



Cherokee
County

1831
GEORGIA

FY2025 ANNUAL BUDGET OVERVIEW

EXECUTIVE SUMMARY
CHEROKEE COUNTY FISCAL YEAR 2025:
OCTOBER 1, 2024– SEPTEMBER 30, 2025



FY2025 Proposed Budget EXPENDITURES

Congressional Budget Office Economic Outlook

June 2024



- **Real GDP grows by 2.0% in 2025 and by 1.8% in 2026**
- **Unemployment rate increasing 3.9% by the end of 2024**
 - ❑ 4.0% percent by the end of 2025
- **Inflation decreasing**
 - 3.0% in 2024 , prices still 20.9% higher since February 2020
 - ❑ 2.3% in 2025
- **Federal funds rate decreasing 5.3% in Q4 of 2024**
 - ❑ 5.3 % in Q4 of 2024
 - ❑ 4.85% in Q4 2025

FY2025 Proposed Budget Economic Assumptions

Current Financial Indicators

- Inflation – 2.3%
- Fed Funds Rate – 5.3%
- ARC Unemployment Rate – 3.8%
- SPLOST Growth = 4.1%
- TAVT Forecasted Growth = 10.3%

FY2025 Budget Financial Indicators

- Inflation – Continue at 2.6%
- Interest Rates – 4.3%
- ARC Unemployment Rate - 4%
- SPLOST Growth – 4.1%
- TAVT Growth – 10.3%
- COLA 4%

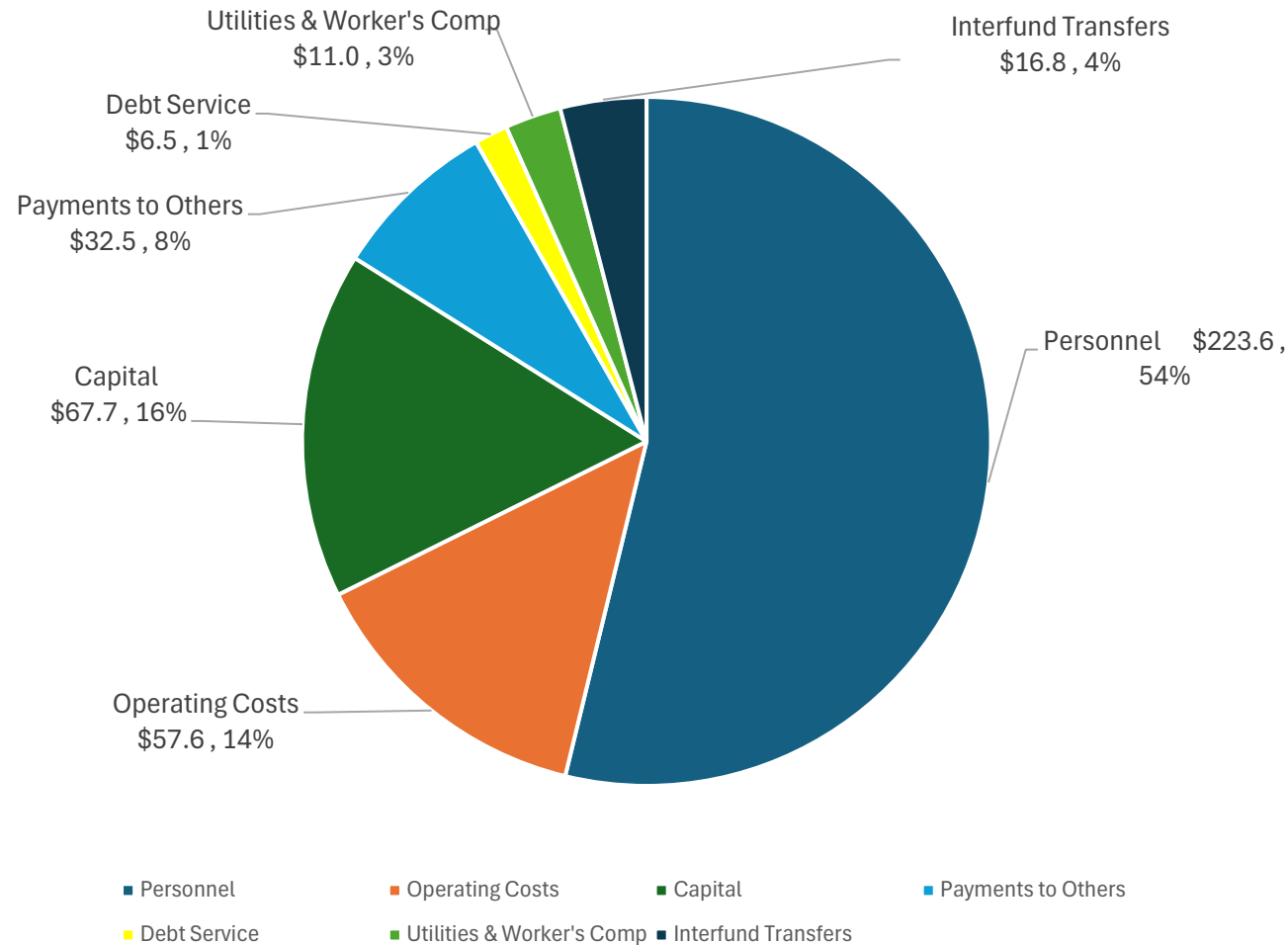
Total County Wide Expenditures by Fund

	2024 Amended Budget	2025 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
Operating Funds	\$292,890,717	\$314,868,214	\$21,977,497	7.50%
Capital Funds	\$107,809,592	\$100,864,432	(\$6,945,160)	-6.44%
Total Expenditures	\$400,700,309	\$415,732,646	\$15,032,337	3.75%

Cherokee County FY2025 Budget

County Wide Expenditures

(millions)



FY2025 Proposed Capital Budget

	2024 Revised Budget	2025 Proposed Budget	\$ Change Inc/(Dec)	% Change Inc/(Dec)
Impact Fees	\$3,809,334	\$5,366,249	\$1,556,915	40.9%
SPLOST 2012 (2012-2018)	\$291,500	\$55,000	(\$236,500)	-81.1%
SPLOST 2018 (2018 - 2024)	\$81,282,516	\$23,830,000	(\$57,452,516)	-70.7%
SPLOST 2024 (2024 - 2030) *	\$16,095,920	\$65,242,381	\$49,146,461	305.3%
Total Capital Projects	\$101,479,270	\$94,493,630	(\$6,985,640)	-6.9%
Debt Service	\$6,330,322	\$6,370,802	\$40,480	0.6%
TOTAL CAPITAL RELATED	\$107,809,592	\$100,864,432	(\$6,945,160)	-6.4%

* Includes payments to Cities for SPLOST 2024

FY2025 Proposed Capital Projects Expenditures

Capital Accounts	Expenditures
Impact Fees	\$5,366,249
SPLOST VII 2018-2024	\$23,830,000
SPLOST VIII 2024 – 2030 (County only, no Cities)	\$46,867,069
Total	\$76,063,318

FY2025 Budgeted SPLOST Projects by Area

	SPLOST 2018	SPLOST 2024	Total SPLOST Programs
Courthouse	\$ 14,000,000	\$ 1,000,000	\$15,000,000
Facility Maintenance		\$ 250,000	\$250,000
Fire	\$ 3,000,000	\$ 8,645,265	\$11,645,265
IT		\$ 2,300,000	\$2,300,000
Marshall		\$ 250,000	\$250,000
Parks	\$ 3,500,000	\$ 2,410,000	\$5,910,000
Public Works	\$ 3,000,000	\$ 25,841,087	\$28,841,087
Sheriff	\$ 330,000	\$ 4,670,717	\$5,000,717
Recycling		\$ 1,500,000	\$1,500,000
Total	\$ 23,830,000	\$ 46,867,069	\$ 70,697,069

Projected FY2025 County Capital Projects

FY2025 Projects

Fire	\$11.6M
ST#29 Hwy 20	\$ 3,666,667
ST#30 EMS Only	\$ 3,255,556
5 Fire Engines	\$ 2,080,724
Turnout Gear	\$ 1,050,000
HVAC Replacements	\$ 450,000
Classroom Trailer Replacement	\$ 350,000
ST# 7 Renovations	\$ 296,159
ST#24 Renovations	\$ 296,159
ST#18 Renovations	\$ 200,000

FY2025 Projects

Sheriff	\$5.0M
Vehicles	\$ 2,670,717
Shooting Range Improvements	\$ 2,000,000
Jail Improvement	\$ 330,000

FY2025 Projects

Parks & Rec	\$5.4M
SW Park Design	\$ 1,700,000
Long Swamp	\$ 1,000,000
Badger Creek/ Sequoyah Park Artificial Turf Fields	\$ 950,000
Yellow Creek	\$ 800,000
Cherokee Veterans Phase III	\$ 400,000
Park Renovations	\$ 300,000
Equipment and Vehicles	\$ 210,000
Aquatic Center Renovations	\$ 50,000
CATS	\$500,000

Projected FY2025 County Capital Projects

FY2025 Projects

Public Works	\$28.84M
Roads & Bridges	\$ 19,841,087
Paving Projects	\$ 6,000,000
Airport	\$ 3,000,000
Tax Commissioner	\$788K
Future Freehome Tag Office	\$788,000

FY2025 Projects

Courthouse	\$18.4M
Courthouse Facilities and Parking Deck	\$18,440,774
Facilities	\$405K
Facility Maintenance	\$405,000
IT	\$150K
IT Upgrade	\$150,000

FY2025 Projects

Marshall	\$570K
SPLOST 2024 Projects	\$250,000
800MHZ/Premier One Projects	\$150,000
Animal Control and County Marshal Vehicles and Equipment	\$170,000

Major Operations by Fund

	2024 Revised Budget	2025 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
General	\$153,349,508	\$167,143,313	\$13,793,805	9.0%
Fire	\$51,469,217	\$56,635,087	\$5,165,870	10.0%
EMS	\$18,789,791	\$22,151,769	\$3,361,978	17.9%
E911	\$7,174,116	\$7,718,357	\$544,241	7.6%
Parks & Rec (CRPA)	\$8,705,739	\$9,471,555	\$765,816	8.8%
Insurance & Benefits	\$30,569,993	\$32,048,728	\$1,478,735	4.8%
Senior Services	\$2,565,654	\$2,888,629	\$322,975	12.6%
Transportation	\$2,516,226	\$2,506,491	(\$9,735)	-0.4%
Fleet Maintenance	\$2,850,073	\$2,942,925	\$92,852	3.3%
Total Major Operations	\$277,990,317	\$303,506,854	\$25,516,537	9.2%

Other Operations by Fund

	2024 Revised Budget	2025 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
ARPA	\$3,330,124	\$1,634,130	(\$1,695,994)	-51%
Multiple Grant	\$2,177,528	\$555,434	(\$1,622,094)	-74%
Drug Court	\$672,263	\$710,596	\$38,333	6%
Jail	\$578,407	\$579,643	\$1,236	0%
Conference Center	\$843,366	\$935,436	\$92,070	11%
DUI Court	\$835,754	\$862,913	\$27,159	3%
Drug Screening Lab	\$586,526	\$644,470	\$57,944	10%
CDBG	\$1,881,192	\$1,678,521	(\$202,671)	-11%
Other Funds	\$3,995,240	\$3,760,217	(\$235,023)	-6%
Total Other Operating Funds	\$14,900,400	\$11,361,360	(\$3,539,040)	-24%

FY2025 Budgeted New Full Time Positions

General Fund

Department	Number	Title	Total Cost
Tax Assessor	2	Field Appraiser	\$131,875
Solicitor	1	Assistant Solicitor	\$107,499
Animal Shelter	1	Community Resource Coordinator	\$77,637
Juvenile Court	1	Deputy Clerk	\$62,650
Probation Services	1	Administrative Assistant	\$61,312
Recycling	1	Recycling Operator	\$60,007
	7		\$500,980

Fire and EMS

Department	Number	Title	Total Cost
Fire Marshal	1	Plans Review	\$72,813
Fire Operations Start date 12/24	13	Fire Fighter Entry Level	\$1,133,549
EMS Administration	1	Admin Captain	\$155,275
EMS Operations Start Date 12/24	6	Fire Fighter Entry Level	\$464,199
	21		\$1,825,836

Other Funds

Department	Number	Title	Total Cost
Senior Center	1	Client Needs Manager	\$67,156
Parks Facilities	1	Facility Maintenance Assistant	\$59,476
Parks Natural Resources	2	Natural Resources	\$89,783
	4		\$216,415

FY2025 Proposed Budget Operating Funds Expenditures

	FY2024 Budget	FY2025 Budget	Inc/(Dec)		COLA	New Positions	Health Care	Defined Benefit	Other	Total	Percentage Change
General Fund	\$153,349,508	\$167,143,313	\$13,793,805		\$3,392,047	\$500,979	\$48,004	\$1,028,947	\$8,823,828	\$13,793,805	9.0%
Fire	\$51,469,217	\$56,635,087	\$5,165,870		\$1,575,175	\$1,206,361	\$121,681	\$475,807	\$1,786,846	\$5,165,870	10.0%
EMS	\$18,789,791	\$22,151,769	\$3,361,978		\$459,393	\$619,474	\$124,772	\$164,286	\$1,994,053	\$3,361,978	17.9%
E911	\$7,174,116	\$7,718,357	\$544,241		\$216,611	\$0	\$142,290	\$62,901	\$122,439	\$544,241	7.6%
Parks & Rec	\$8,705,739	\$9,471,555	\$765,816		\$188,152	\$149,258	\$53,371	\$38,351	\$336,684	\$765,816	8.8%
Senior Services	\$2,565,654	\$2,888,629	\$322,975		\$61,161	\$67,156	-\$1,962	\$16,639	\$179,981	\$322,975	12.6%
Insurance/Ben	\$30,569,993	\$32,048,728	\$1,478,735		\$8,215	\$0	\$989,359	\$2,462	\$478,699	\$1,478,735	4.8%
Trans. / CATS	\$2,516,226	\$2,506,491	(\$9,735)		\$57,955	\$0	\$2,836	\$12,663	-\$83,189	-\$9,735	-0.4%
Fleet Maintenance	\$2,850,073	\$2,942,925	\$92,852		\$46,243	\$0	-\$3,105	\$13,856	\$35,858	\$92,852	3.3%
Other Funds	\$14,900,400	\$11,361,360	(\$3,539,040)		\$106,800	\$0	-\$193,546	\$31,921	-\$3,484,215	-\$3,539,040	-23.8%
Total Operating Expenditures	\$292,890,717	\$314,868,214	\$21,977,497		\$6,111,752	\$2,543,228	\$1,283,700	\$1,847,833	\$10,190,984	\$21,977,497	7.5%

General Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2024	Budget FY2025
Expenditures & Transfers	\$153.3	\$167.1
2025 vs 2024 Increase \$		\$13.8
2025 vs 2024 Increase %		9.0%
Fund Balance		
2023 ACTUAL ENDING	\$74.5	
2024 ESTIMATED ENDING	\$68.3	
2025 BUDGETED ENDING	\$61.3	

Significant Drivers

New Positions	\$500,979
COLA	\$3,392,047
Health Care	\$48,004
Defined Benefit % Increase	\$1,028,947
Other Personnel/Benefits	\$1,800,010
Operating	\$3,346,209
Capital	\$198,759
Debt Service	(\$136,757)
Payments to Other Agencies	\$670,580
Allocated Costs	\$450,572
Transfers to Other funds	\$2,494,455
Total	\$13,793,805

General Fund Major Operating Increases

➤ Technical	\$1,878,361
➤ Sheriff Inmate Medical	\$536,001
➤ Recycling Center Expansions	\$363,000
➤ Professional Services	\$248,630
➤ Repairs and Maintenance	\$115,348
➤ Vehicle Maintenance	\$113,794
➤ Rental of Land and Buildings	<u>\$100,350</u>
Total	\$3,355,484

Interfund Transfers

Budget Analysis

	Budget 2024	Budget 2025	\$ Change	% Change
EMS	\$7,421,158	\$9,360,956	\$1,939,798	26%
Parks	\$3,155,664	\$3,280,002	\$124,338	4%
Senior Services	\$1,072,519	\$1,360,025	\$287,506	27%
Transportation	\$750,839	\$683,868	-\$66,971	-9%
E911	\$0	\$225,000	\$225,000	0%
Grant Match	\$169,845	\$183,272	\$13,427	8%
DUI Court	\$184,921	\$151,675	-\$33,246	-18%
Victim Witness	\$38,287	\$42,890	\$4,603	12%
Total	\$12,793,233	\$15,287,688	\$2,494,455	19%

Significant Drivers

- **EMS** - COLA +\$459K, New Positions +\$1,322K, DB \$164K
- **Parks** - COLA +\$188K, New Positions +\$149K
- **Senior Services** - COLA +\$61K, New Positions +\$67K, DB\$17K, Operating \$202K
- **E911** – ESINET Transfer
- **Grant Match** – COLA \$16K
- **Victim Witness** – COLA \$4K

Fire Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2024	Budget FY2025
Expenditures & Transfers	\$51.5	\$56.6
2025 vs 2024 Increase \$		\$5.2
2025 vs 2024 Increase %		10.0%

Fund Balance

2023 ACTUAL ENDING	\$12.9
2024 ESTIMATED ENDING	\$10.6
2025 BUDGETED ENDING	\$9.7

Significant Drivers

New Positions	\$1,206,361
COLA	\$1,575,175
Health Care	\$121,681
Defined Benefit % Increase	\$475,807
Other Personnel/Benefits	\$1,314,029
Operating	\$875,081
Capital	(\$663,564)
Allocated Costs	\$252,851
Transfers to Other funds	\$8,449
Total	\$5,165,870

EMS Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2024	Budget FY2025
Expenditures & Transfers	\$18.8	\$22.2
2025 vs 2024 Increase \$		\$3.4
2025 vs 2024 Increase %		18%

Fund Balance

2023 ACTUAL ENDING	\$3.3
2024 ESTIMATED ENDING	\$4.0
2025 BUDGETED ENDING	\$3.0

Significant Drivers

New Positions	\$619,474
COLA	\$459,393
Health Care	\$124,772
Defined Benefit % Increase	\$164,286
Other Personnel/Benefits	\$1,180,832
Operating	\$107,780
Capital	\$108,000
Non-Operational Costs	\$640,813
Payments to Other Agencies	\$0
Allocated Costs	(\$43,372)
Transfers to Other funds	\$0
Total	\$3,361,978

E911 Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2024	Budget FY2025
Expenditures & Transfers	\$7.2	\$7.7
2025 vs 2024 Increase \$		\$0.5
2025 vs 2024 Increase %		7.6%

Fund Balance

2023 ACTUAL ENDING	\$3.8
2024 ESTIMATED ENDING	\$3.6
2025 BUDGETED ENDING	\$2.3

Significant Drivers

New Positions	-
COLA	216,611
Health Care	142,290
Defined Benefit % Increase	62,901
Other Personnel/Benefits	31,352
Operating	116,214
Capital	(23,000)
Debt Service	-
Payments to Other Agencies	-
Allocated Costs	(2,127)
Transfers to Other funds	-
Total	544,241

Parks & Recreation Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2024	Budget FY2025
Expenditures & Transfers	\$8.7	\$9.5
2025 vs 2024 Increase \$		\$0.8
2025 vs 2024 Increase %		8.8%

Fund Balance

2023 ACTUAL ENDING	\$1.1
2024 ESTIMATED ENDING	\$1.2
2025 BUDGETED ENDING	\$1.2

Significant Drivers

New Positions	149,259
COLA	188,152
Health Care	53,371
Defined Benefit % Increase	38,351
Other Personnel/Benefits	71,822
Operating	156,494
Capital	-
Debt Service	-
Payments to Other Agencies	-
Allocated Costs	108,367
Transfers to Other funds	-
Total	765,816

Senior Services Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2024	Budget FY2025
Expenditures & Transfers	\$2.6	\$2.9
2025 vs 2024 Increase \$		\$0.3
2025 vs 2024 Increase %		13%

Fund Balance

2023 ACTUAL ENDING	\$0.3
2024 ESTIMATED ENDING	\$0.1
2025 BUDGETED ENDING	\$0.1

Significant Drivers

New Positions	67,156
COLA	61,161
Health Care	(1,962)
Defined Benefit % Increase	16,639
Other Personnel/Benefits	(24,074)
Operating	202,108
Capital	-
Debt Service	-
Payments to Other Agencies	-
Allocated Costs	1,947
Transfers to Other funds	-
Total	322,975

Transportation Fund Highlights

Budget Analysis

(\$millions)

	Budget FY2024	Budget FY2025
Expenditures & Transfers	\$2.5	\$2.5
2025 vs 2024 Increase \$		(\$0)
2025 vs 2024 Increase %		-0.4%

Fund Balance

2023 ACTUAL ENDING	\$0.9
2024 ESTIMATED ENDING	\$1.4
2025 BUDGETED ENDING	\$1.4

Significant Drivers

New Positions	-
COLA	57,955
Health Care	2,836
Defined Benefit % Increase	12,663
Other Personnel/Benefits	88,753
Operating	(197,976)
Capital	30,000
Debt Service	-
Payments to Other Agencies	-
Allocated Costs	(3,966)
Transfers to Other funds	-
Total	(9,735)

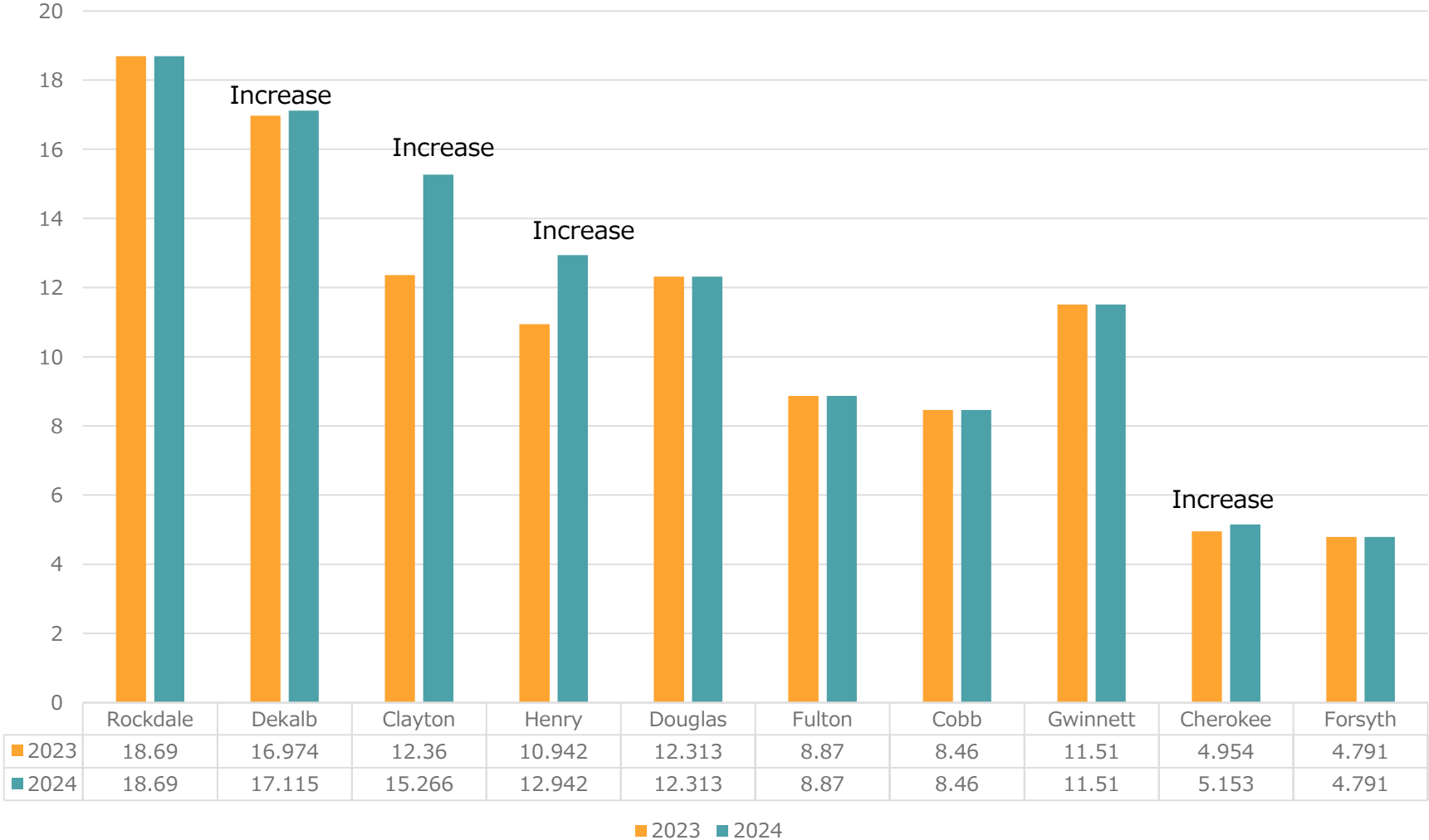
FY2025 Proposed Budget REVENUES



FY2024 Budgeted County Wide Revenue

	2024 Budget	2025 Budget	Change Inc/(Dec)	
Property Taxes	\$115,802,643	\$134,652,142	\$18,849,499	Reflects increase from new growth, inflation
Motor Vehicle/TAVT	\$20,470,507	\$21,541,106	\$1,070,599	TAVT Tax increased in 2024. 2025 budget based on 2024 Forecast
SPLOST	\$65,735,764	\$65,242,381	(\$493,383)	2025 Budget based on 2024 Forecast
Insurance Premium Tax	\$14,500,000	\$16,592,789	\$2,092,789	Based on 2023 actual/2024 forecast
Other Taxes	\$7,724,949	\$8,182,000	\$457,051	2025 Budget based on 2024 Forecast; Intangibles/Real Estate +\$350K, Hotel/Motel +\$160K
Licenses & Permits	\$3,664,000	\$4,120,000	\$456,000	2025 Budget based on 2024 Forecast - Building Inspections +\$400K
Intergovernmental	\$26,138,688	\$18,756,566	(\$7,382,122)	2025 budget based on known grants. ARPA (\$3.3M), Grant Fund (\$1.6M), Fire Fund +\$1.6M, SPLOST (\$3.8M)
Charges for Services	\$70,856,883	\$76,625,872	\$5,768,989	Internal service charges +\$1.4M, Commissions on Tax Collections +\$1.1M, EMS Fees +\$2.3M, Parks & Recreation Fees +\$0.4M
Fines & Forfeitures	\$7,006,726	\$6,759,024	(\$247,702)	2025 Budget based on 2024 Forecast - Magistrate Court (\$235K), Speed Cameras (\$100K)
Investment Revenue	\$4,990,049	\$5,604,021	\$613,972	Interest revenue increased significantly in 2023 and 2024.
Miscellaneous Revenue	\$2,644,567	\$2,722,557	\$77,990	Only known items budgeted in this category
Use/(Save) of Reserves	\$46,992,590	\$38,153,072	(\$8,839,518)	General Fund (\$5.5M), Fire Fund (\$2.3M), EMS Fund (\$0.9M)
Transfers	\$14,172,943	\$16,781,116	\$2,608,173	General Fund transfers to other funds +\$2.5M
Total Funding Sources	\$400,700,309	\$415,732,646	\$15,032,337	

2024 M&O Millage Rate Comparisons



FY2025 Budgeted General Fund Revenue

	2024 Budget	2025 Budget	Change Inc/(Dec)	
Property Taxes	\$73,207,099	\$86,774,740	\$13,567,641	
Motor Vehicle/TAVT	\$20,243,204	\$21,327,333	\$1,084,129	
Insurance Premium Tax	\$14,500,000	\$16,592,789	\$2,092,789	
Other Taxes	\$4,835,404	\$5,127,000	\$291,596	Intangibles/Real Estate +\$350K, TV Franchise (\$100K)
Licenses & Permits	\$3,664,000	\$4,120,000	\$456,000	Building Inspections +\$400K
Intergovernmental	\$88,600	\$93,600	\$5,000	
Charges for Services	\$13,074,081	\$14,403,111	\$1,329,030	Commissions on Taxes Collected +\$1.1M, Refuse/Landfill Fees +\$175K, Custodial +\$46K
Fines & Forfeitures	\$5,660,706	\$5,342,424	(\$318,282)	Magistrate (\$235K), Speed Cameras (\$100K)
Investment Revenue	\$4,000,000	\$4,900,000	\$900,000	
Miscellaneous Revenue	\$1,122,227	\$1,050,151	(\$72,076)	One time Reimbursement 2024 (\$159K), Judicial +\$47K, Indigent Defense +\$40K
Bond Proceeds	\$75,227	\$0	(\$75,227)	
Use/(Save) of Reserves	\$12,517,724	\$7,035,480	(\$5,482,244)	FY2024 Budget amendment reduced property taxes and increased use of Fund Balance \$5.2M
Transfers	\$361,236	\$376,685	\$15,449	
Total Funding Sources	\$153,349,508	\$167,143,313	\$13,793,805	

FY2025 Budgeted General Fund Revenue

	2024 Forecast	2025 Budget	Change Inc/(Dec)	
Property Taxes	\$71,581,349	\$86,774,740	\$15,193,391	
Motor Vehicle/TAVT	\$21,063,671	\$21,327,333	\$263,662	
Insurance Premium Tax	\$14,500,000	\$16,592,789	\$2,092,789	
Other Taxes	\$5,445,233	\$5,127,000	(\$318,233)	Real Estate Transfer (\$183K), Bank Franchise (\$55K), Penalties/Interest (\$100K)
Licenses & Permits	\$4,780,666	\$4,120,000	(\$660,666)	Business/Alcohol Licenses (\$287K), Building Inspection (\$379K)
Intergovernmental	\$101,771	\$93,600	(\$8,171)	
Charges for Services	\$14,291,044	\$14,403,111	\$112,067	Custodial +\$46K, Commissions on Taxes Collected +\$166K, Refuse/Landfill (\$46K)
Fines & Forfeitures	\$5,488,356	\$5,342,424	(\$145,932)	State Court (\$49K), Magistrate (\$50K), Additional Penalties (66K)
Investment Revenue	\$6,324,511	\$4,900,000	(\$1,424,511)	
Miscellaneous Revenue	\$1,291,726	\$1,050,151	(\$241,575)	One time reimbursement in 2024 (\$159K), Other Miscellaneous (70K)
Bond Proceeds	\$240,273	\$0	(\$240,273)	Sale of Assets (\$58K), Insurance Recovery (\$182K)
Use/(Save) of Reserves	\$6,578,477	\$7,035,480	\$457,003	FY2024 Budget amendment reduced property taxes and increased use of Fund Balance \$5.2M
Transfers	\$361,236	\$376,685	\$15,449	Transfer from Fire +\$8K, Transfer from Hotel/Motel +\$7K
Total Funding Sources	\$152,048,313	\$167,143,313	\$15,095,000	

Fund Balance Analysis General Fund

FY2024	Budget	Forecast	Variance
Revenue	\$140,831,784	\$145,469,843	\$4,638,059
Expenditures	\$153,349,508	\$152,048,320	\$1,301,188
Use of Fund Balance	\$12,517,724	\$6,578,477	\$5,939,247
Beginning Fund Balance	\$74,537,137	\$74,537,137	
Ending Fund Balance	\$62,019,413	\$67,956,460	
FY2025 Budgeted Use of Fund Balance		\$7,035,480	
FY2025 Ending Fund Balance		\$60,923,180	

FY2025 Budgeted Unincorporated Fund

Revenue	2024 Revised Budget	2025 Proposed Budget	Change Inc/(Dec)
INSURANCE PREMIUM TAX	\$14,500,000	\$16,592,789	\$2,092,789
ALCOHOL LICENSES FEES	\$265,000	\$300,000	\$35,000
REFUSE COLLECTION CHARGES	\$130,000	\$150,000	\$20,000
BUILDING PERMIT & INSPECTION FEES	\$2,600,000	\$3,000,000	\$400,000
PLANNING & DEVELOPMENT FEES	\$80,000	\$80,000	\$0
CABLE FRANCHISE FEES	\$1,900,000	\$1,800,000	(\$100,000)
BUSINESS AND OCCUPATION TAX	\$600,000	\$600,000	\$0
CERTIFICATE OF OCCUPANCY FEE	\$65,000	\$57,000	(\$8,000)
FOREST LAND PROTECTION GRANT	\$8,600	\$8,600	\$0
NEW ALCOHOL BEVERAGE LICENSE	\$30,000	\$30,000	\$0
NEWLY ISSUED BUSINESS LICENSE	\$55,000	\$70,000	\$15,000
NPDES FEES	\$18,000	\$14,000	(\$4,000)
SOIL EROSION PLAN REVIEW FEES	\$200	\$0	(\$200)
RAILROAD EQUIPMENT TAX	\$15,000	\$15,000	\$0
MAGISTRATE COURT FINES & FEES	\$735,282	\$500,000	(\$235,282)
INTEREST	\$0		\$0
INSURANCE RECOVERY	\$0		\$0
CAPITAL LEASE COSTS	\$0		\$0
Total Revenue	\$21,002,082	\$23,217,389	\$2,526,996

Expenditures	2024 Revised Budget	2025 Proposed Budget	Change Inc/(Dec)
DEVELOPMENT SVCS CENTER	\$631,881	\$711,304	\$79,423
GIS/MAPPING	\$444,314	\$458,713	\$14,399
RENTAL PROPERTIES	\$0	\$0	\$0
MAGISTRATE COURT	\$691,230	\$711,973	\$20,743
ANIMAL CONTROL	\$949,765	\$1,092,251	\$142,486
STORMWATER MGT ENGINEERING	\$765,358	\$703,140	(\$62,218)
ENGINEERING	\$1,191,074	\$1,262,677	\$71,603
TRANSPORTATION ENGINEERING	\$861,934	\$850,551	(\$11,383)
RECYCLING	\$439,146	\$892,979	\$453,833
BLALOCK LANDFILL CLOSURE	\$342,617	\$206,825	(\$135,792)
CONSERVATION ADMINISTRATION	\$0	\$0	\$0
FOREST RESOURCES CONS	\$13,197	\$13,197	\$0
BUILDING INSPECTIONS	\$1,370,739	\$1,276,174	(\$94,565)
PLANNING AND ZONING	\$1,509,291	\$1,747,258	\$237,967
CODE ENFORCEMENT	\$2,272,652	\$2,218,074	(\$54,578)
Total Expenditures	\$11,483,198	\$12,145,116	\$661,918

Tax Bill Example

- 2024 Property Fair Market \$487,500
- M&O Exemption \$5,000

2024 - County Portion Only	2024 Assessed Value	2023 Rates	2024 Tax Bill at 2023 Rates	2024 Approved Rates	2024 Tax Bill At 2024 Approved Rates
General Fund	\$190,000	4.954	\$941.26	5.153	\$979.07
Fire Fund	\$195,000	2.764	\$538.98	2.888	\$563.16
Parks Bond	\$195,000	0.319	\$62.21	0.270	\$52.65
Total County Taxes Assessed		8.037	\$1,542.45	8.311	\$1,594.88

Summary of Total Tax Bill	2023	2024	Dollar Change	County Percentage Change	County & School Tax Percentage of Total Bill
General Fund	\$941.26	\$979.07	\$37.81	4.02%	19.4%
Fire Fund	\$538.98	\$563.16	\$24.18	4.49%	11.1%
Parks Bond	\$62.21	\$52.65	(\$9.56)	-15.36%	1.0%
Total County Portion	\$1,542.45	\$1,594.88	\$52.44	3.40%	31.5%
School Operations	\$3,174.85	\$3,174.85	\$0.00		62.8%
School Bond	\$289.50	\$289.50	\$0.00		5.7%
Total County Schools	\$3,464.35	\$3,464.35	\$0.00		68.5%
Total Tax Bill	\$5,006.80	\$5,059.23	\$52.44		100.0%



General Fund FY2025 Projected Property Tax Dollar Spend by Function

Function	DEPT % Of Total	TAX DOLLARS GO TO:
Public Safety	54.10%	\$530.08
Judicial	20.50%	\$200.92
General Administration	15.30%	\$149.47
Public Works	3.20%	\$31.34
Housing and Development	0.50%	\$4.69
Culture and Recreation	4.50%	\$43.63
Health and Welfare	1.90%	\$18.94
TOTAL GENERAL FUND	100%	\$979.07

General Fund Departments by Area

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

FY2025 Budgeted Fire Fund Revenue

	2024 Budget	2025 Budget	Change Inc/(Dec)	
Property Taxes	\$35,992,529	\$41,920,616	\$5,928,087	
Motor Vehicle	\$198,764	\$191,382	(\$7,382)	
Other Taxes	\$845,000	\$850,000	\$5,000	Penalties +\$5K
Intergovernmental	\$10,740,815	\$12,370,053	\$1,629,238	Payments from Cities
Charges for Services	\$96,000	\$103,000	\$7,000	Special Events +\$2K, Inspection Fee +\$5K
Investment Revenue	\$400,000	\$300,000	(\$100,000)	
Miscellaneous Revenue	\$7,000	\$0	(\$7,000)	
Bond Proceeds	\$0	\$0	\$0	
Use/(Save) of Reserves	\$3,189,109	\$900,036	(\$2,289,073)	FY2024 Budget amendment reduced property taxes and increased use of Fund Balance \$2.1M
Total Funding Sources	\$51,469,217	\$56,635,087	\$5,165,870	

FY2025 Budgeted Fire Fund Revenue

	2024 Forecast	2025 Budget	Change Inc/(Dec)	
Property Taxes	\$35,034,644	\$41,920,616	\$6,885,972	
Motor Vehicle	\$193,294	\$191,382	(\$1,912)	
Other Taxes	\$983,728	\$850,000	(\$133,728)	Intangibles/Real Estate (\$104K), Penalties (\$30K)
Intergovernmental	\$11,217,719	\$12,370,053	\$1,152,334	
Charges for Services	\$128,630	\$103,000	(\$25,630)	Fire Inspection Fee (\$12K), Plan Review (\$12K)
Investment Revenue	\$878,921	\$300,000	(\$578,921)	
Contributions	\$7,000	\$0	(\$7,000)	
Miscellaneous Revenue	\$2,400	\$0	(\$2,400)	
Other Financeing Souces	\$178,758	\$0	(\$178,758)	Sale of Assets (\$23K), Insurance Recovery (\$155K)
Use/(Save) of Reserves	\$2,844,123	\$900,036	(\$1,944,087)	
Total Funding Sources	\$51,469,217	\$56,635,087	\$5,165,870	

Fund Balance Analysis Fire Fund

FY2024	Budget	Forecast	Variance
Revenue	\$48,280,108	\$48,625,094	\$344,986
Expenditures	\$51,469,217	\$51,469,217	\$0
Use of Fund Balance	\$3,189,109	\$2,844,123	\$344,986
Beginning Fund Balance	\$12,933,898	\$12,933,898	
Ending Fund Balance	\$9,744,789	\$10,089,775	
FY2025 Budgeted Use of Fund Balance		\$900,036	
FY2025 Ending Fund Balance		\$9,189,739	

FY2025 Budget Key Dates

- September 17 - FY2025 Annual Budget Presentation - Public Hearing
- October 1 - FY2025 Annual Budget Adoption



Cherokee
County

1831
GEORGIA

2018 SPLOST
Review

SPLOST 2018 Summary

➤ Final Total SPLOST Receipts \$335.2M

➤ Tier 1 Jail \$23M

➤ Cities \$93.8M

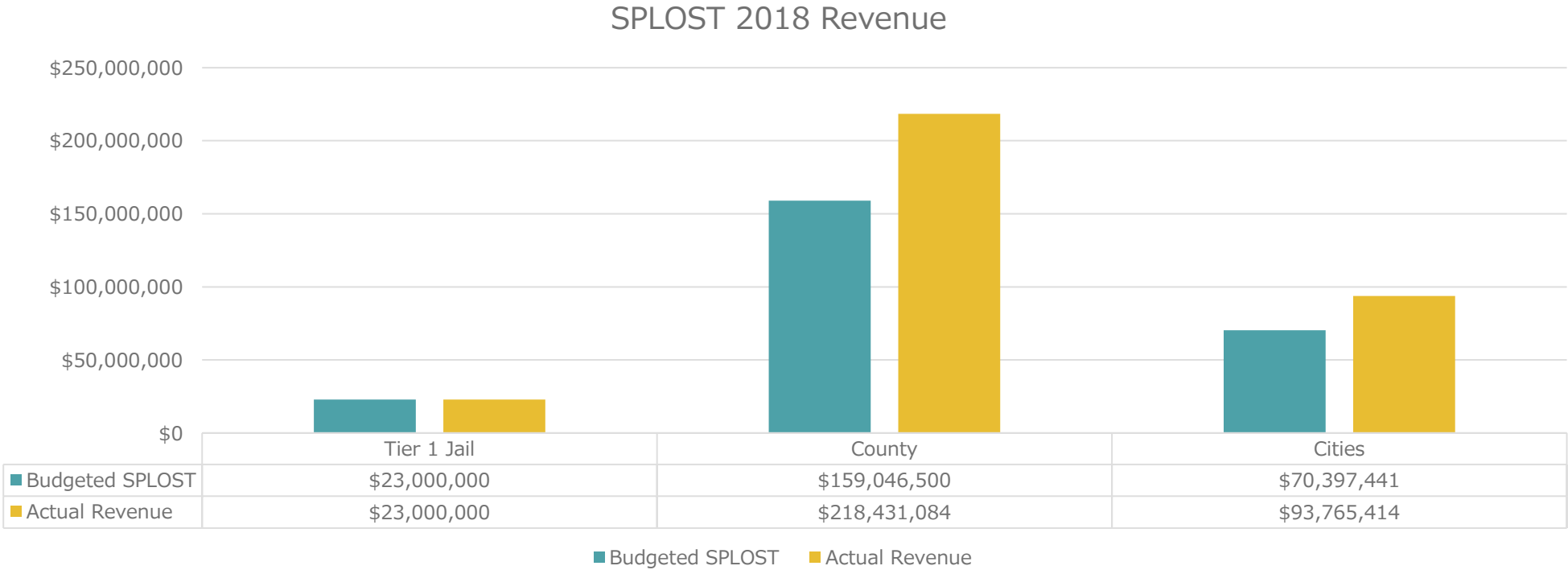
➤ County \$218.4M

➤ County Remaining Funds to Spend \$36.8M

➤ Remaining balance must be spent by **July 31, 2027**

	2018	2019	2020	2021	2022	2023	2024	Total
OCT		\$3,101,224	\$3,644,224	\$4,006,954	\$4,664,187	\$5,203,307	\$5,267,262	
NOV		\$3,621,148	\$3,680,899	\$4,485,634	\$4,799,648	\$5,335,058	\$5,644,764	
DEC		\$3,493,054	\$3,758,270	\$4,413,138	\$5,227,214	\$5,431,698	\$5,620,707	
JAN		\$4,140,065	\$4,478,355	\$5,250,552	\$5,940,408	\$6,610,549	\$6,708,695	
FEB		\$3,272,362	\$3,471,614	\$4,113,997	\$4,605,724	\$4,865,778	\$5,094,619	
MAR		\$3,130,550	\$3,277,908	\$3,867,825	\$4,639,755	\$4,708,288	\$5,303,280	
APR		\$3,537,710	\$3,501,383	\$4,649,900	\$5,292,442	\$5,413,999	\$5,496,018	
MAY		\$3,711,123	\$3,603,816	\$4,649,878	\$5,232,056	\$5,310,011	\$5,464,731	
JUN		\$3,793,025	\$4,024,719	\$4,742,059	\$5,415,770	\$5,487,119	\$5,802,355	
JUL		\$3,614,207	\$4,119,626	\$4,912,086	\$5,475,015	\$5,472,094	\$5,601,932	
AUG	\$3,473,050	\$3,863,533	\$3,909,356	\$4,923,717	\$5,435,406	\$5,863,247		
SEP	\$3,372,907	\$3,753,062	\$6,087,689	\$4,721,310	\$5,263,278	\$5,328,159		
Total	\$6,845,957	\$43,031,063	\$47,557,858	\$54,737,050	\$61,990,902	\$65,029,306	\$56,004,363	\$335,196,498

SPLOST 2018 Receipts



SPLOST 2018 Receipts by Area

Area	Receipts	Percentage
Public Works	\$95,500,000	43.7%
Fire/EMS	\$27,791,198	12.7%
Parks	\$25,409,745	11.6%
Justice Center	\$22,976,281	10.5%
Sheriff	\$16,790,862	7.7%
E911	\$10,174,804	4.7%
Economic Development	\$8,638,491	4.0%
Airport	\$6,000,000	2.7%
Marshall	\$1,600,000	0.7%
IT	\$1,035,000	0.5%
General Facilities	\$1,000,000	0.5%
Tax Commissioner	\$800,000	0.4%
CATS	\$500,000	0.2%
Senior Center	\$214,703	0.1%
Total County Receipts	\$218,431,084	100.0%
Sheriff - Tier 1 Jail	\$23,000,000	
Total Project Including Tier 1	\$241,431,084	

SPLOST 2018 Project Costs @ 7.31.24

Judicial and Public Safety

(\$millions)

Sheriff Total Project Spend	\$39.1
Jail Expansion/Improvements	\$22.2
187 Vehicles	\$8.5
New Precinct/K9 Training/Coroner	\$6.6
Mobile Data Terminals	\$1.0
Shoot House/Pavillon	\$0.5
Other Misc Equipment	\$0.3

Fire Total Project Spend	\$28.7
Replacement FS#13-Sutalee	\$6.3
New Station FS#15- Yellow Creek	\$6.2
10 Fire engines	\$5.1
4 Ambulances/ 28 Support Vehicles	\$2.9
Expansion FS#32- Sugar Pike	\$2.1
Training Center Expansion	\$1.8
Turnout Gear/ HVAC Repl	\$1.3
Remodel FS#18	\$1.2
Remodel/Imp FS#5/17/29/20	\$1.2
Land Purchase -New EMS FS #30	\$0.8

Marshall Total Project Spend	\$1.00
22 Vehicles	\$1.00

E911	\$13.90
Motorola Projects	\$13.90

Justice Center Expansion	\$2.04
Justice Ctr Expansion	\$1.30
Clerk of Court Case Mgmt	\$0.43
Existing Courthouse Renov	\$0.31

SPLOST 2018 Project Costs @7.31.24

Public Works, Parks & Rec, Others

(\$millions)

Economic Development	\$8.64
Land	\$8.64

CATS	\$0.08
Match for new buses	\$0.08

Airport	\$0.76
Expansion	\$0.76

Public Works	\$130.15
Various Road Projects	\$50.03
LMIG	\$26.45
R & B Resurfacing	\$11.82
R & B Patching/Overlay	\$9.56
Hames Road	\$5.69
E Cherokee @ SR 140	\$4.75
SW Improvements	\$4.22
PW Facility	\$3.86
Rhine Rd	\$3.10
SR 140 @ Batesville/Hickory	\$3.01
Earney Rd	\$2.61
Bells Ferry ROW	\$2.58
Union Hill @ L Union Hill	\$2.45

Historical Society	\$0.50
New Building	\$0.50

Charlie Ferguson Community Center	\$0.77
Building/Land	\$0.77

Parks & Recreation	\$21.84
Buzz Recreation Center	\$4.68
Cochran Property Purchase	\$4.34
Haley Farms Property Purchase	\$3.29
Milford Property Purchase	\$2.27
HF Gym Renovations	\$1.83
Existing Park Renovations	\$0.94
Aquatic Center Renov/Repairs	\$0.89
Long Swamp Creek Property Purchase	\$0.74
20 New/Replacement Vehicles	\$0.69
Tippens/Hunt Rd Property	\$0.64
SW/NE/Yellow Creek/Long Swamp Plans	\$0.51
Mauldin Walking Trail	\$0.45
Haygood Property Purchase	\$0.41
Equipment- Mowers, etc	\$0.15

IT	\$1.00
Security Upgrades	\$1.00

Tax Commissioner	\$0.38
Building/Land	\$0.38

Senior Center Total Project Spend	\$0.15
Bus	\$0.15

General Facilities	\$0.63
Repairs- HVAC, paving, renov	\$0.44
Equip	\$0.11
2 Vehicles	\$0.07

SPLOST 2018 3 Year Planned Spending



	Remaining	Encumbered	Unallocated	2024	2025	2026	2027	Total
Justice Center	\$20,938,242	\$198,495	\$20,739,747	\$198,495	\$15,843,528	\$2,156,472	\$2,739,747	\$20,938,242
Airport	\$5,240,646		\$5,240,646	\$1,730,792	\$1,000,000	\$1,000,000	\$1,509,854	\$5,240,646
Fire/Ems	\$4,319,373	\$1,176,023	\$3,143,350	\$1,176,023	\$3,143,350			\$4,319,373
Parks	\$4,184,583	\$1,594,336	\$2,590,247	\$1,594,336	\$2,590,247			\$4,184,583
Tax Comm	\$422,827		\$422,827	\$0	\$422,827			\$422,827
CATS	\$420,848	\$90,676	\$330,172	\$90,676	\$330,172			\$420,848
General Facilities	\$367,706	\$137,980	\$229,726	\$137,980	\$229,726			\$367,706
Tier 1 Project - Jail expansion	\$767,730	\$574,400	\$193,330	\$574,400	\$193,330			\$767,730
Senior Center - Bus	\$66,115		\$66,115	\$0	\$66,115			\$66,115
IT	\$33,219	\$27,253	\$5,966	\$27,253	\$5,966			\$33,219
Marshall	\$4,739		\$4,739	\$0	\$4,739			\$4,739
Total	\$36,766,028	\$3,799,163	\$32,966,865	\$5,529,955	\$23,830,000	\$3,156,472	\$4,249,601	\$36,766,028