Joseph E. Brown and Joseph M. Brown, two Rhode Scholars, Eugene Booth and Dean Rusk (also former Secretary of State), the 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 2025 Budget



COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RESERVES FY2025

FUNDS:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
REVENUES:							
Property Taxes	108,389,073	42,136,998		5,983,177			156,509,248
Other Taxes	21,432,789	2,895,000	65,242,381	131,000			89,701,170
Licenses and Permits	4,120,000	-					4,120,000
Intergovernmental	93,600	18,662,966	-				18,756,566
Internal Service Charges	1,248,709					33,537,580	34,786,289
Charges for Services	13,154,402	16,569,368			12,115,813		41,839,583
Fines and Forfeits	5,342,424	1,416,600					6,759,024
Investment Income	4,900,000	704,021	-	-			5,604,021
Contributions		244,654					244,654
Miscellaneous Sources	1,050,151	500		27,252	-	1,400,000	2,477,903
Other Financing Sources	-	-					-
Total Anticipated Revenues	159,731,148	82,630,107	65,242,381	6,141,429	12,115,813	34,937,580	360,798,458
EXPENDITURES:							
Personal Services	106,175,794	67,102,875	3,971,702		15,967,440	30,430,424	223,648,235
Operating Services	33,278,485	16,214,377	3,613,868		2,801,031	4,418,983	60,326,744
Non Dept Managed Costs	6,190,824	3,853,058	57,722		304,921	62,246	10,468,771
Non Operational Costs	5,409,825	1,795,861	21,875,312		3,905,813	54,000	33,040,811
Appropriated Expenditures	151,054,928	88,966,171	29,518,604	-	22,979,205	34,965,653	327,484,561
Debt Service:							
Principal Retirement				5,730,000			5,730,000
Interest and Fiscal Charges				640,802			640,802
Lease Payments	125,197	5,709	-				130,906
Capital Projects	675,500	4,547,000	59,608,777		108,000	26,000	64,965,277
Total Anticipated Expenditures	151,855,625	93,518,880	89,127,381	6,370,802	23,087,205	34,991,653	398,951,546
Excess (Deficit) of Revenues over Expenses	7,875,523	(10,888,773)	(23,885,000)	(229,373)	(10,971,392)	(54,073)	(38,153,088)
Transfers In	376,685	6,740,475	-	-	9,663,956		16,781,116
Transfers Out	(15,287,688)	(1,493,412)					(16,781,100)
Incr (Decr) in Reserves as a result of FY25 Operations	(7,035,480)	(5,641,710)	(23,885,000)	(229,373)	(1,307,436)	(54,073)	(38,153,072)

COMBINED STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND				
Category Description	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$81,167,703	\$88,350,913	\$93,751,275	\$108,389,073
Other Taxes	\$20,446,647	\$19,897,624	\$21,007,527	\$21,432,789
Licenses and Permits	\$3,772,755	\$4,306,014	\$4,578,834	\$4,120,000
Intergovernmental	\$422,341	\$5,326,190	\$89,671	\$93,600
Internal Service Charges	\$693,131	\$979,450	\$1,202,981	\$1,248,709
Charges for Services	\$11,586,860	\$12,627,863	\$12,956,921	\$13,154,402
Fines and Forfeitures	\$5,203,235	\$5,760,859	\$5,509,250	\$5,342,424
Investment Income	\$683,298	\$5,465,207	\$6,452,815	\$4,900,000
Contributions	\$0	\$0	\$1,480	\$0
Miscellaneous Sources	\$946,032	\$1,147,357	\$1,617,270	\$1,050,151
Other Financing Sources	\$10,717,861	\$1,057,156	\$578,153	\$376,685
Use of Reserves	\$0	\$0	\$0	\$7,035,480
TOTAL	\$135,639,863	\$144,918,632	\$147,746,177	\$167,143,313
Expenditure Category				
Personal Services	\$78,636,480	\$90,151,075	\$98,627,186	\$106,175,794
Operating Services	\$21,950,468	\$24,795,969	\$29,851,635	\$33,278,485
Non Dept Managed Costs	\$4,650,756	\$5,169,656	\$5,955,830	\$6,190,824
Capital Projects	\$487,102	\$1,000,614	\$770,890	\$675,500
Non Operational Costs	\$4,116,510	\$4,456,100	\$4,731,335	\$5,409,825
Debt Service	\$348,913	\$291,544	\$229,581	\$125,197
Interfund Transfers	\$11,233,414	\$11,202,640	\$12,714,664	\$15,287,688
TOTAL	\$121,423,643	\$137,067,598	\$152,881,120	\$167,143,313

COMBINED STATEMENT OF REVENUES AND EXPENDITURES CAPITAL PROJECT FUNDS				
Category Description	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Est. Actual	Budget
Expenditure Category				
Other Taxes	\$62,530,023	\$65,093,262	\$67,701,785	\$65,242,381
Intergovernmental	\$3,660,279	\$4,415,631	\$8,747,745	\$0
Charges for Services	\$0	\$80,000	\$0	\$0
Investment Income	\$258,983	\$873,411	\$1,106,329	\$0
Contributions	\$0	\$39,973	\$0	\$0
Miscellaneous Sources	\$219,957	\$56,000	\$11,858	\$0
Other Financing Sources	\$1,195,806	\$7,685,932	\$18,637,720	\$0
Use of Reserves	\$0	\$0	\$0	\$23,885,000
TOTAL	\$67,865,049	\$78,244,209	\$96,205,437	\$89,127,381
Expenditure Category				
Personal Services	\$3,388,195	\$3,582,190	\$3,991,055	\$3,971,702
Operating Services	\$6,002,228	\$4,699,033	\$5,419,430	\$3,613,868
Non Dept Managed Costs	\$82,800	\$94,737	\$4,015	\$57,722
Capital Projects	\$54,728,093	\$57,514,573	\$39,295,066	\$59,608,777
Non Operational Costs	\$22,362,266	\$24,474,402	\$22,934,133	\$21,875,312
Debt Service	\$50,934	\$50,934	\$637,607	\$0
Interfund Transfers	\$0	\$1,145,572	\$17,819,671	0
TOTAL	\$86,614,517	\$91,561,441	\$90,100,978	\$89,127,381

COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL NON MAJOR FUNDS				
Category Description	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$35,909,497	\$39,150,063	\$42,286,660	\$48,120,175
Other Taxes	\$3,644,848	\$3,077,412	\$3,176,010	\$3,026,000
Intergovernmental	\$40,202,322	\$31,412,977	\$31,802,248	\$18,662,966
Internal Service Charges	\$26,208,562	\$30,159,310	\$35,213,708	\$33,537,580
Charges for Services	\$23,969,570	\$26,491,873	\$29,182,052	\$28,685,181
Fines and Forfeitures	\$1,310,405	\$2,212,665	\$2,568,630	\$1,416,600
Investment Income	\$167,979	\$1,216,770	\$1,424,230	\$704,021
Contributions	\$156,474	\$226,905	\$241,257	\$244,654
Miscellaneous Sources	\$5,475,171	\$3,071,977	\$3,771,193	\$1,427,752
Other Financing Sources	\$11,953,399	\$12,168,354	\$13,753,495	\$16,404,431
Use of Reserves	\$0	\$0	\$0	\$7,232,592
TOTAL	\$148,998,229	\$149,188,307	\$163,419,481	\$159,461,952
Expenditure Category				
Personal Services	\$82,769,214	\$96,701,770	\$109,869,576	\$113,500,739
Operating Services	\$16,704,594	\$18,667,052	\$19,885,827	\$23,434,391
Non Dept Managed Costs	\$3,111,213	\$3,658,884	\$4,342,126	\$4,220,225
Capital Projects	\$8,543,386	\$5,122,210	\$8,786,745	\$4,681,000
Non Operational Costs	\$10,198,024	\$10,995,436	\$11,702,050	\$5,755,674
Debt Service	\$9,708,710	\$6,291,038	\$6,337,280	\$6,376,511
Interfund Transfers	\$11,936,637	\$5,253,633	\$1,130,080	\$1,493,412
TOTAL	\$142,971,779	\$146,690,023	\$162,053,685	\$159,461,952

COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL FUNDS				
Category Description	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$117,077,200	\$127,500,977	\$136,037,935	\$156,509,248
Other Taxes	\$86,621,519	\$88,068,298	\$91,885,322	\$89,701,170
Licenses and Permits	\$3,772,755	\$4,306,014	\$4,578,834	\$4,120,000
Intergovernmental	\$44,284,942	\$41,154,798	\$40,639,664	\$18,756,566
Internal Service Charges	\$26,901,693	\$31,138,760	\$36,416,689	\$34,786,289
Charges for Services	\$35,556,431	\$39,199,735	\$42,138,973	\$41,839,583
Fines and Forfeitures	\$6,513,640	\$7,973,524	\$8,077,880	\$6,759,024
Investment Income	\$1,110,260	\$7,555,388	\$8,983,374	\$5,604,021
Contributions	\$156,474	\$266,878	\$242,737	\$244,654
Miscellaneous Sources	\$6,641,160	\$4,275,334	\$5,400,321	\$2,477,903
Other Financing Sources	\$23,867,066	\$20,911,442	\$32,969,368	\$16,781,116
Use of Reserves	\$0	\$0	\$0	\$38,153,072
TOTAL	\$352,503,141	\$372,351,149	\$407,371,095	\$415,732,646
Expenditure Category				
Personal Services	\$164,793,890	\$190,435,036	\$212,487,816	\$223,648,235
Operating Services	\$44,657,291	\$48,162,054	\$55,156,892	\$60,326,744
Non Dept Managed Costs	\$7,844,769	\$8,923,278	\$10,301,972	\$10,468,771
Capital Projects	\$63,758,581	\$63,637,396	\$48,852,701	\$64,965,277
Non Operational Costs	\$36,676,800	\$39,925,939	\$39,367,518	\$33,040,811
Debt Service	\$10,108,558	\$6,633,515	\$7,204,468	\$6,501,708
Interfund Transfers	\$23,170,051	\$17,601,845	\$31,664,415	\$16,781,100
TOTAL	\$351,009,939	\$375,319,063	\$405,035,783	\$415,732,646

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2025 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2025 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
General Fund	167,143,313	160,107,833	69,399,994	(7,035,480)	62,364,514	1,658,484	60,706,031
Law Library Fund	127,000	127,000	483,662	-	483,662	-	483,662
Sheriff's Forfeitures Fund	80,000	80,000	102,969	-	102,969	-	102,969
NOSA Fund	179,003	-	1,591,149	(179,003)	1,412,146	-	1,412,146
Emergency E911 Fund	7,718,357	6,389,500	3,520,156	(1,328,857)	2,191,299	1,026,359	1,164,940
Senior Services	2,888,629	2,888,629	108,740	-	108,740	-	108,740
Parks and Recreation	9,471,555	9,471,555	1,054,919	-	1,054,919	-	1,054,919
ARPA 2021 Fund	1,634,130	-	1,634,130	(1,634,130)	-	-	-
Transporation Fund	2,506,491	2,506,491	1,135,000	-	1,135,000	-	1,135,000
Multiple Grant Fund	555,434	555,434	49,413	-	49,413	-	49,413
CDBG Fund	1,678,521	1,678,521	2,102	-	2,102	-	2,102
DA's Cond 9-16-19 Fund	5,000	5,000	56,217	-	56,217	-	56,217
DA's Condemnation Fund	10,000	-	20,333	(10,000)	10,333	-	10,333
DATE Fund	613,727	259,600	875,897	(354,127)	521,770	-	521,770
Victim Assistance Fund	230,890	230,890	31,447	-	31,447	-	31,447
DUI Court Fund	862,913	712,913	350,832	(150,000)	200,832	-	200,832
Drug Acct Court Fund	710,596	710,596	-	-	-	-	-
Treatment Acct Court Fund	301,640	301,640	158	-	158	-	158
Drug Screening Lab Fund	644,470	644,470	653,414	-	653,414	-	653,414
Veteran's Court Fund	300,064	300,064	4,601	-	4,601	-	4,601
Juvenile Drug Court Fund	160,068	160,068	-	-	-	-	-
Family Treatment Court	152,825	152,825	-	-	-	-	-
Fire District Fund	56,635,087	55,735,051	10,618,711	(900,036)	9,718,675	449,771	9,268,904
Jail Fund	579,643	451,000	408,856	(128,643)	280,213	-	280,213

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2025 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2025 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
Sheriff's Commissary Fund	800,000	800,000	570,017	-	570,017	-	570,017
Federal Forfeiture/Seized Fund	125,000	125,000	79,573	-	79,573	-	79,573
Hotel/Motel Tax Fund	675,000	675,000	-	-	-	-	-
Impact Fee Fund	5,366,249	4,409,335	12,946,179	(956,914)	11,989,265	-	11,989,265
SPLOST Funds	89,127,381	65,242,381	20,418,112	(23,885,000)	(3,466,888)	-	(3,466,888)
Debt Service Fund	6,370,802	6,141,429	402,176	(229,373)	172,803	-	172,803
Conference Center Fund	935,436	623,000	1,475,598	(312,436)	1,163,162	-	1,163,162
EMS Fund	22,151,769	21,156,769	3,364,510	(995,000)	2,369,510	-	2,369,510
Insurance & Benefits Fund	32,048,728	32,048,728	166,421	-	166,421	17,114	149,307
Fleet Maintenance Fund	2,942,925	2,888,852	616,386	(54,073)	562,313	-	562,313
All Funds	415,732,646	377,579,574	132,141,673	(38,153,072)	93,988,601	3,151,728	90,836,873

GENERAL FUND & FIRE FUND

\$7.0M of reserves will be used in the General Fund to cover one time expenses and operations. \$0.9M will be used in the Fire Fund to cover operations

E911 FUND

\$1.3M of reserves will be used in the E911 Fund to cover operations.

SPLOST FUNDS

Expenses were higher than expected towards the end of 2024 causing a deficit in the budgeted fund balance. This was due to projects finishing faster than expected. A budget amendment will be created in 2025 to lower both the use of reserves and expenditures for the SPLOST Funds.

EMS FUND

The EMS fund had a surplus cash balance at the end of 2024. Reserves of \$1.0M will be used in 2025 to spend down the excess cash.

CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX
FY 2025 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	448,385											448,385
Health & Human Services	Health & Human Services	662,688											662,688
County Extension Service	Health & Human Services	176,219											176,219
Library	Recreation, Parks & Cultural Affairs	3,700,534											3,700,534
Arts & History	Recreation, Parks & Cultural Affairs	105,000											105,000
County Clerk	General Administration	366,396											366,396
County Manager	General Administration	831,420											831,420
General Administration	General Administration	134,780											134,780
Communications	General Administration	455,123											455,123
Voter Registration/Elections	General Administration	2,328,601											2,328,601
County Attorney	General Administration	350,660											350,660
Tax Commissioner	General Administration	3,132,620											3,132,620
TAVT 1% Fees	General Administration	65,000											65,000
Tax Assessor	General Administration	3,889,667											3,889,667
Coroner	General Administration	449,018											449,018
Interfund Transfers	General Administration	15,287,688											15,287,688
Conference Center	General Administration										935,436		935,436
General Services	General Services Agency	226,497											226,497
Facilities Management	General Services Agency	3,386,575											3,386,575
Information Tech Systems	General Services Agency	5,030,505											5,030,505
GIS/Mapping	General Services Agency	458,713											458,713
Capital Projects	General Services Agency	14,125											14,125
Fleet Management	General Services Agency											2,942,925	2,942,925
Budgeting & Financial Svcs	Financial Services	1,445,042											1,445,042
Debt Service	Financial Services									6,370,802			6,370,802
ARPA Act 21	Financial Services							1,634,130					1,634,130
NOSA	Financial Services							179,003					179,003
Hotel/Motel	Financial Services							675,000					675,000
Procurement	Financial Services	612,465											612,465
Risk Management	Financial Services	287,884											287,884
Human Resources	Human Resources	479,688											479,688
Wellness Grants	Human Resources							62,000					62,000
Insurance & Benefits	Human Resources											32,048,728	32,048,728
Court Administration Svcs	Judicial Services	3,615,979											3,615,979
Treatment Accountability Court	Judicial Services							301,640					301,640
Drug Screening Lab	Judicial Services							644,470					644,470
Veteran's Court	Judicial Services							300,064					300,064
Juvenile Drug Court	Judicial Services							160,068					160,068
Family Treatment Court	Judicial Services							152,825					152,825
Law Library	Judicial Services							127,000					127,000
Drug Abuse, Treatment & Edu	Judicial Services							613,727					613,727
Superior Court	Judicial Services	993,947											993,947
Drug Accountability Court	Judicial Services							710,596					710,596
Juvenile Court	Judicial Services	2,462,113											2,462,113
Juvenile Supervision Fees	Judicial Services	50,550											50,550
Indigent Defense	Judicial Services	3,765,129											3,765,129
Clerk of Superior Court	Judicial Services	6,863,559											6,863,559
Board of Equalization	Judicial Services	63,755											63,755
Clerk of Court - Tech	Judicial Services	163,000											163,000
District Attorney	Judicial Services	7,100,511											7,100,511
VOCA Grant	Judicial Services							231,879					231,879
STPVW Grant	Judicial Services							155,860					155,860
Condemnation Funds	Judicial Services							15,000					15,000
Victim Assistance	Judicial Services							230,890					230,890
State Court	Judicial Services	1,337,904											1,337,904
State Court Tech	Judicial Services	25,000											25,000
DUI Court	Judicial Services							862,913					862,913
State Court Solicitor	Judicial Services	3,482,453											3,482,453
Solicitor Video Account	Judicial Services	51,000											51,000
VOCA Grant	Judicial Services							80,695					80,695
Magistrate Court	Judicial Services	711,973											711,973
Probate Court	Judicial Services	1,263,457											1,263,457
Law Enforcement Admin	Law Enforcement	7,429,668											7,429,668
Vice Control	Law Enforcement	5,447,258											5,447,258
Criminal Investigation Div	Law Enforcement	4,827,096											4,827,096
Uniform Patrol	Law Enforcement	14,643,785											14,643,785

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX
FY 2025 APPROPRIATED FUNDS**

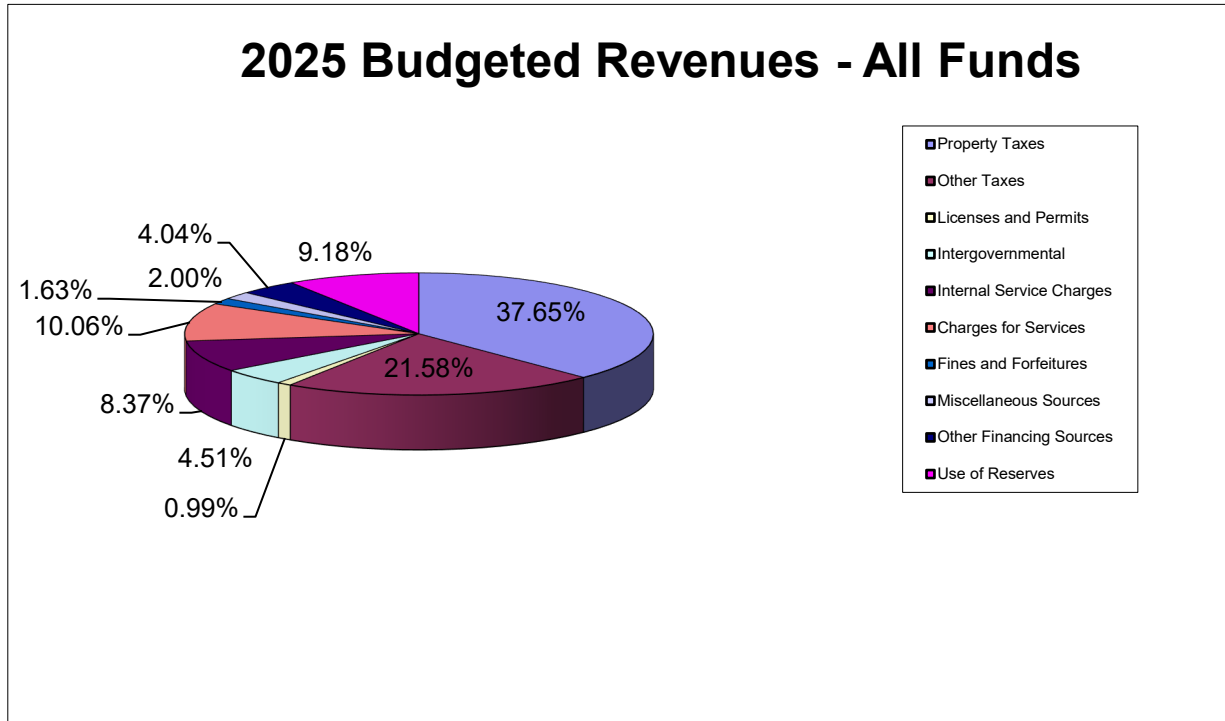
Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Training Division	Law Enforcement	2,375,575											2,375,575
Special Operations	Law Enforcement	4,097,717											4,097,717
SWAT	Law Enforcement	170,000											170,000
Court Services	Law Enforcement	4,009,686											4,009,686
Crossing Guards	Law Enforcement	260,021											260,021
Adult Correction Institute	Law Enforcement	26,134,750											26,134,750
Sheriff's Forfeitures	Law Enforcement							80,000					80,000
Jail Fund	Law Enforcement							579,643					579,643
Commissary	Law Enforcement							800,000					800,000
Confiscated Assets	Law Enforcement							125,000					125,000
Community Development	Community Development												-
Development Svcs Center	Community Development	711,304											711,304
Building Inspections	Community Development	1,276,174											1,276,174
Planning & Land Use	Community Development	1,747,258											1,747,258
Economic Development	Community Development	737,187											737,187
Public Works	Community Development	4,933,629											4,933,629
Stormwater Mgmt Engineering	Community Development	703,140											703,140
Transportation Engineering	Community Development	850,551											850,551
Engineering	Community Development	1,262,677											1,262,677
Blalock Road Landfill	Community Development	206,825											206,825
Forest Resources	Community Development	13,197											13,197
Impact Fees	Community Development								5,366,249				5,366,249
SPLOST	Community Development								89,127,381				89,127,381
Marshal	County Marshal												-
Cherokee Probation	County Marshal	1,621,294											1,621,294
Animal Control	County Marshal	1,092,251											1,092,251
Emergency Mgmt Agency	County Marshal	495,861											495,861
Radio Communications	County Marshal	240,700											240,700
Code Enforcement	County Marshal	2,218,074											2,218,074
Emergency 911	County Marshal		7,718,357										7,718,357
Animal Shelter	County Marshal	2,148,710											2,148,710
Animal Shelter Special Proj	County Marshal	73,800											73,800
Community Services Agency	Community Services	246,523											246,523
Recycling	Community Services	892,979											892,979
CDBG	Community Services							1,678,521					1,678,521
Senior Services	Community Services			2,888,629									2,888,629
Cherokee Recreation & Parks	Community Services				9,471,555								9,471,555
CATS - Public Transportation	Community Services					2,506,491							2,506,491
Fire Administration	Fire & Emergency Services						5,117,335						5,117,335
Fire Marshal	Fire & Emergency Services						1,212,164						1,212,164
Fire Fighting	Fire & Emergency Services						45,880,654						45,880,654
Fire Special Ops	Fire & Emergency Services						299,007						299,007
Fire Prevention	Fire & Emergency Services						365,941						365,941
Fire Information Technology	Fire & Emergency Services						1,029,598						1,029,598
Fire Training	Fire & Emergency Services						1,957,459						1,957,459
Fire Intelligence	Fire & Emergency Services						772,929						772,929
SAFE Kids Grant	Fire & Emergency Services							25,000					25,000
Emergency Medical Svcs	Fire & Emergency Services										22,151,769		22,151,769
		167,143,313	7,718,357	2,888,629	9,471,555	2,506,491	56,635,087	10,425,924	94,493,630	6,370,802	23,087,205	34,991,653	415,732,646

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 2022 and 2023, estimated revenue for last year and the adopted budget for the current fiscal year.

REVENUE SUMMARY

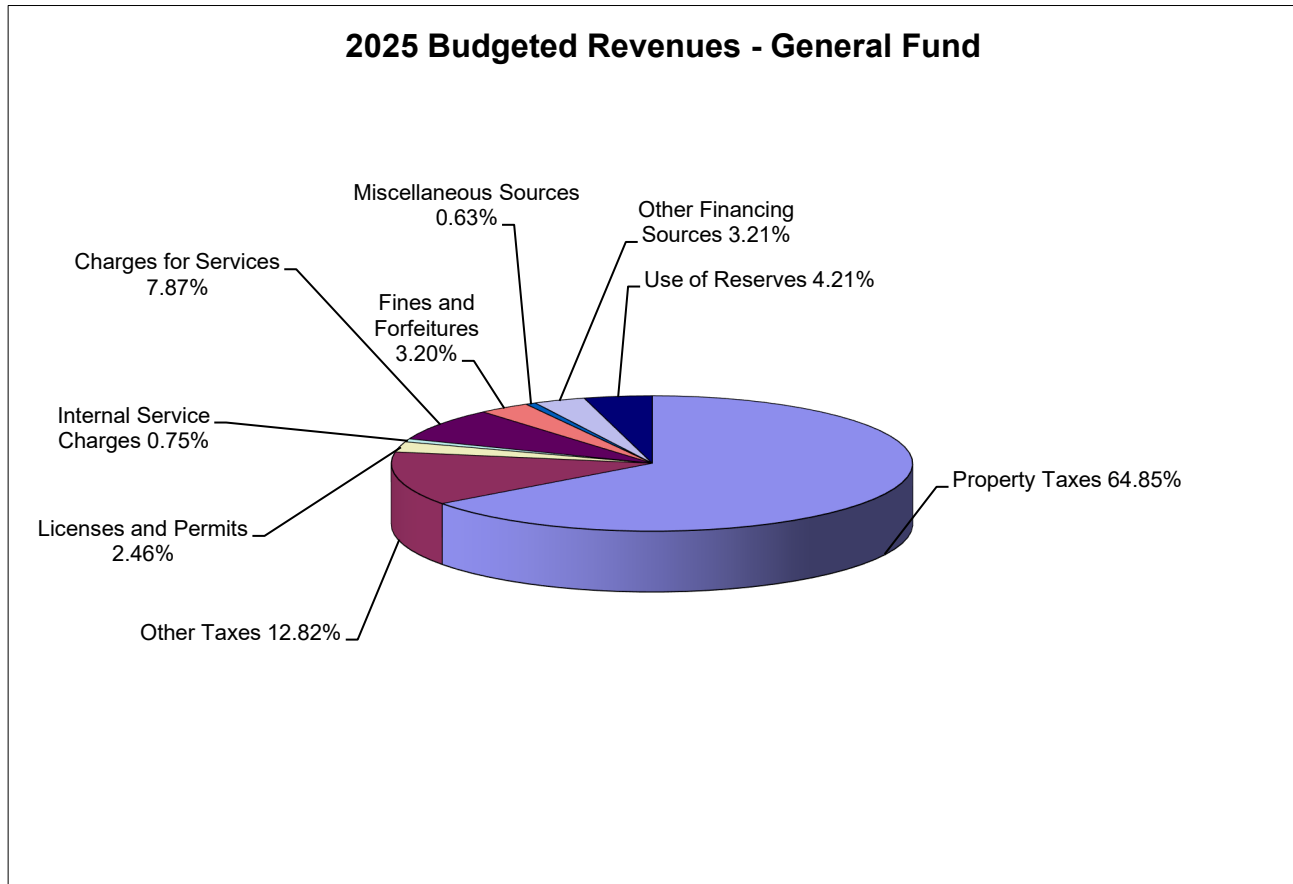
Cherokee County derived its revenues from twelve basic categories, Property Taxes, Other Taxes, Licenses and Permits, Intergovernmental, Internal Service Charges, Fines and Forfeits, Investment Income, Contributions, Miscellaneous Sources, Other Financing Sources and Use of Reserves. These categories 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 65% and Other Taxes totaling 13%. 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 \$167,143,313. Use of reserves of \$7,035,480 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 2025 budget estimates revenues for this fund to be \$7,718,767. This amount includes a use of reserves of \$1,328,857.

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 \$2,888,629, \$1,345,374 or 47%, 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 \$1,360,025 for 2025.

Parks and Recreation Fund

Parks and Recreation provides recreation opportunities to the citizens of Cherokee County. The 2025 budgeted revenues of \$9,471,555 are derived from Charges for Services, Beer and Wine Taxes, Contributions and a \$3,280,002 transfer from the General Fund.

REVENUE SUMMARY

Transportation Fund

The Transportation fund tracks the transportation activities of the County. Grants generate \$1,328,423 or 53% of the fund's total 2025 budgeted revenues of \$2,506,491. Charges for services such as passenger fees equal \$494,200 or 20%. The General Fund also transfers \$683,868 to this fund.

Fire District Fund

The Fire District is funded primarily by property taxes, which represent 74% of the budgeted 2025 revenues of \$56,635,087. The 2024 millage rate of 2.888 mills is slightly more than the 2023 rate of 2.764. Other revenues include payments from cities for fire service, charges for services, and investment income. Reserves of \$900,036 are budgeted to be used in 2025.

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 fees collected in this fund are estimated to be approximately \$3,619,281 for 2024. Budgeted revenues totaling \$5,366,249 for 2025 include fees, payments from cities and investment income.

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 \$23,830,000 to spend down the remaining balance.

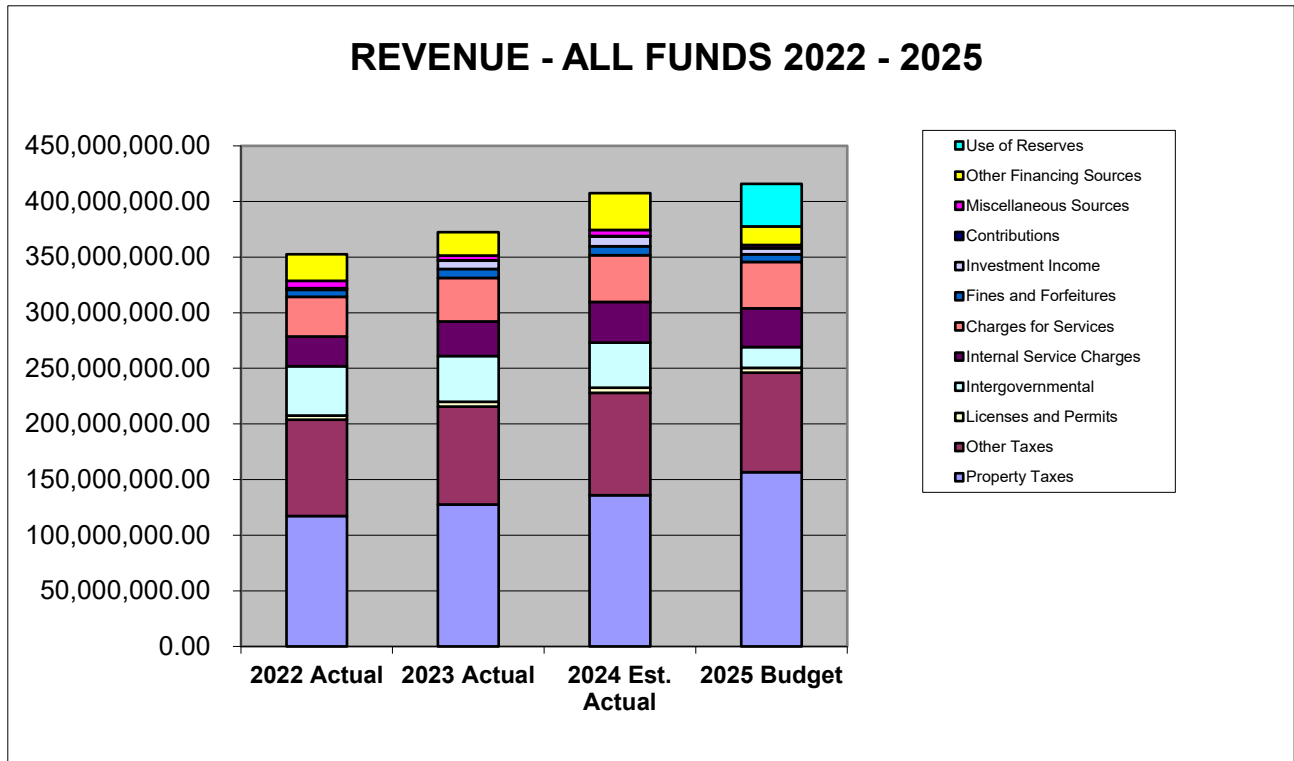
Special Purpose Local Option Sales Tax (SPLOST 2024)

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 \$65,242,381 for 2025.

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 2025 the amount of patient billings is estimated to be \$11,795,813. The General Fund will contribute \$9,360,956. For 2025 the total budgeted revenues for this fund are \$22,151,769 which includes a Use of Reserves of \$995,000.

REVENUE ANALYSIS



PROPERTY AND OTHER TAXES

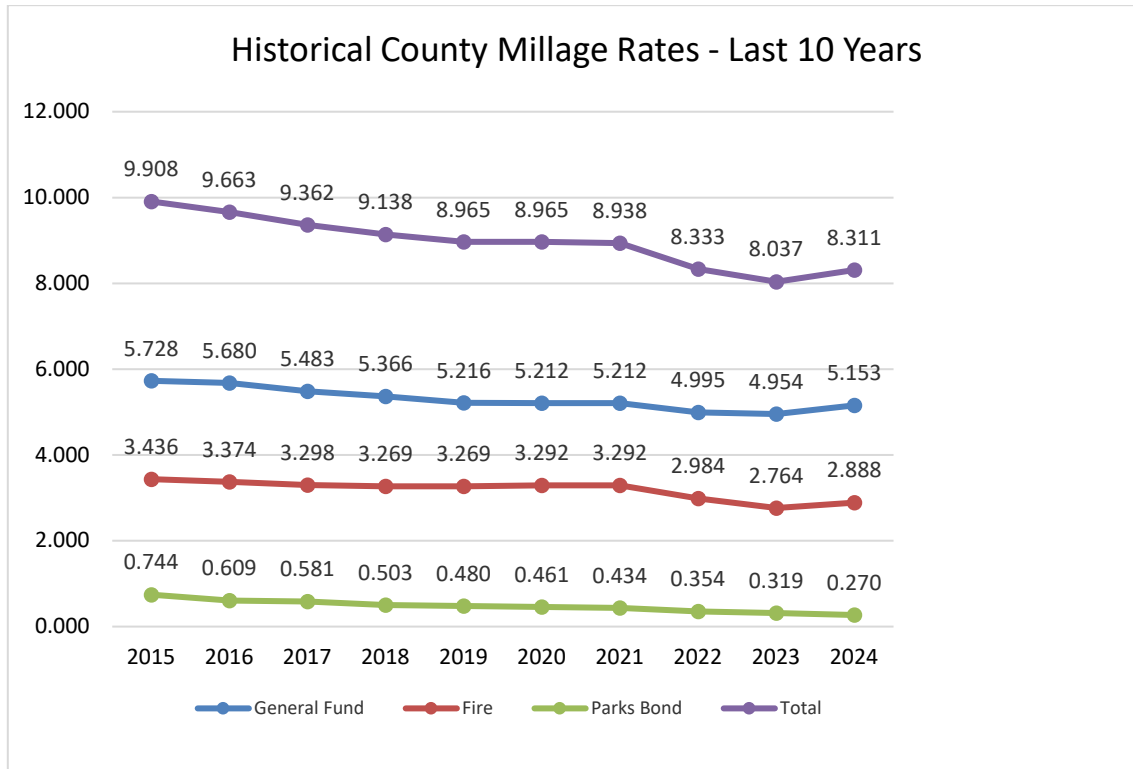
This category of revenue includes General Property Taxes for the General Fund, Fire District and Parks Bond. Other taxes include Real Estate Transfer and Intangible Tax, Franchise Tax, Railroad Equipment Tax, Insurance Premium Tax, Alcoholic Beverage Excise Tax, Hotel/ Motel Tax, Sales Tax and Motor 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 increased the General Fund millage rate 0.199 mills to a rate of 5.153 mills. The Fire District millage also increased their rate by 0.124 mills to 2.888 mills. The Parks Bond rate was lowered to 0.270.

In 2024, the school board millage is 16.445 mills for maintenance and operations and 1.5 mill for bonds. Therefore, the total millage on property taxes is 26.256 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 FY2025 budget it was estimated using the 2024 tax assessment and applied the 2024 millage rate of 8.311 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 2025 were estimated to increase slightly as compared to 2024 levels. Insurance Premium Taxes continue to increase each year and 2025 was budgeted to increase 13% above 2023 actuals. 2024 actuals were not available at the time the budget was created so 2023 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 2025 budget was based on prior year actuals. Revenue from building permits increased in 2024. 2024 estimated revenue for this category is \$3,194,091. 2025 was budgeted conservatively at \$3,000,000. 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 \$18,756,566. That amount includes \$1,345,374 for the Senior Center, \$1,328,423 for Transportation, \$1,678,521 for CDBG, \$12,370,053 for Fire Protection and \$2,034,195 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 2024 there was an 16% increase in health insurance costs as compared to 2023. 2025 was budgeted conservatively at \$30,648,728.

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 know 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 \$8,983,374 in 2024. 2025 was budgeted conservatively at \$5,604,021.

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 \$16,781,100 budgeted for 2025 in this category is represented by inter-fund transfers, including operational transfers from the General Fund to Senior Center \$1,360,025, Parks and Recreation \$3,280,002, Transportation \$683,868, Grants, \$183,272 and EMS \$9,360,956.

USE OF RESERVES

The final revenue category is use of reserves that have been accumulated in prior years. \$38,153,072 is budgeted in 2025 in this category. The majority of this amount is made up of the \$24,841,914 budgeted in the various Capital Funds. Revenues have outpaced expenses in the SPLOST Fund. The General Fund will use \$7,035,480 for operations and one-time purchases. The E911 Fund will use \$1,328,851, the Fire Fund \$900,036 and the EMS Fund \$995,000.

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS GENERAL FUND

	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
General Property Taxes				
Real Estate	61,689,998	68,323,854	72,559,788	86,906,464
Personal Property	19,477,705	20,027,059	21,191,487	21,482,609
Total General Property Taxes	81,167,703	88,350,913	93,751,275	108,389,073
Other Taxes				
Real Estate Transfer/Intangible	3,842,600	2,484,864	2,673,928	2,200,000
Franchise Fee	2,405,668	2,348,853	2,223,203	2,220,000
Insurance Premium Taxes	13,789,717	14,641,986	15,572,044	16,592,789
Penalties and Interest	408,662	421,922	538,352	420,000
Total Other Taxes	20,446,647	19,897,624	21,007,527	21,432,789
Licenses and Permits				
Alcohol Licenses	287,950	271,450	373,136	330,000
Business Licenses	781,575	569,033	905,652	670,000
Building Inspections	2,680,269	3,438,661	3,272,966	3,080,000
Other Licenses and Permits	22,960	26,870	27,080	40,000
Total Licenses and Permits	3,772,755	4,306,014	4,578,834	4,120,000
Intergovernmental Revenue				
Other Federal/State	323,700	5,225,440	3,514	0
Forest Land Protection Grant	15,654	16,936	0	8,600
Range Revenue	31,206	28,333	27,150	30,000
Payment In Lieu of Taxes	51,781	55,481	59,007	55,000
Total Intergovernmental Revenue	422,341	5,326,190	89,671	93,600
Internal Service Charges				
Internal Svc Chg - Custodial	693,131	979,450	1,202,981	1,248,709
Total Internal Service Charges	693,131	979,450	1,202,981	1,248,709
Charges For Services				
Court	736,302	1,194,070	942,168	1,106,702
Planning and Development	108,390	82,981	84,790	86,500
Landfill/Recycling	5,463,297	5,532,479	5,376,126	5,250,000
Animal Shelter Fees	195,701	219,590	186,149	205,200
Commission on Tax Collections	4,848,099	5,423,826	6,163,863	6,350,000
Other Charges For Services	235,071	174,916	203,825	156,000
Total Charges For Services	11,586,860	12,627,863	12,956,921	13,154,402
Fines and Forfeitures	5,203,235	5,760,859	5,509,250	5,342,424
Investment Income	683,298	5,465,207	6,452,815	4,900,000
Contributions and Donations	0	0	1,480	0
Miscellaneous				
Rents and Royalties	232,874	281,148	293,384	296,151
Miscellaneous Reimbursements	698,912	847,893	1,308,495	749,000
Miscellaneous Forfeitures	14,247	18,316	15,390	5,000
Total Miscellaneous	946,032	1,147,357	1,617,270	1,050,151
Other Financing Sources				
Transfers in From Other Funds	10,301,355	508,441	364,236	376,685
Proceeds from Capital Leases	208,244	294,436	0	0
Sale of Assets	30,400	92,055	58,179	0
Insurance Recovery Revenue	177,862	162,224	155,738	0
Total Other Financing Sources	10,717,861	1,057,156	578,153	376,685
Use of Reserves	0	0	0	7,035,480
Total General Fund	135,639,863	144,918,632	147,746,177	167,143,313

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Est. Actual FY24</u>	<u>Budget FY25</u>
Law Library Fund				
Fines and Forfeitures	92,528	124,248	118,082	122,500
Investment Income	1,503	11,198	5,808	4,500
Total Law Library Fund	94,030	135,447	123,890	127,000
Sheriff's Forfeitures Fund				
Intergovernmental Revenue	77,018	71,945	115,054	80,000
Investment Income	0	0	3	0
total Sheriff's Forfeitures Fund	77,018	71,945	115,057	80,000
Nat'I Opioid Settlement Fund				
Fines and Forfeitures	0	651,479	1,022,442	0
Use of Reserves	0	0	0	179,003
Total Nat'I Opioid Settlement Fund	0	651,479	1,022,442	179,003
Emergency 911 Telephone Fund				
Intergovernmental Revenue	6,748	0	0	0
Charges For Services	5,971,956	6,318,040	6,411,253	6,144,000
Investment Income	9,240	60,084	73,514	20,000
Miscellaneous	0	0	0	500
Other Financing Sources	2,200	0	0	225,000
Use of Reserves	0	0	0	1,328,857
Total Emergency 911 Telephone Fund	5,990,144	6,378,124	6,484,767	7,718,357
Senior Services Fund				
Intergovernmental Revenue	896,690	1,243,293	1,353,510	1,345,374
Charges For Services	80,586	116,340	123,914	146,230
Contributions	23,073	20,424	39,647	37,000
Other Financing Sources	23,988	37	1,150	0
Transfers in From Other Funds	828,468	968,176	1,072,519	1,360,025
Total Senior Services Fund	1,852,805	2,348,269	2,590,741	2,888,629
ERAP Fund				
Intergovernmental Revenue	4,171,831	2,465,318	0	0
Total ERAP Fund	4,171,831	2,465,318	0	0
Parks and Recreation Fund				
Other Taxes	1,259,662	1,247,758	1,241,950	1,395,000
Charges for Services	2,936,966	3,453,066	4,010,175	4,493,899
Contributions	53,504	78,967	86,550	102,654
Miscellaneous	223,768	0	0	0
Other Financing Sources	0	0	43,441	0
Transfers in From Other Funds	1,966,765	2,623,720	3,155,664	3,480,002
Total Parks and Recreation Fund	6,440,664	7,403,511	8,537,780	9,471,555

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
ARPA 2021 Fund				
Intergovernmental Revenue	20,286,798	9,775,339	12,292,287	0
Use of Reserves	0	0	0	1,634,130
Total ARPA 2021 Fund	20,286,798	9,775,339	12,292,287	1,634,130
Transportation Fund				
Intergovernmental	1,472,471	1,271,183	1,307,374	1,328,423
Charges for Services	458,270	561,837	564,701	494,200
Miscellaneous	331	15,000	0	0
Other Financing Sources	5,000	7,114	11,100	0
Transfers in From Other Funds	136,938	183,600	750,839	683,868
Total Transportation Fund	2,073,011	2,038,733	2,634,014	2,506,491
Multiple Grant Fund				
Intergovernmental Revenue	2,071,253	1,733,309	2,297,039	337,162
Contributions	31,178	37,024	38,260	35,000
Transfers in From Other Funds	299,925	437,194	215,244	183,272
Total Multiple Grant Fund	2,402,356	2,207,527	2,550,543	555,434
CDBG Grant Fund				
Intergovernmental Revenue	1,561,518	1,718,720	1,325,006	1,678,521
Miscellaneous	0	128,100	0	0
Total CDBG Grant Fund	1,561,518	1,846,820	1,325,006	1,678,521
DA 9-16-19 Fund				
Fines and Forfeitures	3,595	10,626	1,723	5,000
Total DA 9-16-19 Fund	3,595	10,626	1,723	5,000
DA's Condemnation Fund				
Fines and Forfeitures	182	2,418	92	0
Use of Reserves	0	0	0	10,000
Total DA's Condemnation Fund	182	2,418	92	10,000
Drug Abuse Training and Education Fund				
Fines and Forfeitures	235,954	311,199	310,350	255,600
Investment Income	2,856	18,572	22,723	4,000
Use of Reserves	0	0	0	354,127
Total D.A.T.E. Fund	238,810	329,771	333,074	613,727
Victim Assistance Fund				
Fines and Forfeitures	171,730	201,622	208,445	188,000
Transfers in From Other Funds	38,505	52,741	38,287	42,890
Total Victim Assistance Fund	210,235	254,363	246,732	230,890

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Est. Actual FY24</u>	<u>Budget FY25</u>
DUI Court Fund				
Intergovernmental	97,732	143,964	143,458	107,000
Fines and Forfeitures	292,173	334,367	322,743	315,000
Contributions	38,920	83,492	69,800	70,000
Transfers in From Other Funds	56,903	79,727	187,972	220,913
Use of Reserves	0	0	0	150,000
Total DUI Court Fund	485,728	641,550	723,973	862,913
Drug Accountability Court Fund				
Intergovernmental	327,012	395,184	394,761	340,390
Fines and Forfeitures	120,860	126,114	123,308	130,000
Miscellaneous	0	6,000	0	0
Transfers in From Other Funds	41,774	104,237	39,683	240,206
Total Drug Acct Court Fund	489,646	631,535	557,752	710,596
Treatment Accountability Court Fund				
Intergovernmental	138,040	141,094	193,022	146,514
Fines and Forfeiture	3,030	684	2,540	1,500
Transfers in From Other Funds	25,580	60,169	41,666	153,626
Total Treatment Accountability Ct Fund	166,650	201,947	237,228	301,640
Drug Screening Lab Fund				
Charges for Services	366,274	677,749	699,483	644,470
Total Drug Screening Lab Fund	366,274	677,749	699,483	644,470
Veteran's Accountability Court				
Intergovernmental	115,981	133,984	209,968	208,131
Fines and Forfeiture	14,821	7,095	17,941	13,000
Transfers in From Other Funds	23,311	62,005	35,206	78,933
Total Veteran's Court	154,113	203,084	263,115	300,064
Juvenile Drug Court				
Intergovernmental	68,880	14,470	87,631	124,389
Contributions	2,800	0	0	0
Transfers in From Other Funds	32,465	59,881	33,278	35,679
Total Juvenile Drug Court	104,145	74,351	120,909	160,068
Family Treatment Court				
Intergovernmental	11,293	51,750	75,601	116,764
Transfers in From Other Funds	1,540	11,921	16,443	36,061
Total Family Treatment Court	12,833	63,671	92,044	152,825

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Est. Actual FY24</u>	<u>Budget FY25</u>
Fire District Fund				
Real Estate Taxes	29,618,592	32,844,014	35,398,573	41,868,662
Personal Property Taxes	322,750	300,530	265,638	268,336
Other Taxes	1,548,869	1,029,948	1,065,093	825,000
Intergovernmental	8,597,712	11,901,626	11,212,719	12,370,053
Charges For Services	102,713	113,216	138,253	103,000
Investment Income	96,918	821,332	927,698	300,000
Contributions	7,000	7,000	7,000	0
Miscellaneous	1,500	5,000	2,400	0
Use of Reserves	0	0	0	900,036
Other Financing Sources	25,589	96,918	266,953	0
Total Fire District Fund	40,321,642	47,119,584	49,284,327	56,635,087
Jail Fund				
Prisoner Housing Fee	56,615	75,620	58,536	65,000
Fines and Forfeitures	375,534	442,813	440,964	386,000
Investment Income	44	0	0	0
Miscellaneous	11,741	0	88,913	0
Use of Reserves	0	0	0	128,643
Other Financing Sources	0	0	16,021	0
Total Jail Fund	443,934	518,433	604,432	579,643
Sheriff's Commissary Fund				
Charges for Services	1,016,500	908,287	678,285	800,000
Total Sheriff's Commissary Fund	1,016,500	908,287	678,285	800,000
Confiscated Assets Fund				
Intergovernmental	0	120,276	52,726	125,000
Miscellaneous	484	0	0	0
Total Confiscated Assets Fund	484	120,276	52,726	125,000
Hotel/Motel Tax Fund				
Taxes	568,709	644,215	712,523	675,000
Total Hotel/Motel Tax Fund	568,709	644,215	712,523	675,000
Impact Fee Fund				
Intergovernmental	276,188	212,373	619,597	355,245
Charges For Services	3,291,887	3,452,508	3,619,281	3,678,569
Investment Income	42,549	305,584	394,484	375,521
Total Impact Fee Fund	3,610,624	3,970,466	4,633,362	5,366,249

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Special Option Sales Tax V Funds				
Investment Income	7,143	9,722	0	0
Total SPLOST V Funds	7,143	9,722	0	0

Special Option Sales Tax 2012 Funds

Investment Income	49,284	36,437	0	0
Miscellaneous	0	50,000	11,858	0
Use of Reserves	0	0	0	55,000
Transfers from Other Funds	0	3,145,572	0	0
Total SPLOST 2012 Funds	49,284	3,232,009	11,858	55,000

Special Option Sales Tax 2018 Funds

Taxes	62,530,023	65,093,262	50,737,097	0
Intergovernmental Revenue	3,660,279	4,415,631	8,747,745	0
Charges for Services	0	80,000	0	0
Investment Income	202,556	827,252	1,075,600	0
Contributions	0	39,973	0	0
Miscellaneous	219,957	6,000	0	0
Other Financing Sources	195,806	2,689,360	238,219	0
Transfers in from Other Funds	1,000,000	1,851,000	17,801,558	0
Use of Reserves	0	0	0	23,830,000
Total SPLOST 2018 Funds	67,808,622	75,002,478	78,600,219	23,830,000

Special Option Sales Tax 2024 Funds

Taxes	0	0	16,964,687	65,242,381
Investment Income	0	0	30,729	0
Other Financing Sources	0	0	597,943	0
Total SPLOST 2024 Funds	0	0	17,593,360	65,242,381

GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Resource Recovery Development Fund

Investment Income	14,870	0	0	0
Miscellaneous	59,265	0	0	0
Transfers in From Other Funds	2,443,751	0	0	0
Total Resource Recovery Development	2,517,885	0	0	0

Debt Service Fund

Real Estate Taxes	5,914,777	5,961,154	6,584,937	5,951,899
Personal Property Taxes	53,378	44,365	37,512	31,278
Other Taxes	267,609	155,490	156,443	131,000
Miscellaneous	99,106	105,371	26,882	27,252
Use of Reserves	0	0	0	229,373
Total Debt Service Fund	6,334,871	6,266,381	6,805,773	6,370,802

REVENUE BUDGET HISTORY

PROPRIETARY FUNDS

ENTERPRISE FUNDS

	<u>Actual FY22</u>	<u>Actual FY23</u>	<u>Est. Actual FY24</u>	<u>Budget FY25</u>
Conference Center Fund				
Charges For Services	315,660	322,009	357,781	320,000
Miscellaneous	124	(90)	16,621	0
Use of Reserves	0	0	0	312,436
Other Financing Sources	0	7,269	0	0
Transfers in From Other Funds	503,709	579,215	594,523	303,000
Total Conference Center Fund	819,493	908,403	968,925	935,436
Emergency Medical Fund				
Charges For Services	9,372,143	10,493,202	12,520,391	11,795,813
Intergovernmental	25,155	19,149	122,495	0
Miscellaneous	3,217,143	766,150	0	0
Use of Reserves	0	0	0	995,000
Other Financing Sources	24,160	(39,816)	(83,791)	0
Transfers in From Other Funds	5,469,063	6,874,245	7,317,296	9,360,956
Total Emergency Medical Fund	18,107,665	18,112,930	19,876,391	22,151,769

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

Insurance and Benefits Fund				
Internal Service Charges	23,879,098	27,640,113	32,116,126	30,648,728
Miscellaneous	1,768,825	2,014,337	3,645,719	1,400,000
Total Insurance and Benefits Fund	25,647,923	29,654,450	35,761,845	32,048,728
Fleet Maintenance Fund				
Internal Service Charges	2,329,465	2,519,197	3,097,583	2,888,852
Miscellaneous	92,883	32,110	(9,342)	0
Use of Reserves	0	0	0	54,073
Other Financing Sources	3,767	0	0	0
Total Fleet Maintenance Fund	2,426,114	2,551,307	3,088,241	2,942,925

Expenditure Summary

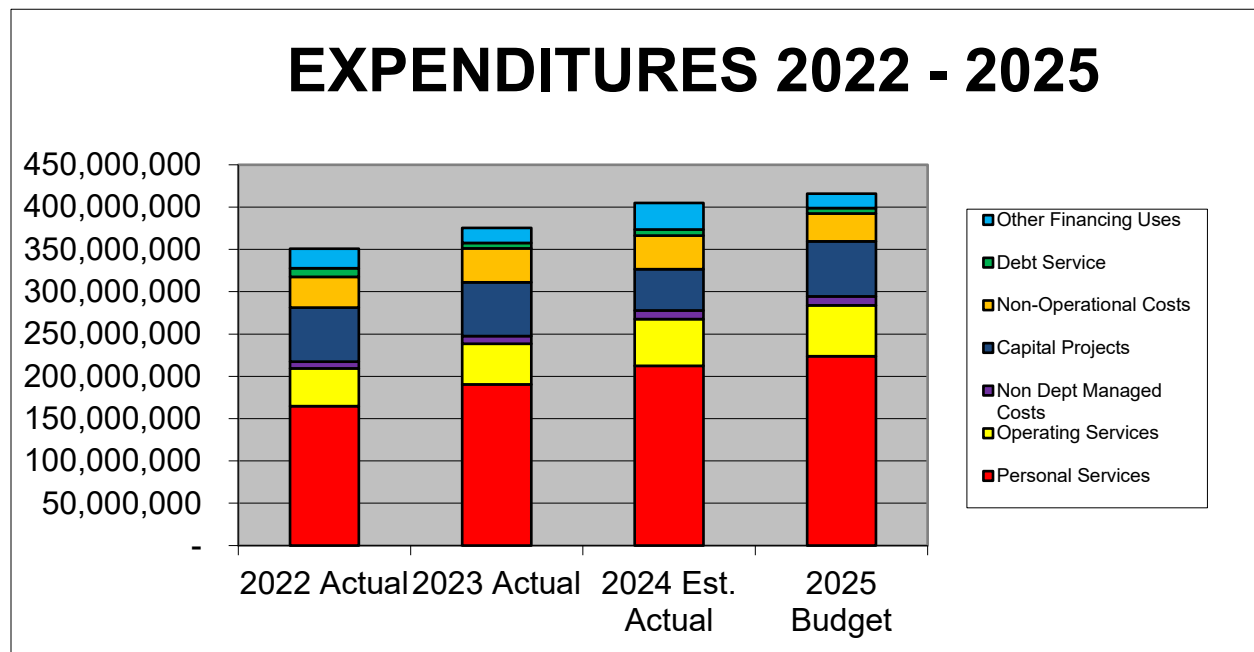
Included in this section is an expenditure summary for Cherokee County's various funds highlighting major changes between the last fiscal year and the adopted budget for 2025.

EXPENDITURE SUMMARY

Cherokee's total budget for FY2025 is \$415,732,646 for all county funds compared to last year's estimated actual expenditures of \$405,035,783. This change represents a 3% increase from 2024. Some details worth mentioning about the overall expenditure budget are as follows:

- All departments were asked to keep their budgets level as compared to 2024. 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 4% for all employees has been budgeted for FY2025. Total cost of the increases is \$6.2M.
- Health care costs have increased due to rising costs. Total cost of the increase is \$1.8M.
- The percentage for the Defined Benefit employer contribution was increased from 16% to 17.5% in 2025. The cost of the increase is \$1.9M.
- 32 FT positions were added for a total cost of \$2.5M. 24 of the positions are in Public Safety and Judicial Services. Details of the new positions can be found under the Personnel Section.
- Due mainly to inflation, operating costs increased \$3.0M.

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



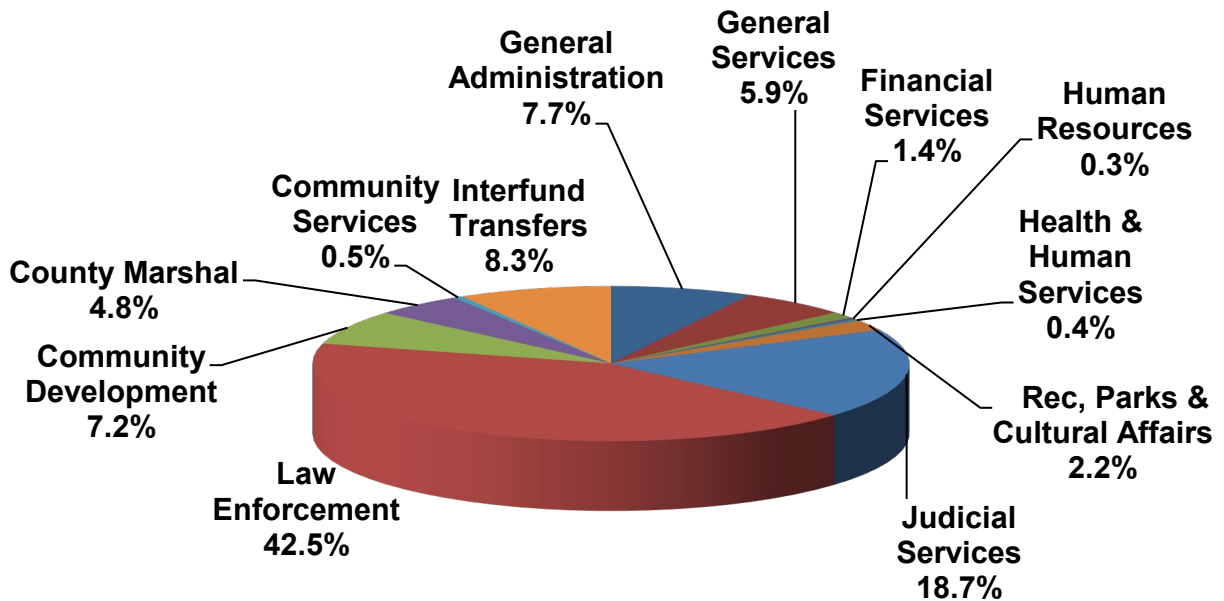
EXPENDITURE SUMMARY

GENERAL FUND

The total FY2025 budget of \$167,143,313 for the General Fund increased by \$14,262,193 or 9% from FY2024's estimated expenditures.

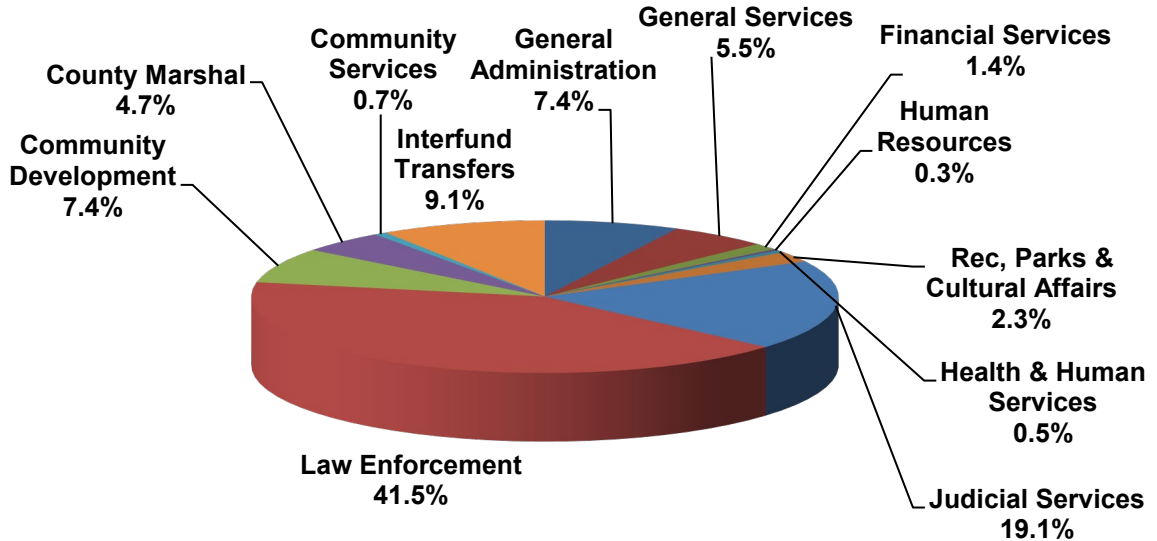
- 4% cost of living increase for all current employees was budgeted for a total of \$3.4M
- Increased Health Care costs of \$0.2M
- 7 new FT positions added in 2025 totaling \$0.5M.
- The percentage for the Defined Benefit employer contribution was increased from 16% to 17.5% in 2025. The cost of the increase is \$1.1M.
- \$3.3M increases in various operating accounts.
- \$2.5M increase to interfund transfers.

FY2024 General Fund Estimate



EXPENDITURE SUMMARY

FY2025 General Fund Budget



OTHER FUNDS

Significant changes in other major funds include the following:

- The 911 Fund increased by 14% due to increased personnel and operating costs in FY2025.
- The Parks and Recreation Fund increased by 11% in 2025. This is mainly due to the 4% COLA, Defined Benefit increase and 3 new FT positions.
- The Fire Fund increased by 10%. The 4% COLA, increased Defined Benefit, 14 new positions and increased Health Care costs account for the increase.
- The Impact Fee Fund decreased by 133% and the SPLOST funds decreased by 1%. Budgets in these two funds vary based on current projects.
- The EMS fund increased 12%. The 4% COLA, increased Defined Benefit and 7 new positions make up the increase.

EXPENDITURE BUDGET HISTORY

	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
General Fund				
Personal Services	78,636,480	90,151,075	98,627,186	106,175,794
Operating Services	21,950,468	24,795,969	29,851,635	33,278,485
Non Department Managed Costs	4,650,756	5,169,656	5,955,830	6,190,824
Capital Projects	487,102	1,000,614	770,890	675,500
Non Operational Costs	4,116,510	4,456,100	4,731,335	5,409,825
Debt Service	348,913	291,544	229,581	125,197
Interfund Transfers	11,233,414	11,202,640	12,714,664	15,287,688
Total General Fund	121,423,643	137,067,598	152,881,120	167,143,313
Special Revenue Funds				
Personal Services	49,371,722	57,253,926	61,858,870.57	67,102,875
Operating Services	10,774,437	12,499,033	13,055,288	16,214,377
Non Department Managed Costs	2,772,456	3,273,440	3,888,666	3,853,058
Capital Projects	8,543,386	5,122,210	8,785,532	4,547,000
Non Operational Costs	5,863,745	6,590,767	7,211,169	1,795,861
Debt Service	48,030	7,732	5,709	5,709
Interfund Transfers	11,936,637	5,253,633	1,130,080	1,493,412
Total Special Revenue Funds	89,310,413	90,000,740	95,935,316	95,012,292
Capital Project Funds				
Personal Services	3,388,195	3,582,190	3,991,055	3,971,702
Operating Services	6,002,228	4,699,033	5,419,430	3,613,868
Non Department Managed Costs	82,800	94,737	4,015	57,722
Capital Projects	54,728,093	57,514,573	39,295,066	59,608,777
Non Operational Costs	22,362,266	24,474,402	22,934,133	21,875,312
Debt Service	50,934	50,934	637,607	0
Interfund Transfers	0	1,145,572	17,819,671	0
Total Capital Project Funds	86,614,517	91,561,441	90,100,978	89,127,381
Debt Service Funds				
Operating Services	14,850	0	0	0
Debt Service	9,659,591	6,283,306	6,331,571	6,370,802
Total Debt Service Funds	9,674,441	6,283,306	6,331,571	6,370,802
Enterprise Funds				
Personal Services	9,550,221	11,239,531	13,351,477	15,967,440
Operating Services	1,952,502	2,208,118	2,421,593	2,801,031
Non Department Managed Costs	293,529	333,740	396,267	304,921
Capital	0	0	1,213	108,000
Non Operational Costs	4,291,580	4,367,750	4,447,572	3,905,813
Debt Service	727	0	0	0
Total Enterprise Funds	16,088,559	18,149,139	20,618,122	23,087,205
Internal Service Funds				
Personal Services	23,847,271	28,208,314	34,659,228	30,430,424
Operating Services	3,962,805	3,959,901	4,408,947	4,418,983
Non Department Managed Costs	45,228	51,704	57,193	62,246
Capital	0	0	0	26,000
Non Operational Costs	42,699	36,919	43,309	54,000
Debt Service	363	0	0	0
Total Internal Service Funds	27,898,366	32,256,838	39,168,676	34,991,653
GRAND TOTAL	\$351,009,939	\$375,319,063	405,035,783	\$415,732,646

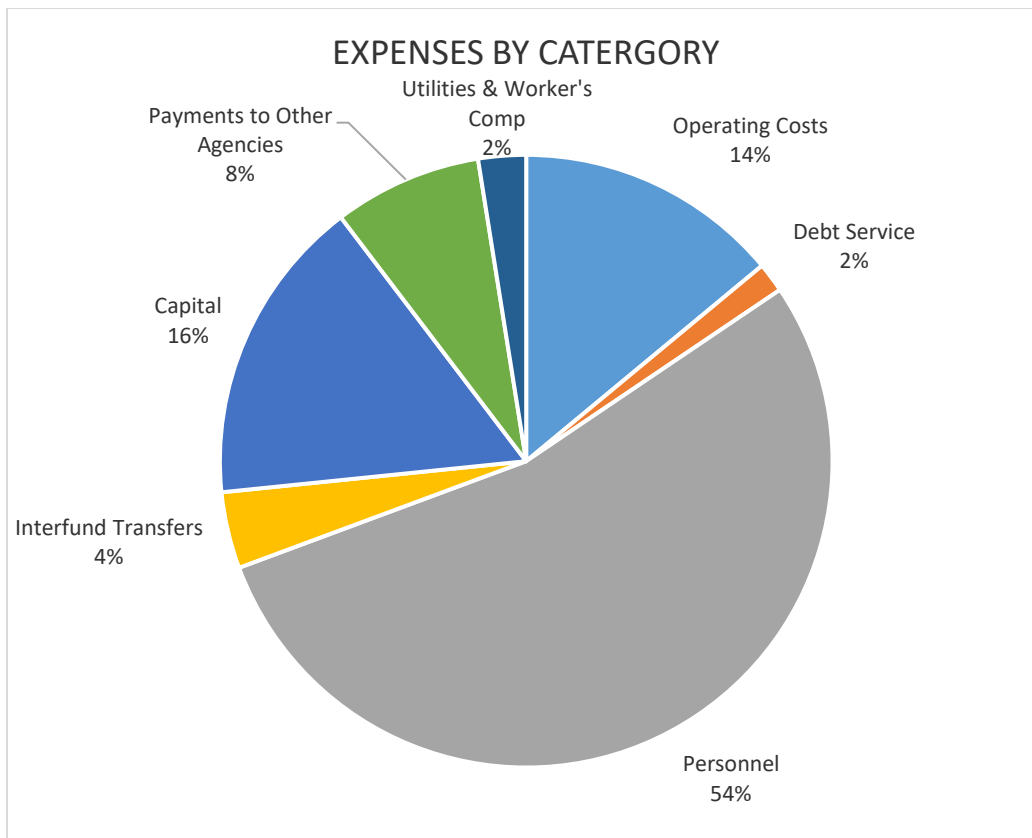
Personnel

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 2025 County Wide budget. The following new full-time positions are included in the FY2025 budget.

- (2) Field Appraisers, Tax Assessor
- (1) Assistant Solicitor, Solicitor
- (1) Community Resource Coordinator, Animal Shelter
- (1) Deputy Clerk, Juvenile Court
- (1) Administrative Assistant, Probation
- (1) Recycling Operator, Recycling
- (1) Client Needs Manager, Senior Services
- (1) Facility Maintenance Assistant, Parks Facilities
- (2) Natural Resources, Parks Natural Resources
- (1) Plans Reviewer, Fire Marshal
- (13) Fire Fighters Entry Level, Fire Operations
- (1) Admin Captain, EMS Administration
- (6) Fire Fighters Entry Level, EMS Operations

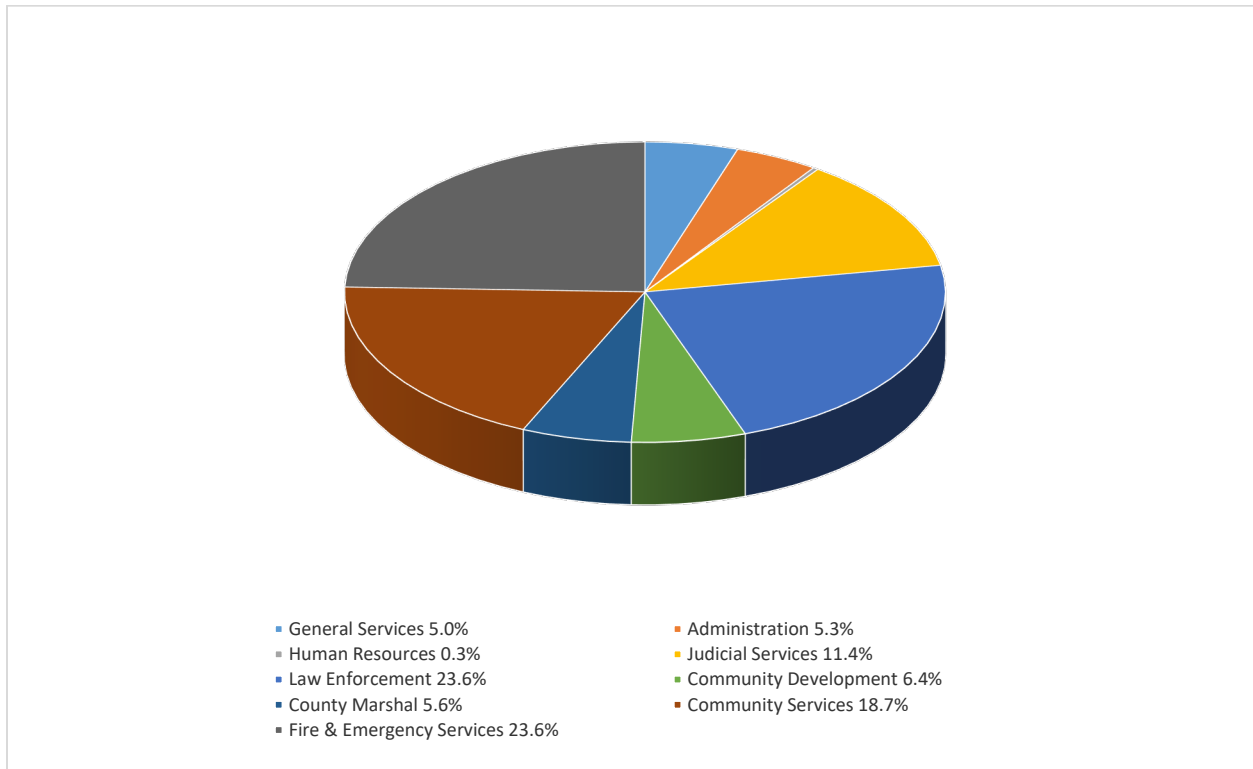


PERSONNEL POSITION SUMMARY BY FUND

<u>FUND</u>	<u>Actual FY22</u>	<u>Est Actual FY23</u>	<u>Est Actual FY24</u>	<u>Budget FY25</u>
General Fund				
General Administration	88	91	103	105
Commissioners	5	5	5	5
General Services Agency	51	60	61	61
Financial Services	15	17	16	16
Human Resources	4	4	4	4
Judicial Services	204	217	230	247
Law Enforcement	491	494	494	494
Community Development	84	90	90	89
County Marshal	58	62	67	71
Community Services	6	6	6	6
Total General Fund	1,005	1,045	1,075.16	1,097.16
Special Revenue Funds				
Natl Odioid Settlement Fund	0	0	0	1
Emergency 911 Telephone Fund	61	60	60	60
Senior Services Fund	28	30	32	33
Parks and Recreation Fund	272	336	342	345
ARPA Fund	17	20	21	1
Transportation Fund	25	25	27	30
Multiple Grant Fund	15	15	7	7
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	6	5	5
Treatment Accountability Court Fund	1	1	2	2
Drug Screening Lab Fund	6	10	10	10
Veteran's Court Fund	1	1	1	2
Juvenile Drug Court Fund	1	1	1	1
Family Treatment Court Fund	0	1	1	1
Fire District Fund	367	378	396	409
Total Special Revenue Funds	808	892	912	914
Capital Funds				
SPLOST Fund	47	45	46	46
Total Capital Funds	47	45	46	46
Enterprise Funds				
Emergency Medical Fund	114	115	122	130
Total Enterprise Funds	114	115	122	130
Internal Services				
Insurance & Benefits Fund	2	2	2	2
Fleet Maintenance Fund	11	13	13	13
Total Internal Services	13	15	15	15
GRAND TOTAL	1,987	2,112	2,170	2,202

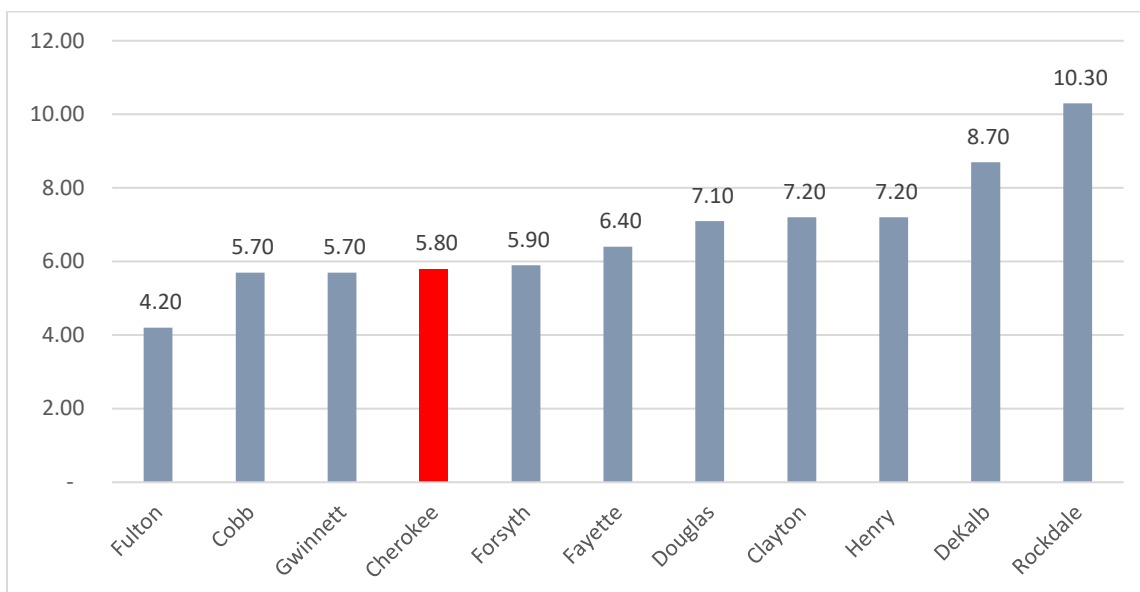
Note: Table includes regular full time and part time positions but does not include temporary or seasonal positions.

2025 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
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 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	0	1	0	0
		COUNTY MANAGER	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		PARALEGAL	0	1	1	1
		SR COUNSEL	1	1	1	1
		TOTAL	3	5	4	4
	GENERAL SERVICES AGENCY	GENERAL SERVICES AGENCY DIR	1	1	1	1
		TOTAL	1	1	1	1
	CAPITAL PROJECTS	PROGRAM MANAGER	0	1	1	1
		SR CONSTRUCTION MGR	0	1	1	1
		TOTAL	0	2	2	2
	VOTER REGISTRATION	ASSISTANT DIRECTOR ELECTIONS	0	1	1	1
		ASSISTANT SUPERVISOR ELECTIONS	1	0	0	0
		DIRECTOR ELECTIONS & VOTER REG	0	1	1	1
		ELECTIONS SPECIALIST	0	0	1	1
		ELECTIONS SUPERVISOR	1	0	0	0
		ELECTRONIC VOTING TECHNICIAN	1	0	0	0
		ELECTIONS WAREHOUSE TECHNICIAN	1	1	1	1
		ELECTRONIC SYSTEMS MANAGER	0	1	1	1
		PROGRAM COORDINATOR	1	1	1	1
		PART TIME CLERICAL	2	2	0	0
		PT VOTER SERVICE SPECIALIST	0	0	15	15
		SENIOR CLERK	3	2	0	0
		TRAINING AND EDUCATION MANAGER	0	0	1	1
		ELECTION SPECIALIST	0	2	1	1
		TOTAL	10	11	23	23
	FINANCE AND BUDGETING	ACCOUNTANT	2	2	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
GENERAL FUND	FINANCE AND BUDGETING	ACCT. & REPORTS MANAGER	0.6	0.4	0.4	0.4
		AR COORDINATOR	0	0	1	1
		ACCOUNTS PAYABLE CLERK	1	1	0	0
		CHIEF FINANCIAL OFFICER	0.8	0.7	0.7	0.7
		EXPENDITURES MANAGER	1	1	1	1
		GRANTS WRITER	0	1	0	0
		FINANCE SPECIALIST	1	0	0	0
		PLANNING & ANALYSIS MANAGER	0.96	0.96	1	1
		GRANT MANAGER	0	0.3	0.3	0.3
		PAYROLL SPECIALIST	0	1	1	1
		STATISTICS & PERFORMANCE MGR	0.8	0.8	0.8	0.8
		SENIOR ACCOUNTS PAYABLE CLERK	1	1	2	2
		TOTAL	9.16	10.16	9.2	9.2
	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	CONTRACT MANAGER	0	1	1	1
		DIR PURCHASING	1	1	1	1
		PROCUREMENT SPECIALIST	2	1	1	1
		SR. FIN/PROCUR. SPEC	1	2	2	2
		TOTAL	4	5	5	5
	INFORMATION TECHNOLOGY	APPLICATION SERVICES MANAGER	1	1	1	1
		APPLICATION SUPPORT ANALYST	0	1	1	1
		ASSISTANT IT DIRECTOR	1	0	0	0
		BUSINESS ANALYST	2	2	2	1
		APPLICATION SYSTEMS/DATA ANALY	3	2	2	1
		CHIEF INFORMATION OFFICER	1	1	1	1
		INFRASTRUCTURE SYST ADMIN	2	2	2	3
		INFRASTRUCTURE SYST ENGINEER	1	1	1	1
		INFRASTRUCTURE SERV/SEC MGR	1	1	1	1
		INFO SECURITY MANAGER	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
GENERAL FUND	INFORMATION TECHNOLOGY	TECHICAL COORDINATOR	0	1	1	1
		JR INFRASTRUCTURE SECURTY ANL	0	0	1	0
		JR SOLUTIONS ANALYST	0	0	0	2
		NETWORK ANALYST	0.75	0.75	0.75	0.75
		PART TIME INTERN	2	2	2	2
		SOLUTIONS ANALYST 1	1	1	1	2
		SOLUTIONS ANALYST II	0	1	1	0
		SYSTEM SUPPORT SPECIALIST I	1	2	2	1
		SYSTEM SUPPORT SPECIALIST II	3	2	1	2
		TECHNOLOGY SERVICES MANAGER	1	1	1	1
		TECHNOLOGY SERVICES SUPERVISOR	0	1	1	1
		TOTAL	21.75	23.75	23.75	23.75
	GIS/MAPPING	GIS ANALYST	1	1	1	1
		MAPPING MANAGER	1	1	1	1
		GIS SPECIALIST I	1	1	1	1
		TOTAL	3	3	3	3
	HUMAN RESOURCES	ADMINISTRATIVE ASSISTANT	1	1	0	0
		DIRECTOR - HUMAN RESOURCES	1	1	1	1
		HR ASSISTANT	0.5	0.5	1	0
		HR MANAGER	0.5	0.5	0.5	1
		HR SPECIALIST	0	0	0.5	1
		RECEPTIONIST	0	0	0	1
		SENIOR HR SPECIALIST	1	1	1	0
		TOTAL	4	4	4	4
	TAX COMMISSIONER	ASSISTANT SUPERVISOR TAGS	2	2	2	3
		CHIEF DEPUTY TAX COMMISSIONER	1	1	0	0
		CLERK 2	0	0	8	8
		DEPUTY TAX COMMISIONER	0	0	2	2
		MOTOR VEH C ACCTS RECIEVABLE	1	1	1	1
		RECEPTIONIST	1	1	1	1
		SENIOR CLERK	22	21	14	12
		SENIOR LEAD CLERK	0	0	0	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
GENERAL FUND	TAX COMMISSIONER	SUPERVISOR/TAX/TAG	2	2	1	1
		PROPERTY TAX SUPERVISOR	0	1	0	0
		TAX COMMISSIONER	1	1	1	1
		TOTAL	30	30	30	30
	TAX ASSESSOR	ADMINISTRATIVE ASSISTANT	0	0	3	3
		APPRAISER	12	11	11	13
		ASSESSORS ASSISTANT	1	1	0	0
		CHIEF APPRAISER	1	1	1	1
		CLERK I	0	0	5	5
		DEPUTY CHIEF APPRAISER	1	1	1	1
		EXECUTIVE ASSISTANT	0	0	1	1
		LEAD APPRAISER	4	5	5	5
		RECEIVER OF RECORDS	1	1	1	1
		SENIOR APPRAISER	3	3	3	3
		SECRETARY II	4	3	0	0
		SENIOR CLERK	4	5	0	0
		SENIOR TAX MAPPER	0	0	1	1
		TAX MAPPER	2	2	1	1
		TOTAL	33	33	33	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	11	14	15	15
		MAINTENANCE MANAGER	1	1	1	1
		MAINTENANCE TECHNICIAN	9	11	11	11
		TOTAL	25	30	31	31
	COMMUNICATIONS	ASST DIRECTOR COMMUNICATIONS	1	1	1	1
		DIRECTOR OF COMMUNICATIONS	1	1	1	1
		MULTIMEDIA SPECIALIST	0	0	1	1
		TOTAL	2	2	3	3

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
GENERAL FUND	COURT ADMINISTRATION	ACCOUNT COORDINATOR	1	1	1	1
		CALENDAR CLERK	0	1	3	3
		COURT ADMINISTRATOR	1	1	1	1
		COURT REPORTER 1	5	6	4	7
		COURT REPORTER 2	3	3	4	4
		COURT SERVICES COORDINATOR	1	1	1	1
		DEPUTY COURT ADMINISTRATOR	1	1	1	1
		EXECUTIVE ASSISTANT	0	0	1	1
		INTERPRETER SERVICES COORD	1	1	1	1
		MEDT PRE T	0	0	1	1
		PART TIME BALIFF	25	25	25	24
		SUPERIOR COURT CALENDAR CLERK	3	3	1	1
		SECRETARY II	1	1	0	0
		TOTAL	42	44	44	46
	SUPERIOR COURT	LAW CLERK	3	3	1	1
		PT STAFF ATTORNEY	0	0	1	1
		STAFF ATTORNEY	0	1	3	3
		TOTAL	3	4	5	5
	INDIGENT DEFENSE	COUNSELOR/INVESTIGATOR	2	2	2	2
		ADMINISTRATIVE ASSISTANT	0	0	1	1
		DIR/INDIGENT DEFENSE	1	1	1	1
		SECRETARY I	1	1	0	0
		TOTAL	4	4	4	4
	CLERK OF SUPERIOR COURT	CHIEF DEPUTY CLERK/SUPERIOR	1	1	1	1
		ASSISTANT CHIEF CLERK	0	0	3	3
		ASSISTANT SUPERVISOR	0	1	0	0
		CHIEF INFORMATION OFFICER	0	0	1	1
		CHIEF CLERK PROJECT MANAGER	2	1	1	1
		CLERK OF COURTS	1	1	1	1
		CLERK	22	20	0	0
		CLERK 2	5	5	0	0
		DEPUTY CLERK	5	7	14	16

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
GENERAL FUND	CLERK OF SUPERIOR COURT	EXECUTIVE ASSISTANT	0	0	0	1
		FINANCE MANAGER AGENCY	0	0	1	0
		INFORMATION SYSTEM MANAGER	0	0	1	1
		PT CLERICAL	3	3	6	5
		RECEPTIONIST	0	0	1	1
		SENIOR CLERK	13	9	7	7
		SUPERVISOR	0	1	8	7
		SR DEPUTY CLERK	4	9	16	19
		TOTAL	56	58	61	64
	DISTRICT ATTORNEY	ACCOUTABILITY COURT PROSECUTOR	1	1	0	0
		ADMINISTRATIVE ASSISTANT	0	0	6	7
		ANALYST DA	1	1	1	1
		ASSISTANT DA	7	7	6	10
		CHIEF ASSISTANT DA	1	1	0	0
		CHIEF INVESTIGATOR	0	0	1	0
		COORDINATOR	0	0	1.8	1.8
		DEPUTY CHIEF ASST DA	3	3	4	4
		DA PUBLIC INFORMATION OFFICER	1	1	1	1
		DIR OFFICE ADMIN-VICTIM SERVIC	0.8	0.8	0	0
		DEPUTY CHIEF INVESTIGATOR	0	0	1	1
		COMM/TAG OFFICER	0	1	1	1
		INVESTIGATOR	9	12	12	16
		SENIOR INVESTIGATOR	4	4	3	3
		SENIOR ASSISTANT DA	0	0	2	3
		SENIOR SECRETARY	6	6	0	0
		VICTIM WITNESS ADVOCATE	0	0	2	3
		TOTAL	33.8	37.8	41.8	51.8
	STATE COURT	ADMINISTRATIVE ASSISTANT	3	3	3	3
		LAW CLERK	3	3	0	0
		STAFF ATTORNEY	0	0	3	3
		STATE COURT JUDGE	3	3	3	3
		TOTAL	9	9	9	9

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
GENERAL FUND	STATE COURT SOLICITOR	ADMINISTRATIVE ASSISTANT	0	0	4	4
		ASSISTANT SOLICITOR	8	8	7	8
		CHIEF ASST SOLICITOR	1	1	1	1
		CHIEF INVESTIGATOR	0	0	1	1
		CLERK 2	2	3	2	2
		DPTY ASG	1	1	2	2
		DIRECTOR VICTIM WITNESS ADVO	0	0	1	1
		INVESTIGATOR	3	3	2	2
		OFFICE COORDINATOR	0	0	1	1
		PART TIME CLERICAL	2	1	0	0
		PART TIME INTAKE CLERK	0	0	1	1
		SECRETARY I	2	2	0	0
		SECRETARY II	2	2	0	0
		SOLICITOR	1	1	1	1
		TRIAL ASSISTANT	4	4	4	4
		VICTIM WITNESS ADVOCATE	0	0	2	2
		TOTAL	26	26	29	30
	MAGISTRATE COURT	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ASSOCIATE MAGISTRATE JUDGE	0	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	10	11	11	11
	PROBATE COURT	ASSOCIATE PROBATE JUDGE	0	0	1	1
		CLERK 1	1	1	1	1
		DIRECTOR - LICENSING OPERATION	1	1	1	1
		HEARING OFFICER - PROBATE	1	1	0	0
		PROBATE JUDGE	1	1	1	1
		SR DEPUTY CLERK	7	7	7	7
		TOTAL	11	11	11	11
	JUVENILE COURT	ADMINISTRATIVE ASSISTANT	1	2	2	2
		DEPUTY CLERK	1	2	2	2

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
GENERAL FUND	JUVENILE COURT	JUVENILE COURT INTAKE OFFICER	1	1	0	0
		JUV COURT PROGRAM MGR	4	3	4	4
		JUVENILE COURT JUDGE	2	2	2	2
		JUVENILE COURT CLERK	0	0	1	1
		PT JUVENILE PROGRAM MGR	0	0	1	1
		SENIOR JUV COURT PROGRAM MGR	0	0	1	1
		SENIOR CLERK	1	1	0	0
		JUVENILE CLERK OF COURT	0	1	1	2
		TOTAL	10	12	14	15
	SHERIFF	ACCREDITATION MANAGER	2	2	2	2
		ADMINISTRATIVE ASSISTANT	0	7	4	3
		ADMINISTRATIVE SERVICE MANAGER	0	0	1	1
		ADMIN SUPERVISOR	1	1	0	0
		ASST WARRANT REC	0	1	1	1
		BOND ADMINISTRATOR	1	1	1	1
		CRIME ANALYST CCID	1	0	0	0
		CAPTAIN SHERIFF'S OFFICE	11	12	12	13
		CHIEF DEPUTY SHERIFF	1	1	1	1
		CRIMINAL JUSTICE INFO SYS OPE	0	0	8	9
		CLERK 1	17	11	13	14
		CLERK 2	7	4	5	4
		COMM OFFICER SHERIFF	9	9	1	0
		CORPORAL	51	49	49	49
		COMMUNITY RELATIONS SPECIALIST	0	0	1	1
		CRIME ANALYST	3	6	4	5
		CONTROL ROOM OPERATOR	1	1	1	1
		CRIME SCENE TECHNICIAN	0	0	1	1
		DETENTION CENTER MAINT SUPVSR	0	0	1	1
		DEPUTY - CERTIFIED	269	263	258	256
		EVIDENCE CUSTODIAN	3	1	1	1
		EVIDENCE TECHNICIAN	0	2	2	2
		EXECUTIVE ASSISTANT	2	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
GENERAL FUND	SHERIFF	FORENSIC COMPUTER TECHNICIAN	1	1	1	1
		FINANCE MANAGER AGENCY	0	0	1	1
		FLEET SERVICES SPECIALIST	0	0	0	1
		FLEET MANAGER SO	1	1	1	1
		HR ASSISTANT	0	0	0	1
		HR MANAGER	0	0	1	1
		HR SPECIALIST/BENEFITS COORD	2	2	0	1
		INMATE COURT COORDINATOR	2	3	2	3
		INFORMATION SYSTEM MANAGER	1	1	1	1
		INVESTIGATOR	0	1	0	0
		INMATE SERVICES SPECIALIST	0	8	9	8
		INTELLIGENCE UNIT MANAGER	0	0	1	1
		LT COLONEL SHERIFF	1	1	1	1
		LIEUTENANT - SHERIFF	22	21	21	21
		MAJOR SHERIFF	2	4	4	3
		MAINTENANCE TECHNICIAN	5	5	5	5
		OPEN RECORDS SPECIALIST	1	1	1	1
		PROJECTS COORDINATOR	0	1	1	1
		PART TIME DEPUTY	7	7	7	7
		PART TIME CROSSING GUARD	10	10	10	10
		QUARTERMASTER	0	0	1	1
		RECORDS MANAGER	0	0	0	1
		RECORDS COORDINATOR	3	3	3	1
		RECRUITMENT MANAGER	0	0	0	1
		RECRUITMENT SPECIALIST	0	1	1	0
		RMS MANAGER	1	1	2	2
		SECRETARY I	1	0	0	0
		SECRETARY II	2	0	0	0
		SERGEANT SHERIFF	40	41	41	41
		SHERIFF	1	1	1	1
		SENIOR ACCOUNTS PAYABLE CLERK	0	1	1	1
		SENIOR CLERK	2	2	4	4

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
GENERAL FUND	SHERIFF	SENIOR SECRETARY	2	0	0	0
		TAC OFFICER - SHERIFF	2	2	2	2
		VICTIM WITNESS ADVOCATE	2	2	2	2
		WARRANT OFFICE COORDINATOR	1	1	1	1
		TOTAL	491	494	494	494
	COUNTY PROBATION	ADMINISTRATIVE ASSISTANT	0	0	0	1
		CNTY PROBATION ACCOUNTS TECH	1	1	1	1
		CNTY PROBATION DRUG TEST TECH	1	2	2	3
		CNTY PROBATION CRT INTAKE CLK	1	1	1	1
		CNTY PROBATION OPERATIONS MGR	1	1	0	0
		SWORN COUNTY PROBATION OFFICER	2	2	1	1
		COUNTY PROBATION OFFICER	5	7	9	10
		DIRECTOR CNTY PROBATION	1	1	1	1
		DEPUTY DIRECTOR CO. PROBATION	0	0	1	1
		OPERATIONS MANAGER	0	0	1	1
		TOTAL	12	15	17	20
	CORONER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		CORONER	1	1	1	1
		PART TIME CORONER	6	6	6	6
		TOTAL	8	8	8	8
	ANIMAL CONTROL	ANIMAL CONTROL SERGEANT	0	1	1	1
		ANIMAL CONTROL OFFICER	7	8	8	8
		TOTAL	7	9	9	9
	ANIMAL SHELTER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		SHELTER INTAKE SUPER	1	1	1	1
		ANIMAL SHELTER PROGRAM MGR	1	0	0	0
		ANIMAL SUPPORT SPEC 1	4	3	0	0
		ANIMAL SUPPORT SPEC 2	7	8	11	11
		ANIMAL SUPPORT SPEC 3	1	1	1	1
		VETERINARY TECHNICIAN	1	1	1	1
		ASSISTANT SHELTER DIRECTOR	0	1	1	1
		COMMUNITY RESOURCES COODINATOR	0	0	0	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
GENERAL FUND	ANIMAL SHELTER	DIRECTOR - ANIMAL SHELTER	1	1	1	1
		PT ANIMAL SUPPORT SPEC 1	2	2	2	2
		TOTAL	19	19	19	20
	EMERGENCY MANAGEMENT AGENCY	DEPUTY DIRECTOR EMA	2	1	1	1
		DIRECTOR EMG MGNT AGENCY	0	1	1	1
		DIRECTOR/HOMELAND SECURITY	1	0	0	0
		EMA SPECIALIST	0	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	16	17	17	17
		LABORER 1	1	0	0	0
		LEAD OPERATOR 2	4	3	3	3
		LEAD OPERATOR	1	1	1	1
		MANAGER - PUBLIC WORKS	1	1	1	1
		OPERATIONS MGR PUBLIC WORKS	1	1	1	1
		SIGN AND MARKING TECHNICIAN	1	1	1	1
		SUPERVISOR/PUBLIC WORKS	3	3	3	3
		TRUCK DRIVER II	6	7	7	7
		TOTAL	42	42	42	42
	STORMWATER ENGINEERING	COUNTY ENGINEER	0.76	0.76	0.76	0.76
		STORMWATER COORDINATOR	1	1	1	0
		STORMWATER ENGINEER	0	1	1	1
		STORMWATER INSP	3	3	3	3
		STORMWATER TECHNICIAN	0	0	0	1
		TOTAL	4.76	5.76	5.76	5.76
	TRANSPORTATION ENGINEERING	TRANSPORTATION DIRECTOR	0	1	1	1
		ENGINEERING ASSISTANT	0	2	2	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
GENERAL FUND	TRANSPORTATION ENGINEERING	PRECONST ENG TRANSPORTATION	0	1	1	2
		TOTAL	0	4	4	4
	ENGINEERING	ADMINISTRATIVE ASSISTANT	0	0	0.75	0.75
		ARBORIST	1	1	1	0
		CNTY TRANSPORT ENG	1	0	0	0
		COMMUNITY DEV AGENCY DIR	0	0.5	0.5	0.5
		DEPUTY COUNTY MANAGER	0.5	0	0	0
		DEVELOPMENT INSPECTION MANAGER	1	1	1	1
		DEVELOPMENT INSPECTOR	4	3	3	3
		DEVELOPMENT PROJECTS DIRECTOR	0	1	1	1
		ENGINEERING ASSISTANT	2	0	0	0
		EXECUTIVE ASSISTANT	0.75	0.75	1	0
		OPERATION MGR ENGINEERING	0	0	0	1
		PRECONST ENG TRANSPORTATION	1	0	0	0
		PT INTERN	0	2	2	2
		SENIOR ARBORIST	0	0	0	1
		SR DEVELOPMENT INSPECTOR	0	1	1	1
		TOTAL	11.25	10.25	11.25	11.25
	RECYCLING CENTER	PT RECYCLING	2	2	2	1
		RECYCLING CENTER SUPERVISOR	1	1	1	1
		RECYCLING OPERATOR	2	2	2	3
		TOTAL	5	5	5	5
	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICE AGENCY DIR	1	1	1	1
		TOTAL	1	1	1	1
	CONSERVATION ADMINISTRATION	SOIL CONSERVATION	1	0	0	0
		TOTAL	1	0	0	0
	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	0	1	1	1
		DIRECTOR BUILD/DEVELOP SERVICE	1	1	1	1
		PT BUILDING INSPECTOR	0	1	1	0

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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
GENERAL FUND	BUILDING INSPECTIONS	SENIOR BUILDING INSPECTOR	2	1	1	1
		TOTAL	11	12	12	11
	PLANNING AND ZONING	DIRECTOR PLANNING & ZONING	1	1	1	1
		DEPUTY DIRECTOR P & Z	0	0.9	0.9	0
		EXECUTIVE ASSISTANT	1	1	0	0
		PLANNING DIVISION MANAGER	0	0	0	0.9
		PLANNER	2	2	2	2
		PRINCIPAL PLANNER	0.9	0	0	1
		CODING COMPLIANCE INSPECTOR	0	1	1	1
		PLANNING/ZONING TECHNICIAN	1	1	1	1
		SENIOR PLANNER	1	2	2	1
		ZONING DIVISON MANAGER	1	1	1	1
		TOTAL	7.9	9.9	8.9	8.9
	CODE ENFORCEMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1
		CAPTAIN MARSHAL	0	0	1	1
		CHIEF MARSHAL	1	1	1	1
		DEPUTY MARSHAL	7	7	10	11
		DIR TRAINING/EMA/HLS	1	1	0	0
		EXECUTIVE ASSISTANT	1	1	1	1
		LIEUTENANT MARSHAL	1	1	1	0
		MAJOR MARSHAL	1	0	0	0
		PUBLIC SAFETY AGENCY DIRECTOR	0.5	0.5	0.5	0.5
		SERGEANT MARSHAL	2	2	2	2
		TOTAL	15.5	14.5	17.5	17.5
	TOTAL GENERAL FUND		1006.12	1045.12	1075.16	1097.16
NATL OPIOID SETT FUND	DRUG ACCOUNTABILITY COURT	CASE MANAGER COURTS	0	0	0.24	1.24
		TOTAL	0	0	0.24	1.24
	TOTAL NATL OPIOID SETTEMENT FUND		0	0	0.24	1.24
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	ACCREDITATION MANAGER	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMINISTRATIVE COMMANDER	1	0	0	0
		CAD MANAGER E911	1	1	1	1

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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	COMMUNICATION OFFICER I	27	27	28	26
		COMM OFFICER 911 CTO	9	9	7	7
		COMMUNICATIONS SUPERVISOR	4	4	4	4
		DIRECTOR/E911	1	1	1	1
		DEPUTY DIRECTOR E911	0	2	2	2
		LEAD COMMUNICATION OFFICER	4	4	3	5
		OPERATIONS COMMANDER E911	1	0	0	0
		OPERATIONS MANAGER	0	0	1	1
		PUBLIC SAFETY AGENCY DIRECTOR	0.5	0.5	0.5	0.5
		PART TIME CLERICAL	5	5	5	5
		QUALITY/QI	1	1	0	0
		QUALITY ASSURANCE SPECIALIST	0	0	1	1
		RECORDS COORDINATOR	1	1	1	1
		SR COMMUNICATIONS OFFICER	0	0	1	1
		TRAINING COORDINATOR E911	1	1	1	1
		RADIO COMMUNICATION MANAGER	1	1	0	0
		RADIO TECHNOLOGY DIRECTOR	0	0	1	1
		TOTAL	59.5	59.5	59.5	59.5
	TOTAL EMERGENCY 911 TELEPHONE FUND		59.5	59.5	59.5	59.5
SENIOR SERVICES FUND	SENIOR CENTER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ASSISTANT DIRECTOR SR CENTER	0	0	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

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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
SENIOR SERVICES FUND	SENIOR CENTER	PROGRAM MANAGER SENIOR SVCS	1	1	1	1
		PART TIME CLERICAL	7	8	9	9
		RESOURCE COORDINATOR	1	1	1	1
		CLIENT NEEDS MANAGER	0	0	0	1
		SR. ROAMERS ACTIVITIES COORD	1	1	1	1
		SENIOR SERVICES ACTIVITY ASSIST	0	1	1	1
		SENIOR SERVICES ACTIVITIES COOR	1	1	1	1
		TOTAL	28	30	32	33
	TOTAL SENIOR SERVICES FUND		28	30	32	33
PARKS AND RECREATION FUND	CRPA ADMINISTRATION	ADMIN ASSISTANT	1	1	0	0
		ADMINISTRATIVE DIVISION DIRECTOR	0	1	1	1
		BUSINESS MANAGER	1	1	0	0
		DIRECTOR - RECS & PARKS	1	1	1	1
		OFFICE COORDINATOR	0	0	1	1
		PART TIME REC/PARKS	4	4	5	1
		RECREATION COORDINATOR	0	0	1	1
		TOTAL	7	8	9	5
	CRPA PROGRAMS	RECREATION COORDINATOR	4	5	4	4
		PART TIME REC/PARKS	52	93	93	93
		RECREATION DIVISION DIRECTOR	1	1	1	1
		TOTAL	57	99	98	98
	AQUATIC CENTER	AQUATICS COORDINATOR	3	2	2	2
		AQUATICS MGR	0	1	1	1
		AQUATICS DIVISION DIRECTOR	1	0	0	0
		FACILITIES MAINTENANCE SUPER	0	1	1	1
		FACILITY OPERATIONS COORDINATOR	0	0	1	1
		MARKETING & CUSTOMER SERVICE	1	1	0	0
		MAINTENANCE LEAD	1	0	0	0
		PART TIME REC/PARKS	113	114	114	114
		TOTAL	119	119	119	119
	CRPA ATHLETICS	ATHLETIC COORDINATOR	5	5	5	5
		ATHLETICS DIVISION DIRECTOR	1	1	1	1

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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
PARKS AND RECREATION FUND	CRPA ATHLETICS	PART TIME REC/PARKS	61	61	61	61
		TOTAL	67	67	67	67
	CRPA FACILITIES	CLERK 2	0	1	0	0
		FACILITY OPERATIONS COORDINATOR	0	0	2	2
		FACILITIES DIVISION DIRECTOR	1	1	1	1
		FACILITIES MANAGER	0	0	1	1
		PARKS WORKER	0	0	0	1
		PART TIME REC/PARKS	0	19	17	21
		TOTAL	1	21	21	26
	CRPA MAINTENANCE	CREW LEADER/CRPA	3	3	3	3
		EQUIPMENT MECHANIC PARKS	1	1	1	1
		LEAD PARKS WORKER	1	1	0	0
		PARKS MANAGER	2	1	1	1
		PARKS WORKER	11	12	19	19
		PARK MAINTENANCE DIVISION DIR	1	1	1	1
		PARKS SERVICES COORDINATOR	0	1	1	1
		PART TIME REC/PARKS	1	1	1	1
		TURF SPECIALIST	1	1	1	1
		TOTAL	21	22	28	28
	CRPA NATURAL RESOURCES	PARKS WORKER	0	0	0	2
		TOTAL	0	0	0	2
	TOTAL PARKS AND RECREATION FUND		272	336	342	345
ARPA ACT 21 FUND	ARPA	GRANTS MANAGER	0	0.7	0.7	0.7
		COURT REPORTER 1	2	2	3	0
		DEPUTY CLERK	2	4	4	0
		ADMINISTRATIVE ASSISTANT	0	0	1	0
		ASSISTANT DA	4	4	2	0
		DEPT CHIEF ASST DISTRICT ATTN	1	1	1	0
		INVESTIGATOR	3	3	3	0
		SENIOR ASSISTANT DA	0	0	2	0
		SENIOR SECRETARY	1	1	0	0
		VICTIM WITNESS ADVOCATE	2	2	2	0

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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
ARPA ACT 21 FUND	ARPA	CTY PROBATION DRUG TEST TECH	1	1	1	0
		COUNTY PROBATION OFFICER	1	1	1	0
		TOTAL	17	19.7	20.7	0.7
	TOTAL ARPA ACT 21 FUND		17	19.7	20.7	0.7
TRANSPORTATION FUND	CATS	ADMINISTRATIVE ASSISTANT	1	1	1	1
		BUS DRIVER	11	11	13	13
		DISPATCHER	1	1	1	1
		DEPUTY DIRECTOR CATS	0	0	2	2
		MOBILITY MGR/OPERATIONS COORD	1	1	0	0
		OFFICE MANAGER	1	1	0	0
		DIRECTOR CATS TRANSIT	1	1	1	1
		PART TIME	9	9	9	12
		TOTAL	25	25	27	30
	TOTAL TRANSPORTATION FUND		25	25	27	30
MULTIPLE GRANT FUND	DISTRICT ATTORNEY	ASSISTANT DA	1	0	0	0
		INVESTIGATOR	1	1	1	1
		DEPUTY CHIEF DISTRICT ATTORNEY	0	1	1	1
		ASSISTANT COORDINATOR	1	1	0	0
		VICTIM WITNESS ADVOCATE	5	5	3	3
		TOTAL	8	8	5	5
	COMMUNICATIONS	PT INTERN	0	1	0	0
		TOTAL	0	1	0	0
	CLERK OF SUPERIOR COURT	PT INTERN	0	1	0	0
		TOTAL	0	1	0	0
	STATE COURT SOLICITOR	VICTIM WITNESS ADVOCATE	4	4	1	1
		TOTAL	4	4	1	1
	PARKS AND RECREATION	PT INTERN	0	1	1	1
		TOTAL	0	1	1	1
	SHERIFF	DEPUTY - CERTIFIED	3	0	0	0
		TOTAL	3	0	0	0
	TOTAL MULTIPLE GRANT FUND		15	15	7	7
CDBG FUND	COMMUNITY DEV BLOCK GRANT	CDBG MANAGER	1	1	1	1

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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
CDBG FUND	COMMUNITY DEV BLOCK GRANT	CDBG GRANTS COORDINATOR	1	1	1	1
		PLANNING & ANALYSIS MANAGER	0.04	0.04	0	0
		TOTAL	2.04	2.04	2	2
	TOTAL CDBG FUND		2.04	2.04	2	2
VICTIM/WITNESS FUND	DISTRICT ATTORNEY	DIR OFFICE ADMIN-VICTIM SERVIC	0.2	0.2	0	0
		COORDINATOR	0	0	0.2	0.2
		PART TIME CLERICAL	1	1	1	1
		VICTIM WITNESS ADVOCATE	1	1	1	1
	TOTAL	2.2	2.2	2.2	2.2	
TOTAL VICTIM/WITNESS FUND		2.2	2.2	2.2	2.2	
DUI COURT FUND	DUI COURT	CASE MANAGER	1	1	1	1
		DUI/DRUG COURT COORDINATOR	1	1	1	1
		ADMINISTRATIVE ASSISTANT	0	0	1	1
		PART TIME	1	1	1	1
		SECRETARY II	1	1	0	0
	TOTAL	4	4	4	4	
TOTAL DUI COURT FUND		4	4	4	4	
DRUG ACCOUNTABILITY COURT FUND	DRUG ACCOUNTABILITY COURT	CASE MANAGER	3	4	3.76	3.76
		DRUG ACC CT COORD	1	1	1	1
		OPERATIONS MANAGER	1	0	0	0
		PART TIME CLERICAL	1	1	0	0
	TOTAL	6	6	4.76	4.76	
TOTAL DRUG ACCOUNTABILITY COURT FUND		6	6	4.76	4.76	
TREATMENT ACCT COURT FUND	TREATMENT ACCOUNTABILITY CT	COORD TREATMENT ACCT CT	1	1	1	1
		CASE MANAGER	0	1	1	1
		TOTAL	1	2	2	2
	TOTAL TREATMENT ACCOUNTABILITY COURT FUND		1	2	2	2
DRUG SCREENING LAB FUND	DRUG SCREENING LAB	DRUG LAB TECHNICIAN	1	2	2	2
		LABORATORY MANAGER	1	1	1	1
		PART TIME	4	7	7	7
	TOTAL	6	10	10	10	
TOTAL DRUG SCREENING LAB FUND		6	10	10	10	

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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
VETERANS COURT FUND	VETERANS COURT	ACCOUNTABILITY COURT COOR	1	1	1	1
		CASE MANAGER COURTS	0	0	0	1
		TOTAL	1	1	1	2
		TOTAL VETERANS COURT FUND	1	1	1	2
JUVENILE DRUG COURT FUND	JUVENILE DRUG COURT	ACCOUNTABILITY COURT COOR	1	1	0.5	0.5
		TOTAL	1	1	0.5	0.5
		TOTAL JUVENILE DRUG CT FUND	1	1	0.5	0.5
FAMILY TREAT COURT FUND	FAMILY TREATMENT COURT	ACCOUNTABILITY COURT COOR	0	0	0.5	0.5
		TOTAL	0	0	0.5	0.5
		TOTAL FAMILY TREATMENT COURT FUND	0	0	0.5	0.5
FIRE DISTRICT FUND	FIRE ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	2	2
		ADMIN OFFICE CLERK	1	1	0	0
		BATTALION CHIEF	1	1	0	0
		BUSINESS INTELLIGENCE MANAGER	1	0	0	0
		DPTY CHIEF COMMUNITY RISK	0	1	3	4
		DPTY CHIEF OF SUPPORT SERVICES	0	1	1	0
		DIVISION CHIEF	2	1	1	1
		EXEC ASSISTANT FIRE	1	1	1	1
		FIRE SPECIAL PROJECTS	0	1	0	0
		FIRE HEALTH & SAFETY OFFICE	0	1	1	1
		FIRE INVESTIGATOR	1	0	0	0
		FIRE CHIEF	1	1	1	1
		FIRE RECRUITER	0	1	0	0
		FIRE EQUIPMENT SUPPLY	1	1	1	1
		HR ASSISTANT	1	1	1	1
		HR MANAGER	0	1	1	1
		HR SPECIALIST	1	1	0	1
		HR SPECIALIST/BENEFITS COORD	1	0	0	0
		LOGISTICS MANAGER	1	1	1	1
		MGR OF INVESTIGATIONS	1	0	0	0
		PUBLIC AFFAIRS OFFICER	1	1	1	0
		PUBLIC RELATIONS & RECRUITMENT	0	0	1	1

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FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
FIRE DISTRICT FUND	FIRE ADMINISTRATION	PART TIME	1	1	1	1
		SENIOR HR SPECIALIST	0	0	1	0
		SPECIAL PROJECTS	0	0	1	1
		WAREHOUSE SPECIALIST - FIRE	2	3	3	3
		TOTAL	19	21	22	21
	FIRE MARSHAL	ADMINISTRATIVE ASSISTANT	0	0	0	1
		CLERK 2	0	1	1	0
		DIVISION CHIEF	0	0	1	1
		FIRE MARSHAL	1	1	0	0
		FIRE INSPECTOR	5	6	7	7
		PLANS EXAMINER - FIRE	1	2	1	2
		TOTAL	7	10	10	11
	FIRE OPERATIONS	BATTALION CHIEF	10	9	9	9
		BATTALION CHIEF SHIFT SUPERV	3	0	0	0
		CAPTAIN FIRE	17	18	12	5
		CAPTAIN FIRE PARAMEDIC	0	0	9	17
		DIVISION CHIEF	0	3	3	3
		FIRE APPARATUS OPERATOR	65	67	58	68
		FIRE APPARATUS OPER PARAMEDIC	34	39	37	39
		FIREFIGHTER/EMT	36	40	55	43
		FIREFIGHTER ENTRY LEVEL	36	27	37	47
		FIREFIGHTER PARAMEDIC	4	4	2	5
		LIEUTENANT PARAMEDIC	0	0	27	30
		LIEUTENANT - FIRE	39	41	16	15
		PARAMEDIC ONLY EMPLOYEE	0	0	1	1
		PART TIME FIREFIGHTER ENTRY LEVEL	12	12	9	9
		SERGEANT FIRE	68	68	28	29
		SERGEANT PARAMEDIC	0	0	40	36
		TOTAL	324	328	343	356
	FIRE SPECIAL OPERATIONS	BATTALION CHIEF	0	1	0	0
		DIVISION CHIEF	0	0	1	1
		TOTAL	0	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
FIRE DISTRICT FUND	FIRE PREVENTION	FIRE SAFETY EDUCATOR	2	2	2	2
		SR FIRE SAFETY INSTRUCTOR	1	1	1	1
		TOTAL	3	3	3	3
	FIRE INFORMATION TECHNOLOGY	GIS/CAD SPECIALIST	1	0	0	0
		INFORMATION SYSTEM MANAGER	0	0	1	1
		SYSTEMS SUPPORT SPECIALIST I	2	2	2	2
		SYSTEMS SUPPORT SPECIALIST II	1	1	1	1
		SYSTEMS INFORMATION MANAGER	1	1	0	0
		TOTAL	5	4	4	4
	FIRE TRAINING	ADMINISTRATIVE ASSISTANT	1	0	1	1
		ADMIN OFFICE CLERK	0	1	0	0
		BATTALION CHIEF	1	1	0	0
		DIVISION CHIEF	1	0	1	1
		FIRE HEALTH/SAFETY	1	0	0	0
		FIRE TRAINING COORD VOLUT OPER	1	1	1	1
		PT TRAINING OFFICER	0	0	1	1
		TRAINING OFFICER	3	3	4	4
		TOTAL	8	6	8	8
	FIRE INTELLIGENCE	APP SUPPORT ANALYST 1	0	1	1	1
		BUDGET MANAGER	0	1	0	0
		BUSINESS INTELLIGENCE MGR	0	1	0	0
		DIVISION CHIEF	0	0	1	1
		FINANCE MANAGER AGENCY	0	0	1	1
		FIRE INVESTIGATOR	0	2	2	2
		TOTAL	0	5	5	5
	TOTAL FIRE DISTRICT FUND		366	378	396	409
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	0.25	0.25
		TOTAL	0.25	0.25	0.25	0.25

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST ACTUAL	2025 BUDGET
SPLOST 2024 FUND	SPLOST 24 JUSTICE CENTER	SR CONSTRUCTION MGR	0.25	0	0	0
		TOTAL	0.25	0	0	0
	SPLOST JAIL CONSTRUCTION	PROGRAM MANAGER	1	0	0	0
		SR CONSTRUCTION MGR	0.75	0	0	0
		TOTAL	1.75	0	0	0
	SPLOST 2024 ENGINEERING	ACCT. & REPORTS MANAGER	0.3	0.5	0.5	0.5
		ADMINISTRATIVE ASSISTANT	0	0	0.25	0.25
		COMMUNITY DEV AGENCY DIR	0	0.5	0.5	0.5
		CHIEF FINANCIAL OFFICER	0.2	0.3	0.3	0.3
		COUNTY ENGINEER	0	0.24	0.24	0.24
		CONSTRUCTION INSPECTOR	1	1	1	1
		CONSTRUCTION MANAGER	2	2	1	1
		DEPUTY COUNTY MANAGER	0.5	0	0	0
		EXECUTIVE ASSISTANT	0.25	0.25	0	0
		PRECONST ENG TRANSPORTATION	1	1	1	1
		SR CONSTRUCTION MGR	0	0	1	1
		SPLOST ROADWAY PROJECT MGR	1	1	1	1
		STORMWATER MANAGER	0.24	0	0	0
		TOTAL	6.49	6.79	6.79	6.79
	SPLOST 2024 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	1	1	1	1
		EQUIPMENT OPERATOR I	4	3	3	3
		EQUIPMENT OPERATOR II	4	4	4	4
		HEAVY EQUIPMENT OPERATOR	7	7	7	7
		LABORER	8	10	10	10
		MGR PUB WK	1	0	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	7	6	6	6
		TRUCK DRIVER III	1	2	2	2
		TOTAL	38	38	39	39
	TOTAL SPLOST 2024 FUND		46.74	45.04	46.04	46.04

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022 ACTUAL	2023 ACTUAL	2024 EST	2025 BUDGET
EMERGENCY MEDICAL SVCS FUND	EMS ADMINISTRATION	ADMINISTRATIVE ASSISTANT	0	0	1	1
		CLINICAL COORDINATOR	0	0	1	1
		DATABASE MANAGER	1	0	0	0
		DIVISION CHIEF	0	0	1	1
		EMS ADMIN ASST BILLING	1	1	1	1
		EMS EXECUTIVE ASSISTANT	1	1	0	0
		MEDICAL OPERATIONS SUPERVISOR	0	0	0	1
		EMS CHIEF	1	1	0	0
		EMS TRAINING OFFICER	2	3	2	2
		PARAMEDIC INSTRUCTOR	0	0	1	1
		PARAMEDIC PROGRAM DPTY DIR	0	1	1	1
		PARAMEDIC PROGRAM DIRECTOR	1	1	1	1
		PART TIME CLINICAL COORDINATOR	1	1	0	0
		QUALITY/QI	2	2	2	2
		TRAINING OFFICER	1	0	0	0
		TOTAL	11	11	11	12
	EMS OPERATIONS	CAPTAIN FIRE	2	2	2	2
		FIRE APPARATUS OPERATOR	27	26	26	38
		FIRE APPARATUS OPER PARAMEDIC	20	20	19	16
		FIREFIGHTER/EMT	10	22	29	15
		FIREFIGHTER ENTRY LEVEL	23	11	11	17
		FIREFIGHTER PARAMEDIC	1	1	1	2
		LIEUTENANT - PARAMEDIC	0	0	3	3
		LIEUTENANT - EMT	5	5	2	2
		MEDCON	6	6	6	6
		PARAMEDIC ONLY EMPLOYEE	0	0	1	1
		SERGEANT EMT	10	11	4	5
		SERGEANT PARAMEDIC	0	0	7	11
		TOTAL	104	104	111	118
	TOTAL EMERGENCY MEDICAL SERVICES FUND		115	115	122	130
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	BENEFITS SYSTEMS ADMINISTRATOR	1	1	1	0
		HR ASSISTANT	0.5	0.5	0	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2022-2025 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2022	2023	2024	2025
			ACTUAL	ACTUAL	EST ACTUAL	BUDGET
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	HR MANAGER	0.5	0.5	0.5	1
		HR SPECIALIST	0	0	0.5	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	AUTO PARTS TECH	1	0	0	0
		DIRECTOR - FLEET MAINTENANCE	1	1	1	1
		FLEET MNGMT SHOP SUPERVISOR	1	1	1	1
		FLEET OPERATIONS MANAGER	1	1	1	1
		MECHANIC I	0	1	1	0
		MECHANIC II	2	4	4	10
		MECHANIC III	5	5	5	0
	TOTAL		11	13	13	13
TOTAL FLEET MAINTENANCE FUND		11	13	13	13	
TOTAL ALL POSITIONS			1987	2112	2170	2202

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.

FY2025 Capital Improvement Budget

The FY2025 Capital Improvement budget is the County's annual appropriation for capital spending which the Board of Commissioners approves. The FY2025 Capital Improvement budget supports, the 5-year CIP which is, tied to the 5 year Strategic Blueprint for Cherokee County. The FY2025 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

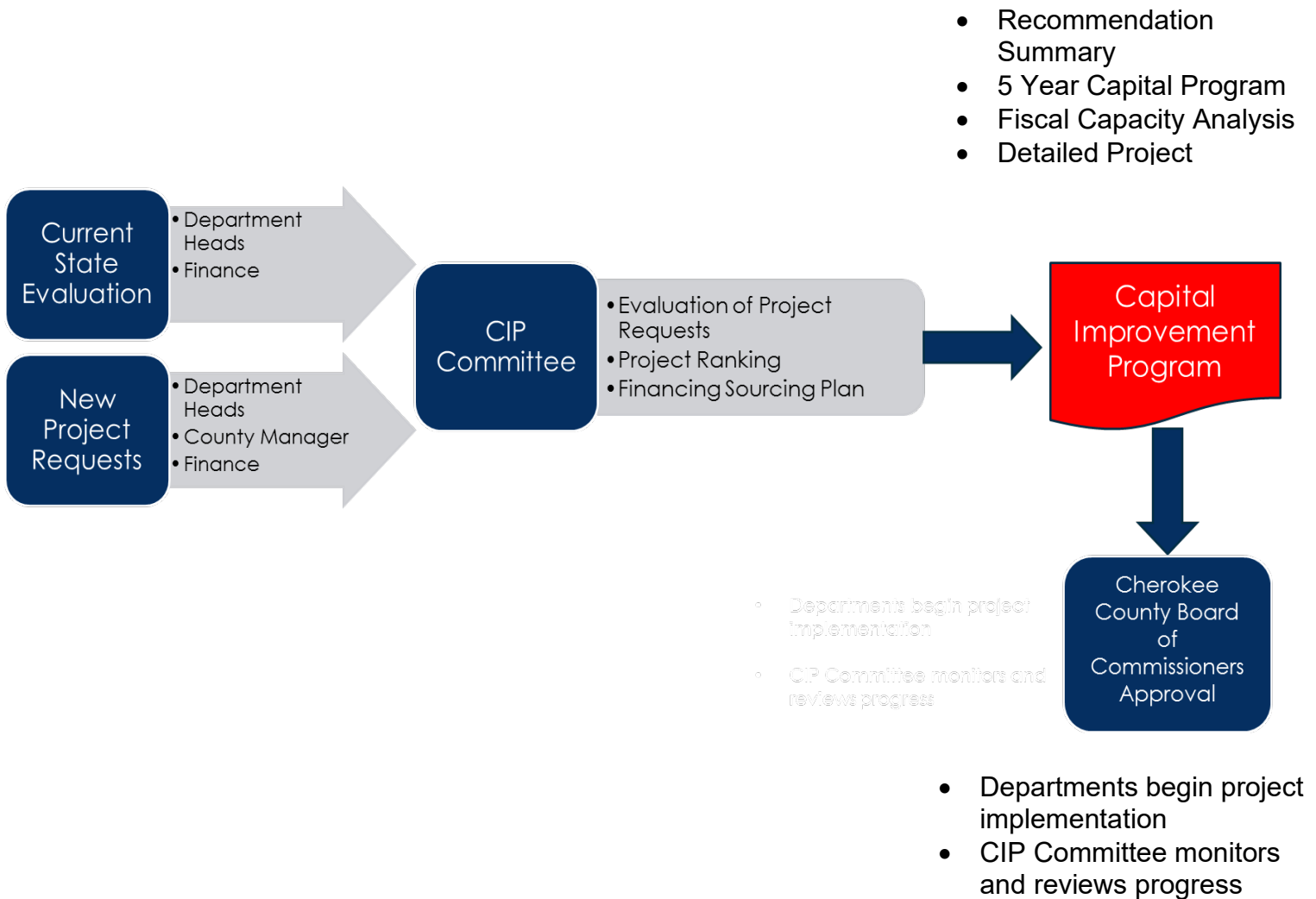
The Committee will consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the citizens of Cherokee County. Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed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

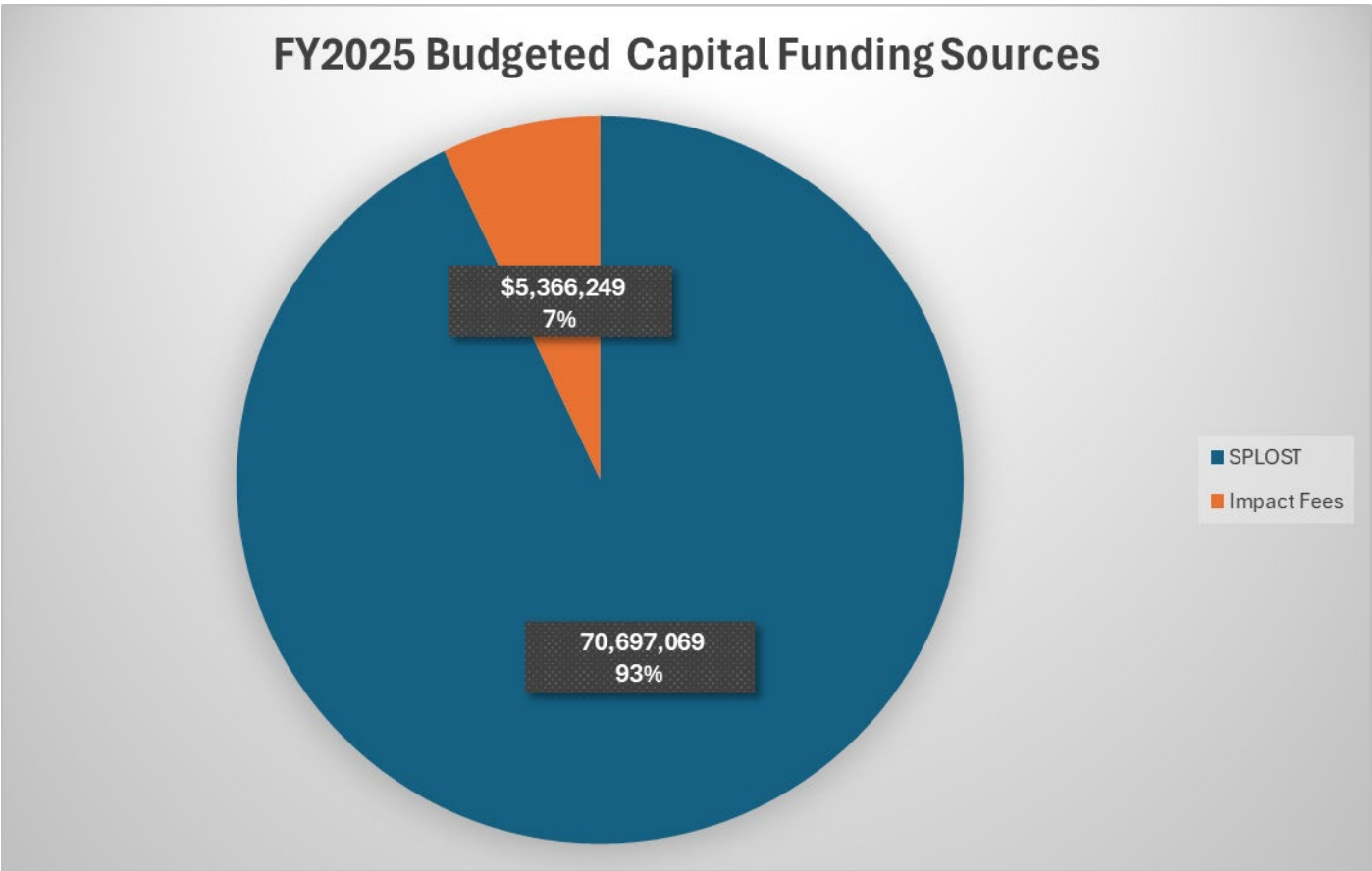
CIP Planning Process Flowchart



FY2025 Budget Capital Projects Funding

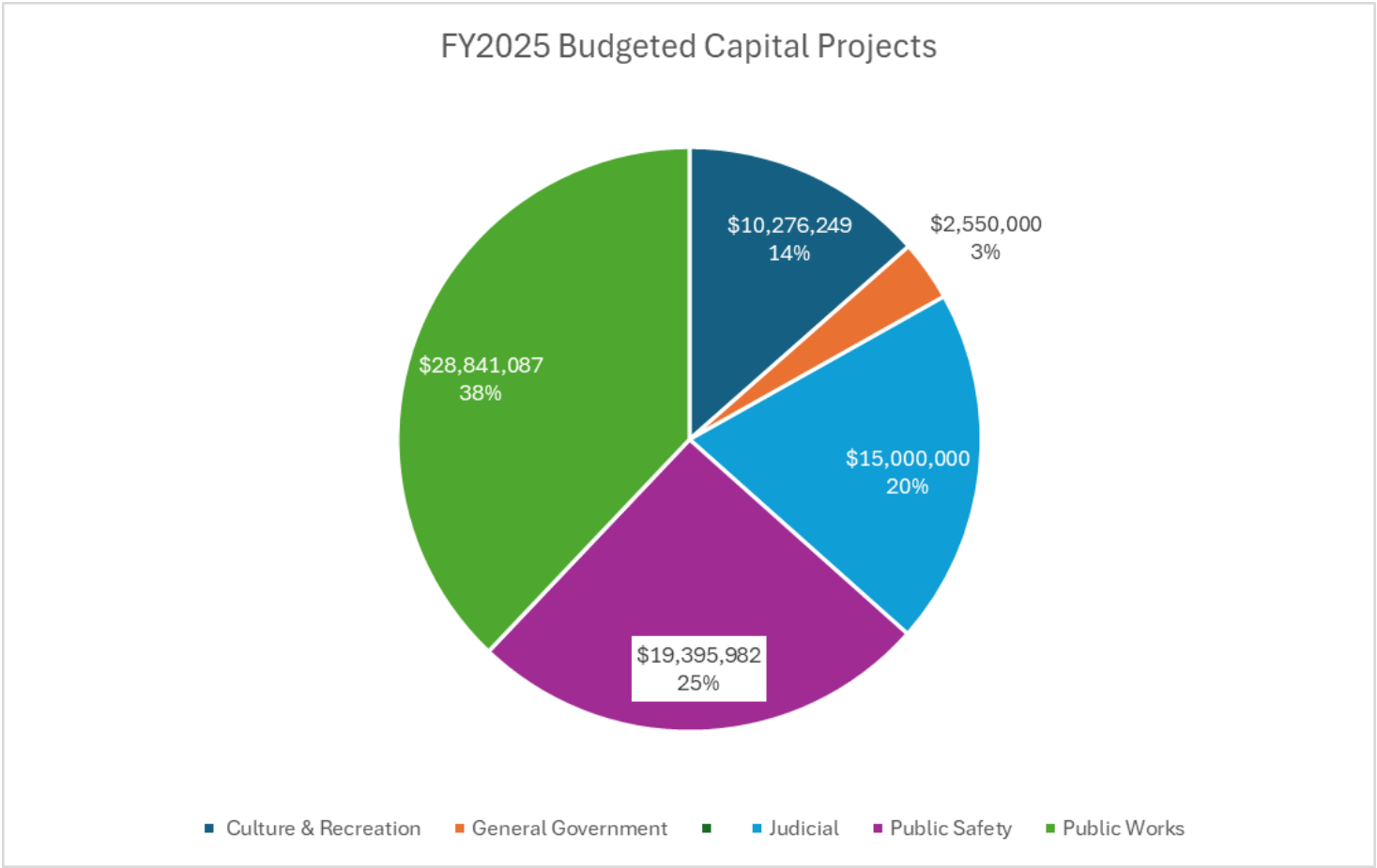
The largest funding source for Capital Projects comes from the Special Local Option Sales Tax (SPLOST). Funds from the General Fund operating budget are used sparingly for capital projects and are usually used for vehicles and other equipment. The funding sources for the FY2025 Capital Improvement Budget are as follows:

• SPLOST – 1% Special Purpose Sales Tax	\$70,697,069
• Impact Fees – Fees charged for various building permits	<u>\$5,366,249</u>
Total Funding	\$76,063,318



FY2025 Budget Capital Projects

In accordance with the focus set forward in the Cherokee County Five Year Long Term Financial Plan, 63% of the FY2025 Capital Budget will be spent on Public Safety and Public Works, while 20% will be spent in Judicial. The remaining 27% 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 VI (2012-2018)
 FY 2025 Budget Spending 323

Department	Project	Carryforward Amount	FY2025 Budget	Remaining Funds
Jail	Jail Expansion	-	\$0	-
Fire	Canton Fire Station	55,000	\$55,000	-
Airport	Airport Expansion	-		-
		55,000	55,000	-



Cherokee County Board of Commissioners
SPLOST VII (2018-2024)
FY 2025 Budget Spending Fund 324

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2025 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	23,000,000	22,232,270	\$330,000	\$437,730
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	995,261		4,739
E-911 ***	Communications - Radio Project	\$9,606,500	9,606,500		-
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	21,140,000		-
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	1,754,696	14,000,000	1,745,304
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	79,162		420,838
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	759,354	3,000,000	2,240,646
Economic Development	Business & Economic Development Land Acquisition	\$8,000,000	8,000,000		-
	Total SPLOST VII Referendum	182,046,500	159,867,243	17,330,000	4,849,257
IT	IT Upgrade	\$1,035,000	\$1,001,781		\$33,219
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$5,898,172	\$0		\$5,898,172
Public Works	Paving Projects	\$7,000,000	\$7,000,000		\$0
Facility Maintenance	Facility Maintenance	\$1,000,000	\$632,294		\$367,706
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 Acquisition	\$3,241,325	\$3,241,325		\$0
Parks & Rec	Haley Farms Park Plans	\$43,250	\$19,900		\$23,350
Parks & Rec	Yellow Creek	\$924,600	\$81,314	\$800,000	\$43,286
Parks & Rec	Long Swamp Creek	\$1,000,000	\$98,064	\$900,000	\$1,936
Parks & Rec	NE Area Master Plan	\$71,400	\$71,400		\$0
Parks & Rec	SW Area Park Design	\$2,000,000	\$255,677	\$1,700,000	\$44,323
Parks & Rec	Clark Elementary School Park Land/Tippens	\$641,889	\$641,889		\$0
Parks & Rec	Haygood Property	\$409,353	\$409,353		\$0
Parks & Rec	Aquatic Center Repairs	\$915,000	\$738,775	\$100,000	\$76,225
Parks & Rec	Playground	\$40,000	\$0		\$40,000
Parks & Rec	Various Maintenace/Equip Items	\$724,637	\$269,174		\$455,463
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	\$148,588		\$66,115
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000		\$0
Marshall	800MHZ/Premier One Projects	\$1,168,304	\$1,018,304		\$150,000
Tax Commissioner	Modular Building	\$800,000	\$377,173		\$422,827
Fire	Fire Station 15 Yellow Creek	\$1,926,630	\$1,926,630		\$0
Fire	Fire Station 13 Knox Bridge	\$765,703	\$0	\$500,000	\$265,703
Fire	Remodel Fire Station 18 Remodel	\$133,000	\$0		\$133,000
Fire	Fire Support Vehicles	\$955,865	\$955,865		\$0
Fire	Training Center Expansion	\$570,000	\$570,000		\$0
Fire	EMS only Station #30	\$2,700,000	\$785,538	\$1,900,000	\$14,462
Fire	Classroom Trailer at Training Center	\$150,000	\$0	\$150,000	\$0
Fire	Gear Project	\$350,000	\$35,809	\$200,000	\$114,191
Fire	HVAC for 5 stations	\$1,000,000	\$350,124	\$250,000	\$399,876
Economic Development	Business & Economic Development Land Acquisition	\$638,491	\$638,491	\$0	\$0
	Total Excess/Interest SPLOST VII Revenue Projects	\$61,706,475	\$46,656,621	\$6,500,000	\$8,549,854
	Total SPLOST VII	243,752,975	206,523,864	23,830,000	13,399,111



Cherokee County Board of Commissioners
SPLOST VII (2024-2030)
FY 2025 Budget Spending Fund 325

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2025 Budget	Remaining Funds
Courts	Court Expansion and Improvements	\$ 74,000,000	-	\$ 1,000,000	\$ 73,000,000
Public Works	Transportation Infrastructure, Facilities, Equipment	\$ 115,242,765	3,877,172	\$ 25,341,087	\$ 86,024,506
Airport	Transportation Infrastructure, Facilities, Equipment	\$ 3,000,000		\$ 500,000	\$ 2,500,000
CATS	Transportation Infrastructure, Facilities, Equipment	\$ 1,000,000		\$ 500,000	\$ 500,000
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$ 37,000,000	1,200,000	\$ 8,645,265	\$ 27,154,735
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$ 34,000,000	-	\$ 1,910,000	\$ 32,090,000
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$ 15,000,000	946,127	\$ 4,670,717	\$ 9,383,156
Economic Development	Business & Economic Development	\$ 10,000,000	-		\$ 10,000,000
IT	IT Facilities & Upgrades	\$ 5,200,000		\$ 2,300,000	\$ 2,900,000
Library	Library Facilities & Upgrades	\$ 3,000,000			\$ 3,000,000
Coroner	Coroner Facilities and Equipment	\$ 3,000,000			\$ 3,000,000
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		\$ 1,500,000	\$ 800,000
Marshal	Marshal Vehicles and Equipment	\$ 1,500,000	-	\$ 250,000	\$ 1,250,000
Property Maintenance	General Facilities, Equipment, & Improvements	\$ 1,500,000	-	\$ 250,000	\$ 1,250,000
Fleet	Fleet Equipment and Facilities	\$ 500,000	-	\$ -	\$ 500,000
Total SPLOST VIII Referendum		\$ 311,742,765	\$ 6,023,299	\$ 46,867,069	\$ 258,852,397
2025 Payments to Cities				\$ 18,375,312	
Total 2025 Expenditures				\$ 65,242,381	



Cherokee County Board of Commissioners
Impact Fees
FY 2025 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2025 Budget	Remaining Funds
Library	Buildings/ Books	1,198,306	100,000	1,098,306
Fire	Buildings/Equipment	1,464,723		1,464,723
Parks & Recreation	Various Projects	5,428,364	2,700,000	2,728,364
Roads	Various Projects	1,093,078		1,093,078
Public Safety Facility	Various Projects	486,413		486,413
Sheriff	Various Projects	251,669		251,669
Admin/CIE	CIE Update/Board Meetings	480,665	66,249	414,416
Total County Impact Fee Program		10,403,219	2,866,249	7,536,970
City of Canton Impact Fees		\$ 1,957,354	\$ 2,500,000	(542,646)
Total Impact Fees		\$ 12,360,572	\$ 5,366,249	\$ 6,994,323

General Fund

Included in this section is an expenditure history for all general fund departments for fiscal year 2022 and 2023, 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 FY2025**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
General Administration							
Board of Commissioners	338,522	77,885	31,978				448,385
County Clerk	278,678	79,186	8,532				366,396
County Manager	731,502	81,238	18,680				831,420
Voter Registration/Elections	1,631,573	605,203	91,825				2,328,601
County Attorney		350,000	660				350,660
Tax Commissioner	2,485,812	457,575	189,233				3,132,620
Tax Commissioner TAVT 1% Fees		65,000					65,000
Tax Assessor	2,960,159	721,454	142,894	60,000		5,160	3,889,667
Communications	368,320	74,320	12,483				455,123
General Administration		82,100	47,680		5,000		134,780
Coroner	312,444	119,000	17,574				449,018
Total General Administration	9,107,010	2,712,961	561,539	60,000	5,000	5,160	12,451,670
General Services Agency							
General Services	198,791	21,150	6,556				226,497
Capital Projects		14,125					14,125
Information Technology	2,874,877	1,769,928	64,700	321,000			5,030,505
GIS/Mapping	307,167	128,970	19,076	3,500			458,713
Facilities Management	2,610,111	683,210	70,977			22,277	3,386,575
Total General Services Agency	5,990,946	2,617,383	161,309	324,500	0	22,277	9,116,415
Financial Services							
Budgeting & Financial Services	1,179,959	232,035	33,048				1,445,042
Purchasing	507,006	91,325	14,134				612,465
Risk Management	260,607	20,725	6,552				287,884
Total Financial Services	1,947,572	344,085	53,734	0	0	0	2,345,391
Human Resources							
Human Resources	434,385	24,633	20,670				479,688
Total Human Resources	434,385	24,633	20,670	0	0	0	479,688
Health & Human Services							
County Health Department					205,121		205,121
Environmental Health					7,567		7,567
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					176,219		176,219
Total Health & Human Services	0	0	0	0	838,907	0	838,907
Recreation, Parks and Cultural Affairs							
Cherokee County Libraries					3,700,534		3,700,534
Woodstock Arts					30,000		30,000
Historical Society					75,000		75,000
Total Rec, Parks & Cultural Affairs	0	0	0	0	3,805,534	0	3,805,534
Judicial Services							
Court Administrative Services	3,034,194	320,057	261,728				3,615,979
Superior Court	678,095	262,375	53,477				993,947
Indigent Defense	472,858	3,280,259	12,012				3,765,129
Clerk of Superior Court	5,800,126	884,327	179,106				6,863,559
Board of Equalization	32,295	31,460					63,755
Clerk of Court Tech		163,000					163,000
District Attorney	5,758,521	893,428	272,757	112,000		63,805	7,100,511
State Court	1,208,210	52,167	77,527				1,337,904
State Court Tech		25,000					25,000
State Court Solicitor	3,171,126	151,010	122,919	32,000		5,398	3,482,453
Solicitor Video Account		51,000					51,000
Magistrate Court	655,787	28,979	27,207				711,973
Probate Court	1,102,805	104,700	55,952				1,263,457
Juvenile Court	1,495,684	870,447	95,982				2,462,113
Juvenile Supervision Fees		50,550					50,550
Total Judicial Services	23,409,701	7,168,759	1,158,667	144,000	0	69,203	31,950,330

**GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2025**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
Law Enforcement							
Vice Control	2,367,009	2,988,500	91,749				5,447,258
Administration	4,610,583	2,619,900	199,185				7,429,668
Criminal Investigation Division	4,416,013	220,527	190,556				4,827,096
Uniform Patrol	13,410,121	612,313	621,351				14,643,785
Training Division	1,303,850	467,500	604,225				2,375,575
Special Operations	3,631,281	250,650	183,786	32,000			4,097,717
SWAT		170,000					170,000
Court Services	3,750,229	111,040	73,417	75,000			4,009,686
Crossing Guards	251,902	5,700	2,419				260,021
Adult Correctional Institute	16,612,911	8,146,751	1,355,088	20,000			26,134,750
Total Law Enforcement	50,353,899	15,592,881	3,321,776	127,000	0	0	69,395,556
Community Development							
Development Services Center	563,622	134,966	12,716				711,304
Public Works	3,320,831	1,381,144	231,654				4,933,629
Stormwater Engineering	602,353	67,285	23,502		10,000		703,140
Transportation Engineering	559,882	272,527	18,142				850,551
Engineering	952,576	257,192	42,909	10,000			1,262,677
Blalock Road Landfill		200,000	6,825				206,825
Forest Resources Conservation					13,197		13,197
Building Inspections	1,115,311	84,692	47,614			28,557	1,276,174
Planning and Land Use	1,031,303	683,825	32,130				1,747,258
Economic Development					737,187		737,187
Total Community Development	8,145,878	3,081,631	415,492	10,000	760,384	28,557	12,441,942
County Marshal							
Cherokee Probation	1,436,094	106,231	78,969				1,621,294
Animal Control	853,942	180,714	57,595				1,092,251
Animal Shelter	1,647,117	362,170	139,423				2,148,710
Animal Shelter - Special Projects		63,800		10,000			73,800
Emergency Management Agency	307,499	157,479	30,883				495,861
Radio Communications	129,212	109,436	2,052				240,700
Code Enforcement	1,849,424	277,022	91,628				2,218,074
Total County Marshal	6,223,288	1,256,852	400,550	0	0	-	7,890,690
Community Services							
Community Services	230,984	13,400	2,139				246,523
Recycling	332,131	465,900	94,948				892,979
Total County Marshal	563,115	479,300	97,087	0	0	0	1,139,502
Total Interfund Transfers	0	15,287,688	0	0	0	0	15,287,688
Total Operating Budget	106,175,794	48,566,173	6,190,824	665,500	5,409,825	125,197	167,143,313

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, Steve West; 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.

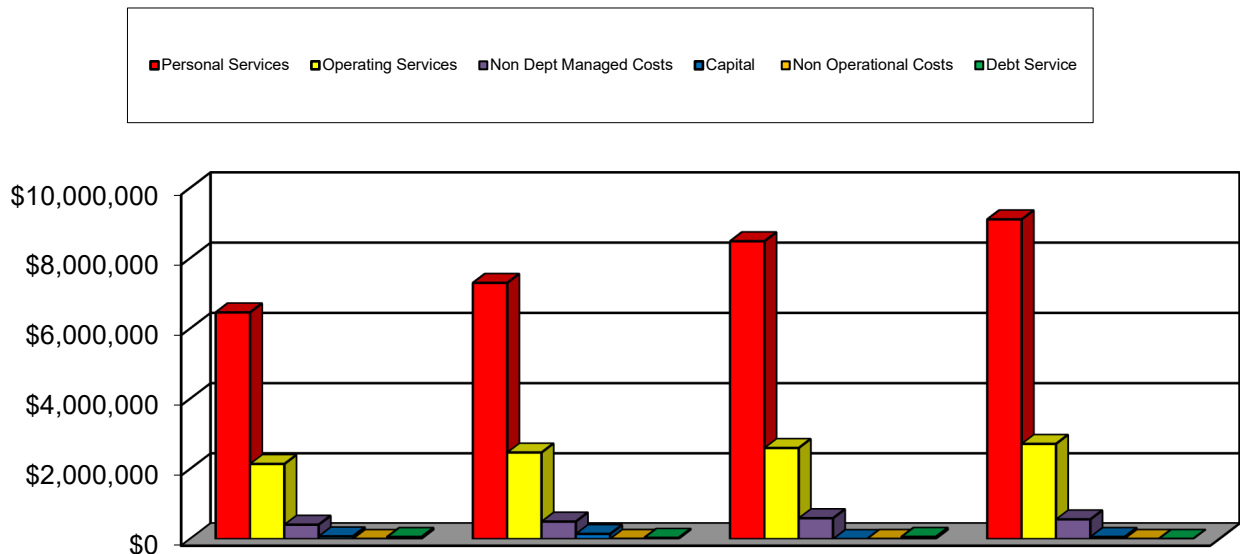
The Tax Assessors office assesses all property to determine valuation according to state and federal guidelines in valuing property for tax purposes.

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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$6,459,124	\$7,298,986	\$8,483,730	\$9,107,010
Operating Services	\$2,139,975	\$2,466,726	\$2,596,246	\$2,712,961
Non Dept Managed Costs	\$408,891	\$498,851	\$594,141	\$561,539
Capital	\$76,670	\$145,635	\$0	\$60,000
Non-Operational Costs	\$3,664	\$6,003	\$4,619	\$5,000
Debt Service	\$59,053	\$35,456	\$62,742	\$5,160
Total Budget	\$9,147,377	\$10,451,655	\$11,741,478	\$12,451,670
Change Over Prior Year	---	14.26%	12.34%	6.05%

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 FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	293,147	328,975	356,780	338,522
Operating Services	51,820	67,289	77,162	77,885
Non-Dept Managed Costs	21,437	24,070	33,838	31,978
Debt Service	606	0	0	0
TOTAL ANNUAL BUDGET	367,010	420,334	467,781	448,385

2025 Goals, Objectives & Performance Measures
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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	Scan, index and publish historical resolutions and ordinances.
Objective	Ensure all documents are online and searchable for staff and the public from the earliest years to the current day.

Goal #2	Compliance of Open Records Act.
Objective	Continual monitoring of open records requests received county-wide to ensure they are responded to in compliance with the Open Records Act.

Goal #3	Maintenance of County Board of Commissioners Meeting Minutes.
Objective	Uploading BOC Minutes into Laserfiche 'Vault' to ensure the validity of true and correct originals.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Number of Historical documents processed from 1969 to current.	N/A	N/A	4,124	5,000
Number of open records requests processed county-wide.	6,116	9,588	7,347	8,000
Number of permanent meeting minutes secured in Laserfiche.	N/A	N/A	260	500

GENERAL FUND
COUNTY CLERK
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	259,904	259,249	276,188	278,678
Operating Services	41,124	31,178	41,769	79,186
Non-Dept. Managed Costs	9,574	10,956	9,159	8,532
Debt Service	121	0	0	0
TOTAL ANNUAL BUDGET	310,723	301,384	327,116	366,396

COUNTY MANAGER
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	560,748	716,386	762,017	731,502
Operating Services	31,465	37,895	41,886	81,238
Non-Dept Managed Costs	13,543	14,322	19,361	18,680
Debt Service	727	562	0	0
TOTAL ANNUAL BUDGET	606,483	769,165	823,265	831,420

2025 Goals, Objectives & Performance Measures
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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	Elections
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Goal #1	Develop a Voter Education Program to increase confidence in our election process. Soft launch of this program was 9/9/2024.
Objective	See attached.

Goal #2	Review registered number of voters in each precinct and compare to polling place location to make sure the polling place is adequate for the increase in population.
Objective	To make sure all voters are able to vote in a polling location that is appropriate for the number of registered voters taking into consideration wait times, parking, access for voters with disabilities and the amount of voting equipment needed.

Goal #3	Work more closely with legislators to share our election knowledge in an effort to make election laws reasonable.
Objective	To help legislators understand the financial burdens placed on counties as a fiscal note is not part of many of the laws adopted.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
The number of elections conducted	8	1	5	4
The number of registered voters (active & inactive)	204,000	211,480	222,148	245,000
The number of poll workers recruited and trained	325	153	500	500

GENERAL FUND
VOTER REGISTRATION AND ELECTIONS
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,189,356	1,283,540	1,472,869	1,631,573
Operating Services	357,226	518,415	559,447	605,203
Non-Dept. Managed Costs	67,108	111,359	97,756	91,825
Capital	76,670	30,609	0	0
Debt Service	1,453	0	0	0
TOTAL ANNUAL BUDGET	1,691,813	1,943,923	2,130,071	2,328,601

COUNTY ATTORNEY
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Operating Services	248,002	266,072	336,137	350,000
Non-Dept. Managed Costs	485	487	524	660
Debt Services	242	0	0	0
TOTAL ANNUAL BUDGET	248,729	266,559	336,660	350,660

2025 Goals, Objectives & Performance Measures
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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	Continually improve our daily operations to better serve the needs of our citizens by becoming more efficient and responsive. Evaluate implementation of a dedicated phone bank to free up clerks at their stations.

Goal #2	Improve County government operations efficiency and reduce in-office wait times for citizens.
Objective	Encourage our taxing authorities to accept ACH payments to speed-up disbursement payments. Implement e-check service to drive greater online payments of property bills. Add third tag renewal kiosk.

Goal #3	Submit timely files tax digest and meet all new requirements of state law
Objective	Work with all entities to ensure we update processes to meet the ever changing laws regarding property taxation, billing, and collection.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	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	\$875,522	\$1,040,000	\$1,211,539	\$1,386,539
Continue to stay in the top third for real property collection rate in the state of GA (% collected) for property tax year (not FY)	97.87%	98.04%	98.57%	99%

GENERAL FUND
TAX COMMISSIONER
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,481,930	1,767,007	2,277,444	2,485,812
Operating Services	446,882	467,300	528,004	457,575
Non-Dept Managed Costs	161,722	181,174	204,048	189,233
Non-Operational Costs	700	700	728	0
Debt Service	4,843	0	0	0
TOTAL ANNUAL BUDGET	2,096,077	2,416,180	3,010,224	3,132,620

TAX COMMISSIONER TAVT 1% FEES
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	83,255	0	0	0
Operating Services	95,245	138,097	74,816	65,000
TOTAL ANNUAL BUDGET	178,500	138,097	74,816	65,000

2025 Goals, Objectives & Performance Measures
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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 2022	FY 2023	FY 2024	FY 2025
	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	37.6000	38.7400	39.5900	40.0000
C.O.D.	5.6700	5.6400	4.7800	5.0000
P.R.D.	1.0183	1.0071	1.0061	1.0000

GENERAL FUND
TAX ASSESSOR
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	2,135,793	2,393,757	2,683,733	2,960,159
Operating Services	667,712	752,535	698,398	721,454
Non-Dept. Managed Costs	112,856	124,580	139,339	142,894
Capital	0	0	0	60,000
Debt Service	51,061	29,065	12,383	5,160
TOTAL ANNUAL BUDGET	2,967,422	3,299,938	3,533,853	3,889,667

2025 Goals, Objectives & Performance Measures
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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	A multimedia specialist position was implemented in January 2024. Since then, the department has increased its use of video to inform residents. 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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Newsletter subscriptions (total subscribers)	1,510	3,541	3,796	4,000
Number of videos created	33	45	100	150
Social Media Followers net increase	2,763	2,134	2,315	2,500

GENERAL FUND
COMMUNICATIONS
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	249,643	270,316	349,994	368,320
Operating Services	36,859	48,248	69,232	74,320
Non Dept. Managed Costs	5,250	6,008	12,075	12,483
TOTAL ANNUAL BUDGET	291,752	324,572	431,302	455,123

GENERAL ADMINISTRATION
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Operating Services	86,902	75,838	71,586	82,100
Non-Dept. Managed Costs	275	300	46,827	47,680
Non-Operational Costs	2,965	5,303	3,891	5,000
TOTAL ANNUAL BUDGET	90,142	81,442	122,303	134,780

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	Coroner				
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	Extending our Accreditation process within next two years				
Objective	Reviewing all process and updating our new facility to follow through with our accreditation				
Goal #3	Continuing to work on obtaining enough vehicles to ensure quality care of our community				
Objective	Working side by side with County Commissioners and Administration to come up with a plan for our financial needs				
Performance Measures		FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Actual	Target
Continuing to work on our accreditation process by following up with Counties that have already been through this process to compare notes. Contacting accreditations service to start communications					X
Purchasing and developing a date management system				X	

GENERAL FUND
CORONER
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	205,349	279,757	304,705	312,444
Operating Services	76,738	63,859	97,810	119,000
Non-Dept. Managed Costs	16,641	25,594	31,213	17,574
Capital	0	115,026	0	0
Debt Service	0	5,828	50,360	0
TOTAL ANNUAL BUDGET	298,727	490,063	484,088	449,018

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.

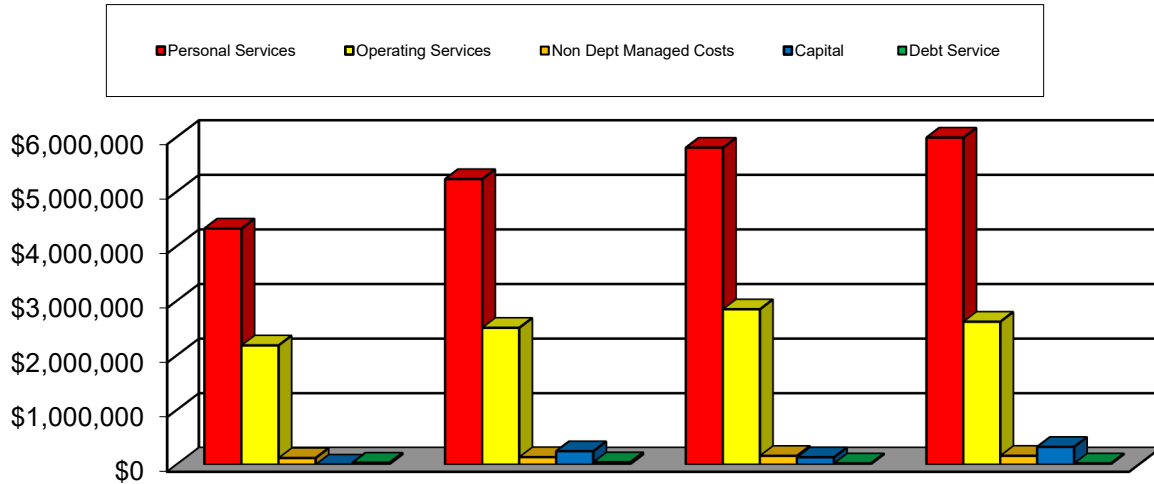
Capital Projects Management is responsible for providing management, coordination and oversight for planning, architectural and interior design, engineering, and construction services as assigned by the General Services Agency Director and/or County Manager. Their mission is to deliver well-planned and 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



FY22 Actual FY23 Actual FY24 Est. Actual FY25 Budget

Personal Services	\$4,324,800	\$5,231,061	\$5,806,237	\$5,990,946
Operating Services	\$2,182,846	\$2,505,673	\$2,845,501	\$2,617,383
Non Dept Managed Costs	\$120,180	\$136,614	\$160,270	\$161,309
Capital	\$0	\$245,010	\$134,395	\$324,500
Debt Service	\$34,906	\$43,009	\$22,277	\$22,277
Total Budget	\$6,662,733	\$8,161,366	\$8,968,680	\$9,116,415
Change Over Prior Year	---	22.49%	9.89%	1.65%

GENERAL SERVICES

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	210,939	221,301	314,981	198,791
Operating Services	17,328	24,413	7,884	21,150
Non-Dept. Managed Costs	9,197	10,393	6,582	6,556
Capital Outlays	0	0	39,405	0
Debt Service	8,812	7,856	0	0
TOTAL ANNUAL BUDGET	246,277	263,963	368,852	226,497

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	Capital Projects
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Goal #1	94 North Street (former Arts Center) Re-task (Renovation/Addition)
Objective	Complete building and site design, arrive at a Guaranteed Maximum Price for construction, begin construction in Q1.

Goal #2	Justice Center Improvements
Objective	Complete Master Planning and IGA with City of Canton, Complete Facilities Needs Study with National Center for State Courts; Procure and engage AE and CM@R teams to begin annex design, engineering and pre-construction services. Complete Mills Building Improvements (additional parking, law library move, new civil courtroom)

Goal #3	Station 16 Cherokee County Fire and Emergency Services
Objective	Negotiate IGA with City of Canton; Procure and engage AE team to begin station and site design and engineering; assist the City of Canton with construction procurement

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Plans finalized in budget	100%	100%	66%	100%
Projects constructed in budget	100%	85%	100%	100%
Projects finished on time.	80%	60%	66%	100%

GENERAL FUND
CAPITAL PROJECTS MANAGEMENT
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	0	0	2,597	0
Operating Services	17,838	23,615	7,252	14,125
Debt Service	13,495	11,808	0	0
TOTAL ANNUAL BUDGET	31,332	35,423	9,848	14,125

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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Percentage of High / Medium Incidents Blocked or False Positive	100%	100%	100%	100%
Number of Servers Maintained	232	195	224	230
Number of Network Equipment Deployed for Growth & EOL	60	138	264	300
Number of Desktop/Laptop/Tablets Purchased & Deployed	154	307	282	600
Number of Help Desk Requests	5,486	8,494	10,370	11,000

GENERAL FUND
INFORMATION TECHNOLOGY SYSTEMS
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	2,163,144	2,512,791	2,660,300	2,874,877
Operating Services	1,501,997	1,576,143	2,017,570	1,769,928
Non-Dept. Managed Costs	49,647	57,994	63,240	64,700
Capital	0	0	94,990	321,000
Debt Service	2,059	0	0	0
TOTAL ANNUAL BUDGET	3,716,847	4,146,928	4,836,099	5,030,505

2025 Goals, Objectives & Performance Measures
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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.
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.
Objective	Maintain and create new gis websites to the public and county departments to serve that data as needed.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Number of Addresses Maintained	110,247	112,908	114,584	117,000
Miles of Streets Maintained	2,485	2,501	2,521	2,550
Spatial Websites Maintained	29	29	29	31

**GENERAL FUND
GIS/MAPPING
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	252,869	287,168	302,692	307,167
Operating Services	52,527	234,781	99,553	128,970
Non-Dept. Managed Costs	14,685	16,880	20,678	19,076
Capital	0	0	0	3,500
Debt Service	606	0	0	0
TOTAL ANNUAL BUDGET	320,686	538,829	422,923	458,713

2025 Goals, Objectives & Performance Measures
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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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Preventative HVAC work orders completed.	88	103	118	125
Property Management Staff	25	31	31	31
Work orders completed	2,387	2,223	2,335	2,400

GENERAL FUND
PROPERTY MANAGEMENT
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,697,849	2,209,801	2,525,668	2,610,111
Operating Services	593,156	646,721	713,242	683,210
Non-Dept. Managed Costs	46,651	51,346	69,771	70,977
Capital	0	245,010	0	0
Debt Service	9,935	23,346	22,277	22,277
TOTAL ANNUAL BUDGET	2,347,591	3,176,223	3,330,958	3,386,575

FINANCIAL SERVICES

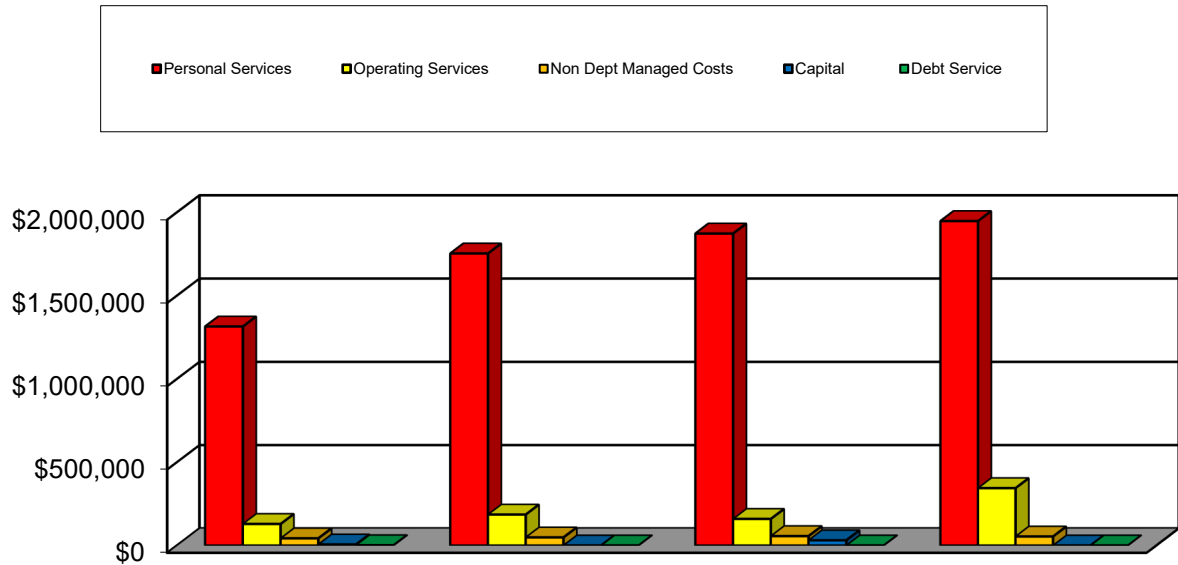
Financial Services includes Budgeting and Financial Services, Procurement, Risk Management and CDBG. CDBG is accounted for in a separate Fund.

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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$1,314,649	\$1,753,102	\$1,872,976	\$1,947,572
Operating Services	\$129,108	\$185,508	\$159,310	\$344,085
Non Dept Managed Costs	\$42,725	\$48,302	\$56,341	\$53,734
Capital	\$5,979	\$0	\$31,000	\$0
Debt Service	\$1,453	\$0	\$0	\$0
Total Budget	\$1,493,914	\$1,986,911	\$2,119,626	\$2,345,391
Change Over Prior Year	---	33.00%	6.68%	10.65%

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	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	Implement ACH check processing for Ind Def Attorneys Accounts Payable payments

Goal #3	Reduce the number of manual entries during payroll processing
Objective	Updated UKG to include Elected officials and PT Bailiffs for department time entry

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
ACH Payments	83	211	300	400
AP checks issued	16,791	17,970	18,000	18,200
Voided *2024 increase due to Post Office issues	194	182	*294	200

GENERAL FUND
BUDGETING AND FINANCIAL SERVICES
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	825,818	1,040,773	1,087,397	1,179,959
Operating Services	108,656	153,261	133,528	232,035
Non Dept. Managed Costs	27,094	30,701	36,640	33,048
Capital	5,979	0	0	0
Debt Service	1,090	0	0	0
TOTAL ANNUAL BUDGET	968,637	1,224,735	1,257,565	1,445,042

2025 Goals, Objectives & Performance Measures
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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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Average </= 2 days of a complete submittal.	0.75	0.95	1.32	<2
Count of PO's Processed	3,004	2,958	2,533	3,000
Cost Savings through all competition.	\$377,644	\$3,563,768	\$4,506,313	\$2,000,000

GENERAL FUND

PROCUREMENT

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	355,573	443,375	532,399	507,006
Operating Services	9,632	17,924	15,418	91,325
Non-Dept. Managed Costs	10,588	12,104	14,054	14,134
Debt Service	363	0	0	0
TOTAL ANNUAL BUDGET	376,156.14	473,402	561,871	612,465

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	Risk Management
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Goal #1	Minimize the County's Risk against potential property/casualty loss with concentration on Auto Liability.
Objective	Use Risk Transfer with procurement of commercial indemnity for exposures with potential significant losses.

Goal #2	Develop and better utilize risk control strategies through training and Risk Management awareness programs.
Objective	Promote Behavior Based Safety Culture in all County operations to reduce frequency and severity of work related accidents and injuries. Conduct Defensive Driver Training.

Goal #3	Evaluate; identify all losses to determine exposures and trends with workers compensation claims.
Objective	Reduce reportable workers compensation claims by identifying avoidable unsafe acts.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Workers Compensation average cost per claim.	3,709	4,601	2,719	3,600
Experience Modification Ratio.	0.72	0.73	0.62	0.71
Total cost of risk per \$100 of payroll.	\$1.25	\$1.44	\$0.85	\$1.10

**GENERAL FUND
RISK MANAGEMENT
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	133,259	268,954	253,181	260,607
Operating Services	10,820	14,323	10,364	20,725
Non-Dept. Managed Costs	5,042	5,498	5,646	6,552
Capital	0	0	31,000	0
TOTAL ANNUAL BUDGET	149,121	288,774	300,190	287,884

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.

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	Human Resources
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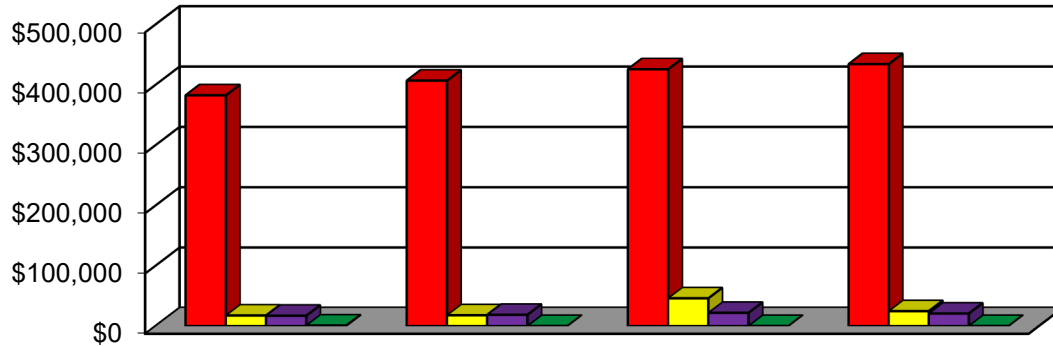
Goal #1	Finalize update of all Job Descriptions
Objective	Ensure consistency in format and content of job descriptions

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.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Certifications earned by members of HR team.	10	1	2	0*
HR Customer Service survey: positive reviews(excellent or good)/total reviews	97.1%	97.6%	93.9%	95.0%
Continuing Education Classes/Seminars attended by members of the HR team.			2	5

*2025 one team member is starting a certification program that takes 2 years to complete

HUMAN RESOURCES



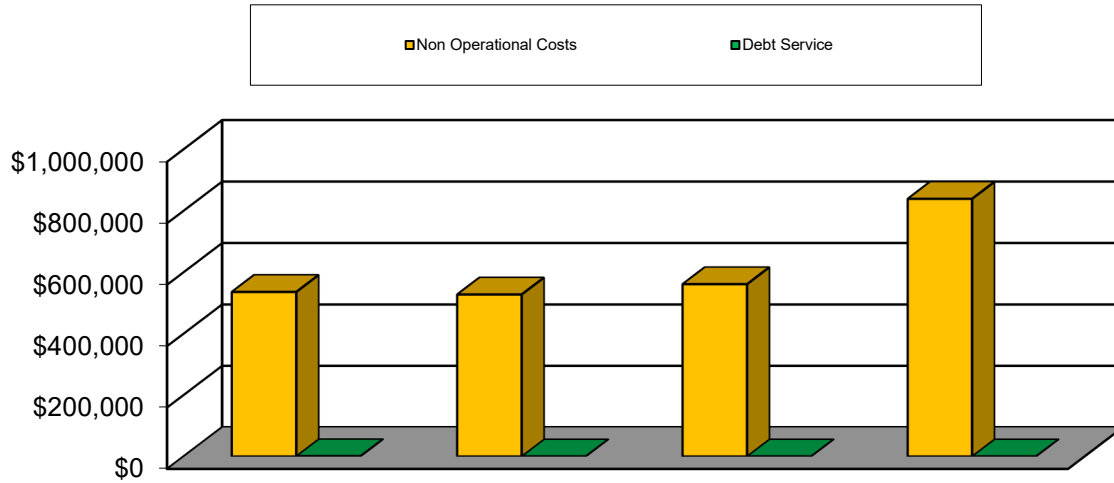
	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$382,698	\$407,009	\$425,852	\$434,385
Operating Services	\$17,402	\$17,852	\$45,940	\$24,633
Non-Dept. Managed Costs	\$17,029	\$18,539	\$21,825	\$20,670
Debt Service	\$848	0	0	0
Total Budget	\$417,976	\$443,401	\$493,618	\$479,688
Change Over Prior Year	---	6.08%	11.33%	-2.82%

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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Non-Operational Costs	\$536,041	\$527,696	\$561,249	\$838,907
Debt Service	\$727	\$0	\$0	\$0
Total Budget	\$536,767	\$527,696	\$561,249	\$838,907
Change Over Prior Year	---	-1.69%	6.36%	49.47%

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 FY22	Actual FY23	Est. Actual FY24	Budget FY25
Payments to Other Agencies	193,929	193,929	193,993	194,033
Pmts to Other Agencies - Utilities	9,932	10,196	10,911	11,088
Total Non Operational Costs	203,861	204,125	204,904	205,121
TOTAL ANNUAL BUDGET	203,861	204,125	204,904	205,121

ENVIRONMENTAL HEALTH

EXPENDITURE DETAIL

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Payments to Other Agencies	7,249	7,637	8,861	7,567
Total Non-Operational Costs	7,249	7,637	8,861	7,567
TOTAL ANNUAL BUDGET	7,249	7,637	8,861	7,567

GENERAL FUND

DEPARTMENT OF FAMILY AND CHILD SERVICES

EXPENDITURE DETAIL

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Payments to Other Agencies	113,692	80,269	112,900	117,000
Total Non-Operational Costs	113,692	80,269	112,900	117,000
TOTAL ANNUAL BUDGET	113,692	80,269	112,900	117,000

CHEROKEE DAY TRAINING CENTER

EXPENDITURE DETAIL

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
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 FY22	Actual FY23	Est. Actual FY24	Budget FY25
Payments to Other Agencies	31,700	33,800	33,800	268,000
Total Non-Operational Costs	31,700	33,800	33,800	268,000
TOTAL ANNUAL BUDGET	31,700	33,800	33,800	268,000

MUST MINISTRIES

EXPENDITURE DETAIL

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
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

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	Increase total participation in youth educational programs by 10%.

Goal #2	Provide quality diagnostic testing for Cherokee County residents. (soil sampling and well water testing)
Objective	Publicize sampling services to increase annual number of diagnostic tests by 10%.

Goal #3	Continue to utilize outdoor classroom at the demonstration and working garden at Veteran's Park to complement agricultural and Master Gardener programming.
Objective	Provide quality and inclusive agricultural programming to the community.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Number of students participating in club meeting (in school, after school and middle school), project achievement/judging teams teen leaders, camp participation, specialty clubs including SAFE shooting sports precision BB, air rifle, archery, horse club or cloverbuds.	1701 youth	1473 youth	1537 youth	1690 youth
Continue to education/distribute information for sampling procedures to increase resident knowledge and use of Extension services.	913 Residents	1451 Residents	1597 Residents	1756 Residents
Number of residents who attended educational classes.	NA	NA	678 Residents	813 Residents

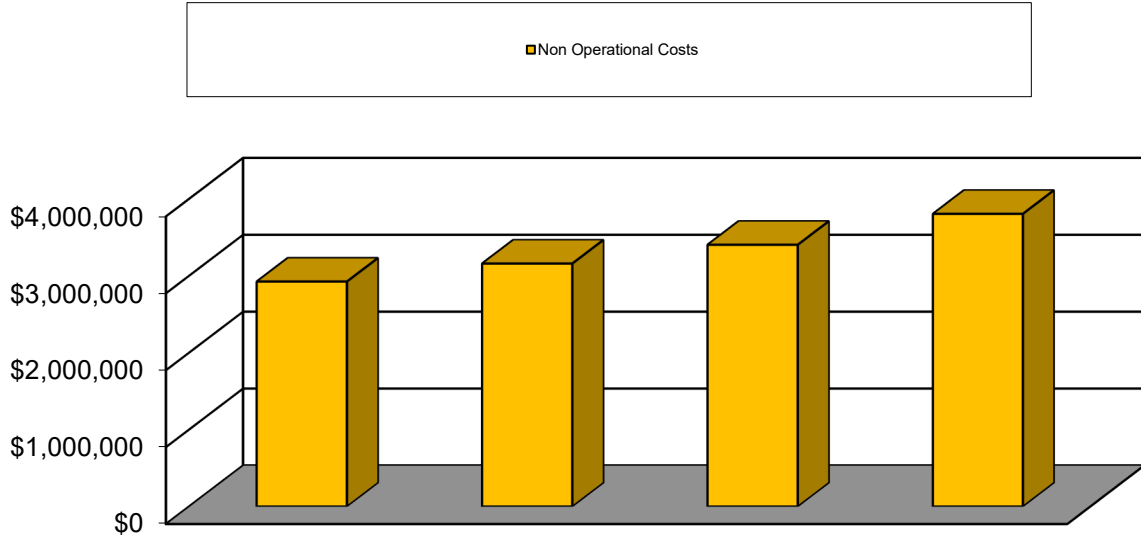
GENERAL FUND
COUNTY EXTENSION SERVICES
EXPENDITURE DETAIL

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Non-Operational Costs	114,538	136,865	135,784	176,219
Debt Service	727	0	0	0
TOTAL ANNUAL BUDGET	115,264	136,865	135,784	176,219

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.

RECREATION & CULTURAL AFFAIRS



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Non-Operational Costs	\$2,924,825	\$3,159,297	\$3,403,565	\$3,805,534
Total Budget	\$2,924,825	\$3,159,297	\$3,403,565	\$3,805,534
Change Over Prior Year	---	8.02%	7.73%	11.81%

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 FY22	Actual FY23	Est. Actual FY24	Budget FY25
Payments to Other Agencies	2,832,323	3,054,297	3,298,565	3,700,534
Total Non-Operational Costs	2,832,323	3,054,297	3,298,565	3,700,534
TOTAL ANNUAL BUDGET	2,832,323	3,054,297	3,298,565	3,700,534

WOODSTOCK ARTS

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Payments to Other Agencies	30,000	30,000	30,000	30,000
Total Non-Operational Costs	30,000	30,000	30,000	30,000
TOTAL ANNUAL BUDGET	30,000	30,000	30,000	30,000

CHEROKEE COUNTY HISTORICAL SOCIETY

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Payments to Other Agencies	62,502	75,000	75,000	75,000
Total Non-Operational Costs	62,502	75,000	75,000	75,000
TOTAL ANNUAL BUDGET	62,502	75,000	75,000	75,000

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 Ellen McElyea, 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**.

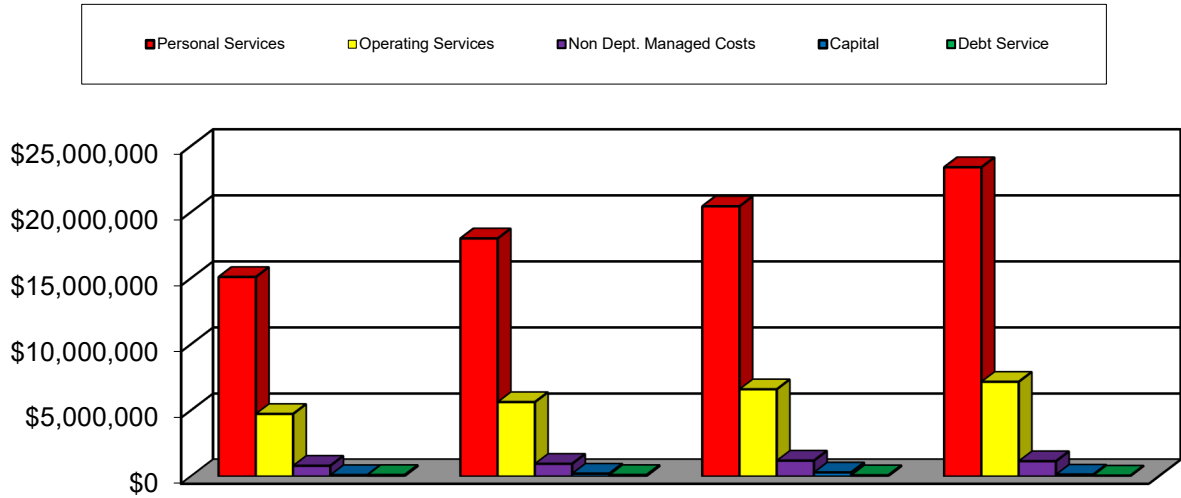
The **Magistrate Court** of Cherokee County is, first and foremost, the people's court – your court. It is the heir of the ancient justice of the peace courts, a tradition that came to the Georgia colony with the English legal system. These courts were always the most accessible to the people. The statutory 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 James Drane.

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 Jennifer Davis and Richard Jones

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

JUDICIAL SERVICES



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$15,103,870	\$18,022,386	\$20,453,450	\$23,409,701
Operating Services	\$4,737,052	\$5,634,673	\$6,602,208	\$7,168,759
Non-Dept. Managed Costs	\$814,381	\$962,075	\$1,201,062	\$1,158,667
Capital	\$106,849	\$216,854	\$307,747	\$144,000
Debt Service	\$113,931	\$113,378	\$94,322	\$69,203
Total Budget	\$20,876,084	\$24,949,366	\$28,658,789	\$31,950,330
Change Over Prior Year	---	19.51%	14.87%	11.49%

GENERAL FUND
COURT ADMINISTRATIVE SERVICES
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,681,749	2,085,269	2,313,301	3,034,194
Operating Services	244,416	135,152	180,059	320,057
Non Dept Managed Costs	183,270	217,854	275,647	261,728
Debt Service	1,332	0	0	0
TOTAL ANNUAL BUDGET	2,110,767	2,438,274	2,769,007	3,615,979

SUPERIOR COURT
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	378,741	563,961	644,987	678,095
Operating Services	76,657	140,398	167,004	262,375
Non Dept Managed Costs	66,240	89,170	72,316	53,477
Debt Service	1,211	0	0	0
TOTAL ANNUAL BUDGET	522,849	793,529	884,308	993,947

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	Clerk of Courts			
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 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Target
Year-over-year actual data of the satisfaction of citizens who visit Clerk of Court departments. Implemented FeedbackNow tools to allow visitors to submit their level of satisfaction with the Clerks Office at time of service.	Establish baseline for average court visitors, time of day measures and customer satisfaction results. Collect responses and categorize (7,737 votes) 97.7% Positive Customer Satisfaction (4pm - 5pm) Busiest hour based on total responses & highest Customer Satisfaction (2pm - 3pm) Lowest Customer Satisfaction (9am - 10am) Slowest hour based on total responses	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). Launched Mobile Wayfinder for Courthouse and first Clerk of Court App in AppStore (Directory)	Design and implement new "mobile" services that enhance the customer interaction. Launch at least 2 new mobile friendly services Around 450 downloads.	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. Cherokeecourtclerk.com Web Chat and Forms to communicate with Clerk's Office Staff	Implement easy way for site visitors to make requests and ask questions 953 Total Form submissions. Busiest day (average) = Tuesdays 84 chats answered on Sat & Sun (Weekends) 290.4k Site Sessions, 139.1k Unique Visitors	Measure number of requests and staff responses.	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 FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	4,006,077	4,791,287	5,425,261	5,800,126
Operating Services	559,625	755,683	890,617	884,327
Non Dept Managed Costs	123,393	141,783	174,659	179,106
Capital Outlays	0	0	24,999	0
Debt Service	9,688	0	0	0
TOTAL ANNUAL BUDGET	4,698,783	5,688,754	6,515,536	6,863,559

**BOARD OF EQUALIZATION
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	12,678	27,852	34,362	32,295
Operating Services	3,048	15,024	32,408	31,460
TOTAL ANNUAL BUDGET	15,726	42,875	66,770	63,755

**CLERK OF COURT TECH
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Operating Services	68,924	140,365	441,910	163,000
TOTAL ANNUAL BUDGET	68,924	140,365	441,910	163,000

2025 Goals, Objectives & Performance Measures
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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 2025.
Objective	We will continue to utilize Tracker case management to effectively manage cases in this office along with our new digital evidence storage platform, NICE Justice. We will continue to create templates for a more efficient use of time.

Goal #2	Continue to strengthen the NICE Justice platform. Continue transferring existing cases from shared drives and external drives to this system. The digital evidence system will reduce administration time, reduce inbound calls for evidence, and increases preparedness for court cases. Upload cases to NICE Justice from 2025 straight to the platform.
Objective	We will continue moving existing data from our shared P-drive to the Nice Justice platform. We will move towards uploading historical data on external storage devices to the Nice Justice platform.

Goal #3	Mid 2023, our office established a Gang and Organized Crime Unit. We 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.
Objective	We will continue to standardize the procedures of this newly created unit to ensure successful prosecution.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	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.	2862/3052	2990/3314	2980/2988	3000/2600
Continue to move historical data from external hard drives and the county network p-drive to the NICE Justice platform, move new cases directly to the NICE Justice platform.	2862	2990	6262	8762
Measure cases received and closed in this unit; first number received, second number closed for first full budget year, 2025.	n/a	n/a	37/8	45/15

**GENERAL FUND
DISTRICT ATTORNEY
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	3,383,568	3,848,073	4,381,796	5,758,521
Operating Services	445,649	594,441	656,960	893,428
Non Dept Managed Costs	159,094	178,232	286,846	272,757
Capital	83,122	216,854	282,748	112,000
Debt Service	75,996	93,980	82,018	63,805
TOTAL ANNUAL BUDGET	4,147,429	4,931,579	5,690,368	7,100,511

**STATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,034,416	1,182,028	1,223,991	1,208,210
Operating Services	28,612	30,049	24,699	52,167
Non-Dept. Managed Costs	51,373	61,043	77,107	77,527
Debt Service	1,332	0	0	0
TOTAL ANNUAL BUDGET	1,115,733	1,273,121	1,325,796	1,337,904

**STATE COURT TECH
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Operating Services	0	0	0	25,000
TOTAL ANNUAL BUDGET	0	0	0	25,000

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	SOLICITOR-GENERAL'S OFFICE
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Goal #1	Establish a reputation of tough, yet fair, prosecution in order to prevent and punish crimes committed in Cherokee County.
Objective	To efficiently and thoroughly build cases to ensure that defendants are held accountable for their actions, deter crime and protect the public from harm.

Goal #2	Assist Victims of Crime and ensure the adherence to the Georgia Crime Victims' Bill of Rights.
Objective	To ensure that victims are protected and receive restitution for property damages, medical bills and other expenses for which they are entitled, while also ensuring that the witnesses' and crime victims' experience with the criminal justice system is as positive and productive as possible.

Goal #3	To pursue resolutions for cases in a timely manner in order to keep the case count at a manageable level and preventing a backlog of cases in the State Court system.
Objective	To serve the public interest with integrity and balanced judgment by pursuing appropriate criminal charges of appropriate severity and by exercising discretion so as to resolve cases efficiently and expeditiously to prevent a backlog of cases in the State Court system.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Cases opened in Cherokee County State and Magistrate Court	11,325	10,154	10,621	11,000
Cases dispositions for Cherokee County State and Magistrate Court	9,349	11,401	10,936	12,000
Victims Served in Cherokee County State and Magistrate Court	2,330	2,655	3,337	3,500

**GENERAL FUND
STATE COURT SOLICITOR
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	2,001,199	2,378,572	2,907,219	3,171,126
Operating Services	100,140	141,653	104,422	151,010
Non-Dept. Managed Costs	94,776	106,024	119,428	122,919
Capital	23,728	0	0	32,000
Debt Service	20,013	19,398	12,304	5,398
TOTAL ANNUAL BUDGET	2,239,855	2,645,646	3,143,372	3,482,453

**SOLICITOR VIDEO ACCOUNT
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Operating Services	179	8,722	13,304	51,000
TOTAL ANNUAL BUDGET	179	8,722	13,304	51,000

2025 Goals, Objectives & Performance Measures
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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.

Goal #2	CONTINUING: Carefully monitor budget and manage spending to ensure a budget surplus at end of fiscal year.
Objective	STEWARDSHIP OF TAXPAYER DOLLARS: To close the fiscal year with a budget surplus to return to the County.

Goal #3	STAFFING: Ensure all 10 judge positions are filled with qualified lawyer-judges.
Objective	EFFICIENCY: With a change in administration, multiple positions will become vacant and must be filled to ensure continuing and efficient operations. Objective is to fill all ten positions NLT March 31, 2025.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
STEWARDSHIP: Budget Surplus - unused taxpayer dollars returned to the County. NOTE: FY2023 over-budget was caused by a one-time \$22,000 mandatory upgrade to the electronic warrant system, unknown at the time the budget was made final.	\$7,041	(\$2,723)	\$33,670	\$20,000
EFFICIENCY: Monthly monitoring of newly-opened and newly-closed civil cases, along with volume of open cases at end of each month. Key indicator is number of cases closed as % of cases open at start of each period plus new cases filed during the period. (NOTE: At any given time, 50%-60% of open cases are not ready to be heard by the Court.) NOTE: Have won the "Clearance Excellence Award" every year offered except 2021, when courts were closed due to pandemic.	47.8%	49.6%	51.0%	50.0%
EFFICIENCY: Ensure all orders and judicial decisions are completed and filed within 24 hours.	99.9%	99.9%	99.0%	95.0%
EFFICIENCY: Ensure 24/7/365 judicial coverage in support of law enforcement needs.	91.7%	93.0%	95.0%	95.0%

**GENERAL FUND
MAGISTRATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	478,658	587,179	651,310	655,787
Operating Services	9,738	34,259	12,225	28,979
Non-Dept. Managed Costs	18,990	22,136	27,553	27,207
Debt Service	363	0	0	0
TOTAL ANNUAL BUDGET	507,749	643,574	691,088	711,973

2025 Goals, Objectives & Performance Measures
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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 all 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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Average number of days from the filing of uncontested estate petitions to final order being entered.	19	24	12	20
Average number of days from the date a Weapons Carry License is submitted to the date the license is issued in cases where there is no criminal history present.	3	3	5	5

**PROBATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	932,019	963,373	1,037,934	1,102,805
Operating Services	68,068	82,180	71,493	104,700
Non-Dept. Managed Costs	42,469	46,651	57,516	55,952
Debt Service	2,059	0	0	0
TOTAL ANNUAL BUDGET	1,044,615	1,092,204	1,166,944	1,263,457

**JUVENILE COURT
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	819,659	1,190,365	1,395,591	1,495,684
Operating Services	620,074	714,354	777,069	870,447
Non Dept Managed Costs	63,375	88,764	96,768	95,982
Debt Service	1,332	0	0	0
TOTAL ANNUAL BUDGET	1,504,441	1,993,483	2,269,429	2,462,113

**JUVENILE COURT SUPERVISION FEES
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Operating Services	16,758	35,588	40,387	50,550
TOTAL ANNUAL BUDGET	16,758	35,588	40,387	50,550

2025 Goals, Objectives & Performance Measures
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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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
To continue and increase the in-house collection efforts for Court Appointed Application Fees.	18,500	19,700	21,265	22,000
To continue to monitor and maintain collection efforts for restitution for Court Appointed Attorney's Fees.	14,831	17,981	15,929	16,000
To continue to monitor and maintain collection efforts for restitution for Court Appointed Attorney's Fees from the Superior Court/State Accountability Courts.	2,000	2,650	3,285	3,500

GENERAL FUND
INDIGENT DEFENSE
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	375,105	404,428	437,698	472,858
Operating Services	2,495,164	2,806,805	3,189,651	3,280,259
Non-Dept. Managed Costs	11,400	10,419	13,221	12,012
Debt Service	606	0	0	0
TOTAL ANNUAL BUDGET	2,882,275	3,221,652	3,640,571	3,765,129

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.

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.

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.

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.

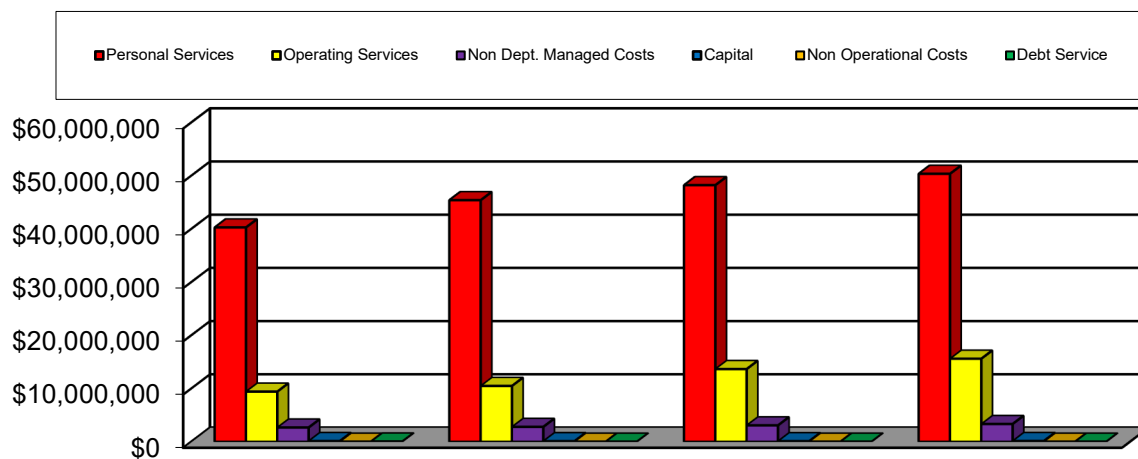
SWAT is comprised of the Special Weapons and Tactics Team.

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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$40,269,383	\$45,393,720	\$48,214,440	\$50,353,899
Operating Services	\$9,412,593	\$10,475,394	\$13,654,014	\$15,592,881
Non-Dept. Managed Costs	\$2,660,411	\$2,786,556	\$3,064,476	\$3,321,776
Capital	\$118,822	\$99,141	\$91,314	\$127,000
Non-Operational Costs	\$1,596	\$2,721	\$1,660	\$0
Debt Service	\$34,755	\$0	\$0	\$0
Total Budget	\$52,497,560	\$58,757,532	\$65,025,904	\$69,395,556
Change Over Prior Year	---	11.92%	10.67%	6.72%

2025 Goals, Objectives & Performance Measures
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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	Implementation of an electronic ticketing program.
Objective	Obtain software to implement an electronic ticketing program that streamlines the citation process, improves accuracy, reduces administrative workload, and enhances data accessibility, ultimately increasing efficiency and transparency in law enforcement operations.

Goal #2	Establish a Real Time Intelligence Center.
Objective	Complete renovations to establish a Real Time Intelligence Center that leverages advanced technology and real-time data analytics to enhance situational awareness, improve response times, and support law enforcement in proactively preventing and reducing crime, thereby creating a safer community.

Goal #3	Renovation of the training firing range.
Objective	Complete comprehensive renovations to the training firing range, enhancing safety and functionality to better prepare personnel with a modernized facility with up-to-date resources for effective and realistic training scenarios.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Implementation and training of an electronic ticketing program.	9	320	1	140
Establish a Real Time Intelligence Center	35	170	5	1
Complete renovation of the training range.	4	73	1	1

LAW ENFORCEMENT ADMINISTRATION
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	3,111,221	4,140,511	4,485,867	4,610,583
Operating Services	1,788,716	1,819,241	2,510,091	2,619,900
Non-Dept. Managed Costs	247,097	250,866	134,641	199,185
Capital	73,937	45,205	22,892	0
Debt Service	3,633	0	0	0
TOTAL ANNUAL BUDGET	5,224,604	6,255,823	7,153,492	7,429,668

CMANS
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,618,356	2,013,840	2,015,367	2,367,009
Operating Services	243,682	1,055,757	1,744,621	2,988,500
Non-Dept. Managed Costs	104,489	79,712	86,729	91,749
Capital	44,885	0	0	0
Debt Service	2,422	0	0	0
TOTAL ANNUAL BUDGET	2,013,833	3,149,309	3,846,717	5,447,258

CRIMINAL INVESTIGATION DIVISION (CID)

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	3,895,572	3,885,226	4,143,249	4,416,013
Operating Services	182,662	218,786	214,464	220,527
Non-Dept. Managed Costs	219,005	169,679	154,204	190,556
Capital	0	7,492	0	0
Non-Operational Costs	1,596	1,596	1,660	0
Debt Service	6,055	0	0	0
TOTAL ANNUAL BUDGET	4,304,890	4,282,778	4,513,578	4,827,096

INTELLIGENCE DIVISION

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	(2,500)	0	0	0
Operating Services	92,460	0	0	0
Non-Dept. Managed Costs	240	208	0	0
Debt Service	484	0	0	0
TOTAL ANNUAL BUDGET	90,684	208	0	0

GENERAL FUND
UNIFORM PATROL DIVISION
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	10,508,429	11,857,894	12,792,113	13,410,121
Operating Services	851,769	614,546	363,069	612,313
Non-Dept. Managed Costs	526,557	658,468	875,611	621,351
Capital	0	11,516	700	0
Debt Service	4,723	0	0	0
TOTAL ANNUAL BUDGET	11,891,478	13,142,424	14,031,493	14,643,785

TRAINING DIVISION
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,064,722	1,110,639	1,103,396	1,303,850
Operating Services	373,681	418,438	505,485	467,500
Non-Dept. Managed Costs	108,756	124,834	144,753	604,225
Debt Service	1,695	0	0	0
TOTAL ANNUAL BUDGET	1,548,854	1,653,911	1,753,635	2,375,575

SPECIAL OPERATIONS
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personnel Services	2,877,566	3,171,699	3,468,380	3,631,281
Operating Services	268,966	307,521	201,846	250,650
Non-Dept. Managed Costs	164,443	76,017	131,395	183,786
Capital	0	34,927	26,622	32,000
Debt Service	4,117	0	0	0
TOTAL ANNUAL BUDGET	3,315,093	3,590,164	3,828,242	4,097,717

GENERAL FUND

SWAT

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Operating Services	0	0	151,794	170,000
TOTAL ANNUAL BUDGET	0	0	151,794	170,000

COURT SERVICES

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	2,990,047	3,181,828	3,622,626	3,750,229
Operating Services	84,251	101,811	67,732	111,040
Non-Dept. Managed Costs	97,899	99,798	89,890	73,417
Capital	0	0	0	75,000
Debt Service	606	0	0	0
TOTAL ANNUAL BUDGET	3,172,803	3,383,437	3,780,249	4,009,686

CROSSING GUARDS

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	175,651	199,488	209,677	251,902
Operating Services	2,742	988	1,790	5,700
Non-Dept. Managed Costs	5,260	2,417	2,796	2,419
TOTAL ANNUAL BUDGET	183,652	202,893	214,264	260,021

GENERAL FUND
ADULT DETENTION FACILITY
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	14,030,319	15,832,596	16,373,764	16,612,911
Operating Services	5,523,664	5,938,307	7,893,121	8,146,751
Non-Dept. Managed Costs	1,186,666	1,324,558	1,444,457	1,355,088
Capital	0	0	41,100	20,000
Non-Operational Costs	0	1,125	0	0
Debt Service	11,020	0	0	0
TOTAL ANNUAL BUDGET	20,751,669	23,096,585	25,752,442	26,134,750

COMMUNITY DEVELOPMENT

Community Development consists of the Development Services Center, Public Works, Stormwater Management Engineering, Transportation Engineering, Engineering, Blalock Landfill, Conservation Administration, 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.

Conservation Administration oversees water conservation issues in the County and is part of the Limestone Valley Conservation office and coordinates with the University of Georgia on conservation issues. This department was eliminated in 2023 and absorbed into Engineering.

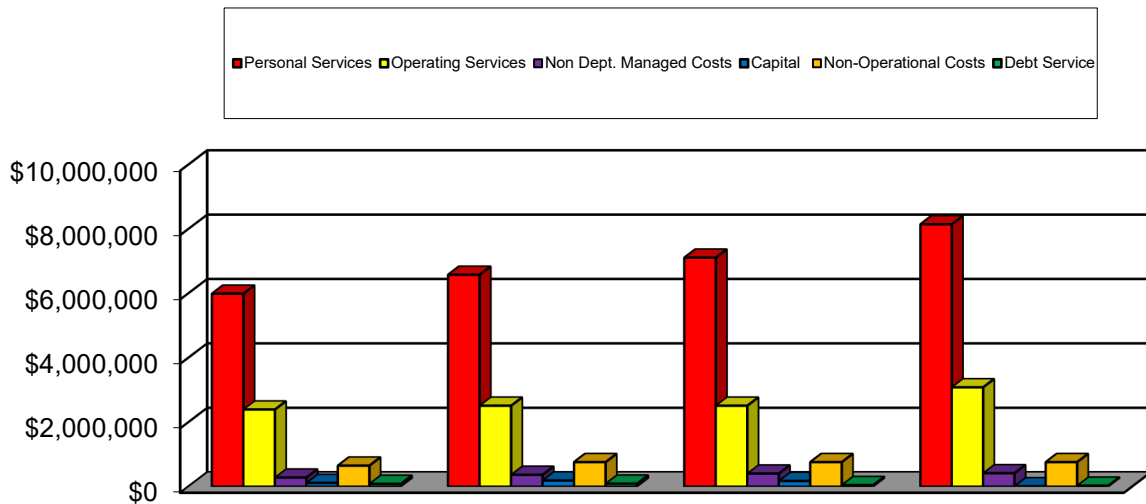
Forest Resources Conservation accounts for monthly payments to the GA Forestry Commission.

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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$5,987,357	\$6,577,030	\$7,107,268	\$8,145,878
Operating Services	\$2,391,777	\$2,509,622	\$2,510,392	\$3,081,631
Non-Dept. Managed Costs	\$280,689	\$366,705	\$404,333	\$415,492
Capital	\$113,872	\$190,223	\$174,955	\$10,000
Non-Operational Costs	\$650,384	\$760,384	\$760,242	\$760,384
Debt Service	\$85,547	\$91,090	\$48,087	\$28,557
Total Budget	\$9,509,627	\$10,495,054	\$11,005,277	\$12,441,942
Change Over Prior Year	---	10.36%	4.86%	13.05%

2025 Goals, Objectives & Performance Measures
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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 help the process to 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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Permit Fees	5,750,987	6,537,636	6,714,490	7,000,000
Occupation Tax	986,203	1,033,036	1,376,348	1,500,000

GENERAL FUND
DEVELOPMENT SERVICES CENTER
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	491,376	503,083	552,116	563,622
Operating Services	45,745	31,225	39,840	134,966
Non-Dept. Managed Costs	12,460	14,287	16,261	12,716
Debt Service	848	0	0	0
TOTAL ANNUAL BUDGET	550,429	548,595	608,218	711,304

2025 Goals, Objectives & Performance Measures
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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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Cherokee County Public Works Resurfacing "In-house" and "LMIG" (miles)	31.8	30.6	29.6	60.0
Stormwater Pipe Improvements completed	133	87	122	150
Percentage of work orders completed	76%	75%	78%	100%

GENERAL FUND

PUBLIC WORKS

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	2,328,666	2,460,321	2,623,289	3,320,831
Operating Services	1,182,565	1,389,463	1,393,994	1,381,144
Non-Dept. Managed Costs	130,741	188,563	192,563	231,654
Capital	0	34,495	61,900	0
Debt Service	1,211	0	0	0
TOTAL ANNUAL BUDGET	3,643,184	4,072,842	4,271,746	4,933,629

2025 Goals, Objectives & Performance Measures
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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
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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

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Inspect Catch Basins	20.2%	20.0%	21.2%	20.0%
Inspect Pipes	23.0%	21.8%	21.0%	20.0%
Inspect Ditches	21.0%	21.3%	20.0%	20.0%
Inspect Ponds	25.0%	20.8%	28.0%	20.0%
Complaints	291	242	238	100.0%
Infrastructure Improvement Projects	5	6	6	4
Stormwater Plan Reviews	1,579	1,268	1,422	750
Floodplain Reviews	422	338	389	300

GENERAL FUND

STORMWATER MANAGEMENT ENGINEERING

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	431,705	472,940	556,095	602,353
Operating Services	70,554	66,973	65,672	67,285
Non-Dept. Managed Costs	15,509	19,883	21,001	23,502
Capital	0	37,318	0	0
Non-Operational Costs	0	10,000	10,000	10,000
Debt Service	20,690	20,085	9,484	0
TOTAL ANNUAL BUDGET	538,458	627,199	662,252	703,140

TRANSPORTATION ENGINEERING

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	0	416,370	455,076	559,882
Operating Services	0	237,642	266,197	272,527
Non-Dept. Managed Costs	5	8,240	9,742	18,142
Capital	0	43,990	0	0
TOTAL ANNUAL BUDGET	5	706,242	731,015	850,551

2025 Goals, Objectives & Performance Measures
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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	Administrate 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	Administrate and review performance and maintenance bonds for conformance.
Objective	Review and maintain civil infrastructure and tree replacement bonds.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Conduct Plan Reviews associated with land disturbance permits, final plats, commercial projects, lot grading plans, minor subdivisions, rezoning applications, variances	1,544	1,276	1,442	500
Conduct Inspections on All Permitted Projects	4,202	3,783	2,804	2,500
Inspect, maintain, and release civil infrastructure and tree replacement bonds	91	87	78	70

GENERAL FUND
ENGINEERING
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,025,090	896,539	888,219	952,576
Operating Services	280,858	109,207	85,286	257,192
Non-Dept. Managed Costs	41,195	54,675	52,487	42,909
Capital	12,477	0	0	10,000
Debt Service	19,546	11,658	0	0
TOTAL ANNUAL BUDGET	1,379,165	1,072,079	1,025,992	1,262,677

BLALOCK ROAD LANDFILL
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,640	0	0	0
Operating Services	371,229	171,429	180,800	200,000
Non-Dept. Managed Costs	6,511	6,547	6,626	6,825
TOTAL ANNUAL BUDGET	379,380	177,976	187,426	206,825

GENERAL FUND
CONSERVATION ADMINISTRATION
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	140,357	0	0	0
Operating Services	34	0	0	0
Non-Dept. Managed Costs	2,347	0	0	0
Debt Service	121	0	0	0
TOTAL ANNUAL BUDGET	142,859	0	0	0

FOREST RESOURCES CONSERVATION
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Non-Operational Costs	13,197	13,197	13,055	13,197
TOTAL ANNUAL BUDGET	13,197	13,197	13,055	13,197

2025 Goals, Objectives & Performance Measures
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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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Goal #1. Maintain normal level in permit fees per Fiscal Year.	5,750,987	6,537,635	6,566,445	6,000,000
Goal # 2. Conduct all inspections scheduled daily. 2022 had high volume than normal.	39,836	34,808	31,613	34,000
Goal #3. Maintain Monthly Train hours yearly.	60	65		60

GENERAL FUND
BUILDING INSPECTIONS
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	843,032	979,385	1,121,293	1,115,311
Operating Services	70,856	75,462	74,966	84,692
Non-Dept. Managed Costs	45,944	39,120	43,693	47,614
Capital	101,395	25,349	113,055	0
Debt Service	41,800	59,347	38,603	28,557
TOTAL ANNUAL BUDGET	1,103,026	1,178,663	1,391,609	1,276,174

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	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.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Rezoning Cases	40	35	42	100%
Special Use Permits	7	6	9	100%
Variances / Appeals	135	89	70	100%
Administrative Variances	34	33	22	100%
Land Disturbance Plan Applications	117	122	103	100%
Building Permit Plan Applications	279	320	523	100%
Minor Subdivisions Plat Applications	279	271	225	100%
Sign Permits	96	90	102	100%
Annual Impact Fee Report Approved & Adopted	Yes	Yes	Yes	Complete
Zoning Ordinance Revisions	3	7	7	5
Code Enforcement Cases (last 6 months of FY2024)	NA	NA	289	100%

**GENERAL FUND
PLANNING AND ZONING
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	725,491	848,391	911,180	1,031,303
Operating Services	369,936	428,222	403,637	683,825
Non-Dept. Managed Costs	25,978	35,389	61,960	32,130
Capital	0	49,072	0	0
Debt Service	1,332	0	0	0
TOTAL ANNUAL BUDGET	1,122,737	1,361,073	1,376,777	1,747,258

**ECONOMIC DEVELOPMENT
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Non-Operational Costs	637,187	737,187	737,187	737,187
TOTAL ANNUAL BUDGET	637,187	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.

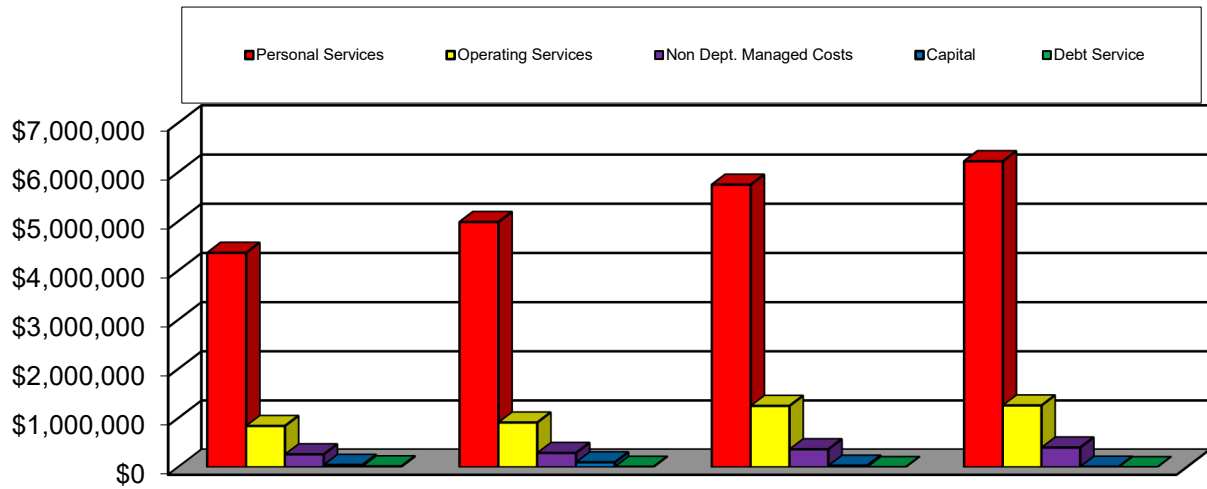
The **Animal Shelter** provides temporary shelter for domestic animals that have been either abandoned by their owners or picked up by the Animal Control division of the County. The Animal Shelter provides adoption services, spay and neuter services, microchip service and euthanasia for unclaimed animals. **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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$4,362,165	\$4,988,763	\$5,746,557	\$6,223,288
Operating Services	\$839,388	\$909,557	\$1,247,959	\$1,256,852
Non-Dept. Managed Costs	\$261,877	\$290,055	\$366,081	\$400,550
Capital	\$46,468	\$99,788	\$31,479	\$10,000
Debt Service	\$17,693	\$8,611	\$2,153	\$0
Total Budget	\$5,527,591	\$6,296,774	\$7,394,229	\$7,890,690
Change Over Prior Year	---	13.92%	17.43%	6.71%

2025 Goals, Objectives & Performance Measures
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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 Intervention Team (CIT) training. As the Department continues to grow, we also continue to endeavor for 100% CIT trained staff.
Objective	Enroll at least one department employee per quarter in a CIT training 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 and Operations Manager 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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Number of department employees who completed CIT training	3	3	2	3
Percentage of budget utilized	98.3%	89.0%	95.7%	95%
Number of meetings with Judges and Court Teams	24	30	24	24

**GENERAL FUND
CHEROKEE PROBATION
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	790,496	935,374	1,215,009	1,436,094
Operating Services	54,351	83,319	140,222	106,231
Non-Dept. Managed Costs	36,350	39,940	62,462	78,969
TOTAL ANNUAL BUDGET	881,198	1,058,633	1,417,693	1,621,294

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	Animal Shelter
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Goal #1	Reduce the number of animals entering the shelter
Objective	Conduct microchipping events for the public, microchip animals upon reclaim, assist TNR groups with S/N, assist ACO with Return in Field and conduct offsite clinics for low income areas

Goal #2	Increase Animal Shelter community presence
Objective	Increase social media followers, conduct educational outreach for both children and adults, attend community events and hold onsite shelter events

Goal #3	Continue to provide customer service and animal care at the highest level
Objective	Conduct training of staff on medical and animal behavior in addition to customer service training

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Total Animal Intake	2,425	3,011	2,965	2,600
Percent Live Animal Exit	72	76	82	83
Social media following	33,521	37,847	40,264	45,000

GENERAL FUND

ANIMAL SHELTER

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,206,423	1,407,260	1,476,785	1,647,117
Operating Services	308,812	295,440	345,531	362,170
Non-Dept. Managed Costs	100,884	113,384	117,366	139,423
Debt Service	1,211	0	0	0
TOTAL ANNUAL BUDGET	1,617,330	1,816,084	1,939,682	2,148,710

ANIMAL SHELTER SPECIAL PROJECTS

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Operating Services	68,671	41,455	23,301	63,800
Capital	46,468	49,313	0	10,000
TOTAL ANNUAL BUDGET	115,139	90,768	23,301	73,800

2025 Goals, Objectives & Performance Measures
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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 Quarterly Local Emergency Preparedness Committee

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Deliver 2 Community Preparedness Classes to the citizens of Cherokee County in 2024.	N/A	4	2	2
Update all components of the Local Emergency Operations Plan (by number of plans)	N/A	N/A	N/A	30
Host LEPC Meetings	N/A	N/A	N/A	4

GENERAL FUND

EMERGENCY MANAGEMENT AGENCY

EXPENDITURE DETAIL

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	209,872	253,362	290,362	307,499
Operating Services	88,363	125,799	153,250	157,479
Non-Dept. Managed Costs	26,561	31,465	30,079	30,883
Debt Service	5,086	0	0	0
TOTAL ANNUAL BUDGET	329,881	410,626	473,691	495,861

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	Radio Technology
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Goal #1	To provide the first responders of Cherokee County with the best radio network possible.
Objective	Monitor system analytics and provide metrics to ensure the system, the users and the agencies are getting the best performance and service.

Goal #2	Complete annual preventative maintenance on all annual subscribers and fixed sites to include firmware updates and programming changes.
Objective	Function as a liaison between our contracted radio vendor and the agencies that we serve to complete the suggested preventative maintenance to maintain warranty and recommended operating levels and update any manufacture recommended firmware and routinely make subscriber programming changes at the agency's request.

Goal #3	Continue to implement technology to provide enhanced and efficient services to first responders.
Objective	Systemwide switch and gateway replacement as well as ESI Net phone system for E911

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Subscriber programming events completed	5,500	5,850	8,250	8,000
New subscribers added to system	1,847	1,897	1,984	2,150
MCM Trouble Ticket Jobs			213	720

GENERAL FUND

RADIO COMMUNICATIONS

EXPENDITURE DETAIL

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	99,202	123,390	134,289	129,212
Operating Services	18,195	20,809	163,768	109,436
Non-Dept. Managed Costs	1,531	2,508	2,721	2,052
Capital Outlays	0	49,300	0	0
TOTAL ANNUAL BUDGET	118,928	196,007	300,778	240,700

2025 Goals, Objectives & Performance Measures
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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	Marshal's Office
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Goal #1	Maintain quality of life for county citizens by education, enforcement, and strong partnership with the community.
Objective	Seek 95% compliance with Code Enforcement violations. Provide public awareness campaigns through community workshops and events.

Goal #2	Reduce the number of nuisance dog complaints and dog bite cases.
Objective	Ensure that Animal Control officers respond without delay to reports of aggressive dogs and continue providing resources needed to manage dangerous dog cases. Strict enforcement efforts towards nuisance and aggressive dogs and continue educating the public on responsible pet ownership along with animal laws and regulations.

Goal #3	Reduce the number of commercial motor vehicle violations to provide citizens with safer roadways within the county.
Objective	Truck Compliance Unit will conduct high visibility concentrated patrols of county roadways and strictly enforce state law and county ordinance violations on commercial motor vehicles traveling within the county.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Code Enforcement Initiated Cases	2,145	3,116	2,585	2,700
Animal Control Initiated Cases	474	492	446	500
Truck Compliance Unit Initiated Cases (New Division Started March 1, 2024)	0	0	906	1,500

GENERAL FUND
CODE ENFORCEMENT
EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,623,992	1,560,062	1,851,559	1,849,424
Operating Services	184,657	224,986	280,095	277,022
Non-Dept. Managed Costs	63,315	68,289	78,434	91,628
Capital Outlays	0	546	31,228	0
Debt Service	10,791	8,611	2,153	0
TOTAL ANNUAL BUDGET	1,882,755	1,862,493	2,243,468	2,218,074

ANIMAL CONTROL
EXPENDITURE SUMMARY

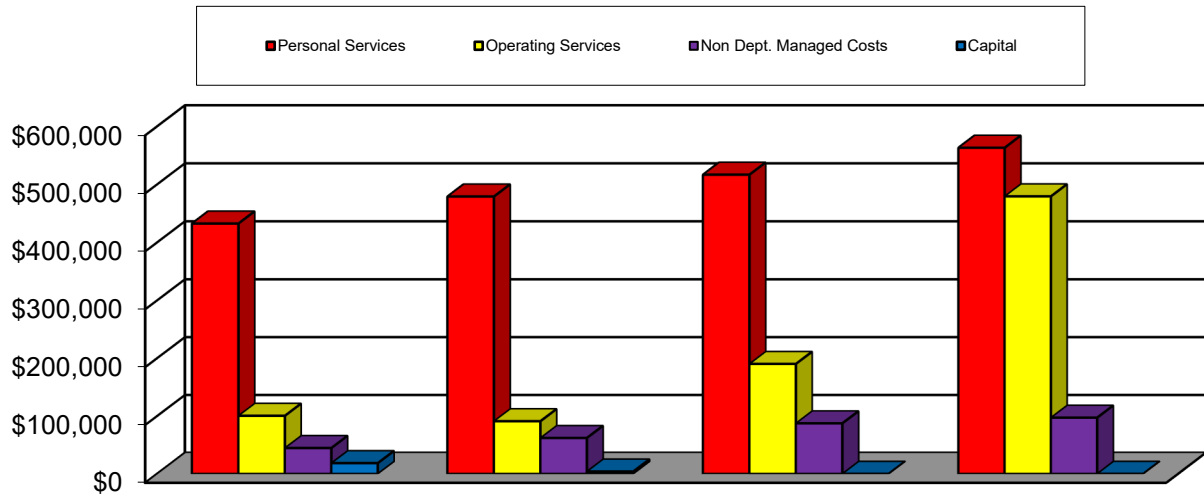
Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	432,180	709,316	778,554	853,942
Operating Services	116,339	117,748	141,792	180,714
Non-Dept. Managed Costs	33,236	34,468	75,019	57,595
Capital	0	630	251	0
Debt Service	606	0	0	0
TOTAL ANNUAL BUDGET	582,360	862,162	995,616	1,092,251

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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$432,432	\$479,019	\$516,676	\$563,115
Operating Services	\$100,328	\$90,965	\$190,064	\$479,300
Non-Dept. Managed Costs	\$44,574	\$61,960	\$87,300	\$97,087
Capital	\$18,440	\$3,964	\$0	\$0
Total Budget	\$595,774	\$635,907	\$794,040	\$1,139,502
Change Over Prior Year	---	6.74%	24.87%	43.51%

GENERAL FUND COMMUNITY SERVICES EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	199,131	215,425	228,042	230,984
Operating Services	12,873	6,950	7,765	13,400
Non-Dept. Managed Costs	2,068	3,613	10,662	2,139
TOTAL ANNUAL BUDGET	214,071	225,989	246,469	246,523

2025 Goals, Objectives & Performance Measures
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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	Exceed 2024 Revenue and reach a goal of \$200,000.
Objective	Ensure proper prices on transactions and apply fee's where appropriate.

Goal #2	Reduce Recycling Center role in the operation of Keep Cherokee Beautiful.
Objective	Turn over all functions related to Keep Cherokee Beautiful with the exception of equipment storage and retrieval of event disposal. This will include maintenance of upkeep of files, Event planning, supply ordering and Newsletter creation and publishing.

Goal #3	Identify and implement new revenue streams.
Objective	By increasing the types of revenue generated materials collected we can increase the amount of revenue generated at the facility.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Daily reports and monthly totals. Monthly goal of \$16,666	115,000	152,000	184,000	200,000
Give Adopt-a-Mile files to KCB. Explain process of event planning and provide vendor contacts for supplies and events.				
Partner with 2 new vendors for the purchase of collected commodities. Implement the acceptance of two new materials that generate revenue for the facility.				

**GENERAL FUND
RECYCLING
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	233,301	263,593	288,634	332,131
Operating Services	87,455	84,014	180,113	465,900
Non-Dept. Managed Costs	42,506	58,347	76,638	94,948
Capital	18,440	3,964	0	0
TOTAL ANNUAL BUDGET	381,702	409,919	545,385	892,979

INTERFUND TRANSFERS

Interfund Transfers are payments from General Fund to another fund.

GENERAL FUND

INTERFUND TRANSFERS

EXPENDITURE DETAIL

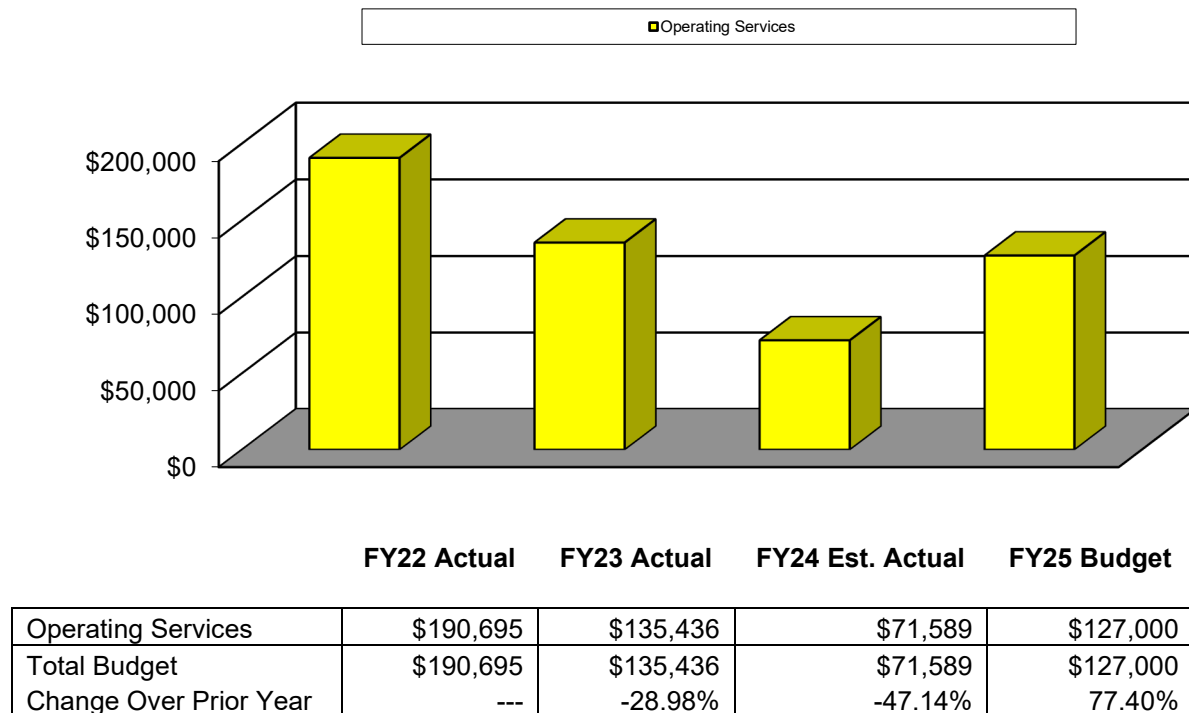
Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Transfers to E911 Fund	0	0	0	225,000
Transfers to Senior Services Fund	828,468	968,176	1,072,519	1,360,025
Transfers to Parks & Rec Fund	1,966,765	2,623,720	3,155,664	3,280,002
Transfers to Transportation Fund	136,938	183,600	750,839	683,868
Transfers to Grant Fund	299,925	431,323	195,138	183,272
Transfer to Victim Witness Fund	38,505	52,741	38,287	42,890
Transfer to DUI Court	50,000	68,835	184,921	151,675
Transfers to RRDA Fund	2,443,751	0	0	0
Transfers to EMS Fund	5,469,063	6,874,245	7,317,296	9,360,956
Total Interfund Transfers	11,233,414	11,202,640	12,714,664	15,287,688
TOTAL ANNUAL BUDGET	11,233,414	11,202,640	12,714,664	15,287,688

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.

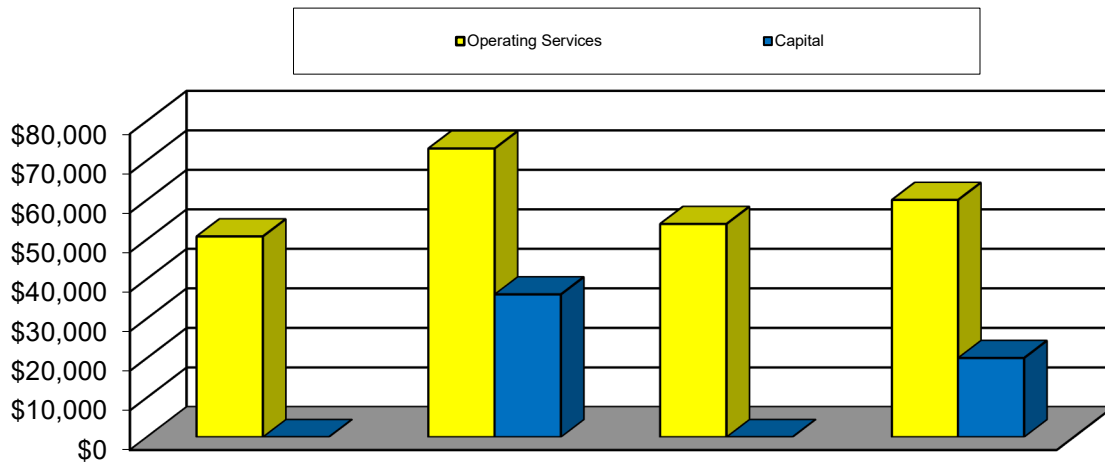
LAW LIBRARY FUND

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

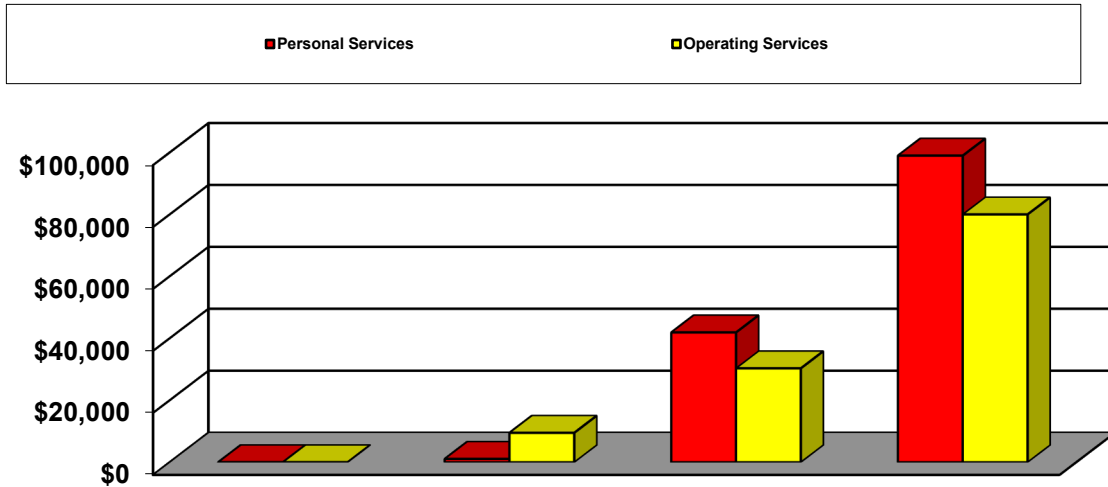
The State Forfeitures Fund is a special revenue fund to account for Sheriff's Forfeitures from the State. This fund has a separate bank account from other funds and is managed by the Sheriff's Office. This is an accounting entity only, not an operational organization.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Operating Services	\$50,754	\$73,016	\$53,915	\$60,000
Capital	\$0	\$36,084	\$0	\$20,000
Total Budget	\$50,754	\$109,100	\$53,915	\$80,000
Change Over Prior Year	---	114.96%	-50.58%	48.38%

NOSA FUND

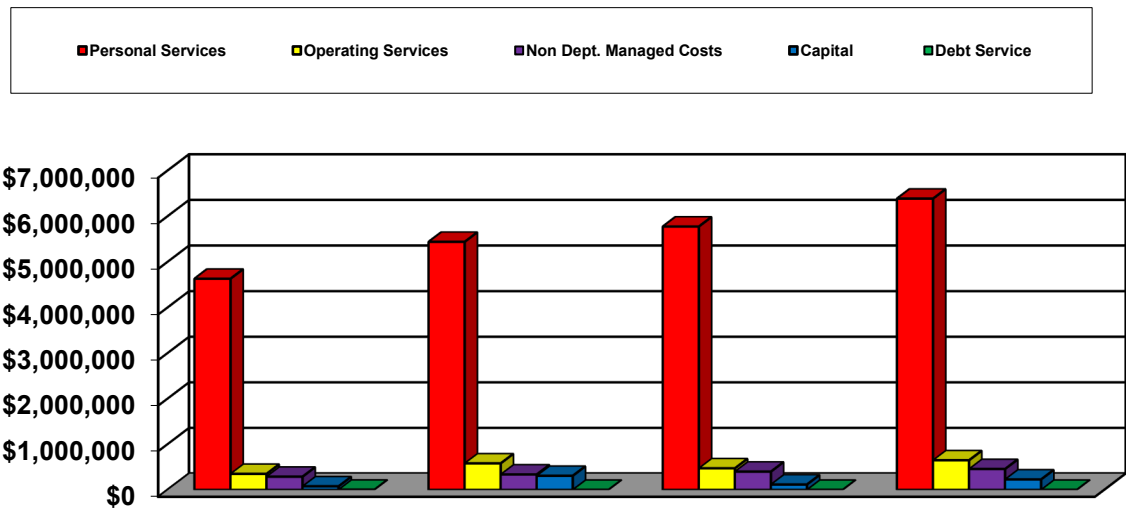
The NOSA fund was created at the end of Fiscal Year 2023 to keep track of the local share of National Opioid Settlement funds received from the Federal Government.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$0	\$1,084	\$41,885	\$99,003
Operating Services	\$0	\$9,505	\$30,296	\$80,000
Total Budget	\$0	\$10,590	\$72,182	\$179,003
Change Over Prior Year	---	---	581.63%	147.99%

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$4,631,299	\$5,440,181	\$5,775,121	\$6,387,142
Operating Services	\$349,778	\$580,168	\$471,554	\$648,037
Non-Dept. Managed Costs	\$287,883	\$336,340	\$398,965	\$456,178
Capital	\$76,157	\$306,990	\$115,567	\$227,000
Debt Service	\$2,422	\$0	\$0	0
Total Budget	\$5,347,538	\$6,663,678	\$6,761,208	\$7,718,357
Change Over Prior Year	---	24.61%	1.46%	14.16%

2025 Goals, Objectives & Performance Measures
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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 County E 9-1-1
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Goal #1	Complete CAD upgrade for both software and hardware
Objective	Compile required specs for products, purchase needed hardware and replace all CAD monitors and towers in the main 911 Center. Deploy new version of CAD software to all new CAD machines.

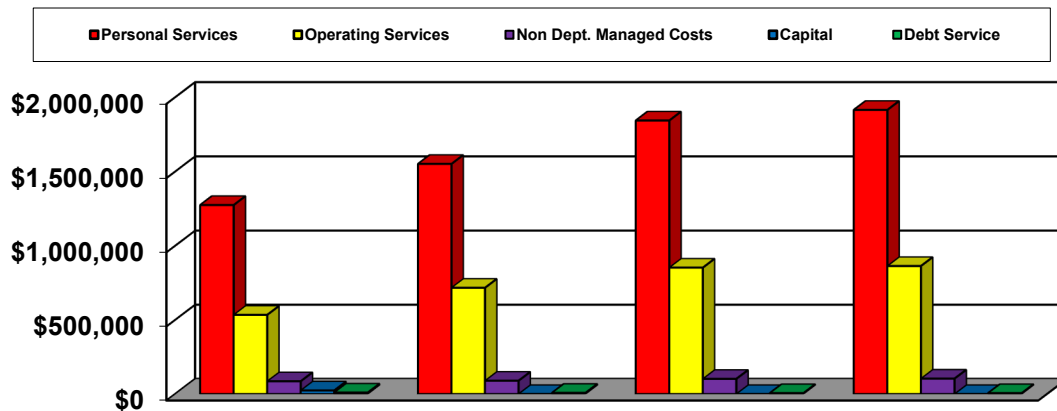
Goal #2	Implement pay incentive for bi-lingual Communications Officers
Objective	Research other agencies policies and procedures, implement language testing requirements

Goal #3	Staff a second fulltime Fire Dispatch position
Objective	Research needed changes to agency procedures, hire to fill the additional staffing requirements if needed

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Have purchased the needed hardware and cables to wire new console equipment. Scheduled deployment date for new software has been set.			Start	Complete
Have setup testing with test proctor and have policy completed			Start	Complete
Compile data on channel traffic and research schedules that allow for increased minimum staffing			Start	Start

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$1,274,774	\$1,551,846	\$1,844,118	\$1,915,433
Operating Services	\$534,264	\$717,012	\$852,922	\$863,579
Non-Dept. Managed Costs	\$86,025	\$89,608	\$102,249	\$103,908
Capital	\$23,988	0	0	0
Debt Service	\$9,497	\$7,732	\$5,709	\$5,709
Total Budget	\$1,928,547	\$2,366,199	\$2,804,998	\$2,888,629
Change Over Prior Year	---	22.69%	18.54%	2.98%

2025 Goals, Objectives & Performance Measures
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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	Continue to look for space or future builds for the Roamer Program participants to meet/activities.
Objective	Roamers have over 325 members who currently meet in available spaces that can accommodate this number. It is becoming more challenging each year to find the space. They currently provide the largest program in Senior Services.

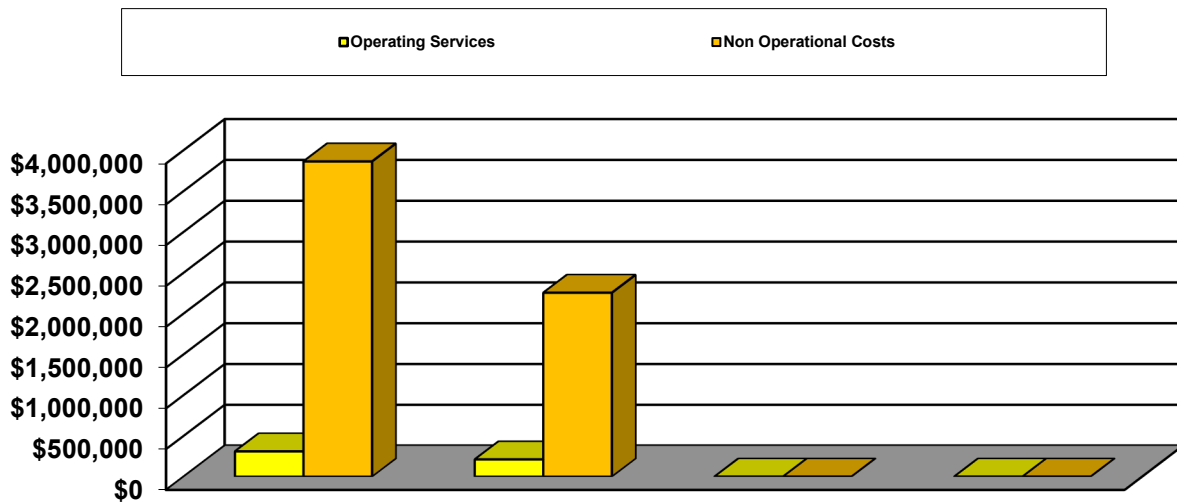
Goal #2	Provide more trips for seniors to attend the senior center on a daily basis.
Objective	Senior Center will continue to work with CATS to remove all our waiting list and expand the numbers so more seniors can attend and be provided more days.

Goal #3	Implement the Charlie Ferguson Center in the Senior Services program.
Objective	To serve has many seniors in need in the Pea Ridge Community who are below poverty level.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Senior Services has experience an increase in participants and waiting list for the Roamer program each year.	230	326	400	450
Increase the number of riders for transportation in the Senior Center. We have seen a drop in those currently riding but the number of participates needing rides has increased.	55	52	46	60
Serve those 60 an older in the Pea Ridge Community with congregate meals and daily social activities.	NA	NA	NA	30

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Operating Services	\$309,565	\$210,715	\$0	0
Non-Operational Costs	\$3,862,266	\$2,254,603	\$0	\$0
Total Budget	\$4,171,831	\$2,465,318	\$0	\$0
Change Over Prior Year	---	-40.91%	-100.00%	0.00%

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$3,086,358	\$4,403,002	\$5,086,188	\$5,680,767
Operating Services	\$1,925,449	\$1,943,176	\$2,035,584	\$2,437,847
Non-Dept. Managed Costs	\$861,796	\$1,060,993	\$1,260,936	\$1,201,341
Capital	\$5,002	\$58,417	\$21,801	\$0
Debt Service	\$22,912	\$0	\$0	\$0
Non-Operational Costs	\$1,596	\$1,596	\$1,660	\$1,600
Interfund Transfers	\$150,000	\$150,000	\$150,000	\$150,000
Total Budget	\$6,053,113	\$7,617,184	\$8,556,170	\$9,471,555
Change Over Prior Year	---	25.84%	12.33%	10.70%

2025 Goals, Objectives & Performance Measures
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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	Parks & Recreation
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Goal #1	Attract, Develop & Retain a high performance workforce for the overall agency
Objective	Provide professional development opportunities and supplemental pay incentives for all FT employees

Goal #2	Maintain financial sustainability by efficiently managing operational budgets and exploring new revenue streams
Objective	Create/ Maintain a Cost Recovery Plan for the agency and expand on new programming ideas and facility rentals

Goal #3	Continue to develop and maintain high priority parks and recreational facilities for the county
Objective	Complete design and start construction of capital projects list: (SW Park- Phase 1, Long Swamp- Phase 1, Yellow Creek- Phase 1, Veterans BB/ SB Complex CD's, Sequoyah Park Turf Conversion, Badger Creek Turf Conversion, Cochran Park CD's Phase 1), 7 total projects listed.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Average number of FT employees with certifications to be over 50%	19%	43%	90%	90%
Maintain in cash reserves a balance (based on each annual budget)	20%	14%	15%	12.50%
Review timelines for projects and ensure deadlines are being reached	3	6	6	7

**PARKS AND RECREATION FUND
PARKS ADMINISTRATION
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	379,724	437,496	494,754	485,810
Operating Services	155,133	247,476	197,168	228,714
Non-Dept. Managed Costs	453,382	560,674	489,227	471,234
Capital	0	0	2,033	0
Non-Operational Costs	1,596	1,596	1,660	1,600
Debt Service	2,301	0	0	0
TOTAL ANNUAL BUDGET	992,136	1,247,242	1,184,843	1,187,358

PROGRAMS

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	486,910	609,102	638,041	606,402
Operating Services	149,705	189,069	272,342	333,399
Non Dept. Managed Costs	4,409	4,444	5,953	4,586
TOTAL ANNUAL BUDGET	641,024	802,615	916,336	944,387

**AQUATIC CENTER
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	863,175	1,215,566	1,293,058	1,235,406
Operating Services	291,772	240,529	252,672	338,751
Non-Dept. Managed Costs	295,664	366,286	359,097	328,046
Capital	5,002	0	0	0
Debt Service	848	0	0	0
TOTAL ANNUAL BUDGET	1,456,461	1,822,381	1,904,827	1,902,203

PARKS AND RECREATION FUND

PARKS ATHLETICS

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	465,680	541,195	602,916	643,925
Operating Services	698,984	763,386	701,466	902,040
Non-Dept. Managed Costs	4,559	5,286	6,133	5,480
TOTAL ANNUAL BUDGET	1,169,223	1,309,867	1,310,515	1,551,445

PARKS FACILITIES

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	0	372,650	589,634	715,147
Operating Services	0	106,942	98,608	172,388
Non-Dept. Managed Costs	0	15,488	235,716	235,146
TOTAL ANNUAL BUDGET	0	495,080	923,958	1,122,681

PARKS AND RECREATION FUND

PARKS MAINTENANCE

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	890,870	1,226,994	1,467,785	1,480,592
Operating Services	629,855	395,774	513,328	462,555
Non-Dept. Managed Costs	103,782	108,814	164,810	156,849
Capital	0	58,417	19,768	0
Debt Service	19,763	0	0	0
Interfund Transfers	150,000	150,000	150,000	150,000
TOTAL ANNUAL BUDGET	1,794,271	1,939,998	2,315,691	2,249,996

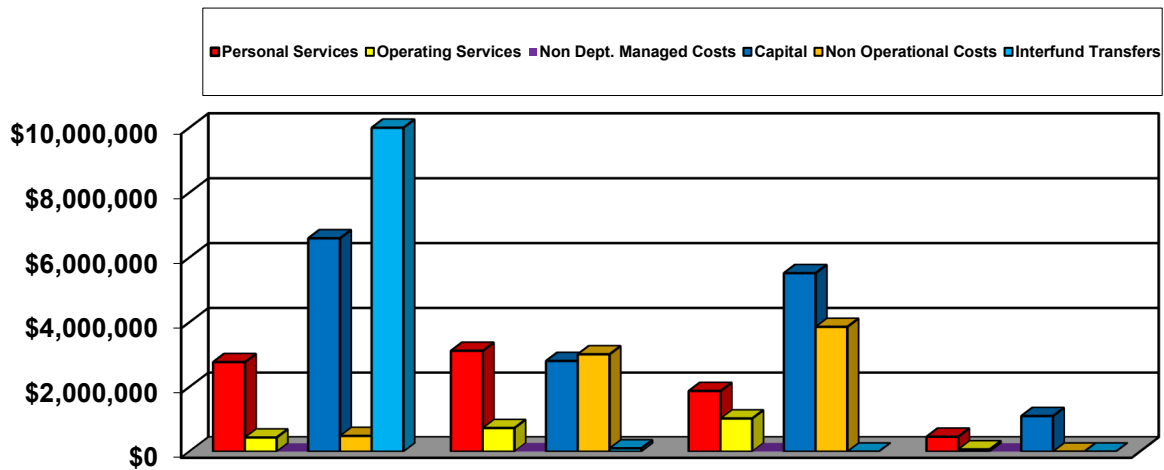
PARKS NATURAL RESOURCES

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	0	0	0	513,485
TOTAL ANNUAL BUDGET	0	0	0	513,485

ARPA FUND

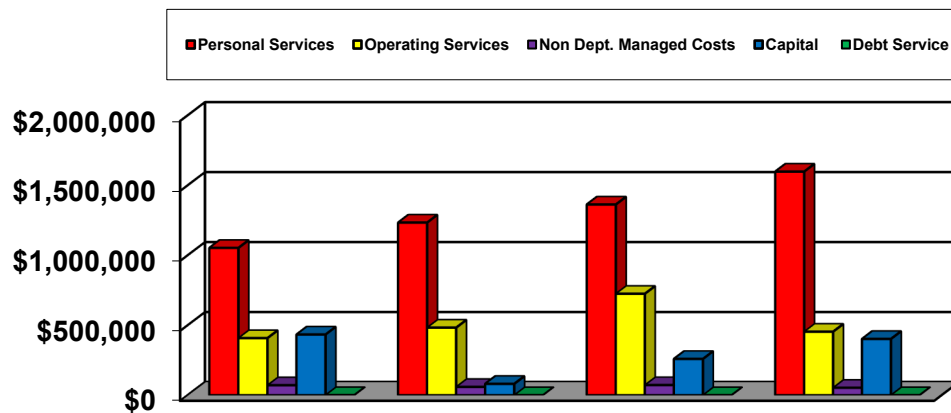
The American Rescue Plan Act (ARPA) Fund is a special revenue fund that accounts for funds received from the 2021 American Rescue Plan. This is an accounting entity only, not an operational organization.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$2,768,698	\$3,117,739	\$1,875,020	\$460,400
Operating Services	\$436,087	\$728,805	\$1,024,644	\$69,300
Non-Dept. Managed Costs	\$3,332	\$16,081	\$16,080	\$4,430
Capital	\$6,593,185	\$2,803,464	\$5,518,020	\$1,100,000
Non-Operational Costs	\$485,496	\$3,009,250	\$3,858,523	\$0
Interfund Transfers	\$10,000,000	\$100,000	\$0	\$0
Total Budget	\$20,286,798	\$9,775,339	\$12,292,287	\$1,634,130
Change Over Prior Year	---	-51.81%	25.75%	-86.71%

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$1,052,632	\$1,233,548	\$1,362,819	\$1,597,815
Operating Services	\$407,782	\$482,791	\$724,714	\$453,688
Non-Dept. Managed Costs	\$70,992	\$58,884	\$72,044	\$52,988
Capital	\$433,458	\$80,884	\$259,051	\$402,000
Debt Service	\$727	\$0	\$0	\$0
Total Budget	\$1,965,590	\$1,856,107	\$2,418,628	\$2,506,491
Change Over Prior Year	---	-5.57%	30.31%	3.63%

2025 Goals, Objectives & Performance Measures
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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 Area Transit Service (CATS)
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Goal #1	Update Shelter amenities - (Trash Cans) per the CTP study
Objective	Research and purchase amenities (Trash Cans) found in the CTP study

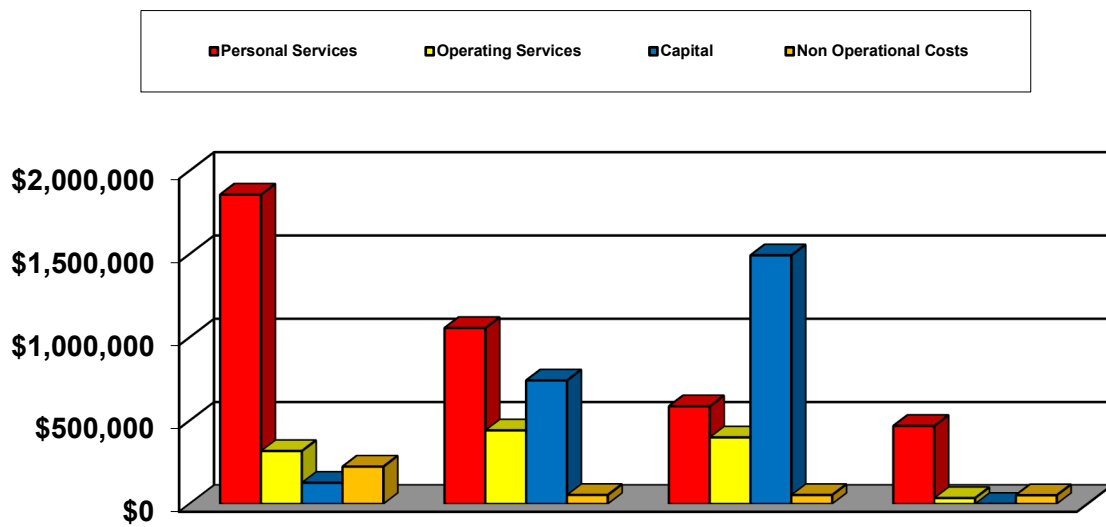
Goal #2	Get more riders on Micro-Transit to book trips using the app
Objective	Teach and register riders who use Micro-Transit on the app

Goal #3	Increase office staff
Objective	Hire a part-time dispatcher

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Research and purchase amenities found in the CTP study	3	3	3	7
Trips booked through the app	0	0	110	2,000
Hire new part-time dispatcher	4	5	5	6

MULTIPLE GRANT FUND

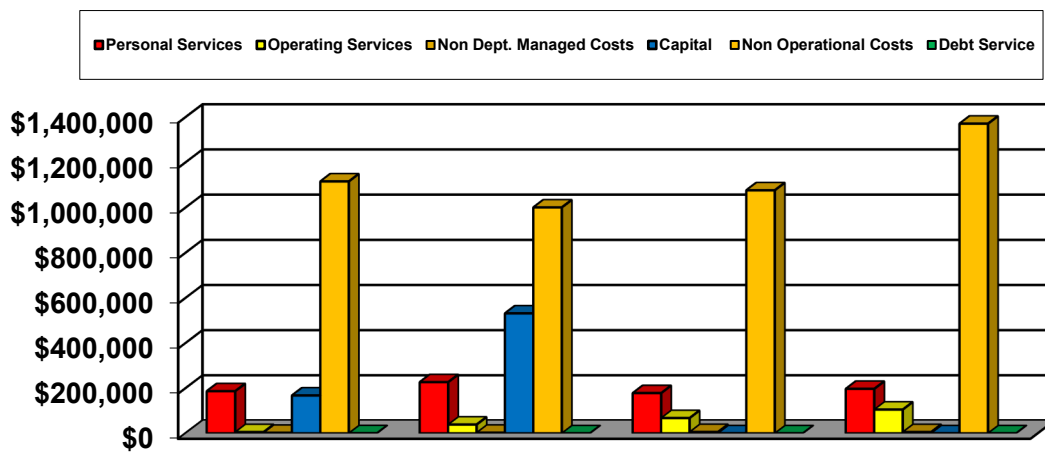
The Grants Fund accounts for the purchases and projects related to the receipt of federal, state and local grants. This is an accounting entity only, not an operational organization.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$1,857,254	\$1,056,216	\$586,092	\$468,434
Operating Services	\$317,476	\$441,611	\$399,041	\$35,000
Capital	\$126,892	\$741,339	\$1,492,402	\$0
Non-Operational Costs	\$223,836	\$53,625	\$53,460	\$52,000
Total Budget	\$2,525,458	\$2,292,792	\$2,530,995	\$555,434
Change Over Prior Year	---	-9.21%	10.39%	-78.05%

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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$186,552	\$226,692	\$178,076	\$197,026
Operating Services	\$5,218	\$38,532	\$67,419	\$105,000
Non-Dept. Managed Costs	\$2,192	\$2,468	\$5,537	\$5,234
Capital	\$167,528	\$531,429	\$0	\$0
Non-Operational Costs	\$1,115,613	\$1,000,693	\$1,076,496	\$1,371,261
Debt Service	\$242	\$0	\$0	\$0
Total Budget	\$1,477,345	\$1,799,814	\$1,327,528	\$1,678,521
Change Over Prior Year	---	21.83%	-26.24%	26.44%

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	CDBG
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Goal #1	Provide grant awards in a timely manner for projects that meet federal agency guidelines (one of three national objectives and primary benefit to low-to-moderate income persons).
Objective	Achieve required expenditure ration of grant funds from November 2 of each program year and fund projects that are eligible.

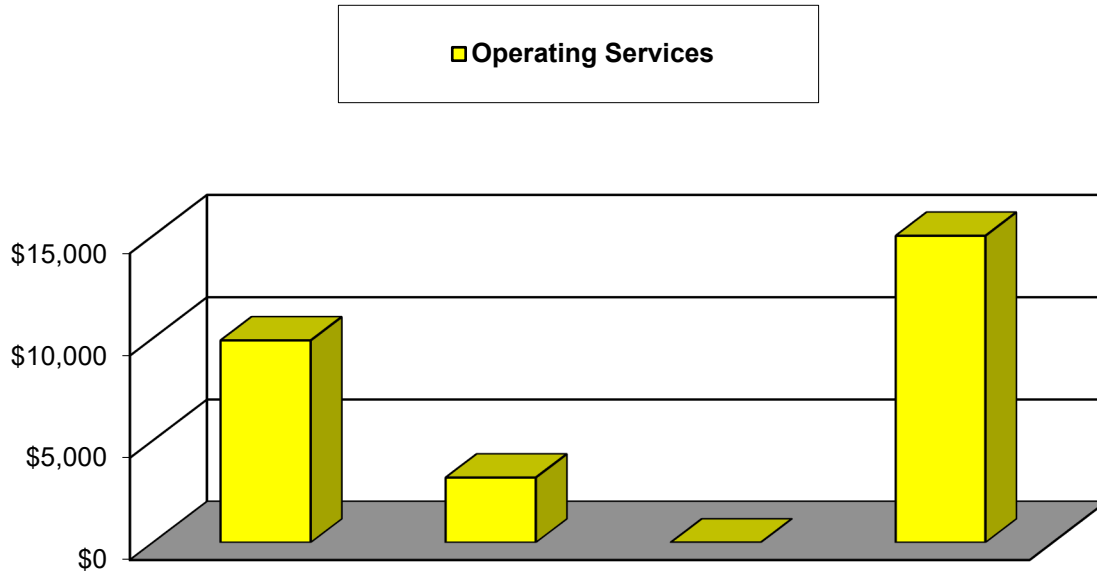
Goal #2	Increase the affordable housing stock and maintain existing number of elderly housing for low-to-moderate income person.
Objective	Add new construction of affordable homes through the funding of lot acquisitions for a partner nonprofit agency and its build program. Fund a minor/emergency home 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 access to services and facilities, create economic opportunities, and provide suitable living environments for vulnerable and low-to-moderate income persons.
Objective	Achieve 70% benefit rate on projects that served low-to-moderate income persons.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Unexpected grant funds do not exceed 1.5 times the annual program year's allocation at the measurement date (ratio).	2.26	1.73	1.85	1.5
Addition of new construction of affordable housing units.	2	0	0	3
Through a nonprofit partnership, provide home repairs to the low-to-moderate income elderly, disabled, and veteran populations (households).	6	5	6	5
Grant funds expended on projects that provided services/benefit to person at a rate of 70% low-to-moderate income.	100%	100%	100%	100%

DA'S CONDEMNATION FUNDS

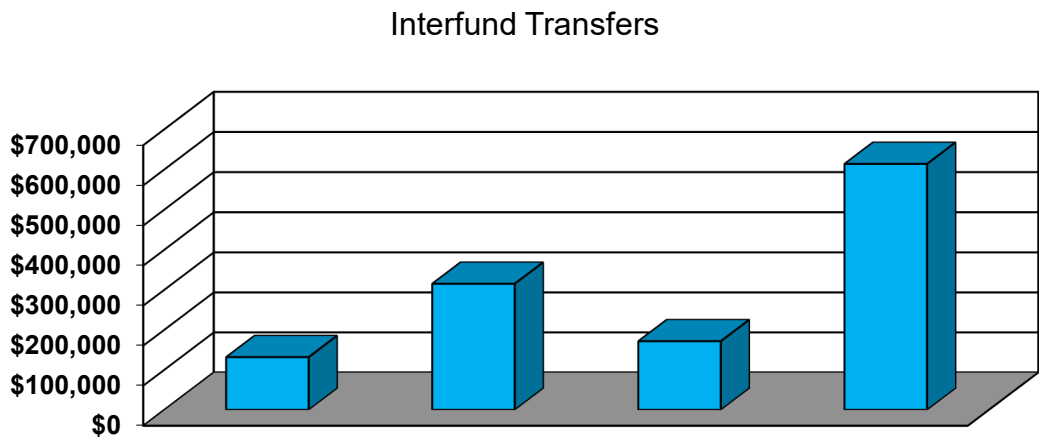
The DA's Condemnation Funds are used to account for confiscations by the Cherokee County District Attorney's Office. These two funds are accounting entities only, not operational organizations.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Operating Services	\$9,888	\$3,180	\$0	\$15,000
Total Budget	\$9,888	\$3,180	\$0	\$15,000
Change Over Prior Year	---	-67.84%	-100.00%	0.00%

DRUG ABUSE TRAINING AND EDUCATION FUND

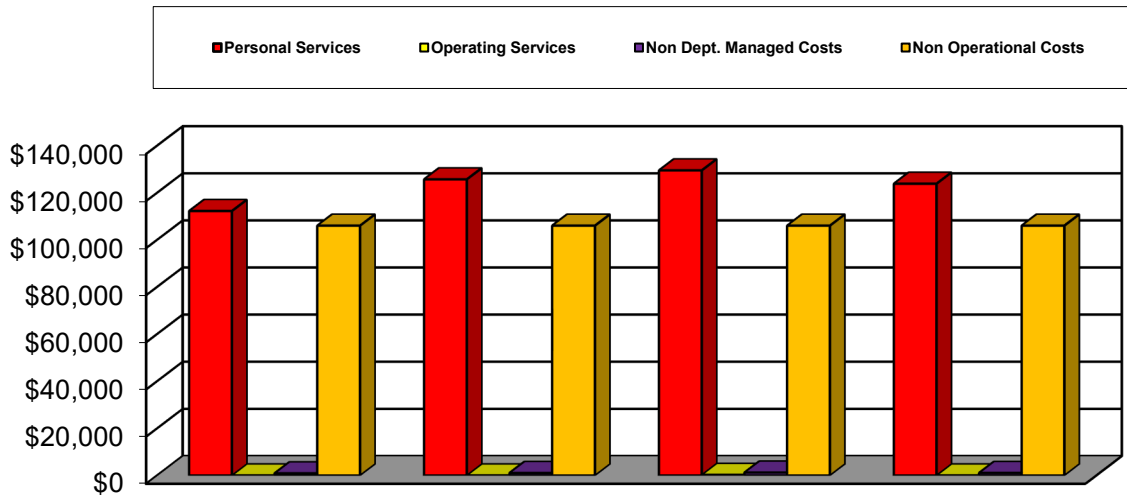
The Drug Abuse Training and Education fund is dedicated to treating and educating individuals who have been in the court system for drug and alcohol related cases. The funding is a state authorized add-on fee to all drug and alcohol related fines. This is an accounting entity only, not an operational organization



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Interfund Transfers	\$131,573	\$314,977	\$171,321	\$613,727
Total Budget	\$131,573	\$314,977	\$171,321	\$613,727
Change Over Prior Year	---	139.39%	-45.61%	258.23%

VICTIM ASSISTANCE FUND

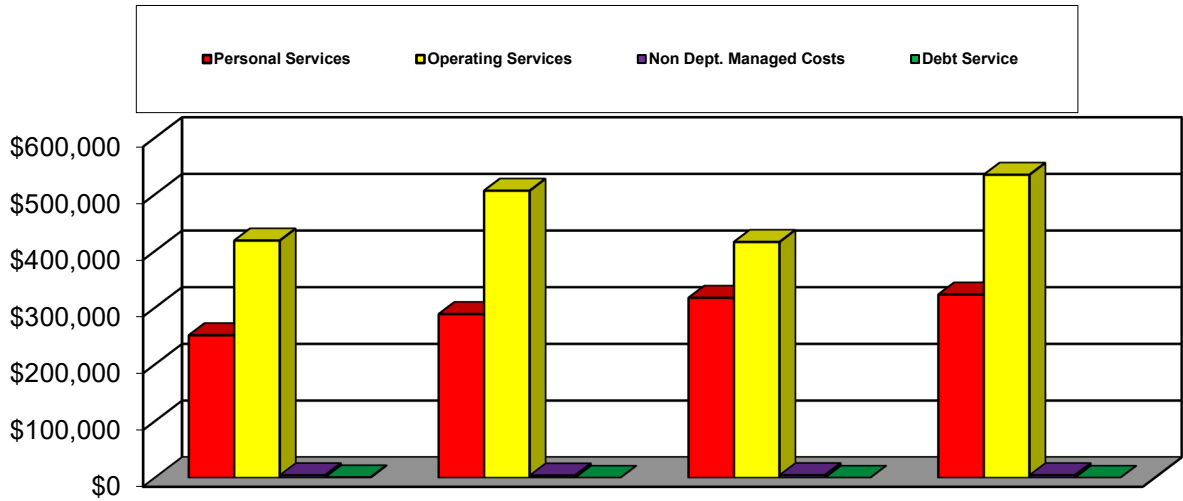
The Victim Assistance fund gets its resources from a 5% add-on to court fines. This fund is designed to help assist victims of crime. 46% of the funds go to outside agencies that provide such services and child advocacy and psychological treatment. The other 55% is used to support the salaries in the 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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$112,222	\$125,668	\$129,488	\$123,818
Operating Services	\$0	\$0	\$235	\$0
Non-Dept. Managed Costs	\$895	\$1,044	\$1,212	\$1,072
Non-Operational Costs	\$106,000	\$106,000	\$106,000	\$106,000
Total Budget	\$219,118	\$232,712	\$236,935	\$230,890
Change Over Prior Year	---	6.20%	1.81%	-2.55%

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$251,500	\$288,785	\$317,523	\$323,317
Operating Services	\$418,672	\$506,661	\$416,089	\$534,796
Non-Dept. Managed Costs	\$4,751	\$4,299	\$4,889	\$4,800
Debt Service	\$969	\$0	\$0	0
Total Budget	\$675,891	\$799,745	\$738,502	\$862,913
Change Over Prior Year	---	18.32%	-7.66%	16.85%

2025 Goals, Objectives & Performance Measures
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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	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

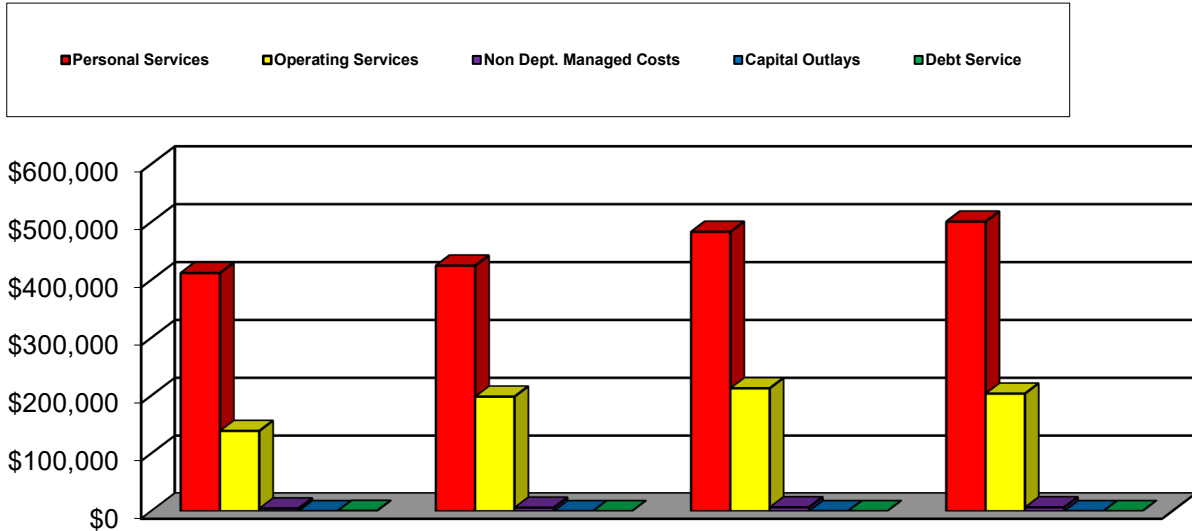
Goal #2	Reduce incarceration rates in Cherokee County
Objective	Provide alternate sentencing to qualifying persons within 6 months of offense

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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Number of participants who met all program requirements and graduated from DUI Court	28	38	63	45
Number of participants entered into DUI Court Program	51	49	42	44
Receive and maintain full certification through the Council of Accountability Court Judges	Yes	Yes	Yes	Yes

DRUG ACCOUNTABILITY COURT FUND

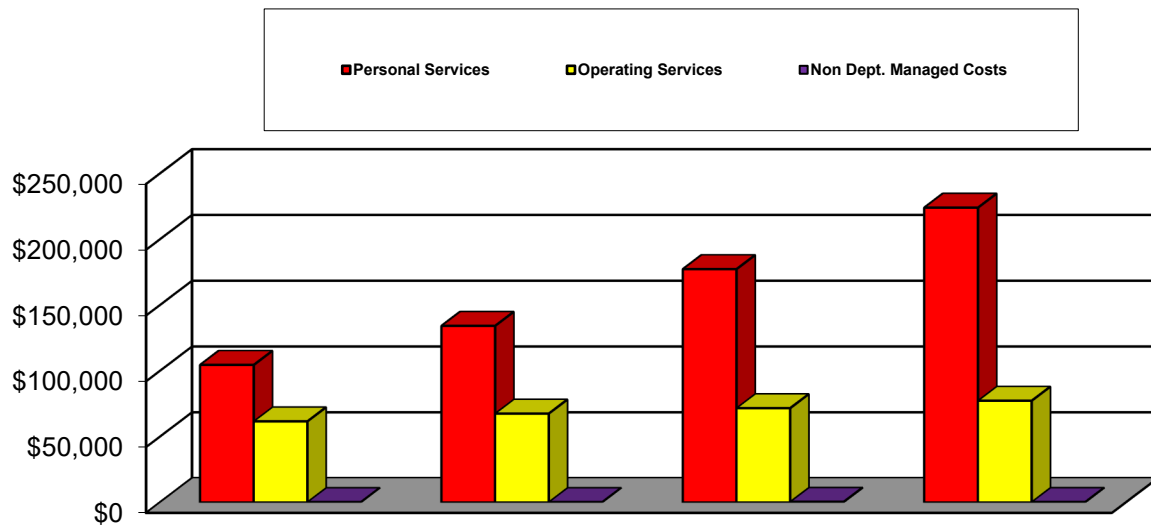
The Drug Accountability Court fund is a special revenue fund that accounts for the activities of the Cherokee County Drug Court which is a division of the Cherokee County Superior Court. Funds are provided by fees charged to the participants in the program, grant revenues and transfers from the DATE Fund.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$411,877	\$424,588	\$483,071	\$500,692
Operating Services	\$138,840	\$198,139	\$212,587	\$203,363
Non-Dept. Managed Costs	\$4,621	\$6,005	\$6,638	\$6,541
Capital Outlays	\$0	\$0	\$0	\$0
Debt Service	\$484	\$0	\$0	\$0
Total Budget	\$555,822	\$628,732	\$702,296	\$710,596
Change Over Prior Year	---	13.12%	11.70%	1.18%

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$104,509	\$134,203	\$177,321	\$224,057
Operating Services	\$61,610	\$67,513	\$71,637	\$77,283
Non-Dept. Managed Costs	\$225	\$231	\$441	\$300
Total Budget	\$166,344	\$201,947	\$249,399	\$301,640
Change Over Prior Year	---	21.40%	23.50%	20.95%

2025 Goals, Objectives & Performance Measures
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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.

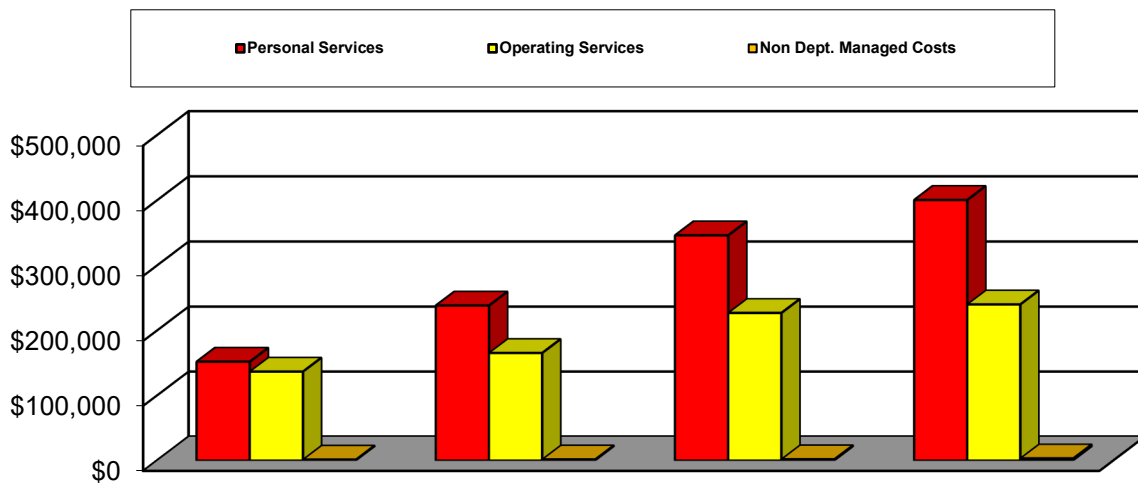
Goal #3	Reduce the Cost the Cherokee County Treatment Accountability Court Participant has on the Local Community.
Objective	Supply an alternative to detention and hospitalization for eligible offenders.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Participant graduations during given Fiscal Year and total graduation rate (cumulative).	10 (40.7%)	7 (41.1)	6 (44.8%)	6 (46.8%)
New law violation of graduates during given Fiscal Year and total recidivism rate for graduates (cumulative).	0 (22.7%)	5 (29.4%)	7 (38.6%)	0 (33.8%)
Cherokee County Treatment Accountability Court Intakes for given Fiscal Year.	7	10	10	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.

BUDGET COMPARISONS



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$152,241	\$238,643	\$346,444	\$400,793
Operating Services	\$136,972	\$165,639	\$227,298	\$240,397
Non-Dept. Managed Costs	\$1,492	\$1,740	\$2,019	\$3,280
Total Budget	\$290,706	\$406,022	\$575,761	\$644,470
Change Over Prior Year	---	39.67%	41.81%	11.93%

2025 Goals, Objectives & Performance Measures
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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	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	Utilize the most up to date equipment and supplies to provide an accuracy rate of 97.9% or better for drug test results.

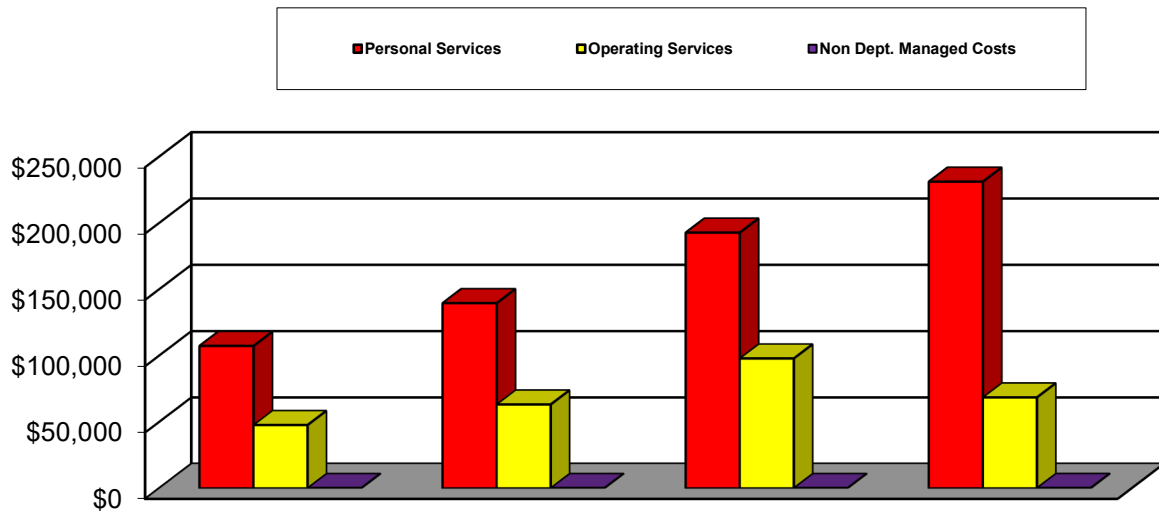
Goal #2	Invest in technology to provide more efficient payment processing, expediting overall testing time and employee workload.
Objective	Incorporate a "tap to pay" credit card processing system and cloud based lab management software (Ongoing from FY2024).

Goal #3	Enhance employee understanding of Court room procedure and processes.
Objective	Employees will attend at minimum one live courtroom session per quarter and review direct questioning in preparation for testifying.

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Maintain drug testing accuracy rate - on-site Enzyme Immunoassay drug test results compared to forensic LC-MS/MS confirmation testing results with an independent lab	98.00%	98.10%	96.00%	98.00%
Processing time at Lab: check-in to final result generation (Average)	7.2 hours	7.6 hours	8.2 hours	7 hours
Live Courtroom sessions attended by lab employees	N/A	16	36	40

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$107,366	\$139,632	\$192,803	\$231,214
Operating Services	\$47,726	\$63,222	\$97,900	\$68,550
Non-Dept. Managed Costs	\$225	\$231	\$252	\$300
Total Budget	\$155,317	\$203,084	\$290,955	\$300,064
Change Over Prior Year	---	30.75%	43.27%	3.13%

2025 Goals, Objectives & Performance Measures
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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	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.

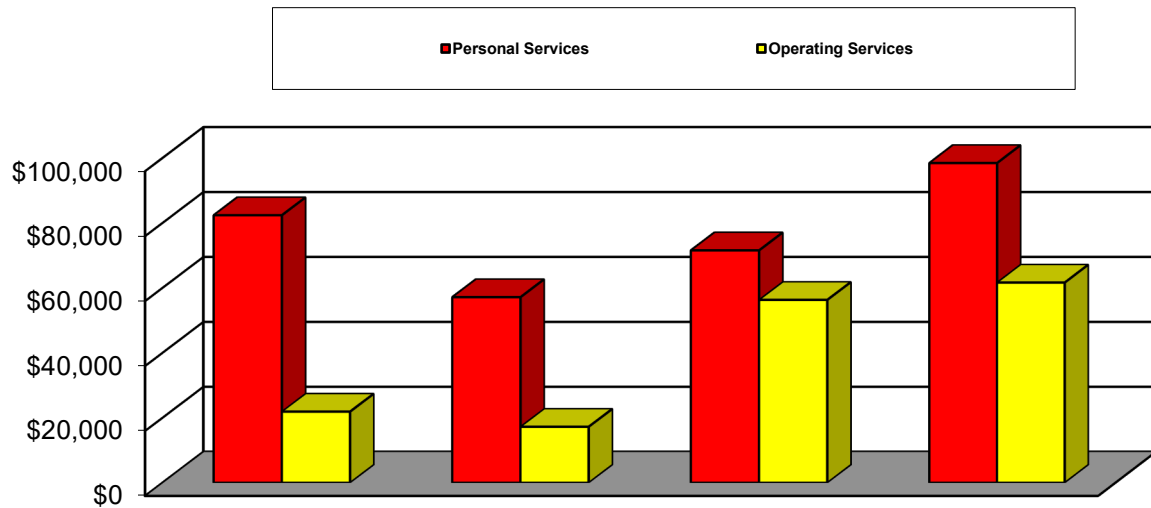
Goal #2	Reduce the cost of incarceration hospitalization for Veterans Court participants by providing judicial supervision, treatment, and community support.
Objective	Utilize community stakeholders SAIOPs and/or Inpatient facilities for crisis stabilization.

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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Obtain New violations report, within current jurisdiction, for graduates	5	2	1	0
Utilization of community SAIOPs, CSU's, and/or inpatient facilities.	5	4	4	5
Percentage of unexcused positive drug screens	0.10%	0.40%	0.23%	0.20%

JUVENILE DRUG COURT FUND

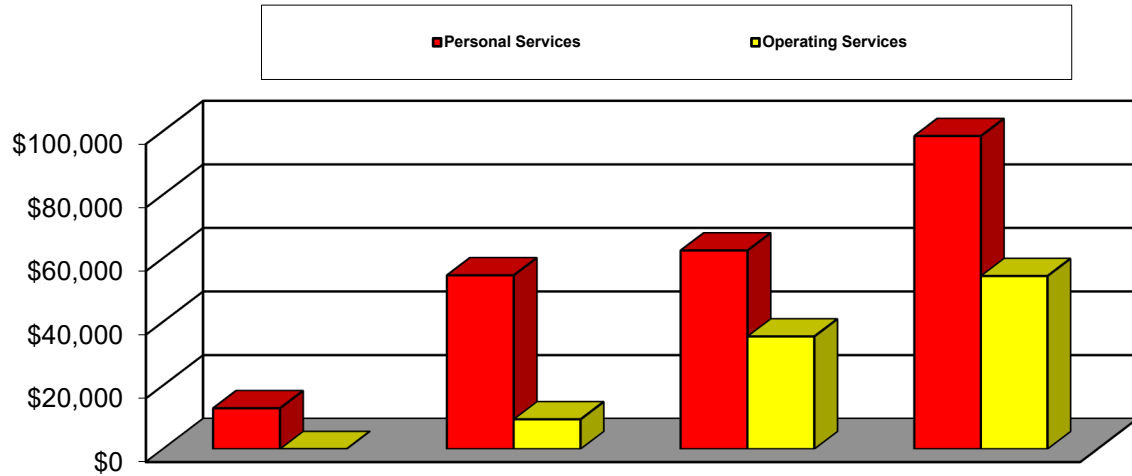
Juvenile Drug Court Fund is a special revenue fund that accounts for the activities of the Cherokee County Juvenile Drug Court. Funds are provided by grant revenue and transfers from the DATE Fund, and are legally restricted for specific use.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$82,368	\$57,138	\$71,554	\$98,442
Operating Services	\$21,879	\$17,213	\$56,295	\$61,626
Total Budget	\$104,248	\$74,351	\$127,849	\$160,068
Change Over Prior Year	---	-28.68%	71.95%	25.20%

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$12,833	\$54,602	\$62,424	\$98,442
Operating Services	\$0	\$9,344	\$35,380	\$54,383
Total Budget	\$12,833	\$63,946	\$97,804	\$152,825
Change Over Prior Year	---	398.31%	52.95%	56.26%

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.

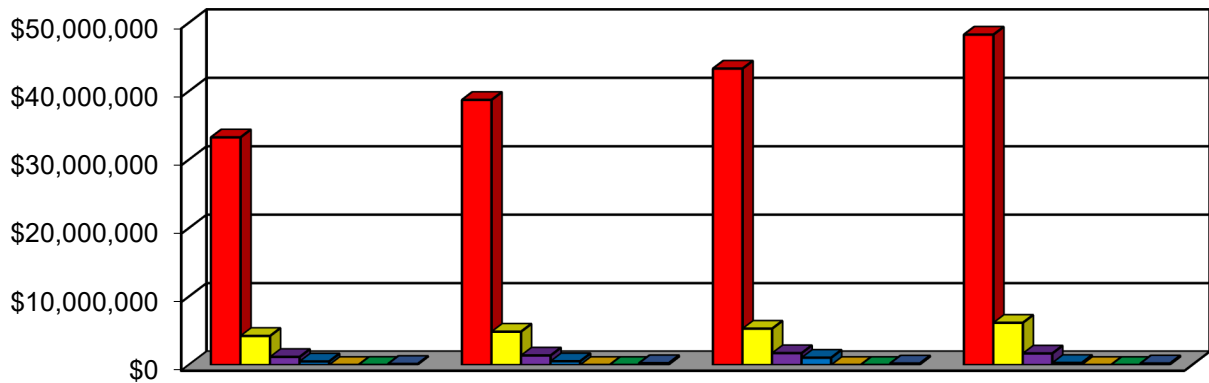
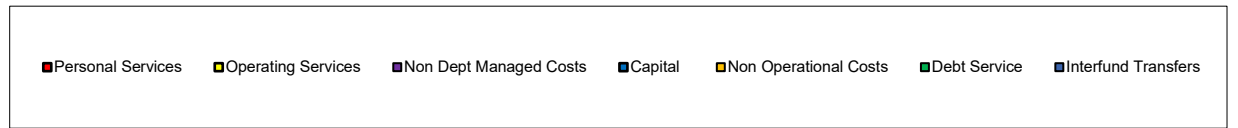
The Fire Prevention budget supports the Public Safety Education team which is focused on fostering a culture of prevention through extensive community outreach. This includes engagement, education, resources, and safety programs.

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



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$33,256,875	\$38,732,759	\$43,304,600	\$48,269,831
Operating Services	\$4,242,307	\$4,863,568	\$5,302,634	\$6,164,528
Non Dept Managed Costs	\$1,173,592	\$1,388,703	\$1,725,630	\$1,683,043
Capital	\$513,615	\$546,767	\$1,055,386	\$298,000
Non-Operational Costs	\$3,938	\$0	\$29	\$0
Debt Service	\$10,778	\$0	\$0	\$0
Interfund Transfers	\$151,355	\$258,441	\$211,236	\$219,685
Total Budget	\$39,352,461	\$45,790,238	\$51,599,514	\$56,635,087
Change Over Prior Year	---	16.36%	12.69%	9.76%

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	Fire & Emergency Services			
Goal #1	Reach staffing levels for 4 firefighter minimums on all ladder trucks and 3 firefighter minimums on all engines and maintain a 20% reserve and relief factor for field operations.			
Objective	Hire 19 new fire recruit positions for the December 2024 recruit class. Graduate August 2024 recruit class and add all personnel to field operations. Graduate December 2024 class and add all personnel to field operations. Staffing plan should include 462 field operations positions.			
Goal #2	Implement 4th Battalion to reduce chief officer response times and provide appropriate span of control.			
Objective	Interview and hire for 4th Battalion chiefs, analyze data to ensure proper distribution resources, purchase and outfit new vehicle and facilities to accommodate new battalion chief positions (3).			
Goal #3	Implement Community Paramedicine Proof of Concept.			
Objective	Develop proof of concept for Community Paramedicine. Begin program December 2024. Review data and results to determine plan moving forward in FY26.			
Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Field Operations Staffing (number of full time positions)	420	420	443	462
Full implementation of 4th Battalion.				Q1,Q2
Completion of proof of concept with plan to either implement full-time or pursue other alternatives.				Q4

FIRE ADMINISTRATION

EXPENDITURE DETAIL

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	2,151,667	2,529,243	2,883,391	2,970,388
Operating Services	357,053	1,341,258	1,378,326	1,751,025
Non-Dept. Managed Costs	118,126	128,564	159,948	156,237
Capital	16,426	255,697	809,187	20,000
Debt Service	3,512	0	0	0
Interfund Transfers	151,355	258,441	211,236	219,685
TOTAL ANNUAL BUDGET	2,798,139	4,513,203	5,442,088	5,117,335

FIRE MARSHAL

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	663,415	817,912	996,339	1,113,231
Operating Services	47,403	14,001	17,720	54,326
Non Dept. Managed Costs	39,518	25,581	30,427	44,607
Capital Outlays	0	0	11,682	0
Debt Service	848	0	0	0
TOTAL ANNUAL BUDGET	751,184	857,493	1,056,168	1,212,164

FIRE DISTRICT FUND

FIRE OPERATIONS

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	28,720,828	33,286,984	37,059,899	41,512,549
Operating Services	2,922,538	2,269,773	2,554,307	2,800,950
Non-Dept. Managed Costs	905,918	1,069,053	1,357,721	1,322,155
Capital	447,189	267,078	234,517	245,000
Non-Operational Costs	28	0	29	0
Debt Service	4,723	0	0	0
TOTAL ANNUAL BUDGET	33,001,224	36,892,888	41,206,473	45,880,654

FIRE SPECIAL OPERATIONS

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	0	141,582	158,951	161,865
Operating Services	0	47,622	85,611	115,491
Capital	0	0	0	21,000
TOTAL ANNUAL BUDGET	0	189,204	244,562	299,007

FIRE PREVENTION

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	235,383	246,290	264,291	296,520
Operating Services	40,952	35,701	35,859	59,575
Non-Dept. Managed Costs	7,435	4,366	5,016	9,846
Debt Service	363	0	0	0
TOTAL ANNUAL BUDGET	284,133	286,357	305,166	365,941

FIRE INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	420,233	331,202	327,376	419,202
Operating Services	407,142	588,819	613,390	605,245
Non-Dept. Managed Costs	3,279	8,201	9,232	5,151
TOTAL ANNUAL BUDGET	830,654	928,222	949,999	1,029,598

**FIRE TRAINING
EXPENDITURE SUMMARY**

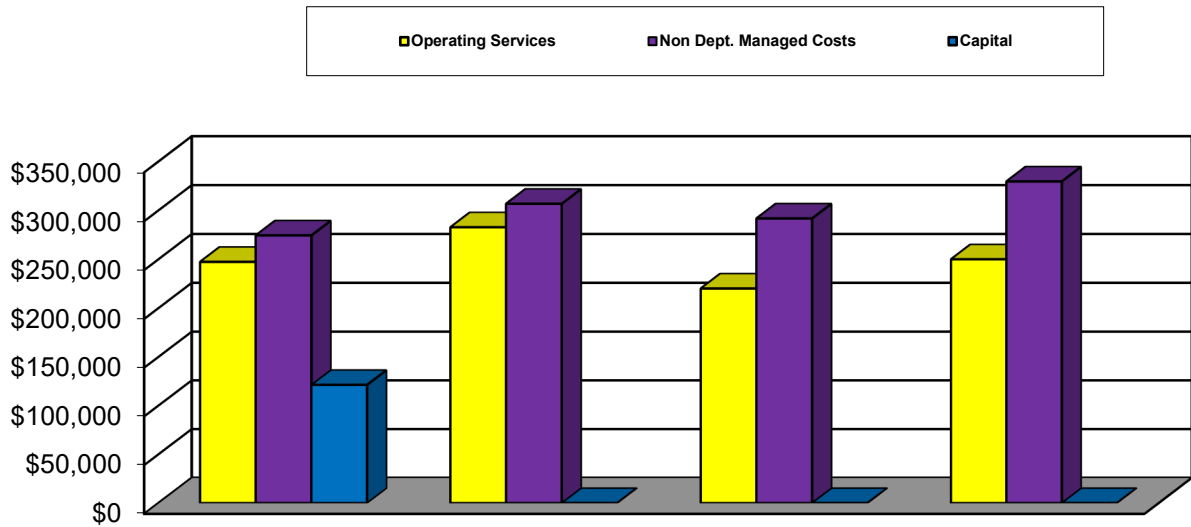
Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	1,065,350	778,303	948,437	1,059,061
Operating Services	467,219	562,260	599,221	746,975
Non-Dept. Managed Costs	99,316	152,938	163,286	139,423
Capital	50,000	23,992	0	12,000
Non-Operational Costs	3,911	0	0	0
Debt Service	1,332	0	0	0
TOTAL ANNUAL BUDGET	1,687,127	1,517,493	1,710,943	1,957,459

**FIRE INTELLIGENCE
EXPENDITURE SUMMARY**

Category	Actual FY22	Actual FY23	Est. Actual FY24	Budget FY25
Personal Services	0	601,244	665,916	737,015
Operating Services	0	4,134	18,199	30,941
TOTAL ANNUAL BUDGET	0	605,377	684,115	772,929

JAIL FUND

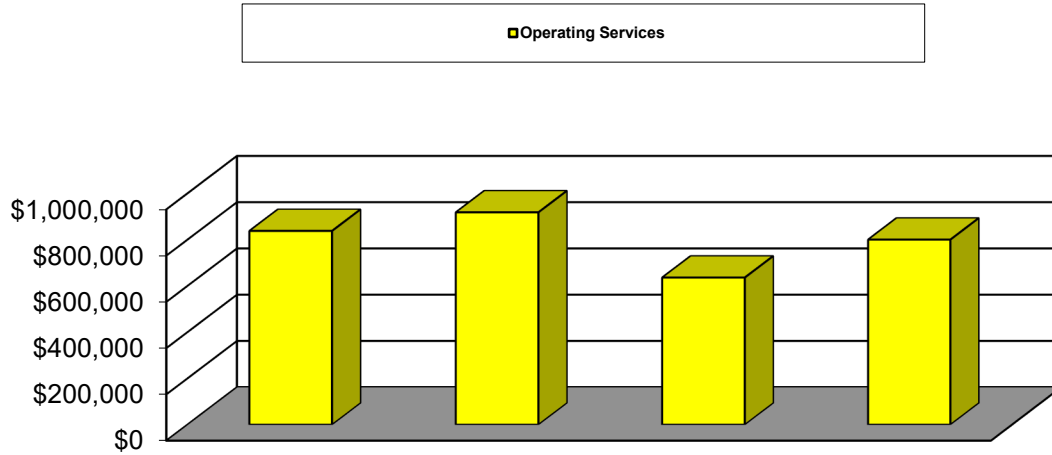
The Jail Fund is a special revenue fund funded through add-on fees to court fines. This fund is dedicated to maintenance and infrastructure improvements to the jail and is controlled by the Sheriff. This is an accounting entity only, not an operational organization.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Operating Services	\$247,350	\$282,790	\$220,081	\$250,000
Non-Dept. Managed Costs	\$274,436	\$306,812	\$291,774	\$329,643
Capital	\$121,299	\$0	\$0	\$0
Total Budget	\$643,085	\$589,601	\$511,855	\$579,643
Change Over Prior Year	---	-8.32%	-13.19%	13.24%

SHERIFF'S COMMISSARY FUND

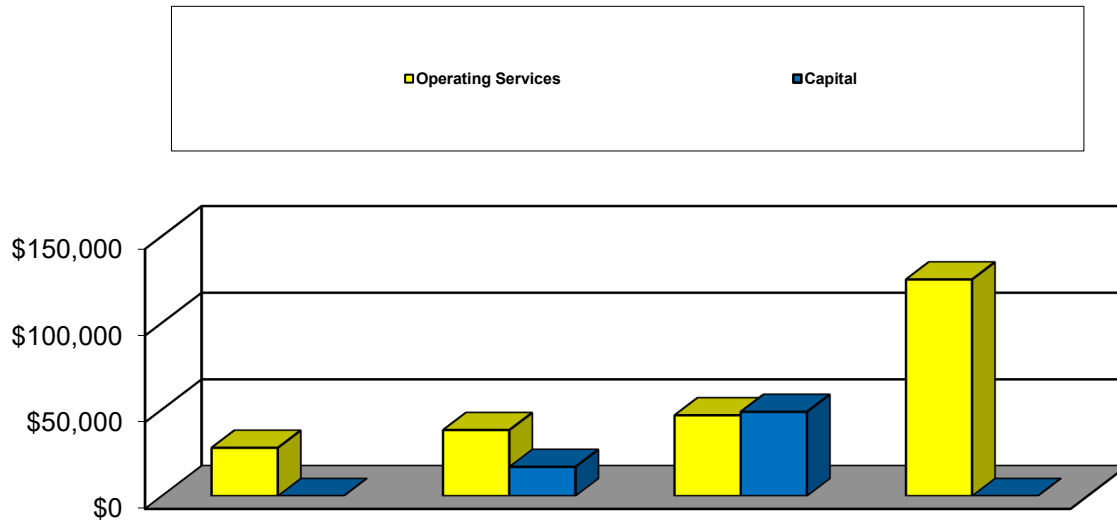
The Sheriff's Commissary fund was set up to account for the proceeds of jail inmate commissary sales. This fund is an accounting entity only, not an operational organization.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Operating Services	\$837,537	\$917,909	\$635,873	\$800,000
Total Budget	\$837,537	\$917,909	\$635,873	\$800,000
Change Over Prior Year	---	9.60%	-30.73%	25.81%

FEDERAL FORFEITURE/SEIZED FUND

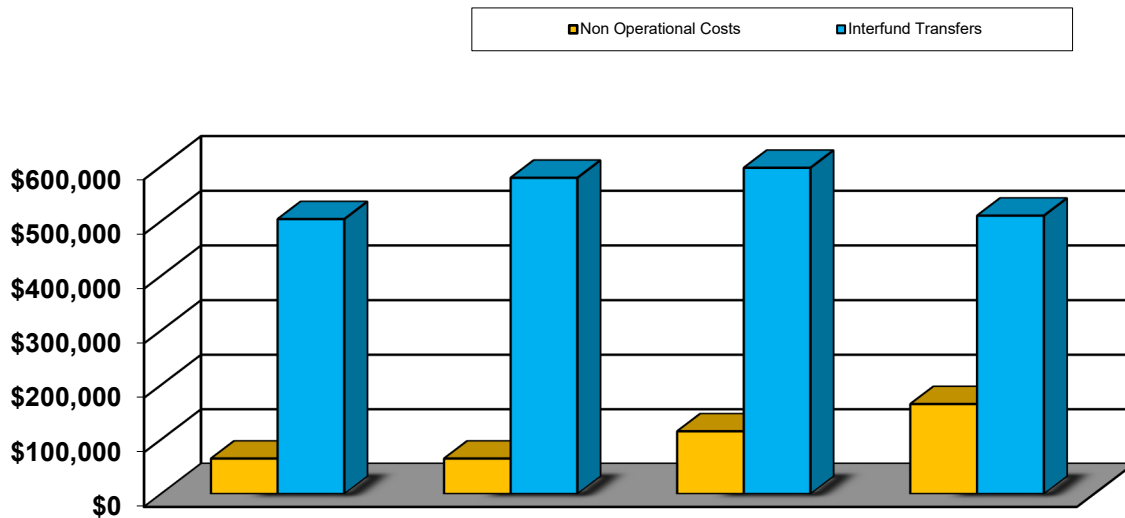
The Federal Forfeiture/Seized Fund is used to account for federal confiscated cash seizures by Cherokee County Law enforcement from drug related crimes. Funds may be used for any public safety purpose except salaries of law enforcement personnel. This fund is an accounting entity, not an operational organization.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Operating Services	\$27,850	\$38,087	\$46,599	\$125,000
Capital	\$0	\$16,836	\$48,613	\$0
Total Budget	\$27,850	\$54,923	\$95,212	\$125,000
Change Over Prior Year	---	97.21%	73.36%	31.29%

HOTEL/MOTEL TAX FUND

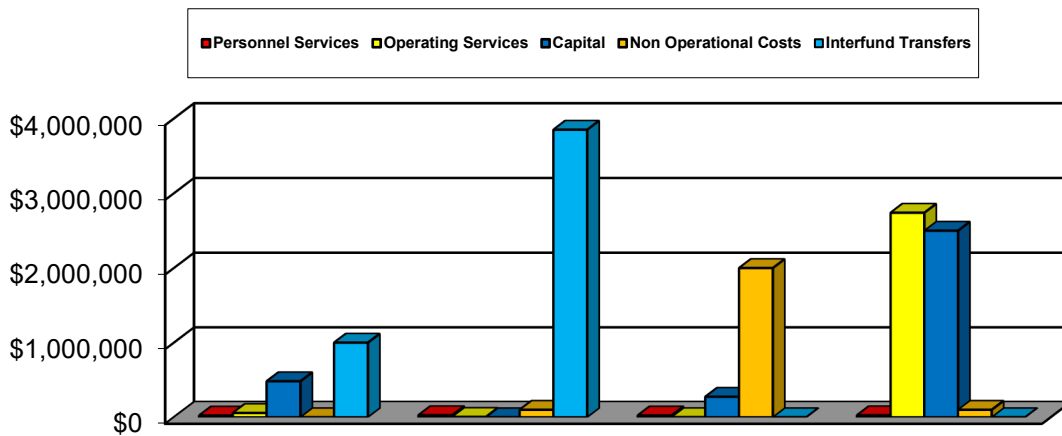
The Hotel/Motel Tax Fund is a special revenue fund for the accumulation of a 6% tax on the rental of hotel rooms within the County. Expenditures in this fund support economic development/ tourism. Currently this fund makes transfers to the Conference Center, Communications and Parks and Recreation and provides support to the Chamber of Commerce, History Cherokee and Cherokee County Office of Economic Development for operating costs.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Non-Operational Costs	\$65,000	\$65,000	\$115,000	\$165,000
Interfund Transfers	\$503,709	\$579,215	\$597,523	\$510,000
Total Budget	\$568,709	\$644,215	\$712,523	\$675,000
Change Over Prior Year	---	13.28%	10.60%	-5.27%

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personnel Services	\$22,363	\$27,600	\$24,323	\$26,249
Operating Services	\$56,738	\$5,000	\$1,000	\$2,740,000
Capital	\$482,262	\$0	\$274,692	\$2,500,000
Non-Operational Costs	\$0	\$100,000	\$2,000,000	\$100,000
Interfund Transfers	\$1,000,000	\$3,851,000	\$0	\$0
Total Budget	\$1,561,363	\$3,983,600	\$2,300,015	\$5,366,249
Change Over Prior Year	---	155.14%	-42.26%	133.31%



Cherokee County Board of Commissioners
Impact Fees
FY 2025 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2025 Budget	Remaining Funds
Library	Buildings/ Books	1,198,306	100,000	1,098,306
Fire	Buildings/Equipment	1,464,723		1,464,723
Parks & Recreation	Various Projects	5,428,364	2,700,000	2,728,364
Roads	Various Projects	1,093,078		1,093,078
Public Safety Facility	Various Projects	486,413		486,413
Sheriff	Various Projects	251,669		251,669
Admin/CIE	CIE Update/Board Meetings	480,665	66,249	414,416
Total County Impact Fee Program		10,403,219	2,866,249	7,536,970
City of Canton Impact Fees		\$ 1,957,354	\$ 2,500,000	(542,646)
Total Impact Fees		\$ 12,360,572	\$ 5,366,249	\$ 6,994,323

Capital Projects Funds

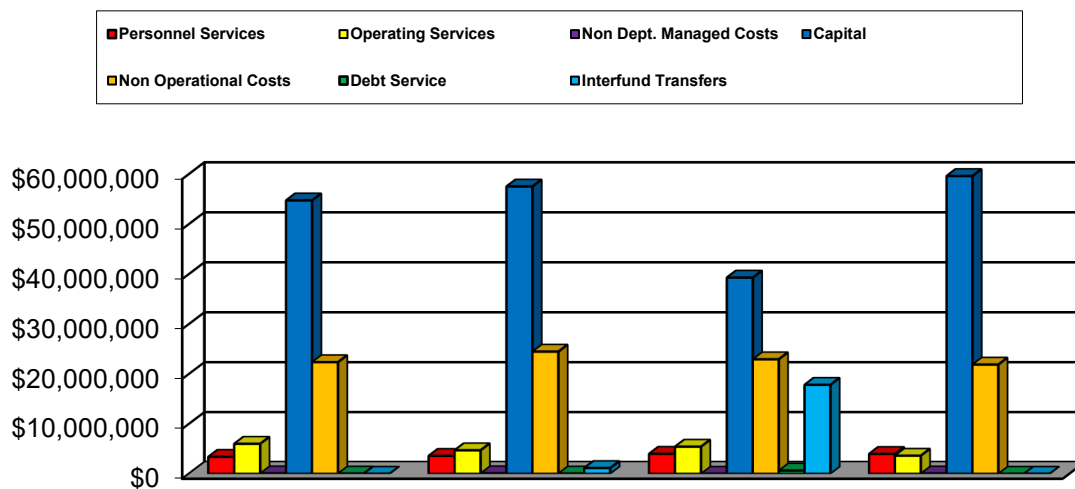
Included in this section is an expenditure history for all capital projects funds for fiscal year 2022 and 2023, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions 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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personnel Services	\$3,388,195	\$3,582,190	\$3,991,055	\$3,971,702
Operating Services	\$6,002,228	\$4,699,033	\$5,419,430	\$3,613,868
Non-Dept. Managed Costs	\$82,800	\$94,737	\$4,015	\$57,722
Capital	\$54,728,093	\$57,514,573	\$39,295,066	\$59,608,777
Non-Operational Costs	\$22,362,266	\$24,474,402	\$22,934,133	\$21,875,312
Debt Service	\$50,934	\$50,934	\$637,607	\$0
Interfund Transfers	\$0	\$1,145,572	\$17,819,671	\$0
Total Budget	\$86,614,517	\$91,561,441	\$90,100,978	\$89,127,381
Change Over Prior Year	---	5.71%	-1.60%	-1.08%

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	SPLOST/ROADWAY			
Goal #1	Bid for construction and begin construction on 12 roadway projects			
Objective	Implement transportation improvements for the benefit of county residents and visitors.			
Goal #2	Receive proposals and begin design on 13 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 70 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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Projects bid for construction	15	12	15	12
Engineering RFP's received and design begun	19	20	5	13
Parcels of right of way and/or easements purchased (does not include Bells Ferry)	78	69	44	70



Cherokee County Board of Commissioners
SPLOST VI (2012-2018)
FY 2025 Budget Spending 323

Department	Project	Carryforward Amount	FY2025 Budget	Remaining Funds
Jail	Jail Expansion	-	\$0	-
Fire	Canton Fire Station	55,000	\$55,000	-
Airport	Airport Expansion	-		-
		55,000	55,000	-



Cherokee County Board of Commissioners
SPLOST VII (2018-2024)
FY 2025 Budget Spending Fund 324

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2024 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	23,000,000	22,232,270	\$330,000	\$437,730
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	995,261		4,739
E-911 ***	Communications - Radio Project	\$9,606,500	9,606,500		-
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	21,140,000		-
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	1,754,696	14,000,000	1,745,304
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	79,162		420,838
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	759,354	3,000,000	2,240,646
Economic Development	Business & Economic Development Land Acquisition	\$8,000,000	8,000,000		-
Total SPLOST VII Referendum		182,046,500	159,867,243	17,330,000	4,849,257
IT	IT Upgrade	\$1,035,000	\$1,001,781		\$33,219
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$5,898,172	\$0		\$5,898,172
Public Works	Paving Projects	\$7,000,000	\$7,000,000		\$0
Facility Maintenance	Facility Maintenance	\$1,000,000	\$632,294		\$367,706
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 Acquisition	\$3,241,325	\$3,241,325		\$0
Parks & Rec	Haley Farms Park Plans	\$43,250	\$19,900		\$23,350
Parks & Rec	Yellow Creek	\$924,600	\$81,314	\$800,000	\$43,286
Parks & Rec	Long Swamp Creek	\$1,000,000	\$98,064	\$900,000	\$1,936
Parks & Rec	NE Area Master Plan	\$71,400	\$71,400		\$0
Parks & Rec	SW Area Park Design	\$2,000,000	\$255,677	\$1,700,000	\$44,323
Parks & Rec	Clark Elementary School Park Land/Tippens	\$641,889	\$641,889		\$0
Parks & Rec	Haygood Property	\$409,353	\$409,353		\$0
Parks & Rec	Aquatic Center Repairs	\$915,000	\$738,775	\$100,000	\$76,225
Parks & Rec	Playground	\$40,000	\$0		\$40,000
Parks & Rec	Various Maintenance/Equip Items	\$724,637	\$269,174		\$455,463
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	\$148,588		\$66,115
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000		\$0
Marshall	800MHZ/Premier One Projects	\$1,168,304	\$1,018,304		\$150,000
Tax Commissioner	Modular Building	\$800,000	\$377,173		\$422,827
Fire	Fire Station 15 Yellow Creek	\$1,926,630	\$1,926,630		\$0
Fire	Fire Station 13 Knox Bridge	\$765,703	\$0	\$500,000	\$265,703
Fire	Remodel Fire Station 18 Remodel	\$133,000	\$0		\$133,000
Fire	Fire Support Vehicles	\$955,865	\$955,865		\$0
Fire	Training Center Expansion	\$570,000	\$570,000		\$0
Fire	EMS only Station #30	\$2,700,000	\$785,538	\$1,900,000	\$14,462
Fire	Classroom Trailer at Training Center	\$150,000	\$0	\$150,000	\$0
Fire	Gear Project	\$350,000	\$35,809	\$200,000	\$114,191
Fire	HVAC for 5 stations	\$1,000,000	\$350,124	\$250,000	\$399,876
Economic Development	Business & Economic Development Land Acquisition	\$638,491	\$638,491	\$0	\$0
Total Excess/Interest SPLOST VII Revenue Projects		\$61,706,475	\$46,656,621	\$6,500,000	\$8,549,854
Total SPLOST VII		243,752,975	206,523,864	23,830,000	13,399,111



Cherokee County Board of Commissioners
 SPLOST VII (2024-2030)
 FY 2025 Budget Spending Fund 325

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2025 Budget	Remaining Funds
Courts	Court Expansion and Improvements	\$ 74,000,000	-	\$ 1,000,000	\$ 73,000,000
Public Works	Transportation Infrastructure, Facilities, Equipment	\$ 115,242,765	3,877,172	\$ 25,341,087	\$ 86,024,506
Airport	Transportation Infrastructure, Facilities, Equipment	\$ 3,000,000		\$ 500,000	\$ 2,500,000
CATS	Transportation Infrastructure, Facilities, Equipment	\$ 1,000,000		\$ 500,000	\$ 500,000
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$ 37,000,000	1,200,000	\$ 8,645,265	\$ 27,154,735
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$ 34,000,000	-	\$ 1,910,000	\$ 32,090,000
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$ 15,000,000	946,127	\$ 4,670,717	\$ 9,383,156
Economic Development	Business & Economic Development	\$ 10,000,000	-		\$ 10,000,000
IT	IT Facilities & Upgrades	\$ 5,200,000		\$ 2,300,000	\$ 2,900,000
Library	Library Facilities & Upgrades	\$ 3,000,000			\$ 3,000,000
Coroner	Coroner Facilities and Equipment	\$ 3,000,000			\$ 3,000,000
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		\$ 1,500,000	\$ 800,000
Marshal	Marshal Vehicles and Equipment	\$ 1,500,000	-	\$ 250,000	\$ 1,250,000
Property Maintenance	General Facilities, Equipment, & Improvements	\$ 1,500,000	-	\$ 250,000	\$ 1,250,000
Fleet	Fleet Equipment and Facilities	\$ 500,000	-	\$ -	\$ 500,000
Total SPLOST VIII Referendum		\$ 311,742,765	\$ 6,023,299	\$ 46,867,069	\$ 258,852,397
2025 Payments to Cities				\$ 18,375,312	
Total 2025 Expenditures				\$ 65,242,381	

Debt Service, Enterprise, and Internal Service Funds

Included in this section are expenditure histories for these funds for fiscal year 2022 and 2023, 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 FUNDS:

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. The **Resource Recovery Development Fund** accounts for the activities of the Resource Recovery Development Authority of Cherokee County which is primarily the management of bonds. The RRDA bonds were paid in full in 2022 and the fund is included for historic purposes only.

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.

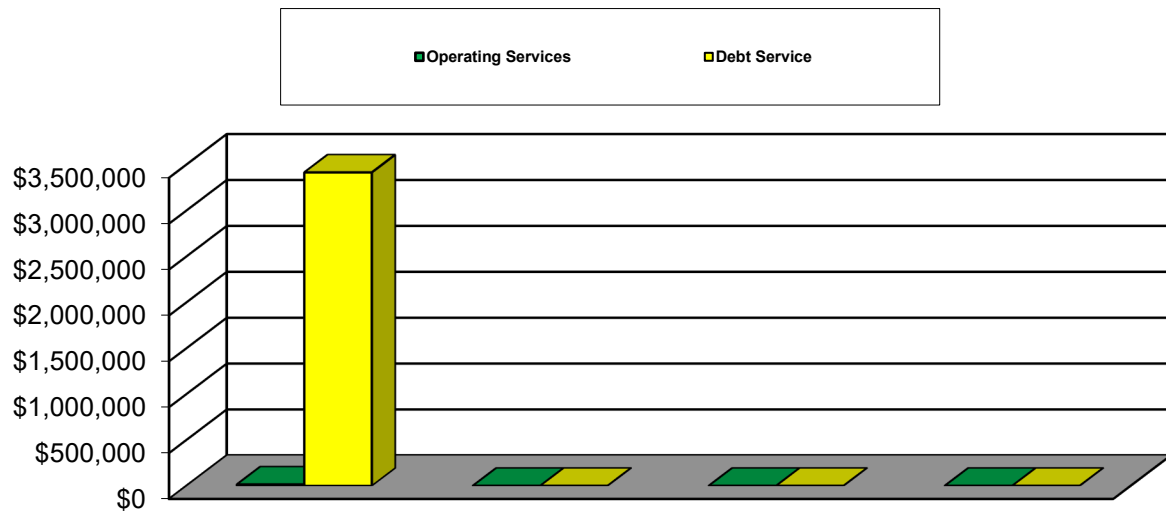
INTERNAL SERVICE FUNDS:

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.

RESOURCE RECOVERY DEVELOPMENT FUND

The Resource Recovery Development Fund accounts for the activities of the Resource Recovery Development Authority of Cherokee County (RRDA). The RRDA was created to acquire, construct and install a solid waste disposal and recycling facility. This facility collects and recycles natural materials such as leaves, trees and debris. Cowart Properties currently managed this facility under a lease agreement. This is an accounting entity only, not an operational organization.

Bonds were issued in 2007 in the amount of \$18,145,000 for this construction. In FY2022 debt payments totaling \$727,380 are owed by Cherokee County on the bonds. In FY2017 and FY2019 a one-time payment of \$4.0M was made to pay down the debt. In FY2020 an additional \$2.0M was made to further pay down the debt. These bonds were paid in full in 2022 and the fund is included for historic information only.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Operating Services	\$14,850	\$0	\$0	\$0
Debt Service	\$3,415,303	\$0	\$0	\$0
Total Budget	\$3,430,153	\$0	\$0	\$0
Change Over Prior Year	---	-100.00%	0.00%	0.00%

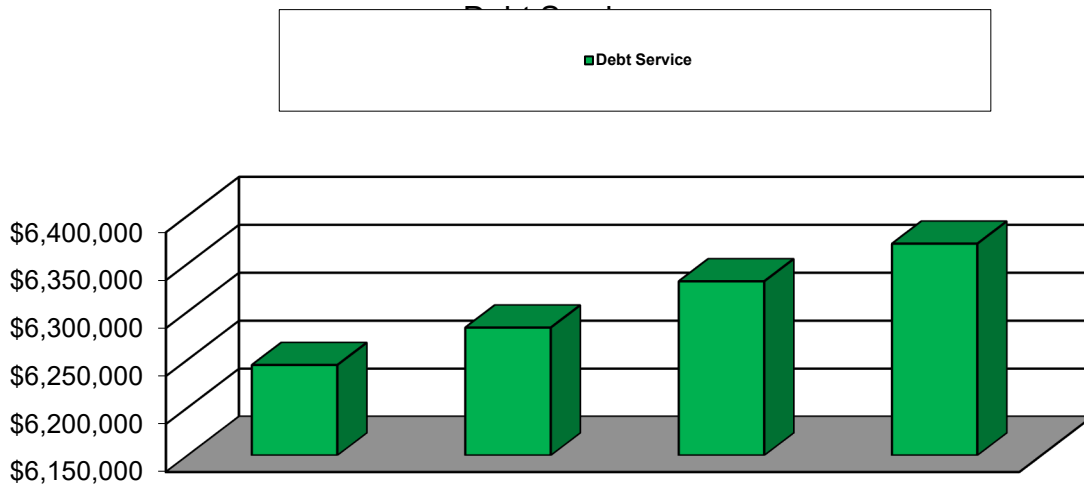
DEBT SERVICE FUND

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 0.319 are collected to make payments on the bonds.

Cherokee County General Obligation bonds have principle of \$5,730,000 and interest of \$640,802 due during FY2025. The outstanding principal balance on these bonds at the beginning of FY2025 is \$30.8M.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Debt Service	\$6,244,287	\$6,283,306	\$6,331,571	\$6,370,802
Total Budget	\$6,244,287	\$6,283,306	\$6,331,571	\$6,370,802
Change Over Prior Year	---	0.62%	0.77%	0.62%

CURRENT BOND PRINCIPAL SUMMARY by YEAR
As of September 30, 2024

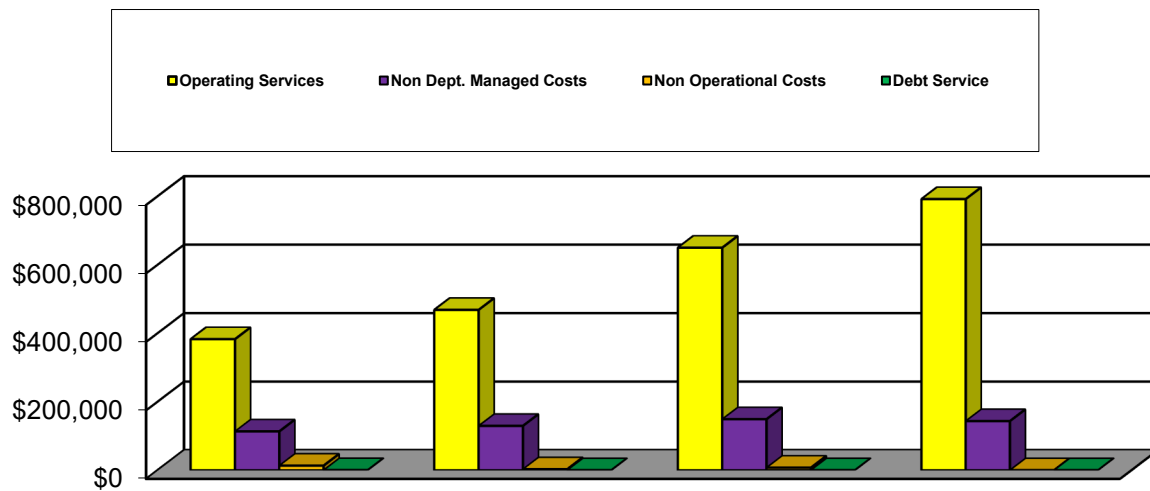
	Parks #5	Parks #6	Parks #7	Parks #8	Parks #9	Parks Totals
9/30/09	\$45,000,000					\$45,000,000
	(2,945,000)	10,767,000				7,822,000
9/30/10	\$42,055,000	\$10,767,000	\$0	\$0	\$0	\$52,822,000
	(3,050,000)					(3,050,000)
9/30/11	\$39,005,000	\$10,767,000	\$0	\$0	\$0	\$49,772,000
	(1,560,000)		9,810,000			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 SUMMARY by YEAR
As of September 30, 2024

	Parks #5	Parks #6	Parks #7	Parks #8	Parks #9	Parks Totals
						0
9/30/08	\$0	\$0	\$0	\$0	\$0	\$0
	1,085,235					1,085,235
9/30/09	\$1,085,235	\$0	\$0	\$0	\$0	\$1,085,235
	1,772,963					1,772,963
9/30/10	\$2,858,197	\$0	\$0	\$0	\$0	\$2,858,197
	1,683,038	535,335				2,218,373
9/30/11	\$4,541,235	\$535,335	\$0	\$0	\$0	\$5,076,570
	818,644	243,334	39,143			1,101,121
9/30/12	\$5,359,879	\$778,669	\$39,143	\$0	\$0	\$6,177,691
	1,590,488	486,668	186,390			2,263,546
9/30/13	\$6,950,366	\$1,265,338	\$225,533	\$0	\$0	\$8,441,237
	1,558,488	486,668	154,660			2,199,816
9/30/14	\$8,508,854	\$1,752,006	\$380,193	\$0	\$0	\$10,641,053
	1,517,613	470,848	137,180	428,687		2,554,328
9/30/15	\$10,026,466	\$2,222,855	\$517,373	\$428,687	\$0	\$13,195,381
	1,579,600	663,333	174,515	918,087	237,558	3,573,092
9/30/16	\$11,606,066	\$2,886,187	\$691,888	\$1,346,775	\$237,558	\$16,768,473
	181,350	410,103	99,940	590,024	472,574	1,753,991
9/30/17	\$11,787,416	\$3,296,290	\$791,828	\$1,936,799	\$710,131	\$18,522,464
	77,363	198,990	46,645	290,007	233,675	846,679
9/30/18	\$11,864,779	\$3,495,280	\$838,473	\$2,226,805	\$943,806	\$19,369,142
	95,250	362,368	81,320	558,003	459,395	1,556,337
9/30/19	\$11,960,029	\$ 3,857,648	\$ 919,793	\$ 2,784,809	\$ 1,403,201	\$ 20,925,479
		323,948	70,585	534,431	451,401	1,380,366
9/30/20	\$11,960,029	\$ 4,181,597	\$ 990,378	\$ 3,319,240	\$ 1,854,602	\$ 22,305,845
		281,008	61,180	509,013	409,735	1,260,936
9/30/21	\$11,960,029	\$ 4,462,605	\$ 1,051,558	\$ 3,828,253	\$ 2,264,336	\$ 23,566,781
		233,548	52,914	481,181	367,400	1,135,044
9/30/22	\$11,960,029	\$ 4,696,153	\$ 1,104,472	\$ 4,309,434	\$ 2,631,736	\$ 24,701,824
		181,568	45,980	450,651	324,231	1,002,430
9/30/23	\$11,960,029	\$ 4,877,722	\$ 1,150,452	\$ 4,760,085	\$ 2,955,967	\$ 25,704,254
		125,068	40,280	417,423	280,310	863,081
9/30/24	\$11,960,029	\$ 5,002,790	\$ 1,190,732	\$ 5,177,509	\$ 3,236,276	\$ 26,567,335
		65,540	35,054	381,412	235,554	717,560
9/30/25	\$11,960,029	\$ 5,068,330	\$ 1,225,786	\$ 5,558,921	\$ 3,471,830	\$ 27,284,895
			31,635	342,362	190,048	564,045
9/30/26	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 5,901,283	\$ 3,661,878	\$ 27,848,940
				299,904	143,704	443,608
9/30/27	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,201,187	\$ 3,805,581	\$ 28,292,547
				205,190	96,693	301,883
9/30/28	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,406,377	\$ 3,902,274	\$ 28,594,430
				105,364	48,764	154,128
9/30/29	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,511,741	\$ 3,951,038	\$ 28,748,558

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.

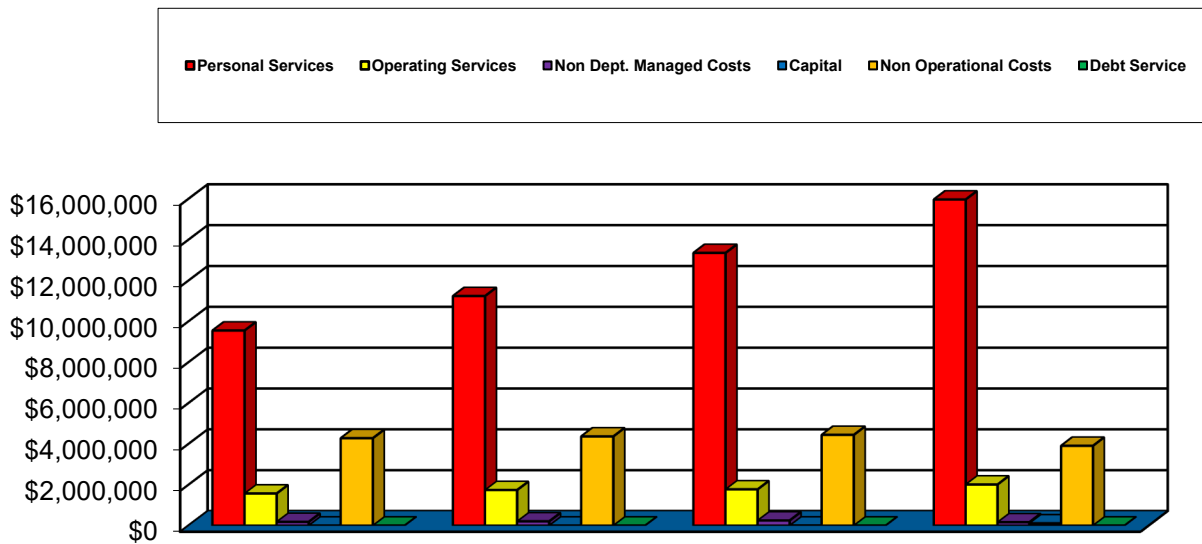


	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Operating Services	\$382,847	\$468,327	\$649,929	\$791,960
Non-Dept. Managed Costs	\$113,392	\$129,477	\$149,052	\$143,476
Non-Operational Costs	\$13,344	\$2,879	\$7,393	\$0
Debt Service	\$242	\$0	\$0	\$0
Total Budget	\$509,825	\$600,683	\$806,375	\$935,436
Change Over Prior Year	---	17.82%	34.24%	16.01%

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	Conference Center				
Goal #1	To meet or exceed sales revenue projections.				
Objective	Increase revenues through target marketing, market-driven packages and special incentives. (Analyze competitors' offerings, do competitive shops and host focus groups. Use this information to update offerings in order to increase usage/sales.)				
Goal #2	Enhance customer satisfaction to obtain positive reviews to fuel new and repeat business.				
Objective	Improve client experience by offering not only a well-appointed, modern venue but outstanding customer service. Develop strategic programs for client appreciation, retention, referrals and continue to obtain positive reviews to increase business.				
Goal #3	Focus on continuously upgrading physical premises and amenities in order to develop new types of events, retain current customers and reach out to underserved markets.				
Objective	Introduce new types of events, such as patio parties to make use of 2024 outdoor furnishings update. Continue to update amenities and packages to attract a wider range of clients and increase competitiveness.				
Performance Measures		FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Actual	Target
Fiscally Responsible to Taxpayers: Meet or exceed revenue projections set in budget while not exceeding expenses. Operate fiscally sound so as not to impact the county's general budget.		315,660	322,009	366,201	320,000
Increase Positive Reviews & Awareness in order to maximize sales.		10	13	16	19
Physical Improvements Annually - For 2024, the updated audio-visual system was installed and we purchased patio furnishings. For 2025, we plan to replace worn banquet chairs, paint grand ballroom, replace staircase carpet and if budget allows, construct new client/bridal hospitality suite.		0	73,799	206,688	260,000

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.

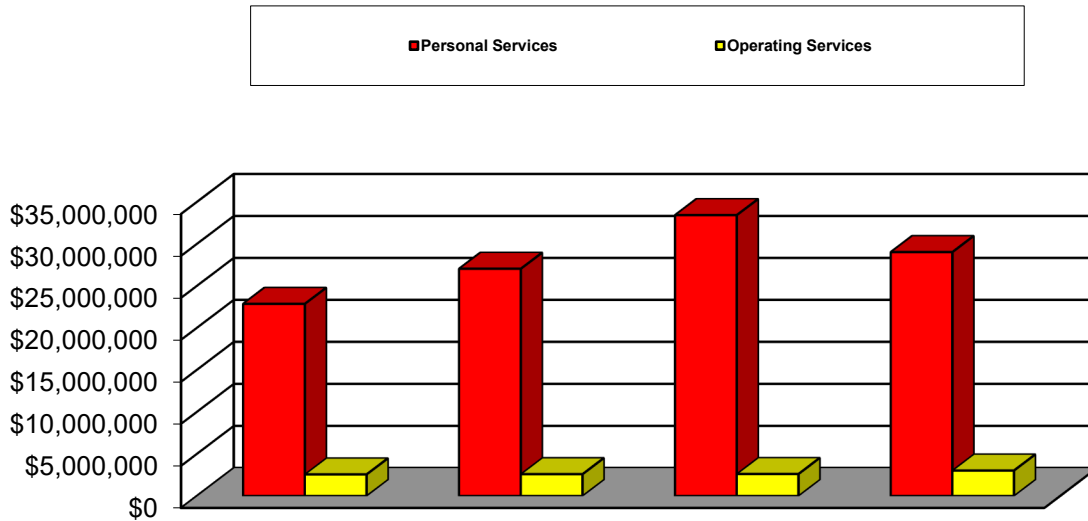


	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$9,550,221	\$11,239,531	\$13,351,477	\$15,967,440
Operating Services	\$1,569,656	\$1,739,791	\$1,771,663	\$2,009,071
Non-Dept. Managed Costs	\$180,137	\$204,263	\$247,215	\$161,445
Capital	\$0	\$0	\$1,213	\$108,000
Non-Operational Costs	\$4,278,236	\$4,364,871	\$4,440,179	\$3,905,813
Debt Service	\$484	\$0	\$0	\$0
Total Budget	\$15,578,734	\$17,548,456	\$19,811,747	\$22,151,769
Change Over Prior Year	---	12.64%	12.90%	11.81%

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	Fire & Emergency Services			
Goal #1	Reach staffing levels for 4 firefighter minimums on all ladder trucks and 3 firefighter minimums on all engines and maintain a 20% reserve and relief factor for field operations.			
Objective	Hire 19 new fire recruit positions for the December 2024 recruit class. Graduate August 2024 recruit class and add all personnel to field operations. Graduate December 2024 class and add all personnel to field operations. Staffing plan should include 462 field operations positions.			
Goal #2	Implement 4th Battalion to reduce chief officer response times and provide appropriate span of control.			
Objective	Interview and hire for 4th Battalion chiefs, analyze data to ensure proper distribution resources, purchase and outfit new vehicle and facilities to accommodate new battalion chief positions (3).			
Goal #3	Implement Community Paramedicine Proof of Concept.			
Objective	Develop proof of concept for Community Paramedicine. Begin program December 2024. Review data and results to determine plan moving forward in FY26.			
Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Field Operations Staffing (number of full time positions)	420	420	443	462
Full implementation of 4th Battalion.				Q1,Q2
Completion of proof of concept with plan to either implement full-time or pursue other alternatives.				Q4

INSURANCE AND BENEFITS FUND

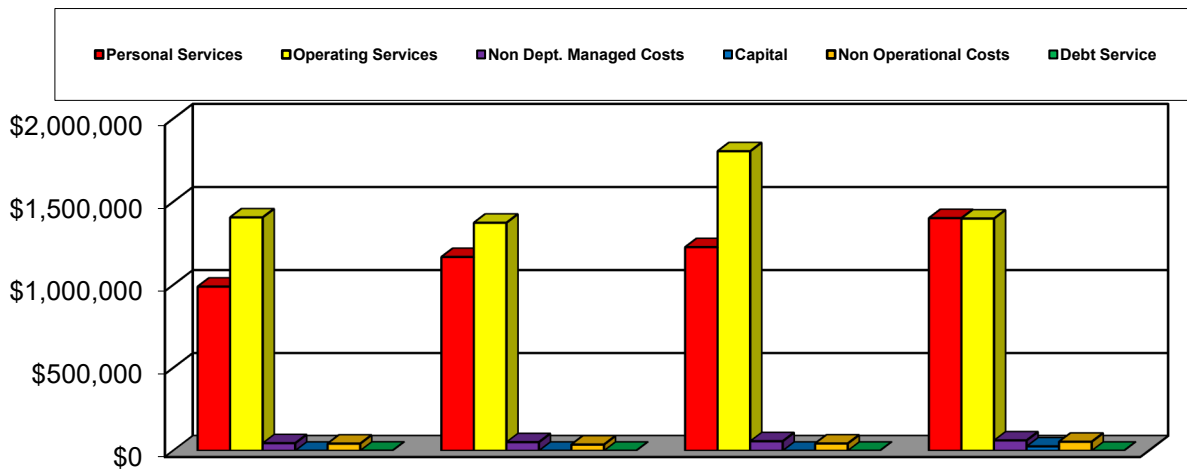
The Insurance and Benefits Fund is an internal service fund that accounts for health, dental, long-term and short-term disability and life insurance for the employees of the County. Amounts are allocated to the departments through payroll based on actual employee costs. This is an accounting entity only, not an operational organization.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$22,858,067	\$27,040,722	\$33,432,351	\$29,028,659
Operating Services	\$2,556,852	\$2,586,092	\$2,604,776	\$3,020,069
Total Budget	\$25,414,919	\$29,626,814	\$36,037,126	\$32,048,728
Change Over Prior Year	---	16.57%	21.64%	-11.07%

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.



	FY22 Actual	FY23 Actual	FY24 Est. Actual	FY25 Budget
Personal Services	\$989,204	\$1,167,591	\$1,226,877	\$1,401,765
Operating Services	\$1,405,953	\$1,373,809	\$1,804,171	\$1,398,914
Non-Dept. Managed Costs	\$45,228	\$51,704	\$57,193	\$62,246
Capital	\$0	\$0	\$0	\$26,000
Non-Operational Costs	\$42,699	\$36,919	\$43,309	\$54,000
Debt Service	\$ 363	\$0	\$0	\$0
Total Budget	\$2,483,084	\$2,630,024	\$3,131,550	\$2,942,925
Change Over Prior Year	---	5.92%	19.07%	-6.02%

2025 Goals, Objectives & Performance Measures
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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 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Target
Man hours	11,318	7,236	10,375	10,500
Number of work orders	4,741	3,479	5,028	4,500
Average parts \$ per work order	\$ 271.60	\$ 260.64	\$ 312.00	\$ 250.00

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.