



# CHEROKEE COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2019 ADOPTED BUDGET



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# FISCAL YEAR 2019 BUDGET

## CHEROKEE COUNTY, GEORGIA

### OCTOBER 2018 – SEPTEMBER 2019

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JERRY W. COOPER  
COUNTY MANAGER

STACEY D. WILLIAMS  
ADMINISTRATIVE SERVICES AGENCY DIRECTOR

JIMMY H. MARQUIS  
FINANCE DIRECTOR

ARIANA L. FREIMUTH  
PLANNING & ANALYSIS MANAGER

---

Cherokee County Finance Department  
1130 Bluffs Parkway  
Canton, Georgia 30114



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Cherokee County  
Georgia**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morill*

Executive Director

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## **Commission Chairman and Post Commissioners**



**L. B. Ahrens, Jr.**  
**Commission Chairman**



**Steve West**  
**Commissioner, District One**



**Ray Gunnin**  
**Commissioner, District Two**



**Bob Kovacs**  
**Commissioner, District Three**



**K. Scott Gordon**  
**Commissioner, District Four**

# GEORGIA



Carl Vinson Institute of Government  
University of Georgia





# Cherokee County Government Organizational Chart

Citizens of Cherokee County

**Board of Commissioners**  
L. B. Ahrens, Chairman  
Steve West, District 1  
Raymond Gunnin, District 2  
Bob Kovacs, District 3  
K. Scott Gordon, District 4

**Other Elected Officials**

**Blue Ridge Judicial Circuit**  
**Superior Court**  
N. Jackson Harris, Chief Judge  
Ellen McElyea, Superior Court Judge  
David Cannon, Jr., Superior Court Judge  
Lynn Epps, Court Administrator  
**Juvenile Court**  
John Sumner, Juvenile Court Judge  
Tony Baker, Juvenile Court Judge  
**District Attorney's Office**  
Shannon Wallace, District Attorney

**State Court of Cherokee County**  
W. Alan Jordan, Chief Judge  
Dee Morris, State Court Judge  
Michelle Homier, State Court Judge  
Lynn Epps, Court Administrator  
DUI Court Administrator  
**Solicitors Office**  
Jessica Moss, Solicitor General

**Magistrate Court**  
James Drane, Chief Judge

**Probate Court**  
Keith Wood, Chief Judge

**Clerk of Courts**  
Patty Baker, Clerk of Courts

**Mission**  
The government of Cherokee County, Georgia exists to promote and sustain a superior quality of life. In partnership with our communities, we pledge to deliver cost-effective services in a personal, responsive, respectful and innovative manner, to our residents and visitors alike.

**Vision**  
To provide essential services to support the development of a sustainable and prosperous community to build a better county to live, work and play.

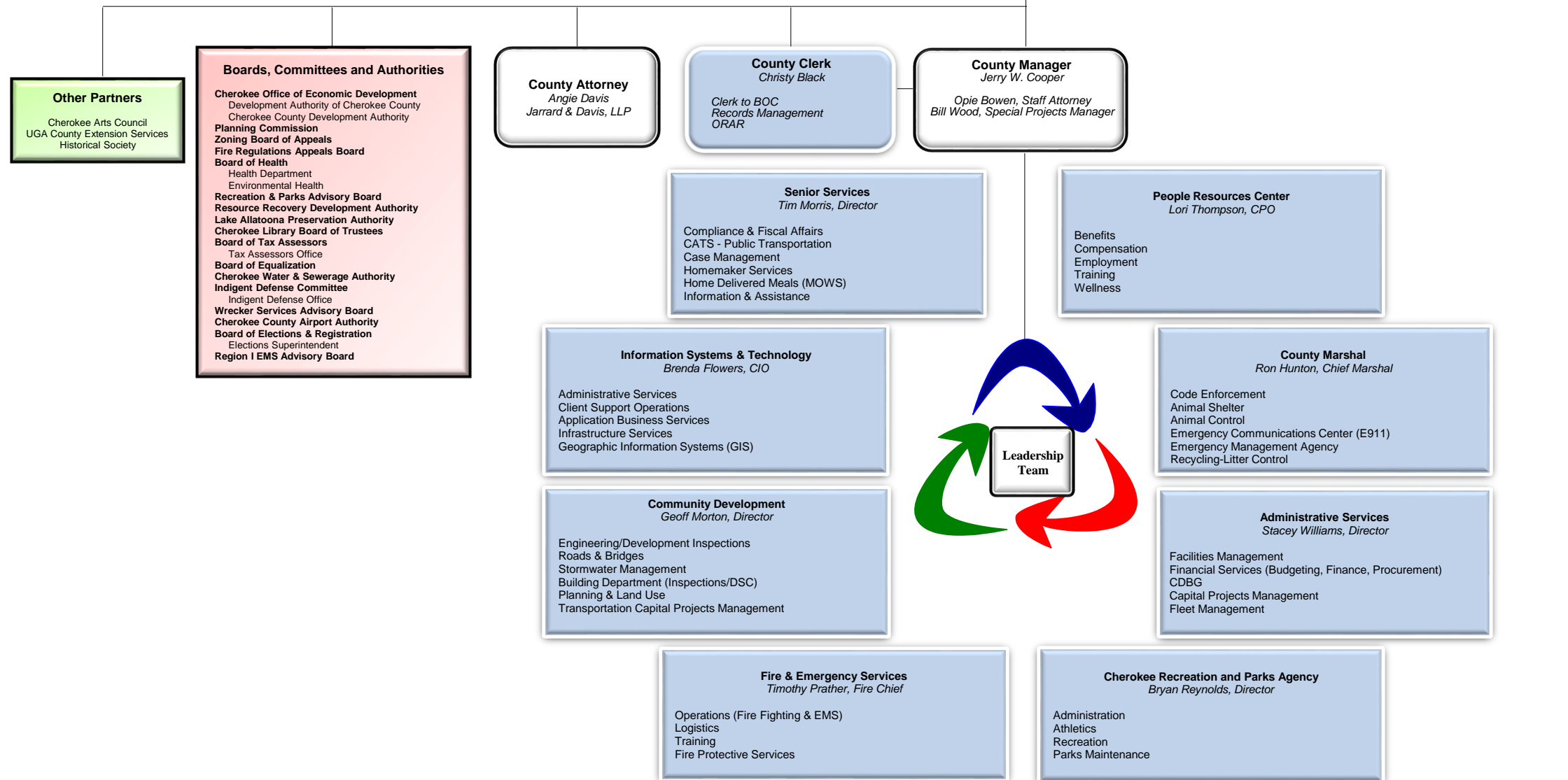
**Values**  
Cherokee County is dedicated to providing our citizens with honest and transparent government, characterized by integrity and accountability. We will provide service excellence in a professional manner with sensitivity to the needs of all people and our environment.

**Sheriff**  
Frank Reynolds

**Tax Commissioner**  
Sonya Little

**Coroner**  
Earl Darby

**County Surveyor**  
Ron Winkle



# OFFICIALS

AS OF OCTOBER 1, 2018

## Commission Chairman and Post Commissioners

L. B. Ahrens, Jr.  
Commission Chairman

Steve West  
Ray Gunnin  
Bob Kovacs  
K. Scott Gordon

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

## Constitutional Officers

Jessica Moss  
Earl W. Darby  
Sonya Little  
Frank Reynolds  
Jackson Harris  
David Cannon  
Ellen McElyea  
W. Alan Jordan  
A. Dee Morris  
Michelle Homier  
John B. Sumner  
M. Anthony Baker  
Keith Wood  
Shannon Wallace  
Patty Baker  
James Drane

Solicitor General  
Coroner  
Tax Commissioner  
Sheriff  
Chief 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

Jerry W. Cooper  
County Manager

Steve Swindell  
Sue Garcia  
Lori Thompson  
Timothy Prather  
Paul Laney  
Christy Black  
Jimmy Marquis  
Mike E. Dupuis  
Tim Morris  
Stephen Dobson  
Matt Williams  
Stacey Williams  
Geoff E. Morton  
Brenda Flowers  
Kim Stancil  
Ron Hunton  
Jeff Watkins  
Bryan Reynolds

Tax Assessor  
Animal Shelter Director  
Human Resources Director  
Fire-Emergency Services Director  
Building Inspections Director  
County Clerk  
Finance Director  
Fleet Maintenance Director  
Senior Services Director  
Roads and Bridges Director  
Property Management Director  
Administrative Services Director  
Engineering Director  
Information Technology Services Director  
Elections Director  
County Marshall  
Planning and Land Use 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, 2018 AND ENDING SEPTEMBER 30, 2019**

**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, 2018 through September 30, 2019 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 in FY 2019 with an appropriation of \$95,836,346

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

Taxes	73,436,269
Licenses and Permits	2,970,000
Intergovernmental	49,000
Charges for Services	8,280,944
Fines and Forfeitures	4,368,000
Investment Income	526,703
Miscellaneous	931,019
Contributions	15,257
Bond/Debt Proceeds	471,870
Use/(Save) of Reserves	4,500,000
Transfers From/To	287,284
	<b>287,284</b>

**Total Estimated General, Economic Development and Administration Revenues      \$95,836,346**

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 \$95,836,346

General Services	7,742,872
Administration Services Agency	3,305,194
People Resources Center	456,288
Information Technology Services	3,082,419
Health and Human Services	451,835
Recreation, Parks and Cultural Affairs	2,332,592
Judicial Services	15,470,000
Law Enforcement	37,214,954
Community Development	3,020,441
Public Works	5,402,745
Marshal	3,457,782
Transfers to Other Funds	9,378,387
Capital Enhancements	735,045
Utilities and Allocated Costs	3,785,792
	<b>3,785,792</b>

**Total Estimated General, Economic Development and  
Administration Expenditures & Transfers      \$95,836,346**

**Section III Law Library Fund**

There is hereby established a Law Library Fund for Cherokee County with an appropriation of \$122,500

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

Fines and Forfeitures	115,500
Charges for Services	3,000
Investment Revenue	4,000
	<b>4,000</b>

**Total Law Library Fund Revenues      \$122,500**

The following disbursements are authorized for the fiscal year:

Operations	122,500
	<b>122,500</b>

**Total Law Library Fund Expenditures      \$122,500**

**Section IV Sheriff's Forfeitures Fund**

There is hereby established a Sheriff's Forfeitures Fund for Cherokee County with an appropriation of \$75,000

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

Fines & Forfeitures	75,000
<b>Total Sheriff's Forfeitures Fund Revenues</b>	<b>\$75,000</b>

The following disbursements are authorized for the fiscal year:

Operations	75,000
<b>Total Sheriff's Forfeitures Fund Expenditures</b>	<b>\$75,000</b>

**Section V Emergency 911 Telephone Fund**

There is hereby established an Emergency 911 Telephone Fund for Cherokee County with an appropriation of \$5,269,663

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

Charges for Services	6,200,000
Use/(Save) of Reserves	(940,837)
Investment Income	10,000
Miscellaneous	500
<b>Total Emergency 911 Telephone Fund Revenues</b>	<b>\$5,269,663</b>

The following disbursements are authorized for the fiscal year:

Operations	5,269,663
<b>Total Emergency 911 Telephone Fund Expenditures</b>	<b>\$5,269,663</b>

**Section VI Senior Services Fund**

There is hereby established a Senior Services Fund for Cherokee County with an appropriation of \$1,370,140

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

Intergovernmental	713,013
Charges for Services	25,000
Contributions	10,000
Transfer in from General Fund	622,127
<b>Total Senior Services Fund Revenues &amp; Transfers</b>	<b>\$1,370,140</b>

The following disbursements are authorized for the fiscal year:

Operations	1,370,140
<b>Total Senior Services Fund Expenditures</b>	<b>\$1,370,140</b>

**Section VII Parks and Recreation Fund**

There is hereby established a Parks and Recreation Fund for Cherokee County with an appropriation of \$5,421,239

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

Alcoholic Beverage Excise Tax	1,100,000
Charges for Services	2,770,685
Investment/Misc Revenue	13,600
Contributions/Donations	45,000
Transfer in from General Fund	1,491,954
<b>Total Parks and Recreation Fund Revenues &amp; Transfers</b>	<b>\$5,421,239</b>

The following disbursements are authorized for the fiscal year:

Administration	828,619
Programs	743,658
Aquatic Center	1,149,762
Athletics	1,271,079
Maintenance	1,278,121
Transfers to Other Funds	150,000
<b>Total Parks and Recreation Fund Expenditures</b>	<b>\$5,421,239</b>

**Section VIII Transportation Fund**

There is hereby established a Transportation Fund for Cherokee County with an appropriation of \$1,353,930

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

Intergovernmental	621,626
Charges for Services	340,940
Transfers in from General Fund	391,364
<b>Total Transportation Fund Revenues &amp; Transfers</b>	<b>\$1,353,930</b>

The following disbursements are authorized for the fiscal year:

Operations	1,353,930
<b>Total Transportation Fund Expenditures</b>	<b>\$1,353,930</b>

**Section IX Multiple Grant Fund**

There is hereby established a Multiple Grant Fund for Cherokee County with an appropriation of \$1,129,679

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

Intergovernmental	853,696
Contributions	30,000
Transfers in from General Fund	245,983
<b>Total Multiple Grant Fund Revenues</b>	<b>\$1,129,679</b>

The following disbursements are authorized for the fiscal year:

Assoc of Cities & Counties of GA (ACCG2)	-
FOCUS	50,000
HEAT1 - Sheriff's Office	150,000
SAFE Kids - Northside Hospital	25,000
Stop Violence Against Women Grant (STPVW)	96,419
Violence Against Women (VAWA2) - Sheriff's Office	68,283
Victims of Crime Act Grant (VOCA) - District Attorney's Office	346,873
Victims of Crime Act Grant (VOCA1) - Solicitor's Office	214,651
Victims of Crime Act Grant (VOCA2) - Sheriff's Office	173,453
Wellness - Cherokee Northside Hospital	5,000
<b>Total Multiple Grant Fund Expenditures</b>	<b>\$1,129,679</b>

**Section X Community Development Block Grant (CDBG) Fund**

There is hereby established a CDBG Fund for Cherokee County with an appropriation of \$1,107,727

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

Intergovernmental	1,107,727
<b>Total CDBG Fund Revenues</b>	<b>\$1,107,727</b>

The following disbursements are authorized for the fiscal year:

Operations	1,107,727
<b>Total CDBG Fund Expenditures</b>	<b>\$1,107,727</b>

**Section XI 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
<b>Total DA Condemnation Fund Revenues</b>	<b>\$5,000</b>

The following disbursements are authorized for the fiscal year:

Operations	5,000
<b>Total DA Condemnation Fund Expenditures</b>	<b>\$5,000</b>



**Section XII District Attorney (DA) Condemnation Fund**

There is hereby established a DA Condemnation Fund for Cherokee County with an appropriation of \$30,000

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

Fine/Forfeitures	30,000
<b>Total DA Condemnation Fund Revenues</b>	<b>\$30,000</b>

The following disbursements are authorized for the fiscal year:

Operations	30,000
<b>Total DA Condemnation Fund Expenditures</b>	<b>\$30,000</b>

**Section XIII Drug Abuse Training and Education (DATE) Fund**

There is hereby established a DATE Fund for Cherokee County with an appropriation of \$267,192

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

Fines and Forfeitures	221,900
Investment Income	2,000
Use/(Save) of Reserves	43,292
<b>Total DATE Fund Revenues</b>	<b>\$267,192</b>

The following disbursements are authorized for the fiscal year:

Operations	137,564
Transfers to Other Funds	129,628
<b>Total DATE Fund Expenditures &amp; Transfers</b>	<b>\$267,192</b>

**Section XIV Victim Assistance Fund**

There is hereby established a Victim Assistance Fund for Cherokee County with an appropriation of \$206,245

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

Fines and Forfeitures	206,245
<b>Total Victim Assistance Fund Revenues</b>	<b>\$206,245</b>

The following disbursements are authorized for the fiscal year:

Operations	206,245
<b>Total Victim Assistance Fund Expenditures</b>	<b>\$206,245</b>

**Section XV DUI Court Fund**

There is hereby established a DUI Court Fund for Cherokee County with an appropriation of \$596,585

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

Intergovernmental	90,498
Fines and Forfeitures	351,087
Contributions	75,000
Transfers in from Other Funds	80,000
<b>Total DUI Court Fund Revenues &amp; Transfers</b>	<b>\$596,585</b>

The following disbursements are authorized for the fiscal year:

Operations	596,585
<b>Total DUI Court Fund Expenditures</b>	<b>\$596,585</b>

**Section XVI Drug Accountability Court Fund**

There is hereby established a Drug Court Fund for Cherokee County with an appropriation of \$579,063

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

Intergovernmental	319,742
Fines and Forefeitures	169,339
Transfer in from Other Funds	89,982
<b>Total Drug Court Fund Revenues &amp; Transfers</b>	<b>\$579,063</b>

The following disbursements are authorized for the fiscal year:

Operations	579,063
<b>Total Drug Court Fund Expenditures</b>	<b>\$579,063</b>

**Section XVII Treatment Accountability Court**

There is hereby established a Treatment Accountability Court Fund for Cherokee County with an appropriation of \$175,475

Revenues for the Mental Health Court Fund shall be from the following sources:

Intergovernmental	141,719
Fines and Forfeitures	5,000
Contributions	1,000
Transfers in from Other Funds	27,756
<b>Total Mental Health Court Fund Revenues</b>	<b>\$175,475</b>

The following disbursements are authorized for the fiscal year:

Operations	175,475
<b>Total Mental Health Court Fund Expenditures</b>	<b>\$175,475</b>

**Section XVIII Drug Screening Lab**

There is hereby established a Drug Screening Lab Fund for Cherokee County with an appropriation of \$352,716

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

Charges for Services	352,716
<b>Total Drug Screening Lab Fund Revenues</b>	<b>\$352,716</b>

The following disbursements are authorized for the fiscal year:

Operations	272,716
Transfers to Other Funds	80,000
<b>Total Drug Screening Lab Fund Expenditures</b>	<b>\$352,716</b>

**Section XIX Veteran's Treatment Court**

There is hereby established a Veteran's Treatment Court Fund for Cherokee County with an appropriation of \$106,072

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

Intergovernmental	92,598
Fines and Forfeitures	1,584
Transfer from Other Funds	11,890
<b>Total Veteran's Treatment Court Fund Revenues</b>	<b>\$106,072</b>

The following disbursements are authorized for the fiscal year:

Operations	106,072
<b>Total Veteran's Treatment Court Fund Expenditures</b>	<b>\$106,072</b>

**Section XX Fire District Fund**

There is hereby established a Fire District Fund for Cherokee County with an appropriation of \$31,979,087

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

Taxes	25,415,021
Licenses and Permits	65,000
Intergovernmental	5,890,000
Charges for Services	2,000
Investment Income	107,066
Use/(Save) of Reserves	500,000
<b>Total Fire District Fund Revenues</b>	<b>\$31,979,087</b>

The following disbursements are authorized for the fiscal year:

Fire Administration	2,265,303
Fire Marshal	471,118
Fire Fighting	26,117,770
Fire Prevention	219,613
Fire Information Technology	452,251
Fire Training	1,368,690
Transfers to Other Funds	1,084,342
<b>Total Fire District Fund Expenditures</b>	<b>\$31,979,087</b>

**Section XXI Jail Fund**

There is hereby established a Jail Fund for Cherokee County with an appropriation of \$331,480

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

Fine and Forfeitures	394,000
Investment Income	2,500
Use/(Save) of Reserves	(65,020)
<b>Total Jail Fund Revenues</b>	<b>\$331,480</b>

The following disbursements are authorized for the fiscal year:

Operations	331,480
<b>Total Jail Fund Expenditures</b>	<b>\$331,480</b>

**Section XXII Sheriff's Commissary Fund**

There is hereby established a Sheriff's Commissary Fund for Cherokee County with an appropriation of \$600,000

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

Charges for Services	600,000
<b>Total Sheriff's Commissary Fund Revenues</b>	<b>\$600,000</b>

The following disbursements are authorized for the fiscal year:

Operations	600,000
<b>Total Sheriff's Commissary Fund Expenditures</b>	<b>\$600,000</b>

**Section XXIII Confiscated Asset Fund**

There is hereby established a Confiscated Asset Fund for Cherokee County with an appropriation of \$300,100

Revenues for the Confiscated Asset Fund shall be from the following sources:

Fines and Forfeitures	300,000
Investment Income	100
<b>Total Confiscated Asset Fund Revenues</b>	<b>\$300,100</b>

The following disbursements are authorized for the fiscal year:

Operations	300,100
<b>Total Confiscated Asset Fund Expenditures</b>	<b>\$300,100</b>

**Section XXIV Hotel and Motel Tax Fund**

There is hereby established a Hotel and Motel Tax Fund for Cherokee County with an appropriation of \$207,000

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

Taxes	207,000
<b>Total Hotel and Motel Tax Fund Revenues</b>	<b>\$207,000</b>

The following disbursements are authorized for the fiscal year:

Payments to Other Agencies	65,000
Transfer to Other Funds	142,000
<b>Total Hotel and Motel Tax Fund Expenditures &amp; Transfers</b>	<b>\$207,000</b>

**Section XXV Impact Fee Fund**

There is hereby established an Impact Fee Fund for Cherokee County with an appropriation of \$771,988

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

Intergovernmental	306,941
Charges for Services	1,941,816
Investment Income	88,433
Use/(Save) of Reserves	(1,565,202)
<b>Total Impact Fee Fund Revenues</b>	<b>\$771,988</b>

The following disbursements are authorized for the fiscal year:

Operating	46,988
Capital	625,000
Intergovernmental	100,000
<b>Total Impact Fee Fund Expenditures</b>	<b>\$771,988</b>

**Section XXVI Recreation Capital Construction Fund**

There is hereby established a Recreation Capital Construction Fund for Cherokee County with an appropriation of \$710,000

Revenues for the Recreation Capital Construction Fund shall be from the following sources:

Investment Revenue	10,000
Use/(Save) of Reserves	700,000
<b>Total Recreation Capital Construction Fund Revenues</b>	<b>\$710,000</b>

The following disbursements are authorized for the fiscal year:

Operating	-
Capital	710,000
<b>Total Recreation Capital Construction Fund Expenditures</b>	<b>\$710,000</b>

**Section XXVII SPLOST V**

There is hereby established a SPLOST V Fund for Cherokee County with an appropriation of \$76,281

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

Investment Income	10,000
Use/(Save) of Reserves	66,281
<b>Total SPLOST V Fund Revenues</b>	<b>\$76,281</b>

The following disbursements are authorized for the fiscal year:

Fire Protection	26,281
Roads	50,000
<b>Total SPLOST V Fund Expenditures</b>	<b>\$76,281</b>

**Section XXVIII SPLOST 2012**

There is hereby established a SPLOST 2012 Fund for Cherokee County with an appropriation of \$34,829,245

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

Intergovernmental	1,922,287
Investment Income	250,000
Miscellaneous Revenues	112,500
Use/(Save) of Reserves	32,544,458
<b>Total SPLOST 2012 Fund Revenues</b>	<b>\$34,829,245</b>

The following disbursements are authorized for the fiscal year:

Transportation	22,391,300
Animal Shelter	78,990
Fire and Emergency Services	3,455,792
Ambulances/Equipment	9,160
Senior Center	1,374,371
Sheriff	6,742,499
Marshal - Animal Control	3,992
Judicial Services (Courthouse)	165,620
E-911	5,441
Information Technology	540,799
Economic Development	61,281
<b>Total SPLOST 2012 Fund Expenditures</b>	<b>\$34,829,245</b>

**Section XXIX SPLOST 2018**

There is hereby established a SPLOST 2018 Fund for Cherokee County with an appropriation of \$40,278,676

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

Taxes	39,178,000
Intergovernmental	3,524,276
Investment Income	250,000
Use/(Save) of Reserves	(2,673,600)

**Total SPLOST 2018 Fund Revenues \$40,278,676**

The following disbursements are authorized for the fiscal year:

Due to Cities	11,778,400
General Admin/Facilities	165,000
Information Technology	850,000
Fire and Emergency Services	6,422,000
Transportation	10,629,276
Parks and Recreation	1,090,000
Marshal / Animal Control	500,000
Sheriff	500,000
E-911	8,344,000

**Total SPLOST 2018 Fund Expenditures \$40,278,676**

**Section XXX Resource Recovery Fund**

There is hereby established a Resource Recovery Fund for Cherokee County with an appropriation of \$5,019,195

Revenues for the Resource Recovery Fund shall be from the following sources:

Rents and Royalties	142,236
Transfers in from Other Funds	4,876,959

**Total Resource Recovery Fund Revenues & Transfers \$5,019,195**

The following disbursements are authorized for the fiscal year:

Debt Service Payments	5,019,195
-----------------------	-----------

**Total Resource Recovery Fund Expenditures \$5,019,195**

**Section XXXI Debt Service Fund**

There is hereby established a Debt Service Fund for Cherokee County with an appropriation of \$6,334,510

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

Taxes	5,770,166
Miscellaneous Revenues	165,000
Use/(Save) of Reserves	399,344

**Total Debt Service Fund Revenues \$6,334,510**

The following disbursements are authorized for the fiscal year:

Debt Service Payments	6,334,510
-----------------------	-----------

**Total Debt Service Fund Expenditures \$6,334,510**

**Section XXXII Conference Center Fund**

There is hereby established a Conference Center Fund for Cherokee County with an appropriation of \$525,379

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

Charges for Services	315,000
Miscellaneous Sources	4,200
Contributions/Donations	21,000
Use/(Save) of Reserves	43,179
Transfers in from Other Funds	142,000

**Total Conference Center Fund Revenues & Transfers \$525,379**

The following disbursements are authorized for the fiscal year:

Operations	525,379
------------	---------

**Total Conference Center Fund Expenditures \$525,379**

**Section XXXIII Emergency Medical Services Fund**

There is hereby established an Emergency Medical Services Fund for Cherokee County with an appropriation of \$11,162,658

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

Charges for Services	8,065,600
Use/(Save) of Reserves	400,000
Transfers in from Other Funds	2,697,058

**Total Emergency Medical Fund Services Revenues & Transfers \$11,162,658**

The following disbursements are authorized for the fiscal year:

Operations

11,162,658

**Total Emergency Medical Services Fund Expenditures**

**\$11,162,658**

**Section XXXIV Insurance and Benefits Fund**

There is hereby established an Insurance and Benefits Fund for Cherokee County with an appropriation of \$16,519,403

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

Internal Service Charges	15,772,271
Miscellaneous Revenues	633,828
Use/(Save) of Reserves	113,304
<b>Total Insurance and Benefits Fund Revenues</b>	<b>\$16,519,403</b>

The following disbursements are authorized for the fiscal year:

Operations	16,519,403
<b>Total Insurance and Benefits Fund Expenditures</b>	<b>\$16,519,403</b>

**Section XXXV Fleet Maintenance Fund**

There is hereby established a Fleet Maintenance Fund for Cherokee County with an appropriation of \$1,736,929

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

Charges for Services	1,696,929
Use/(Save) of Reserves	40,000
<b>Total Fleet Maintenance Fund Revenues</b>	<b>\$1,736,929</b>

The following disbursements are authorized for the fiscal year:

Operations	1,736,929
<b>Total Fleet Maintenance Fund Expenditures</b>	<b>\$1,736,929</b>

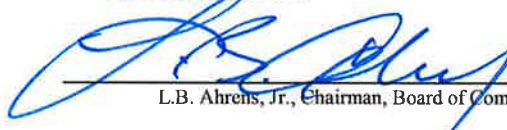
**Section XXXVI TOTAL CHEROKEE COUNTY BUDGET FY 2019:**

External Funding Sources	\$231,281,304
Use/(Save) of Reserves	\$34,105,199
<b>Total External Funding Sources &amp; Reserves</b>	<b>\$265,386,503</b>
<b>Total Expenditures</b>	<b>\$265,386,503</b>
Total Transfers In	\$10,964,357
Total Transfers Out	\$10,964,357

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 2 day of Oct., 2018.

CHEROKEE COUNTY BOARD OF COMMISSIONERS

  
L.B. Ahrens, Jr., Chairman, Board of Commissioners

ATTEST:

  
Christy Black, County Clerk



# *Introduction*

*This section presents the County Manager's Budget Message, The County's Strategic Blueprint, the 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.

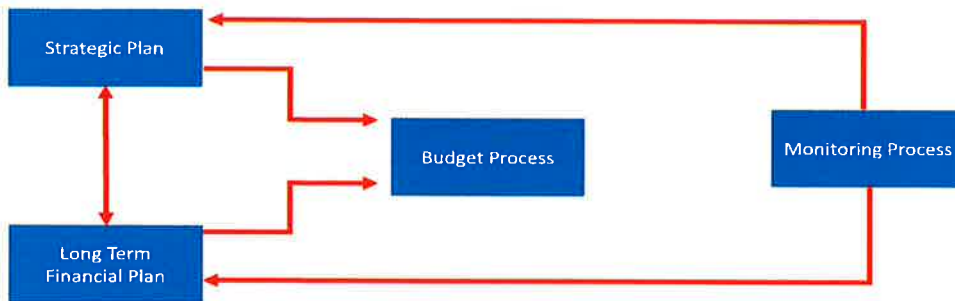
October 2, 2019

**Chairman and Members of the Board of Commissioners:**

I am pleased to present to you the Annual Budget for FY2019. The development of the FY2019 budget incorporated the mission, vision, and values that were set forth by the Board of Commissions in the Five Year Strategic Blueprint.

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 Complete Planning Framework



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

The FY2019 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 FY2019 budget which totals \$265.4 million – a decrease of (\$2.9) million, or -1.1%. The budget decrease is due to a reduction in capital spending of \$13.9 million, which is a result of the timing of expenditures for several capital projects.

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.

I would like to thank you for your input that helped frame the priorities for the budget, including but not limited to investments in public safety, infrastructure, economic development, and expansion of recreation and parks.

## Strategic Goals and Initiatives

The FY2019 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

### 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 well-deserved three-percent (3%) cost of living increase, resulting in an increase in the budget totaling \$2.6 million. This pay increase, combined with increases ranging from 8 to 15 percent over the past few years will ensure we remain competitive in the region. In addition to salary related increases, the budget provides an additional 48 full-time employees at a cost of \$2.6 million

### Public Safety

Ensuring the safety of residents is paramount, as we are fortunate to have exceptional national award-winning Agencies of the Sheriff's Office, County Marshal, E-911 Communications, and Fire & Emergency Services.

The FY2019 budget includes the following Public Safety Capital Projects:

- The construction of 2 new Fire Stations located in the North Canton and Sutalee areas of the County
- The purchase of 4 fire trucks, 3 ambulances, and 3 support vehicles

## FY2019 BUDGET ACCOMPLISHMENTS

### TAXPAYER RELIEF

- General Fund tax rate lowered from 5.483 to 5.364
- Fire District tax rate lowered from 3.298 to 3.269
- Park Bond tax rate lowered from 0.581 to 0.503

### HEALTHY CASH BALANCE

- Major Operating Cash reserves are 26% of Major Operating Expenditures
- Total Net Cash Balance is 59% of Operating Revenue

### COMPETITATIVE COMPENSATION & BENEFITS

- 3% Cost of Living Adjustment
- No increase in healthcare costs to employees

### CAPITAL INVESTMENT COMMITMENT

- The investment in technology and projects that increase public safety represents 45% of the Capital Budget at \$25.7.M
- The investment in Transportation and Infrastructure account for 48% of the Capital Budget at \$27.4M

## 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 second lowest number of employees per capital in the Metro-Atlanta Region at 5.51

- The Jail Expansion project, which will add an additional 512 beds to the Jail
- The purchase of additional law enforcement vehicles to support the Sheriff's office and the Marshal's office
- The installation of a 800 MHZ communication system that will enhance the service of all of the Public Safety agencies in Cherokee County

The budget also includes twenty-six (26) additional fire department and EMS personnel, and two (2) Sheriff's Office personnel.

### Recreation & Parks

Cherokee County voters approved a \$90 million park bond in 2008 to create open space, enhance, expand recreational, and park facilities. The FY2019 budget includes funds to purchase support vehicles and equipment as well as installation of playground and shade structures, and the completion of Phase one of the Kenney Askew park project.

**DID YOU KNOW?**

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

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

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

### Transportation and Infrastructure

A Comprehensive Transportation Plan (CTP) was completed by Parsons Brinckerhoff in 2016 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 FY2019 capital budget includes \$27.4 million to fund various transportation projects, which accounts for 48% of the total Capital Budget spend in 2019.

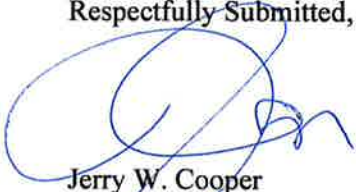
### Debt Management

The County plans to continue our long-term strategy of aggressively retiring debt in order to reduce the amount of interest paid by the County. The FY2019 budget will retire \$4M in RRDA principal bond debt, which will result in interest savings of \$2.6M.

### 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 2018, the FY2019 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,



Jerry W. Cooper  
County Manager

# A Five Year Strategic Blueprint

## Cherokee County, Georgia

2017-2021

### “Shaping Your Future”

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#### Board of Commissioners

L. B. “Buzz” Ahrens- Chairman

Steve West- District 1

Raymond Gunnin- District 2

Bob Kovacs- District 3

K. Scott Gordon- District 4

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#### Cherokee County Government

1130 Bluffs Parkway  
Canton, Georgia 30114

[www.cherokeega.com](http://www.cherokeega.com)

678.493.6000 (Main)

678.493.6013 (Fax)

# Milestones

2012-2016

- Nationally Accredited Public Safety
- Cherokee County Aquatic Center
- New \$300m Northside Hospital Cherokee
- Two Public Safety Training Facilities
- Cherokee County Regional Airport
- Lowest Tax Spend & 2<sup>nd</sup> Lowest Tax Burden in Atlanta Region
- Cherokee 75 Corporate Park (Adidas, Inalfa Roof Systems, ThyssenKrupp, & Jaipur Living)
- Fire Public Protection Rating 3/3y
- 2<sup>nd</sup> lowest Crime Rate in 20 county Atlanta Region
- \$90m Parks and Greenspace Bond



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# Forward

**To our valued Cherokee County Government employees and Cherokee County residents,**

As many of the readers of this letter will recognize for the past several years we have used the term “Shaping Your Future” as the hallmark message of our commitment to the community.

This term has been used in my annual New Year greeting letter to all employees, as well as, the theme of our annual State of Cherokee address, sponsored by the Council for Quality Growth. So, it is fitting to be the underlying theme of the Strategic Blueprint you are about to read.

This ‘Five Year Strategic Blueprint 2017-2021’ raises the standard Cherokee County continues to strive for and allows my fellow Board Members, County Manager, Executive Leadership Team and Staff the ability to focus on the needs of our community. This document is the outcome of a planning retreat and charge to the organization to define a specific set of tangible, measurable and relevant Guiding Principles, Priority Areas, Goals and Objectives that serve as a roadmap for the future.

This Strategic Blueprint is a working document that remains agile and flexible as new concerns for our community arise.

Stakeholders – as listed on page 4 – are intended to be all-inclusive. Said differently, it is an invitation to join us on this five-year journey and to communicate with us, and among yourselves, regarding ideas, suggestions, concerns and expectations. The Strategic Blueprint is a critical document that will be used continuously to identify existing and emerging issues and to guide the development of solutions. This process is intended to encompass diverse groups of people in providing the very best outcomes possible.

I would like to thank my fellow Board Members, the County Manager and the Executive Leadership Team for all of their hard work and dedication to providing a thoughtful and inclusive document that will propel Cherokee County in the coming years. The Strategic Blueprint takes us to the horizon. Once grounded, we can take a look over the horizon.

Thank you for your support as we collectively strive to fulfill our Mission and Vision.

With great respect,



L. B. Ahrens, Jr (Buzz)

‘Your’ Chairman





# The Charge

A strategic blueprint is a guiding document to allow Cherokee County the ability to identify key areas such as economic prosperity, fiscal responsibility, safety & security and environmental stewardship, and then develop action plans so as to accomplish the goals and objectives set forth. Cherokee County has long wanted to develop a strategic blueprint to enhance operational value and efficiency. The strategic blueprint will have the ability to measure different metrics and track the success.

## Cherokee County is diverse and growing

A strong economy has kept Cherokee County as one of Georgia's fastest growing counties. Cherokee County has five diverse municipalities and the County continues to work closely with each to ensure that Cherokee County remains a great place to work, live and play. But, with growth comes challenges. Shifting economic landscapes and changing community leadership are just two of the many variables that the county will face in the future. Cherokee County's ability to strategically look at the county and make informed decisions is going to be vital for the continued success of this great county.



# The Approach

In response to the charge, a strategic planning retreat was planned and the Board of Commissioners, County Manager, Administrative Services Agency Director, County Clerk and Staff Attorney came together and identified four priority areas that the county would focus on for the next five years. A number of objectives and action plans were developed for each priority area so as to track the progress for the strategic blueprint. This effort has been supported by the Executive Leadership Team.

## Scope & Scale

The 2017 strategic blueprint provides a comprehensive set of objectives and action plans enabling Cherokee County to move forward in leading and supporting the county. This strategic blueprint covers a five-year period (2017- 2021); however, given the complex and fast-changing nature of our civic environment, the Board should regularly review and update this document as needed to adapt agency resources in response to, or in anticipation of, changing social, political, economic, technological and/or civic conditions.

## Guiding Principles

The structure of this strategic blueprint document begins with the Board's review of high-level strategic elements (purpose, mission, vision and values) affecting Cherokee County. The document then addresses the finer elements, such as objectives and action plans. In drafting the strategic blueprint and in focusing on serving the residents and business communities, the Board used the following guiding principles:

- Adopting carefully considered policies
- Building and expanding our competitive advantages
- Delivering superior customer service
- Promoting innovation and continuous improvement
- Operating in a fiscally responsible manner



# Stakeholders

The audience for this strategic blueprint document remains Cherokee County stakeholders. They include, but are not limited to:

- **Cherokee County Board of Commissioners**
- **County Manager and staff**
- **Local municipal governments**
- **Cherokee County state legislative representatives**
- **Appointed boards, commissions, and committees**
- **Cherokee County School District**
- **Cherokee County residents**

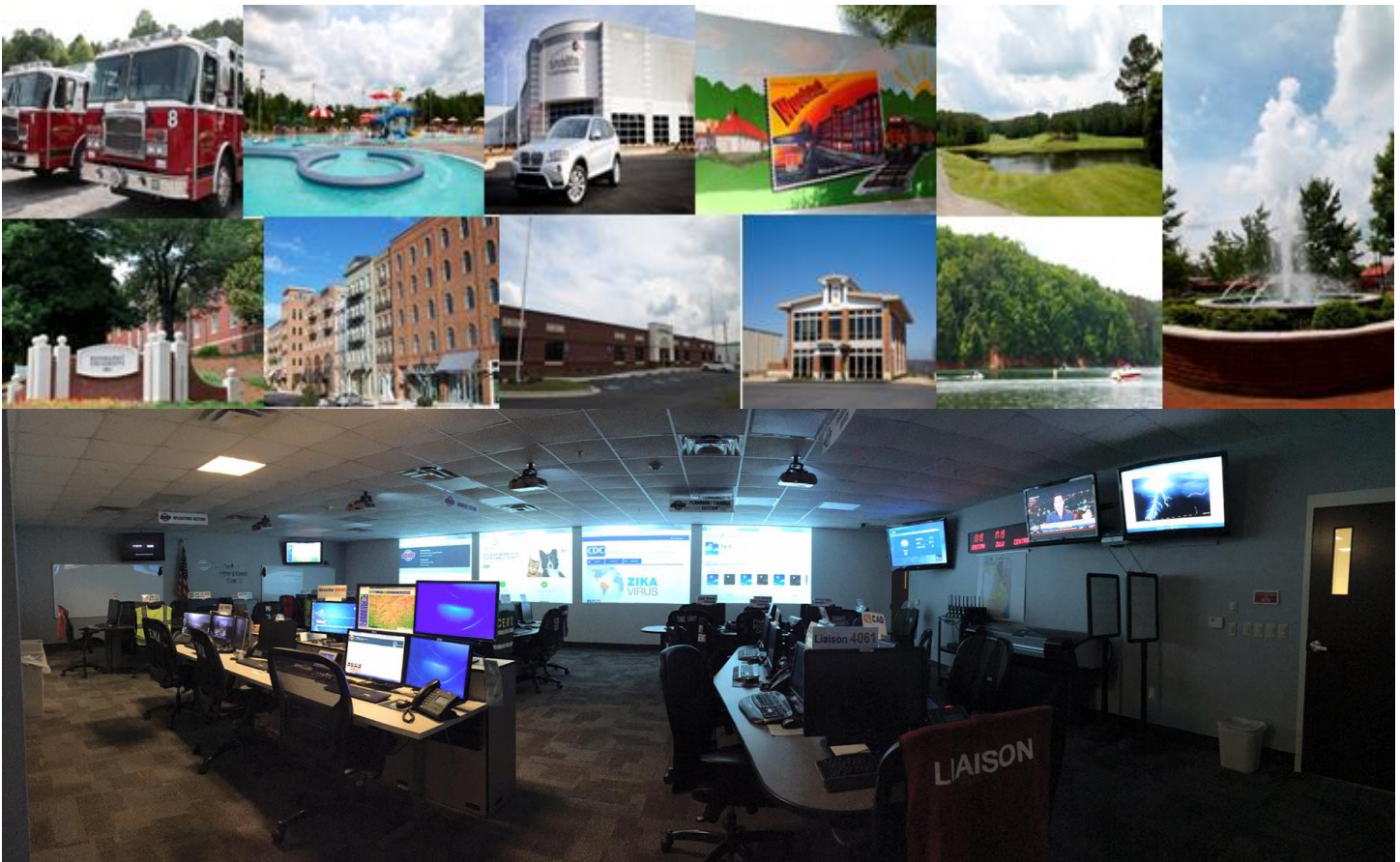


# Mission, Vision & Values

**Mission Statement:** The government of Cherokee County, Georgia exists to promote and sustain a superior quality of life. In partnership with our communities, we pledge to deliver cost-effective services in a personal, responsive, respectful and innovative manner, to our residents and visitors alike.

**Vision Statement:** To provide essential services to support the development of a sustainable and prosperous community to build a better county to live, work and play.

**Values Statement:** Cherokee County is dedicated to providing our citizens with honest and transparent government, characterized by integrity and accountability. We will provide service excellence in a professional manner with sensitivity to the needs of all people and our environment.



# Summary

Priority Theme	Priority Area	Action Plans
<p><b>To build community trust through humility, honesty and transparency</b></p> <p>Deliver exceptional service with an engaged workforce that effectively manages public assets</p>	<p><b>#1- Excellence in Government</b></p> <p>“If you are going to achieve excellence in big things, you develop the habit in little matters. Excellence is not an exception; it is a prevailing attitude.”</p> <p>Colin Powell</p>	<ul style="list-style-type: none"> <li>• Promote financial integrity by effectively and efficiently managing public assets</li> <li>• Attract, develop and retain a diverse, high-performing workforce with the highest standards of professionalism, ethics and integrity</li> <li>• Understand and respond appropriately to customers’ needs with effective, collaborative solutions to maximize positive outcomes and leverage resources</li> <li>• Build a safe work environment and minimize risks associated with security and integrity of assets and information</li> </ul>
<p><b>To ensure the safety of our residents in regards to crime, emergencies, and inclement weather</b></p> <p>Partner with residents to provide a safe and secure community through prevention, readiness, and professional response</p>	<p><b>#2- Safety and Security</b></p> <p>“Educate and inform the whole mass of the people... They are the only sure reliance for the preservation of our liberty.”</p> <p>Thomas Jefferson</p>	<ul style="list-style-type: none"> <li>• Enhance community preparedness</li> <li>• Invest in high performing public safety services</li> <li>• Reduce incidents that result in injury, death and property damage and that negatively impact county resources</li> <li>• Invest in technology and projects that increase public safety</li> </ul>
<p><b>To keep Economic Development a #1 priority</b></p> <p>Promote a business-friendly community to retain and attract businesses, diversify the economic base and create job opportunities for an educated, ready workforce</p>	<p><b>#3- Economic Prosperity</b></p> <p>“Pray a little more, work a little harder, save, wait, be patient and, most of all, live within our means. That's the American way. It's not spending ourselves into prosperity or taxing ourselves into prosperity.”</p> <p>Mike Huckabee</p>	<ul style="list-style-type: none"> <li>• Streamline requirements for starting and operating a business so as to expand business retention and recruitment activities</li> <li>• Support and invest in workforce development Continue with advanced marketing and communication endeavors</li> <li>• Grow and cultivate innovation and entrepreneurship</li> <li>• Establish a dynamic quality of place</li> </ul>
<p><b>To remain proactive in conserving the environment for our residents</b></p> <p>Enrich quality of life, preserve natural resources and enhance community attractiveness through stewardship of the natural and built environment</p>	<p><b>#4- Environmental Stewardship</b></p> <p>“Our physical health, our social happiness, and our economic well-being will be sustained only by all of us working in partnership as thoughtful, effective stewards of our natural resources.”</p> <p>Ronald Reagan</p>	<ul style="list-style-type: none"> <li>• Facilitate quality and well planned communities which respect the natural environment</li> <li>• Adopt a collaborative approach to community revitalization</li> <li>• Provide an innovative, safe and lasting public infrastructure based on best practices</li> <li>• Support solutions to problems that are smart, efficient, fiscally responsible and economically sound</li> </ul>



# Excellence in Government

## To build community trust through humility, honesty and transparency

Goal - Deliver exceptional service with an engaged workforce that effectively manages public assets

### Metrics of Success (Key Performance Indicators)

Average employee turnover below 9%

Achieve Triple A investment rating

Top 3 lowest tax burden, tax spend, debt and employees per capita in ARC Region

Reduce Workers Compensation Mod Factor from 0.84 to 0.78

50% or greater participation in the voluntary International Pharmacy Program (ScriptSourcing)

Cash reserves for Major Operating Funds equal to or greater than 15% of expenditures

### Objectives

1.1 Promote financial integrity by effectively and efficiently managing public assets

1.2 Attract, develop and retain a diverse, high-performing workforce with the highest standards of professionalism, ethics and integrity

1.3 Understand and respond appropriately to customers' needs with effective, collaborative solutions to maximize positive outcomes and leverage resources

1.4 Build a safe work environment and minimize risks associated with security and integrity of assets and information



# Safety & Security

**To ensure the safety of our residents in regards to crime, emergencies, and inclement weather.**

**Goal** - Partner with residents to provide a safe and secure community through prevention, readiness, and professional Response

## **Metrics of Success (Key Performance Indicators)**

Improve Public Protection Class (PPC) Rating to Class 2

National Fire Protection Association Standards for Fire Response times (NFPA 1710)

National Fire Protection Association Standards for EMS Response times (NFPA 1710)

Top 3 lowest FBI Crime Indexes in ARC Region

Reduce incidents of fatal vehicle accidents

Reduce incidents of deaths and crime as a result of drugs

Law enforcement Emergency Response Times average below 7 minutes

## **Objectives**

2.1 Enhance community preparedness

2.2 Invest in high performing public safety services

2.3 Reduce incidents that result in injury, death and property damage and that negatively impact county resources

2.4 Invest in technology and projects that increase public safety



# Economic Prosperity

**To keep Economic Development a #1 priority as it has been since January 1, 2007.**

**Goal** - Promote a business-friendly community to retain and attract businesses, diversify the economic base and create job opportunities for an educated, ready workforce

## **Metrics of Success (Key Performance Indicators)**

Development plans approved within 10-14 days

Grow commercial/industrial tax base

Top 3 lowest unemployment rates in ARC Region

Top 3 lowest crime rates in ARC Region

Reduce the number of residents leaving Cherokee to work by creating more quality jobs

## **Objectives**

3.1 Streamline requirements for starting and operating a business so as to expand business retention and recruitment activities

3.2 Support and invest in workforce development with advanced marketing and communication endeavors

3.3 Grow and cultivate innovation and entrepreneurship

3.4 Establish a dynamic quality of place





# Environmental Stewardship

## To remain proactive in conserving the environment for our residents

**Goal** - Enrich quality of life, preserve natural resources and enhance community attractiveness through stewardship of the natural and built environment

### Metrics of Success (Key Performance Indicators)

Quality development locates in the Bells Ferry Livable Centers area

Top 3 or park land (parks, open space and green space) in ARC Region

Increase conservation area to reduce costs to citizens and HOA's

### Objectives

- 4.1 Facilitate quality and well planned communities which respect the natural environment
- 4.2 Adopt a collaborative approach to community revitalization
- 4.3 Provide an innovative, safe and lasting public infrastructure based on best practices
- 4.4 Support solutions to problems that are smart, efficient, fiscally responsible and economically



# CHEROKEE COUNTY, GEORGIA LONG –TERM FINANCIAL PLAN FY2018-FY2022



Jimmy H. Marquis

Prepared by:  
Jimmy Marquis  
Finance Director

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Honorable Chairman and Member of the Commissioners

I'm please to present you the Long Term Financial Plan (LTFP) for the fiscal years 2018-2022. The LTFP is a proactive approach that assesses and identifies current economic and financial indicators that provide an overall snapshot of the fiscal health of Cherokee County.

The LTFP is built with the 2018 Budget as the foundation for the financial projections. Financial goals and objectives were developed that supported the financial direction outlined in the strategic plan. Forecasting assumptions were then created in order to forecast financial performance while highlighting any potential issues.

The LTFP provides a framework that will ensure that Cherokee County has sufficient and cost-effective funding in order to achieve its long term objectives. The sound financial condition of the County depends on the ability to balance the demands for service with available financial resources.

The LTFP works in concert with the strategic plan to provide a roadmap for the long term financial health of Cherokee County. Monitoring financial condition will allow managers to identify existing and emerging financial problems and develop solutions in a timely manner.

The LTFP is a transparent document what will provide the Citizens of Cherokee County a blue print of the alignment of financial capacity with long – term service objectives.

Respectfully submitted,

Jerry W. Cooper,

County Manager

## **LTFP Goals & Objectives**

The following document is the Long Term Financial Plan prepared for the Board of Commissioners. The LTFP consists of a complete strategic financial plan and issue analysis, including all support documents used in developing the LTFP.

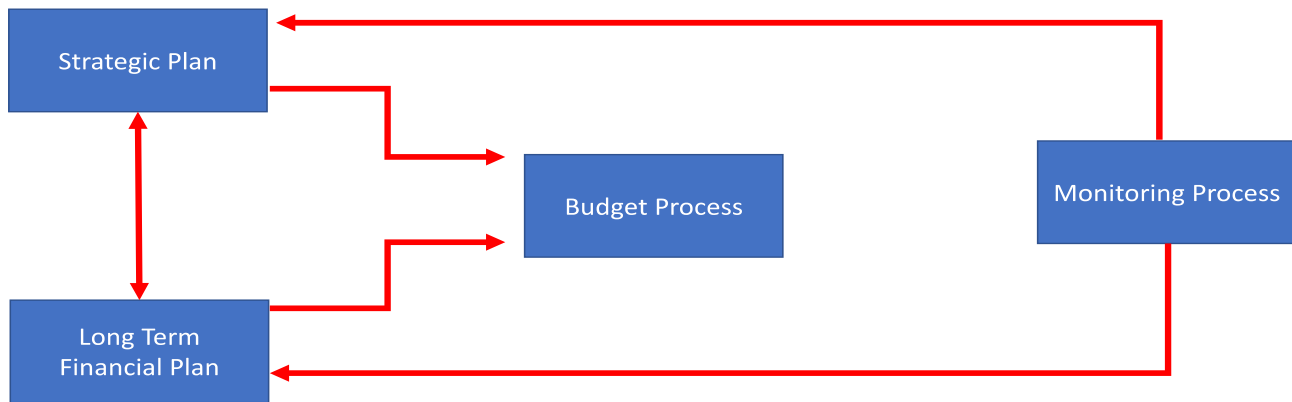
Long-term financial planning emphasizes the long-term effects of decisions made today. Long-term financial planning will enable Commissioners to consider both short-term funding and long-range financial sustainability when considering new programs for the citizens of Cherokee County.

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. Sound financial planning requires attention and consensus in the following areas:

1. **Financial policies** – The baseline standards for how stewardship over the County's financial resources will be maintained.
2. **Service-level preferences and policy** – A financial plan must be created in the context of the services that the Cherokee County will deliver to its citizens. These may be expressed as qualitative goals and objectives or as quantitative performance measures.
3. **Finance strategies** – Strategies for addressing financial imbalances such as revenue shortfalls or spiraling areas of expense.
4. **Monitoring mechanisms** – Techniques for monitoring progress against financial strategies. Examples include action or project plans and performance measures.

Long-term financial planning, strategic planning, and budgeting combine to form a full system of planning and evaluation. Figure 1 on page 4 illustrates how financial planning and strategic planning work together to establish long-term, strategic direction, which then affects the budget process. The budget is used to operationalize strategies called for by the financial plan and strategic plan.

# The Complete Planning Framework



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

Figure 1

## LTFP Planning Process

The process of developing the Long Term Financial Plan began by identifying several critical areas that have, or are expected to have, an impact on the financial condition of the County over the next five years. Once the critical issues were identified, specific goals and objectives were developed for each project designed to meet the overall goal of the project. The Financial Planning process consists of the following four phases:

1. **Establish Goals** – The first step is getting ready to plan. This includes developing the following:
  - **Community goals** - Identify where we are and develop a road map of where we want to be.
  - **Financial Policy Goals** – LT Capital plans must fit within the overall financial picture of the goals for Cherokee County. Key financial policies state goals or guidelines for important financial items which include:
    - i. Percent of the annual budget to be committed to annual improvements
    - ii. Limits on the size of annual debt service
    - iii. Limits on total debt outstanding
2. **Analysis phase** – The analysis phase produces information that supports planning and strategizing, which includes the following :
  - Economic Environment Analysis
  - Trend projections
  - Financial analysis
3. **Decision phase** – Creating a set of financial strategies for improving the financial position of the community.
4. **Execution phase** – The government carries out the financial plan through its budget and monitoring tools like performance measurements and action plans.

Figure 2 on page 6 illustrates the steps in the Financial Planning process that went into developing the County's Long Term Financial Plan.

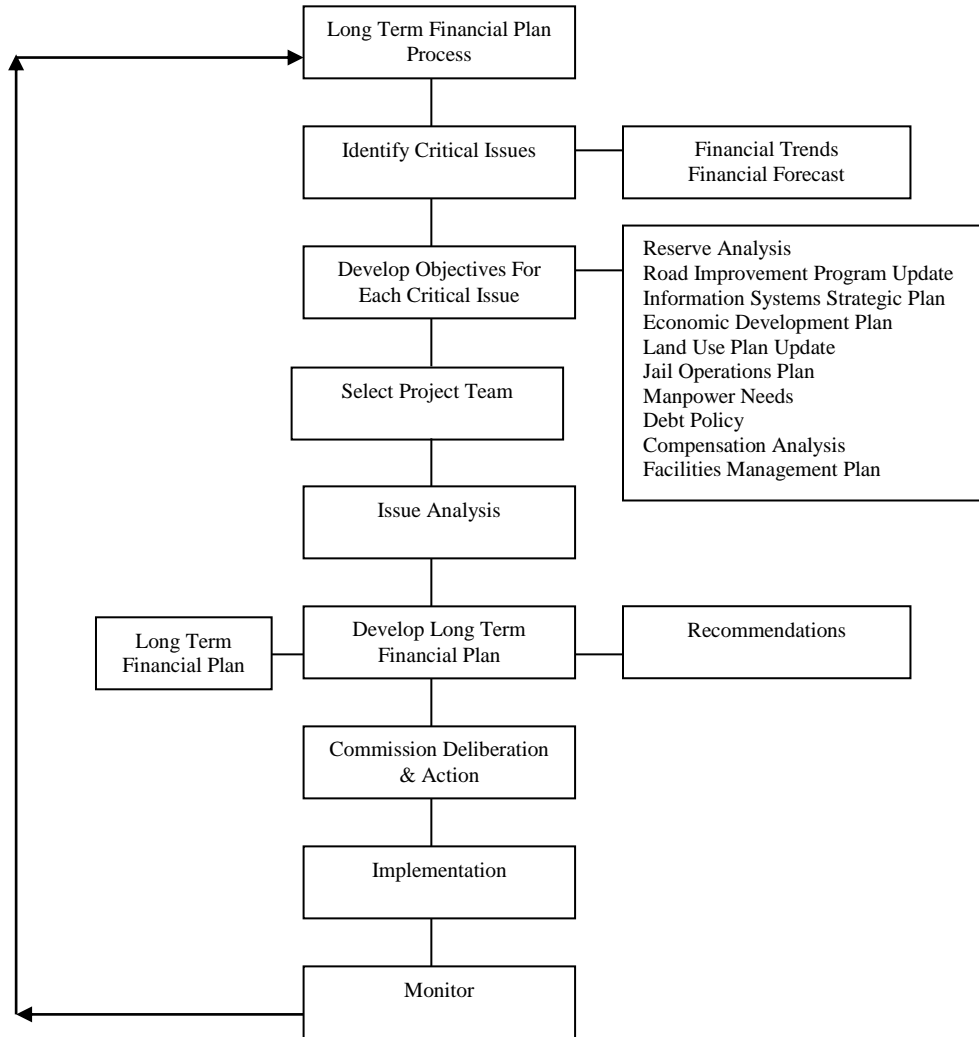


Figure 2



# Economic Environment Analysis

Environmental factors include measures of community needs and resources such as population, property value, and poverty and economic factors such as inflation, personal income and employment. These indicators often provide the best warning signs of future fiscal stress.

Community Resources Indicators encompass economic and demographic characteristics including population, personal income, property value, and employment. These indicators describe a community's wealth and its ability to generate revenues. It also constitutes the demand which the community will make on its government such as public safety, capital improvements, and social services. Changes in economic and demographic characteristics are most useful for long term financial analysis.

The following Community Resources Indicators have been chosen to evaluate the economic environment of Cherokee County:

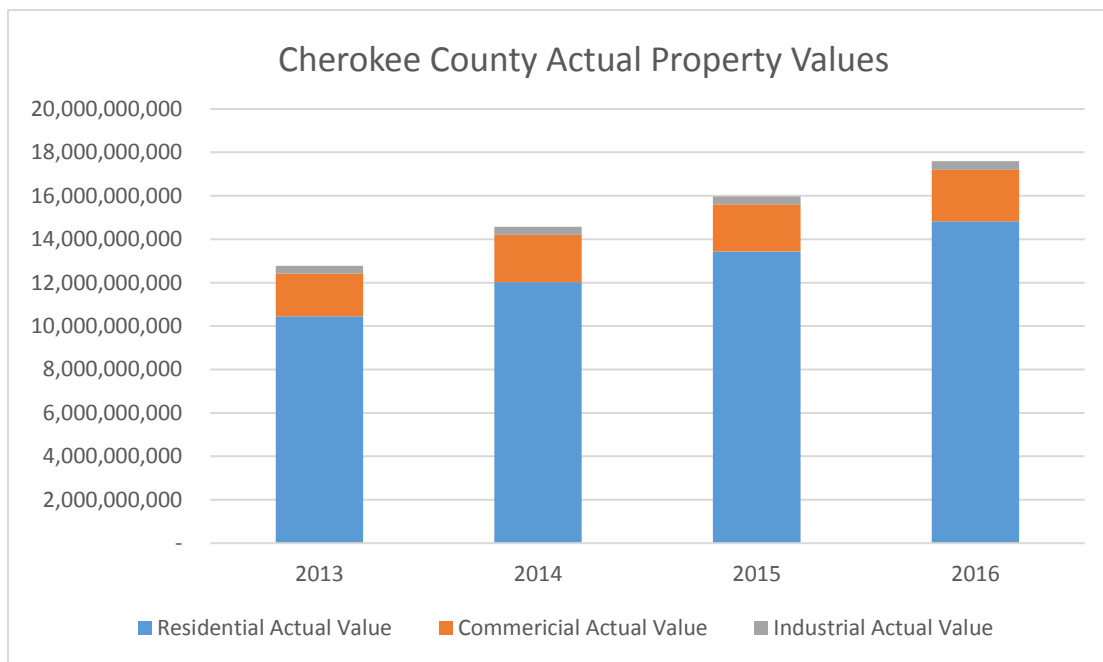
1. Property Valuations
2. Building Permits
3. Population and per Capita Personal Income
4. Employment Base

## Property Valuations

Property values reflect the overall strength of a community’s real estate market. This market, in turn, reflects the strength of the county as a whole. Changes in property value are important because the County depends on the property tax to help support core services. Declining property values are often a symptom, rather than a cause, of other underlying problems.

	Residential Actual Value	Commercial Actual Value	Industrial Actual Value	Total	Residential Actual Value	Commercial Actual Value	Industrial Actual Value	Total
2013	10,445,396,312	1,974,074,077	358,688,027	12,778,158,416				
2014	12,023,180,610	2,176,462,727	367,206,217	14,566,849,554	15.1%	10.3%	2.4%	14.0%
2015	13,432,321,595	2,176,178,527	371,168,105	15,979,668,227	11.7%	0.0%	1.1%	9.7%
2016	14,829,537,665	2,368,050,295	396,070,103	17,593,658,063	10.4%	8.8%	6.7%	10.1%

Source: 2016 CAFR



**Analysis:** Cherokee County has seen continued growth in property values over the last four years with the largest increase coming in the residential market. The growth of property values as well as the growth in population is a positive indicator for property taxes which is the County’s largest source of revenue.

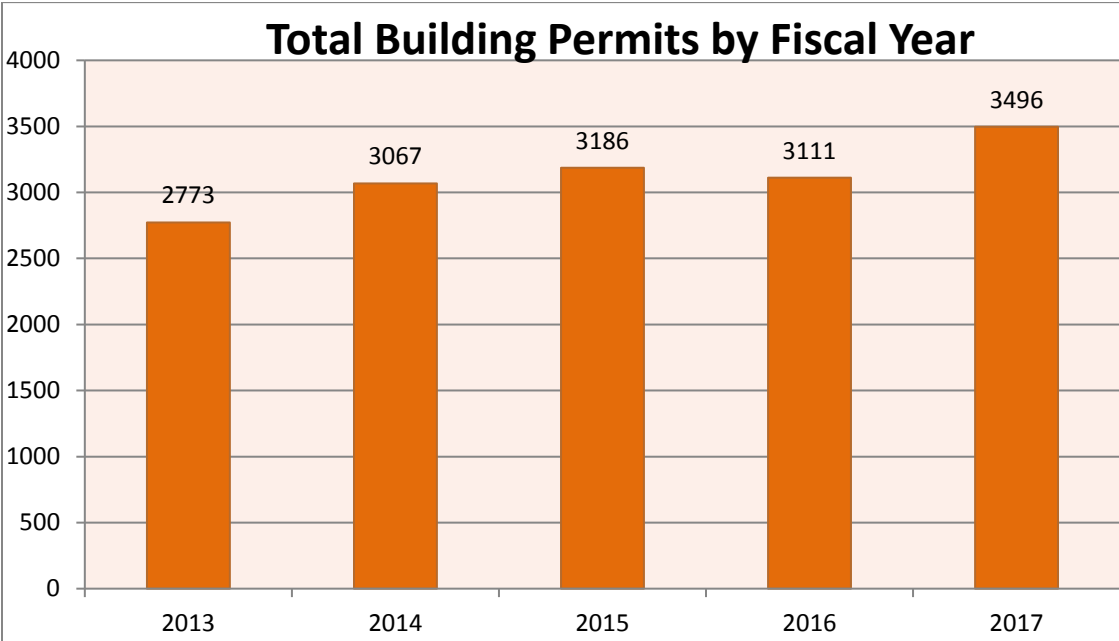
## Building Permits

Increases in the demand for newly-constructed homes can be an indicator of increased prosperity and possibly for a tightening supply of existing homes for resale. This indicator can also be a sign of job growth in the construction industry, including companies that act as suppliers to home builders.

Increased demand for new homes can lead to increased demand for products that these home buyers will need, such as new appliances (stoves, refrigerators, etc.), furniture and others leading to increased sales and employment in those industries.

An increase in housing starts can have a ripple effect through the economy. Likewise, a continued downturn can portend a contraction in the economy, or at least in the sectors directly and indirectly impacted.

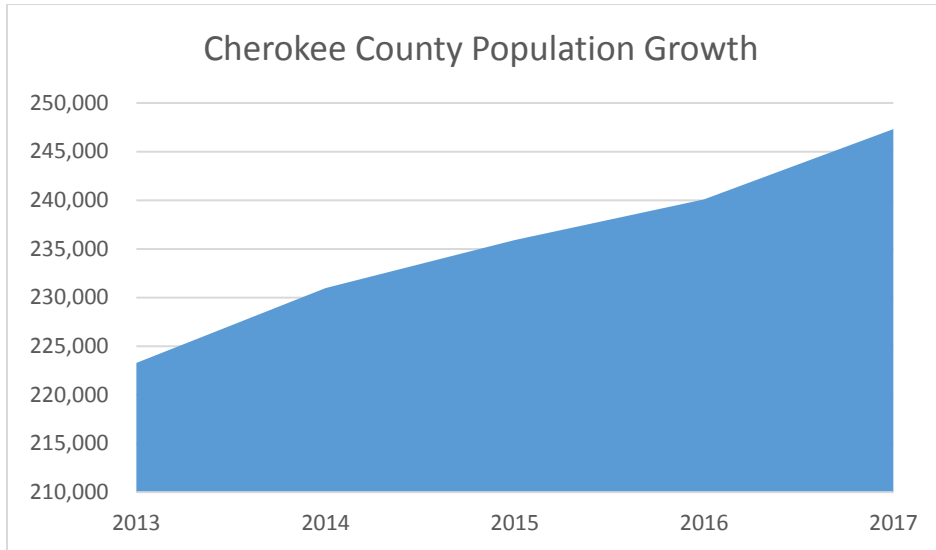
The chart below reflects the total number of building permits by Fiscal Year. We are in the process of further dissecting this data to breakout the types of building permits issued. This will give us greater insight into newly-constructed homes.



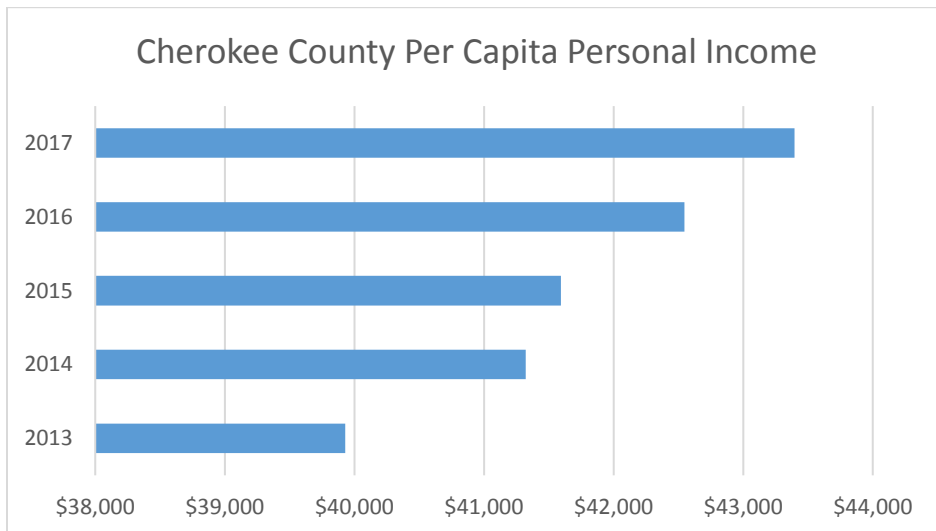
**Analysis:** Cherokee County continues to see an increase in the issuance of building permits which translates into continued construction growth in the county which has a favorable impact on jobs, property values, and property taxes.

## Population and Per Capita Personal Income

Personal income per capita is a measure of a community's spending ability. Generally, the higher the personal income per capita the more sales tax a community can generate. Credit rating firms use per capita income as an important measure of a County's ability to meet its financial obligations.



Source: Bureau of Labor Statistics

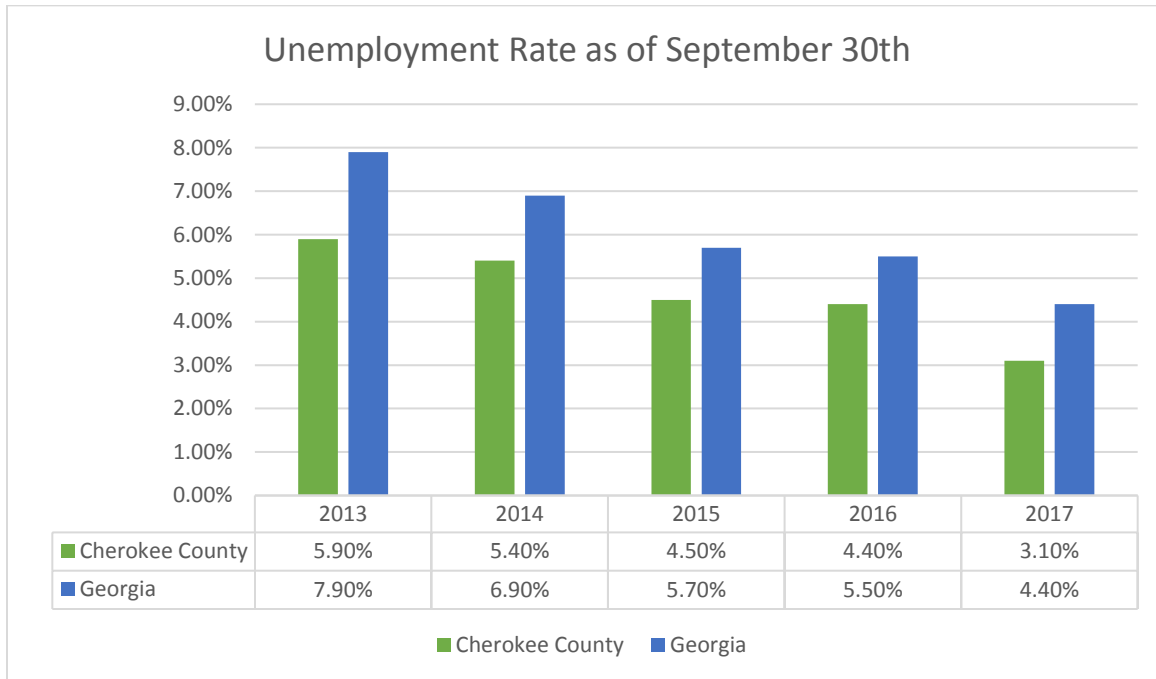


Source: Bureau of Labor Statistics

**Analysis:** The Cherokee County population has seen an average growth rate of 2.5% from 2013 to 2017 while the per Capita personal income has increased 2.11% in the same time period. These are important statistics that are used by the rating agencies to determine the County's credit rating.

## Employment Base

A growing employment base will help to provide a cushion against economic downturn in individual business categories. Unemployment rates are a traditional indicator of the relative economic health of a community.



**Source: Bureau of Labor Statistics**

**Analysis:** Cherokee County continues to have one of the lowest unemployment rates in the metro area and well below the state average. Cherokee County continues to see a decline in the unemployment rate from 5.90% in 2013 to 3.10% in 2017. The unemployment rates signify that the relative economic health of Cherokee County is in a favorable state.

## **LTFP Financial Policies and Goals**

The Financial Policies 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
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.

## **LTFP Goals Purpose**

The following Long Term Financial goals are intended to drive strong financial management for Cherokee County. These goals will serve as milestones that Cherokee County should strive to achieve in order to effectively and efficiently manage the public assets that have been entrusted by the Citizens of Cherokee County.

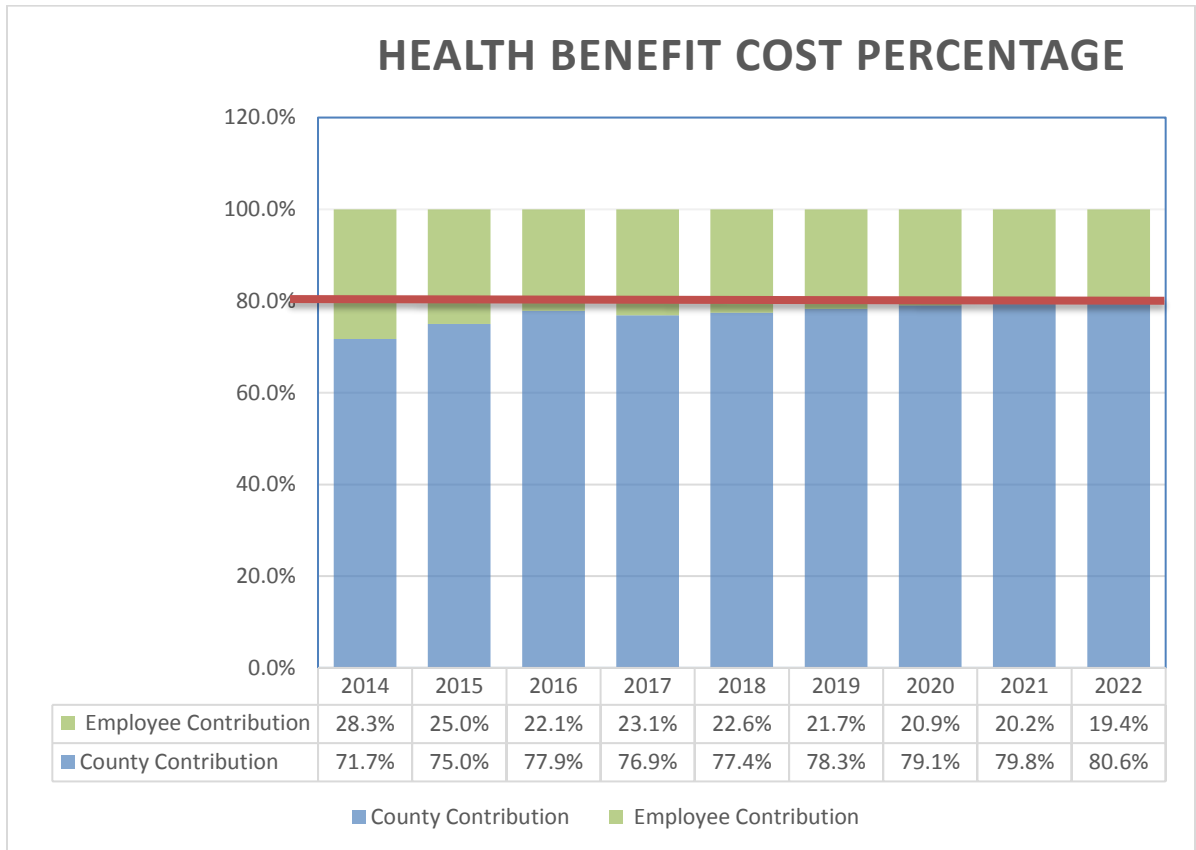
## LTFP Goals

**1. Achieve AAA Investment Rating** – Strong financial management and the AAA rating will serve as the foundation of the County’s reputation in the financial markets and business community. In order to acquire the AAA rating , the County will be evaluated on the following key factors:

- **Economy/Tax Base**
  - Tax Base Size
  - Full Value per Capita
  - Wealth (median family income)
  
- **Finances**
  - Fund Balance (% of revenues)
  - Fund Balance Trend (5 –YR)
  - Cash Balance (% of revenues)
  - Cash Balance Trend (5-Yr)
  
- **Management**
  - Institutional Framework - Development of CIP and LTFP
  - Operating History
  
- **Debt/Pension**
  - Debt to Full Value
  - Debt to Revenue
  - Net Pension Liability/Full Value
  - Net Pension Liability to Revenue

Finance will develop a financial dashboard that will evaluate Cherokee County’s rating as it pertains to each of the above categories while comparing the results with peer county’s that have attained the AAA rating.

2. **Debt Policy** - The County does not plan to issue any new debt in the next five years and will strive to accelerate the retirement of current long term debt. Cherokee County will continue to follow the Debt Policies as outlined in the Financial Policies and Procedures.
  
3. **Reserve Policy** – Increase Fund Balance reserves closer to the median of other peer AAA Counties.
  
4. **Cash Reserve** – Cash reserves for Major Operating Funds should be equal to or greater than 15% of expenditures.
  
5. **County/Employee Health Contribution Percentage** – The Counties Contribution percentage of employee health coverage has increased from 71.7% in 2014 to 76.9% in 2017. A policy should be put in place that states that the maximum contribution percentage that the County will contribute is 80% of the total health care cost. The graph below highlights that the forecasted percentage in FY 2022 would be 80.6%.

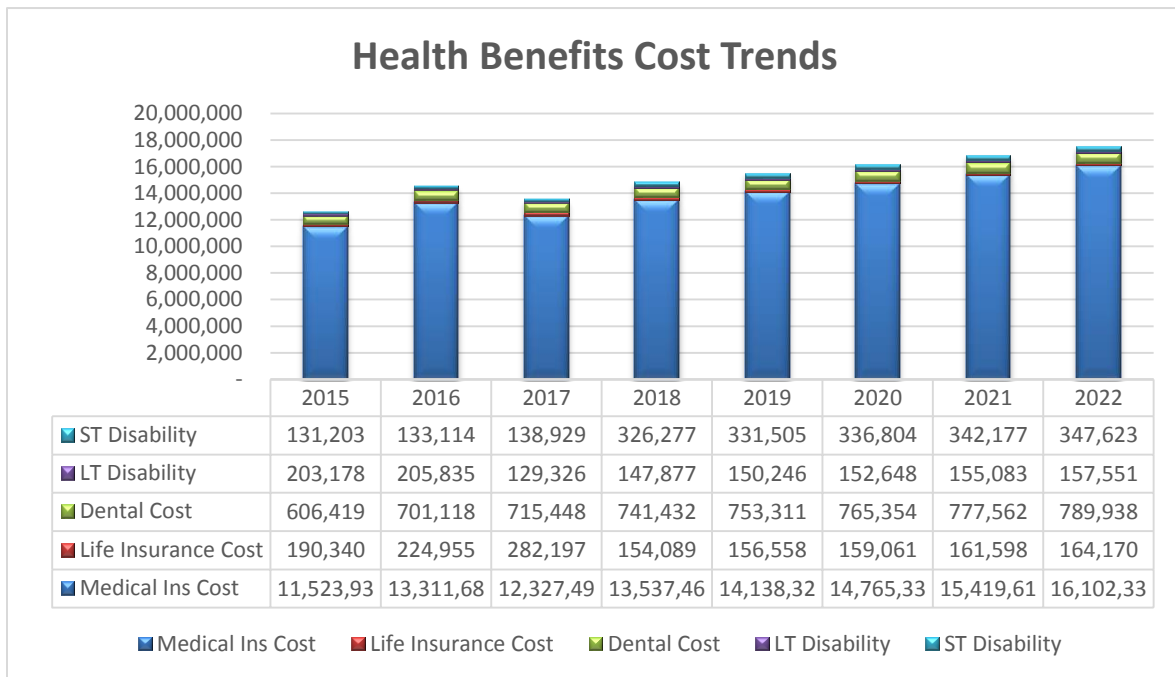




# LTFP Forecasting Assumptions

## Expenditures

- COLA 3% increase for all years
- Headcount Additions
  - Jail – 21 employees in 2021, 21 employees in 2022
  - Senior Services – 1 employee in 2019
  - Fire and EMS – 6 employees in 2018, 6 employees in 2019, 15 Employees in 2022
- Healthcare Inflation Factors
  - Medical - 3.8%
  - Life, Dental, ST, LT - 1%



The health benefits cost forecast is derived by taking the 3 year average increase per employee for each category and multiplying the health care rate times the total employees for each year.

## Expenditures

- Payroll Taxes
  - FICA 6.20%
  - Medicare 1.45%
  
- Operating Costs – 3 year historical average of 2.8%
  
- Capital – See CIP Document
  
- Debt Service – No new additional debt - See Debt Schedules
  
- Allocated Costs - 2.0% increase per year
  
- No use of any Fund Balances to meet annual operating needs
  
- All transfers between funds remain at 2018 budgeted levels
  
- Fund Balance Goal – A fund balance goal has been set for each fund as a target for increasing the fund balance reserve. Each department should review their 5 year plan and develop a plan for meeting their Fund Balance Goal.

## Revenues

### ➤ Millage Rate Assumptions

- Inflation 3.5%
- Growth 4.0%
- Millage Rate = The rollback rate

### M&O Millage Rate Assumptions

	2016	2017	2018	2019	2020	2021	2022
<b>Forecasting Inputs</b>							
Inflation	4.97%	3.07%	3.73%	3.5%	3.5%	3.5%	3.5%
Growth	1.17%	3.56%	4.71%	4.0%	4.0%	4.0%	4.0%
Total Digest Change	6.14%	6.63%	8.43%	7.5%	7.5%	7.5%	7.5%

### Fire Millage Rate Assumptions

	2016	2017	2018	2019	2020	2021	2022
<b>Forecasting Inputs</b>							
Inflation	5.73%	3.57%	5.1%	3.5%	3.5%	3.5%	3.5%
Growth	1.12%	3.14%	3.7%	4.0%	4.0%	4.0%	4.0%
Total Digest Change	6.84%	6.71%	8.85%	7.5%	7.5%	7.5%	7.5%

➤ **Other Revenue Accounts** – A detailed analysis was performed for each revenue account and one of the following forecasting methodologies was applied to best forecast future revenues.

- 3 year average Inc/(Dec) for the revenue account X 50% = Current Growth Rate
- 2018 Budget Amount held constant
- TAVT Analysis

# LTFP Detail

OPERATING FUNDS.....	20
DEBT SCHEDULES.....	53
ENTERPRISE FUNDS.....	57

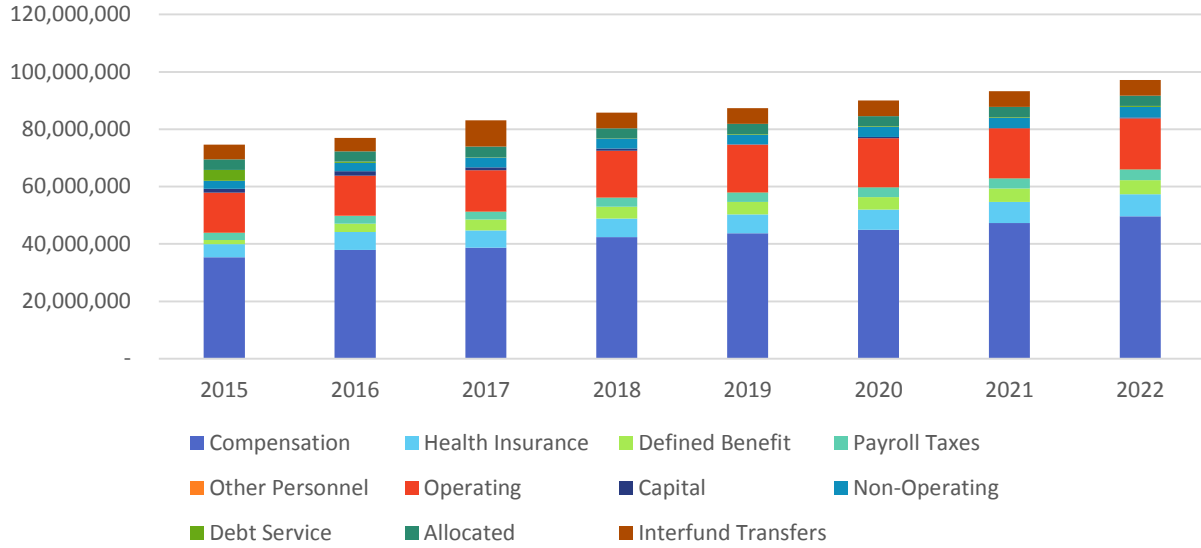
## Major Operating Funds

1. General Fund.....	20
2. E911 Fund.....	28
3. Senior Services Fund.....	29
4. Parks & Rec Fund.....	30
5. Transportation Fund.....	31
6. Animal Shelter Fund.....	32
7. Fire Fund.....	33

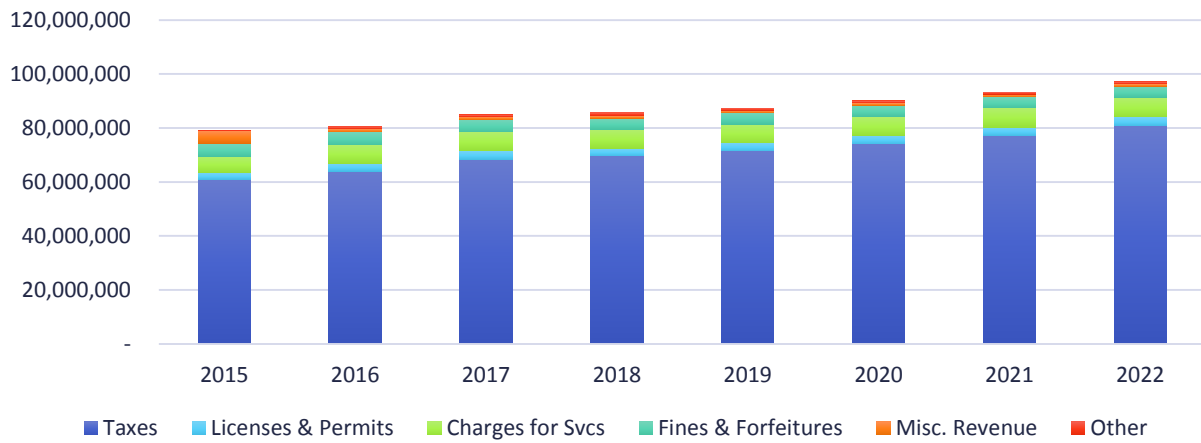
**General Fund  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	60,972,326	64,010,846	68,382,222	69,650,894	71,543,038	74,131,145	77,190,703	80,845,490
<b>Licenses &amp; Permits</b>	2,541,228	2,981,455	3,252,195	2,922,071	2,998,470	3,077,959	3,160,738	3,247,039
<b>InterGovt</b>	58,495	52,691	53,046	42,000	42,000	42,000	42,000	42,000
<b>Charges for Svcs</b>	6,030,256	6,779,085	6,899,765	6,837,489	6,941,107	7,050,599	7,166,303	7,288,578
<b>Fines &amp; Forfeitures</b>	4,739,524	4,784,752	4,644,864	4,209,791	4,178,668	4,148,909	4,120,424	4,093,132
<b>Investment Revenue</b>	49,486	125,685	311,914	225,000	225,000	225,000	225,000	225,000
<b>Misc. Revenue</b>	4,712,308	1,205,950	1,064,238	921,973	921,973	921,973	921,973	921,973
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	63,338	66,640	242,250	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	510,073	65,988	270,644	270,644	270,644	270,644	270,644
<b>Use of Reserves</b>	-	-	-	500,000	-	-	-	-
<b>Transfers From/To</b>	-	32,000	-	209,221	209,221	209,221	209,221	209,221
<b>Total Revenue</b>	79,166,961	80,549,177	84,916,482	85,789,083	87,330,121	90,077,450	93,307,006	97,143,077
<b>Compensation</b>	35,300,537	37,882,371	38,745,111	42,404,762	43,676,905	44,987,212	47,259,735	49,600,434
<b>Health Insurance</b>	4,611,411	6,265,185	5,947,284	6,460,176	6,653,893	6,948,623	7,392,165	7,762,889
<b>Defined Benefit</b>	1,495,848	2,933,576	3,792,536	4,161,089	4,285,922	4,414,499	4,637,497	4,867,185
<b>Payroll Taxes</b>	2,518,309	2,710,619	2,771,654	3,153,917	3,341,283	3,441,522	3,615,370	3,794,433
<b>Other Personnel</b>	5,259	9,976	11,619	38,450	39,219	40,003	40,803	41,620
<b>Operating</b>	13,915,556	13,952,026	14,430,404	16,262,060	16,617,307	16,980,314	17,351,251	17,730,292
<b>Capital</b>	1,347,935	1,584,887	1,004,107	791,738	82,000	511,000	131,000	337,647
<b>Non-Operating</b>	2,803,247	2,977,494	3,332,057	3,338,691	3,420,258	3,503,817	3,589,419	3,677,111
<b>Debt Service</b>	3,864,001	382,116	155,688	191,773	210,950	232,045	255,250	280,775
<b>Allocated</b>	3,649,317	3,628,199	3,812,452	3,510,948	3,526,905	3,542,935	3,559,037	3,575,213
<b>Interfund Transfers</b>	5,071,806	4,691,637	9,156,520	5,475,479	5,475,479	5,475,479	5,475,479	5,475,479
<b>Total Expenditures</b>	74,583,226	77,018,086	83,159,432	85,789,083	87,330,121	90,077,450	93,307,006	97,143,077
<b>Fund Balance Goal</b>				1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>Net Operating Inc/(Dec)</b>	4,583,735	3,531,091	1,757,050	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>Fund Balance</b>	24,184,139	27,715,200	29,472,250	30,972,250	32,472,250	33,972,250	35,472,250	36,972,250

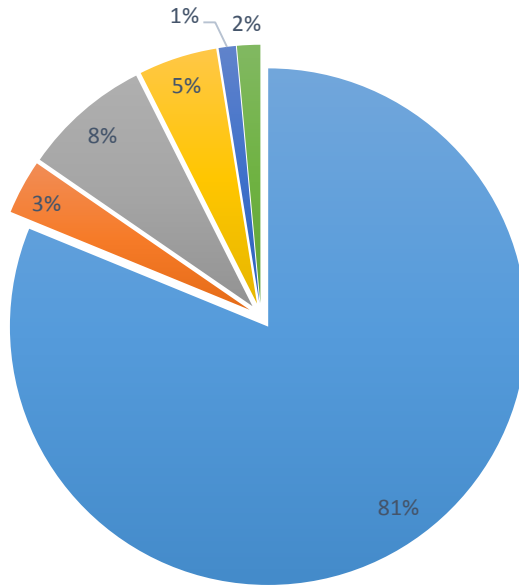
## General Fund Expenditures



## General Fund Revenues

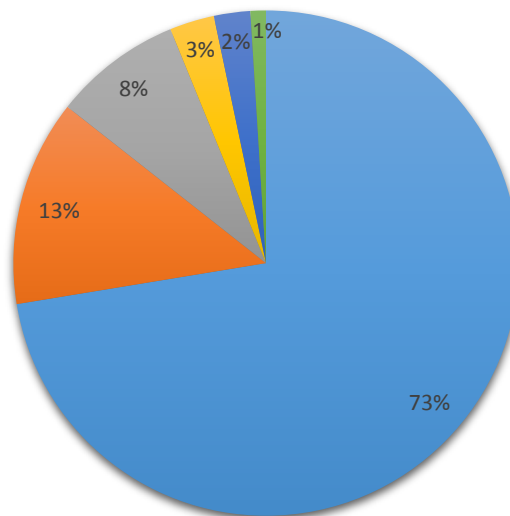


### 2018 General Fund Budgeted Revenue



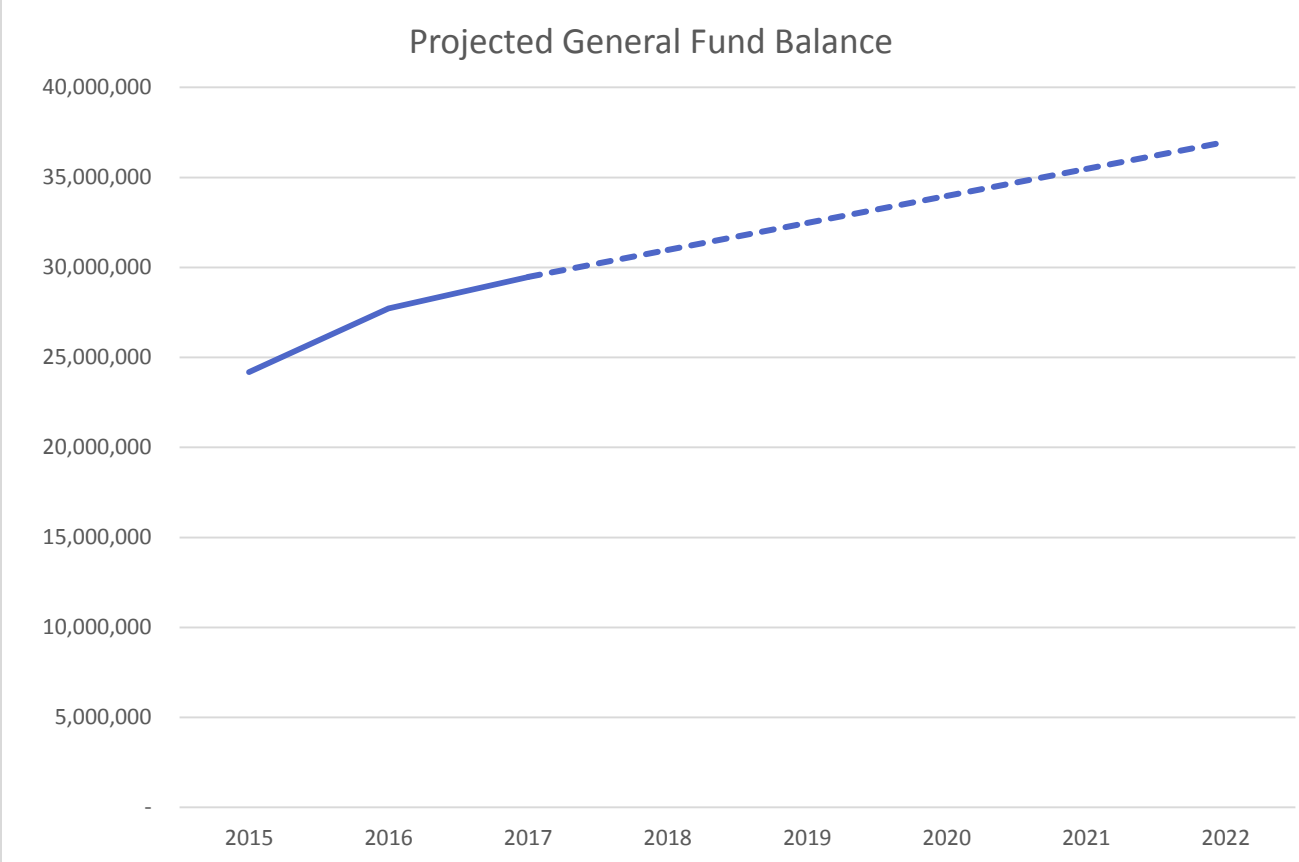
■ Taxes ■ Licenses & Permits ■ Charges for Svcs ■ Fines & Forfeitures ■ Misc. Revenue ■ Other

### 2018 Budgeted Tax Revenue by Type

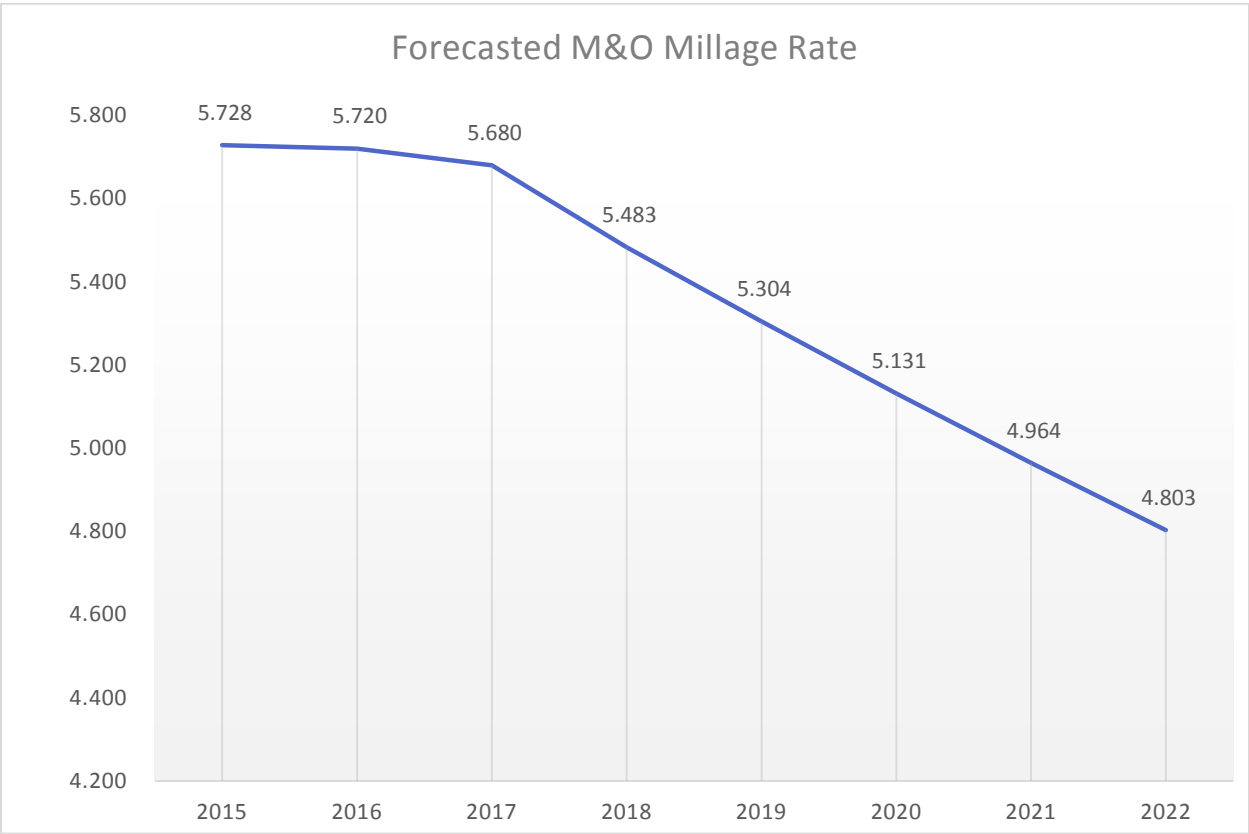


■ Property Taxes ■ INSURANCE PREMIUM TAXES ■ TAVT  
 ■ FRANSICSE TAX - TV CABLE ■ INTANGIBLES ■ Other



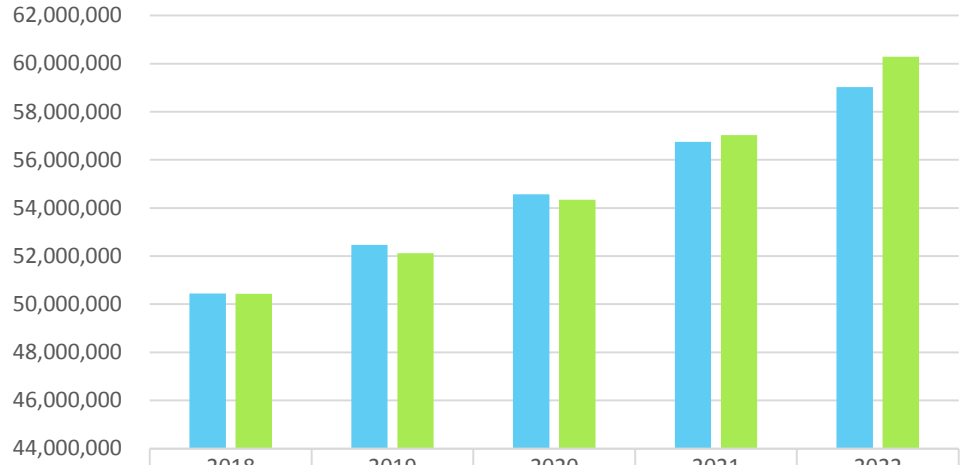


	2016	2017	2018	2019	2020	2021	2022
<b>Forecasting Inputs</b>							
Inflation	4.97%	3.07%	3.73%	3.5%	3.5%	3.5%	3.5%
Growth	1.17%	3.56%	4.71%	4.0%	4.0%	4.0%	4.0%
Total Digest Change	6.14%	6.63%	8.43%	7.5%	7.5%	7.5%	7.5%



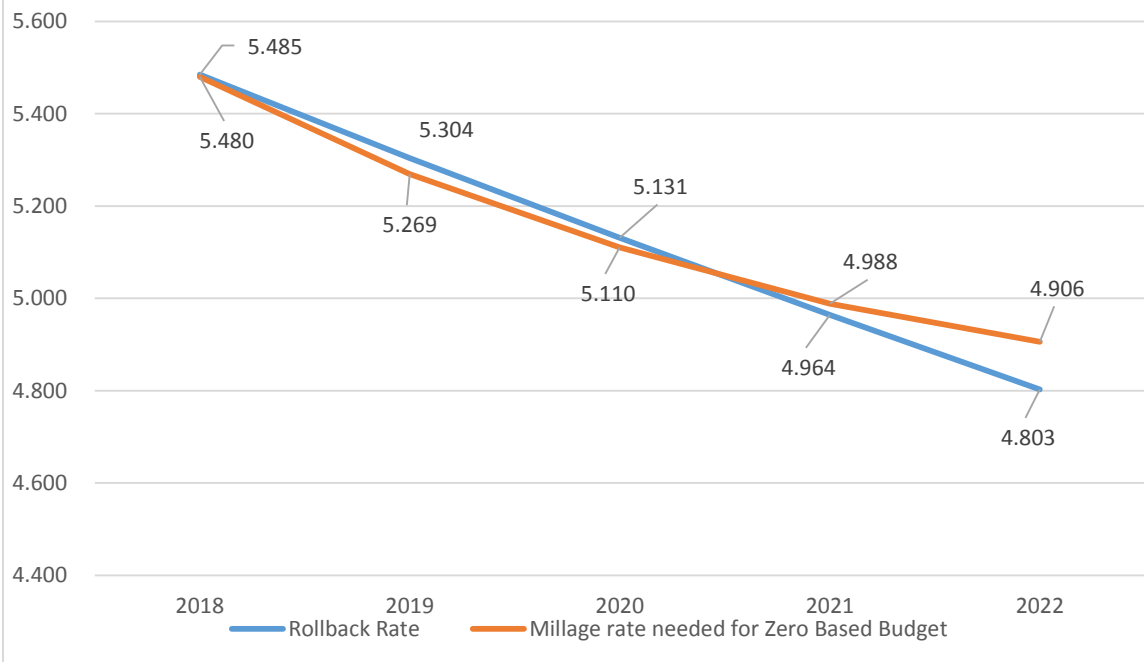
The Millage rate Model shows a continually decline in the Millage Rate for 2018-2022 at a growth rate of 4%. If the growth rate does not achieve the 4%, we could see an increase in the Millage Rate for the forecasted years.

## Forecasted Millage Rate Comparison



Forecasted Taxes at Rollback Rate	50,450,653	52,468,679	54,567,426	56,750,123	59,020,128
Zero Based Budget Needed Taxes	50,430,210	52,123,550	54,341,984	57,021,872	60,286,731

## Millage M&O Rate Comparison



The above charts show that the forecasted rollback rate in 2021-2022 will be less than the Millage rate needed to meet the zero based budget.

## TAVT Revenue Assumptions

**Assumptions:**

- 1 2018 Purchases modled after 2016 purchases of 242,177,487
- 2 Subsequent year purchases growth rate of 1% per year
- 3 Allocation % - General Fund -81%, Fire 16%, Debt Svcs 3% from 2017 rates
- 4 TAVT County Variable Input 40.70%

2018 Budget			
General	Fire	Debt Svc	Total
5,400,000	900,000	225,000	6,525,000

Rate	General	Fire	Debt Svc	Total
45.61%	6,108,280	1,237,120	386,600	7,732,000
44.61%	6,006,539	1,216,514	380,161	7,603,214
43.61%	5,904,798	1,195,908	373,721	7,474,427
42.61%	5,803,056	1,175,303	367,282	7,345,641
41.61%	5,701,315	1,154,697	360,843	7,216,855
40.61%	5,599,574	1,134,091	354,403	7,088,068
39.61%	5,497,832	1,113,485	347,964	6,959,281

Variance to 2018 Proposed Budget				
General	Fire	Debt Svc	Total	1% Change
708,280	337,120	161,600	1,207,000	
606,539	316,514	155,161	1,078,214	128,786
504,798	295,908	148,721	949,427	128,787
403,056	275,303	142,282	820,641	128,786
301,315	254,697	135,843	691,855	128,786
199,574	234,091	129,403	563,068	128,787
97,832	213,485	122,964	434,281	128,787

For every 1% change in the County TAVT %, a resulting \$128,786 will occur.

# General Fund Compensation LTFP Worksheet

		COLA				
		2018	2019	2020	2021	2022
			3%	3%	3%	3%

Description	2018 Bud	Headcount	Additional Headcount				Average Additional Salary				5 Year Financial Plan					
			2019	2020	2021	2022	2019	2020	2021	2022	2018	2019	2020	2021	2022	
BOARD OF COMMISSIONERS 11110	161,214	5									161,214	166,050	171,032	176,163	181,448	
COUNTY CLERK 11130	81,632	1									81,632	84,081	86,603	89,201	91,878	
COUNTY MANAGER 11320	459,992	6									459,992	473,792	488,006	502,646	517,725	
ADMINISTRATIVE SERVICES 11321	182,167	2									182,167	187,632	193,261	199,059	205,031	
ELECTIONS 11400	549,865	10									549,865	566,361	583,352	600,852	618,878	
FINANCE 11510	434,938	8.11									434,938	447,986	461,426	475,268	489,527	
DEVELOPMENT SVCS CENTER 11516	291,487	6									291,487	300,232	309,239	318,516	328,071	
PURCHASING 11517	182,140	3									182,140	187,604	193,232	199,029	205,000	
INFORMATION TECHNOLOGY SYSTEMS 11535	959,799	16									959,799	988,593	1,018,251	1,048,798	1,080,262	
GIS/MAPPING 11536	153,379	3									153,379	157,980	162,720	167,601	172,629	
HUMAN RESOURCES 11540	280,739	4									280,739	289,161	297,836	306,771	315,974	
TAX COMMISSIONER 11545	973,876	27									973,876	1,003,092	1,033,185	1,064,181	1,096,106	
TAX COMMISSIONER TAVT 11546	52,000	1									52,000	53,560	55,167	56,822	58,526	
TAX ASSESSOR 1155	1,299,779	33									1,299,779	1,338,772	1,378,936	1,420,304	1,462,913	
FACILITIES MANAGEMENT 11565	864,865	24									864,865	890,811	917,535	945,061	973,413	
COURT ADMINISTRATIVE SVCS 1210	1,031,057	37									1,031,057	1,061,989	1,093,848	1,126,664	1,160,464	
SUPERIOR COURT PRE-TRIAL SERV 12100	298,466	3									298,466	307,420	316,643	326,142	335,926	
INDIGENT DEFENSE 12165	175,213	4									175,213	180,469	185,883	191,460	197,204	
CLERK OF SUPERIOR COURT 12180	2,199,622	62									2,199,622	2,265,611	2,333,579	2,403,586	2,475,694	
BOARD OF EQUALIZATION 12181	16,665										16,665	17,165	17,680	18,210	18,757	
DISTRICT ATTORNEY 12200	1,620,979	28.35									1,620,979	1,669,608	1,719,697	1,771,288	1,824,426	
STATE COURT 12300	609,122	7									609,122	627,396	646,218	665,604	685,572	
STATE COURT SOLICITOR 12310	1,241,783	25									1,241,783	1,279,036	1,317,408	1,356,930	1,397,638	
MAGISTRATE COURT 12400	307,885	10									307,885	317,122	326,635	336,434	346,527	
PROBATE COURT 12450	499,176	10									499,176	514,151	529,576	545,463	561,827	
JUVENILE COURT 12600	501,348	7									501,348	516,388	531,880	547,836	564,272	
VICE CONTROL 13222	758,594										758,594	781,352	804,792	828,936	853,804	
LAW ENFORCEMEN ADMIN 1331	1,066,970										1,066,970	1,098,979	1,131,948	1,165,907	1,200,884	
CRIMINAL INVESTIGATION 13321	1,858,550										1,858,550	1,914,307	1,971,736	2,030,888	2,091,814	
INTELLIGENCE DIVISION 13322	410,857										410,857	423,183	435,878	448,955	462,423	
UNIFORM PATROL 13323	6,131,415										6,131,415	6,315,357	6,504,818	6,699,963	6,900,962	
SHERIFF TRAINING DIVISION 13340	504,840										504,840	519,985	535,585	551,652	568,202	
SPECIAL OPERATIONS 13350	1,830,022										1,830,022	1,884,923	1,941,470	1,999,714	2,059,706	
COURT SERVICES 13360	1,706,214										1,706,214	1,757,400	1,810,122	1,864,426	1,920,359	
OFFICE OF PROF STANDARDS 13390	172,016										172,016	177,176	182,492	187,967	193,606	
CROSSING GUARDS 13391	178,452										178,452	183,806	189,320	194,999	200,849	
ADULT DETENTION FACILITY 13420	7,286,371	435			21	21				43,948	43,948	7,286,371	7,504,962	7,730,111	8,884,921	10,074,375
CORONER 13700	100,000	4									100,000	103,000	106,090	109,273	112,551	
ANIMAL CONTROL 13910	224,204	6.06									224,204	230,930	237,858	244,994	252,344	
EMERGENCY MANAGEMENT 13920	140,244	3									140,244	144,451	148,785	153,248	157,846	
ROADS AND BRIDGES 14100	1,889,331	48									1,889,331	1,946,011	2,004,391	2,064,523	2,126,459	
STORMWATER MGT ENGINEERING 14252	222,330	4									222,330	229,000	235,870	242,946	250,234	
ENGINEERING 14271	562,112	11									562,112	578,975	596,345	614,235	632,662	
RECYCLING 14540	93,467	5.1									93,467	96,271	99,159	102,134	105,198	
CONSERVATION ADMINISTRATION 17110	46,103	1									46,103	47,486	48,911	50,378	51,889	
BUILDING INSPECTIONS 17220	429,944	9									429,944	442,842	456,128	469,811	483,906	
PLANNING AND ZONING 17410	496,841	8									496,841	511,746	527,099	542,912	559,199	
CODE ENFORCEMENT 17450	726,697	13.11									726,697	748,498	770,953	794,081	817,904	
General Administration	140,000										140,000	144,200	148,526	152,982	157,571	

Total	42,404,762	890			21	21					42,404,762	43,676,905	44,987,212	47,259,735	49,600,434
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**EMS 911 Fund  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	4,511,736	4,652,957	4,509,799	4,585,000	4,599,191	4,613,594	4,628,212	4,643,045
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	561	2,576	7,260	2,000	2,000	2,000	2,000	2,000
<b>Misc. Revenue</b>	20	196	-	500	500	500	500	500
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	2,000	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	236,810	-	-	-	-
<b>Transfers From/To</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	4,512,317	4,655,729	4,519,059	4,824,310	4,601,691	4,616,094	4,630,712	4,645,545
<b>Compensation</b>	2,528,142	2,685,596	2,697,605	2,857,681	2,943,411	3,031,714	3,122,665	3,216,345
<b>Health Insurance</b>	276,654	366,323	331,763	338,889	351,234	366,792	378,226	385,364
<b>Defined Benefit</b>	143,124	215,821	265,875	279,657	288,047	296,688	305,589	314,756
<b>Payroll Taxes</b>	180,884	193,469	194,311	213,136	225,171	231,926	238,884	246,050
<b>Other Personnel</b>	5,940	-	-	-	-	-	-	-
<b>Operating</b>	377,090	327,217	363,350	440,238	451,378	462,799	474,509	486,516
<b>Capital</b>	6,596	61,116	95,285	77,000	-	-	-	-
<b>Non-Operating</b>	272,539	195,681	148,094	250,000	255,431	260,980	266,649	272,441
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	302,958	325,095	315,533	367,709	357,461	347,499	337,815	328,401
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	4,093,927	4,370,318	4,411,816	4,824,310	4,872,133	4,998,398	5,124,337	5,249,874
<b>Fund Balance Goal</b>					380,000	390,000	495,000	600,000
<b>Net Operating Inc/(De</b>	418,390	285,411	107,243	-	109,558	7,697	1,375	(4,328)
<b>Fund Balance</b>	2,260,514	2,545,925	2,653,168	2,653,168	2,762,726	2,770,422	2,771,797	2,767,469

## Senior Services Fund Consolidated Statement

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Licenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	680,336	643,671	712,474	674,502	674,502	674,502	674,502	674,502
<b>Charges for Svcs</b>	16,443	14,583	26,690	13,000	13,000	13,000	13,000	13,000
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	9,215	9,471	10,881	10,000	10,000	10,000	10,000	10,000
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	31,509	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	-	-	-	-	-
<b>Transfers From/To</b>	443,163	493,237	551,980	601,172	601,172	601,172	601,172	601,172
<b>Total Revenue</b>	1,149,157	1,160,962	1,333,534	1,298,674	1,298,674	1,298,674	1,298,674	1,298,674
<b>Compensation</b>	599,898	591,055	627,921	692,186	728,816	750,680	773,200	796,396
<b>Health Insurance</b>	47,616	72,451	76,609	78,452	90,317	94,318	97,258	99,093
<b>Defined Benefit</b>	31,547	41,218	54,021	56,212	59,187	60,962	62,791	64,675
<b>Payroll Taxes</b>	43,900	43,040	45,725	52,936	55,754	57,427	59,150	60,924
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	349,276	323,961	301,034	319,298	315,782	312,305	308,867	305,466
<b>Capital</b>	-	-	31,540	16,052	-	-	-	-
<b>Non-Operating</b>	-	15,886	-	-	-	-	-	-
<b>Debt Service</b>	-	-	3,616	7,524	-	-	-	-
<b>Allocated</b>	73,053	70,573	71,565	76,014	75,586	75,159	74,736	74,315
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	1,145,290	1,158,184	1,212,031	1,298,674	1,325,442	1,350,852	1,376,002	1,400,870
<b>Fund Balance Goal</b>					30,000	55,000	80,000	105,000
<b>Net Operating Inc/(De</b>	3,867	2,778	121,503	-	3,232	2,822	2,672	2,804
<b>Fund Balance</b>	21,445	29,488	150,991	150,991	154,223	157,045	159,717	162,521

**Parks & Rec Fund**  
**Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	1,029,826	1,056,461	1,087,573	1,066,000	1,072,357	1,072,357	1,072,357	1,072,357
<b>Licenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	2,372,768	2,522,873	2,433,863	2,596,300	2,695,918	2,695,918	2,695,918	2,695,918
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	17,717	13,789	14,482	13,600	13,600	13,600	13,600	13,600
<b>Contributions</b>	30,000	35,215	40,000	40,000	13,600	13,600	13,600	13,600
<b>Sale of Assets</b>	4,500	-	-	8,000	8,000	8,000	8,000	8,000
<b>Bond/Debt Proceeds</b>	-	-	117,979	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	-	-	-	-	-
<b>Transfers From/To</b>	903,943	1,065,369	1,148,714	1,364,392	1,364,392	1,364,392	1,364,392	1,364,392
<b>Total Revenue</b>	4,358,754	4,693,707	4,842,611	5,088,292	5,167,867	5,167,867	5,167,867	5,167,867
<b>Compensation</b>	1,885,682	1,857,165	1,940,335	2,147,790	2,212,224	2,278,590	2,346,948	2,417,357
<b>Health Insurance</b>	214,845	283,975	262,512	254,756	260,917	272,474	280,968	286,270
<b>Defined Benefit</b>	69,641	98,285	130,305	143,181	147,476	151,901	156,458	161,151
<b>Payroll Taxes</b>	137,097	135,309	142,045	164,296	169,235	174,312	179,542	184,928
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	1,519,490	1,494,985	1,503,857	1,525,945	1,526,860	1,527,775	1,528,690	1,529,606
<b>Capital</b>	-	-	322,744	-	2,350,000	5,475,000	10,302,500	6,272,500
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	6,786	27,203	29,923	32,916	36,207	39,828
<b>Allocated</b>	665,305	616,542	664,617	725,121	736,689	748,441	760,381	772,511
<b>Interfund Transfers</b>	-	-	-	100,000	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	4,492,060	4,486,261	4,973,201	5,088,292	7,533,324	10,761,408	15,691,693	11,764,151
<b>Fund Balance Goal</b>					2,400,000	5,600,000	10,525,000	6,600,000
<b>Net Operating Inc/(De)</b>	(133,306)	207,446	(130,590)	-	34,543	6,459	1,174	3,716
<b>Fund Balance</b>	291,687	499,133	368,543	368,543	403,086	409,545	410,719	414,434



## Transportation Fund Consolidated Statement

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	309,488	495,922	110,444	445,427	445,427	445,427	445,427	445,427
<b>Charges for Svcs</b>	354,474	356,086	331,458	417,500	433,715	451,018	469,510	489,303
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	8,305	-	2,339	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	-	-	-	-	-
<b>Transfers From/To</b>	198,910	236,408	257,532	396,024	396,024	396,024	396,024	396,024
<b>Total Revenue</b>	871,177	1,088,416	701,773	1,258,951	1,275,166	1,292,469	1,310,961	1,330,754
<b>Compensation</b>	405,360	429,245	447,791	521,854	537,510	553,635	570,244	587,351
<b>Health Insurance</b>	59,607	81,139	80,026	109,392	110,388	115,277	118,871	121,114
<b>Defined Benefit</b>	21,125	29,263	40,304	46,579	47,976	49,416	50,898	52,425
<b>Payroll Taxes</b>	29,133	30,719	31,894	37,168	41,119	42,353	43,624	44,932
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	254,791	244,112	292,106	344,436	359,768	375,782	392,508	409,980
<b>Capital</b>	36,037	122,076	-	159,600	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	44,103	37,855	38,226	39,922	39,340	38,766	38,201	37,644
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	850,156	974,409	930,347	1,258,951	1,136,101	1,175,229	1,214,346	1,253,446
<b>Fund Balance Goal</b>					-	-	-	-
<b>Net Operating Inc/(De</b>	21,021	114,007	(228,574)	-	139,065	117,240	96,615	77,308
<b>Fund Balance</b>	21,020	135,027	(93,547)	(93,547)	45,518	162,759	259,374	336,682

## Animal Shelter Fund Consolidated Statement

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	622,052	830,227	738,513	741,012	777,801	816,416	856,948	899,493
<b>Fines &amp; Foreitures</b>	-	-	71,246	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	44,180	32,742	48,073	15,257	15,257	15,257	15,257	15,257
<b>Sale of Assets</b>	3,000	3,000	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	-	-	-	-	-
<b>Transfers From/To</b>	379,071	433,532	462,718	476,831	476,831	476,831	476,831	476,831
<b>Total Revenue</b>	1,048,302	1,299,501	1,320,550	1,233,100	1,269,889	1,308,504	1,349,036	1,391,581
<b>Compensation</b>	536,410	572,703	598,655	641,505	660,750	680,573	700,990	722,020
<b>Health Insurance</b>	85,940	121,045	113,474	107,782	110,388	115,277	118,871	121,114
<b>Defined Benefit</b>	28,911	42,836	58,029	58,939	60,707	62,528	64,404	66,336
<b>Payroll Taxes</b>	37,648	39,999	42,171	46,474	50,547	52,064	53,626	55,234
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	231,948	195,489	258,443	268,828	276,177	283,727	291,483	299,452
<b>Capital</b>	10,660	-	101,795	-	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	94,853	85,563	93,457	109,572	112,617	115,747	118,964	122,270
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	1,026,370	1,057,635	1,266,024	1,233,100	1,271,187	1,309,916	1,348,338	1,386,426
<b>Fund Balance Goal</b>					50,000	50,000	50,000	50,000
<b>Net Operating Inc/(De)</b>	21,932	241,866	54,526	-	48,702	48,588	50,698	55,155
<b>Fund Balance</b>	56,244	298,110	352,636	352,636	401,338	449,926	500,624	555,779

## Fire Fund Consolidated Statement

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	19,753,534	21,430,279	22,735,159	24,101,206	25,441,850	26,382,104	27,344,591	29,290,603
<b>Liscenses &amp; Permits</b>	53,423	59,575	78,408	60,000	61,807	63,668	65,585	67,560
<b>InterGovt</b>	7,455	423,136	4,177,841	4,948,845	4,948,845	4,948,845	4,948,845	4,948,845
<b>Charges for Svcs</b>	1,373,672	1,550,484	2,183	2,000	2,000	2,000	2,000	2,000
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	19,586	42,579	89,246	40,000	40,000	40,000	40,000	40,000
<b>Misc. Revenue</b>	138,710	20,069	15,314	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	68,751	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	1,600	24,650	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	500,000	-	-	-	-
<b>Transfers From/To</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	21,347,980	23,550,772	27,166,902	29,652,051	30,494,501	31,436,617	32,401,021	34,349,007
<b>Compensation</b>	13,124,829	14,158,274	15,581,610	18,009,185	18,549,461	19,105,944	19,679,123	21,019,496
<b>Health Insurance</b>	1,771,325	2,497,912	2,610,595	2,772,068	2,860,049	2,986,733	3,079,837	3,303,116
<b>Defined Benefit</b>	785,691	1,155,939	1,579,133	1,853,454	1,909,058	1,966,329	2,025,319	2,163,267
<b>Payroll Taxes</b>	929,690	1,003,489	1,106,250	1,377,742	1,419,034	1,461,605	1,505,453	1,607,991
<b>Other Personnel</b>	4,950	-	1,297	-	-	-	-	-
<b>Operating</b>	2,390,940	2,658,150	3,254,745	3,372,250	3,539,649	3,715,359	3,899,790	4,093,377
<b>Capital</b>	435,688	535,308	754,391	75,995	74,000	104,000	160,000	154,000
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	1,235,820	1,341,513	1,338,651	1,540,533	1,492,427	1,445,823	1,400,675	1,356,936
<b>Interfund Transfers</b>	-	-	-	650,824	650,824	650,824	650,824	650,824
<b>Total Expenditures</b>	20,678,933	23,350,585	26,226,672	29,652,051	30,494,501	31,436,617	32,401,021	34,349,007
<b>Fund Balance Goal</b>					350,000	350,000	350,000	350,000
<b>Net Operating Inc/(De</b>	669,047	200,187	940,230	-	350,000	350,000	350,000	350,000
<b>Fund Balance</b>	5,730,913	6,735,191	7,675,421	7,675,421	8,025,421	8,375,421	8,725,421	9,075,421

## Other Revenue Funds

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**Total Other Revenue Funds  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	210,529	207,340	214,232	207,000	206,423	205,847	205,273	204,700
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	1,958,266	2,840,450	1,629,053	2,278,957	2,278,957	2,278,957	2,278,957	2,278,957
<b>Charges for Svcs</b>	623,193	992,841	971,800	946,244	946,244	946,244	946,244	946,244
<b>Fines &amp; Foreitures</b>	1,652,318	1,548,993	1,935,384	1,750,611	1,758,233	1,766,739	1,776,186	1,751,649
<b>Investment Revenue</b>	4,131	6,737	7,516	6,300	6,300	6,300	6,300	6,300
<b>Misc. Revenue</b>	8,591	61	-	-	-	-	-	-
<b>Contributions</b>	397,516	381,952	244,480	105,000	105,000	105,000	105,000	105,000
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	151,958	213,781	-	-	-	-
<b>Transfers From/To</b>	244,110	183,302	228,308	411,764	411,764	411,764	411,764	411,764
<b>Internal Svc Chg</b>	-	-	1,140,933	-	-	-	-	-
<b>Total Revenue</b>	<u>5,098,654</u>	<u>6,161,676</u>	<u>6,523,664</u>	<u>5,919,657</u>	<u>5,712,921</u>	<u>5,720,851</u>	<u>5,729,724</u>	<u>5,704,615</u>
<b>Compensation</b>	726,847	887,265	1,240,527	1,468,582	1,512,639	1,558,019	1,604,759	1,652,902
<b>Health Insurance</b>	57,318	91,133	161,093	173,787	180,635	188,636	194,516	198,187
<b>Defined Benefit</b>	35,383	55,375	117,774	130,309	134,218	138,245	142,392	146,664
<b>Payroll Taxes</b>	51,272	65,418	92,105	110,648	115,717	119,188	122,764	126,447
<b>Other Personnel</b>	-	-	14,878	-	-	-	-	-
<b>Operating</b>	2,054,476	2,568,310	2,148,102	2,251,531	2,256,440	2,296,532	2,338,847	2,348,428
<b>Capital</b>	250,073	300,519	143,636	70,300	-	-	-	-
<b>Non-Operating</b>	1,160,718	1,790,217	268,300	1,205,935	1,205,935	1,205,935	1,205,935	1,205,935
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	134,961	128,228	137,944	160,488	162,599	164,752	166,947	169,187
<b>Interfund Transfers</b>	347,535	254,080	840,157	348,077	348,077	348,077	348,077	348,077
<b>Total Expenditures</b>	<u>4,818,583</u>	<u>6,140,545</u>	<u>5,164,516</u>	<u>5,919,657</u>	<u>5,916,261</u>	<u>6,019,383</u>	<u>6,124,237</u>	<u>6,195,827</u>
<b>Fund Balance Goal</b>								
<b>Net Operating Inc/(Dec)</b>	<u>280,071</u>	<u>21,131</u>	<u>1,359,148</u>	<u>-</u>	<u>100,056</u>	<u>98,005</u>	<u>95,649</u>	<u>92,991</u>
<b>Fund Balance</b>	<u>3,822,857</u>	<u>3,843,988</u>	<u>5,203,136</u>	<u>5,203,136</u>	<u>5,303,192</u>	<u>5,401,198</u>	<u>5,496,847</u>	<u>5,529,387</u>

**Law Library  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	2,834	2,580	2,850	3,000	3,000	3,000	3,000	3,000
Fines & Foreitures	101,653	90,949	96,937	115,500	115,500	115,500	115,500	115,500
Investment Revenue	2,444	3,747	427	4,000	4,000	4,000	4,000	4,000
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	32,500	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Internal Svc Chg	-	-	100,214	-	-	-	-	-
<b>Total Revenue</b>	<b>106,931</b>	<b>97,276</b>	<b>200,428</b>	<b>155,000</b>	<b>122,500</b>	<b>122,500</b>	<b>122,500</b>	<b>122,500</b>
Compensation	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	174,746	125,692	87,883	155,000	122,000	122,000	122,000	122,000
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>174,746</b>	<b>125,692</b>	<b>87,883</b>	<b>155,000</b>	<b>122,000</b>	<b>122,000</b>	<b>122,000</b>	<b>122,000</b>
<b>Fund Balance Goal</b>								
Net Operating Inc/(Dec)	(67,815)	(28,416)	112,545	-	500	500	500	500
<b>Fund Balance</b>	<b>590,095</b>	<b>561,679</b>	<b>674,224</b>	<b>674,224</b>	<b>674,724</b>	<b>675,224</b>	<b>675,724</b>	<b>676,224</b>

**Sheriff's Forfeitures  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	-	-	2,850	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	17,937	4,040	96,937	75,000	75,000	75,000	75,000	75,000
<b>Investment Revenue</b>	-	-	427	-	-	-	-	-
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	-	-	-	-	-
<b>Transfers From/To</b>	-	-	-	-	-	-	-	-
<b>Internal Svc Chg</b>	-	-	100,214	-	-	-	-	-
<b>Total Revenue</b>	17,937	4,040	200,428	75,000	75,000	75,000	75,000	75,000
<b>Compensation</b>	-	-	-	-	-	-	-	-
<b>Health Insurance</b>	-	-	-	-	-	-	-	-
<b>Defined Benefit</b>	-	-	-	-	-	-	-	-
<b>Payroll Taxes</b>	-	-	-	-	-	-	-	-
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	25,370	40,873	15,807	65,000	65,000	65,000	65,000	65,000
<b>Capital</b>	4,875	2,455	-	10,000	-	-	-	-
<b>Non-Operating</b>	-	-	1,300	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	30,245	43,328	17,107	75,000	65,000	65,000	65,000	65,000
<b>Fund Balance Goal</b>								
<b>Net Operating Inc/(Dec)</b>	(12,308)	(39,288)	183,321	-	10,000	10,000	10,000	10,000
<b>Fund Balance</b>	59,800	20,513	203,834	203,834	213,834	223,834	233,834	243,834

**Mutiple Grants  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	534,229	771,056	621,336	626,192	626,192	626,192	626,192	626,192
<b>Charges for Svcs</b>	-	-	-	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	8,591	-	-	-	-	-	-	-
<b>Contributions</b>	323,961	301,627	167,211	30,000	30,000	30,000	30,000	30,000
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	151,958	-	-	-	-	-
<b>Transfers From/To</b>	65,105	78,562	-	170,687	170,687	170,687	170,687	170,687
<b>Internal Svc Chg</b>	-	-	940,505	-	-	-	-	-
<b>Total Revenue</b>	931,887	1,151,245	1,881,010	826,879	826,879	826,879	826,879	826,879
<b>Compensation</b>	267,848	293,143	469,036	552,032	568,593	585,651	603,220	621,317
<b>Health Insurance</b>	17,326	28,020	78,379	87,117	90,550	94,560	97,508	99,348
<b>Defined Benefit</b>	12,066	16,288	49,761	54,485	56,120	57,803	59,537	61,323
<b>Payroll Taxes</b>	17,590	21,899	35,566	41,310	43,497	44,802	46,146	47,531
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	475,385	730,111	565,286	41,935	38,492	35,332	32,431	29,769
<b>Capital</b>	10,000	54,944	8,518	-	-	-	-	-
<b>Non-Operating</b>	45,000	46,501	47,000	47,000	47,000	47,000	47,000	47,000
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	2,590	2,752	2,689	3,000	3,031	3,062	3,094	3,126
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	847,805	1,193,658	1,256,235	826,879	847,283	868,211	888,938	909,414
<b>Fund Balance Goal</b>					20,404	41,332	62,059	82,535
<b>Net Operating Inc/(Dec)</b>	84,082	(42,413)	624,775	-	0	(0)	0	(0)
<b>Fund Balance</b>	329,106	286,693	911,468	911,468	911,468	911,468	911,469	911,468



**Community Development  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	1,088,747	1,674,700	709,922	1,114,001	1,114,001	1,114,001	1,114,001	1,114,001
<b>Charges for Svcs</b>	-	-	-	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	-	-	-	-	-
<b>Transfers From/To Internal Svc Chg</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	1,088,747	1,674,700	709,922	1,114,001	1,114,001	1,114,001	1,114,001	1,114,001
<b>Compensation</b>	112,549	99,130	112,273	100,895	103,922	107,040	110,251	113,558
<b>Health Insurance</b>	12,589	14,279	11,588	12,046	12,521	13,075	13,483	13,737
<b>Defined Benefit</b>	6,606	8,418	11,340	10,446	10,759	11,082	11,415	11,757
<b>Payroll Taxes</b>	8,126	7,190	8,137	7,718	7,950	8,189	8,434	8,687
<b>Other Personnel</b>	-	-	14,878	-	-	-	-	-
<b>Operating</b>	19,903	4,799	-	35,496	35,496	35,496	35,496	35,496
<b>Capital</b>	-	-	62,500	-	-	-	-	-
<b>Non-Operating</b>	953,718	1,533,716	-	938,935	938,935	938,935	938,935	938,935
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	6,956	7,168	7,129	8,465	8,585	8,706	8,830	8,955
<b>Interfund Transfers</b>	-	-	488,254	-	-	-	-	-
<b>Total Expenditures</b>	1,120,447	1,674,700	716,099	1,114,001	1,118,168	1,122,523	1,126,843	1,131,126
<b>Fund Balance Goal</b>					4,167	8,522	12,842	17,125
<b>Net Operating Inc/(Dec)</b>	(31,700)	(0)	(6,177)	-	0	0	(0)	0
<b>Fund Balance</b>	941	941	(5,236)	(5,236)	(5,236)	(5,236)	(5,236)	(5,235)

**DA's Condemnation  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	-	3,749	5,917	5,000	5,000	5,000	5,000	5,000
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Internal Svc Chg	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	3,749	5,917	5,000	5,000	5,000	5,000	5,000
Compensation	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	-	(232)	-	5,000	5,000	5,000	5,000	5,000
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	(232)	-	5,000	5,000	5,000	5,000	5,000
<b>Fund Balance Goal</b>								
Net Operating Inc/(Dec)	-	3,981	5,917	-	-	-	-	-
<b>Fund Balance</b>	-	3,981	9,898	9,898	9,898	9,898	9,898	9,898

**DA's Condemnation Fund  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	5,724	1,867	1,577	30,000	30,000	30,000	30,000	30,000
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To Internal Svc Chg	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,724</b>	<b>1,867</b>	<b>1,577</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Compensation	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	40,105	9,089	13,246	30,000	30,000	30,000	30,000	30,000
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>40,105</b>	<b>9,089</b>	<b>13,246</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Fund Balance Goal</b>								
<b>Net Operating Inc/(Dec)</b>	<b>(34,381)</b>	<b>(7,222)</b>	<b>(11,669)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>	<b>69,444</b>	<b>62,222</b>	<b>50,553</b>	<b>50,553</b>	<b>50,553</b>	<b>50,553</b>	<b>50,553</b>	<b>50,553</b>

**DATE FUND**  
**Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	-	-	-	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	253,480	268,937	271,496	228,147	225,775	223,625	221,737	220,162
<b>Investment Revenue</b>	596	1,218	2,745	1,000	1,000	1,000	1,000	1,000
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	57,383	-	-	-	-
<b>Transfers From/To</b>	-	-	-	-	-	-	-	-
<b>Internal Svc Chg</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	254,077	270,155	274,241	286,530	226,775	224,625	222,737	221,162
<b>Compensation</b>	23,628	96,754	106,793	112,716	116,097	119,580	123,168	126,863
<b>Health Insurance</b>	-	859	453	465	483	505	520	530
<b>Defined Benefit</b>	-	4,770	10,933	11,671	12,021	12,382	12,753	13,136
<b>Payroll Taxes</b>	1,808	7,109	8,024	8,621	8,881	9,148	9,422	9,705
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	179,005	136,740	140,288	153,057	153,057	153,057	153,057	153,057
<b>Total Expenditures</b>	204,441	246,232	266,491	286,530	290,540	294,672	298,921	303,291
<b>Fund Balance Goal</b>					63,766	70,047	76,184	82,129
<b>Net Operating Inc/(Dec)</b>	49,636	23,923	7,750	-	0	0	(0)	0
<b>Fund Balance</b>	592,213	616,137	623,887	623,887	623,887	623,887	623,887	623,887

**Victim/ Witness Fund  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	-	-	-	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	220,349	199,020	200,004	204,286	203,206	202,218	201,318	200,502
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	14,672	-	-	-	-
<b>Transfers From/To Internal Svc Chg</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	220,349	199,020	200,004	218,958	203,206	202,218	201,318	200,502
<b>Compensation</b>	71,074	80,008	79,373	84,799	87,343	89,963	92,662	95,442
<b>Health Insurance</b>	740	664	643	651	677	707	729	742
<b>Defined Benefit</b>	2,944	3,434	5,930	6,183	6,368	6,560	6,756	6,959
<b>Payroll Taxes</b>	5,302	5,944	5,907	6,487	6,682	6,882	7,089	7,301
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	80	2,080	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-
<b>Non-Operating</b>	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	1,870	883	784	838	838	838	838	838
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	202,010	213,013	212,637	218,958	221,908	224,950	228,074	231,283
<b>Fund Balance Goal</b>					18,702	22,732	26,756	30,781
<b>Net Operating Inc/(Dec)</b>	18,339	(13,993)	(12,633)	-	0	0	0	0
<b>Fund Balance</b>	68,504	54,511	41,878	41,878	41,878	41,879	41,879	41,879

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**Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	55,495	114,371	65,299	93,542	93,542	93,542	93,542	93,542
<b>Charges for Svcs</b>	313,536	313,350	-	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	309,307	357,443	348,279	318,063	322,530	327,114	331,817	336,640
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	73,555	80,325	77,269	75,000	75,000	75,000	75,000	75,000
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	140,229	-	-	-	-
<b>Transfers From/To</b>	80,000	-	88,020	88,020	88,020	88,020	88,020	88,020
<b>Internal Svc Chg</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	831,893	865,489	578,867	714,854	579,092	583,676	588,379	593,202
<b>Compensation</b>	122,339	121,424	139,026	164,991	169,941	175,039	180,290	185,699
<b>Health Insurance</b>	10,178	14,801	20,467	19,642	20,416	21,320	21,985	22,400
<b>Defined Benefit</b>	6,026	8,822	14,118	14,721	15,163	15,618	16,086	16,569
<b>Payroll Taxes</b>	9,152	9,001	9,981	12,267	13,000	13,390	13,792	14,206
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	449,741	547,296	341,001	499,627	519,956	541,111	563,128	586,040
<b>Capital</b>	-	-	-	-	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	4,229	4,010	4,142	3,606	3,570	3,535	3,500	3,466
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	601,665	705,354	528,735	714,854	742,046	770,014	798,781	828,379
<b>Fund Balance Goal</b>					162,954	186,337	210,402	235,176
<b>Net Operating Inc/(Dec)</b>	230,228	160,135	50,132	-	0	(0)	0	(0)
<b>Fund Balance</b>	659,102	819,236	869,368	869,368	869,368	869,368	869,368	869,368

**Drug Accountability  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	274,590	233,165	164,294	278,751	278,751	278,751	278,751	278,751
<b>Charges for Svcs</b>	-	-	-	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	120,666	115,188	119,910	159,615	167,980	176,784	186,048	195,799
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	-	61	-	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	-	-	-	-	-
<b>Transfers From/To</b>	98,677	98,677	129,459	130,783	130,783	130,783	130,783	130,783
<b>Internal Svc Chg</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	493,933	447,092	413,663	569,149	577,514	586,318	595,582	605,333
<b>Compensation</b>	129,409	173,350	203,156	238,503	245,658	253,028	260,619	268,437
<b>Health Insurance</b>	16,485	27,490	30,763	31,160	32,388	33,822	34,877	35,535
<b>Defined Benefit</b>	7,741	12,233	18,699	23,007	23,697	24,408	25,140	25,895
<b>Payroll Taxes</b>	9,294	12,621	14,916	17,825	18,793	19,357	19,937	20,535
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	192,013	164,676	200,356	256,538	268,671	281,377	294,685	308,622
<b>Capital</b>	-	-	-	-	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	936	662	1,277	2,116	2,298	2,497	2,712	2,946
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	355,878	391,032	469,167	569,149	591,505	614,489	637,970	661,970
<b>Fund Balance Goal</b>					13,991	28,171	42,388	56,637
<b>Net Operating Inc/(Dec)</b>	138,055	56,060	(55,504)	-	(0)	(0)	0	0
<b>Fund Balance</b>	272,095	328,154	272,650	272,650	272,650	272,649	272,650	272,650

## Mental Health Consolidated Statement

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	5,205	47,158	47,725	77,375	77,375	77,375	77,375	77,375
<b>Charges for Svcs</b>	-	-	-	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	-	-	1,157	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	-	-	-	-	-
<b>Transfers From/To</b>	328	6,063	8,484	8,484	8,484	8,484	8,484	8,484
<b>Internal Svc Chg</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	5,533	53,221	57,366	85,859	85,859	85,859	85,859	85,859
<b>Compensation</b>	-	23,290	33,457	43,935	45,253	46,611	48,009	49,449
<b>Health Insurance</b>	-	5,020	5,087	-	-	-	-	-
<b>Defined Benefit</b>	-	1,410	1,698	-	-	-	-	-
<b>Payroll Taxes</b>	-	1,641	2,484	3,361	3,462	3,566	3,673	3,783
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	5,533	21,860	34,033	38,563	39,499	40,458	41,440	42,446
<b>Capital</b>	-	-	-	-	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	5,533	53,221	76,759	85,859	88,214	90,634	93,121	95,678
<b>Fund Balance Goal</b>					2,355	4,775	7,262	9,819
<b>Net Operating Inc/(Dec)</b>	(0)	(0)	(19,393)	-	0	(0)	(0)	0
<b>Fund Balance</b>	-	-	(19,393)	(19,393)	(19,393)	(19,393)	(19,393)	(19,393)



**Drug Screening Lab  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	8,055	-	-	-	-	-
Charges for Svcs	-	-	359,755	343,244	343,244	343,244	343,244	343,244
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To Internal Svc Chg	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	367,810	343,244	343,244	343,244	343,244	343,244
<b>Compensation</b>	-	166	89,598	125,721	129,493	133,377	137,379	141,500
<b>Health Insurance</b>	-	-	11,850	13,277	13,800	14,411	14,861	15,141
<b>Defined Benefit</b>	-	-	4,419	5,138	5,292	5,451	5,614	5,783
<b>Payroll Taxes</b>	-	13	6,530	9,618	9,906	10,203	10,509	10,825
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	-	-	101,741	100,270	99,690	99,114	98,540	97,970
<b>Capital</b>	-	-	-	-	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	-	-	100	1,200	1,200	1,200	1,200	1,200
<b>Interfund Transfers</b>	-	-	88,020	88,020	88,020	88,020	88,020	88,020
<b>Total Expenditures</b>	-	179	302,258	343,244	347,401	351,777	356,124	360,439
<b>Fund Balance Goal</b>					4,157	8,533	12,880	17,195
<b>Net Operating Inc/(Dec)</b>	-	(179)	65,552	-	(0)	0	0	(0)
<b>Fund Balance</b>	-	(178)	65,374	65,374	65,374	65,374	65,374	65,374

## Veterans Accountability Consolidated Statement

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	12,422	89,096	89,096	89,096	89,096	89,096
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	-	-	200	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To Internal Svc Chg	-	-	2,345	13,790	13,790	13,790	13,790	13,790
<b>Total Revenue</b>	-	-	14,967	102,886	102,886	102,886	102,886	102,886
Compensation	-	-	7,815	44,990	46,340	47,730	49,162	50,637
Health Insurance	-	-	1,863	9,429	9,801	10,235	10,554	10,753
Defined Benefit	-	-	876	4,658	4,798	4,942	5,090	5,243
Payroll Taxes	-	-	560	3,441	3,545	3,651	3,761	3,874
Other Personnel	-	-	-	-	-	-	-	-
Operating	-	-	3,553	40,368	40,368	40,368	40,368	40,368
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	100	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	14,767	102,886	104,851	106,926	108,934	110,874
<b>Fund Balance Goal</b>					1,965	4,040	6,048	7,988
<b>Net Operating Inc/(Dec)</b>	-	-	200	-	0	0	(0)	0
<b>Fund Balance</b>	-	-	200	200	200	201	200	200

**Jail**  
**Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	-	-	-	-	-	-	-	-
<b>Fines &amp; Foreitures</b>	429,104	393,819	399,821	391,000	389,243	387,498	385,766	384,046
<b>Investment Revenue</b>	829	1,695	3,819	1,000	1,000	1,000	1,000	1,000
<b>Misc. Revenue</b>	-	-	-	-	-	-	-	-
<b>Contributions</b>	-	-	-	-	-	-	-	-
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	(31,003)	-	-	-	-
<b>Transfers From/To</b>	-	-	-	-	-	-	-	-
<b>Internal Svc Chg</b>	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	429,933	395,514	403,640	360,997	390,243	388,498	386,766	385,046
<b>Compensation</b>	-	-	-	-	-	-	-	-
<b>Health Insurance</b>	-	-	-	-	-	-	-	-
<b>Defined Benefit</b>	-	-	-	-	-	-	-	-
<b>Payroll Taxes</b>	-	-	-	-	-	-	-	-
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	282,843	296,951	221,780	219,734	213,509	207,459	201,582	195,871
<b>Capital</b>	5,500	243,120	12,995	-	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	118,380	112,753	121,723	141,263	143,076	144,913	146,773	148,657
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	406,723	652,824	356,498	360,997	356,585	352,372	348,355	344,528
<b>Fund Balance Goal</b>								
<b>Net Operating Inc/(Dec)</b>	23,210	(257,310)	47,142	-	33,658	36,126	38,411	40,518
<b>Fund Balance</b>	1,039,893	782,583	829,725	829,725	863,383	899,508	937,919	978,437

**Sheriff's Commissary  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	306,823	676,911	606,345	600,000	600,000	600,000	600,000	600,000
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To Internal Svc Chg	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>306,823</b>	<b>676,911</b>	<b>606,345</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
Compensation	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	284,540	485,213	396,401	600,000	610,358	620,896	631,615	642,519
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>284,540</b>	<b>485,213</b>	<b>396,401</b>	<b>600,000</b>	<b>610,358</b>	<b>620,896</b>	<b>631,615</b>	<b>642,519</b>
<b>Fund Balance Goal</b>					<b>10,358</b>	<b>20,896</b>	<b>31,615</b>	<b>42,519</b>
<b>Net Operating Inc/(Dec)</b>	<b>22,283</b>	<b>191,698</b>	<b>209,944</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance</b>	<b>51,919</b>	<b>243,617</b>	<b>453,561</b>	<b>453,561</b>	<b>453,561</b>	<b>453,561</b>	<b>453,561</b>	<b>453,562</b>

**Confiscated Assets Fund  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	194,207	112,102	365,643	224,000	224,000	224,000	224,000	224,000
Investment Revenue	261	77	98	300	300	300	300	300
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Internal Svc Chg	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>194,468</b>	<b>112,178</b>	<b>365,741</b>	<b>224,300</b>	<b>224,300</b>	<b>224,300</b>	<b>224,300</b>	<b>224,300</b>
Compensation	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	135,465	135,513	145,261	164,000	168,402	172,921	177,562	182,328
Capital	229,698	-	59,623	60,300	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>365,163</b>	<b>135,513</b>	<b>204,884</b>	<b>224,300</b>	<b>168,402</b>	<b>172,921</b>	<b>177,562</b>	<b>182,328</b>
<b>Fund Balance Goal</b>								
<b>Net Operating Inc/(Dec)</b>	<b>(170,695)</b>	<b>(23,335)</b>	<b>160,857</b>	<b>-</b>	<b>55,898</b>	<b>51,379</b>	<b>46,738</b>	<b>41,972</b>
<b>Fund Balance</b>	<b>92,986</b>	<b>69,651</b>	<b>230,508</b>	<b>230,508</b>	<b>286,406</b>	<b>337,785</b>	<b>384,523</b>	<b>426,495</b>

**Hotel /Motel Tax  
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	210,529	207,340	214,232	207,000	206,423	205,847	205,273	204,700
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To Internal Svc Chg	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	210,529	207,340	214,232	207,000	206,423	205,847	205,273	204,700
<b>Compensation</b>	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Non-Operating	42,000	90,000	100,000	100,000	100,000	100,000	100,000	100,000
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	168,530	117,340	123,595	107,000	107,000	107,000	107,000	107,000
<b>Total Expenditures</b>	210,530	207,340	223,595	207,000	207,000	207,000	207,000	207,000
<b>Fund Balance Goal</b>					577	1,153	1,727	2,300
<b>Net Operating Inc/(Dec)</b>	(1)	0	(9,363)	-	(0)	(0)	(0)	0
<b>Fund Balance</b>	-	-	(9,363)	(9,363)	(9,363)	(9,363)	(9,364)	(9,364)

# Other Schedules

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# Debt Maturity Schedule

CHEROKEE COUNTY DEBT MATURITY September 30, 2017									
GOVERNMENTAL DEBT	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2034	Total
<b>GENERAL OBLIGATION BONDS</b>									
<b>2007 RRDA (Series A&amp;B)</b>									
Principal	455,000	485,000	510,000	540,000	570,000	3,300,000	4,150,000	1,270,000	11,280,000
Interest	759,973	734,675	707,753	679,035	2,944,050	2,126,638	1,067,250	58,000	9,077,374
	<u>1,214,973</u>	<u>1,219,675</u>	<u>1,217,753</u>	<u>1,219,035</u>	<u>3,514,050</u>	<u>5,426,638</u>	<u>5,217,250</u>	<u>1,328,000</u>	<u>20,357,374</u>
<b>2009</b>									
Principal	1,830,000	1,905,000							3,735,000
Interest	154,725	95,250							249,975
	<u>1,984,725</u>	<u>2,000,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,984,975</u>
<b>2010</b>									
Principal	750,000	850,000	950,000	1,050,000	5,167,000				8,767,000
Interest	396,268	362,368	323,948	281,008	605,725				1,969,318
	<u>1,146,268</u>	<u>1,212,368</u>	<u>1,273,948</u>	<u>1,331,008</u>	<u>5,772,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,736,318</u>
<b>2012</b>									
Principal	630,000	565,000	495,000	435,000	2,785,000				4,910,000
Interest	93,290	81,320	70,585	61,180	205,865				512,240
	<u>723,290</u>	<u>646,320</u>	<u>565,585</u>	<u>496,180</u>	<u>2,990,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,422,240</u>
<b>2014</b>									
Principal	775,000	830,000	895,000	980,000	6,383,000	10,560,000			20,423,000
Interest	580,013	558,003	534,431	509,013	2,073,030	610,458			4,864,949
	<u>1,355,013</u>	<u>1,388,003</u>	<u>1,429,431</u>	<u>1,489,013</u>	<u>8,456,030</u>	<u>11,170,458</u>	<u>-</u>	<u>-</u>	<u>25,287,949</u>
<b>2016</b>									
Principal	475,000	480,000	2,495,000	2,535,000	13,395,000	8,605,000			27,985,000
Interest	467,350	459,417	451,401	409,735	1,397,540	289,161			3,474,604
	<u>942,350</u>	<u>939,417</u>	<u>2,946,401</u>	<u>2,944,735</u>	<u>14,792,540</u>	<u>8,894,161</u>	<u>-</u>	<u>-</u>	<u>31,459,604</u>
<b>Total - BONDS</b>									
Principal	4,915,000	5,115,000	5,345,000	5,540,000	28,300,000	22,465,000	4,150,000	1,270,000	77,100,000
Interest	2,451,620	2,291,034	2,088,119	1,939,971	7,226,210	3,026,257	1,067,250	58,000	20,148,459
	<u>7,366,620</u>	<u>7,406,034</u>	<u>7,433,119</u>	<u>7,479,971</u>	<u>35,526,210</u>	<u>25,491,257</u>	<u>5,217,250</u>	<u>1,328,000</u>	<u>97,248,459</u>



# Debt Summary as of 9/30/2017

## Cherokee County Cherokee County - Debt Summary September 30, 2017

<u>GOVERNMENTAL DEBT</u>	Balance			Balance	Current	Interest
	9/30/2016	Additions Refunded	Deletions	9/30/2017	Portion	Paid
<b>General Obligation Bonds</b>						
RRDA Bonds, Series 2007 A Bank of New York	13,205,000	-	4,000,000	9,205,000	95,000	639,623
RRDA Bonds, Series 2007 B Bank of New York	2,510,000	-	435,000	2,075,000	360,000	145,580
Series 2009 Advanced Refunding of Bonds	5,510,000	-	1,775,000	3,735,000	1,830,000	181,350
Series 2016	28,450,000	-	465,000	27,985,000	475,000	472,574
Series 2010	9,417,000	-	650,000	8,767,000	750,000	410,103
Series 2012	5,610,000	-	700,000	4,910,000	630,000	99,940
Series 2014	21,128,000	-	705,000	20,423,000	775,000	590,024
	<b>85,830,000</b>	<b>-</b>	<b>8,730,000</b>	<b>77,100,000</b>	<b>4,915,000</b>	<b>2,539,193</b>

## Cherokee County, GA Enterprise Car Lease Schedule

Driver	Year	Make	Model	Series	Lease Term	Total Rent/Mo
POOL DRIVER ENGINEERING	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER STORMWATER	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER SPLOST ENGINEERING	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER TAX ASSESSOR	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER TAX ASSESSOR	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER SPLOST ENGINEERING	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER TAX ASSESSOR	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER TAX ASSESSOR	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER TAX ASSESSOR	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER STORMWATER	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER TAX ASSESSOR	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER ENGINEERING	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER TAX ASSESSOR	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER TAX ASSESSOR	2017	Ford	Escape SE 4dr 4x4		60	455.47
POOL DRIVER SPLOST ENGINEERING	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER BUILDING INSPECTIONS	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER BUILDING INSPECTIONS	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER ENGINEERING	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER SPLOST ENGINEERING	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER BUILDING INSPECTIONS	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER BUILDING INSPECTIONS	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER ENGINEERING	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER ENGINEERING	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER ENGINEERING	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53
POOL DRIVER BUILDING INSPECTIONS	2016	Ford	F-150 XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		60	478.53

## Conference Center Consolidated Statement

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	16,243	18,890	16,979	18,000	18,355	18,717	19,087	19,463
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	265,427	325,887	305,769	281,435	281,435	281,435	281,435	281,435
<b>Contributions</b>	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
<b>Sale of Assets</b>	-	-	-	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	30,000	-	-	-	-
<b>Transfers From/To</b>	168,530	117,340	123,595	107,000	107,000	107,000	107,000	107,000
<b>Total Revenue</b>	471,200	483,116	467,343	457,435	427,790	428,152	428,522	428,898
<b>Compensation</b>	-	-	-	-	-	-	-	-
<b>Health Insurance</b>	-	-	-	-	-	-	-	-
<b>Defined Benefit</b>	-	-	-	-	-	-	-	-
<b>Payroll Taxes</b>	-	-	-	-	-	-	-	-
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	278,858	446,131	369,996	341,142	357,117	373,840	391,346	409,672
<b>Capital</b>	-	-	62,789	-	-	-	-	-
<b>Non-Operating</b>	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	-	-	76,081	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	278,858	446,131	508,866	341,142	357,117	373,840	391,346	409,672
<b>Fund Balance Goal</b>								
<b>Net Operating Inc/(Dec)</b>	192,342	36,985	(41,523)	116,293	70,673	54,312	37,175	19,226
<b>Fund Balance</b>	584,251	529,124	487,601	603,894	674,567	728,879	766,055	785,281

**EMS**  
**Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	-	-	-	-	-	-	-	-
<b>Liscenses &amp; Permits</b>	-	-	-	-	-	-	-	-
<b>InterGovt</b>	-	-	-	-	-	-	-	-
<b>Charges for Svcs</b>	6,998,309	6,856,614	7,760,061	7,765,600	7,882,959	8,001,875	8,122,355	8,244,407
<b>Fines &amp; Foreitures</b>	-	-	-	-	-	-	-	-
<b>Investment Revenue</b>	-	-	-	-	-	-	-	-
<b>Misc. Revenue</b>	643,727	1,524,494	145,218	-	-	-	-	-
<b>Contributions</b>	-	42,165	14,121	-	-	-	-	-
<b>Sale of Assets</b>	-	-	3,100	-	-	-	-	-
<b>Bond/Debt Proceeds</b>	-	-	-	-	-	-	-	-
<b>Use of Reserves</b>	-	-	-	700,000	-	-	-	-
<b>Transfers From/To</b>	1,835,720	1,270,234	1,467,591	2,134,691	2,134,691	2,134,691	2,134,691	2,134,691
<b>Total Revenue</b>	9,477,756	9,693,507	9,390,091	10,600,291	10,017,650	10,136,566	10,257,046	10,379,098
<b>Compensation</b>	3,241,085	3,691,300	3,906,151	4,677,962	5,118,301	5,571,850	5,739,005	5,911,176
<b>Health Insurance</b>	458,706	716,766	707,472	793,328	873,068	974,618	1,004,999	1,023,966
<b>Defined Benefit</b>	178,987	522,047	402,549	476,863	521,750	567,984	585,024	602,575
<b>Payroll Taxes</b>	224,207	252,653	276,406	357,865	391,550	426,247	439,034	452,205
<b>Other Personnel</b>	-	-	-	-	-	-	-	-
<b>Operating</b>	1,100,158	1,017,339	1,048,412	1,320,832	1,358,714	1,397,683	1,437,770	1,479,006
<b>Capital</b>	-	-	55,973	-	-	-	-	-
<b>Non-Operating</b>	3,088,340	1,863,124	3,284,407	2,665,600	2,665,600	2,665,600	2,665,600	2,665,600
<b>Debt Service</b>	-	-	-	-	-	-	-	-
<b>Allocated</b>	74,684	101,078	272,509	107,841	118,231	129,622	142,110	155,802
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	8,366,167	8,164,307	9,953,879	10,400,291	11,047,214	11,733,604	12,013,542	12,290,328
<b>Fund Balance Goal</b>								
<b>Net Operating Inc/(Dec)</b>	1,111,589	1,529,200	(563,788)	200,000	(1,029,564)	(1,597,037)	(1,756,496)	(1,911,231)
<b>Fund Balance</b>	1,533,521	2,797,503	2,233,715	2,433,715	1,404,151	(192,886)	(1,949,382)	(3,860,613)

# 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 FY2019 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 FY2016.

## ***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 2019 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 2019 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 2019 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 2019 Budget are described below:

1. **Strategic Planning Session, January 2018.** 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 2018.** 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 FY2019 Budgets.
3. **Department Budget Entry into MUNIS, Capital Requests, IT Requests and New Personnel Requests Forms, February/March 2018.** The Budget module in the MUNIS accounting system was open for departments to enter their 2019 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 2018.** During this period, Finance reviewed all budgets and clarified details with the departments. Meetings were then held with the County Manager and each Department. 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 2018.** 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 2018.** Using the approved millage rate, the 2019 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 2, 2018, the proposed 2019 budget was adopted.
7. **Adjusting the 2019 Budget, throughout FY2019.** The budget may be adjusted throughout FY2019 as per policies adopted by the Board of Commissioners.

# INTRODUCTION

## ***BASIS OF PRESENTATION***

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

#### **State Forfeiture Fund**

A fund to account for Sheriff's state forfeitures.

# INTRODUCTION

## **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.

## **Parks and Recreation Fund**

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

## **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.

## **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.



# INTRODUCTION

## **Veteran's Court Fund**

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

## **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.

## **Recreation Capital Construction (Parks Bond) Fund**

A fund established to account for the proceeds and expenditures from bonds issued for Parks and Recreation development.

## **SPLOST Fund V**

A fund to account for the proceeds of a special one percent sales tax levy approved in 2005 for a period of five years. The proceeds of this special tax are 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.

# INTRODUCTION

## **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.

## **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.

## **Resource Recovery Development Fund**

A fund to account for the bond activities of the Resource Recovery Development Authority of Cherokee County.

## **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.

## **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.

# INTRODUCTION

## **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.

### **Fleet Maintenance Fund**

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

### **Insurance Fund**

A fund to finance automobile and personal liability insurance.

## ***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 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 Comprehensive Annual Financial Report (CAFR) 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

# INTRODUCTION

documents, and the basis of accounting that is reflected in the County's CAFR 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 CAFR 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 CAFR 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 CAFR.

# 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.

# FINANCIAL POLICIES

**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 Comprehensive Annual Financial Report (CAFR), including an audit opinion. The CAFR 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.

# FINANCIAL POLICIES

## ***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.

# FINANCIAL POLICIES

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.

# FINANCIAL POLICIES

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)

# FINANCIAL POLICIES

- 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 on 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.

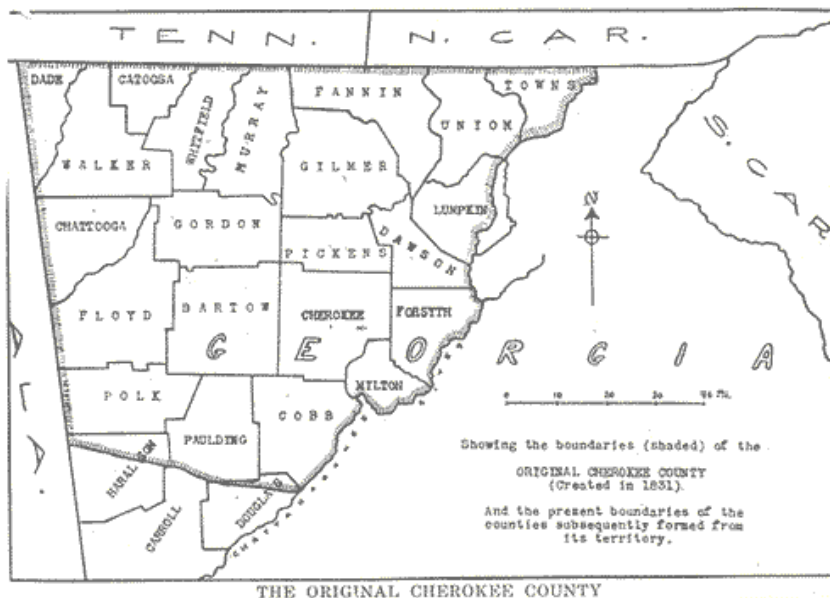
Department Managers will be responsible for all purchases made and also to fund availability. Procurement of materials, supplies and services is an important function of Cherokee County's organization. A central purchasing department provides a support service to operating departments. For any purchasing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



OFFICE OF THE GEORGIA MARBLE FINISHING WORKS, CANTON

## 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.

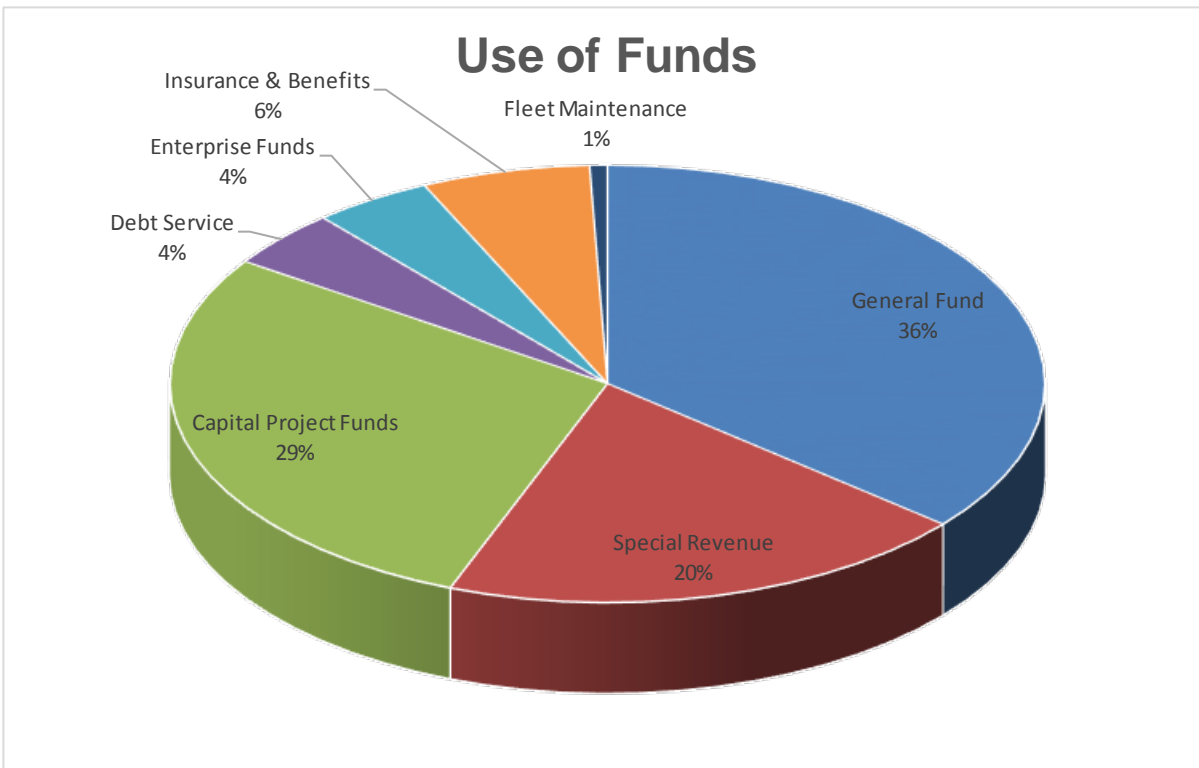
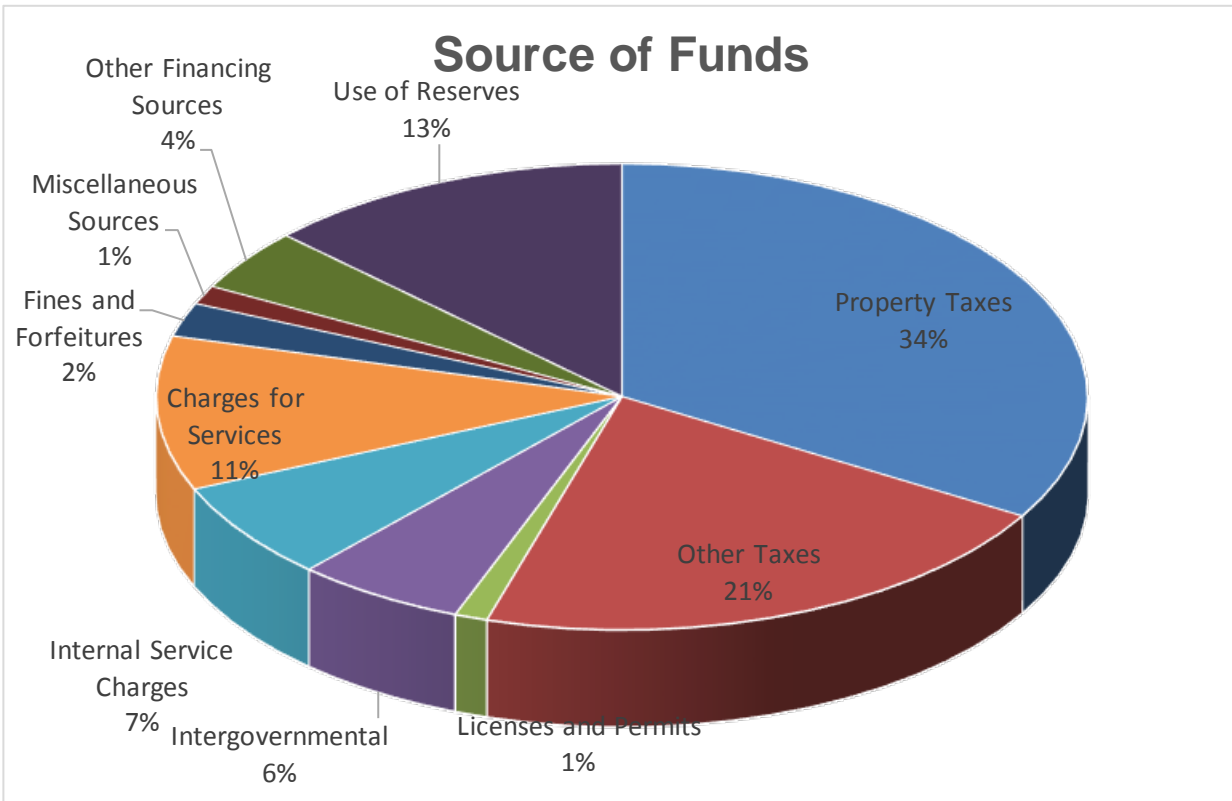
For more information on Cherokee County and its people, the Reverend Lloyd Marlin was appointed Official Historian of Cherokee County on the event of its centennial anniversary. Rev. Marlin's history was published in 1932, "the History of Cherokee County." there was only one thousand copies printed, 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 2019 Budget



## COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RESERVES FY2019

FUNDS:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
<b>REVENUES:</b>							
Property Taxes	58,846,269	24,620,021		5,599,166			89,065,456
Other Taxes	14,590,000	2,102,000	39,178,000	171,000			56,041,000
Licenses and Permits	2,970,000	65,000					3,035,000
Intergovernmental	49,000	10,137,560	5,446,563				15,633,123
Internal Service Charges	520,985					17,469,200	17,990,185
Charges for Services	7,759,959	12,236,157			8,380,600		28,376,716
Fines and Forfeits	4,368,000	1,874,655					6,242,655
Investment Income	526,703	214,099	520,000				1,260,802
Contributions	15,257	161,000			21,000		197,257
Miscellaneous Sources	931,019	14,100	112,500	307,236	4,200	633,828	2,002,883
Other Financing Sources	471,870						471,870
<b>Total Anticipated Revenues</b>	<b>91,049,062</b>	<b>51,424,592</b>	<b>45,257,063</b>	<b>6,077,402</b>	<b>8,405,800</b>	<b>18,103,028</b>	<b>220,316,947</b>
<b>EXPENDITURES:</b>							
Personal Services	60,710,518	36,533,547	2,870,989		6,633,577	15,499,892	122,248,523
Operating Services	17,503,471	8,825,262	649,524		1,788,779	2,666,599	31,433,635
Non Dept Managed Costs	3,785,792	2,883,014	37,863	148,150	168,081	49,841	7,072,741
Non Operational Costs	3,442,675	2,623,905	14,139,681		3,097,600	40,000	23,343,861
<b>Appropriated Expenditures</b>	<b>85,442,456</b>	<b>50,865,728</b>	<b>17,698,057</b>	<b>148,150</b>	<b>11,688,037</b>	<b>18,256,332</b>	<b>184,098,760</b>
Debt Service:							
Principal Retirement				8,630,000			8,630,000
Interest and Fiscal Charges				2,575,555			2,575,555
Lease Payments	280,458	161,150	22,417				464,025
Capital Projects	735,045	979,375	58,173,728			-	59,888,148
<b>Total Anticipated Expenditures</b>	<b>86,457,959</b>	<b>52,006,253</b>	<b>75,894,202</b>	<b>11,353,705</b>	<b>11,688,037</b>	<b>18,256,332</b>	<b>255,656,488</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>4,591,103</b>	<b>(581,661)</b>	<b>(30,637,139)</b>	<b>(5,276,303)</b>	<b>(3,282,237)</b>	<b>(153,304)</b>	<b>(35,339,541)</b>
<b>Transfers In</b>	<b>287,284</b>	<b>2,961,056</b>		<b>4,876,959</b>	<b>2,839,058</b>		<b>10,964,357</b>
<b>Transfers Out</b>	<b>(9,378,387)</b>	<b>(351,628)</b>					<b>(9,730,015)</b>
<b>Incr (Decr) in Reserves as a result of Fy19 Operations</b>	<b>(4,500,000)</b>	<b>2,027,767</b>	<b>(30,637,139)</b>	<b>(399,344)</b>	<b>(443,179)</b>	<b>(153,304)</b>	<b>(34,105,199)</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND</b>				
Category Description	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$50,526,692	\$53,866,360	\$57,247,916	\$58,846,269
Other Taxes	\$13,484,153	\$14,750,846	\$15,307,785	\$14,590,000
Licenses and Permits	\$2,981,455	\$3,252,195	\$3,235,129	\$2,970,000
Intergovernmental	\$52,691	\$53,046	\$138,636	\$49,000
Internal Service Charges	\$0	\$217,723	\$452,448	\$520,985
Charges for Services	\$6,779,085	\$6,718,743	\$7,091,046	\$7,759,959
Fines and Forfeitures	\$4,784,752	\$4,666,763	\$5,140,079	\$4,368,000
Investment Income	\$125,685	\$311,915	\$695,107	\$526,703
Contributions	\$0	\$0	\$0	\$15,257
Miscellaneous Sources	\$1,103,076	\$1,003,634	\$946,637	\$931,019
Other Financing Sources	\$711,587	\$365,610	\$1,434,824	\$759,154
Use of Reserves	\$0	\$0	\$0	\$4,500,000
<b>TOTAL</b>	<b>\$80,549,176</b>	<b>\$85,206,836</b>	<b>\$91,689,608</b>	<b>\$95,836,346</b>
Expenditure Category				
Personal Services	\$49,801,728	\$51,259,084	\$55,816,483	\$60,710,518
Operating Services	\$13,952,026	\$14,441,243	\$16,296,804	\$17,503,471
Non Dept Managed Costs	\$3,628,199	\$3,831,475	\$3,532,583	\$3,785,792
Capital Projects	\$1,584,887	\$1,002,753	\$1,628,577	\$735,045
Non Operational Costs	\$2,977,494	\$3,332,458	\$3,374,942	\$3,442,675
Debt Service	\$382,116	\$155,997	\$160,360	\$280,458
Interfund Transfers	\$4,691,637	\$9,230,023	\$5,429,059	\$9,378,387
<b>TOTAL</b>	<b>\$77,018,087</b>	<b>\$83,253,033</b>	<b>\$86,238,807</b>	<b>\$95,836,346</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES CAPITAL PROJECT FUNDS</b>				
Category Description	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Est. Actual	Budget
Expenditure Category				
Other Taxes	\$35,173,135	\$36,606,236	\$38,959,919	\$39,178,000
Intergovernmental	\$2,535,597	\$2,178,063	\$2,358,022	\$5,446,563
Investment Income	\$214,760	\$411,328	\$947,750	\$520,000
Miscellaneous Sources	\$322,399	\$335,818	\$84,112	\$112,500
Other Financing Sources	\$97,451	\$670,819	\$3,765,101	\$0
Use of Reserves	\$0	\$0	\$0	\$30,637,139
<b>TOTAL</b>	<b>\$38,343,341</b>	<b>\$40,202,264</b>	<b>\$46,114,906</b>	<b>\$75,894,202</b>
Expenditure Category				
Personal Services	\$2,094,036	\$2,114,558	\$2,254,821	\$2,870,989
Operating Services	\$2,885,651	\$2,875,899	\$3,260,639	\$649,524
Non Dept Managed Costs	\$35,458	\$36,907	\$34,469	\$37,863
Capital Projects	\$27,732,006	\$28,609,400	\$13,328,843	\$58,173,728
Non Operational Costs	\$9,691,155	\$11,170,527	\$10,470,627	\$14,139,681
Debt Service	\$1,661,585	\$22,416	\$22,416	\$22,417
Interfund Transfers	0	\$459,280	\$82,736	0
<b>TOTAL</b>	<b>\$44,099,891</b>	<b>\$45,288,987</b>	<b>\$29,454,550</b>	<b>\$75,894,202</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL NON MAJOR FUNDS</b>				
Category Description	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$26,940,858	\$27,713,775	\$29,369,383	\$30,219,187
Other Taxes	\$2,349,347	\$2,371,255	\$2,382,393	\$2,273,000
Licenses and Permits	\$59,575	\$78,408	\$70,928	\$65,000
Intergovernmental	\$4,986,893	\$7,253,336	\$9,644,591	\$10,137,560
Internal Service Charges	\$15,920,333	\$15,891,243	\$16,657,535	\$17,469,200
Charges for Services	\$19,732,858	\$18,947,869	\$19,483,377	\$20,616,757
Fines and Forfeitures	\$1,547,115	\$1,945,871	\$1,687,053	\$1,874,655
Investment Income	\$73,135	\$158,682	\$311,268	\$214,099
Contributions	\$522,545	\$378,556	\$415,185	\$182,000
Miscellaneous Sources	\$3,956,593	\$1,985,514	\$911,693	\$959,364
Other Financing Sources	\$33,396,417	\$9,815,716	\$6,397,867	\$10,677,073
Use of Reserves	\$0	\$0	\$0	-\$1,031,940
<b>TOTAL</b>	<b>\$109,485,668</b>	<b>\$86,540,224</b>	<b>\$87,331,271</b>	<b>\$93,655,955</b>
Expenditure Category				
Personal Services	\$48,424,322	\$50,688,187	\$53,935,933	\$58,667,016
Operating Services	\$11,663,954	\$12,118,598	\$12,632,704	\$13,280,640
Non Dept Managed Costs	\$2,966,945	\$3,188,261	\$3,201,914	\$3,249,086
Capital Projects	\$1,309,671	\$4,485,787	\$1,164,626	\$979,375
Non Operational Costs	\$4,280,088	\$3,953,758	\$7,156,155	\$5,761,505
Debt Service	\$8,715,078	\$11,273,358	\$7,054,209	\$11,366,705
Interfund Transfers	\$28,455,570	\$346,422	\$330,771	\$351,628
<b>TOTAL</b>	<b>\$105,815,628</b>	<b>\$86,054,372</b>	<b>\$85,476,311</b>	<b>\$93,655,955</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL FUNDS</b>				
Category Description	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$77,467,550	\$81,580,135	\$86,617,299	\$89,065,456
Other Taxes	\$51,006,635	\$53,728,336	\$56,650,098	\$56,041,000
Licenses and Permits	\$3,041,029	\$3,330,603	\$3,306,057	\$3,035,000
Intergovernmental	\$7,575,180	\$9,484,445	\$12,141,248	\$15,633,123
Internal Service Charges	\$15,920,333	\$16,108,966	\$17,109,983	\$17,990,185
Charges for Services	\$26,511,942	\$25,666,613	\$26,574,423	\$28,376,716
Fines and Forfeitures	\$6,331,867	\$6,612,634	\$6,827,132	\$6,242,655
Investment Income	\$413,580	\$881,925	\$1,954,126	\$1,260,802
Contributions	\$522,545	\$378,556	\$415,185	\$197,257
Miscellaneous Sources	\$5,382,069	\$3,324,966	\$1,942,442	\$2,002,883
Other Financing Sources	\$34,205,455	\$10,852,145	\$11,597,792	\$11,436,227
Use of Reserves	\$0	\$0	\$0	\$34,105,199
<b>TOTAL</b>	<b>\$228,378,185</b>	<b>\$211,949,323</b>	<b>\$225,135,785</b>	<b>\$265,386,503</b>
Expenditure Category				
Personal Services	\$100,320,087	\$104,061,830	\$112,007,236	\$122,248,523
Operating Services	\$28,501,630	\$29,435,740	\$32,190,146	\$31,433,635
Non Dept Managed Costs	\$6,630,602	\$7,056,643	\$6,768,965	\$7,072,741
Capital Projects	\$30,626,563	\$34,097,940	\$16,122,045	\$59,888,148
Non Operational Costs	\$16,948,737	\$18,456,743	\$21,001,724	\$23,343,861
Debt Service	\$10,758,779	\$11,451,771	\$7,236,985	\$11,669,580
Interfund Transfers	\$33,147,207	\$10,035,724	\$5,842,567	\$9,730,015
<b>TOTAL</b>	<b>\$226,933,605</b>	<b>\$214,596,392</b>	<b>\$201,169,668</b>	<b>\$265,386,503</b>

## STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2018 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2019 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
General Fund	95,836,346	91,336,346	35,526,566	(4,500,000)	31,026,566	13,257,413	17,769,153
Law Library Fund	122,500	122,500	541,706	-	541,706	237,661	304,045
Sheriff's Forfeitures Fund	75,000	75,000	20,006	-	20,006	-	20,006
Emergency E911 Fund	5,269,663	6,210,500	3,053,778	940,837	3,994,615	1,026,359	2,968,255
Senior Services	1,370,140	1,370,140	186,547	-	186,547	-	186,547
Parks and Recreation	5,421,239	5,421,239	431,674	-	431,674	-	431,674
Transporation Fund	1,353,930	1,353,930	157,448	-	157,448	-	157,448
Multiple Grant Fund	1,129,679	1,129,679	89,818	-	89,818	-	89,818
CDBG Fund	1,107,727	1,107,727	941	-	941	-	941
DA's Cond 9-16-19 Fund	5,000	5,000	15,440	-	15,440	-	15,440
DA's Condemnation Fund	30,000	30,000	51,091	-	51,091	-	51,091
DATE Fund	267,192	223,900	584,787	(43,292)	541,495	-	541,495
Victim Assistance Fund	206,245	206,245	61,180	-	61,180	-	61,180
DUI Court Fund	596,585	596,585	964,866	-	964,866	-	964,866
Drug Court Fund	579,063	579,063	367,362	-	367,362	-	367,362
Mental Health Court Fund	175,475	175,475	2,835	-	2,835	-	2,835
Drug Screening Lab Fund	352,716	352,716	40,710	-	40,710	-	40,710
Veteran's Court Fund	106,072	106,072	3,984	-	3,984	-	3,984
Fire District Fund	31,979,087	31,479,087	6,528,480	(500,000)	6,028,480	469,441	5,559,038
Jail Fund	331,480	396,500	954,355	65,020	1,019,375	-	1,019,375
Sheriff's Commissary Fund	600,000	600,000	642,412	-	642,412	-	642,412
Federal Forfeiture/Seized Fund	300,100	300,100	118,223	-	118,223	-	118,223
Hotel/Motel Tax Fund	207,000	207,000	-	-	-	-	-
Impact Fee Fund	771,988	2,337,190	9,012,444	1,565,202	10,577,646	-	10,577,646

## STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2018 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2019 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
Rec Capital Const Fund	710,000	10,000	230,889	(700,000)	(469,111)	-	(469,111)
S.P.L.O.S.T. Funds	75,184,202	45,247,063	67,015,221	(29,937,139)	37,078,082	-	37,078,082
RRDA Fund	5,019,195	5,019,195	326,841	-	326,841	-	326,841
Debt Service Fund	6,334,510	5,935,166	977,141	(399,344)	577,797	-	577,797
Conference Center Fund	525,379	482,200	563,179	(43,179)	520,000	-	520,000
EMS Fund	11,162,658	10,762,658	2,360,403	(400,000)	1,960,403	-	1,960,403
Insurance & Benefits Fund	16,519,403	16,406,099	1,092,692	(113,304)	979,388	440,142	539,246
Fleet Maintenance Fund	1,736,929	1,696,929	(54,871)	(40,000)	(94,871)	-	(94,871)
<b>All Funds</b>	<b>265,386,503</b>	<b>231,281,304</b>	<b>131,868,146</b>	<b>(34,105,199)</b>	<b>97,762,947</b>	<b>15,431,016</b>	<b>82,331,931</b>

### GENERAL FUND & FIRE FUND

\$500K of reserves will be used to cover operations in both the General Fund and Fire Fund. An additional \$4.0M of reserves will be used in the General Fund to pay down debt in the RRDA Fund

### RECREATION CAPITAL CONSTRUCTION FUND

Reserves in the Recreation Capital Construction fund come from the balance of bonds that were issued in 2014. Projects were completed much faster in 2018 than originally anticipated. A budget amendment in 2019 to reduce expenses will correct the negative fund balance.

### SPLOST FUNDS

Revenues previously collected and held in reserves will be spent in 2019 resulting in a use of reserves of \$29.9M.

### DEBT SERVICE FUND

\$399K of reserves will be used to pay debt service due 10/1/18

### EMS FUND

The EMS fund had a surplus cash balance at the end of 2018. Reserves of \$400K will be used in 2019 to spend down the excess cash.

### FLEET MAINTENANCE FUND

The Fleet Maintenance Fund is an internal service fund and an audit entry will eliminate the negative fund balance.

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX  
FY 2019 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 Services	293,876											293,876
Health & Human Services	Health & Human Services	352,909											352,909
County Extension Service	Health & Human Services	98,926											98,926
Focus Grant	General Services							50,000					50,000
Library	Recreation, Parks & Cultural Affairs	2,254,116											2,254,116
Arts & History	Recreation, Parks & Cultural Affairs	78,476											78,476
RRDA	General Services									5,019,195			5,019,195
County Clerk	General Services	149,334											149,334
County Manager	General Services	732,692											732,692
General Administration	General Services	845,512											845,512
Rental Properties	General Services	26,790											26,790
Hotel/Motel	General Services							207,000					207,000
Conference Center	General Services										525,379		525,379
Voter Registration/Elections	General Services	857,718											857,718
County Attorney	General Services	252,640											252,640
Tax Commissioner	General Services	1,951,819											1,951,819
TAVT 1% Fees	General Services	280,884											280,884
Tax Assessor	General Services	2,759,092											2,759,092
Coroner	General Services	257,901											257,901
Interfund Transfers	General Services	9,378,387											9,378,387
Administrative Services	Administration	336,014											336,014
Budgeting & Financial Svcs	Administration	821,901											821,901
Procurement	Administration	266,716											266,716
CDBG	Administration							1,107,727					1,107,727
Debt Service	Administration									6,334,510			6,334,510
Facilities Management	Administration	1,976,729											1,976,729
Capital Projects	Administration	16,607											16,607
Parks Bond	Administration								710,000				710,000
Fleet Management	Administration											1,736,929	1,736,929
Human Resources	People Resources Center	460,699											460,699
Insurance & Benefits	People Resources Center											16,519,403	16,519,403
Wellness Grant	People Resources Center							5,000					5,000
Information Technology Systems	Information Systems	2,781,680											2,781,680
GIS/Mapping	Information Systems	444,419											444,419
Court Administration Svcs	Judicial Services	1,818,823											1,818,823
Treatment Accountability Court	Judicial Services							175,475					175,475
Drug Screening Lab	Judicial Services							352,716					352,716
Veteran's Court	Judicial Services							106,072					106,072
Law Library	Judicial Services							122,500					122,500
Drug Abuse, Treatment & Edu	Judicial Services							267,192					267,192
Superior Court	Judicial Services	472,485											472,485
Drug Accountability Court	Judicial Services							579,063					579,063
Juvenile Court	Judicial Services	1,267,269											1,267,269
Juvenile Supervision Fees	Judicial Services	64,744											64,744
Indigent Defense	Judicial Services	2,026,197											2,026,197
Clerk of Superior Court	Judicial Services	3,697,998											3,697,998
Board of Equalization	Judicial Services	26,713											26,713
Clerk of Court - Tech	Judicial Services	159,000											159,000
District Attorney	Judicial Services	2,809,508											2,809,508
VOCA Grant	Judicial Services							346,873					346,873
VAWA Grant	Judicial Services							68,283					68,283
STPVW Grant	Judicial Services							96,419					96,419
Condemnation Funds	Judicial Services							35,000					35,000
Victim Assistance	Judicial Services							206,245					206,245
State Court	Judicial Services	882,160											882,160
State Court Tech	Judicial Services	20,000											20,000
DUI Court	Judicial Services							596,585					596,585
State Court Solicitor	Judicial Services	1,962,941											1,962,941
Solicitor Video Account	Judicial Services	22,000											22,000
VOCA Grant	Judicial Services							214,651					214,651
Magistrate Court	Judicial Services	446,192											446,192
Probate Court	Judicial Services	814,084											814,084
Law Enforcement Admin	Law Enforcement	3,146,878											3,146,878
Vice Control	Law Enforcement	1,197,339											1,197,339
Criminal Investigation Div	Law Enforcement	2,851,739											2,851,739
Intelligence Division	Law Enforcement	754,208											754,208



**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX  
FY 2019 APPROPRIATED FUNDS**

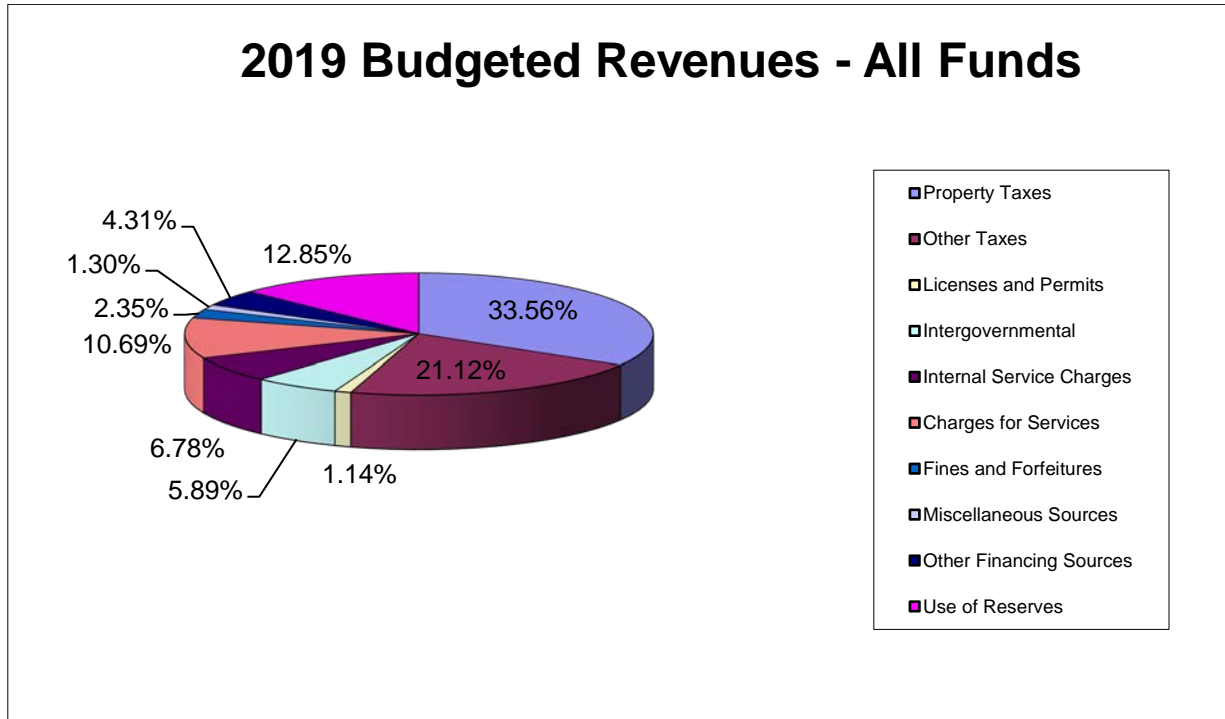
Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Uniform Patrol	Law Enforcement	9,716,989											9,716,989
Training Division	Law Enforcement	1,030,133											1,030,133
Special Operations	Law Enforcement	2,265,793											2,265,793
Court Services	Law Enforcement	2,501,575											2,501,575
Office of Prof Standards	Law Enforcement	243,497											243,497
Crossing Guards	Law Enforcement	208,331											208,331
Adult Correction Institute	Law Enforcement	15,223,491											15,223,491
Sheriff's Forfeitures	Law Enforcement							75,000					75,000
Jail Fund	Law Enforcement							331,480					331,480
Commissary	Law Enforcement							600,000					600,000
Confiscated Assets	Law Enforcement							300,100					300,100
Heat Grant	Law Enforcement							150,000					150,000
VOCA Grant	Law Enforcement							173,453					173,453
Community Development	Community Development												-
Development Svcs Center	Community Development	464,700											464,700
Building Inspections	Community Development	1,016,501											1,016,501
Planning & Land Use	Community Development	1,047,004											1,047,004
Economic Development	Community Development	637,187											637,187
Roads and Bridges	Community Development	3,784,823											3,784,823
Stormwater Mgmt Engineering	Community Development	521,876											521,876
Engineering	Community Development	1,105,981											1,105,981
Blalock Road Landfill	Community Development	167,950											167,950
Conservation Admin	Community Development	72,100											72,100
Forest Resources	Community Development	14,561											14,561
Impact Fees	Community Development								771,988				771,988
SPLOST	Community Development								75,184,202				75,184,202
Marshal	County Marshal												-
Animal Control	County Marshal	456,349											456,349
Emergency Mgmt Agency	County Marshal	319,422											319,422
Recycling	County Marshal	291,955											291,955
Code Enforcement	County Marshal	1,343,262											1,343,262
Emergency 911	County Marshal		5,269,663										5,269,663
Animal Shelter	County Marshal	1,286,751											1,286,751
Fire Administration	Fire & Emergency Services						3,349,645						3,349,645
Fire Marshal	Fire & Emergency Services						471,118						471,118
Fire Fighting	Fire & Emergency Services						26,117,770						26,117,770
Fire Prevention	Fire & Emergency Services						219,613						219,613
Fire Information Technology	Fire & Emergency Services						452,251						452,251
Fire Training	Fire & Emergency Services						1,368,690						1,368,690
Fire Marshal SAFE Grant	Fire & Emergency Services							25,000					25,000
Emergency Medical Svcs	Fire & Emergency Services										11,162,658		11,162,658
Senior Services	Senior Services			1,370,140									1,370,140
Transportation	Senior Services					1,353,930							1,353,930
Parks and Recreation	Recreation and Parks Agency				5,421,239								5,421,239
		95,836,346	5,269,663	1,370,140	5,421,239	1,353,930	31,979,087	6,191,834	76,666,190	11,353,705	11,688,037	18,256,332	265,386,503

# 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 2016 and 2017, estimated revenue for last year and the adopted budget for the current fiscal year.*

# REVENUE SUMMARY

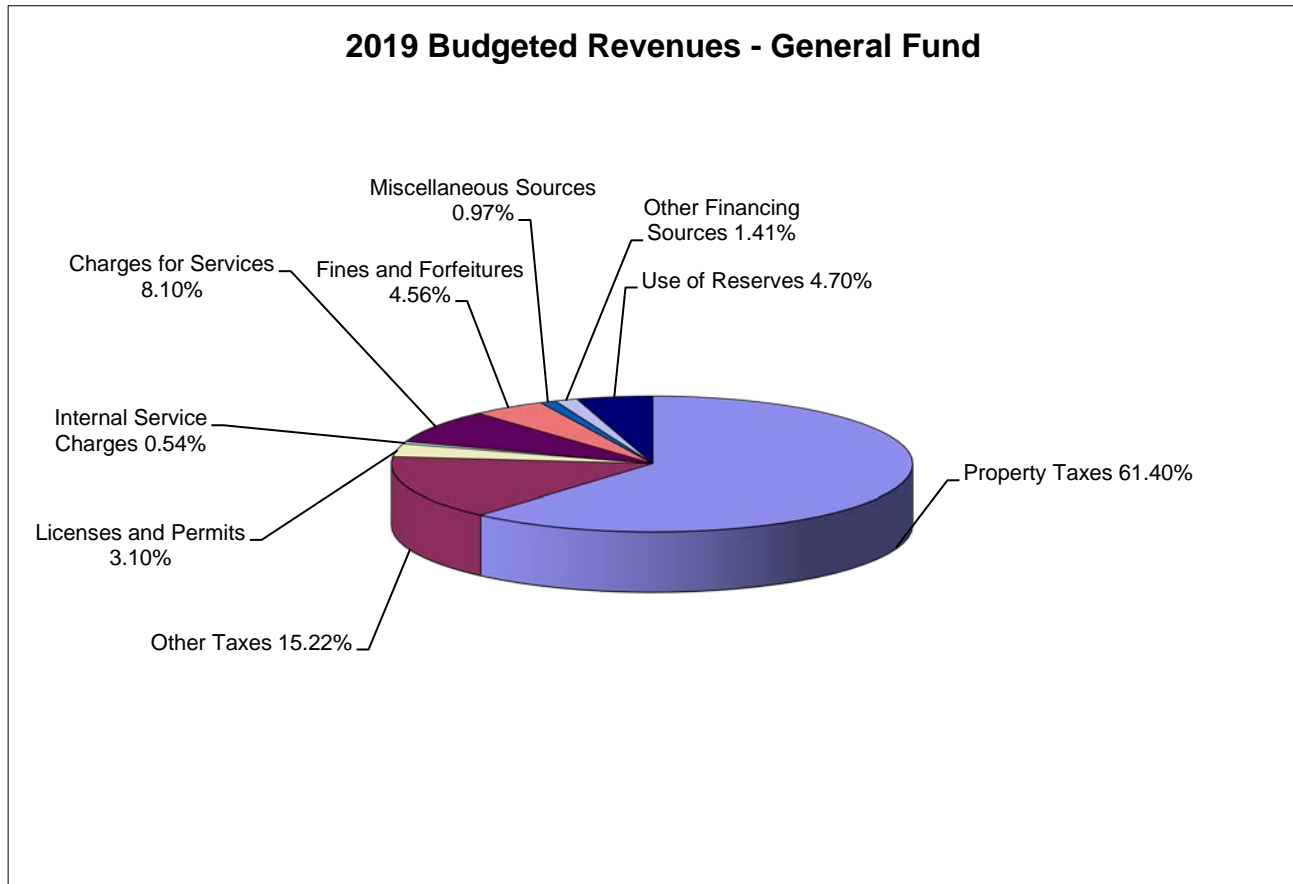
Cherokee County derived its revenues from twelve basic categories, Property Taxes, Other Taxes, Licenses and Permits, Intergovernmental, Internal Service Charges, Fines and Forfeits, Investment Income, Contributions, Miscellaneous Sources, Other Financing Sources and Use of Reserves. These categories span all thirty three 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 61% and Other Taxes totaling 15%. 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 \$95,836,346. Use of reserves of \$4,500,000 is budgeted to cover capital costs and pay down of debt

# 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 2019 budget estimates revenues for this fund to be \$5,269,663. This amount includes a savings of reserves of \$940,837.

### 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 \$1,370,170, \$713,013 or 52%, 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 \$622,127 for 2019.

### Parks and Recreation Fund

Parks and Recreation provides recreation opportunities to the citizens of Cherokee County. The 2019 budgeted revenues of \$5,421,239 are derived from Charges for Services, Beer and Wine Taxes, Contributions and a \$1,491,954 transfer from the General Fund

# REVENUE SUMMARY

## **Transportation Fund**

The Transportation fund tracks the transportation activities of the County. Grants generate \$621,626 or 46% of the fund's total 2019 budgeted revenues of \$1,353,930. Charges for services such as passenger fees equal \$340,940 or 25%. The General Fund also transfers \$391,364 to this fund.

## **Fire District Fund**

The Fire District is funded primarily by property taxes, which represent 79% of the budgeted 2019 revenues of \$31,979,087. The millage rate decreased slightly to from 3.298 mills in 2017 to 3.269 mills in 2018. Other revenues include payments from cities for fire service, licenses and permits, and investment income. Reserves of \$500,000 will be used in 2019.

## **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 \$1,941,484 for 2018. Budgeted revenues totaling \$771,988 for 2019 include fees, investment income and a saving of reserves of \$1,565,202.

## **Special Purpose Local Option Sales Tax (SPLOST 2012)**

Our Special Purpose Local Option Sales Tax (SPLOST 2012) 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 have finished and this SPLOST is spending previously collected taxes on unfinished projects. The total revenues of \$34,829,245 are derived from contributions from the state for road projects, interest revenue and a use of reserves of \$32,544,458.

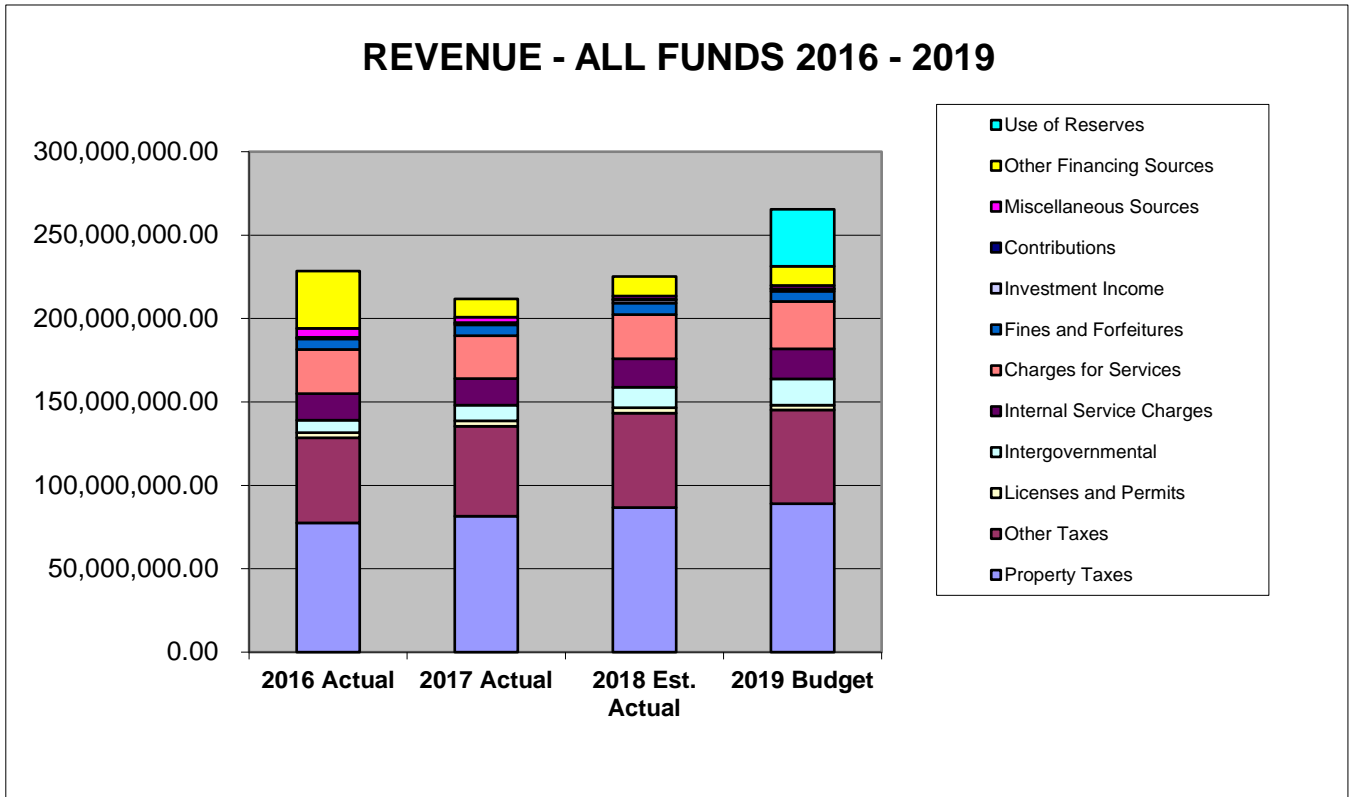
## **Special Purpose Local Option Sales Tax (SPLOST 2018)**

Our Special Purpose Local Option Sales Tax (SPLOST 2018) 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. For the 2019 budget tax collections are budgeted at \$39,178,000. The remaining revenues of \$1,100,676 are derived from contributions from the state for road projects, interest revenue and a saving of reserves for future projects of \$2,673,600.

## **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 2019 the amount of patient billings is estimated to be \$8,065,600. The General Fund will contribute \$1,750,000 and the Fire Fund \$947,058 as a transfer to the EMS fund. For 2019 the total budgeted revenues for this fund are \$11,162,658 which includes a Use of Reserves of \$400,000.

# REVENUE ANALYSIS



## PROPERTY AND OTHER TAXES

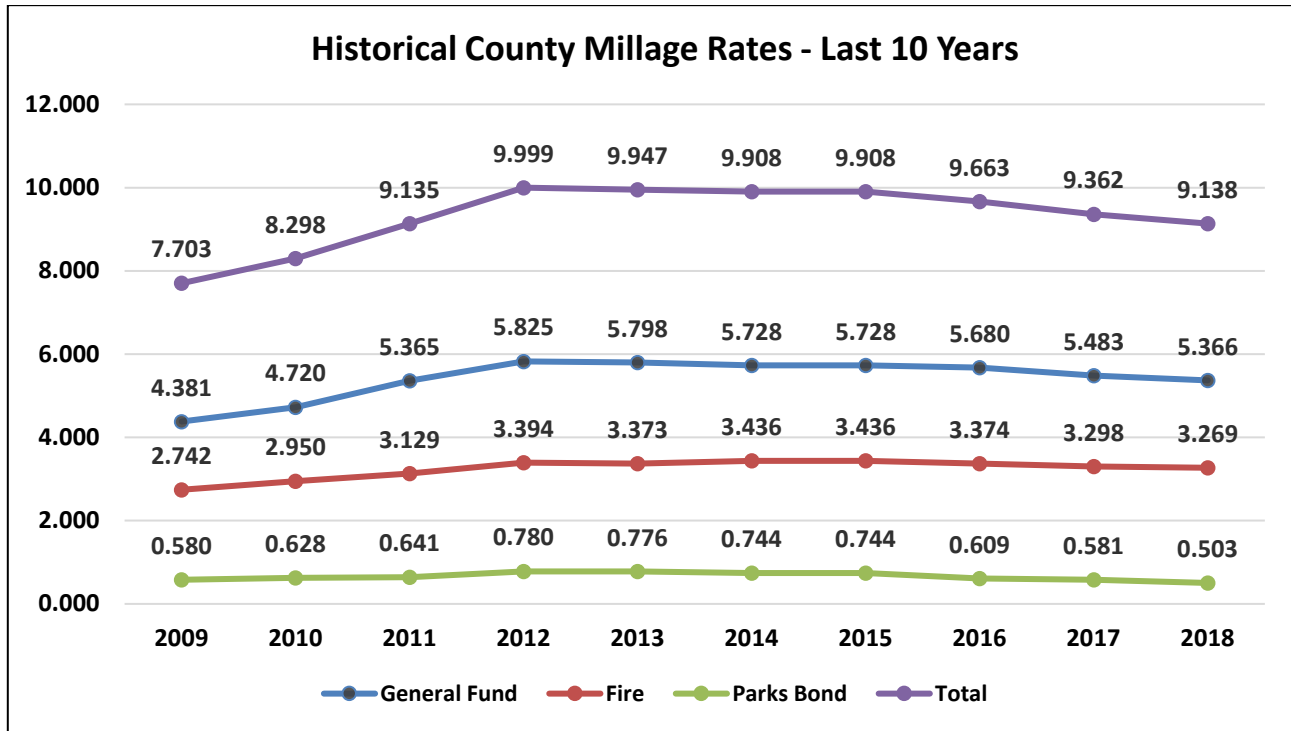
This category of revenue includes General Property Taxes for the General Fund, Fire District and Parks Bond. Other taxes include Real Estate Transfer and Intangible Tax, Franchise Tax, Railroad Equipment Tax, Insurance Premium Tax, Alcoholic Beverage Excise Tax, Hotel/ Motel Tax, Sales Tax and Motor 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 lowered the millage rate in the General Fund to 5.366 mills. The Fire District millage was decreased to 3.269 mills. The Parks Bond rate was reduced to 0.503. The average property owner who owns a \$256,300 house could expect to pay \$523.29 for General Fund operations, \$335.14 for Fire District operations, and \$51.57 for the Parks Bond. These amounts exclude the school millage rate, which the school board sets independently.

In 2018, the school board millage was 19.45 mills for maintenance and operations. Therefore, the total millage on property taxes was 28.588 mills. On that same \$256,300 house the total property tax bill would be \$2,866.11.

# REVENUE ANALYSIS

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



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 FY2019 budget it was estimated using the 2018 tax assessment and applied the 2018 millage rate of 9.138 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 2019 were estimated to increase slightly as compared to 2018 levels. Insurance Premium Taxes continue to increase each year and 2019 was budgeted to increase 5% above 2017 actuals. 2018 actuals were not available at the time the budget was created so 2017 actuals were used. Other taxes are expected to remain at or just slightly above prior year levels.

## LICENSES AND PERMITS

Business and Alcohol Licenses, Building Permits, Fire Permits and DUI Court Fees 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 2019 budget was based on prior year

# **REVENUE ANALYSIS**

actuals. Revenue from building permits has increased steadily since the low point in 2009 due to the recovering housing market. 2018 revenue for this category exceeded \$2,300,000. 2019 was budgeted conservatively at \$2,140,000. All other revenues 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.

Of the \$15,633,123 budgeted, \$5,446,563 will be road project reimbursements from the State. Other amounts in this category include \$713,013 for the Senior Center, \$621,626 for Transportation, \$1,107,727 for CDBG, \$5,890,000 for Fire Protection and \$1,854,194 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 2018 there was a 6% increase in health insurance costs as compared to 2017. 2019 was budgeted 4% higher than 2018 estimated actuals.

## **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.



# **REVENUE ANALYSIS**

## **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. Therefore, the amount of investment income budgeted for 2019 is lower than 2018 actuals.

## **CONTRIBUTIONS**

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

## **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.

## **OTHER FINANCING SOURCES**

This category is inter-fund transfers.

The \$11.4 million budgeted for 2019 in this category is represented by inter-fund transfers, including operational transfers from the General Fund to Senior Center \$622,127, Parks and Recreation \$1,491,954, Transportation \$391,364, Grants, \$245,983, RRDA \$876,959 and EMS \$1,750,000. The General Fund will make a one-time transfer of \$4.0M to the RRDA fund to pay down debt. The Fire Fund will also transfer \$947,284 to cover EMS operations

# ***REVENUE ANALYSIS***

## **USE OF RESERVES**

The final revenue category is use of reserves that have been accumulated in prior years. \$34.1 million is budgeted in 2019 in this category. The majority of this amount is made up of the \$30.6M million budgeted in the various Capital Funds. Revenues have outpaced expenses in the SPLOST Fund and the Parks Bond fund is spending down bonds issued in prior years. The General Fund will use \$500K to fund capital purchases and also \$4.0M to pay down debt in the RRDA fund.

## REVENUE BUDGET HISTORY

### GOVERNMENTAL FUNDS GENERAL FUND

	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
<b>General Property Taxes</b>				
Real Estate	43,098,676	46,336,833	48,608,043	51,330,316
Personal Property	7,428,016	7,529,527	8,639,874	7,515,953
<b>Total General Property Taxes</b>	<b>50,526,692</b>	<b>53,866,360</b>	<b>57,247,916</b>	<b>58,846,269</b>
<b>Other Taxes</b>				
Real Estate Transfer/Intangible	2,099,041	2,387,107	2,307,778	2,025,000
Franchise Fee	2,283,347	2,690,800	2,617,894	2,450,000
Insurance Premium Taxes	8,689,185	9,300,914	10,029,142	9,735,000
Penalties and Interest	412,581	372,024	352,971	380,000
<b>Total Other Taxes</b>	<b>13,484,153</b>	<b>14,750,846</b>	<b>15,307,785</b>	<b>14,590,000</b>
<b>Licenses and Permits</b>				
Alcohol Licenses	243,250	259,364	255,750	235,000
Business Licenses	579,735	635,832	598,986	580,000
Building Inspections	2,146,125	2,340,134	2,346,119	2,140,000
Other Licenses and Permits	12,345	16,865	34,275	15,000
<b>Total Licenses and Permits</b>	<b>2,981,455</b>	<b>3,252,195</b>	<b>3,235,129</b>	<b>2,970,000</b>
<b>Intergovernmental Revenue</b>				
Other Federal/State	0	0	84,967	0
Forest Land Protection Grant	6,958	6,295	5,940	5,000
Payment In Lieu of Taxes	45,733	46,751	47,728	44,000
<b>Total Intergovernmental Revenue</b>	<b>52,691</b>	<b>53,046</b>	<b>138,636</b>	<b>49,000</b>
<b>Internal Service Charges</b>				
Internal Svc Chg - Custodial	0	217,723	452,448	520,985
<b>Total Internal Service Charges</b>	<b>0</b>	<b>217,723</b>	<b>452,448</b>	<b>520,985</b>
<b>Charges For Services</b>				
Court	91,652	75,102	86,175	85,000
Planning and Development	84,489	92,680	86,730	81,500
Landfill/Recycling	2,295,610	2,050,053	2,023,289	2,805,000
Animal Shelter Fees	0	0	0	152,000
Prisoner Housing	6,780	17,975	5,130	0
Commission on Tax Collections	3,818,437	4,044,613	4,441,107	4,259,459
Other Charges For Services	482,117	438,320	448,615	377,000
<b>Total Charges For Services</b>	<b>6,779,085</b>	<b>6,718,743</b>	<b>7,091,046</b>	<b>7,759,959</b>
<b>Fines and Forfeitures</b>	<b>4,784,752</b>	<b>4,666,763</b>	<b>5,140,079</b>	<b>4,368,000</b>
<b>Investment Income</b>	<b>125,685</b>	<b>311,915</b>	<b>695,107</b>	<b>526,703</b>
Contributions	0	0	0	15,257.00
<b>Miscellaneous</b>				
Rents and Royalties	176,075	167,555	176,663	200,680
Miscellaneous Reimbursements	913,214	813,651	769,973	725,339
Miscellaneous Forfeitures	13,787	22,428	0	5,000
<b>Total Miscellaneous</b>	<b>1,103,076</b>	<b>1,003,634</b>	<b>946,637</b>	<b>931,019</b>
<b>Other Financing Sources</b>				
Transfers in From Other Funds	32,000	13,600	255,061	287,284
Proceeds from Capital Leases	510,073	65,988	1,050,952	471,870
Sale of Assets	66,640	242,250	78,990	0
Insurance Recovery Revenue	102,874	43,772	49,820	0
<b>Total Other Financing Sources</b>	<b>711,587</b>	<b>365,610</b>	<b>1,434,824</b>	<b>759,154</b>
<b>Use of Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,500,000</b>
<b>Total General Fund</b>	<b>80,549,176</b>	<b>85,206,836</b>	<b>91,689,608</b>	<b>95,836,346</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY16</u>	<u>Actual FY17</u>	<u>Est. Actual FY18</u>	<u>Budget FY19</u>
<b>Law Library Fund</b>				
Charges For Services	2,580	2,850	4,030	3,000
Fines and Forfeitures	90,949	104,727	112,313	115,500
Investment Income	3,747	3,896	4,776	4,000
<b>Total Law Library Fund</b>	<b>97,276</b>	<b>111,473</b>	<b>121,119</b>	<b>122,500</b>
<b>Sheriff's Forfeitures Fund</b>				
Fines and Forfeitures	4,040	53,539	13,312	75,000
<b>total Sheriff's Forfeitures Fund</b>	<b>4,040</b>	<b>53,539</b>	<b>13,312</b>	<b>75,000</b>
<b>Emergency 911 Telephone Fund</b>				
Charges For Services	4,652,957	4,601,966	4,797,664	6,200,000
Investment Income	2,576	7,260	21,894	10,000
Miscellaneous	196	0	5	500
Other Financing Sources	0	2,000	0	0
Use of Reserves	0	0	0	(940,837)
<b>Total Emergency 911 Telephone Fund</b>	<b>4,655,729</b>	<b>4,611,227</b>	<b>4,819,563</b>	<b>5,269,663</b>
<b>Senior Services Fund</b>				
Intergovernmental Revenue	643,671	712,474	677,991	713,013
Charges For Services	14,583	26,690	26,464	25,000
Contributions	9,471	10,881	11,070	10,000
Miscellaneous	5,265	0	175	0
Other Financing Sources	0	31,509	18,502	0
Transfers in From Other Funds	493,237	551,980	585,120	622,127
<b>Total Senior Services Fund</b>	<b>1,166,227</b>	<b>1,333,534</b>	<b>1,319,322</b>	<b>1,370,140</b>
<b>Parks and Recreation Fund</b>				
Other Taxes	1,056,461	1,090,198	1,102,518	1,100,000
Charges for Services	2,522,873	2,435,025	2,642,371	2,770,685
Contributions	35,215	40,000	45,000	45,000
Miscellaneous	13,789	14,482	63,818	13,600
Other Financing Sources	0	117,979	49,855	0
Transfers in From Other Funds	1,065,369	1,148,714	1,364,392	1,491,954
<b>Total Parks and Recreation Fund</b>	<b>4,693,707</b>	<b>4,846,398</b>	<b>5,267,954</b>	<b>5,421,239</b>
<b>Transportation Fund</b>				
Intergovernmental	495,922	276,780	446,313	621,626
Charges for Services	356,086	349,274	348,963	340,940
Miscellaneous	0	506	878	0
Other Financing Sources	0	1,833	2,159	0
Transfers in From Other Funds	236,408	258,633	395,235	391,364
<b>Total Transportation Fund</b>	<b>1,088,416</b>	<b>887,027</b>	<b>1,193,548</b>	<b>1,353,930</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY16</u>	<u>Actual FY17</u>	<u>Est. Actual FY18</u>	<u>Budget FY19</u>
<b>Multiple Grant Fund</b>				
Intergovernmental Revenue	771,056	803,715	932,634	853,696
Contributions	301,627	167,211	209,763	30,000
Miscellaneous	0	22	0	0
Transfers in From Other Funds	78,562	159,336	125,057	245,983
<b>Total Multiple Grant Fund</b>	<b>1,151,245</b>	<b>1,130,284</b>	<b>1,267,454</b>	<b>1,129,679</b>
<b>CDBG Grant Fund</b>				
Intergovernmental Revenue	1,674,700	812,218	1,369,515	1,107,727
<b>Total CDBG Grant Fund</b>	<b>1,674,700</b>	<b>812,218</b>	<b>1,369,515</b>	<b>1,107,727</b>
<b>Animal Services Fund</b>				
Charges For Services	830,227	738,513	739,636	0
Fines and Forfeiture	0	71,246	0	0
Contributions	32,742	48,073	27,601	0
Other Financing Sources	3,000	0	0	0
Transfers in From Other Funds	433,532	462,718	476,831	0
<b>Total Animal Services Fund</b>	<b>1,299,501</b>	<b>1,320,550</b>	<b>1,244,068</b>	<b>0</b>
<b>DA 9-16-19 Fund</b>				
Fines and Forfeitures	3,749	5,917	5,542	5,000
<b>Total DA 9-16-19 Fund</b>	<b>3,749</b>	<b>5,917</b>	<b>5,542</b>	<b>5,000</b>
<b>DA's Condemnation Fund</b>				
Fines and Forfeitures	1,867	1,577	1,218	30,000
<b>Total DA's Condemnation Fund</b>	<b>1,867</b>	<b>1,577</b>	<b>1,218</b>	<b>30,000</b>
<b>Drug Abuse Training and Education Fund</b>				
Fines and Forfeitures	268,937	271,496	224,548	221,900
Investment Income	1,218	2,745	5,925	2,000
Use of Reserves	0	0	0	43,292
<b>Total D.A.T.E. Fund</b>	<b>270,155</b>	<b>274,241</b>	<b>230,472</b>	<b>267,192</b>
<b>Victim Assistance Fund</b>				
Fines and Forfeitures	199,020	200,004	227,280	206,245
<b>Total Victim Assistance Fund</b>	<b>199,020</b>	<b>200,004</b>	<b>227,280</b>	<b>206,245</b>
<b>DUI Court Fund</b>				
Intergovernmental	114,371	88,684	105,787	90,498
Charges for Services	313,350	-	0	0
Fines and Forfeitures	357,443	348,279	354,400	351,087
Contributions	80,325	77,269	66,229	75,000
Transfers in From Other Funds	0	88,020	88,020	80,000
<b>Total DUI Court Fund</b>	<b>865,489</b>	<b>602,252</b>	<b>614,436</b>	<b>596,585</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY16</u>	<u>Actual FY17</u>	<u>Est. Actual FY18</u>	<u>Budget FY19</u>
<b>Drug Accountability Court Fund</b>				
Intergovernmental	233,165	248,449	282,138	319,742
Fines and Forfeitures	115,188	119,910	112,777	169,339
Miscellaneous	61	0	0	0
Transfers in From Other Funds	98,677	129,459	115,295	89,982
<b>Total Drug Acct Court Fund</b>	<b>447,092</b>	<b>497,818</b>	<b>510,210</b>	<b>579,063</b>
<b>Treatment Accountability Court Fund</b>				
Intergovernmental	47,158	63,236	67,734	141,719
Fines and Forfeiture	0	1,157	3,144	5,000
Contributions	0	0	0	1,000
Transfers in From Other Funds	6,063	12,365	7,675	27,756
<b>Total Treatment Accountability Ct Fund</b>	<b>53,221</b>	<b>76,758</b>	<b>78,553</b>	<b>175,475</b>
<b>Drug Screening Lab Fund</b>				
Intergovernmental	0	8,055	0	0
Charges for Services	0	359,755	365,624	352,716
<b>Total Drug Screening Lab Fund</b>	<b>0</b>	<b>367,810</b>	<b>365,624</b>	<b>352,716</b>
<b>Veteran's Accountability Court</b>				
Intergovernmental	0	12,422	70,884	92,598
Fines and Forfeiture	0	200	4,355	1,584
Transfers in From Other Funds	0	2,345	7,984	11,890
<b>Total Veteran's Court</b>	<b>0</b>	<b>14,967</b>	<b>83,223</b>	<b>106,072</b>
<b>Fire District Fund</b>				
Real Estate Taxes	18,958,389	20,294,173	21,705,810	23,123,540
Personal Property Taxes	1,618,572	1,661,104	1,657,001	1,496,481
Other Taxes	853,318	855,013	865,996	795,000
Licenses and Permits	59,575	78,408	70,928	65,000
Intergovernmental	423,136	4,143,170	5,441,217	5,890,000
Charges For Services	1,550,485	2,183	5,574	2,000
Investment Income	42,579	89,246	164,344	107,066
Miscellaneous	20,069	150	0	0
Use of Reserves	0	0	0	500,000
Other Financing Sources	24,650	83,915	20,023	0
<b>Total Fire District Fund</b>	<b>23,550,773</b>	<b>27,207,361</b>	<b>29,930,894</b>	<b>31,979,087</b>
<b>Jail Fund</b>				
Fines and Forfeitures	393,819	399,821	455,869	394,000
Investment Income	1,695	3,819	8,243	2,500
Use of Reserves	0	0	0	(65,020)
Other Financing Sources	0	0	1,215	-
<b>Total Jail Fund</b>	<b>395,514</b>	<b>403,640</b>	<b>465,327</b>	<b>331,480</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY16</u>	<u>Actual FY17</u>	<u>Est. Actual FY18</u>	<u>Budget FY19</u>
<b>Sheriff's Commissary Fund</b>				
Charges for Services	676,911	606,345	713,179	600,000
<b>Total Sheriff's Commissary Fund</b>	<b>676,911</b>	<b>606,345</b>	<b>713,179</b>	<b>600,000</b>
<b>Confiscated Assets Fund</b>				
Fines and Forfeiture	112,102	368,000	172,296	300,000
Investment Income	77	139	74	100
<b>Total Confiscated Assets Fund</b>	<b>112,178</b>	<b>368,139</b>	<b>172,369</b>	<b>300,100</b>
<b>Hotel/Motel Tax Fund</b>				
Taxes	207,340	214,232	211,797	207,000
<b>Total Hotel/Motel Tax Fund</b>	<b>207,340</b>	<b>214,232</b>	<b>211,797</b>	<b>207,000</b>
<b>Impact Fee Fund</b>				
Intergovernmental	583,714	84,133	250,377	306,941
Charges For Services	1,937,302	1,974,347	1,941,484	1,941,816
Investment Income	21,243	51,576	106,013	88,433
Use of Reserves	0	0	0	(1,565,202)
<b>Total Impact Fee Fund</b>	<b>2,542,259</b>	<b>2,110,056</b>	<b>2,297,874</b>	<b>771,988</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### CAPITAL PROJECTS FUNDS

	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
<b>Recreation Capital Construction Fund</b>				
Interest Revenues	62,488	42,462	28,189	10,000
Miscellaneous	676	135,675	0	0
Use of Reserves	0	0	0	700,000
Transfers from Other Funds	0	524,280	0	0
<b>Total SPLOST IV Funds</b>	<b>63,164</b>	<b>702,417</b>	<b>28,189</b>	<b>710,000</b>
<b>Special Option Sales Tax V Funds</b>				
Investment Income	10,890	13,397	19,302	10,000
Use of Reserves	0	0	0	66,281
<b>Total SPLOST V Funds</b>	<b>10,890</b>	<b>13,397</b>	<b>19,302</b>	<b>76,281</b>
<b>Special Option Sales Tax 2012 Funds</b>				
Taxes	35,173,135	36,606,236	29,012,739	0
Intergovernmental Revenue	2,535,597	2,178,063	2,358,022	1,922,287
Investment Income	141,382	355,470	893,632	250,000
Miscellaneous	321,723	200,143	84,112	112,500
Use of Reserves	0	0	0	32,544,458
Other Financing Sources	97,451	146,539	383,101	0
Transfers from Other Funds	0	0	3,382,000	0
<b>Total SPLOST 2012 Funds</b>	<b>38,269,288</b>	<b>39,486,451</b>	<b>36,113,607</b>	<b>34,829,245</b>
<b>Special Option Sales Tax 2018 Funds</b>				
Taxes	0	0	9,947,180	39,178,000
Intergovernmental Revenue	0	0	0	3,524,276
Investment Income	0	0	6,629	250,000
Use of Reserves	0	0	0	(2,673,600)
<b>Total SPLOST 2018 Funds</b>	<b>0</b>	<b>0</b>	<b>9,953,809</b>	<b>40,278,676</b>

## GOVERNMENTAL FUNDS

### DEBT SERVICE FUNDS

<b>Resource Recovery Development Fund</b>				
Miscellaneous	142,240	142,496	142,236	142,236
Transfers in From Other Funds	1,114,295	5,101,651	889,337	4,876,959
<b>Total Resource Recovery Development</b>	<b>1,256,535</b>	<b>5,244,147</b>	<b>1,031,573</b>	<b>5,019,195</b>
<b>Debt Service Fund</b>				
Real Estate Taxes	5,895,646	5,327,847	5,577,204	5,263,757
Personal Property Taxes	468,251	430,652	429,367	335,409
Other Taxes	232,227	211,812	202,081	171,000
Miscellaneous	277,694	89,163	166,284	165,000
Use of Reserves	0	0	0	399,344
Refunding Bond Issued	28,450,000	0	0	0
<b>Total Debt Service Fund</b>	<b>35,323,818</b>	<b>6,059,473</b>	<b>6,374,937</b>	<b>6,334,510</b>



# REVENUE BUDGET HISTORY

## *PROPRIETARY FUNDS*

### ENTERPRISE FUNDS

	<u>Actual FY16</u>	<u>Actual FY17</u>	<u>Est. Actual FY18</u>	<u>Budget FY19</u>
<b>Conference Center Fund</b>				
Charges For Services	18,890	324,670	292,044	315,000
Contributions	21,000	21,000	21,000	21,000
Miscellaneous	325,887	4,183	2,471	4,200
Use of Reserves	0	0	0	43,179
Transfers in From Other Funds	117,340	114,232	111,797	142,000
<b>Total Conference Center Fund</b>	<b><u>483,116</u></b>	<b><u>464,085</u></b>	<b><u>427,311</u></b>	<b><u>525,379</u></b>

<b>Emergency Medical Fund</b>				
Charges For Services	6,856,614	7,526,251	7,606,343	8,065,600
Contributions	42,165	14,121	34,522	0
Miscellaneous	1,524,494	7	0	0
Use of Reserves	0	0	0	400,000
Other Financing Sources	4,000	57,336	0	0
Transfers in From Other Funds	1,270,234	1,467,591	2,134,691	2,697,058
<b>Total Emergency Medical Fund</b>	<b><u>9,697,507</u></b>	<b><u>9,065,306</u></b>	<b><u>9,775,556</u></b>	<b><u>11,162,658</u></b>

## *PROPRIETARY FUNDS*

### INTERNAL SERVICE FUNDS

<b>Insurance and Benefits Fund</b>				
Internal Service Charges	14,490,052	14,405,236	15,215,689	15,772,271
Miscellaneous	1,643,597	1,734,505	535,744	633,828
Use of Reserves	0	0	0	113,304
Transfers in From Other Funds	0	14,377	0	0
<b>Total Insurance and Benefits Fund</b>	<b><u>16,133,649</u></b>	<b><u>16,154,119</u></b>	<b><u>15,751,433</u></b>	<b><u>16,519,403</u></b>

<b>Fleet Maintenance Fund</b>				
Internal Service Charges	1,430,280	1,486,006	1,441,846	1,696,929
Miscellaneous	3,301	0	82	0
Use of Reserves	0	0	0	40,000
Other Financing Sources	1,050	9,723	4,680	0
<b>Total Fleet Maintenance Fund</b>	<b><u>1,434,631</u></b>	<b><u>1,495,729</u></b>	<b><u>1,446,608</u></b>	<b><u>1,736,929</u></b>

# *Expenditure Summary*

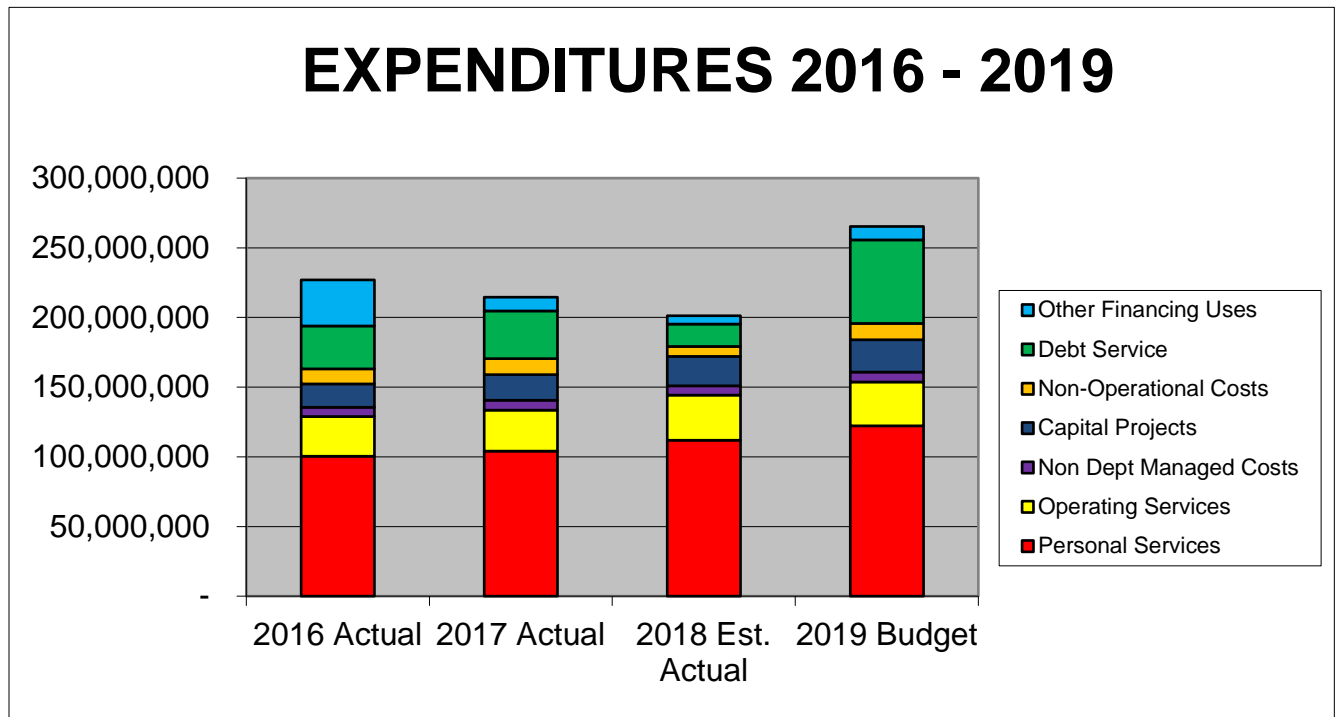
*Included in this section is an expenditure summary for Cherokee County's various funds highlighting major changes between the last fiscal year and the adopted budget for 2019.*

# EXPENDITURE SUMMARY

Cherokee’s total budget for FY2019 is \$265,386,503 for all county funds compared to last year’s estimated actual expenditures of \$201,169,668. This change represents a 32% increase from 2018. Some details worth mentioning about the overall expenditure budget are as follows:

- All departments were asked to keep their budgets level as compared to 2018. Any increase over the prior year budget required approval by the County Manager and was addressed in the budget meetings with the departments.
- Much of the increase in the 2018 Budget is due to capital projects which increased by \$43.8M or 271%. Most of this increase is SPLOST funds due to the timing of multi-year projects.
- Employee cost of living increases of 3% have been budgeted for FY2019. Total cost of the increases is \$2.6M.
- 47 FT positions were added for a total cost of \$2.6M. 35 of the positions are in Public Safety and Judicial Services. Details of the new positions can be found under the Personnel Section.

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



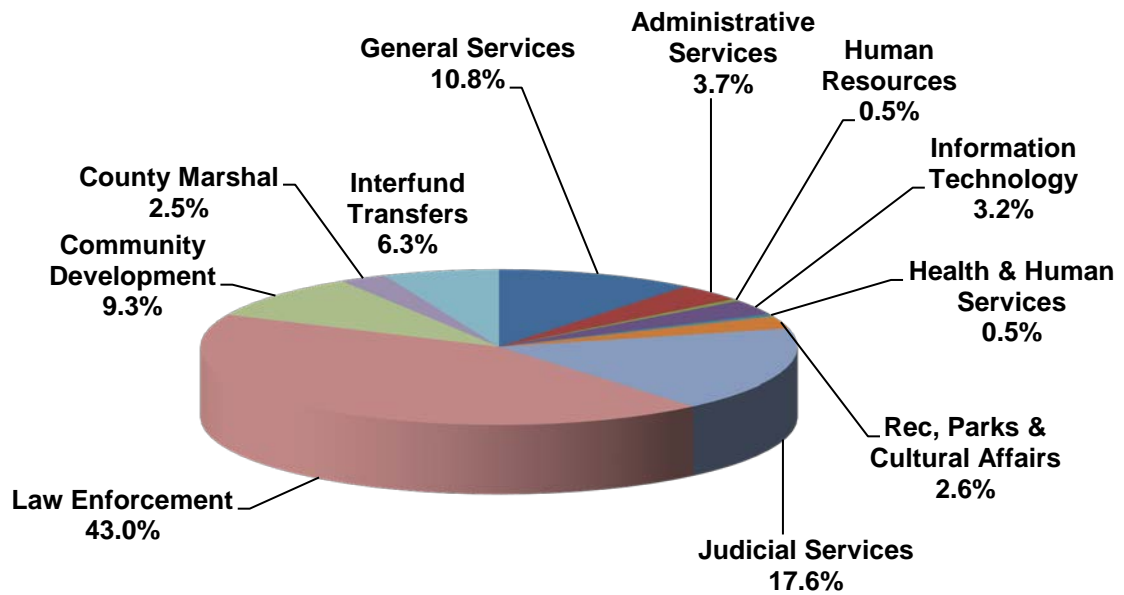
# EXPENDITURE SUMMARY

## GENERAL FUND

The total FY2019 budget of \$95,836,346 for the General Fund increased by \$9.6M or 11% from FY2018's estimated expenditures.

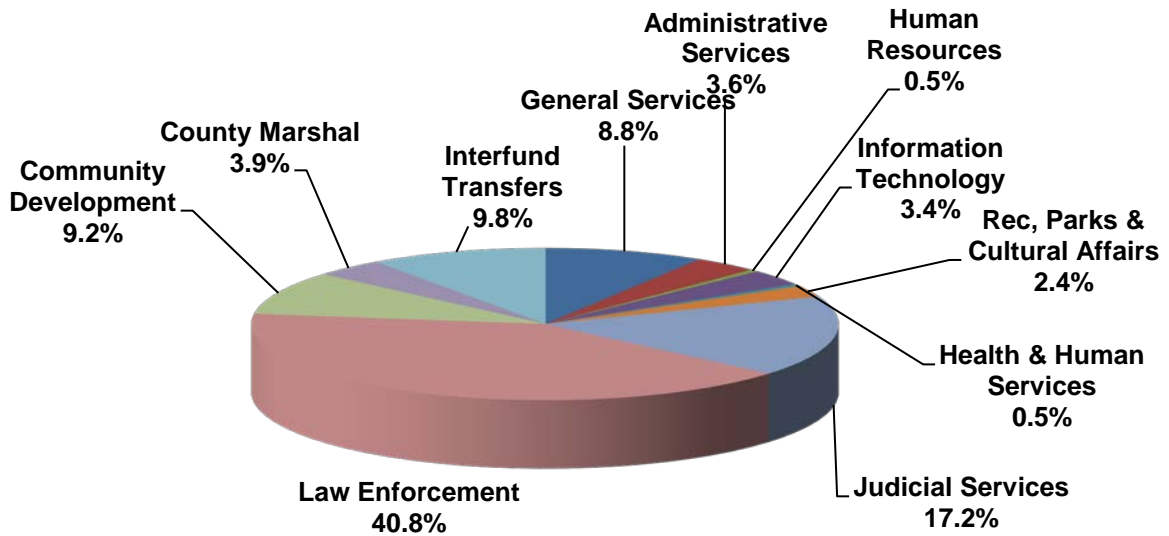
- 3% cost of living for current employees was budgeted for a total of \$1.6M
- 13 new FT positions added in 2019 totaling \$0.7M.
- \$1.2M increases in various operating accounts including a \$0.6M increase to prisoner health care costs
- The Animal Shelter Fund was combined with the General Fund in 2019 transferring costs of \$0.8M
- \$4.0M one time transfer to RRDA fund to pay down debt in 2019

### FY2018 General Fund Estimate



# EXPENDITURE SUMMARY

## FY2019 General Fund Budget



## OTHER FUNDS

Significant changes in other funds include the following:

- The Transportation Fund increased by 20% for one-time capital purchases.
- The Recreational Capital Construction Fund decreased 31%. The amount budgeted in 2019 is the balance on bonds that were issued in 2014.
- The Impact Fee Fund decreased by 43% and the SPLOST funds increased by 165%. Budgets in these two funds vary based on current projects.
- The RRDA Fund increased by 400% due to a budgeted one time transfer from the General Fund in 2019 to pay down debt.
- The EMS Fund increased by 13%. The 3% COLA and 4 new positions make up the bulk of the increase.

## EXPENDITURE BUDGET HISTORY

	<u>Actual FY16</u>	<u>Actual FY17</u>	<u>Est. Actual FY18</u>	<u>Budget FY19</u>
<b>General Fund</b>				
Personal Services	49,801,728	51,259,084	55,816,483	60,710,518
Operating Services	13,952,026	14,441,243	16,296,804	17,503,471
Non Department Managed Costs	3,628,199	3,831,475	3,532,583	3,785,792
Capital Projects	1,584,887	1,002,753	1,628,577	735,045
Non Operational Costs	2,977,494	3,332,458	3,374,942	3,442,675
Debt Service	382,116	155,997	160,360	280,458
Interfund Transfers	4,691,637	9,230,023	5,429,059	9,378,387
<b>Total General Fund</b>	<b>77,018,087</b>	<b>83,253,033</b>	<b>86,238,807</b>	<b>95,836,346</b>
<b>Special Revenue Funds</b>				
Personal Services	27,845,998	30,673,579	33,398,462	36,533,547
Operating Services	7,897,098	8,167,872	8,961,559	8,825,262
Non Department Managed Costs	2,605,371	2,667,688	2,820,103	2,883,014
Capital Projects	1,309,671	4,485,787	1,164,626	979,375
Non Operational Costs	2,104,239	1,108,050	4,106,565	2,623,905
Debt Service	0	3,616	744,774	161,150
Interfund Transfers	254,080	346,422	330,771	351,628
<b>Total Special Revenue Funds</b>	<b>42,016,457</b>	<b>47,453,013</b>	<b>51,526,861</b>	<b>52,357,881</b>
<b>Capital Project Funds</b>				
Personal Services	2,094,036	2,114,558	2,254,821	2,870,989
Operating Services	2,885,651	2,875,899	3,260,639	649,524
Non Department Managed Costs	35,458	36,907	34,469	37,863
Capital Projects	27,732,006	28,609,400	13,328,843	58,173,728
Non Operational Costs	9,691,155	11,170,527	10,470,627	14,139,681
Debt Service	1,661,585	22,416	22,416	22,417
Interfund Transfers	0	459,280	82,736	0
<b>Total Capital Project Funds</b>	<b>44,099,891</b>	<b>45,288,987</b>	<b>29,454,550</b>	<b>75,894,202</b>
<b>Debt Service Funds</b>				
Operating Services	33,194	32,686	-	-
Non Department Managed Costs	148,150	134,442	144,920	148,150
Debt Service	8,715,078	11,269,743	6,309,435	11,205,555
Interfund Transfers	28,201,489	0	0	0
<b>Total Debt Service Funds</b>	<b>37,097,912</b>	<b>11,436,871</b>	<b>6,454,355</b>	<b>11,353,705</b>
<b>Enterprise Funds</b>				
Personal Services	5,182,767	5,299,338	5,723,471	6,633,577
Operating Services	1,463,469	1,421,556	1,311,567	1,788,779
Non Department Managed Costs	175,335	350,127	164,281	168,081
Capital Projects	(0)	0	0	0
Non Operational Costs	2,150,198	2,815,375	3,049,590	3,097,600
<b>Total Enterprise Funds</b>	<b>8,971,769</b>	<b>9,886,396</b>	<b>10,248,908</b>	<b>11,688,037</b>
<b>Internal Service Funds</b>				
Personal Services	15,395,558	14,715,270	14,814,001	15,499,892
Operating Services	2,270,193	2,496,485	2,359,577	2,666,599
Non Department Managed Costs	38,089	36,004	72,609	49,841
Capital Projects	0	0	0	0
Non Operational Costs	25,651	30,333	0	40,000
<b>Total Internal Service Funds</b>	<b>17,729,491</b>	<b>17,278,092</b>	<b>17,246,187</b>	<b>18,256,332</b>
<b>GRAND TOTAL</b>	<b>\$226,933,605</b>	<b>\$214,596,392</b>	<b>201,169,668</b>	<b>\$265,386,503</b>

# *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 46% of the total County Wide budget.

The following new positions are included in the FY 2019 budget effective October 1, 2018:

- (1) Statistics and Performance Manager, Finance
- (1) Crime Analyst, Opioid Initiative, Sheriff
- (1) Corporal, Opioid Initiative, Sheriff
- (1) Clerk 2, Solicitor
- (1) Animal Support Specialist, Animal Shelter (replaces a vacant Part Time position)
- (1) Marshal, Opioid Initiative, Code Enforcement
- (1) Network Analyst, Information Technology
- (1) Appraiser, Tax Assessor
- (1) Secretary, Tax Assessor
- (1) Residential Building Inspector, Building Inspections
- (2) Laborer, Roads and Bridges
- (1) Stormwater Inspector, Stormwater Engineering
- (5) Communications Officer, E-911
- (18) Fire Fighter Entry Level, Fire District
- (1) Systems Support Specialist, Fire District
- (1) Fire Inspector, Fire District
- (1) Fire Educator, Fire District
- (1) Training Officer, Fire District
- (2) Crew Leaders, SPLOST Roads & Bridges
- (1) Quality/QI, Emergency Medical Services
- (3) Medcon, Emergency Medical Services
- (1) Senior Mechanic, Fleet Maintenance
- (3) Part Time Coroners, Coroner's Office

A contingency was also set aside in the General Fund for additional employees for the new Adult Detention Center currently under construction. Funds will be transferred to the Sheriff's department to hire these employees if needed.

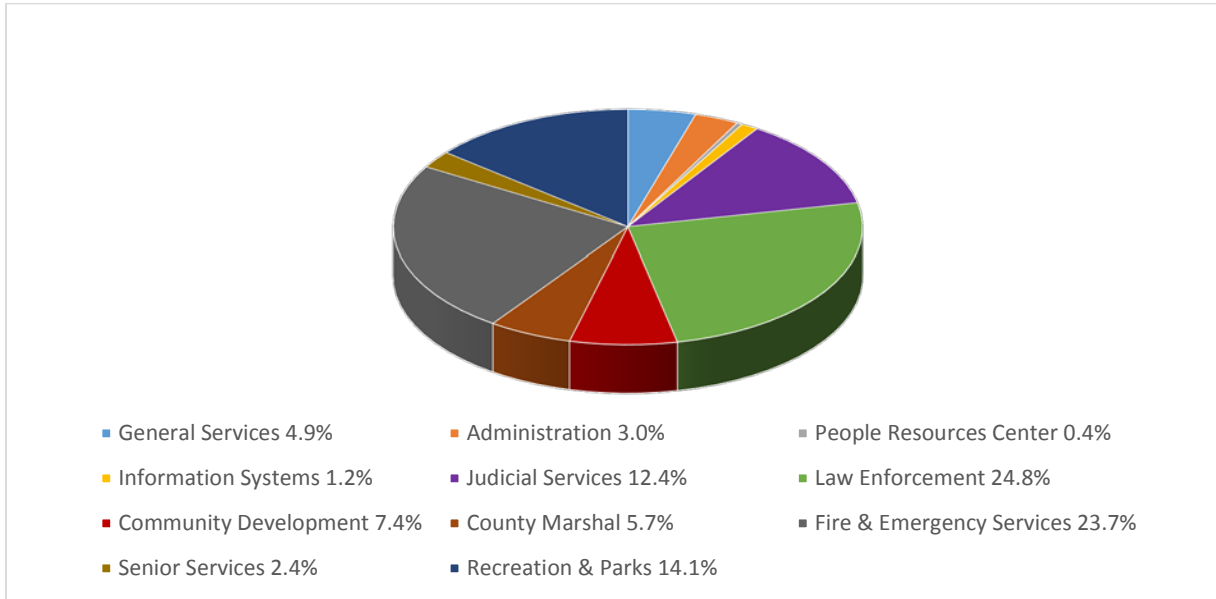


## PERSONNEL POSITION SUMMARY BY FUND

<u>FUND</u>	<u>Actual FY16</u>	<u>Actual FY17</u>	<u>Budget FY18</u>	<u>Budget FY19</u>
<b>General Fund</b>				
General Services	79	83	79	83
Commissioners	5	5	5	5
Administrative Services Agency	18	19	36	38
People Resources Center	4	4	4	7
Information Technology Systems	17	16	20	21
Judicial Services	181	185	188	190
Law Enforcement	423	419	434	436
Community Development	75	79	84	88
County Marshal	16	20	22	40
<b>Total General Fund</b>	<b>818</b>	<b>830</b>	<b>873</b>	<b>908</b>
<b>Special Revenue Funds</b>				
Emergency 911 Telephone Fund	57	57	57	62
Senior Services Fund	22	23	23	23
Parks and Recreation Fund	107	105	251	251
Transportation Fund	16	17	19	19
Multiple Grant Fund	8	9	18	18
CDBG Fund	2	3	3	3
Animal Services Fund	17	17	17	0
Drug Abuse & Treatment Fund	3	2	2	1
Victim Witness Fund	2	2	2	2
DUI Court Fund	4	5	4	4
Drug Accountability Court Fund	3	4	5	5
Treatment Accountability Court Fund	0	1	1	1
Drug Screening Lab Fund	0	5	5	5
Veteran's Court Fund	0	0	1	1
Fire District Fund	258	264	307	329
<b>Total Special Revenue Funds</b>	<b>499</b>	<b>512</b>	<b>715</b>	<b>724</b>
<b>Capital Funds</b>				
Recreation Capital Construction Fund	3	3	-	0
SPLOST Fund	41	43	44	45
<b>Total Capital Funds</b>	<b>44</b>	<b>45</b>	<b>44</b>	<b>45</b>
<b>Enterprise Funds</b>				
Emergency Medical Fund	76	82	89	93
<b>Total Enterprise Funds</b>	<b>76</b>	<b>82</b>	<b>89</b>	<b>93</b>
<b>Internal Services</b>				
Insurance & Benefits Fund	2	2	2	0
Fleet Maintenance Fund	10	10	10	11
<b>Total Internal Services</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>11</b>
<b>GRAND TOTAL</b>	<b>1,448</b>	<b>1,482</b>	<b>1,732</b>	<b>1,781</b>

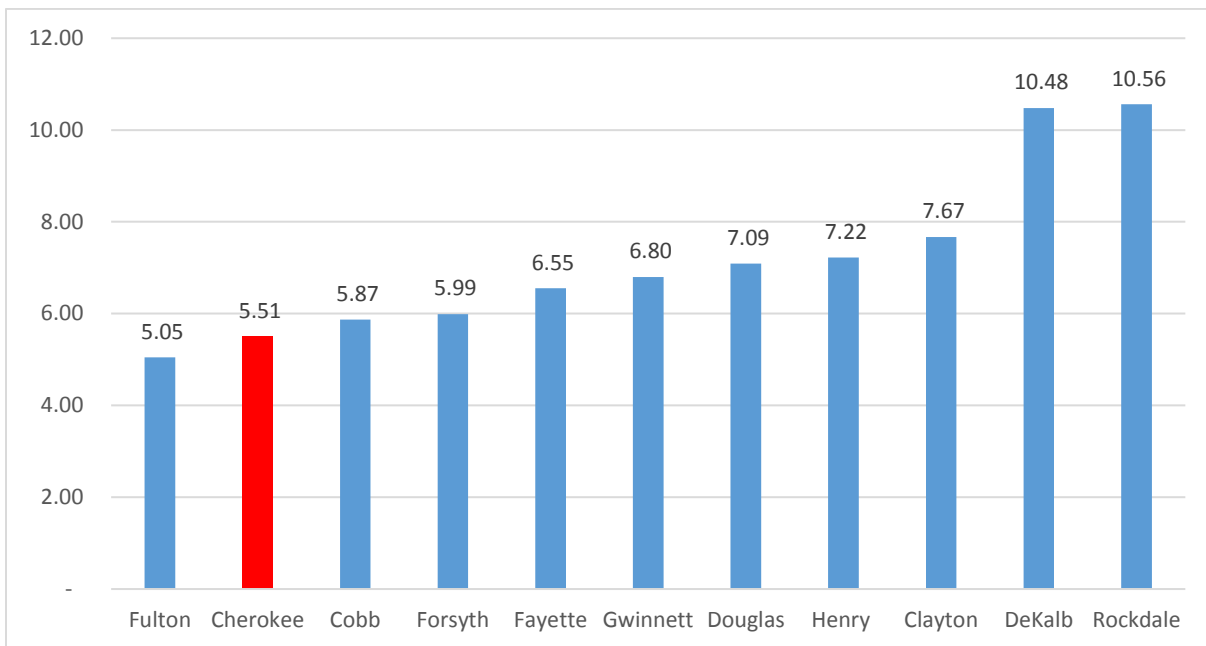
Note: Table includes regular full time and part time positions but does not include temporary or seasonal positions.

## 2019 Authorized Positions by Group



Cherokee County's Employees per capita rate is 5.51, the second lowest in the ARC region.

## 2017 Employees Per Capita



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2016-2019 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST. ACTUAL	2019 BUDGET
GENERAL FUND	BOARD OF COMMISSIONERS	BOARD OF COMMISSIONER	5	5	5	5
		<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
	COUNTY CLERK	ADMIN OFF MGR CLERK	1	1	1	1
		<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
	COUNTY MANAGER	ADMINISTRATIVE ASSISTANT	2	1	1	0
		COUNTY MANAGER	1	1	1	1
		CONTRACT MANAGER	0	1	0	0
		EXECUTIVE ASSISTANT	0	1	1	1
		PARALEGAL	0	0	0	0
		PART TIME RECEPTIONIST	1	1	1	1
		STAFF ATTORNEY	0	1	1	1
		SPECIAL PROJECTS MANAGER	0	0	1	1
		<b>TOTAL</b>	<b>4</b>	<b>6</b>	<b>6</b>	<b>5</b>
	ADMINISTRATIVE SERVICES AGENCY	ADMIN SERVICES AGENCY DIR	0	1	1	1
		ADMINISTRATIVE ASSISTANT	0	1	1	1
		<b>TOTAL</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>
	VOTER REGISTRATION	ASSISTANT SUPERVISOR ELECTIONS	1	1	1	1
		CLERK 2	1	1	1	0
		COMMUNITY OUTREACH SPECIALIST	1	1	1	1
		ELECTIONS SUPERVISOR	1	1	1	1
		ELECTRONIC VOTING TECHNICIAN	1	1	1	2
		PART TIME CLERICAL	2	2	2	2
		SENIOR CLERK	1	1	1	1
		VOTER REGISTRATION ASSISTANT	1	1	1	1
	<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	
	FINANCE AND BUDGETING	ACCOUNTANT	2	2	2	2
		ACCT. & REPORTS MANAGER	0.3	0.3	0.3	1
		ACCOUNTS PAYABLE CLERK	1	1	1	1
		CHIEF FINANCIAL OFFICER	0.8	0.8	0	0
		EXPENDITURES SUPERVISOR	1	1	0	0
		FIN DIR PLAN/ANALYSIS	0.86	0.86	0	0
		EXPENDITURES MANAGER	0	0	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2016-2019 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST.	2019 BUDGET
GENERAL FUND		FINANCE DIRECTOR	0	0	0.85	1
		PLANNING & ANALYSIS MANAGER	0	0	0.96	1
		STATISTICS & PERFORMANCE MGR	0	0	0	1
		SENIOR ACCOUNTS PAYABLE CLERK	1	1	1	1
		<b>TOTAL</b>	<b>6.96</b>	<b>6.96</b>	<b>7.11</b>	<b>9</b>
	DEVELOPMENT SERVICES CENTER	DIRECTOR DEVELOPMENT SVCS CTR	1	1	1	0
		DEVELOPMENT SERVICES REP	4	5	5	4
		LEAD DEVELP SRV REP	0	0	0	1
		MANAGER DEVELOPMENT SERVICES	0	0	0	1
		<b>TOTAL</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
	PROCUREMENT	CONTRACT MANAGER	0	0	1	1
		DIR PURCH/RISK MGMT	1	1	1	1
		FIN/PROC SPECIALIST	1	0	0	0
		SR. FIN/PROCUR. SPEC	1	1	1	1
		<b>TOTAL</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
	INFORMATION TECHNOLOGY	ASSISTANT IT DIRECTOR	1	1	1	1
		BUSINESS ANALYST	0	1	2	2
		BUSINESS ANALYST DATA MANAGER	0	0	1	1
		CHIEF INFORMATION OFFICER	1	1	1	1
		DBA/BUSINESS ANALYST	1	1	0	0
		ENTERPRISE NETWORK SECURITY AD	0	1	0	0
		ENTERPRISE NETWORK SYSTEM MGR	0	0	1	1
		INFRASTRUCTURE ADMIN	0	1	0	0
		INFRASTRUCTURE SYST MGR	0	0	1	1
		INFO SECURITY MANAGER	0	0	1	1
		NETWORK SECURITY MAIL	1	0	0	0
		NETWORK SYSTEMS MANAGER	1	0	0	0
		NETWORK ANALYST	0	0	0	1
		PART TIME INTERN	1	0	2	2
		SYSTEMS ANALYST I	5	0	0	0
		SYSTEMS ANALYST II	2	0	0	0
		SR BUSI ANALYST/DATA MGR	0	0	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2016-2019 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST. ACTUAL	2019 BUDGET
GENERAL FUND		SR. DBA/DATA MANAGER	1	1	0	0
		SYSTEM SUPPORT SPECIALIST I	0	4	3	3
		SYSTEM SUPPORT SPECIALIST II	0	2	3	3
		<b>TOTAL</b>	<b>14</b>	<b>13</b>	<b>17</b>	<b>18</b>
	GIS/MAPPING	GIS ANALYST	1	1	1	1
		MAPPING MANAGER	1	1	1	1
		GIS SPECIALIST I	1	1	1	1
		<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
	PEOPLE RESOURCES CENTER	ADMINISTRATIVE ASSISTANT	0	0	0	1
		BENEFITS & COMP MANAGER	0.5	0.5	0.5	1
		CHIEF PEOPLE OFFICER	0	0	0	1
		DIRECTOR - HUMAN RESOURCES	1	1	1	0
		HR ASSISTANT	1	1	1.5	0
		EMPLMT & SAFETY OFFICER	1	0	0	0
		HR MANAGER	0	1	1	0
		PEOPLE MANAGER	0	0	0	1
		PEOPLE RESOURCES ASSISTANT	0	0	0	1
		PEOPLE RESOURCES MANAGER	0	0	0	1
		PEOPLE RESOURCES SPECIALIST	0	0	0	1
		PT BENEFITS ASSISTANT	0.5	0.5	0	0
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>7</b>
	TAX COMMISSIONER	ASSISTANT SUPERVISOR TAGS	0	0	2	2
		CHIEF DEPUTY TAX COMMISSIONER	1	1	1	1
		DEPUTY TAX COMMISSIONER	1	1	0	0
		MOTOR VEHIC ACCTS RECIEVABLE	1	1	1	1
		RECEPTIONIST	1	1	1	1
		SENIOR CLERK	18	17	19	19
		SUPERVISOR/TAX/TAG	1	1	2	2
		TITLE REPORT/INVENTORY CLERK	2	3	0	0
		PROPERTY TAX BOOKEEPER	1	1	1	1
		TAX COMMISSIONER	1	1	1	1
		<b>TOTAL</b>	<b>27</b>	<b>27</b>	<b>28</b>	<b>28</b>

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2016-2019 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST.	2019 BUDGET	
GENERAL FUND	TAX ASSESSOR	APPRAISER	13	13	11	12	
		ASSESSORS ASSISTANT	0	1	1	1	
		CHIEF APPRAISER	1	1	1	1	
		DEPUTY CHIEF APPRAISER	1	1	1	1	
		LEAD APPRAISER	5	5	4	4	
		PART TIME CLERICAL	1	1	0	0	
		RECEIVER OF RECORDS	1	1	1	1	
		SENIOR APPRAISER	4	4	3	3	
		SECRETARY II	3	3	2	2	
		SENIOR CLERK	5	4	5	6	
		TAX MAPPER	1	2	2	2	
		<b>TOTAL</b>			<b>35</b>	<b>36</b>	<b>31</b>
	FACILITIES MANAGEMENT	DIRECTOR - FACILITIES MANAGEMENT	1	1	1	1	
		JANITORIAL SUPERVISOR	0	0	3	3	
		JANITORIAL TECHNICIAN	0	0	10	10	
		MAINTENANCE MANAGER	1	1	1	1	
		MAINTENANCE TECHNICIAN	6	6	9	9	
		<b>TOTAL</b>		<b>8</b>	<b>8</b>	<b>24</b>	<b>24</b>
	COURT ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	1	
		COURT ADMINISTRATOR	1	1	1	1	
		CERTIFIED COURT INTERPRETER	0	1	0	0	
		COURT REPORTER 1	5	5	5	5	
		COURT REPORTER 2	3	3	3	3	
		PART TIME BALIFF	23	23	23	23	
		SUPERIOR COURT CALENDAR CLERK	0	1	3	3	
		SECRETARY II	1	1	1	1	
		<b>TOTAL</b>		<b>34</b>	<b>36</b>	<b>37</b>	<b>37</b>
	SUPERIOR COURT	LAW CLERK	3	3	3	3	
		<b>TOTAL</b>		<b>3</b>	<b>3</b>	<b>3</b>	
	INDIGENT DEFENSE	COUNSELOR/INVESTIGATOR	2	2	2	2	
		DIR/INDIGENT DEFENSE	1	1	1	1	
		SECRETARY I	1	1	1	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST.	2019 BUDGET
GENERAL FUND		<b>TOTAL</b>	4	4	4	4
	CLERK OF SUPERIOR COURT	CHIEF DEPUTY CLERK/SUPERIOR	1	1	1	1
		CHIEF CLERK	1	1	1	1
		CLERK OF COURTS	1	1	1	1
		CLERK	15	18	19	19
		CLERK 2	8	8	7	7
		DEPUTY CLERK	6	5	5	5
		PT CLERICAL	5	4	4	4
		SENIOR CLERK	16	14	14	14
		SR DEPUTY CLERK	5	5	5	5
			<b>TOTAL</b>	58	57	57
	DISTRICT ATTORNEY	ASSISTANT DA	8	7.35	7.35	8
		DIR OFFICE ADMIN-VICTIM SERVIC	0	0	0	1
		INVESTIGATOR	11	13	13	13
		PART TIME DA FIN DIRECTOR	1	1	2	1
		SENIOR SECRETARY	5	6	6	6
		VICTIM WITNESS ADVOCATE	1	0	0	0
		<b>TOTAL</b>	26	27.35	28.35	29
	STATE COURT	ADMINISTRATIVE ASSISTANT	3	3	3	3
		LAW CLERK	1	1	1	1
		STATE COURT JUDGE	3	3	3	3
			<b>TOTAL</b>	7	7	7
	STATE COURT SOLICITOR	ASSISTANT SOLICITOR	7	8	8	8
		CHIEF ASST SOLICITOR	1	1	1	1
		CLERK 2	1	1	1	2
		DPTY ASG	1	1	1	1
		INVESTIGATOR	3	3	3	3
		PART TIME CLERICAL	2	2	2	2
		SECRETARY I	2	2	2	2
		SECRETARY II	2	2	2	2
		SOLICITOR	1	1	1	1
		TRIAL ASSISTANT	4	4	4	4

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST.	2019 BUDGET
GENERAL FUND		<b>TOTAL</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>26</b>
	MAGISTRATE COURT	ADMINISTRATIVE ASSISTANT	0	0	1	1
		CHIEF ASSOCIATE MAG. JUDGE	1	1	1	1
		CHIEF MAGISTRATE JUDGE	1	1	1	1
		PT MAGISTRATE JUDGE	7	7	7	7
		<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>
	PROBATE COURT	DIRECTOR - LICENSING OPERATION	1	1	1	1
		HEARING OFFICER - PROBATE	1	1	1	1
		PROBATE JUDGE	1	1	1	1
		PT CLERK	1	1	1	1
		SR DEPUTY CLERK	6	6	6	6
		<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
	JUVENILE COURT	ADMINISTRATIVE ASSISTANT	2	2	2	2
		JUVENILE COURT INTAKE OFFICER	1	1	1	1
		JUV COURT PROGRAM MGR	1	2	2	2
		JUVENILE COURT JUDGE	2	2	2	2
		<b>TOTAL</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>
	SHERIFF	ACCREDITATION MANAGER	0	0	0	1
		ADMINISTRATIVE ASSISTANT	1	1	2	1
		ADMIN SUPERVISOR	0	0	1	1
		BOND ADMINISTRATOR	1	1	1	1
		CAPTAIN SHERIFF'S OFFICE	8	6	8	8
		CHIEF DEPUTY SHERIFF	1	1	1	1
		CLERK 1	12	12	17	17
		CLERK 2	1	0	1	6
		COMM OFFICER SHERIFF	8	9	9	9
		CORPORAL	37	39	42	52
		CRIME ANALYST	1	1	2	3
		CONTROL ROOM OPERATOR	1	1	1	1
		DIRECTOR ADMIN SER SHERIFF	1	1	0	0
		DETENTION CENTER MAINT SUPVSR	1	1	1	1
		DEPUTY UNCERTIFIED	9	5	5	4



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST. ACTUAL	2019 BUDGET		
GENERAL FUND		DEPUTY - CERTIFIED	235	238	242	229		
		DIRECTOR/HOMELAND SECURITY	1	0	0	0		
		EVIDENCE CUSTODIAN	2	2	3	3		
		EXECUTIVE ASSISTANT	1	1	1	2		
		FORENSIC COMPUTER TECHNICIAN	1	1	1	1		
		HR ASSISTANT	0	0	0	1		
		HR SPECIALIST/BENEFITS COORD	1	1	1	1		
		INMATE COURT COORDINATOR	2	2	2	2		
		INFORMATION SYSTEM ANALYST	1	0	0	0		
		LT COLONEL SHERIFF	0	0	1	1		
		LIEUTENANT - SHERIFF	18	20	19	21		
		MAJOR SHERIFF	3	3	2	2		
		MAINTENANCE TECHNICIAN	2	2	2	2		
		PART TIME DPTY DIRECTOR EMA	1	0	0	0		
		PART TIME DEPUTY	5	5	5	5		
		PART TIME QUARTERMASTER	0	0	0	1		
		PART TIME CROSSING GUARD	14	14	14	11		
		RECORDS COORDINATOR	2	2	2	2		
		RECEPTIONIST	1	1	1	0		
		SECRETARY I	2	2	1	1		
		SECRETARY II	2	2	2	2		
		SERGEANT SHERIFF	40	38	37	36		
		SHERIFF	1	1	1	1		
		SENIOR CLERK	1	1	1	1		
		SENIOR SECRETARY	2	2	2	2		
		TAC OFFICER - SHERIFF	2	2	2	2		
		WARRANT OFFICE COORDINATOR	1	1	1	1		
		<b>TOTAL</b>			<b>423</b>	<b>419</b>	<b>434</b>	<b>436</b>
		CORONER		CORONER	1	1	1	1
				PART TIME CORONER	2	3	3	6
				<b>TOTAL</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>7</b>
		ANIMAL CONTROL		ANIMAL CONTROL OFFICER	6	6	6	6

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2016-2019 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST.	2019 BUDGET	
GENERAL FUND		CO MARSHAL 911 DIRECTOR	0.06	0.06	0.06	0	
		<b>TOTAL</b>	<b>6.06</b>	<b>6.06</b>	<b>6.06</b>	<b>6</b>	
	ANIMAL SHELTER	ADMINSTRATIVE ASSISTANT	0	0	0	1	
		SHELTER INTAKE SUPER	0	0	0	1	
		ANIMAL SHELTER PROGRAM MGR	0	0	0	1	
		ANIMAL SUPPORT SPEC 1	0	0	0	6	
		ANIMAL SUPPORT SPEC 2	0	0	0	3	
		ANIMAL SUPPORT SPEC 3	0	0	0	2	
		VETERINARY TECHNICIAN	0	0	0	1	
		DIRECTOR - ANIMAL SHELTER	0	0	0	1	
		PT ANIMAL SUPPORT SPEC 1	0	0	0	1	
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	
		EMERGENCY MANAGEMENT AGENCY	DEPUTY DIRECTOR EMA	0	0	1	1
			DIRECTOR/HOMELAND SECURITY	0	1	1	1
			INFORMATION SYSTEM ANALYST	0	1	1	1
		<b>TOTAL</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>3</b>	
		ROADS & BRIDGES	ADMINSTRATIVE ASSISTANT	1	1	1	1
			DIRECTOR ROADS & BRIDGES	1	1	1	1
			EQUIPMENT OPERATOR I	3	3	3	2
			EQUIPMENT OPERATOR II	2	2	3	4
			HEAVY EQUIPMENT OPERATOR	3	3	3	0
			LABORER	0	0	0	13
			LABORER 1	6	5	6	4
			LABORER 2	9	10	9	0
			LEAD OPERATOR 2	1	1	1	3
			LEAD OPERATOR	0	0	0	1
			MANAGER - ROADS & BRIDGES	2	2	2	1
			OPERATIONS MGR R&B	0	0	0	1
			SIGN AND MARKING TECHNICIAN	1	1	1	1
			SUPERVISOR/ROADS & BRIDGES	3	3	3	3
			TRUCK DRIVER I	1	1	1	1
			TRUCK DRIVER II	4	5	5	5

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST.	2019 BUDGET
GENERAL FUND		<b>TOTAL</b>	<b>37</b>	<b>38</b>	<b>39</b>	<b>41</b>
	STORMWATER ENGINEERING	PRECONST ENG STORM WATER	1	0	0	0
		STORMWATER COORDINATOR	1	2	2	2
		STORMWATER INSP	2	2	2	3
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>
	ENGINEERING	ASST COUNTY ENGINEER	1	1	1	1
		ADMINSTRATIVE ASSISTANT	0.55	0.55	0.65	1
		ARBORIST	1	1	1	1
		COMMUNITY DEV AGENCY DIR	0	0	0	1
		DEVELOPMENT INSPECTION MANAGER	1	1	3	1
		DEVELOPMENT INSPECTOR	2	2	2	4
		ENGINEERING ASSISTANT	1	0	1	1
		ENGINEERING TECHNICIAN	0	1	0	0
		PRECONST ENG TRANSPORTATION	1	1	1	1
		PT DEVELOPMENT INSPECTOR	1	1	1	0
		PUBLIC WORKS AGENCY DIR	0.35	0.35	0.35	0
		<b>TOTAL</b>	<b>8.9</b>	<b>8.9</b>	<b>11</b>	<b>11</b>
	RECYCLING CENTER	ADMINSTRATIVE ASSISTANT	0.1	0.1	0.1	0
		PT RECYCLING	3	3	3	3
		RECYCLING CENTER SUPERVISOR	1	1	1	1
		RECYCLING OPERATOR	1	1	1	1
		<b>TOTAL</b>	<b>5.1</b>	<b>5.1</b>	<b>5.1</b>	<b>5</b>
	CONSERVATION ADMINISTRATION	SOIL CONSERVATION	1	1	1	1
		<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
	BUILDING INSPECTIONS	BLDG INSP - COMMERCIAL	1	2	1	1
		BUILDING INSPECTOR	4.5	5	5	6
		COMMERCIAL PLAN REVIEW	0	0	1	1
	DIRECTOR BUILD/DEVELOP SERVICE	0	0	0	1	
	DIRECTOR - BUILDING INSPECTION	1	1	1	0	
	SENIOR BUILDING INSPECTOR	1	1	2	2	
	<b>TOTAL</b>	<b>7.5</b>	<b>9</b>	<b>10</b>	<b>11</b>	
PLANNING AND ZONING	COMMUNITY DEV AGENCY DIR	1	1	1	0	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST. ACTUAL	2019 BUDGET	
GENERAL FUND		DIRECTOR PLANNING & LAND USE	0	0	0	1	
		EXECUTIVE ASSISTANT	1	1	1	1	
		PLANNER	1	2	3	3	
		PRINCIPAL PLANNER	1	1	1	1	
		PLANNING/ZONING TECHNICIAN	1	1	1	1	
		ZONING ADMINISTRATOR	1	1	1	1	
		<b>TOTAL</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>8</b>	
	CODE ENFORCEMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1	
		CO MARSHAL 911 DIRECTOR	0.11	0.11	0.11	0	
		CORPORAL	1	0	0	0	
		DPTY CHIEF MARSHAL	1	0	0	1	
		DEPUTY MARSHAL	5	5	6	6	
		DIR TRAINING/EMA/HLS	0	1	1	1	
		EXECUTIVE ASSISTANT	1	1	1	1	
		LIEUTENANT MARSHAL	0	1	1	1	
		MAJOR MARSHAL	0	2	2	1	
		SERGEANT MARSHAL	1	1	1	2	
	<b>TOTAL</b>	<b>10.11</b>	<b>12.11</b>	<b>13.11</b>	<b>14</b>		
	<b>TOTAL GENERAL FUND</b>			<b>817.63</b>	<b>830.48</b>	<b>872.73</b>	<b>908</b>
	EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	ACCREDITATION MANAGER	1	1	1	1
ADMINISTRATIVE ASSISTANT			1	1	1	1	
ADMINISTRATIVE COMMANDER			0	0	0	1	
ASST DIRECTOR 911			1	1	1	1	
CAD MANAGER E911			1	1	1	1	
CO MARSHAL 911 DIRECTOR			0.67	0.67	0.67	1	
COMMUNICATION OFFICER I			8	9	13	13	
COMM OFFICER IN TRAINING			7	7	3	4	
COMM OFFICER 911 COI/COIII			15	15	15	17	
COMM SYS SPECIALIST			1	1	1	1	
COMMUNICATIONS SUPERVISOR			4	4	4	4	
LEAD COMMUNICATION OFFICER			5	4	4	4	
OPERATIONS COMMANDER E911			0	0	0	1	

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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST.	2019 BUDGET
EMERGENCY 911 TELEPHONE FUND		PART TIME CLERICAL	9	9	9	9
		QUALITY/QI	0	0	0	1
		RECORDS COORDINATOR	1	1	1	1
		TAC OFFICER FIRE/E911	1	1	1	0
		TRAINING COORDINATOR E911	1	1	1	1
		<b>TOTAL</b>	<b>56.67</b>	<b>56.67</b>	<b>56.67</b>	<b>62</b>
<b>TOTAL EMERGENCY 911 TELEPHONE FUND</b>			<b>56.67</b>	<b>56.67</b>	<b>56.67</b>	<b>62</b>
SENIOR SERVICES FUND	SENIOR CENTER	BUDGET VOUCHER COORDINATOR	1	1	1	1
		CASE MANAGER	2	2	2	3
		DIRECTOR - SENIOR SERVICES	1	1	1	1
		HOME DELIVERED MEALS ASST	1	1	1	1
		HDM SUPERVISOR/VOLUNTEER COORD	1	1	1	1
		HOMEMAKER AIDE	3	3	3	3
		HOMEMAKER SUPERVISOR	1	1	1	1
		I&A COORDINATOR	1	1	1	1
		I&A CAREGIVER	1	1	1	1
		PROGRAM MANAGER SENIOR SVCS	1	1	1	1
		PART TIME CLERICAL	6	7	7	7
		PART TIME CASE MANAGER	1	1	1	0
		KITCHEN/ACTIVITIES/AIDE	1	1	1	1
		SENIOR SERVICES ACTIVITIES COOR	1	1	1	1
		<b>TOTAL</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>TOTAL SENIOR SERVICES FUND</b>			<b>22</b>	<b>23</b>	<b>23</b>	<b>23</b>
PARKS AND RECREATION FUND	CRPA ADMINISTRATION	BUSINESS MANAGER	1	1	1	1
		DIRECTOR - RECS & PARKS	0.75	0.75	1	1
		PART TIME REC/PARKS	4	4	4	4
		RECEPTIONIST	1	1	1	0
		<b>TOTAL</b>	<b>6.75</b>	<b>6.75</b>	<b>7</b>	<b>6</b>
	CRPA PROGRAMS	RECREATION COORDINATOR	2	2	2	4
	PART TIME REC/PARKS	14	11	40	40	
	RECREATION DIVISION DIRECTOR	1	1	1	1	
<b>TOTAL</b>			<b>17</b>	<b>14</b>	<b>43</b>	<b>45</b>

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FUND	DEPARTMENT	POSITION	2016	2017	2018	2019	
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET	
PARKS AND RECREATION FUND	AQUATIC CENTER	AQUATICS COORDINATOR	1	1	1	1	
		AQUATICS MGR	1	1	1	1	
		MAINTENANCE WORKER	1	1	2	2	
		AQUATICS RECEPTIONIST	1	1	0	0	
		CUSTOMER SERVICE SPECIALIST	0	0	1	1	
		FACILITY COORDINATOR	1	1	0	0	
		PART TIME REC/PARKS	37	39	108	108	
		<b>TOTAL</b>	<b>42</b>	<b>44</b>	<b>113</b>	<b>113</b>	
	CRPA ATHLETICS	ATHLETIC COORDINATOR	4	4	5	4	
		ATHLETICS DIVISION DIRECTOR	1	1	1	1	
		PART TIME REC/PARKS	15	12	60	60	
		RECREATION ASSISTANT	1	1	0	0	
		<b>TOTAL</b>	<b>21</b>	<b>18</b>	<b>66</b>	<b>65</b>	
	CRPA MAINTENANCE	CREW LEADER/CRPA	4	3	3	3	
		LEAD PARKS WORKER	0	0	4	3	
		PARKS MANAGER	0	1	1	1	
		PARK WORKER I	5	6	0	1	
		PARK WORKER II	2	4	0	0	
		PARK WORKER III	2	1	0	0	
		PARKS WORKER	0	0	7	7	
		PARK MAINTENANCE DIVISION DIR	0.75	0.75	1	1	
		PARKS MAINTENANCE SUPERVISOR	1	1	1	1	
		PARKS SERVICES COORDINATOR	1	1	1	1	
		PART TIME REC/PARKS	4	4	4	4	
		<b>TOTAL</b>	<b>19.75</b>	<b>21.75</b>	<b>22</b>	<b>22</b>	
		<b>TOTAL PARKS AND RECREATION FUND</b>			<b>106.5</b>	<b>104.5</b>	<b>251</b>
	TRANSPORTATION FUND	CATS	ADMINISTRATIVE ASSISTANT	1	1	1	1
			BUS DRIVER	9	10	12	12
			DISPATCHER	1	1	1	1
			TRANSIT OPERATIONS MANAGER	1	1	1	1
			PART TIME	4	4	4	4
			PUBLIC WORKS AGENCY DIR	0.15	0.15	0.15	0

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FUND	DEPARTMENT	POSITION	2016	2017	2018	2019	
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET	
TRANSPORTATION FUND		<b>TOTAL</b>	16.15	17.15	19.15	19	
	<b>TOTAL TRANSPORTATION FUND</b>		16.15	17.15	19.15	19	
MULTIPLE GRANT FUND	DISTRICT ATTORNEY	ASSISTANT DA INVESTIGATOR	1	1	1	1	
		PART TIME	1	0	0	0	
		VICTIM WITNESS ASST COOR	1	1	0	0	
		VICTIM WITNESS ADVOCATE	2	3	6	6	
		<b>TOTAL</b>	6	6	8	8	
	STATE COURT SOLICITOR	VICTIM WITNESS ADVOCATE	1	2	4	4	
		<b>TOTAL</b>	1	2	4	4	
	SHERIFF	VICTIM WITNESS ADVOCATE	0	0	3	3	
		VICTIM WITNEES PROGRAM COORD	0	0	1	1	
		DEPUTY - CERTIFIED	0	0	2	2	
		<b>TOTAL</b>	0	0	6	6	
	EMERGENCY MANAGEMENT AGENCY	PART TIME EMERGENCY MGN	1	1	0	0	
		<b>TOTAL</b>	1	1	0	0	
	<b>TOTAL MULTIPLE GRANT FUND</b>			8	9	18	18
	CDBG FUND	COMMUNITY DEV BLOCK GRANT	BUILDING INSPECTOR	0.5	0	0	0
CDBG MANAGER			1	1	1	1	
FINANCE/CDBG SPECIALIST			0.8	1	1	1	
FIN DIR PLAN/ANALYSIS			0.04	0.04	0	0	
PLANNING & ANALYSIS MANAGER			0	0	0.04	0	
PART TIME CLERICAL			0	1	1	1	
<b>TOTAL</b>			2.34	3.04	3.04	3	
<b>TOTAL CDBG FUND</b>		2.34	3.04	3.04	3		
ANIMAL SERVICES FUND	ANIMAL SHELTER	ADMINSTRATIVE ASSISTANT	1	1	1	0	
		SHELTER INTAKE SUPER	1	1	1	0	
		ANIMAL SHELTER PROGRAM MGR	1	1	1	0	
		ANIMAL SUPPORT SPEC 1	5	5	5	0	
		ANIMAL SUPPORT SPEC 2	3	3	3	0	
		ANIMAL SUPPORT SPEC 3	1	2	2	0	
		ANIMAL SHELTER MANAGER	1	0	0	0	

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FUND	DEPARTMENT	POSITION	2016	2017	2018	2019
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
ANIMAL SERVICES FUND		VETERINARY TECHNICIAN	1	1	1	0
		CO MARSHAL 911 DIRECTOR	0.16	0.16	0.16	0
		DIRECTOR - ANIMAL SHELTER	1	1	1	0
		PT ANIMAL SUPPORT SPEC 1	2	2	2	0
		<b>TOTAL</b>	<b>17.16</b>	<b>17.16</b>	<b>17.16</b>	<b>0</b>
<b>TOTAL ANIMAL SERVICES FUND</b>			<b>17.16</b>	<b>17.16</b>	<b>17.16</b>	<b>0</b>
DRUG ABUSE AND TREATMENT FUND	DRUG COURT	ACCOUNTABILITY COURT PROSECUTOR	0	1	1	1
		PART TIME DRUG COURT PROSECUTOR	1	0	0	0
		<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
	DISTRICT ATTORNEY	ASSISTANT DA INVESTIGATOR	0	0.65	0.65	0
		SENIOR SECRETARY	1	0	0	0
<b>TOTAL</b>			<b>2</b>	<b>0.65</b>	<b>0.65</b>	<b>0</b>
<b>TOTAL DRUG ABUSE AND TREATMENT FUND</b>			<b>3</b>	<b>1.65</b>	<b>1.65</b>	<b>1</b>
VICTIM/WITNESS FUND	DISTRICT ATTORNEY	PART TIME CLERICAL	1	1	1	1
		VICTIM WITNESS ADVOCATE	0	0	0	1
		VICTIM WITNESS PROGRAM COORD	1	1	1	0
		<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL VICTIM/WITNESS FUND</b>			<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
DUI COURT FUND	DUI COURT	CASE MANAGER	1	1	1	1
		CASE WORKER	0	2	1	0
		DUI/DRUG COURT COORDINATOR	1	1	1	1
		PART TIME SECRETARY II	2	1	1	1
		SECRETARY II	0	0	0	1
		<b>TOTAL</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>4</b>
<b>TOTAL DUI COURT FUND</b>			<b>4</b>	<b>5</b>	<b>4</b>	<b>4</b>
DRUG ACCOUNTABILITY COURT FUND	DRUG ACCOUNTABILITY COURT	ADMINISTRATIVE ASSISTANT	0	0	0	1
		CASE MANAGER	2	1.5	3	3
		DRUG ACC CT COORD	1	1	1	1
		PART TIME CLERICAL	0	1	1	0
		<b>TOTAL</b>	<b>3</b>	<b>3.5</b>	<b>5</b>	<b>5</b>
<b>TOTAL DRUG ACCOUNTABILITY COURT FUND</b>			<b>3</b>	<b>3.5</b>	<b>5</b>	<b>5</b>



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST. ACTUAL	2019 BUDGET		
TREATMENT ACCOUNTABILITY COURT FUND	TREATMENT ACCOUNTABILITY CT	CASE MANAGER	0	0.5	0	0		
		COORD TREATMENT ACCT CT	0	0	0	1		
		PART TIME	0	0	1	0		
		<b>TOTAL</b>	<b>0</b>	<b>0.5</b>	<b>1</b>	<b>1</b>		
<b>TOTAL TREATMENT ACCOUNTABILITY COURT FUND</b>			<b>0</b>	<b>0.5</b>	<b>1</b>	<b>1</b>		
DRUG SCREENING LAB FUND	DRUG SCREENING LAB	LABORATORY MANAGER	0	1	1	1		
		PART TIME	0	4	4	4		
		<b>TOTAL</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>5</b>		
		<b>TOTAL DRUG SCREENING LAB FUND</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>5</b>		
VETERANS COURT FUND	VETERANS COURT	VETERANS CRT COORD	0	0	1	1		
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>		
		<b>TOTAL VETERANS COURT FUND</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>		
FIRE DISTRICT FUND	FIRE ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	1		
		ADMIN OFFICE CLERK	1	1	1	1		
		ARSON INVESTIGATOR	1	1	2	2		
		DB GIS ANALYST	0	0	1	1		
		DIVISION CHIEF	2	2	3	2		
		EXEC ASSISTANT FIRE	1	1	1	1		
		FIRE CHIEF	1	1	1	1		
		FIRE EQUIPMENT SUPPLY	1	1	1	1		
		HR ASSISTANT	0	0	1	1		
		HR SPECIALIST	1	1	1	1		
		HR SPECIALIST/BENEFITS COORD	1	1	1	1		
		LOGISTICS MANAGER	1	1	1	1		
		MAINTENANCE TECH FIRE DEPT	1	1	1	1		
		PUBLIC AFFAIRS OFFICER	1	1	1	1		
		PART TIME	2	2	1	1		
		WAREHOUSE SPECIALIST - FIRE	1	1	1	1		
		<b>TOTAL</b>	<b>16</b>	<b>16</b>	<b>19</b>	<b>18</b>		
		FIRE MARSHAL	FIRE MARSHAL	DEPUTY FIRE MARSHAL	1	1	1	0
				FIRE MARSHAL	1	1	1	1
				FIRE INSPECTOR	1	1	1	3

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2016-2019 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2016	2017	2018	2019
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
FIRE DISTRICT FUND		PLANS EXAMINER - FIRE	1	1	1	1
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>
	FIRE FIGHTING	ADMINISTRATIVE ASSISTANT	1	0	0	0
		ARSON INVESTIGATOR	1	1	0	0
		BATTALION CHIEF	10	10	10	10
		BATTALION CHIEF SHIFT SUPERV	0	0	3	3
		CAPTAIN FIRE	11	12	15	16
		EMS ADMIN ASST BILLING	0	1	0	0
		FIRE APPARATUS OPERATOR	36	49	48	50
		FIRE APPARATUS OPER PARAMEDIC	18	12	20	23
		FIREFIGHTER	33	33	36	33
		FIREFIGHTER ENTRY LEVEL	18	12	21	46
		FIREFIGHTER PARMEDIC	6	5	5	3
		LIEUTENANT - FIRE	26	31	39	39
		PART TIME FIREFIGHTER ENTRY LEVEL	2	2	2	2
		SERGEANT FIRE	67	65	74	66
		<b>TOTAL</b>	<b>229</b>	<b>233</b>	<b>273</b>	<b>291</b>
	FIRE PREVENTION	FIRE SAFETY EDUCATOR	0	0	0	3
		FIRE SAFETY EDUCATOR II	1	1	1	0
		SR FIRE SAFETY INSTRUCTOR	1	1	1	0
		<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
	FIRE INFORMATION TECHNOLOGY	DB GIS ANALYST	1	1	0	0
		SYSTEMS SUPPORT SPECIALIST I	0	1	1	2
		SYSTEMS INFORMATION MANAGER	1	1	1	1
		<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
	FIRE TRAINING	ADMINISTRATIVE ASSISTANT	0	0	1	1
		CAPTAIN FIRE	1	1	1	1
		DIVISION CHIEF	1	1	1	1
		FIRE HEALTH/SAFETY	0	0	0	1
		FIRE TRAINING COORD VOLUT OPER	0	0	0	1
		LIEUTENANT - FIRE	1	1	1	1
		PT SAFETY OFFICER FIRE/EMA	1	1	1	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST. ACTUAL	2019 BUDGET
FIRE DISTRICT FUND		TRAINING OFFICER	1	2	2	3
		<b>TOTAL</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>9</b>
	<b>TOTAL FIRE DISTRICT FUND</b>		<b>258</b>	<b>264</b>	<b>307</b>	<b>329</b>
RECREATION CAPITAL CONST FUND	CAPITAL PROJECTS ENGINEERING	ADMINISTRATIVE ASSISTANT	0.25	0.25	0	0
		FINANCE/CDBG SPECIALIST	0.2	0	0	0
		CHIEF FINANCIAL OFFICER	0.05	0.05	0	0
		CONSTRUCTION MANAGER	0.25	0.25	0	0
		CAPITAL PROJECT PROGRAM MGR	1	1	0	0
		DIRECTOR - PARKS & REC	0.25	0.25	0	0
		FIN DIR PLAN/ANALYSIS	0.1	0.1	0	0
		PARK MAINTENANCE DIVISION DIR	0.25	0.25	0	0
		PROGRAM COORDINATOR	0.5	0.5	0	0
		<b>TOTAL</b>	<b>2.85</b>	<b>2.65</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECREATION CAPITAL CONST FUND</b>		<b>2.85</b>	<b>2.65</b>	<b>0</b>	<b>0</b>	
SPLOST 2012 FUND	SPLOST 2012 ENGINEERING	ACCT. & REPORTS MANAGER	0.7	0.7	0.7	0
		ADMINISTRATIVE ASSISTANT	0.1	0.1	0.25	0
		CHIEF FINANCIAL OFFICER	0.15	0.15	0	0
		CONSTRUCTION INSPECTOR	1	1	1	0
		CONSTRUCTION MANAGER	1.75	1.75	2	0
		FINANCE DIRECTOR	0	0	0.15	0
		PRECONST ENG TRANSPORTATION	1	1	1	0
		PROGRAM COORDINATOR	0.5	0.5	1	0
		PART TIME	1	1	0	0
		PUBLIC WORKS AGENCY DIR	0.5	0.5	0.5	0
	<b>TOTAL</b>	<b>6.7</b>	<b>6.7</b>	<b>6.6</b>	<b>0</b>	
	SPLOST 2012 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	0	0	1	0
		EQUIPMENT OPERATOR I	4	4	4	0
EQUIPMENT OPERATOR II		1	1	1	0	
HEAVY EQUIPMENT OPERATOR		4	4	4	0	
LABORER I		7	6	7	0	
LABORER II		3	4	3	0	
LEAD OPERATOR 2	4	4	4	0		

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
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FUND	DEPARTMENT	POSITION	2016	2017	2018	2019
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
SPLOST 2012 FUND		PART TIME ROADS & BRIDGES PAVEMENT MANAGER	1	1	1	0
		SUPERVISOR/ROADS & BRIDGES	3	3	3	0
		TRUCK DRIVER II	5	7	7	0
		TRUCK DRIVER III	1	1	1	0
		<b>TOTAL</b>	<b>34</b>	<b>36</b>	<b>37</b>	<b>0</b>
		<b>TOTAL SPLOST 2012 FUND</b>	<b>40.7</b>	<b>42.7</b>	<b>43.6</b>	<b>0</b>
		SPLOST 2018 FUND	SPLOST JAIL CONSTRUCTION	PROGRAM MANAGER	0	0
SR CONSTRUCTION MGR	0			0	0	1
<b>TOTAL</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>2</b>
SPLOST 2018 ENGINEERING	CONSTRUCTION INSPECTOR		0	0	0	1
	CONSTRUCTION MANAGER		0	0	0	2
	PRECONST ENG TRANSPORTATION		0	0	0	1
	SPLOST ROADWAY PROJECT MGR		0	0	0	1
	<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
SPLOST 2018 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT		0	0	0	1
	EQUIPMENT OPERATOR I		0	0	0	4
	EQUIPMENT OPERATOR II		0	0	0	3
	HEAVY EQUIPMENT OPERATOR		0	0	0	8
	LABORER		0	0	0	7
	LABORER I		0	0	0	1
	PART TIME ROADS & BRIDGES		0	0	0	1
	PAVEMENT MANAGER	0	0	0	1	
	SUPERVISOR/ROADS & BRIDGES	0	0	0	3	
	TRUCK DRIVER II	0	0	0	8	
	TRUCK DRIVER III	0	0	0	1	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38</b>		
<b>TOTAL SPLOST 2018 FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>		
EMERGENCY MEDICAL SVCS FUND	EMERGENCY MEDICAL SERVICES	CAPTAIN FIRE	2	2	2	1
		DIVISION CHIEF	0	0	0	1
		EMS ADMIN ASST BILLING	0	0	1	1
		EMS CHIEF	1	1	1	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
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FUND	DEPARTMENT	POSITION	2016 ACTUAL	2017 ACTUAL	2018 EST.	2019 BUDGET
EMERGENCY MEDICAL SVCS FUND		EMS TRAINING OFFICER	1	1	1	1
		FIRE APPARATUS OPERATOR	13	18	22	18
		FIRE APPARATUS OPER PARAMEDIC	15	10	12	15
		FIREFIGHTER	20	25	15	15
		FIREFIGHTER ENTRY LEVEL	11	7	13	15
		FIREFIGHTER PARMEDIC	1	2	3	1
		LIEUTENANT - FIRE	1	2	2	2
		MEDCON	3	3	3	6
		PARAMEDIC PROGRAM DIRECTOR	1	1	1	1
		PART TIME FIREFIGHTER ENTRY LEVEL	2	2	2	2
		QUALITY/QI	2	2	2	3
		SERGEANT FIRE	3	6	9	11
		<b>TOTAL</b>			<b>76</b>	<b>82</b>
<b>TOTAL EMERGENCY MEDICAL SERVICES FUND</b>			<b>76</b>	<b>82</b>	<b>89</b>	<b>93</b>
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	BENEFITS & COMP MANAGER	0.5	0.5	0.5	0
		HR ASSISTANT	0	0	0.5	0
		MANAGER HR OPERATIONS	0	1	1	0
		HUMAN RESOURCE SPECIALIST	1	0	0	0
		PART TIME HUMAN RESOURCE	0.5	0.5	0	0
		<b>TOTAL</b>			<b>2</b>	<b>2</b>
<b>TOTAL INSURANCE AND BENEFITS FUND</b>			<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	ADMINISTRATIVE ASSISTANT	1	1	1	0
		AUTO PARTS TECH	1	1	1	1
		DIRECTOR - FLEET MAINTENANCE	1	1	1	1
		FLEET OPERATIONS MANAGER	0	0	0	1
		MECHANIC II	5	4	3	4
		MECHANIC III	2	3	4	4
		<b>TOTAL</b>			<b>10</b>	<b>10</b>
<b>TOTAL FLEET MAINTENANCE FUND</b>			<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>
<b>TOTAL ALL POSITIONS</b>			<b>1448</b>	<b>1482</b>	<b>1732</b>	<b>1781</b>

# *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.*

# FY2019 Capital Improvement Budget

The FY2019 Capital Improvement budget is the County's annual appropriation for capital spending which the Board of Commissioners approves. The FY2019 Capital Improvement budget supports, the 5 year CIP which is, tied to the 5 year Strategic Blueprint for Cherokee County. The FY2019 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, Administrative Services Director 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

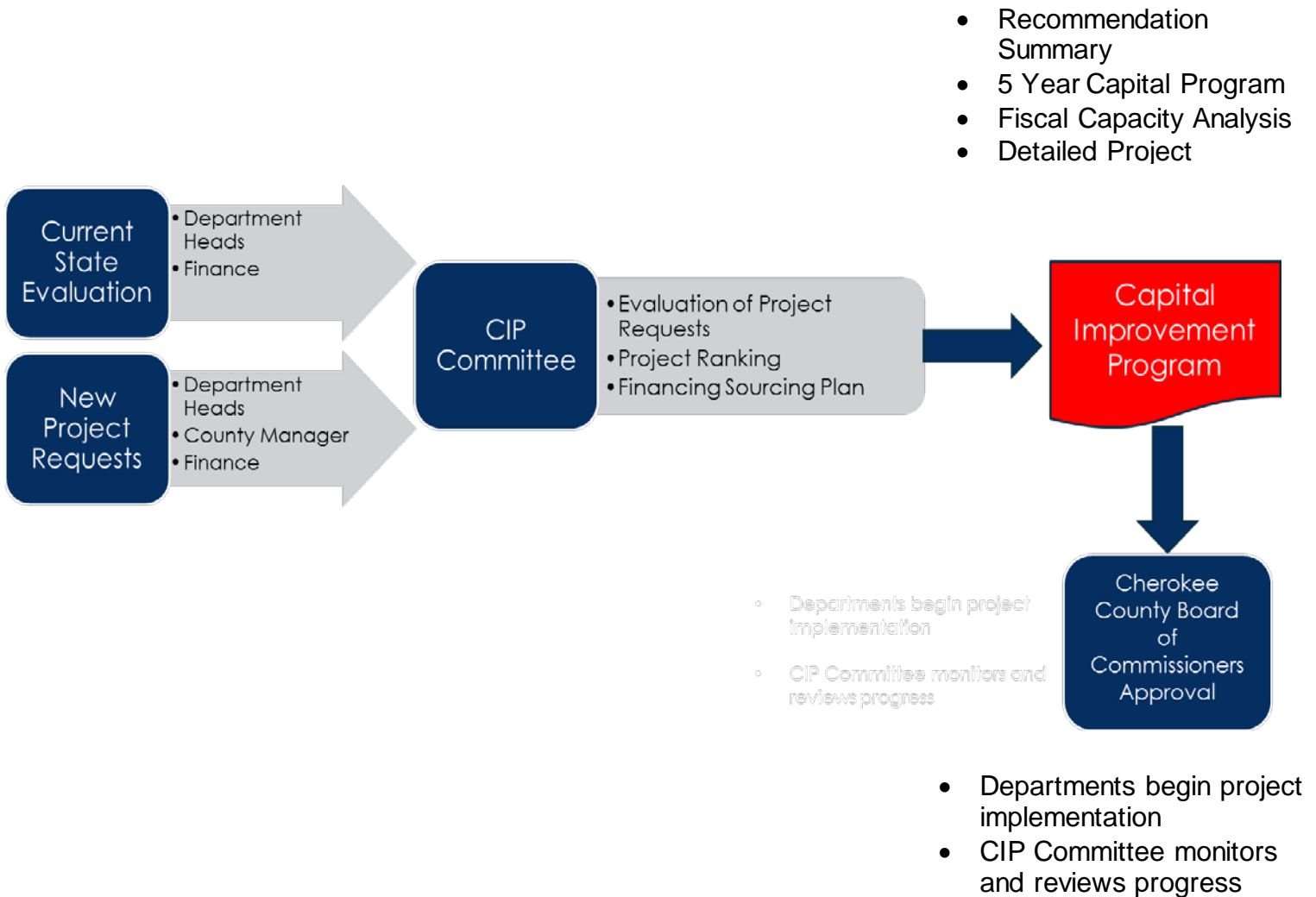
The Committee will consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the citizens of Cherokee County. Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed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

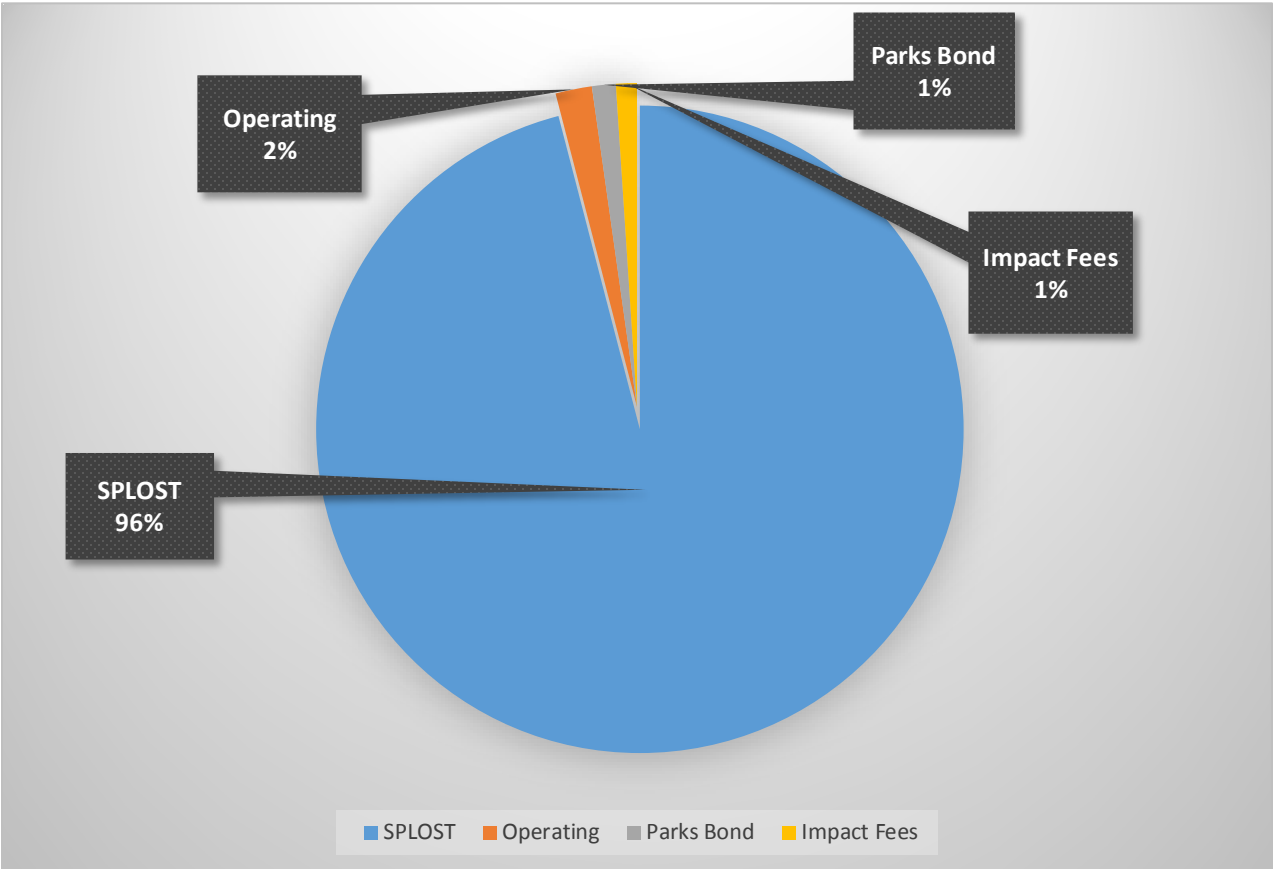
## CIP Planning Process Flowchart



# FY2019 Budget Capital Projects Funding

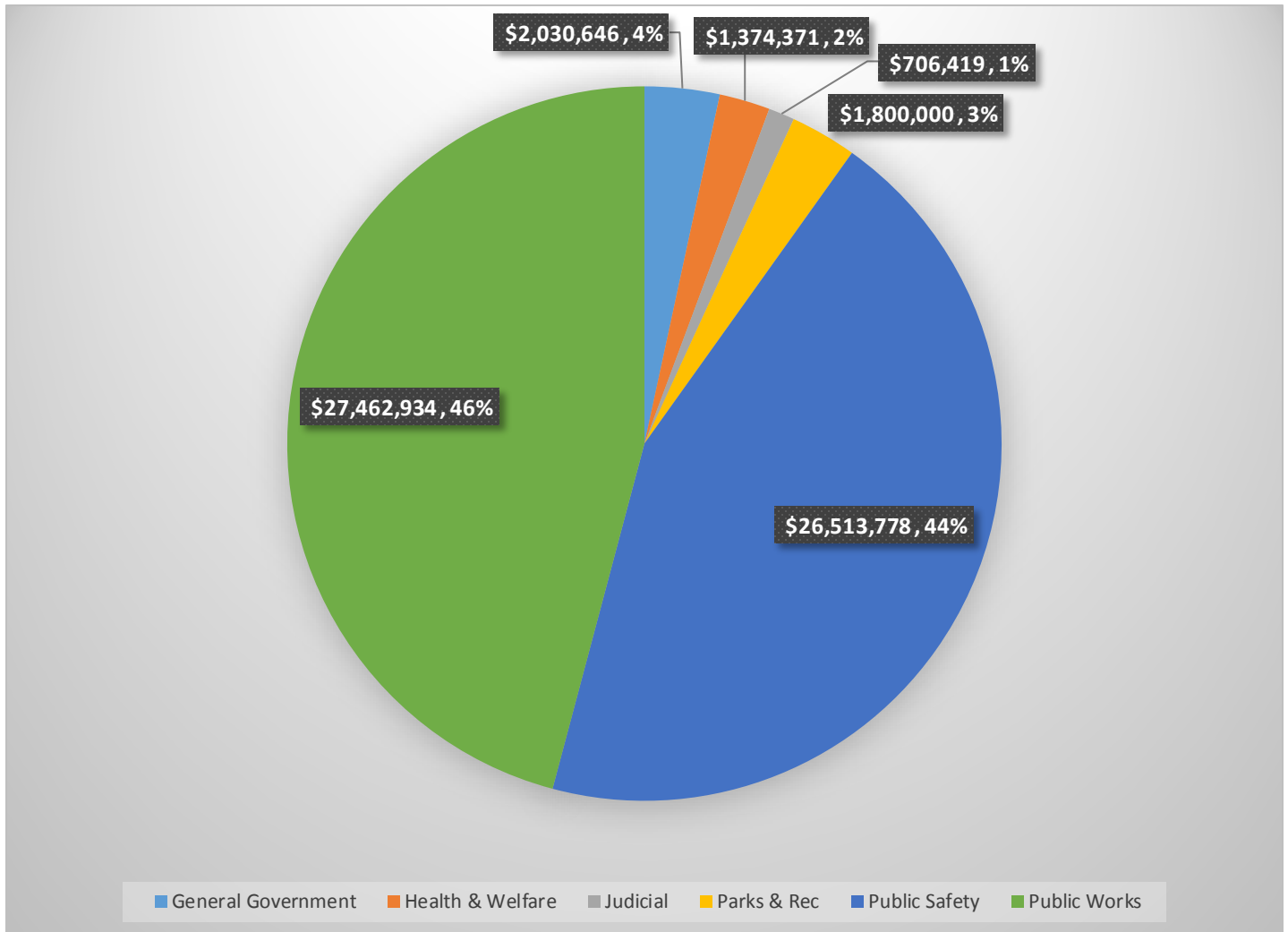
The largest funding source for Capital Projects comes from the Special Local Option Sales Tax (SPLOST). Funds from the General Fund operating budget are used sparingly for capital projects and are usually used for vehicles and other equipment. The funding sources for the FY2019 Capital Improvement Budget are as follows:

• SPLOST 2012	\$32,230,730
• SPLOST 2018	\$25,156,717
• Operating	\$1,089,420
• Parks Bond	\$710,000
• Impact Fees	\$625,000
• SPLOST V	<u>\$76,281</u>
➤ Total Funding	\$59,888,148



# FY2019 Budget Capital Projects

In accordance with the focus set forward in the Cherokee County Strategic Blueprint, 90% of the FY2019 Capital Budget will be spent on Public Safety and Public Works. The remaining 10% will be spent on General Government, Health & Welfare, Judicial, and Parks and Recreation as can be seen in the chart below.



# FY2019 Capital Projects Public Works

Funding	Department	Project	Amount
2012 SPLOST	Roads/Bridges	LMIG Contract Resurfacing	\$ 2,660,466
2012 SPLOST	Roads/Bridges	S. Cherokee Lane	\$ 1,940,739
2012 SPLOST	Roads/Bridges	Union Hill - East / Marvin Bridge Replacement	\$ 1,600,000
2012 SPLOST	Roads/Bridges	Bells Ferry RD - Commerce to Victor	\$ 1,500,000
2012 SPLOST	Roads/Bridges	East Cherokee@ SR 140 Intersection	\$ 1,500,000
2012 SPLOST	Roads/Bridges	Little Road	\$ 1,482,612
2012 SPLOST	Roads/Bridges	Union Hill Rd/West/Hasty Bridge Replacement	\$ 1,300,000
2012 SPLOST	Roads/Bridges	East Cherokee Dr @ Tripp Road	\$ 1,000,000
2012 SPLOST	Roads/Bridges	SR 140@ Lower Burris/Puckett Ck	\$ 1,000,000
2018 SPLOST	Roads/Bridges	LMIG - Contract Resurfacing	\$ 960,000
2012 SPLOST	Roads/Bridges	Bell Ferry/Kellogg Crk/Victor DR	\$ 942,453
2012 SPLOST	Roads/Bridges	Bells Ferry @ Ridge Rd	\$ 930,828
2012 SPLOST	Roads/Bridges	Upper Dowda Mill Rd Bridge Replacement	\$ 875,000
2012 SPLOST	Roads/Bridges	Towne Lake Area Trail Scoping Study	\$ 800,000
2012 SPLOST	Roads/Bridges	R&B Facility	\$ 726,330
2018 SPLOST	Roads/Bridges	R&B Patching and Spot Overlay	\$ 624,087
2018 SPLOST	Roads/Bridges	East Cherokee Dr @ S. Holly Springs	\$ 600,000
2018 SPLOST	Roads/Bridges	Earney Road	\$ 600,000
2012 SPLOST	Roads/Bridges	Hickory Rd @ Stringer RD	\$ 526,853
2012 SPLOST	Roads/Bridges	Canton Road Sidewalks	\$ 500,000
2018 SPLOST	Roads/Bridges	Signal Upgrades	\$ 500,000
2018 SPLOST	Roads/Bridges	R&B Resurfacing	\$ 500,000
2018 SPLOST	Roads/Bridges	Admin/Roads & Bridges	\$ 432,000
2012 SPLOST	Roads/Bridges	Batesville Rd @ Lower Birmingham	\$ 412,602
2018 SPLOST	Roads/Bridges	Admin/Roads & Bridges	\$ 356,000
2018 SPLOST	Roads/Bridges	Trickum Rd @ SR 92 Intersection	\$ 300,000
2018 SPLOST	Roads/Bridges	Town Lake Pkwy To Woodstock Trail	\$ 250,000
2012 SPLOST	Roads/Bridges	Countywide Traffic Signal Timing Upgrades	\$ 239,417
2012 SPLOST	Roads/Bridges	Sixes Rd @ Gresham Mill Pky Traf SI	\$ 154,000

# FY2019 Capital Projects

## Public Works

Funding	Department	Project	Amount
2018 SPLOST	Roads/Bridges	I-575 @ Town Lake Parkway	\$ 150,000
2018 SPLOST	Roads/Bridges	I-575 @ Bridgewalk Parkway	\$ 130,000
2018 SPLOST	Roads/Bridges	Hames Road	\$ 104,547
2018 SPLOST	Roads/Bridges	Waters Road Bridge Replacement	\$ 100,000
2018 SPLOST	Roads/Bridges	Union Hill Rd @ Lower Union Rd	\$ 100,000
2018 SPLOST	Roads/Bridges	Trickum Rd - Jamerson To Sycamore	\$ 100,000
2018 SPLOST	Roads/Bridges	Trickum Rd - Gunnin To Barnes	\$ 100,000
2018 SPLOST	Roads/Bridges	Transart Parkway Bridge Replacement	\$ 100,000
2018 SPLOST	Roads/Bridges	Roadway Design Countywide	\$ 100,000
2018 SPLOST	Roads/Bridges	Miscellaneous Right Of Way	\$ 100,000
2018 SPLOST	Roads/Bridges	Holbrook Campground @ Birmingham Rd	\$ 100,000
2018 SPLOST	Roads/Bridges	Arnold Mill @ River Laurel Way	\$ 100,000
2018 SPLOST	Roads/Bridges	Avery Rd To Univeter Ctr Turn Lane	\$ 100,000
2018 SPLOST	Roads/Bridges	Batesville Rd @ Sugar Pike	\$ 100,000
2018 SPLOST	Roads/Bridges	E Cherokee @ Avery Creek Dr	\$ 100,000
2018 SPLOST	Roads/Bridges	E Cherokee @ Bradshaw Dr	\$ 75,000
2018 SPLOST	Roads/Bridges	Woodstock Rd @ Victory Dr Roundabout	\$ 70,000
2018 SPLOST	Roads/Bridges	Wiley Bridge @ Cox Rd Roundabout	\$ 70,000
2018 SPLOST	Roads/Bridges	Univeter @ New Light Rd	\$ 70,000
2018 SPLOST	Roads/Bridges	Utility Relocations	\$ 50,000
2018 SPLOST	Roads/Bridges	Univeter Rd @ Pinecrest Rd	\$ 50,000
2018 SPLOST	Roads/Bridges	Miscellaneous Roadway Stripping	\$ 50,000
2018 SPLOST	Roads/Bridges	Miscellaneous Guardrail	\$ 50,000
2018 SPLOST	Roads/Bridges	Last Mile Connectivity	\$ 50,000
SPLOST V	Roads/Bridges	Roads, Equipment Other Capital	\$ 50,000
2018 SPLOST	Roads/Bridges	Copper Creek Drive Sidewalks	\$ 40,000
2018 SPLOST	Roads/Bridges	Admin/Engineering	\$ 35,000
2018 SPLOST	Roads/Bridges	Miscellaneous Material Testing	\$ 5,000
Total Public Works			\$ 27,462,934



# FY2019 Capital Projects

## Public Safety

Funding	Department	Project	Amount
2018 SPLOST	E911	E911 Center SPLOST '18	\$ 8,331,857
2012 SPLOST	Sheriff	Jail Expansion	\$ 6,302,766
2018 SPLOST	Fire	Station 13 (Sutalee) R	\$ 3,366,000
2012 SPLOST	Fire	Canton Fire Station	\$ 3,275,792
2018 SPLOST	Fire	Fire Apparatus	\$ 1,300,000
2018 SPLOST	Fire	Squad/Ambulance/Equipment	\$ 675,000
Impact Fees	Fire	Fire Engines	\$ 625,000
2018 SPLOST	Marshall	Marshal Vehicles SPLOST '18	\$ 500,000
2018 SPLOST	Sheriff	Law enforcement Vehicles SPLOST '18	\$ 418,757
2018 SPLOST	Fire	Station 15 (Yellow Creek) R	\$ 300,000
2018 SPLOST	Fire	Station 32 (Sugar Pike) R	\$ 295,000
2018 SPLOST	Fire	Turnout Gear	\$ 250,000
2012 SPLOST	Sheriff	Law Enforcement Vehicles	\$ 202,499
2012 SPLOST	Fire	Fire Engines	\$ 180,000
2018 SPLOST	Fire	Station 17 Replacement	\$ 150,000
2018 SPLOST	Sheriff	Law enforcement Vehicles SPLOST '18	\$ 81,243
2012 SPLOST	Animal Shelter	Animal Shelter Building	\$ 78,990
2018 SPLOST	Fire	Admin & Support Vehicles	\$ 50,000
Operating	E911	Motorola Diversified Electronics	\$ 50,000
2018 SPLOST	Fire	Support Vehicles	\$ 36,000
SPLOST V	Fire	Payroll Scheduling Software	\$ 26,281
2012 SPLOST	Fire	ALS Vehicles & Equipment	\$ 9,160
2012 SPLOST	E911	E911 Back Up Center	\$ 5,441
2012 SPLOST	Animal Control	Animal Control Vehicles	\$ 3,992
<b>Total Public Safety</b>			<b>\$ 26,513,778</b>

# FY2019 Capital Projects

## General Government Projects

Funding	Department	Project	Amount
2018 SPLOST	IT	EOL County Network Equipment	\$ 675,000
Operating	Transportation	2 or 3 new buses plus equipment	\$ 184,375
2018 SPLOST	IT	County Security	\$ 151,226
Operating	District Attorney	Lease 6 new cars	\$ 126,000
2018 SPLOST	General Facilities	General Facilities SPLOST '18	\$ 123,500
Operating	Federal Forfeitures	Lease 5 new cars	\$ 100,000
Operating	Building Inspections	Lease 3 new cars	\$ 78,000
Operating	Tax Assessor	Lease 2 new cars	\$ 73,792
Operating	Solicitor	Lease 3 new cars	\$ 63,000
Operating	Tax Assessor	Computer Software	\$ 61,475
Operating	Clerk of Court Tech	Computer Software	\$ 50,000
Operating	Stormwater Engineering	Lease 2 new cars	\$ 49,000
Operating	Roads and Bridges	2 new vehicles for Mowing Crew	\$ 44,000
2018 SPLOST	General Facilities	General Facilities SPLOST '18	\$ 41,500
Operating	Administrative Services	Lease 2 new cars	\$ 41,039
Operating	County Manager	Lease 2 new cars	\$ 41,039
Operating	Coroner	New Vehicle per budget meeting	\$ 35,000
Operating	Information Technology	3 Physical Server Replacements	\$ 24,627
Operating	Information Technology	PS IT vehicle replacement	\$ 20,000
Operating	E911	Replacement computers	\$ 20,000
Operating	Information Technology	Additional Backup Storage	\$ 16,073
Operating	GIS/Mapping	Replacement Workstation	\$ 6,000
Operating	Information Technology	Bluffs UPS Capacitor Replacement	\$ 6,000
<b>Total General Government</b>			<b>\$ 2,030,646</b>

# FY2019 Capital Projects Parks & Recreation

Funding	Department	Project	Amount
Parks Bond	Parks & Rec	Veteran's East Park	\$ 500,000
2018 SPLOST	Parks & Rec	CRPA Vehicles & Equipment	\$ 320,000
2018 SPLOST	Parks & Rec	Kenney Askew Phase I	\$ 250,000
Parks Bond	Parks & Rec	City Parks & Recreation Projects	\$ 210,000
2018 SPLOST	Parks & Rec	Playgrounds and Shade Structures	\$ 175,000
2018 SPLOST	Parks & Rec	LED Lighting Conversion	\$ 175,000
2018 SPLOST	Parks & Rec	School Gym Renovation	\$ 115,000
2018 SPLOST	Parks & Rec	Resurface Courts @ CTC	\$ 35,000
2018 SPLOST	Parks & Rec	CCAC Renovations	\$ 20,000
<b>Total Parks &amp; Recreation</b>			<b>\$ 1,800,000</b>

## FY2019 Capital Projects Health & Welfare Projects

Funding	Department	Project	Amount
2012 SPLOST	Health & Welfare	Senior Center	\$ 1,374,371
<b>Total Health &amp; Welfare</b>			<b>\$ 1,374,371</b>

## FY2019 Capital Projects Judicial Projects

Funding	Department	Project	Amount
2012 SPLOST	Justice	Courthouse Expansion Other Equipment	\$ 540,799
2012 SPLOST	Justice	Courthouse Expansion Buildings	\$ 165,620
<b>Total Justice</b>			<b>\$ 706,419</b>



# General Fund

*Included in this section is an expenditure history for all general fund departments for fiscal year 2016 and 2017, 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.*

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# **GENERAL FUND**

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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 FY2019**

<b>General Fund Departments</b>	<b>Personal Services</b>	<b>Operating Services</b>	<b>Non Dept Managed Costs</b>	<b>Capital</b>	<b>Non Operational Costs</b>	<b>Debt Service</b>	<b>Total Budget</b>
<b>General Services</b>							
Board of Commissioners	230,802	43,037	20,037				293,876
County Clerk	128,986	12,700	7,648				149,334
County Manager	616,625	51,926	14,102	41,039		9,000	732,692
Voter Registration/Elections	673,008	100,255	84,455				857,718
County Attorney		251,680	960				252,640
Tax Commissioner	1,430,279	365,436	156,104				1,951,819
Tax Commissioner TAVT 1% Fees	120,884	160,000					280,884
Tax Assessor	1,872,562	578,112	89,551	135,267		83,600	2,759,092
General Administration	700,000	108,538	30,474		6,500		845,512
Rental Properties			26,790				26,790
Coroner	129,582	82,360	10,959	35,000			257,901
<b>Total General Services</b>	<b>5,902,728</b>	<b>1,754,044</b>	<b>441,080</b>	<b>211,306</b>	<b>6,500</b>	<b>92,600</b>	<b>8,408,258</b>
<b>Administrative Services Agency</b>							
Administrative Services	232,036	45,197	9,092	41,039		8,650	336,014
Capital Projects		16,607					16,607
Budgeting & Financial Services	684,490	112,095	25,316				821,901
Purchasing	246,711	10,655	9,350				266,716
Facilities Management	1,379,832	557,821	27,976			11,100	1,976,729
<b>Total Office of Financial Mgmt &amp; Bud</b>	<b>2,543,069</b>	<b>742,375</b>	<b>71,734</b>	<b>41,039</b>	<b>0</b>	<b>19,750</b>	<b>3,417,967</b>
<b>Human Resources</b>							
Human Resources	422,741	20,547	17,411				460,699
<b>Total Human Resources</b>	<b>422,741</b>	<b>20,547</b>	<b>17,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>460,699</b>
<b>Information Technology Systems</b>							
Information Technology Systems	1,451,687	1,207,874	55,419	66,700			2,781,680
GIS/Mapping	210,911	211,947	15,561	6,000			444,419
<b>Total Information Technology Systems</b>	<b>1,662,598</b>	<b>1,419,821</b>	<b>70,980</b>	<b>72,700</b>	<b>0</b>	<b>0</b>	<b>3,226,099</b>
<b>Health &amp; Human Services</b>							
County Health Department					202,701		202,701
Environmental Health					4,908		4,908
DFACS					97,000		97,000
Cherokee Training Center					12,000		12,000
Children and Youth Services					36,300		36,300
County Extension Services					98,926		98,926
<b>Total Health &amp; Human Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>451,835</b>	<b>0</b>	<b>451,835</b>
<b>Recreation, Parks and Cultural Affairs</b>							
Cherokee County Libraries					2,254,116		2,254,116
Cherokee Arts					40,000		40,000
Historical Society					38,476		38,476
<b>Total Rec, Parks &amp; Cultural Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,332,592</b>	<b>0</b>	<b>2,332,592</b>
<b>Judicial Services</b>							
Court Administrative Services	1,351,110	289,200	178,513				1,818,823
Superior Court	382,555	60,425	29,505				472,485
Indigent Defense	275,484	1,740,674	10,039				2,026,197
Clerk of Superior Court	3,037,696	525,370	134,932				3,697,998
Board of Equalization	17,813	8,900					26,713
Clerk of Court Tech		109,000		50,000			159,000
District Attorney	2,170,458	329,585	150,765	126,000		32,700	2,809,508
State Court	799,619	29,586	52,955				882,160
State Court Tech		20,000					20,000
State Court Solicitor	1,704,491	87,083	93,367	63,000		15,000	1,962,941
Solicitor Video Account		22,000					22,000
Magistrate Court	393,024	31,257	21,911				446,192
Probate Court	686,374	84,850	42,860				814,084
Juvenile Court	667,450	533,552	66,267				1,267,269
Juvenile Supervision Fees		64,744					64,744
<b>Total Judicial Services</b>	<b>11,486,074</b>	<b>3,936,226</b>	<b>781,114</b>	<b>239,000</b>	<b>0</b>	<b>47,700</b>	<b>16,490,114</b>



**GENERAL FUND  
SUMMARIZED OPERATING BUDGET FY2019**

<b>General Fund Departments</b>	<b>Personal Services</b>	<b>Operating Services</b>	<b>Non Dept Managed Costs</b>	<b>Capital</b>	<b>Non Operational Costs</b>	<b>Debt Service</b>	<b>Total Budget</b>
<b>Law Enforcement</b>							
Vice Control	1,042,267	95,652	59,420				1,197,339
Administration	1,444,220	1,548,564	154,094				3,146,878
Criminal Investigation Division	2,550,565	173,447	127,727				2,851,739
Intelligence Division	695,172	51,300	7,736				754,208
Uniform Patrol	8,760,983	533,037	422,969				9,716,989
Training Division	685,017	243,264	101,852				1,030,133
Special Operations	2,009,302	211,467	45,024				2,265,793
Court Services	2,355,310	82,835	63,430				2,501,575
Office of Professional Standards	233,870	6,852	2,775				243,497
Crossing Guards	197,701	7,272	3,358				208,331
Adult Correctional Institute	10,568,417	3,718,440	936,634				15,223,491
<b>Total Law Enforcement</b>	<b>30,542,824</b>	<b>6,672,130</b>	<b>1,925,019</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>39,139,973</b>
<b>Community Development</b>							
Development Services Center	362,413	88,720	13,567				464,700
Roads and Bridges	2,438,607	1,184,766	117,450	44,000			3,784,823
Stormwater Engineering	373,933	58,914	11,597	49,000		28,432	521,876
Engineering	806,905	227,995	37,180			33,901	1,105,981
Blalock Road Landfill		165,000	2,950				167,950
Conservation Administration	69,331	400	2,369				72,100
Forest Resources Conservation					14,561		14,561
Building Inspections	792,713	57,452	30,261	78,000		58,075	1,016,501
Planning and Land Use	672,713	351,168	23,123				1,047,004
Economic Development					637,187		637,187
<b>Total Community Development</b>	<b>5,516,615</b>	<b>2,134,415</b>	<b>238,497</b>	<b>171,000</b>	<b>651,748</b>	<b>120,408</b>	<b>8,832,683</b>
<b>County Marshall</b>							
Animal Control	322,691	104,533	29,125				456,349
Animal Shelter	883,186	295,777	107,788				1,286,751
Emergency Management Agency	188,218	92,955	38,249				319,422
Recycling	118,161	149,708	24,086				291,955
Code Enforcement	1,121,613	180,940	40,709				1,343,262
<b>Total County Marshall</b>	<b>2,633,869</b>	<b>823,913</b>	<b>239,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,697,739</b>
<b>Total Interfund Transfers</b>	<b>0</b>	<b>9,378,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,378,387</b>
<b>Total Operating Budget</b>	<b>60,710,518</b>	<b>26,881,858</b>	<b>3,785,792</b>	<b>735,045</b>	<b>3,442,675</b>	<b>280,458</b>	<b>95,836,346</b>

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# GENERAL SERVICES

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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, L.B. Ahrens, Jr., Commissioner Post One, Steve West; Commissioner Post Two, Raymond Gunnin; Commissioner Post Three, Bob Kovacs; Commission Post Four, Scott Gordon.

**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 Jerry W. Cooper.

**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 Sonya Little.

**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.

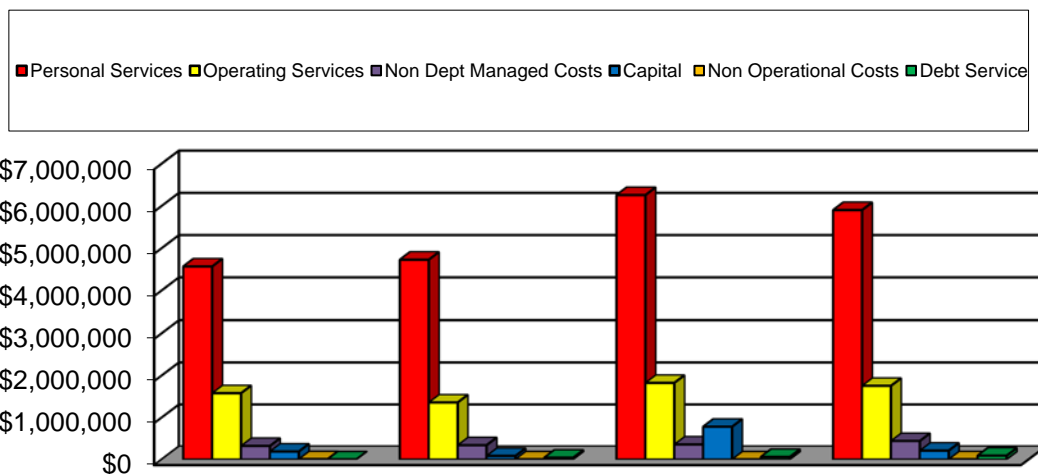
**The Tax Assessors** office assesses all property to determine valuation according to state and federal guidelines in valuing property for tax purposes.

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

**Rental Properties** is used to record all utility costs associated with any property that Cherokee County rents out to other agencies. There are no personnel accounted for under 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 Earl Darby.

## GENERAL SERVICES



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$4,567,392	\$4,727,899	\$6,257,460	\$5,902,728
Operating Services	\$1,579,004	\$1,357,790	\$1,824,763	\$1,754,044
Non Dept. Managed Costs	\$323,198	\$341,689	\$357,747	\$441,080
Capital	\$190,784	\$85,217	\$780,467	\$211,306
Non Operational Costs	\$9,381	\$5,253	\$3,641	\$6,500
Debt Service	\$4,494	\$43,725	\$61,361	\$92,600
<b>Total Budget</b>	<b>\$6,674,254</b>	<b>\$6,561,573</b>	<b>\$9,285,438</b>	<b>\$8,408,258</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>-1.69%</b>	<b>41.51%</b>	<b>-9.45%</b>

## 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 FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	225,274	219,005	248,307	230,802
Operating Services	28,058	24,771	21,397	43,037
Non-Dept. Managed Costs	20,108	18,396	17,450	20,037
Capital	0	0	631,812	0
<b>TOTAL ANNUAL BUDGET</b>	<b>273,440</b>	<b>262,172</b>	<b>918,965</b>	<b>293,876</b>

# COUNTY CLERK

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by directly enabling the BOC to plan and execute its strategy across the Strategic Imperative Areas of its strategy through effective, efficient and comprehensive custodianship of records, with a direct operational focus on Excellence-in-Government

## Value Proposition

The County Clerk provides the highest standard of service to the Board of Commissioners and the citizens of Cherokee County to maintain and improve the efficiency and effectiveness of record custodianship

## Objectives

1. Maintain ordinances, resolutions, contracts, vehicle titles, etc. authorized by the BOC
2. Prepare and distribute BOC meeting agendas
3. Accurately record BOC meeting minutes
4. Comply with open records requests
5. Coordinate BOC training
6. Design, implement and sustain records custodianship processes
7. Implement and utilize records custodianship technologies

## Deliverables

1. BOC document database
2. BOC meeting agendas
3. BOC meeting booklets and materials
4. BOC meeting minutes

- 5. Open records submissions
- 6. BOC training registrations and logistical planning
- 7. Records custodianship processes
- 8. Records custodianship technologies

**GENERAL FUND  
COUNTY CLERK  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	104,502	107,416	130,676	128,986
Operating Services	12,867	10,850	11,418	12,700
Non-Dept. Managed Costs	8,569	6,904	6,658	7,648
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>125,938</b>	<b>125,170</b>	<b>148,752</b>	<b>149,334</b>

## COUNTY MANAGER

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by implementing the BOC’s strategy across the four Strategic Imperative Areas, with a direct operational impact on all four areas

### Value Proposition

The County Manager promotes the “superior quality of life” of Cherokee residents and visitors by: [1] directing the implementation of BOC policies and directives to the operational units of the CCG (Agencies and Departments) as prescribed by the County Charter and administrative policies and [2] designing and implementing strategic and operational plans to improve the performance of the CCG.

### Objectives

1. Sustain and progressively refresh *The Five-Year Strategic Blueprint, 2017-2021*
2. Translate *The Five-Year Strategic Blueprint, 2017-2021* into superior performance and measurable ground-level results for Cherokee residents, visitors, businesses and other constituents
3. Implement and operationalize the *The Five-Year Strategic Blueprint, 2017-2021* across all Agencies and Departments
4. Foster and develop a value-focused and performance-centric culture across the Agencies and Departments of the CCG
5. Work with other elected officials and their agencies to promote the principles of *The Five-Year Strategic Blueprint, 2017-2021* and maximize the realization of strategic objectives

### Deliverables

1. *The Five-Year Strategic Blueprint, 2017-2021*
2. Subsidiary strategic plans
3. Enterprise-level operational and tactical plans

4. Approved Agency-level and Department-level operational and tactical plans
5. Strategic relationships with third parties
6. Qualified and motivated executive leadership team
7. Annual budget that balances the maximization of CCG performance with sound fiscal stewardship

**GENERAL FUND  
COUNTY MANAGER  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	347,720	516,547	590,479	616,625
Operating Services	29,836	28,106	36,204	51,926
Non Department Managed Costs	15,711	10,871	12,387	14,102
Capital	0	0	0	41,039
Debt Service	0	0	0	9,000
<b>TOTAL ANNUAL BUDGET</b>	<b>393,267</b>	<b>555,523</b>	<b>639,071</b>	<b>732,692</b>



# VOTER REGISTRATION AND ELECTIONS

## Strategy Linkage

The mission of Cherokee County Elections and Voter Registration is to establish and increase public confidence in the electoral process by conducting elections with the highest degree of efficiency, accuracy, and transparency, while ensuring that every eligible citizen has the opportunity to register to vote.

## Value Proposition

Conduct accessible and secure elections through which all eligible citizens may exercise their voting rights; offer outstanding customer service to voters, candidates, public officials, and the media.

## Objectives

1. Administer the provisions of the campaign reporting laws
2. Obtain Georgia Election Officials Certification (GEOC) of every full time staff member
3. Eliminate filing and maintenance of more than 170,000 voter records and supporting documentation
4. Immediate access to every voter's signature for ease in verification required for petitions and absentee voting by mail

## Deliverables

1. 100% timely reporting to Georgia Government Transparency & Campaign Finance Commission
2. 100% GEOC certification of all full time staff
3. Verify that a digital image of all voter registration applications for each voter is archived
4. Identify and scan signatures of all voters registered prior to 2013 into ElectioNet

**GENERAL FUND**  
**VOTER REGISTRATION AND ELECTIONS**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	652,583	552,674	611,464	673,008
Operating Services	83,138	75,358	94,725	100,255
Non Dept. Managed Costs	37,495	78,523	66,640	84,455
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>773,216</b>	<b>706,555</b>	<b>772,828</b>	<b>857,718</b>

## COUNTY ATTORNEY

### Strategy Linkage

N/A –The County is represented by an outside firm. This department records the costs paid to the outside company for General Fund legal fees.

## GENERAL FUND COUNTY ATTORNEY EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	0	0	0
Operating Services	441,727	269,645	363,486	251,680
Non Dept. Managed Costs	936	846	1,542	960
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>442,663</b>	<b>270,491</b>	<b>365,028</b>	<b>252,640</b>

## TAX COMMISSIONER

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by collecting the taxes and performing collateral administrative functions that fund the majority of the operations of the CCG and the operations of Cherokee County’s other elected officials that execute all the BOC’s strategy across all Strategic Imperative Areas and that also fund the operations of the Cherokee County School District (“CCSD”)

### Value Proposition

The Tax Commissioner provides prompt, professional, and courteous services to the taxpayers of Cherokee County, the CCG, other Cherokee County elected officials and the CCSD to fund governmental and school operations by [1] collecting property taxes; [2] collecting taxes and tag fees for motor vehicles; [3] collecting ad valorem taxes on mobile homes; [4] preparing the County Property Tax Digest; [5] billing; [6] accounting; and [7] disbursing collections to state, county, school and city governing authorities.

### Objectives

1. Treat all Cherokee Citizens with honesty, fairness and respect
2. Work with taxpayers in financial difficulty and maintaining an ongoing levy program
3. Continue to evolve technology to provide additional services to taxpayers for convenience (e.g., Kiosk machines)
4. Commit to fiscal responsibility in the use of funds budgeted to the office in efforts to minimize costs while maximizing productivity and quality of taxpayer services
5. Provide accurate information in a timely, professional and courteous manner to the taxpayers of Cherokee County
6. Hold at least 1 in house educational class per month
7. Implement an option to submit Tag cancellations via the County website
8. Implement a phone bank, so calls are on hold less than 2 minutes

**GENERAL FUND  
TAX COMMISSIONER  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	1,201,172	1,261,721	1,216,309	1,430,279
Operating Services	444,987	369,312	427,592	365,436
Non Dept. Managed Costs	125,671	124,576	141,628	156,104
Capital	0	0	0	0
Non Operational Costs	0	1,690	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,771,829</b>	<b>1,757,299</b>	<b>1,785,530</b>	<b>1,951,819</b>

**TAX COMMISSIONER TAVT 1% FEES  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	59,098	59,098	90,025	120,884
Operating Services	157,411	120,063	126,666	160,000
Capital	0	40,660	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>216,509</b>	<b>219,821</b>	<b>216,691</b>	<b>280,884</b>

# TAX ASSESSOR

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by efficiently and effectively administering all Georgia property tax laws and regulations for the citizens and property owners of Cherokee County to assess the property taxes that enable the CCG and Cherokee County’s other elected officials to execute the BOC’s strategy and that also funds the CCSD

## Value Proposition

The Tax Commissioner comprehensively administers the assessment of taxes via ever-improving, responsive, and cost-effective services by: [1] producing an annual tax digest; [2] prepare appraisals of taxable real and personal property; [3] maintaining all tax records; [4] preparing annual property tax assessments; and [5] prepare annual appraisals on all tax-exempt property

## Objectives

1. Conduct operations with fairness, service excellence, teamwork and the highest levels of quality
2. Produce an annual tax digest with key metrics that meets requirements of state law
3. Begin program of internal audit of exemptions to correct applicable accounts
4. Continue collaborative development with CAMA software vendor to complete tablet programming with the goal of phasing out all non-appraiser data entry to increase accuracy, streamline the process of data entry while saving cost
5. Continue to encourage the professional development of staff through the DOR Appraiser Certification program and maintain education levels at 40 hours of training per year for appraisers while focusing on increasing continuing education for clerical staff as well
6. Continue to monitor county growth and respond by making appropriate staffing recommendations to comply with DOR standards for property visit frequency

**GENERAL FUND  
TAX ASSESSOR  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	1,863,471	1,895,907	1,745,358	1,872,562
Operating Services	255,887	333,344	571,341	578,112
Non Dept. Managed Costs	76,596	77,379	87,815	89,551
Capital	190,784	-	148,655	135,267
Debt Service	4,494	43,725	61,361	83,600
<b>TOTAL ANNUAL BUDGET</b>	<b>2,391,232</b>	<b>2,350,356</b>	<b>2,614,530</b>	<b>2,759,092</b>

## GENERAL ADMINISTRATION

### Strategy Linkage

N/A – this is an accounting entity only, not an operational organization.

## GENERAL FUND GENERAL ADMINISTRATION EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	7,944	1,507,778	700,000
Operating Services	51,191	47,853	117,996	108,538
Non Dept. Managed Costs	21,118	7,551	1,667	30,474
Capital	0	0	0	0
Non Operational Costs	9,381	3,563	3,641	6,500
<b>TOTAL ANNUAL BUDGET</b>	<b>81,690</b>	<b>66,910</b>	<b>1,631,082</b>	<b>845,512</b>



## RENTAL PROPERTIES

### Strategy Linkage

N/A – this is an accounting entity only, not an operational organization.

### GENERAL FUND RENTAL PROPERTIES EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	0	0	0
Non Dept. Managed Costs	12,537	11,644	16,703	26,790
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>12,537</b>	<b>11,644</b>	<b>16,703</b>	<b>26,790</b>

# CORONER

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents by investigating sudden, unexplained, unexpected, homicides, suicides, and accidental deaths, with a direct operational focus on the Strategic Imperative Area of Safety & Security

## Value Proposition

The Coroner investigates and determines the cause, manner and circumstance of deaths when a person dies under specified circumstances pursuant to the Georgia Death Investigation Act.

## Objectives

1. Determine the cause manner and circumstance of specified deaths
  - a. as a result of violence
  - b. by suicide or casualty
  - c. suddenly when in apparent good health
  - d. when unattended by a physician
  - e. in any suspicious or unusual manner
  - f. after birth but before the age of seven if the death is unexpected or unexplained
  - g. as a result of an execution carried out pursuant to the death penalty
  - h. when an inmate of a state hospital or a state, county or city penal institution
  - i. after having been admitted to a hospital in an unconscious state and without regaining consciousness within 24 hours of admission
2. Serve on the *Child Abuse Protocol Committee*
3. Serve as a witness in criminal court when called upon

**GENERAL FUND  
CORONER  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Est. Actual FY18</b>	<b>Budget FY19</b>
Personal Services	113,573	107,586	117,065	129,582
Operating Services	73,902	78,487	53,937	82,360
Non Dept. Managed Costs	4,457	4,999	5,257	10,959
Capital	0	44,557	0	35,000
<b>TOTAL ANNUAL BUDGET</b>	<b>191,932</b>	<b>235,630</b>	<b>176,259</b>	<b>257,901</b>

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# ADMINISTRATIVE SERVICES AGENCY

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**The Administrative Services Agency** includes Budgeting and Financial Services, Purchasing, CDBG, Facilities Management, Capital Projects Management and Fleet Management. CDBG and Fleet Management are accounted for in separate funds. 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 the delivery of major capital improvement programs and projects, for the management of outside architects & engineers, planners, landscape architects, general contractors and construction managers. Most of the expenses for this department are under the SPLOST fund. Included in the general fund department are only those expenses that cannot be funded with SPLOST funds.

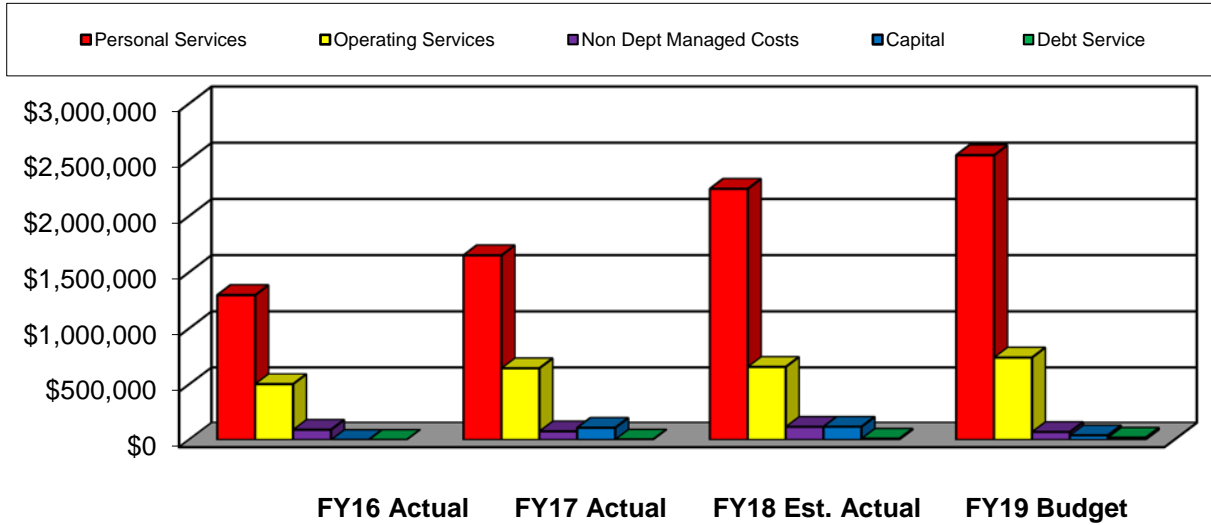
**Budgeting and Financial Services** includes Accounting, Budgeting, Accounts Payable, Project Management, and Payroll. This department is responsible for all fiscal policies and procedures, reporting, budgeting and management of the external audit.

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

**Facilities 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.

# ADMINISTRATIVE SERVICES AGENCY

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$1,298,025	\$1,652,181	\$2,243,572	\$2,543,069
Operating Services	\$503,615	\$646,182	\$658,303	\$742,375
Non Dept. Managed Costs	\$91,948	\$77,539	\$118,156	\$71,734
Capital	\$0	\$109,511	\$118,840	\$41,039
Debt Service	\$0	\$3,623	\$11,086	\$19,750
Total Budget	\$1,893,587	\$2,489,036	\$3,149,957	\$3,417,967
Change Over Prior Year	---	31.45%	26.55%	8.51%

## ADMINISTRATIVE SERVICES

### Strategy Linkage

To provide innovative, efficient and essential internal services to other CCG Agencies and Departments thereby enabling the entire CCG organization to provide a “superior quality of life” for its constituents through superior external services and value across all Strategic Imperative Areas, with a particular direct agency operational focus on Excellence-in-Government as applied to its internal services

### Value Proposition

The Administrative Services Agency operates as an value-driven, singularly-focused “supply chain” of essential designated services that provides the most innovative, efficient and valuable services possible to the CCG, its Agencies and its Departments thereby enabling them to maximize the value provided to Cherokee residents, visitors, businesses and other constituents.

### Objectives

1. Design and implement change management
2. Advance brand enhancement
3. Monitor, assess, sustain and improve financial position
4. Drive efficiency
5. Help facilitate operational cost management
6. Help promote operational talent enhancement

### Deliverables (per each enumerated Objective)

1. Design and implement change management
  - The Cherokee County Government Performance Excellence Project (SVODM design, implementation and operationalization)
2. Advance brand enhancement

- AAA Bond Rating from Moody's Investors Service
3. Monitor, assess, sustain and improve financial position
    - Cash reserves for major Operating Funds equal to or greater than 15% of expenditures.
  4. Drive efficiency - - Minimized government wide operating costs
    - a. Fleet technician productivity – Billed Hours/Available Work Hrs. =>79%
    - b. Percentage efficiency
    - c. Percentage of on-time project completion re Capital Projects
  5. Help facilitate operational cost management via budget stewardship as an Agency and within each ASA department
    - a. Expenditures less than or equal to budget
    - b. Minimized maintenance and operating costs per facilities square footage
  6. Help promote operational talent enhancement through the attraction of strategic experienced hires, the development of personnel for advancement and assumption of higher-level responsibilities and the retention of high-performance personnel

## GENERAL FUND

### ADMINISTRATIVE SERVICES

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	1,709	187,826	212,242	232,036
Operating Services	174	19,131	19,971	45,197
Non Dept. Managed Costs	0	6,686	8,022	9,092
Capital	0	0	36,515	41,039
Debt Service	0	0	0	8,650
<b>TOTAL ANNUAL BUDGET</b>	<b>1,883</b>	<b>213,642</b>	<b>276,751</b>	<b>336,014</b>

# CAPITAL PROJECTS MANAGEMENT

## Strategy Linkage

To provide timely and cost-effective management of construction projects to improve existing facilities and build future facilities used by the CCG's Agencies and Departments and by other elected officials to provide a "superior quality of life" for constituents across all of the four Strategic Imperative Areas of the BOC Strategy, with a particular direct departmental operational focus on Safety & Security, Environmental Stewardship and Excellence-in-Government

## Value Proposition

Capital Projects Management builds new facilities and improves existing facilities to provide clean, safe, functional and comfortable work environments to enable the CCG and its Agencies and Departments to optimize operations and maximize the value provided to constituents, while providing excellent customer service.

## Objectives

1. Complete new construction, renovation and maintenance construction projects on facilities on time
2. Complete new construction, renovation and maintenance construction projects on County facilities within the approved budget for each project

## Deliverables (per each enumerated Objective)

1. Complete new construction, renovation and maintenance construction projects on facilities on time
  - a. Timely, completed interim construction milestones on in-process construction projects
  - b. Timely, completed interim construction milestones on in-process renovation projects
  - c. Timely, completed interim construction milestones on in-process on in-process maintenance construction projects



- d. Completed construction projects on time as defined by meeting the substantial completion date for each project schedule
  - e. Completed renovation projects on time as defined by meeting the substantial completion date for each project schedule
  - f. Completed maintenance projects on time as defined by meeting the substantial completion date for each project schedule
2. Complete new construction, renovation and maintenance construction projects on County facilities within the approved budget for each project
- a. Completed, on-budget interim financial milestones on in-process construction projects
  - b. Completed, on-budget interim financial milestones on in-process renovation projects
  - c. Completed, on-budget interim financial milestones on in-process maintenance construction projects
  - d. Completed construction projects within budget
  - e. Completed renovation projects within budget
  - f. Completed maintenance projects within budget

## GENERAL FUND

### CAPITAL PROJECTS MANAGEMENT

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	0	0	0
Operating Services	0	0	0	16,607
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,607</b>

## BUDGETING & FINANCIAL SERVICES

### Strategy Linkage

To provide timely, innovative and cost-effective financial services to enable the CCG, its Agencies and Departments and other elected officials to advance the BOC's strategy across all Strategic Imperative Areas, with a particular direct departmental operational focus on Excellence-in-Government

### Value Proposition

Financial Services provides responsive, innovative and cost-effective financial reporting, advisory, performance measurement and other services that are timely and accurate in order to manage and enhance the financial resources of the CCG and to facilitate the most of effective funding of the CCG and all Agencies and Departments with the appropriate balance of operational functionality and fiscal stewardship.

### Objectives

1. Improve departmental management practices
2. Produce timely, high-quality financial documentation, both required and complementary, to the Board of Commissioners and County Administration,
3. Maximize financial stewardship and accountability
4. Provide financially focused strategic advice

### Deliverables (per each enumerated Objective)

1. Improve departmental management practices
  1. Improved standard processes that drive decision making throughout the organization
  2. Integrated approach to management emphasizing collaboration and innovation
2. Produce timely, high-quality financial documentation, both required and complementary, to the Board of Commissioners and County Administration
  - a. Comprehensive Annual Financial Report (CAFR), with Single Audit Report

- b. Popular Annual Financial Report for the citizens of Cherokee County
  - c. FY 2019 Budget, with detailed analysis
  - d. Updated CIP
  - e. Long-Term Financial Plan
  - f. Percent variance of all operating fund actual revenues versus adopted budget
  - g. Pooled Funds Portfolio Earnings as compared to 91 day T bill rate
  - h. Total number of audit findings
  - i. AAA Bond Rating
  - j. Accounts Payable Average Aging
  - k. Percentage of checks mailed to total payments – Increase ACH
  - l. Percentage of Employee Expense Reimbursement to Direct Deposit
3. Maximize financial stewardship, accountability and related branding
- AAA Bond Rating
4. Provide financially focused strategic advice
- Memos and reports as required

**GENERAL FUND**  
**BUDGETING AND FINANCIAL SERVICES**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	548,615	530,873	582,461	684,490
Operating Services	95,037	93,475	102,474	112,095
Non Dept. Managed Costs	22,668	22,121	22,582	25,316
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>666,320</b>	<b>646,469</b>	<b>707,516</b>	<b>821,901</b>

# PROCUREMENT

## Strategy Linkage

To maximize the utilization of the CCG's resources and promote the operational functionality of the CCG and its Agencies and Departments by obtaining the best value for the taxes paid by Cherokee constituents for goods and services purchased by the CCG to promote a "superior quality of life" for its constituents across all Strategic Imperative Areas, with a particular direct departmental operational focus on Excellence-in-Government

## Value Proposition

Procurement collaborates with the CCG's Agencies and Departments to identify and define requirements in order to develop and execute strategies that will effectively utilize market forces and negotiations resulting in the best value and outcomes regarding the CCG's purchases and does so in an efficient, effective, transparent, impartial and timely manner.

## Objectives

1. Improve effectiveness of the procurement process
2. Improve local business participation
3. Produce cost savings

## Deliverables (per each enumerated Objective)

1. Improve effectiveness of the procurement process
  - a. Implemented proactive bidding/proposal process
  - b. Improved evaluation tools
  - c. Proposal development primer
  - d. Contract expiration listing
2. Improve Local Business Participation

- Roster of local vendor capabilities and contacts

**3. Produce Cost Savings**

- a. Documented discounts
- b. Documented discount percentages

**GENERAL FUND  
PROCUREMENT  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	215,339	186,149	239,628	246,711
Operating Services	2,745	3,467	12,471	10,655
Non Dept. Managed Costs	9,311	8,747	8,171	9,350
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>227,394</b>	<b>198,364</b>	<b>260,270</b>	<b>266,716</b>

# FACILITIES MANAGEMENT

## Strategy Linkage

To provide clean, safe, functional and comfortable work environments in the facilities operated by the CCG and other elected officials thereby enabling its internal customers to provide a “superior quality of life” for its Cherokee county constituents across Strategic imperative Areas of the BOC’s strategy, with a particular direct departmental operational focus on Safety & Security, Environmental Stewardship and Excellence-in-Government

## Value Proposition

Facilities Management provides efficient, cost-effective, quality-oriented maintenance programs and exceptional maintenance services to all county-owned facilities to maximize the efficiency, safety and lifespan of all equipment and building-related systems and to minimize the downtime of county operations

## Objectives

1. Encourage and promote facilities energy efficiency
2. Identify deferred maintenance items and devise a plan to correct those deficiencies to help reduce emergency repairs and downtime
3. Ensure that our team members are responsive, effective, professional and polite

## Deliverables

1. Encourage and promote facilities energy efficiency
  - a. Energy management controls in all facilities
2. Identify potential and deferred maintenance items and devise a plan to correct those deficiencies to help reduce emergency repairs and downtime
  - a. Equipment replacement program to replace outdated HVAC equipment and other systems
  - b. Facility condition audits
  - c. Preventative visits
  - d. ADA-accessibility improvement plans

3. Ensure responsive, effective, professional and polite services
  - a. Clearly defined service levels, standards and expectations to staff members
  - b. Staff certifications and additional training
  - c. Tracked performance
  - d. More efficient responses to work requests through improved communication procedures and workflow
  - e. Reduced call backs on all work orders

**GENERAL FUND  
FACILITIES MANAGEMENT  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	532,362	747,333	1,209,241	1,379,832
Operating Services	405,660	530,109	523,387	557,821
Non Dept. Managed Costs	59,969	39,985	79,381	27,976
Capital	0	109,511	82,325	0
Debt Service	0	3,623	10,372	11,100
<b>TOTAL ANNUAL BUDGET</b>	<b>997,990</b>	<b>1,430,561</b>	<b>1,904,707</b>	<b>1,976,729</b>



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# PEOPLE RESOURCES CENTER

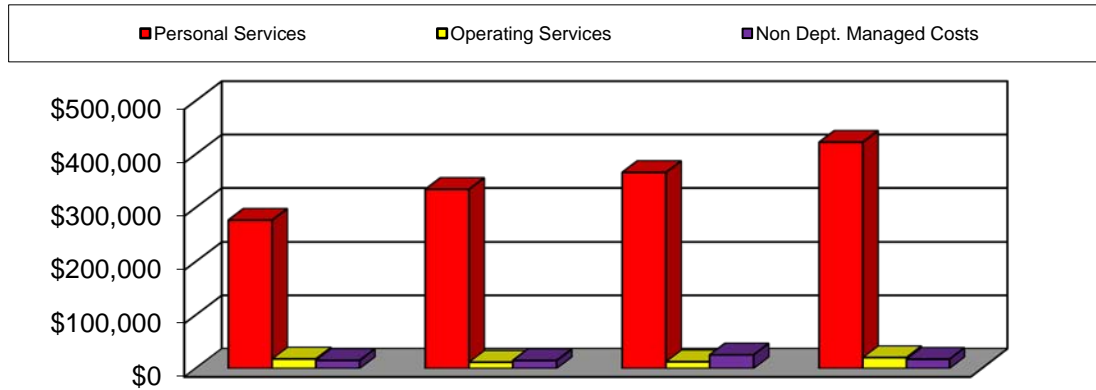
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**The People Resources Center** is responsible for all activities and services of employment, benefits administration, personnel policies, classification and compensation, employee relations and other related functions.

# PEOPLE RESOURCES CENTER

## BUDGET COMPARISONS



	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Est. Actual</b>	<b>FY19 Budget</b>
Personal Services	\$276,865	\$334,561	\$366,218	\$422,741
Operating Services	\$17,969	\$11,819	\$12,723	\$20,547
Non Dept. Managed Costs	\$15,251	\$14,992	\$25,591	\$17,411
<b>Total Budget</b>	<b>\$310,086</b>	<b>\$361,372</b>	<b>\$404,532</b>	<b>\$460,699</b>
Change Over Prior Year	---	16.54%	11.94%	13.88%

## People Resources Center

### Strategy Linkage

To provide expertise and leadership in the activities and services of employment, benefits administration, classification and compensation, employee relations, training, and worker's compensation to other CCG Agencies and Departments thereby supporting the CCG in its pursuit of providing a “superior quality of life” for its constituents through superior external services and value across all Strategic Imperative Areas, with a particular direct agency operational focus on the Strategic Imperative Area of Excellence-in-Government in the delivery of continual service to the employees in an environment providing trust, mutual respect, and sensitivity.

### Value Proposition

The People Resources Center delivers organizational capability within a professional and rewarding culture that offers career growth, best-in-class benefits, and workplace safety programs all of which foster an engaging, long-term and sustainable career for Cherokee County employees with comprehensive coverage of: [1] talent acquisition, development & retention; [2] total rewards; [3] risk management; [4] well-being; [5] drug-free workplace; and [6] employment

### Objectives

1. Attract, retain and develop a highly skilled workforce
2. Promote and ensure safety and compliance
3. Administer best-in-class benefit programs and assist with employee issues
4. Manage benefit costs
5. Remain competitive in total rewards
6. Offer training & clear succession planning for employee
7. Focus on employees' total well-being (physical, mental & financial)
8. Implement succession planning

## Deliverables

1. Strategically managed medical/dental plans strategically with cost-saving programs
2. Updated compensation matrix to stay competitive with surrounding counties, ultimately attracting & retaining talent
3. Sustained safety culture to minimize injuries and workers' comp costs
4. Success planning tools for leaders across the organization
5. *Leadership Academy* as an umbrella for all Leadership Development that includes *Leadership Foundations* and various other workshops relevant to Cherokee County leaders
6. Trainings tailored to the needs of a particular Agency's or Department's specific needs
7. Employee education about benefits, well-being, and workplace safety
8. Employee awareness about the new EAP offered and the wide array of offerings within it
9. Quarterly financial well-being sessions with professional financial advisors
10. Monthly *New Employee Orientations* to ensure a great start for each new employee
11. Reoccurring and/or required trainings via PowerDMS
12. An *Employee Engagement Survey* with action planning
13. *Succession Planning* approach to include workforce analysis, gap analysis, key positions list and talent reviews
14. *BIG 5 Performance Evaluation Approach*

**GENERAL FUND**  
**PEOPLE RESOURCES CENTER**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	276,865	334,561	366,218	422,741
Operating Services	17,969	11,819	12,723	20,547
Non Dept. Managed Costs	15,251	14,992	25,591	17,411
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>310,086</b>	<b>361,372</b>	<b>404,532</b>	<b>460,699</b>

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# INFORMATION SYSTEMS & TECHNOLOGY

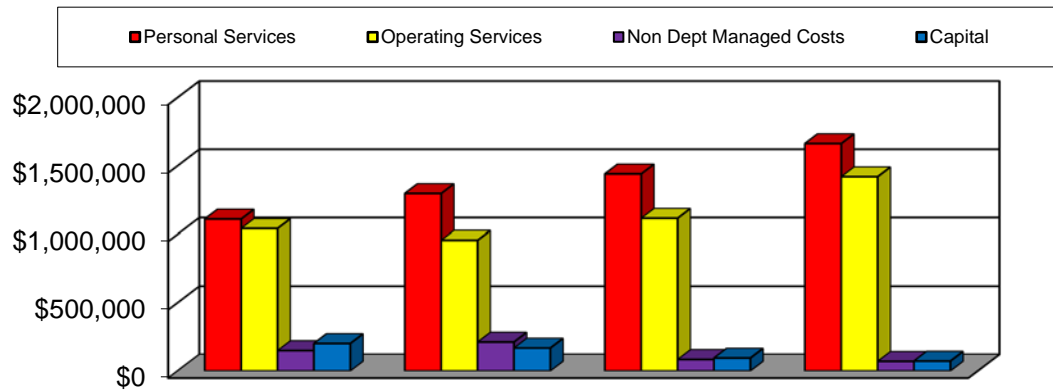
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**Information Systems & Technology** manages all computers and technology projects including purchase of computers and computer equipment, support services, maintaining the networks and security.

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

# INFORMATION SYSTEMS & TECHNOLOGY

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$1,110,390	\$1,297,106	\$1,440,529	\$1,662,598
Operating Services	\$1,041,899	\$957,029	\$1,115,913	\$1,419,821
Non Dept. Managed Costs	\$149,842	\$212,302	\$84,614	\$70,980
Capital	\$201,649	\$168,325	\$94,851	\$72,700
Total Budget	\$2,503,781	\$2,634,763	\$2,735,907	\$3,226,099
Change Over Prior Year	---	5.23%	3.84%	17.92%

## INFORMATION SYSTEMS & TECHNOLOGY AND GIS/MAPPING

### Strategy Linkage

To provide innovated and secure technology solutions and high quality and innovative geospatial data to other CCG Agencies and Departments thereby supporting the CCG in its pursuit of providing a “superior quality of life” for its constituents through superior external services and value across all Strategic Imperative Areas, with a particular direct agency operational focus on the Strategic Imperative Area of Excellence-in-Government as applied to its internal information system and technology services

### Value Proposition

Information Systems and Technology provides high quality, secure, innovative, and cost-efficient technology solutions to the Agencies and Departments of the County to improve their operational efficiencies by: [1] partnering with them to understand their unique information technology needs; [2] provide guidance for the effective and strategic use of emerging technologies to support their objectives; [3] ensuring that safeguards are in place to protect the County; [4] demonstrating technical and operational excellence through a commitment to professionalism and continuous improvement; and [5] ensuring that IT best practices are being followed

### Objectives

1. Implement and support redundant, fault-tolerant and sustainable infrastructure using industry best practices to maintain a reliable and secure network infrastructure to minimize risks/threats
2. Acquire, deploy and support desktop systems to maintain productivity, service delivery, and efficient business processes
3. Acquire, deploy and maintain high quality, cost-effective application systems to drive the productivity and efficiency of business processes
4. Maintain accurate, consistent, and up-to-date geographic databases to ensure each dataset meets its documented requirements as a product of outstanding GIS expertise and the utilization of state-of-the-art GIS technologies



### Deliverables (per each enumerated Objective)

- 1.** Implement and support redundant, fault-tolerant and sustainable infrastructure using industry best practices to maintain a reliable and secure network infrastructure to minimize risks/threats
  - a.** Network services
  - b.** Security services
  - c.** Telecommunications services
  - d.** System and storage administration (including county wide email)
  - e.** Cybersecurity controls and tools
- 2.** Acquire, deploy and support desktop systems to maintain productivity, service delivery and efficient business processes
  - a.** End-user desktop support
  - b.** Desktop acquisition
  - c.** Asset tracking
  - d.** Imaging
- 3.** Acquire, deploy and maintain high quality, cost-effective application systems to drive the productivity and efficiency of business processes
  - a.** Business process analysis
  - b.** Business intelligence and reporting
  - c.** Database administration
  - d.** Web development
- 4.** Maintain accurate, consistent, and up-to-date geographic databases to ensure each dataset meets its documented requirements as a product of outstanding GIS expertise and the utilization of state-of-the-art GIS technologies
  - a.** Integratable centralized map foundation,

- b. Geospatial data analysis
- c. Mapping support services
- d. County addressing administration
- e. Formalized organization-wide GIS data standards
- f. Annual aerial data update

**GENERAL FUND**  
**INFORMATION SYSTEMS & TECHNOLOGY**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	935,236	1,099,635	1,234,604	1,451,687
Operating Services	865,837	850,606	1,014,718	1,207,874
Non Dept. Managed Costs	134,763	197,976	71,235	55,419
Capital	184,614	154,215	86,436	66,700
<b>TOTAL ANNUAL BUDGET</b>	<b>2,120,450</b>	<b>2,302,432</b>	<b>2,406,993</b>	<b>2,781,680</b>

**GIS/MAPPING**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	175,154	197,471	205,925	210,911
Operating Services	176,062	106,424	101,195	211,947
Non Dept. Managed Costs	15,080	14,326	13,379	15,561
Capital	17,035	14,110	8,415	6,000
<b>TOTAL ANNUAL BUDGET</b>	<b>383,331</b>	<b>332,331</b>	<b>328,914</b>	<b>444,419</b>

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# HEALTH AND HUMAN SERVICES

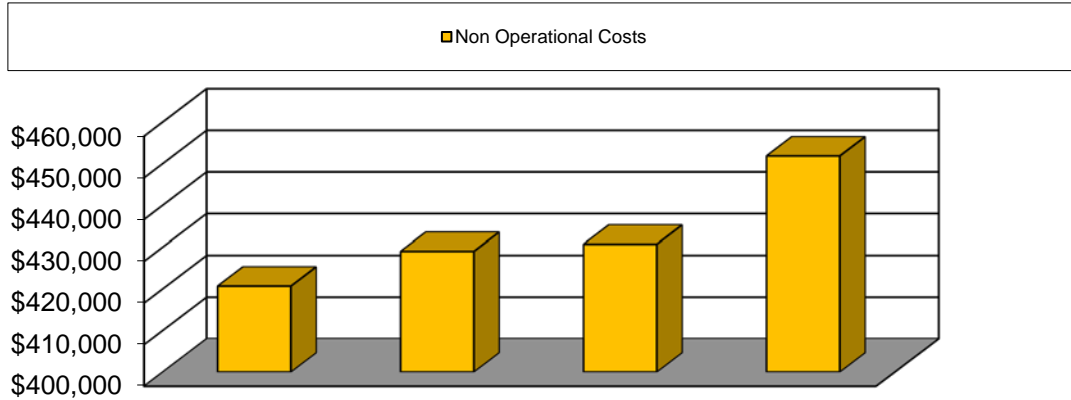
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**Health and Human Services** is a separate authority and component unit of the County and provides health services to the public. Supplements are given to the following entities: Northwest Health District, Environmental Health (utilities only) Department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

## BUDGET COMPARISONS



	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Est. Actual</b>	<b>FY19 Budget</b>
Non Operational Costs	\$420,659	\$428,959	\$430,670	\$451,835
Total Budget	\$420,659	\$428,959	\$430,670	\$451,835
Change Over Prior Year	---	1.97%	0.40%	4.91%

## HEALTH AND HUMAN SERVICES

Strategy Linkage

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

### GENERAL FUND

#### NORTHWEST HEALTH DISTRICT

#### EXPENDITURE DETAIL

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Payments to Other Agencies	192,333	192,333	192,636	192,333
Pmts. to Other Agencies - Utilities	10,033	9,492	8,903	10,368
<b>Total Non Operational Costs</b>	<b>202,366</b>	<b>201,825</b>	<b>201,539</b>	<b>202,701</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>202,366</b>	<b>201,825</b>	<b>201,539</b>	<b>202,701</b>

### ENVIRONMENTAL HEALTH

#### EXPENDITURE DETAIL

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Payments to Other Agencies	4,285	4,558	4,261	4,908
<b>Total Non Operational Costs</b>	<b>4,285</b>	<b>4,558</b>	<b>4,261</b>	<b>4,908</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>4,285</b>	<b>4,558</b>	<b>4,261</b>	<b>4,908</b>

**GENERAL FUND**

**DEPARTMENT OF FAMILY AND CHILD SERVICES**

**EXPENDITURE DETAIL**

<b>Category</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Est. Actual FY18</b>	<b>Budget FY19</b>
Payments to Other Agencies	88,035	89,740	91,401	97,000
<b>Total Non Operational Costs</b>	<b>88,035</b>	<b>89,740</b>	<b>91,401</b>	<b>97,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>88,035</b>	<b>89,740</b>	<b>91,401</b>	<b>97,000</b>

**CHEROKEE DAY TRAINING CENTER**

**EXPENDITURE DETAIL**

<b>Category</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Est. Actual FY18</b>	<b>Budget FY19</b>
Payments to Other Agencies	12,000	12,000	12,000	12,000
<b>Total Non Operational Costs</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>

**CHILDREN AND YOUTH SERVICES**

**EXPENDITURE DETAIL**

<b>Category</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Est. Actual FY18</b>	<b>Budget FY19</b>
Payments to Other Agencies	31,700	36,300	36,300	36,300
<b>Total Non Operational Costs</b>	<b>31,700</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>31,700</b>	<b>36,300</b>	<b>36,300</b>	<b>36,300</b>

**GENERAL FUND  
COUNTY EXTENSION SERVICES  
EXPENDITURE DETAIL**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Intergovernmental	82,272	84,537	85,169	98,926
<b>Total Non Operational Costs</b>	<b>82,272</b>	<b>84,537</b>	<b>85,169</b>	<b>98,926</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>82,272</b>	<b>84,537</b>	<b>85,169</b>	<b>98,926</b>

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# RECREATION, PARKS & CULTURAL AFFAIRS

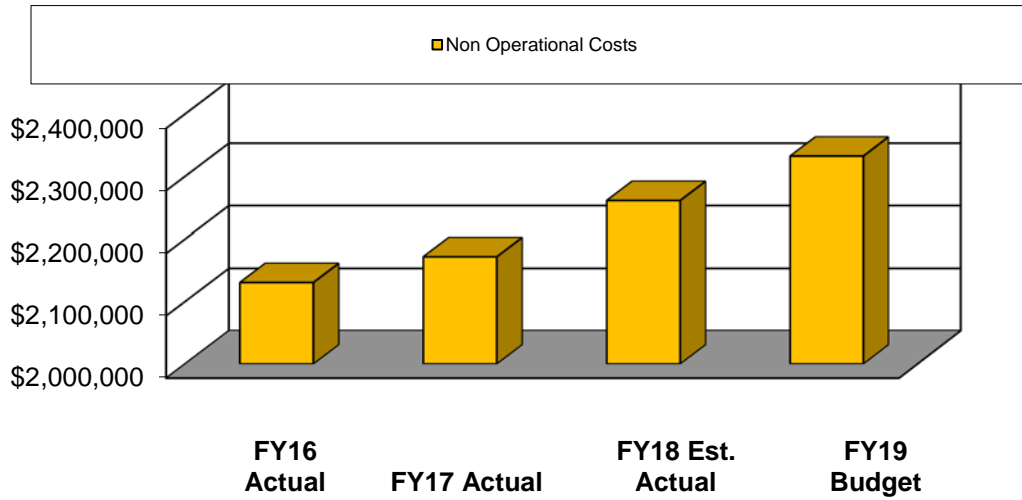
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**Recreation, Parks & Cultural Affairs** is a separate authority and component unit of the County and provides recreation and cultural services to the public. Supplements are given to the following entities: Sequoyah Regional Library, Cherokee County Arts and Cherokee County Historical Society.



# RECREATION, PARKS & CULTURAL AFFAIRS

## BUDGET COMPARISONS



Non Operational Costs	\$2,130,707	\$2,171,916	\$2,261,374	\$2,332,592
Total Budget	\$2,130,707	\$2,171,916	\$2,261,374	\$2,332,592
Change Over Prior Year	---	1.93%	4.12%	3.15%

## RECREATION, PARKS & CULTURAL AFFAIRS

Strategy Linkage

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

### GENERAL FUND

#### SEQUOYAH REGIONAL LIBRARY

#### EXPENDITURE DETAIL

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Payments to Other Agencies	2,060,074	2,101,826	2,191,783	2,254,116
<b>Total Non Operational Costs</b>	<b>2,060,074</b>	<b>2,101,826</b>	<b>2,191,783</b>	<b>2,254,116</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>2,060,074</b>	<b>2,101,826</b>	<b>2,191,783</b>	<b>2,254,116</b>

### CHEROKEE COUNTY ARTS

#### EXPENDITURE DETAIL

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Payments to Other Agencies	40,000	40,000	40,000	40,000
<b>Total Non Operational Costs</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

**GENERAL FUND  
 CHEROKEE COUNTY HISTORICAL SOCIETY  
 EXPENDITURE DETAIL**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Payments to Other Agencies	30,633	30,090	29,591	38,476
<b>Total Non Operational Costs</b>	<b>30,633</b>	<b>30,090</b>	<b>29,591</b>	<b>38,476</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>30,633</b>	<b>30,090</b>	<b>29,591</b>	<b>38,476</b>

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# JUDICIAL SERVICES

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**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 Jackson Harris, Ellen McElyea and David Cannon.

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

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 Shannon Wallace.

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 Homier. 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 Jessica Moss.

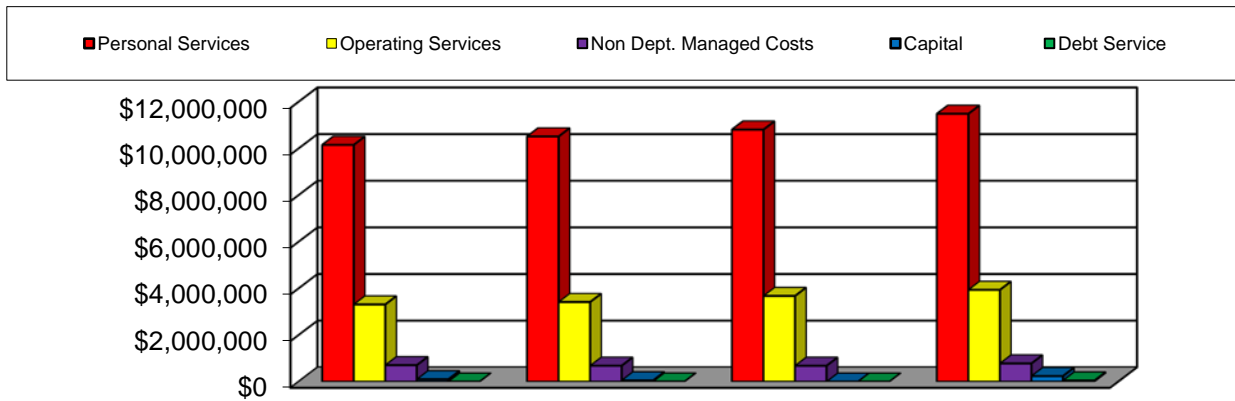
The **Magistrate Court** of Cherokee County is, first and foremost, the people's court – your court. It is the heir of the ancient justice of the peace courts, a tradition that came to the Georgia colony with the English legal system. These courts were always the most accessible to the people. The statutory 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 Judge John B. Sumner and Judge Tony Baker. The county receives a grant of \$100,000 from the state to apply towards juvenile court judges' salaries. Otherwise, Cherokee County is responsible for funding juvenile court personnel and operations.

# JUDICIAL SERVICES

## BUDGET COMPARISONS



	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Est. Actual</b>	<b>FY19 Budget</b>
Personal Services	\$10,152,412	\$10,513,706	\$10,808,529	\$11,486,074
Operating Services	\$3,309,759	\$3,414,128	\$3,674,511	\$3,936,226
Non Dept. Managed Costs	\$706,652	\$682,907	\$681,096	\$781,114
Capital	\$100,000	\$54,110	\$0	\$239,000
Debt Service	0	\$4,382	0	\$47,700
<b>Total Budget</b>	<b>\$14,268,823</b>	<b>\$14,669,233</b>	<b>\$15,164,135</b>	<b>\$16,490,114</b>
Change Over Prior Year	---	2.81%	3.37%	8.74%

## COURT ADMINISTRATIVE SERVICES

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by providing comprehensive, timely and innovative administrative support to the courts enabling them to applying the law and try their cases in an efficient, effective and impartial manner, with a direct impact on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

### Value Proposition

Court Administrative Services supports the Judicial Branch by providing the timely professional and innovative administrative support necessary to maintain the efficient and effective operation of the Courts, including finance, human resources, technology, court services, research and development, public information, educating and organizational development, and intergovernmental relations

### Objectives

1. Promote effective administrative policies and court management processes to facilitate service excellence in court operations
2. To develop the policy and process foundation to facilitate successful intergovernmental and public-private relations
3. **Assist the courts with** budget development, maintenance of accounting records and the execution of revenue generation and disbursement processes

## GENERAL FUND COURT ADMINISTRATIVE SERVICES EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	1,116,440	1,215,563	1,299,933	1,351,110
Operating Services	168,545	193,143	213,051	289,200
Non Dept. Managed Costs	161,438	159,477	151,662	178,513
<b>TOTAL ANNUAL BUDGET</b>	<b>1,446,423</b>	<b>1,568,182</b>	<b>1,664,646</b>	<b>1,818,823</b>

# SUPERIOR COURT

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by applying the law impartially and independently in constitutionally specified civil and criminal law actions to protect the rights and liberties guaranteed by the Constitutions of Georgia and the United States, with a direct impact on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

## Value Proposition

In applying the law, the Superior Court and the Juvenile Court, a division, will strive for service excellence through dedication and will professionally carry out the policies and procedures set out by the judiciary and the legislature and is committed to ensuring equal access to court services and preserving public confidence in the court system

## Objectives

1. Provide defendants, litigants and attorneys with the programs, access and resources necessary to efficiently process each case and to safeguard fairness in every case
2. **Provide effective and efficient access to judicial processes and related information**
3. **Ensure effective ongoing case flow throughout all case types**
4. Through the (Felony) Drug Accountability Court (a “treatment court”) provide **providing a judicially supervised program of intervention, treatment and accountability to felony offenders with chemical dependency, including** relapse prevention, moral reconnection therapy, family education, trauma therapy and, in appropriate cases, medication-assisted treatment
5. Through the Juvenile Court, to serve the community by assisting children and families in need and to protect the community by administering individual justice and deterring delinquent behavior through the court and community based services from the Programs arm of the Court and the Department of Juvenile Justice probation services.



## GENERAL FUND

### SUPERIOR COURT

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	288,169	276,755	308,084	382,555
Operating Services	68,366	46,730	47,291	60,425
Non Dept. Managed Costs	28,358	26,774	25,248	29,505
<b>TOTAL ANNUAL BUDGET</b>	<b>384,892</b>	<b>350,259</b>	<b>380,623</b>	<b>472,485</b>

### JUVENILE COURT

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	601,132	649,246	652,735	667,450
Operating Services	493,165	462,552	514,546	533,552
Non Dept. Managed Costs	60,273	57,393	55,125	66,267
<b>TOTAL ANNUAL BUDGET</b>	<b>1,154,571</b>	<b>1,169,191</b>	<b>1,222,407</b>	<b>1,267,269</b>

### JUVENILE COURT SUPERVISION FEES

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	0	0	0
Operating Services	83,709	43,766	35,846	64,744
<b>TOTAL ANNUAL BUDGET</b>	<b>83,709</b>	<b>43,766</b>	<b>35,846</b>	<b>64,744</b>

## INDIGENT DEFENSE

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by maintaining and operating a just, efficient and vigorous indigent defense program as required by state law, with a direct impact on the Strategic impact Area of Safety & Security

### Value Proposition

The Solicitor General promotes the administration of justice in the criminal justice system by providing legal counsel to indigent individuals to ensure that they are afforded quality legal representation for their pending legal matters before courts

Provide support services to the various courts and panel attorneys involved in appointed criminal cases.

### Objectives

1. Determine eligibility of those defendants requesting a court appointed attorney
2. Maintain a list of qualified attorneys to sit on a panel
3. Appoint a qualified attorney to represent each indigent defendant
4. Provide support services to courts
5. Provide support services to panel attorneys
6. Operate within budget

**GENERAL FUND  
INDIGENT DEFENSE  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	218,689	221,098	222,450	275,484
Operating Services	1,630,546	1,673,494	1,779,827	1,740,674
Non Dept. Managed Costs	9,827	9,023	8,999	10,039
<b>TOTAL ANNUAL BUDGET</b>	<b>1,859,062</b>	<b>1,903,616</b>	<b>2,011,276</b>	<b>2,026,197</b>

# CLERK OF SUPERIOR COURT

## Strategy Linkage

To maintain and safeguard all documents appropriately presented for recording. We strive to provide quality customer service in a non-partisan and professional manner while affording dignity and respect to every individual.

## Objectives

1. To process, file, & record work in a timely manner as prescribed by law.
2. To provide friendly & prompt service to the public & court officials.
3. To collect, disburse & reconcile appropriate civil costs, recording fees, & fines.
4. To disburse & reconcile court trust funds.
5. Continuing to update & improve our software applications with state of the art components.
6. Continuing education for staff to keep current & efficient.
7. Add additional courts to the E-Filing system.

## Deliverables

1. Integrity Reports in our software system provide measurement & accuracy of information entered.
2. Timely reconciliations will support that funds are maintained accurately.

**GENERAL FUND  
CLERK OF SUPERIOR COURT  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	2,784,479	2,834,246	2,920,785	3,037,696
Operating Services	454,729	502,093	484,211	525,370
Non Dept. Managed Costs	124,222	119,085	121,026	134,932
Capital	60,000	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>3,423,430</b>	<b>3,455,425</b>	<b>3,526,023</b>	<b>3,697,998</b>

**BOARD OF EQUALIZATION  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	10,318	13,696	15,394	17,813
Operating Services	6,690	7,616	6,089	8,900
<b>TOTAL ANNUAL BUDGET</b>	<b>17,008</b>	<b>21,312</b>	<b>21,483</b>	<b>26,713</b>

**CLERK OF COURT TECH  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Operating Services	48,518	117,664	161,194	109,000
Capital	40,000	5,511	0	50,000
<b>TOTAL ANNUAL BUDGET</b>	<b>88,518</b>	<b>123,175</b>	<b>161,194</b>	<b>159,000</b>

## DISTRICT ATTORNEY

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by serving as the chief law enforcement officer for the Blue Ridge Judicial Circuit charged with protecting the citizens and visitors of Cherokee County, with a direct impact on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

### Value Proposition

The District Attorney prosecutes all felony crimes committed in Cherokee County in a manner that seeks justice, stresses integrity and collaborates with partner agencies in the criminal justice system

### Objectives

1. Treat all people with dignity, respect, honesty and fairness
2. Cooperate with all groups and organizations with whom we interact
3. Hold all persons responsible for their actions
4. Provide ethical, competent and professional service
5. Treat each other fairly and courteously.
6. Endeavor to make our office a rewarding, challenging and enjoyable place to work

**GENERAL FUND  
DISTRICT ATTORNEY  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	1,974,963	2,045,398	2,047,690	2,170,458
Operating Services	164,099	186,882	214,381	329,585
Non Dept. Managed Costs	128,256	126,220	125,558	150,765
Capital	0	48,598	0	126,000
Debt Service	0	4,382	0	32,700
<b>TOTAL ANNUAL BUDGET</b>	<b>2,267,317</b>	<b>2,411,480</b>	<b>2,387,630</b>	<b>2,809,508</b>

## STATE COURT

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by upholding and defending the Constitution and laws of the State of Georgia, the United States and the ordinances duly passed by the Cherokee County Commission, while efficiently and effectively disposing of certain civil and criminal cases, with a direct impact on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

### Value Proposition

In efficiently and effectively disposing of its cases, the State Court will uniformly and impartially, without prejudice or favor to any party, will provide an open forum for the redress of grievances, both public and private, with fairness and dignity to all persons

### Objectives

1. Provide an expedient, fair and impartial forum of all criminal cases involving misdemeanor and traffic, criminal and county ordinance violations that ensures efficient, effective and fair adjudication for defendants and attorneys
2. Provide an expedient, fair and impartial forum of all civil cases that ensures efficient, effective and fair adjudication for litigants and attorneys
3. In all cases, provide the programs, access and resources necessary to efficiently process each case and to safeguard fairness in every case
4. 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
5. Provide a forum for citizens in the most professional, cost efficient manner to the citizens of Cherokee County
6. Through the Cherokee County DUI/Drug Court provide an intensive program of accountability, supervision and treatment that: [A] coordinates substance abuse intervention with judicial support through an immediate sanction and incentive process; [B] reduces the Driving-Under-the-Influence recidivism rate and impact



the local judicial system and the community; and [C] monitors and promotes abstinence by frequent alcohol and other drug use

**GENERAL FUND  
STATE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	701,888	708,245	713,447	799,619
Operating Services	32,735	31,430	18,618	29,586
Non Dept. Managed Costs	48,458	46,346	44,396	52,955
<b>TOTAL ANNUAL BUDGET</b>	<b>783,082</b>	<b>786,021</b>	<b>776,461</b>	<b>882,160</b>

**STATE COURT TECH  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	0	0	0
Operating Services	5,045	8,555	23,392	20,000
<b>TOTAL ANNUAL BUDGET</b>	<b>5,045</b>	<b>8,555</b>	<b>23,392</b>	<b>20,000</b>

## STATE COURT SOLICITOR

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by prosecuting criminal misdemeanor offenses, traffic violation offenses and ordinance violation offenses that appear in Cherokee County, with a direct impact on the Strategic Imperative Area of Safety & Security, Economic Prosperity and Environmental Stewardship

### Value Proposition

The Solicitor General promotes the public safety and welfare of the citizens of Cherokee County through investigation, charging and prosecution of criminal misdemeanor, traffic and ordinance violation cases in the State Court of Cherokee County and the Magistrate Court of Cherokee County

### Objectives

1. Establish a reputation of tough yet fair prosecution and achieve appropriate level of punishment for the crime committed
2. Ensure victim’s rights are protected and that all persons involved in the criminal justice process are treated in a professional and courteous manner

## GENERAL FUND STATE COURT SOLICITOR EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	1,485,624	1,551,565	1,566,602	1,704,491
Operating Services	56,061	53,501	80,672	87,083
Non Dept. Managed Costs	86,582	81,774	94,280	93,367
Capital	0	0	0	63,000
Debt Service	0	0	0	15,000
<b>TOTAL ANNUAL BUDGET</b>	<b>1,628,268</b>	<b>1,686,839</b>	<b>1,741,554</b>	<b>1,962,941</b>

**GENERAL FUND  
SOLICITOR VIDEO ACCOUNT  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	0	0	0
Operating Services	5,375	10,627	1,611	22,000
<b>TOTAL ANNUAL BUDGET</b>	<b>5,375</b>	<b>10,627</b>	<b>1,611</b>	<b>22,000</b>

# MAGISTRATE COURT

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by serving as a court of limited jurisdiction providing using simplified forms and relaxed procedures in cases not requiring the more onerous rules and procedures required in courts of record, with a direct impact on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

## Value Proposition

The Magistrate Court efficiently and effectively promotes simplicity and expedites cases the trial of: [1] charges of violations of county ordinances; [2] various state misdemeanor criminal charges; [3] small claims, i.e. civil claims of \$15,000 or less; [4] eviction and other landlord-tenant disputes.

The Magistrate Court also facilitates efficiency and speed in the investigation and adjudication of additional criminal matters by: [1] hearing applications for and the issuance of arrest and search warrants; [2] conducting the first appearance hearings in all arrests; and [3] granting bail for all but certain offenses reserved exclusively for the Superior Court

## Objectives

1. Provide an expedient, fair and impartial forum of all cases and hearings
2. To provide the highest degree of focused, cost-effective, efficient, competent service to litigants and attorneys in all matters discharged within its jurisdiction
3. Improve the quality and quantity of court-related information disseminated to the public

**GENERAL FUND  
MAGISTRATE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	302,985	311,619	377,839	393,024
Operating Services	6,056	10,828	11,836	31,257
Non Dept. Managed Costs	18,613	18,524	18,118	21,911
<b>TOTAL ANNUAL BUDGET</b>	<b>327,653</b>	<b>340,971</b>	<b>407,793</b>	<b>446,192</b>

# PROBATE COURT

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by performing its unique constitutional duties, with a direct impact on the Strategic Imperative Areas of Safety & Security and Economic Prosperity

## Value Proposition

The Probate Court discharges its exclusive constitutional duties by efficiently and effectively: [1] probating wills; [2] administering estates; [3] appointing guardians for incapacitated adults and minors; [4] ordering involuntary hospitalizations of incapacitated adults and minors; [5] issuing marriage licenses; and [6] issuing handgun permits

## Objectives

1. Discharge all duties in a manner that is professional, impartial, compassionate and fiscally responsible
2. Enhance efficiency and speed in discharging cases and other matters
3. Improve the quality and quantity of court-related information disseminated to the public
4. Through the Treatment Accountability Court provide an intensive program of accountability, supervision and treatment that supports the needs of the mentally ill who come in contact with the Cherokee County Justice System

**GENERAL FUND  
PROBATE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	667,724	686,275	683,569	686,374
Operating Services	86,122	65,249	81,944	84,850
Non Dept. Managed Costs	40,626	38,291	36,682	42,860
<b>TOTAL ANNUAL BUDGET</b>	<b>794,472</b>	<b>789,815</b>	<b>802,196</b>	<b>814,084</b>

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# LAW ENFORCEMENT

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The Cherokee County Sheriff's office is comprised of eleven distinctive divisions: Administration, Vice Control, Criminal Investigations, Intelligence Division, Uniform Patrol, Training, Special Operations, Court Services, Office of Professional Standards, Crossing Guards and the Adult Detention Facility.

**Administration** includes the Sheriff and all the top management and clerical staff and provides administrative support to the Cherokee County Sheriff's Office.

The **Vice Control** division will started July 1, 2006 when the CMANS (Cherokee Multi-Agency Narcotics Squad) grant ended. It is a continuation of the Narcotics Taskforce previously accounted for in the Grant Fund.

**Criminal Investigation Division (CID)** is responsible for investigating crimes against persons, children and property. This unit also includes the Gang Unit which gathers intelligence and information on gangs and other threat groups within Cherokee County.

**Intelligence Division** provides analytical support to the many divisions of the Sheriff's Office which includes geographical mapping of crimes, analysis of crime trends, data recovery and analysis of electronic devices, video and audio enhancements, crime scene processing, and automated fingerprint identification.

**Uniform Patrol Division** operated five 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 and other law enforcement services.

**Training** 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 compromised of the SWAT Team, the Hostage Negotiation/Crisis Intervention Team, Traffic Enforcement, K9 Unit, and Motor unit. Special Operations also includes the Warrant/Civil Unit which serves criminal warrants, civil process, court orders and subpoenas.



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

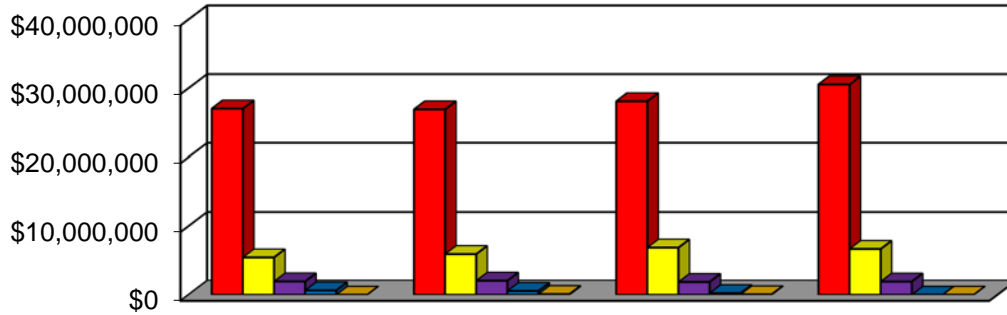
**Crossing Guards** maintain the safe egress and ingress of the buses for the Cherokee County School System.

**Office of Professional Standards** conducts investigations and self-assessments on internal issues and personnel issues and conducts background investigations on applicants for agency employment.

**The Adult Detention Facility** is the Cherokee County jail which houses approximately 600 inmates, both pre-sentenced and sentenced.

# LAW ENFORCEMENT

## BUDGET COMPARISONS



	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Est. Actual</b>	<b>FY19 Budget</b>
Personal Services	\$27,019,969	\$26,904,244	\$28,087,235	\$30,542,824
Operating Services	\$5,439,814	\$5,926,384	\$6,873,512	\$6,672,130
Non Dept. Managed Costs	\$1,946,238	\$2,052,199	\$1,864,120	\$1,925,019
Capital	\$631,827	\$550,611	\$234,578	\$0
Non Operational Costs	0	\$99,582	\$62,509	0
<b>Total Budget</b>	<b>\$35,037,848</b>	<b>\$35,533,020</b>	<b>\$37,121,954</b>	<b>\$39,139,973</b>
Change Over Prior Year	---	1.41%	4.47%	5.44%

## LAW ENFORCEMENT

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by serving with integrity, protecting life and property with compassion, and preserving a safe and secure environment while keeping the trust and confidence of our community, with a direct operational focus on the Strategic Imperative Areas of Safety & Security and Economic Prosperity

### Value Proposition

The Sheriff’s Office provides a comprehensive crime prevention, law enforcement, criminal investigations and community protection platform comprised of eleven distinctive divisions: [1] Administration; [2] Vice Control; [3] Criminal Investigations; [4] Intelligence Division; [5] Uniform Patrol; [6] Training; [7] Special Operations; [8] Court Services; [9] Office of Professional Standards; [10] Crossing Guards; and [11] the Adult Detention Facility.

### Objectives

1. Advance the safety of our citizens
2. Increase the safety and security of the Adult Detention Center while improving cost-effectiveness
3. Improve the community’s resilience to identify theft and internet fraud
4. Create a safe environment for citizens when conducting transactions such as exchanging money when completing online sales (EBay, Craigslist and Facebook posted sale) or child custody exchange
5. Improve cost-effectiveness by increasing the number of civilian personnel in the Adult Detention Center able to handle administrative duties, thereby freeing Deputies to focus on safety and security of the facility
6. Improve the technological efficiencies for the Cherokee Sheriff’s Office to utilize forensic evidence to address cybercrime
7. Create secure video-recorded Public Observation Transaction Space (SPOTS) at each of our precincts as well as CSO Headquarters in FY2019

8. Save approximately \$120,000 in FY2019 by hiring six civilian employees for the administrative duties in lieu of utilizing sworn deputies
9. Hire three (3) Computer Science specialists to use their expertise to assist Detectives in combatting identity theft and internet fraud

**GENERAL FUND  
VICE CONTROL  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	789,001	867,842	1,027,698	1,042,267
Operating Services	55,140	61,183	111,739	95,652
Non Dept. Managed Costs	45,293	51,566	57,184	59,420
Capital	0	3,535	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>889,434</b>	<b>984,127</b>	<b>1,196,621</b>	<b>1,197,339</b>

**LAW ENFORCEMENT ADMINISTRATION  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	1,523,599	1,516,389	1,379,358	1,444,220
Operating Services	1,322,992	1,371,038	1,445,692	1,548,564
Non Dept. Managed Costs	132,338	147,923	115,028	154,094
Capital	282,169	32,412	8,479	0
<b>TOTAL ANNUAL BUDGET</b>	<b>3,261,097</b>	<b>3,067,760</b>	<b>2,948,556</b>	<b>3,146,878</b>

**GENERAL FUND**  
**CRIMINAL INVESTIGATION DIVISION (CID)**

**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	2,270,905	2,274,727	2,411,418	2,550,565
Operating Services	168,163	193,565	159,315	173,447
Non Dept. Managed Costs	134,971	124,204	107,414	127,727
Capital	0	0	7,108	0
<b>TOTAL ANNUAL BUDGET</b>	<b>2,574,039</b>	<b>2,592,496</b>	<b>2,685,255</b>	<b>2,851,739</b>

**INTELLIGENCE DIVISION**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	501,300	514,934	522,530	695,172
Operating Services	46,825	60,588	52,952	51,300
Non Dept. Managed Costs	8,666	7,717	10,651	7,736
<b>TOTAL ANNUAL BUDGET</b>	<b>556,792</b>	<b>583,239</b>	<b>586,133</b>	<b>754,208</b>

**UNIFORM PATROL DIVISION**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	8,539,893	8,913,822	7,737,488	8,760,983
Operating Services	586,016	688,888	692,233	533,037
Non Dept. Managed Costs	455,236	633,749	473,611	422,969
Capital	349,659	514,664	27,511	0
<b>TOTAL ANNUAL BUDGET</b>	<b>9,930,804</b>	<b>10,751,124</b>	<b>8,930,843</b>	<b>9,716,989</b>

**GENERAL FUND  
TRAINING DIVISION  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	672,358	670,492	784,131	685,017
Operating Services	237,739	285,944	289,298	243,264
Non Dept. Managed Costs	85,495	87,834	103,440	101,852
Capital	0	0	5,375	0
<b>TOTAL ANNUAL BUDGET</b>	<b>995,592</b>	<b>1,044,270</b>	<b>1,182,244</b>	<b>1,030,133</b>

**SPECIAL OPERATIONS**

**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personnel Services	0	1,133,979	2,431,290	2,009,302
Operating Services	143,386	276,565	249,886	211,467
Non Dept. Managed Costs	4,240	7,186	49,755	45,024
<b>TOTAL ANNUAL BUDGET</b>	<b>147,626</b>	<b>1,417,729</b>	<b>2,730,931</b>	<b>2,265,793</b>

**COURT SERVICES**

**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	3,388,027	2,328,134	2,170,665	2,355,310
Operating Services	134,768	84,902	76,877	82,835
Non Dept. Managed Costs	77,557	85,635	58,959	63,430
<b>TOTAL ANNUAL BUDGET</b>	<b>3,600,353</b>	<b>2,498,671</b>	<b>2,306,501</b>	<b>2,501,575</b>

**GENERAL FUND**  
**OFFICE OF PROFESSIONAL STANDARDS**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	230,450	214,436	222,706	233,870
Operating Services	5,860	7,541	5,441	6,852
Non Dept. Managed Costs	2,779	2,603	3,095	2,775
<b>TOTAL ANNUAL BUDGET</b>	<b>239,090</b>	<b>224,580</b>	<b>231,242</b>	<b>243,497</b>

**CROSSING GUARDS**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	188,225	186,753	175,596	197,701
Operating Services	3,346	3,579	3,803	7,272
Non Dept. Managed Costs	2,809	4,052	3,590	3,358
<b>TOTAL ANNUAL BUDGET</b>	<b>194,380</b>	<b>194,384</b>	<b>182,989</b>	<b>208,331</b>

**ADULT DETENTION FACILITY**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	8,916,211	8,282,736	9,224,355	10,568,417
Operating Services	2,735,576	2,892,591	3,786,277	3,718,440
Non Dept. Managed Costs	996,854	899,731	881,393	936,634
Capital	0	0	186,106	0
Non Operational Costs	0	99,582	62,509	0
<b>TOTAL ANNUAL BUDGET</b>	<b>12,648,641</b>	<b>12,174,640</b>	<b>14,140,640</b>	<b>15,223,491</b>

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# COMMUNITY DEVELOPMENT

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Community Development consists of the Development Services Center, Roads and Bridges, Stormwater Management Engineering, Engineering, Blalock Landfill, Conservation Administration, Forest Resources Conservation, Building Inspections, Planning and Land Use 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 **Roads and Bridges 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** 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.

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



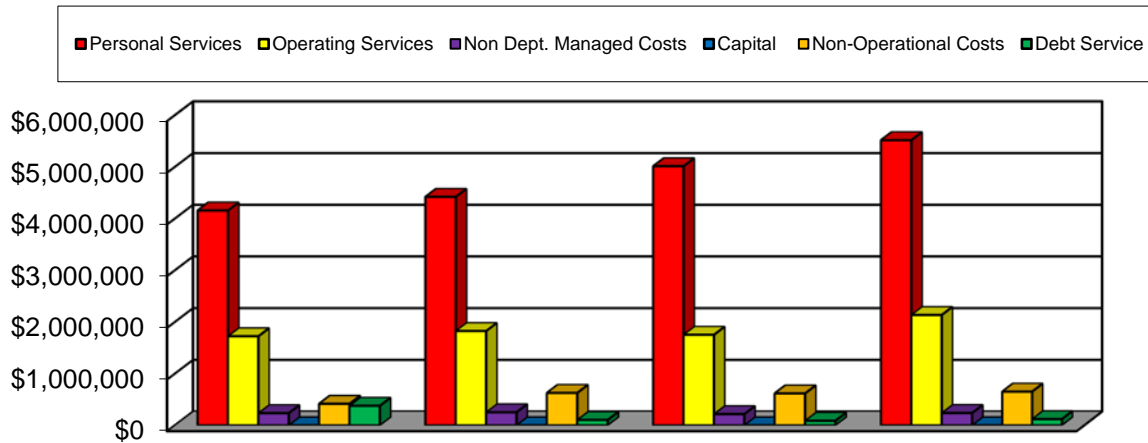
**Building Inspections** is responsible for inspecting all new commercial and residential construction, renovations and additions to existing structures to ensure substantial compliance to the provisions of state building codes, and review and approval of building plans for compliance to adopted buildings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

**Planning and Land Use** 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

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$4,156,017	\$4,420,308	\$5,012,392	\$5,516,615
Operating Services	\$1,722,521	\$1,823,888	\$1,751,296	\$2,134,415
Non Dept. Managed Costs	\$235,231	\$252,669	\$216,874	\$238,497
Capital	\$460,626	\$34,978	\$373,641	\$171,000
Non-Operational Costs	\$416,748	\$626,748	\$616,748	\$651,748
Debt Service	\$377,622	\$104,266	\$87,912	\$120,408
Total Budget	\$7,368,765	\$7,262,857	\$8,058,863	\$8,832,683
Change Over Prior Year	---	-1.44%	10.96%	9.60%

## DEVELOPMENT SERVICES CENTER

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by providing consolidated, efficient and centralized services and public access with enhanced information technology to Cherokee County residents and the to the development and building community, with a direct departmental focus on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

### Value Proposition

The Development Services Center serves as the primary point for citizens of Cherokee County and its development community to access key services: [1] Building Permits and Inspections; [2] Fire Marshal; [3] Environmental Health; [4] Planning & Zoning; [5] Engineering; [6] Development Review and Land Disturbance; [7] Alcohol License; and [8] Occupation Tax Certificate – Business License

### Objectives

- To provide access to the designated key services through friendly, professional assistance from representatives trained to listen and understand the needs of our citizens, determine an appropriate course of action, and deliver a response that is timely, complete and valuable

### Deliverables (for the enumerated Objective)

- To provide access to designated key services through friendly, professional assistance from representatives trained to listen and understand the needs of our citizens, determine an appropriate course of action, and deliver a response that is timely, complete and valuable
  - Alcohol Licenses
  - Building Permits
  
  - Business Licenses
  
  - Development and Land Disturbance Permits
  
  - General information

- Motorized Cart Registrations
- Occupation Tax Certificates
- Planning Permits
- Special Events Permits

**GENERAL FUND**  
**DEVELOPMENT SERVICES CENTER**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17*	Est. Actual FY18*	Budget FY19
Personal Services	317,914	373,462	327,233	362,413
Operating Services	33,269	55,579	25,351	88,720
Non Dept. Managed Costs	11,834	12,479	13,291	13,567
<b>TOTAL ANNUAL BUDGET</b>	<b>363,017</b>	<b>441,520</b>	<b>365,875</b>	<b>464,700</b>

## ROADS AND BRIDGES

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by efficiently and effectively maintaining Cherokee County’s roadway network to provide a safe and pleasing travel environment for all commercial, personal and government users of the system, with a particular direct departmental operational focus on the Strategic Imperative Areas of Economic Prosperity, Safety & Security and Environmental Stewardship

### Value Proposition

The Roads and Bridges Division manages and supervises all roadway maintenance for Cherokee County’s road system and related work on all County property, including all necessary grading, drainage, pavement and roadside maintenance and improvements.

### Objectives

1. Complete roadway maintenance projects on time
2. Complete roadway maintenance projects on County facilities within the approved budget for each project

### Deliverables (per each enumerated Objective)

1. Complete roadway maintenance projects on time
  - a. Timely, completed interim projects milestones on in-process roadway maintenance projects
  - b. Completed roadway maintenance projects by meeting the completion date per each project schedule
2. Complete roadway maintenance projects on County facilities within the approved budget for each project
  - a. Completed, on-budget interim financial milestones on in-process roadway maintenance projects
  - b. Completed roadway maintenance projects within budget

**GENERAL FUND  
ROADS AND BRIDGES  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Est. Actual FY18</b>	<b>Budget FY19</b>
Personal Services	1,880,547	1,928,563	2,412,001	2,438,607
Operating Services	995,049	920,910	914,805	1,184,766
Non Dept. Managed Costs	131,997	122,692	98,321	117,450
Capital	141,337	34,978	158,340	44,000
<b>TOTAL ANNUAL BUDGET</b>	<b>3,148,930</b>	<b>3,007,143</b>	<b>3,583,468</b>	<b>3,784,823</b>

# STORMWATER MANAGEMENT ENGINEERING

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by: [1] protecting the water quality and aquatic habitat of the County’s streams, rivers, ponds, lakes and downstream receiving waters from nonpoint source pollution carried by stormwater runoff and [2] preventing undue flooding and soil erosion resulting from land development, with a particular direct departmental operational focus on the Strategic Imperative Areas of Safety & Security and Environmental Stewardship

## Value Proposition

The Cherokee County Stormwater Management Division protects the water quality and aquatic habitat and prevent undue flooding through the implementation of the County’s Stormwater Management Plan.

## Objectives

1. Maintain annual NPDES (National Pollutant Discharge Elimination System) Municipal Separate Storm Sewer System (MS4) permit from the Georgia EPD (Department of Natural Resources, Environmental Protection Division)
2. Enforce NDPEs permits for stormwater discharges associated with construction activity
3. Maintain audit and annual good faith reviews initiated by MNGWPD (Metropolitan North Georgia Water Planning District)
4. Maintain annual CRS (National Flood Insurance Program Community Rating System) recertification from FEMA ((Federal Emergency Management Agency)
5. Ensure new development adheres to GSWMM (Georgia Stormwater Management Manual) regulations for stormwater quantity and quality
6. Conduct annual public outreach/education activities in coordination with Upper Etowah River Alliance
7. Respond to citizen inquiries and complaints regarding stormwater impacts

8. Inspect public and private stormwater infrastructure annually
9. Design county stormwater infrastructure improvement projects
10. Regulate private stormwater infrastructure maintenance through outreach

Deliverables (per each enumerated Objective)

1. Maintain annual NPDES (National Pollutant Discharge Elimination System) Municipal Separate Storm Sewer System (MS4) permit from the Georgia EPD (Department of Natural Resources, Environmental Protection Division)
  - a. Annual EPD Ms4 regulatory compliance
  - b. Stormwater plan reviews
2. Enforce NDPEs permits for stormwater discharges associated with construction activity
  - Stormwater plan reviews
3. Maintain audit and annual good faith reviews initiated by MNGWPD (Metropolitan North Georgia Water Planning District)
  - Compliance audit and reviews
4. Maintain annual CRS (National Flood Insurance Program Community Rating System) recertification from FEMA (Federal Emergency Management Agency)
  - a. Annual FEMA CRS regulatory compliance
  - b. Stormwater plan reviews
5. Ensure new development adheres to GSWMM (Georgia Stormwater Management Manual) regulations for stormwater quantity and quality
  - a. Annual GSWCC regulatory compliance



- b. Stormwater plan reviews
6. Conduct annual public outreach/education activities in coordination with Upper Etowah River Alliance
    - Annual meeting with private stormwater infrastructure owners regarding maintenance
  7. Respond to citizen inquiries and complaints regarding stormwater impacts
    - Responses to residents, businesses and other stakeholders
  8. Inspect public and private stormwater infrastructure annually
    - Stormwater infrastructure inspection reports
  9. Design county stormwater infrastructure improvement projects
    - Stormwater infrastructure improvement designs
  10. Regulate private stormwater infrastructure maintenance through outreach
    - Inspection reports - - ponds, structures, pipe and ditches

**GENERAL FUND**  
**STORMWATER MANAGEMENT ENGINEERING**  
**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	280,733	299,670	307,558	373,933
Operating Services	31,945	42,372	42,043	58,914
Non Dept. Managed Costs	10,472	9,902	10,861	11,597
Capital	47,696	0	0	49,000
Non Operational Costs	0	10,000	0	0
Debt Service	1,145	10,931	10,931	28,432
<b>TOTAL ANNUAL BUDGET</b>	<b>371,992</b>	<b>372,875</b>	<b>371,393</b>	<b>521,876</b>

# ENGINEERING

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by ensuring that the County’s roadways and associated infrastructure are safely, efficiently and compliantly constructed, operated and maintained, with a particular direct departmental focus on Safety & Security and Environmental Stewardship

## Value Proposition

The Engineering Division promotes safe roadways and associated infrastructure by effectively and efficiently: [1] performing all the engineering work necessary for public infrastructure improvements to be completed by the Roads and Bridges department or their contracted construction partners and [2] working with private developers to determine necessary engineering work needed to make a project comply with Cherokee County ordinances and codes.

## Objectives

1. Improve safety of the roadway system of Cherokee County by recommending safety improvements
2. Improve efficiency of all county maintained traffic signals
3. Improve inspection procedures and the percentage of in-compliance sites through education
4. Review current ordinances and recommend revisions to improve quality of development
5. Ensure compliance with NPDES requirements and the NPDES Notice of Intent
6. Ensure timely complaint resolution and provide recommendations to the Board of Commissioners and/or property owners
7. Ensure proper locations of driveway locations based on safety considerations
8. Monitoring erosion and sediment control

## Deliverables (for the enumerated Objectives, on the whole)

1. Erosion permits for house construction

2. Evaluations of county roadways regarding determine proper signage and striping for safety improvements
3. proper signage and striping for safety improvements
4. Traffic signal and intersection needs studies
5. Traffic counts on County roads
6. Safety improvement recommendations
7. Speed hump applications
8. Utility permits

**GENERAL FUND  
ENGINEERING  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	641,959	655,686	721,943	806,905
Operating Services	200,684	225,035	189,615	227,995
Non Dept. Managed Costs	33,633	27,270	33,321	37,180
Capital	147,206	0	133,229	0
Debt Service	4,185	33,901	40,854	33,901
<b>TOTAL ANNUAL BUDGET</b>	<b>1,027,667</b>	<b>941,892</b>	<b>1,118,963</b>	<b>1,105,981</b>

## BLALOCK ROAD LANDFILL

### Strategy Linkage

N/A – This is a division of Community Development which is only used to account for expenses for the closure of a County landfill.

### GENERAL FUND BLALOCK ROAD LANDFILL EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	0	0	0
Operating Services	167,095	169,990	204,555	165,000
Non Dept. Managed Costs	2,397	2,189	2,850	2,950
<b>TOTAL ANNUAL BUDGET</b>	<b>169,492</b>	<b>172,179</b>	<b>207,405</b>	<b>167,950</b>

## CONSERVATION ADMINISTRATION

### Strategy Linkage

To provide customer service in a timely fashion, professional manner and with quality reporting results.

### GENERAL FUND

#### CONSERVATION ADMINISTRATION

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	65,689	65,971	67,908	69,331
Operating Services	0	179	227	400
Non Dept. Managed Costs	2,409	2,267	2,111	2,369
<b>TOTAL ANNUAL BUDGET</b>	<b>68,098</b>	<b>68,417</b>	<b>70,246</b>	<b>72,100</b>

#### FOREST RESOURCES CONSERVATION

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	0	0	0	0
Non Operational Costs	14,561	14,561	14,561	14,561
<b>TOTAL ANNUAL BUDGET</b>	<b>14,561</b>	<b>14,561</b>	<b>14,561</b>	<b>14,561</b>

# BUILDING INSPECTIONS

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by providing inspection services on all residential and commercial buildings in Cherokee County **to ensure compliance with the minimum provisions of mandatory building codes**, with a direct departmental operational focus on the Strategic Imperative Areas of Safety & Security and Environmental Stewardship

## Value Proposition

Building Inspections inspects residential and commercial buildings to: [1] ensure compliance with adopted Building, Life Safety and Accessibility codes; [2] review building plans for structural integrity and code compliance; and [3] provide professional technical guidance.

## Objectives

1. Ensure compliance with codes, ordinances and regulations
2. Process plan review of all submitted project plans within eight days of receipt to avoid delaying projects
3. Process building permits within one day of request to ensure a responsive level of customer service

## Deliverables (for the enumerated Objectives, on the whole)

1. Service Permits
  - a. Plumbing Permits
  - b. HVAC Permits
  - c. Electrical Permits
2. Building Permits

**GENERAL FUND  
BUILDING INSPECTIONS**

**EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	486,471	541,790	644,717	792,713
Operating Services	32,363	40,550	53,100	57,452
Non Dept. Managed Costs	23,787	28,341	26,753	30,261
Capital	124,387	0	82,072	78,000
Debt Service	3,625	28,712	36,127	58,075
<b>TOTAL ANNUAL BUDGET</b>	<b>670,634</b>	<b>639,392</b>	<b>842,768</b>	<b>1,016,501</b>

## PLANNING AND LAND USE

### Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by implementing the adopted land use and planning policy of Cherokee County to optimize the conditions for controlled growth and commercial/residential/ agricultural balance, with a particular direct departmental operational focus on the Strategic Imperative Areas of Economic Prosperity, Safety & Security and Environmental Stewardship

### Value Proposition

The Land Use (Zoning) Division implements the vision of the Cherokee community in order to promote and sustain a superior quality of life in Cherokee County through the: [1] administration of land use policies; [2] interpretation of the Zoning Ordinance; and [3] providing of professional technical guidance.

### Objectives

1. Provide effective administration of the Zoning Ordinance
2. Provide professional technical support to the Board of Commissioners, the Planning Commission, the Zoning Board of Appeals, and other county agencies in order to implement the Cherokee County Zoning Ordinance
3. Develop and maintain a knowledgeable and qualified staff
4. Deliver exceptional customer service
5. Manage public resources in an efficient manner
6. Partner with Information Systems & Technology Services Partner to integrate rezoning application processes into CityView

### Deliverables (per each enumerated Objective)

1. Provide effective administration of the Zoning Ordinance
  - a. Zoning Ordinance interpretations for County Agencies and Departments, elected and appointed officials, customers, and residents



- b. Recommendations for Zoning Ordinance on updates to the BOC
  - c. Efficient, thorough reviews of land disturbance permits, building permits, sign permits, minor subdivisions, telecommunication towers, and other land development plans and permits
  - d. Efficient, thorough reviews of rezoning applications and variance applications
- 3. Provide professional technical support to the Board of Commissioners, the Planning Commission, the Zoning Board of Appeals, and other county agencies in order to implement the Cherokee County Zoning Ordinance
  - a. High-quality reports regarding applications for public hearing which provide a comprehensive overview of relevant facts and issues
  - b. Technical planning advice provided to Cherokee County elected and appointed officials
  - c. Comprehensive management of the rezoning, variance appeal, and zoning certification process from the pre-application meeting with the applicant to the final decision by the Board
- 4. Develop and maintain a knowledgeable and qualified staff
  - Professional development and training
- 5. Deliver exceptional customer service
  - a. Accurate information quickly provided to customers
  - b. Periodic processes improvements
  - c. A high-quality interactive experience provided to customers with access to real-time information on public hearing applications for re-zonings and variances

6. Manage public resources in an efficient manner
  - Staff reports and other documents related to public hearing applications provided electronically to the Planning Commission and the Zoning Board of Appeals
  
7. Partner with Information Systems & Technology Services Partner to integrate rezoning application processes into CityView
  - Integrated rezoning application processes into CityView

**GENERAL FUND  
PLANNING AND LAND USE  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	482,702	555,166	531,031	672,713
Operating Services	259,241	369,272	321,600	351,168
Non Dept. Managed Costs	18,703	47,530	29,366	23,123
<b>TOTAL ANNUAL BUDGET</b>	<b>760,646</b>	<b>971,968</b>	<b>881,997</b>	<b>1,047,004</b>

**ECONOMIC DEVELOPMENT (OFFICE OF ECONOMIC DEVELOPMENT)**

Strategy Linkage

To promote economic development in Cherokee County by aiding in the expansion of existing industry and through the attraction of new investment and quality employment opportunities.

**GENERAL FUND  
ECONOMIC DEVELOPMENT  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Est. Actual FY18</b>	<b>Budget FY19</b>
Operating Services	2,875	0	0	0
Non-Operational Costs	402,187	602,187	602,187	637,187
Debt Service	368,666	30,722	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>773,728</b>	<b>632,909</b>	<b>602,187</b>	<b>637,187</b>

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# COUNTY MARSHAL

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The County Marshal's office is responsible for Code Enforcement, Emergency Management Agency, Recycling, Animal Control, E911 and the Animal Shelter. E911 is accounted for in a separate fund. The Animal Shelter was accounted for in a separate fund prior to 2019. In 2019, it was combined with the General Fund. Prior year history for the Animal Shelter can be found under the Animal Shelter Fund.

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.

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.

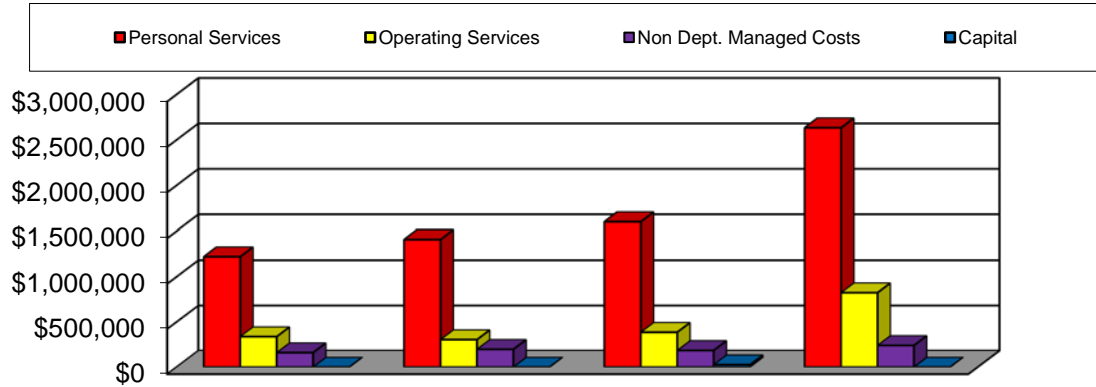
**Emergency Management Agency** manages many of the homeland security type items and is responsible for all four phases of emergency management; Planning, Mitigation, Response and Recovery for all natural and manmade disasters. The Emergency Management Agency is the main coordination point for all major emergencies.

**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.

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.

# COUNTY MARSHAL

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$1,220,658	\$1,409,079	\$1,600,548	\$2,633,869
Operating Services	\$337,444	\$304,024	\$385,785	\$823,913
Non Dept. Managed Costs	\$159,838	\$197,179	\$184,386	\$239,957
Capital	\$0	\$0	\$26,200	\$0
<b>Total Budget</b>	<b>\$1,717,941</b>	<b>\$1,910,281</b>	<b>\$2,196,919</b>	<b>\$3,697,739</b>
Change Over Prior Year	---	11.20%	15.00%	68.31%

# ANIMAL CONTROL

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by efficiently, fairly and impartially enforcing county ordinances and state laws as they relate to the control of animals and by providing associated animal control services, with a particular direct departmental operational focus on the Strategic Imperative Areas of Safety & Security, Economic Development and Environmental Stewardship

## Value Proposition

Animal Control enforces county ordinances and state laws and provides associated animal control services to promote the health, safety, and welfare of both the human and animal populations of Cherokee County.

## Objectives

1. Minimize animal cruelty and neglect
2. Impound stray animals from public and private property
3. Provide education to the community regarding responsible pet ownership
4. Assist the community with regard to the housing and care of homeless animals
5. Provide emergency rescue services to injured animals
6. Improved timeliness on calls

## Deliverables (for the enumerated Objectives, on the whole)

1. Citations
2. Comprehensive dog licensing
3. Decreased field response time
4. Minimized incidents of animal cruelty, abuse and neglect
5. Minimized incidents of aggressive animals, nuisance animals and bites

- 6. Reduced population of stray/abandoned dogs, cats and livestock at large
- 7. Warnings

**GENERAL FUND  
ANIMAL CONTROL  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	290,527	281,403	312,050	322,691
Operating Services	87,569	86,349	86,597	104,533
Non Dept. Managed Costs	37,303	24,644	23,361	29,125
Capital	0	0	26,200	0
<b>TOTAL ANNUAL BUDGET</b>	<b>415,398</b>	<b>392,396</b>	<b>448,207</b>	<b>456,349</b>

# ANIMAL SHELTER

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by anticipating and providing services that ensure public health and safety through the proper promotion of animal welfare and the animal-human bond, with a particular direct departmental operational focus on the Strategic Imperative Areas of Safety & Security and Environmental Stewardship

## Value Proposition

The Animal Shelter provides care and services for unwanted or stray animals, encourages citizens to respect the human-animal bond and initiates actions to anticipate ensure public safety and health while promoting animal welfare.

## Objectives

1. Proactively facilitate animal control enforcement
2. Provide care and placement for unwanted animals
3. Offer quality education in recognizing and preventing animal cruelty
4. Offer quality education regarding responsible pet ownership
5. Enact progressive humane initiatives to relieve animal suffering

## Deliverables (for the enumerated Objectives, on the whole)

1. Adoptions
2. Adoption awareness events
3. Cherokee County School District outreach programs
4. Community outreach programs
5. Foster programs



- 6. Licensed rescues
- 7. Lowered length of stay for animals in shelter
- 8. Pet training packets for new adopters
- 9. Reduced animal intake
- 10. Transport programs

**GENERAL FUND**

**ANIMAL SHELTER**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Est. Actual FY18</b>	<b>Budget FY19</b>
Personal Services	0	0	0	883,186.00
Operating Services	0	0	0	295,777.00
Non Department Managed Costs	0	0	0	107,788.00
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,286,751.00</b>

Accounted for in Animal Shelter Fund prior to FY19

# EMERGENCY MANAGEMENT AGENCY

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by coordinating the Cherokee County's preparedness, mitigation, response and recovery efforts with regard to a wide array of emergencies, with particular direct departmental operational focus on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

## Value Proposition

The Emergency Management Agency provides a comprehensive and aggressive emergency preparedness, response, mitigation, and recovery program for the citizens of Cherokee County in order to save lives, protect property, and reduce the effects of manmade and natural disasters.

## Objectives

1. Plan for emergencies and manmade and natural disasters
2. Mitigate the effects of emergencies and manmade and natural disasters
3. Manage and coordinate responses to emergencies and manmade and natural disasters
4. Manage and coordinate the recovery from emergencies and manmade and natural disasters

## Deliverables (for the enumerated Objectives, on the whole)

1. Support to local officials, businesses, and citizens to plan and prepare before disasters occur
2. The Cherokee County Emergency Operations Plan
3. The Hazard Mitigation Plan
4. Coordination with local, state, and federal agencies

5. Alerts related to emergencies and manmade and natural disasters
6. Communications support for all public safety and support agencies
7. The Cherokee County Community Emergency Response Team
8. Emergency management training to various stakeholders concerning EOC Management & Operations, Resource Management, Hazardous Materials Contingency Planning and CPR

**GENERAL FUND**  
**EMERGENCY MANAGEMENT AGENCY**  
**EXPENDITURE DETAIL**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	135,962	126,181	184,969	188,218
Operating Services	80,694	52,036	65,017	92,955
Non Dept. Managed Costs	29,363	35,639	38,332	38,249
<b>TOTAL ANNUAL BUDGET</b>	<b>246,018</b>	<b>213,856</b>	<b>288,318</b>	<b>319,422</b>

# RECYCLING

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by promoting responsible and effective environmentalism throughout Cherokee County that result in protection and improvement of land, water, and air., with a particular direct departmental focus on the Strategic Imperative Area of Environmental Stewardship

## Value Proposition

Recycling-Litter control facilitates effective waste management practices, pollution prevention and litter-prevention and environmentally focused education to promote responsible and effective environmentalism.

## Objectives

1. Increase recycling participation
2. Offer prompt and efficient litter pick up
3. Encourage single stream recycling
4. Increase litter-prevention and environmentally focused awareness and knowledge
5. Promote sound waste management practices
6. Manage and coordinate the recovery from emergencies and manmade and natural disasters

## Deliverables (for the enumerated Objectives, on the whole)

1. Effective, efficient and customer-friendly recycling locations
2. Litter pick up along Cherokee County roadways
3. The Beautify Cherokee Program
4. Amnesty Day

5. Electronic recycling days
6. Educational and promotional materials
7. Clarity on the respective treatments of various recyclable items

**GENERAL FUND  
RECYCLING  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	118,391	116,423	120,907	118,161
Operating Services	54,649	60,256	77,031	149,708
Non Dept. Managed Costs	43,472	86,378	87,708	24,086
<b>TOTAL ANNUAL BUDGET</b>	<b>216,512</b>	<b>263,057</b>	<b>285,645</b>	<b>291,955</b>

# CODE ENFORCEMENT

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by protecting and serving them and other constituents while providing code enforcement and law enforcement in a professional and ethical manner, with particular direct departmental operational focus on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

## Value Proposition

Code Enforcement conducts designated investigations, inspections, patrol and security operations to protect Cherokee residents, visitors, businesses and other constituents with the highest levels of respect, excellence and integrity

## Objectives

1. Enforce code of ordinances for the unincorporated portions of Cherokee County
2. Conduct background investigations on certain license applications
3. Serve magistrate bench warrants and subpoenas
4. Provide security at designated Cherokee County functions
5. Assist other law enforcement agencies in various areas

## Deliverables (for the enumerated Objectives, on the whole)

1. Citations and warnings
  - a. Animal control violations
  - b. Development regulation violations
  - c. Environmental violations
  - d. Licensing and permit violations

- e. Traffic violations
  - f. Zoning ordinance violations
2. Security
    - a. Board of Commissioners
    - b. Planning and Zoning meetings
  3. Served magistrate bench warrants and subpoenas

**GENERAL FUND  
CODE ENFORCEMENT  
EXPENDITURE SUMMARY**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	675,779	885,072	982,623	1,121,613
Operating Services	114,533	105,383	157,140	180,940
Non Dept. Managed Costs	49,701	50,517	34,985	40,709
<b>TOTAL ANNUAL BUDGET</b>	<b>840,012</b>	<b>1,040,972</b>	<b>1,174,748</b>	<b>1,343,262</b>

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# **INTERFUND TRANSFERS**

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Interfund Transfers are payments from one fund to another fund.



**GENERAL FUND**  
**INTERFUND TRANSFERS**  
**EXPENDITURE DETAIL**

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Transfers to Senior Services Fund	493,237	552,002	585,120	622,127
Transfers to Parks & Rec Fund	1,065,369	1,148,714	1,364,392	1,491,954
Transfers to Transportation Fund	236,408	258,633	395,235	391,364
Transfers to Grant Fund	78,562	159,336	125,057	245,983
Transfers to Animal Services Fund	433,532	462,718	476,831	0
Transfer to Parks Bond Fund	0	65,000	0	0
Transfers to RRDA Fund	1,114,295	5,101,651	889,337	4,876,959
Transfers to EMS Fund	1,270,234	1,467,591	1,593,088	1,750,000
Transfers to Ins. & Benefits Fund	0	14,377	0	0
<b>Total Interfund Transfers</b>	<b>4,691,637</b>	<b>9,230,023</b>	<b>5,429,059</b>	<b>9,378,387</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>4,691,637</b>	<b>9,230,023</b>	<b>5,429,059</b>	<b>9,378,387</b>

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# **SPECIAL REVENUE FUNDS**

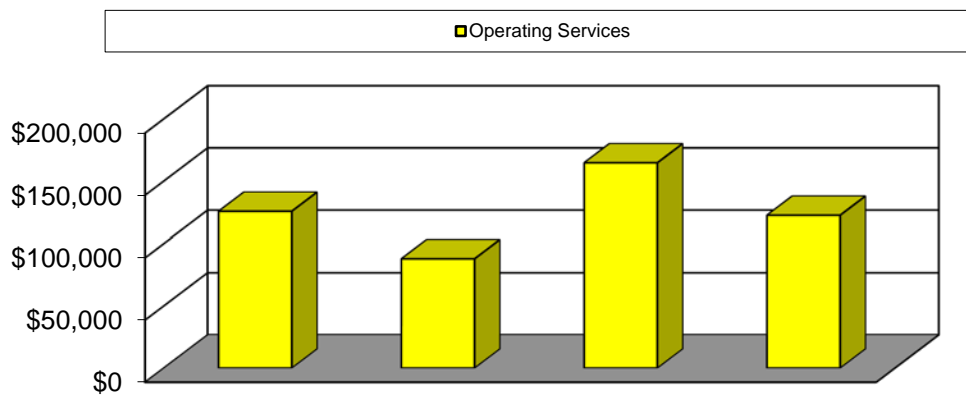
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The twenty four Special Revenue Funds included in this section are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds consist of the Law Library, Sheriff's Forfeitures, Emergency 911 Telephone, Senior Services, Parks and Recreation, Unincorporated County Services, Transportation, Multiple Grant, CDBG, Animal Services, DA's Condemnation, Drug Abuse Training and Education, Victim Assistance, DUI Court, Drug Court, Treatment Accountability Court, Drug Screening Lab Fund, Veteran's Court Fund 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.

## BUDGET COMPARISONS

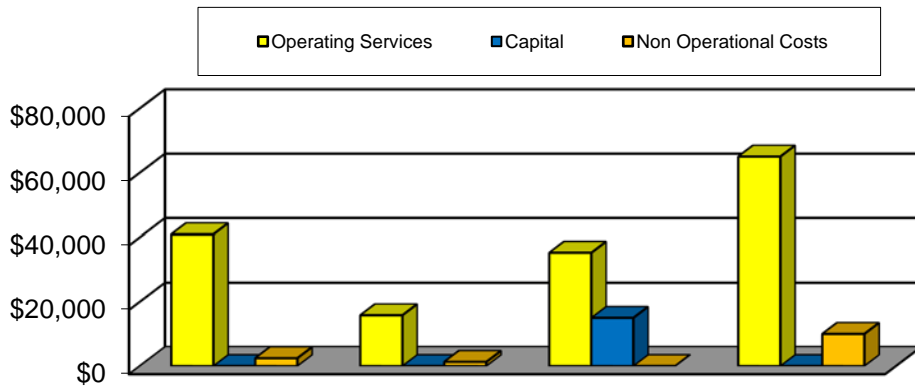


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Operating Services	\$125,692	\$87,883	\$164,681	\$122,500
Total Budget	\$125,692	\$87,883	\$164,681	\$122,500
Change Over Prior Year	---	-30.08%	87.39%	-25.61%

# 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.

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Operating Services	\$40,873	\$15,807	\$35,250	\$65,000
Capital	\$0	\$0	\$15,000	\$0
Non Operational Costs	\$2,455	\$1,300	\$0	\$10,000
Total Budget	\$43,328	\$17,107	\$50,250	\$75,000
Change Over Prior Year	---	-60.52%	193.74%	49.25%

# 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.

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by serving as the communications link between the public and emergency responders serving Cherokee County, with particular direct departmental operational focus on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

## Value Proposition

The Emergency Communications Center receives, processes and relays emergency-situation information in the shortest most accurate form while ensuring the public safety of Cherokee County residents, visitors and responders and maintaining the highest level of quality service, integrity and professionalism

## Objectives

1. Quickly and accurately identify residents', visitors', businesses' and other constituents' locations, situations and public safety needs
2. Fast and accurate activation of public safety services
3. Provide communications support and coordination for all public safety and support agencies
4. Collect information regarding incidents for further public safety utilization

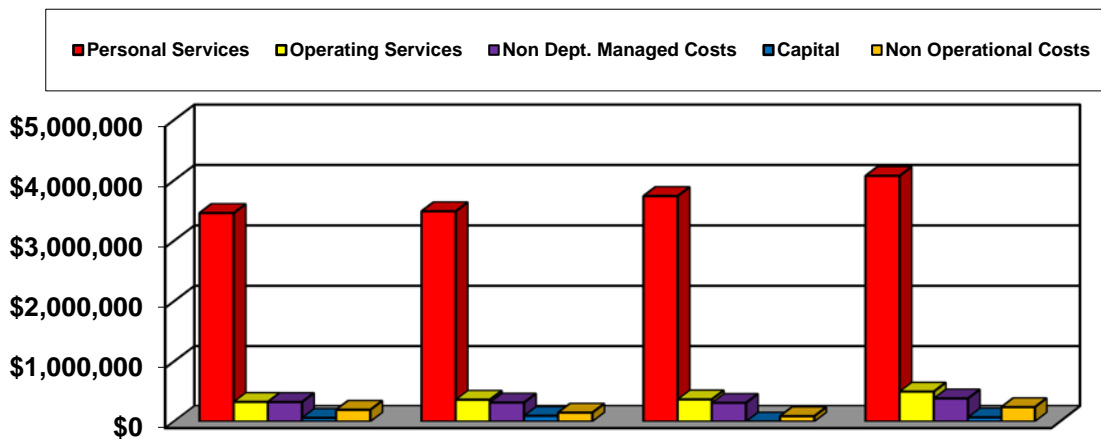
## Deliverables (for the enumerated Objectives, on the whole)

1. Accurately and quickly assessed and processed calls, texts and other communications from the public

2. Fast and accurate dispatches to public safety agencies and responders
3. Accurate information from incidents for further public safety utilization

## EMERGENCY E-911 FUND

### BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$3,461,209	\$3,489,746	\$3,742,003	\$4,076,009
Operating Services	\$327,217	\$363,350	\$369,145	\$498,766
Non Dept. Managed Costs	\$325,095	\$315,710	\$310,691	\$384,888
Capital	\$61,116	\$95,285	\$0	\$70,000
Non Operational Costs	\$195,681	\$148,094	\$88,914	\$240,000
<b>Total Budget</b>	<b>\$4,370,318</b>	<b>\$4,412,185</b>	<b>\$4,510,753</b>	<b>\$5,269,663</b>
Change Over Prior Year	---	0.96%	2.23%	16.82%

# SENIOR SERVICES FUND

Cherokee County Senior Service's professional staff offers an array of social services with in-home homemaker aides, social, nutrition and health activities. Meals are provided on site and home delivered. Alzheimer Respite and Caregiver Services which include off site support groups. The main center is located in Canton with collaborative sites in Waleska and Ball Ground. Volunteer opportunities are offered through our Volunteer program. Senior Services provide transportation to our seniors to our Canton Center as well as other demand response transportation. We also provide transportation vouchers and our Volunteer Driver Program. Funding is provided primarily through the Atlanta Regional Commission on Aging and fees and donations through the community and Volunteer Aging Counsel.

## Strategy Linkage

To promote the "superior quality of life" of Cherokee residents by serving as a community focal point for the delivery and coordination of comprehensive social, nutritional, assistance and informational services to improve the quality of life for older adults and their families, with a direct agency operational focus on the Strategic Imperative Area of Economic Prosperity

## Value Proposition

Senior Services improves the quality of life for older adults residing in Cherokee County and their families with a focus on health and wellness by providing: [1] educational, social, leisure and recreational activities for senior citizens that are looking to have some fun, make some friends and find socialization and [2] support programs for families that provide care to senior citizens

## Objectives

1. Increase services to seniors in need without an operating budget increase
2. Enhance the quality of recreation/wellness programs for the active adults in our community
3. To create a workplace that provides energy and excitement to staff and the customers we serve
4. Promote fiscal responsibility within all departments of Senior Services
5. Implement succession planning

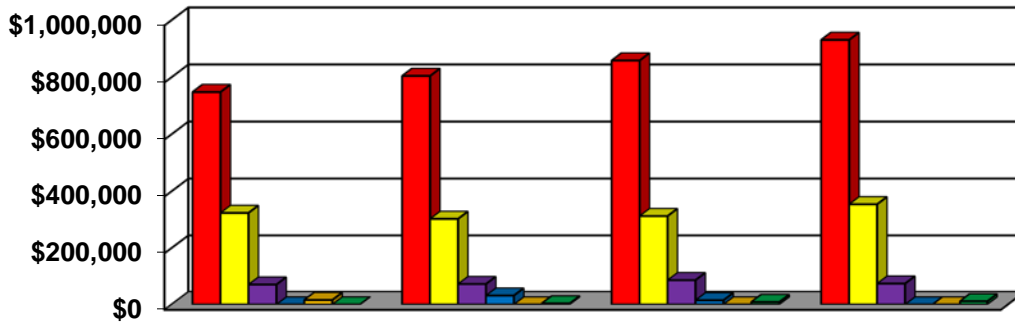
Deliverables (for the enumerated Objectives, on the whole)

1. Caregiver support through the *Caregiver's Assistance Network*
2. Case Management, which involves [A] an assessment of the needs of each client referred to the Home Delivered Meals program and/or the Homemaker Services program and [B] an individual service plan for each client that is monitored on an on-going basis to ensure that services are being provided and make sure the client's needs are being met
3. Daily lunch, entertainment, field trips, Bingo, crafts and educational guest speakers, with transportation made available upon request, through the *Congregate Program*
4. Homemaker Services to help functionally impaired seniors live independently in their own homes as long as possible through in-home assistance provided by Homemaker Aides to clients who need help with light housekeeping tasks
5. Respite Care
6. Home Delivered Meals
7. Transportation Vouchers
8. Volunteer Transportation Services
9. Information & Assistance



# SENIOR SERVICES FUND

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$747,763	\$804,277	\$858,346	\$930,698
Operating Services	\$323,961	\$302,952	\$312,884	\$354,310
Non Dept. Managed Costs	\$70,573	\$72,389	\$86,115	\$73,982
Capital	0	\$31,540	\$15,002	\$0
Non Operational Costs	\$15,886	0	0	0
Debt Service	0	\$3,616	\$8,676	\$11,150
Total Budget	\$1,158,184	\$1,214,774	\$1,281,023	\$1,370,140
Change Over Prior Year	---	4.89%	5.45%	6.96%

# 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 five divisions, Administration, Programs, Aquatic Center, Athletics, and Maintenance.

## Strategy Linkage

To enhance the quality of life in Cherokee County and promote the “superior quality of life” of Cherokee residents and visitors by advancing their physical and mental health and well-being through a compelling combination of park facilities and recreation programs, with a particular direct agency operational focus on Safety & Security, Environmental Stewardship and Excellence-in-Government

## Value Proposition

The Cherokee Parks Recreation and Parks Area: [1] connects people through a diverse system of parks and programs; [2] builds an active community; [3] encourages healthy lifestyles; and [4] promotes Cherokee County as a sports & recreation tourism destination.

## Objectives

1. Build a diverse system of recreation programs that meets the needs our citizens and enhance the quality of life in Cherokee County
2. Provide safe, well maintained public parks
3. Recruit, develop & retain a high performing workforce

## Deliverables (per each enumerated Objective)

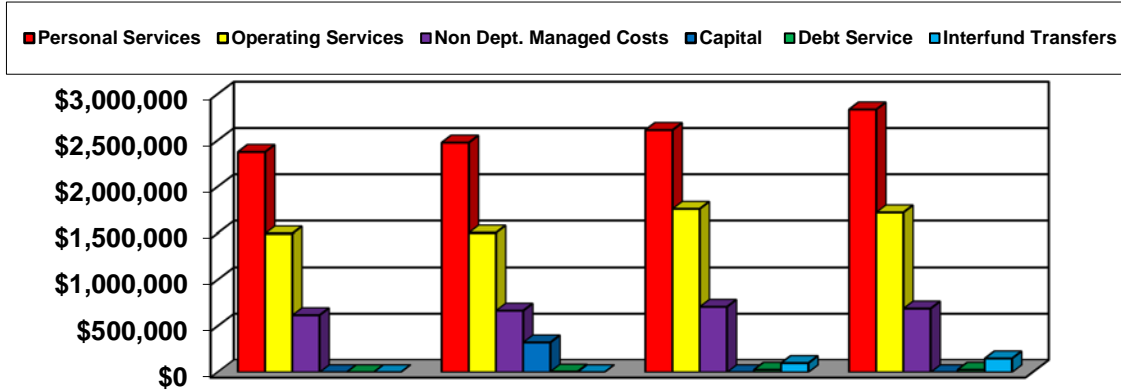
1. Build a diverse system of recreation programs that meets the needs our citizens and enhance the quality of life in Cherokee County
  - a. Effective advertising and marketing of recreational programs to the community
  - b. An evaluation process for all recreation, aquatic and athletic programs

- c. Random participant satisfaction surveys on 50% of our programs
  - d. Televisions with closed circuit cameras to improve the experience for gymnastic, dance and cheer parents by providing the opportunity for them to watch class from the comfort of the recreation center lobby
  - e. Increased participation at the Cherokee County Aquatic Center
    - i. Group Swim Lesson participation
    - ii. Pelicans USA Swim Team participation
    - iii. Daily admissions attendance on Wibit Days by 10%
    - iv. Pass Sales
    - v. Usage of the Black Friday Special
  - f. An assessment process and goal setting for participants in TR programs to offer an enhanced therapeutic process
- 2. Provide safe, well maintained public parks**
- a. A comprehensive emergency action plan for sudden cardiac arrest, including Automated External Defibrillators (AED's)
  - b. Identification (for elimination) of unnecessary maintenance practices in common areas throughout the parks system
  - c. Increased communication across all channels of parks maintenance workforce
  - d. Improved efficiency
  - e. Decreased response time
  - f. Inventory control measures
  - g. Improved documentation of repairs and maintenance practices.
  - h. A comprehensive Precision Turf Management program for high traffic sports fields to increase turf quality and safety

3. Recruit, develop & retain a high performing workforce
  - a. Leadership and skills training
  - b. External training and continuing education opportunities at the state and national level
    - i. Quarterly continuing education opportunity through the Chamber of Commerce, GRPA, STMA or other sources
    - ii. Staff to attendance at state and national conferences including the GRPA state conference, STMA conferences, NAYS conference
    - iii. Increased professional knowledge and environmental stewardship for our Parks Maintenance Leadership Personnel, including certification as Certified Pesticide Applicators with the State of Georgia
  - c. Increased number of Program Coordinators qualified to drive the 23-passenger bus
  - d. Attendance at job fairs at local high schools and universities to recruit qualified, high performance part time employees to support ongoing programs

# PARKS AND RECREATION FUND

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$2,374,734	\$2,475,437	\$2,611,477	\$2,833,478
Operating Services	\$1,494,985	\$1,503,857	\$1,759,994	\$1,721,432
Non Dept. Managed Costs	\$616,542	\$666,071	\$707,708	\$689,185
Capital	\$0	\$322,744	\$0	\$0
Debt Service	0	\$7,380	\$27,143	\$27,144
Interfund Transfers	0	0	\$100,000	\$150,000
Total Budget	\$4,486,262	\$4,975,489	\$5,206,322	\$5,421,239
Change Over Prior Year	---	10.91%	4.64%	4.13%

## PARKS AND RECREATION FUND

### ADMINISTRATION

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	244,275	264,568	300,821	289,457
Operating Services	101,174	98,800	118,081	116,726
Non Dept. Managed Costs	378,103	403,090	467,906	422,436
<b>TOTAL ANNUAL BUDGET</b>	<b>723,552</b>	<b>766,458</b>	<b>886,808</b>	<b>828,619</b>

### PROGRAMS

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	312,953	301,818	358,955	491,463
Operating Services	194,504	194,827	224,389	250,350
Non Dept. Managed Costs	2,194	1,943	2,057	1,845
<b>TOTAL ANNUAL BUDGET</b>	<b>509,651</b>	<b>498,588</b>	<b>585,402</b>	<b>743,658</b>

### AQUATIC CENTER

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	688,236	670,844	681,353	741,468
Operating Services	238,960	180,995	261,000	168,879
Non Dept. Managed Costs	216,459	238,509	214,888	239,415
<b>TOTAL ANNUAL BUDGET</b>	<b>1,143,655</b>	<b>1,090,348</b>	<b>1,157,241</b>	<b>1,149,762</b>

## PARKS AND RECREATION FUND

### ATHLETICS

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	428,182	436,301	473,361	442,244
Operating Services	627,512	669,860	778,112	825,205
Non Dept. Managed Costs	3,689	3,277	3,124	3,630
<b>TOTAL ANNUAL BUDGET</b>	<b>1,059,382</b>	<b>1,109,439</b>	<b>1,254,597</b>	<b>1,271,079</b>

### MAINTENANCE

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	701,089	801,905	796,987	868,846
Operating Services	332,835	359,375	378,412	360,272
Non Dept. Managed Costs	16,098	19,252	19,733	21,859
Capital	0	322,744	0	0
Debt Service	0	7,380	27,143	27,144
Interfund Transfers	0	0	100,000	150,000
<b>TOTAL ANNUAL BUDGET</b>	<b>1,050,022</b>	<b>1,510,656</b>	<b>1,322,274</b>	<b>1,428,121</b>

# TRANSPORTATION FUND

The Cherokee Area Transportation System (CATS) offers a variety of transportation services to County residents.

CATS provides rural transportation services for all residents of the County. Currently service is provided to, but not limited to, the following establishments: Cherokee County Senior Services, Cherokee Training Center, Highland Rivers, Department of Family and Children Services (DFCS), local medical facilities in Woodstock and Canton, and area nursing homes. In addition, the service provides a demand response fare box service for those who need transportation to go pay bills, buy groceries or to just go shopping.

Van pool groups are another service provided by CATS. A van pool is a group of commuters who are “ride-matched” by home and work location into a group who travel in a van furnished by CATS. The groups meet at a localized parking lot and are driven directly to work by a volunteer driver who is a fellow commuter. The vans are provided by Enterprise Rideshare and include full maintenance, insurance and backup services.

CATS also provides Fixed Route Service with ADA complimentary paratransit within the Canton area.

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents by providing safe, affordable and reliable transportation service that meets the needs of the transit dependent in Cherokee County by providing access to healthcare, education, employment, public services, shopping and recreational facilities, with a direct operational focus on the Strategic Imperative Areas of economic Prosperity and Environmental Stewardship

## Value Proposition

CATS provides exceptional transit service and customer service to the citizens of Cherokee County.

## Objectives

1. Ensure the basic mobility of Cherokee County residents
2. Provide effective and efficient public transit services to meet the area's transit needs



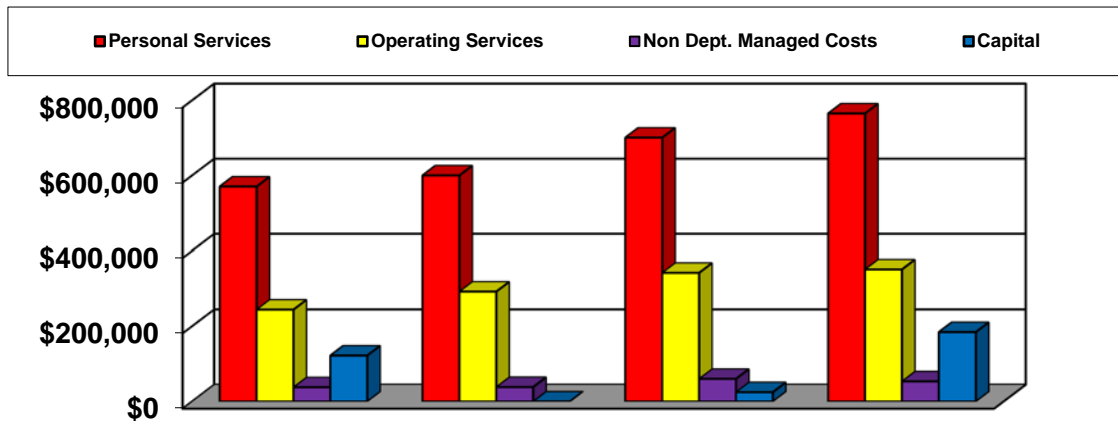
- Allocate resources pursuant to a needs prioritization approach that assigns priorities in the following order: [A] medical and social; [B] higher educational; [C] employment and economic development; and [D] general transportation

Deliverables (for the enumerated Objectives, on the whole)

- Countywide transportation services for transit dependents in Cherokee County
- Fixed route transportation in and around downtown Canton

## TRANSPORTATION FUND

### BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$570,365	\$600,014	\$700,816	\$765,081
Operating Services	\$244,112	\$292,106	\$341,969	\$351,049
Non Dept. Managed Costs	\$37,855	\$38,393	\$60,103	\$53,425
Capital	\$122,076	\$0	\$24,754	\$184,375
Total Budget	\$974,409	\$930,513	\$1,127,641	\$1,353,930
Change Over Prior Year	---	-4.50%	21.18%	20.07%

## MULTIPLE GRANT FUND

The Grants Fund accounts for the purchases and projects related to the receipt of federal, state and local grants. Grants budgeted for the 2019 fiscal year are as follows:

**Stop Violence Against Women Act Grant (STPVW, VAWA2)** – provided by the U.S. Department of Justice, this grant helps offset the salary of one Assistant District Attorney in the District Attorney's Office and covers the salary for one Victim Witness Advocate in the Sheriff's Office Criminal Investigation Division.

**Victims of Crime Act Grant (VOCA)** – this grant is provided by the U.S. Department of Justice, Office of Justice Programs through the State of Georgia, Criminal Justice Coordinating Council and the Prosecuting Attorney's Council of Georgia (PACGA). It covers the salaries for one Victim Witness Coordinator and five Victim Witness Advocates in the District Attorney's Office, salaries for one Victim Witness Coordinator and three Victim Witness Advocates in the Solicitor General's Office and salaries for one Victim Witness Coordinator and two Victim Witness Advocates in the Sheriff's Office Criminal Investigation Division.

**Highway Enforcement of Aggressive Traffic (HEAT1)** – this grant is provided by the U. S. Department of Transportation National Highway Traffic Safety Administration and passed through by the Governor's Office of Highway Safety. The grant is a three year award and funds the purchase of three fully equipped patrol vehicles, salaries for two dedicated uniform patrol officers and some administration costs for a dedicated unit to target aggressive driving.

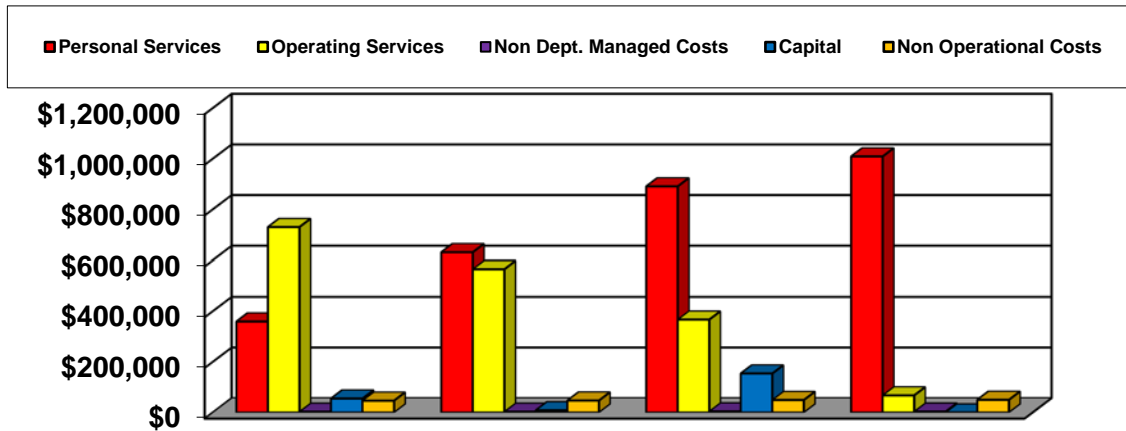
**Cherokee FOCUS (FOCUS)** – this is a pass-through grant provided by the U.S. Department of Health and Human Services through the Georgia Department of Human Services. The County acts as the Fiscal Agent on behalf of Cherokee FOCUS (Families of Cherokee United in Service). FOCUS is a collaborative that exists to improve the lives of the children and families of Cherokee County.

**Safe Kids Cherokee County (SAFE)** – This is a grant provided by Northside Hospital of Cherokee County. This grant provides funding for a local coalition through Safe Kids Worldwide, a global organization dedicated to preventing injuries in children.

**Northside Wellness Grant (WELL)** – This grant is provided by Northside Hospital of Cherokee County and provides funding for wellness initiatives for County employees.

# MULTIPLE GRANT FUND

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$359,350	\$630,851	\$890,784	\$1,008,964
Operating Services	\$730,111	\$565,381	\$366,881	\$67,415
Non Dept. Managed Costs	\$2,752	\$2,719	\$4,133	\$3,300
Capital	\$54,944	\$8,518	\$153,956	\$0
Non Operational Costs	\$46,501	\$47,000	\$49,250	\$50,000
Total Budget	\$1,193,658	\$1,254,468	\$1,465,005	\$1,129,679
Change Over Prior Year	---	5.09%	16.78%	-22.89%

# 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

## Strategy Linkage

To maximize the Community Development Block grant funds received by the CCG to fund local [community development](#) activities such as [affordable housing](#), [anti-poverty programs](#), and infrastructure development to promote a “superior quality of life” for a particular category of Cherokee constituents across all Strategic Imperative Areas, with a direct departmental operational focus on Safety & Security and Economic Development

## Value Proposition

CDBG undertakes all steps necessary to ensure that the CCG’s Community Development Block grant funds comply with federal eligibility and other requirements.

## Objectives

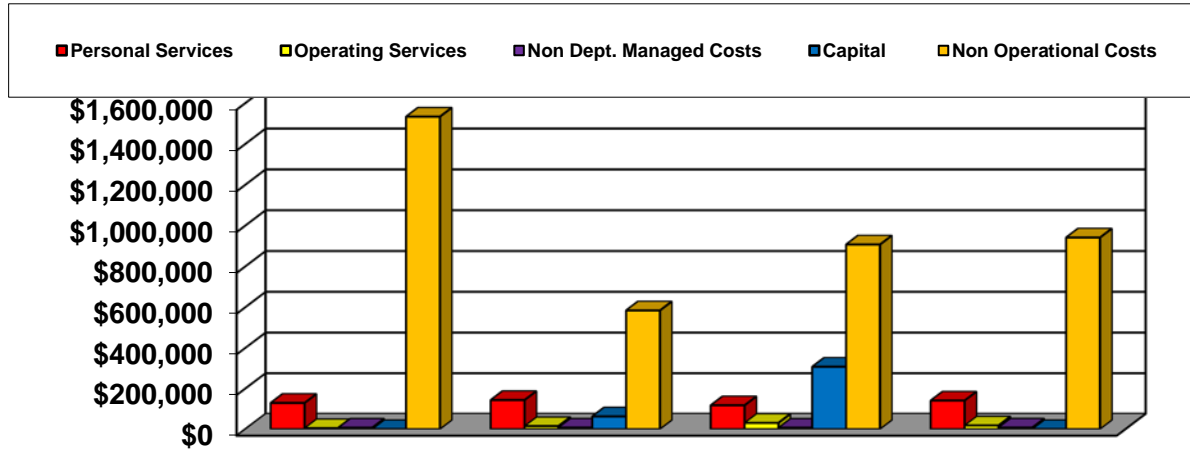
- To comply with federal eligibility and other requirements regarding Community Development Block grant funds

## Deliverables (per each enumerated Objective)

- To comply with federal eligibility and other requirements regarding Community Development Block grant funds
  - a. Action Plans
  - b. Consolidated Planning
  - c. Consolidated Annual Performance and Evaluation Report
  - d. Davis-Bacon Act Compliance

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

## BUDGET COMPARISONS

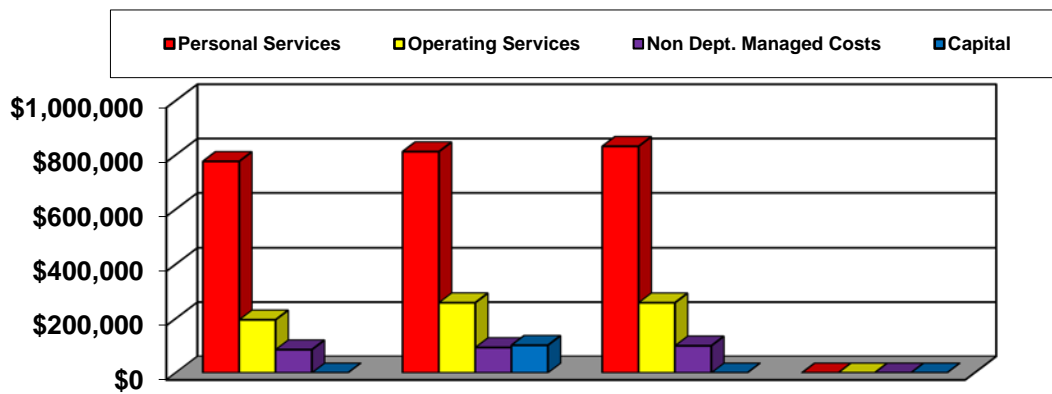


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$129,017	\$143,338	\$117,352	\$140,725
Operating Services	\$4,799	\$14,878	\$30,803	\$18,041
Non Dept. Managed Costs	\$7,168	\$7,226	\$6,832	\$7,542
Capital	\$0	\$62,500	\$307,259	\$0
Non Operational Costs	\$1,533,716	\$584,276	\$907,269	\$941,419
Total Budget	\$1,674,700	\$812,218	\$1,369,515	\$1,107,727
Change Over Prior Year	---	-51.50%	68.61%	-19.12%

# ANIMAL SHELTER FUND

The Animal Shelter fund was combined with the General Fund in 2019. This section is included for historical data only.

## BUDGET COMPARISONS

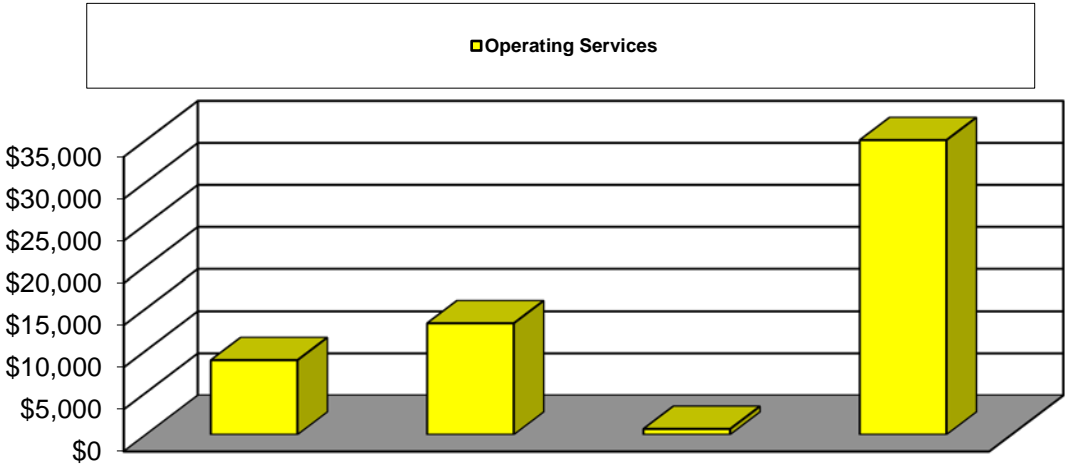


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$776,583	\$812,328	\$831,951	\$0
Operating Services	\$195,489	\$258,398	\$258,291	\$0
Non Dept. Managed Costs	\$85,563	\$93,506	\$99,737	\$0
Capital	\$0	\$101,795	\$0	\$0
Total Budget	\$1,057,634	\$1,266,026	\$1,189,979	\$0
Change Over Prior Year	---	19.70%	-6.01%	-100.00%

# DA'S CONDEMNATION FUNDS

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

## BUDGET COMPARISONS

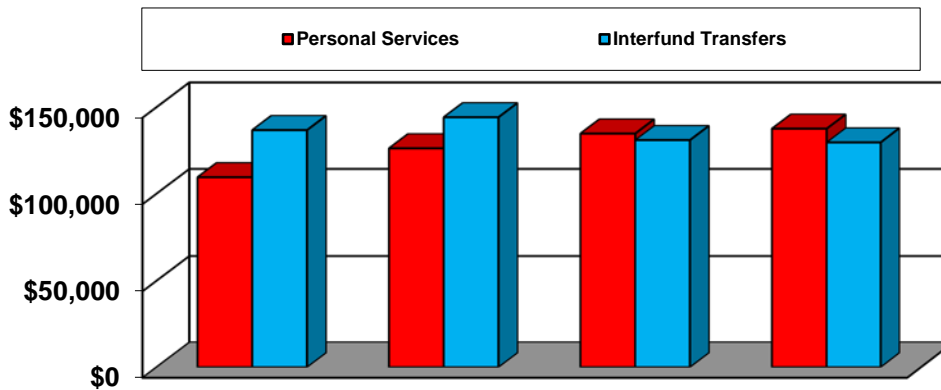


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Operating Services	\$8,857	\$13,246	\$680	\$35,000
Total Budget	\$8,857	\$13,246	\$680	\$35,000
Change Over Prior Year	---	49.55%	-94.86%	5043.35%

# 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. Employees under this fund report to the DA and Drug Court.

## BUDGET COMPARISONS



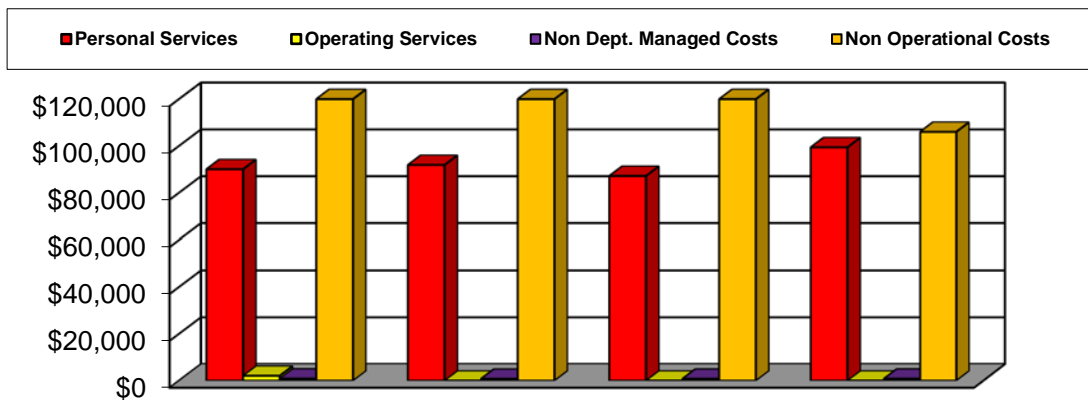
	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$109,492	\$126,203	\$134,736	\$137,564
Interfund Transfers	\$136,740	\$144,170	\$130,954	\$129,628
Total Budget	\$246,232	\$270,373	\$265,690	\$267,192
Change Over Prior Year	---	9.80%	-1.73%	0.57%



# 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. 51% of the funds go to outside agencies that provide such services and child advocacy and psychological treatment. The other 49% 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.

## BUDGET COMPARISONS

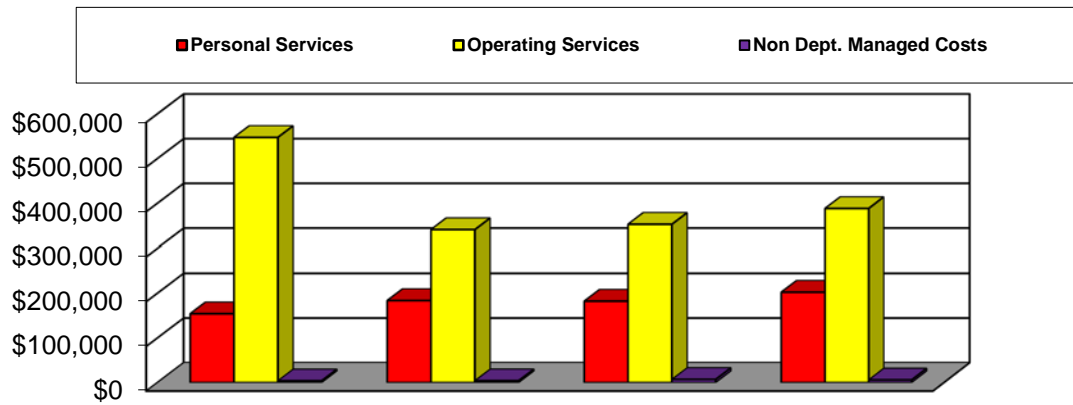


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$90,050	\$91,853	\$87,173	\$99,404
Operating Services	\$2,080	\$0	\$0	\$0
Non Dept. Managed Costs	\$883	\$784	\$806	\$841
Non Operational Costs	\$120,000	\$120,000	\$120,000	\$106,000
Total Budget	\$213,013	\$212,637	\$207,979	\$206,245
Change Over Prior Year	---	-0.18%	-2.19%	-0.83%

# 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.

## BUDGET COMPARISONS

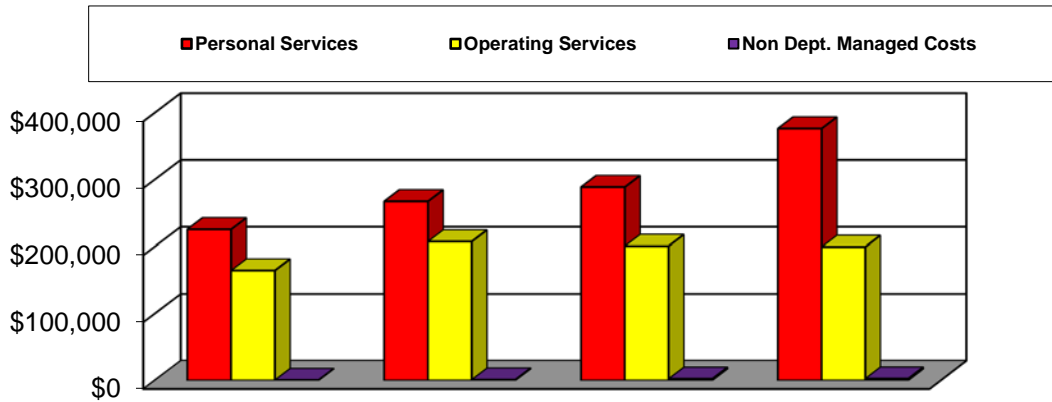


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$154,049	\$183,591	\$182,219	\$202,270
Operating Services	\$547,296	\$341,001	\$352,917	\$388,287
Non Dept. Managed Costs	\$4,010	\$4,181	\$7,149	\$6,028
Total Budget	\$705,355	\$528,773	\$542,285	\$596,585
Change Over Prior Year	---	-25.03%	2.56%	10.01%

# 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.

## BUDGET COMPARISONS

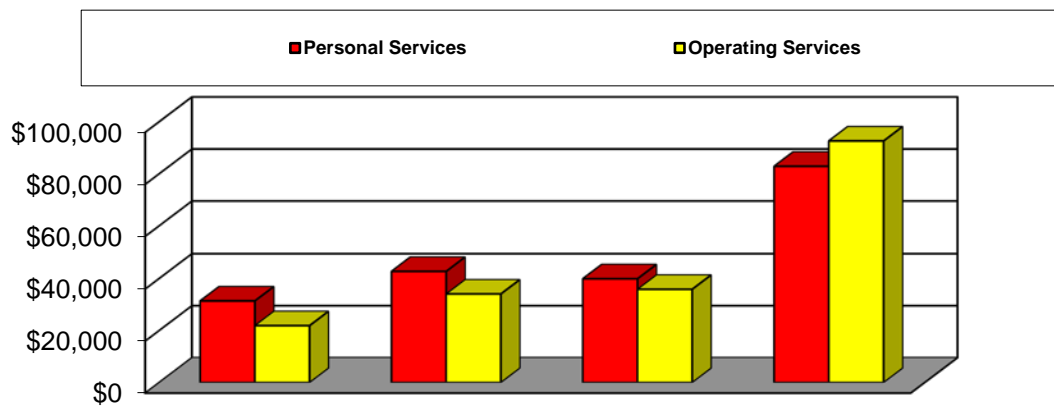


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$225,694	\$267,534	\$288,920	\$376,648
Operating Services	\$164,676	\$207,639	\$200,900	\$199,631
Non Dept. Managed Costs	\$662	\$1,296	\$2,531	\$2,784
<b>Total Budget</b>	<b>\$391,033</b>	<b>\$476,469</b>	<b>\$492,351</b>	<b>\$579,063</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>21.85%</b>	<b>3.33%</b>	<b>17.61%</b>

# 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.

## BUDGET COMPARISONS

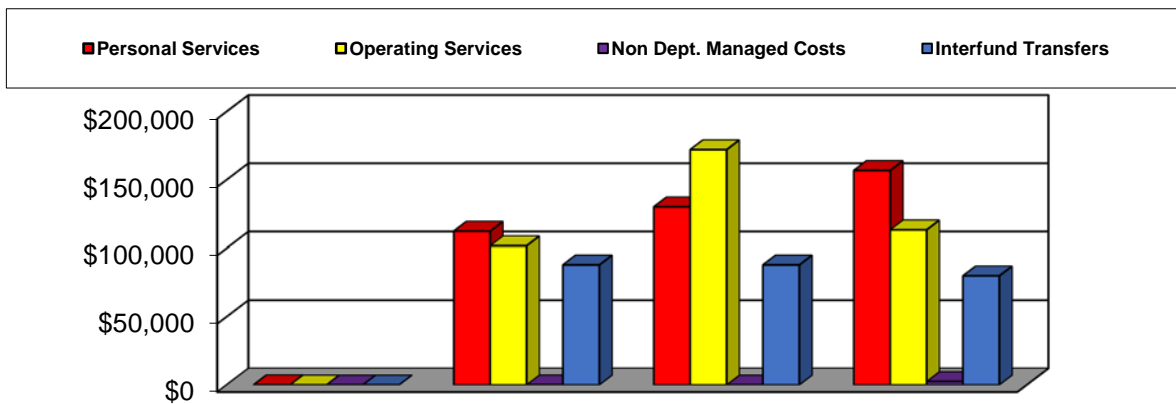


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$31,360	\$42,725	\$39,882	\$82,866
Operating Services	\$21,860	\$34,033	\$35,835	\$92,609
Total Budget	\$53,221	\$76,758	\$75,718	\$175,475
Change Over Prior Year	---	44.23%	-1.36%	131.75%

## DRUG SCREENING LAB FUND

The Drug Screening Lab Fund was created in 2017 to account for the activities of the Cherokee County Drug Screening Lab. Prior to 2017 these expenses were accounted for under the DUI Court Fund. They were moved to a separate fund for transparency purposes. 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



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$178	\$112,397	\$130,188	\$156,866
Operating Services	\$0	\$101,741	\$172,081	\$113,320
Non Dept. Managed Costs	\$0	\$100	\$0	\$2,530
Interfund Transfers	\$0	\$88,020	\$88,020	\$80,000
<b>Total Budget</b>	<b>\$178</b>	<b>\$302,257</b>	<b>\$390,289</b>	<b>\$352,716</b>
Change Over Prior Year	---	---	29.12%	-9.63%

# 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.

## Strategy Linkage

To promote the "superior quality of life" of Cherokee residents and visitors by successfully rehabilitating veterans with substance use and/or mental health disorders who have come into contact with the criminal justice system through criminal activity in Cherokee County, with a direct impact on the Strategic Imperative Areas of Safety & Security and Economic Prosperity

## Value Proposition

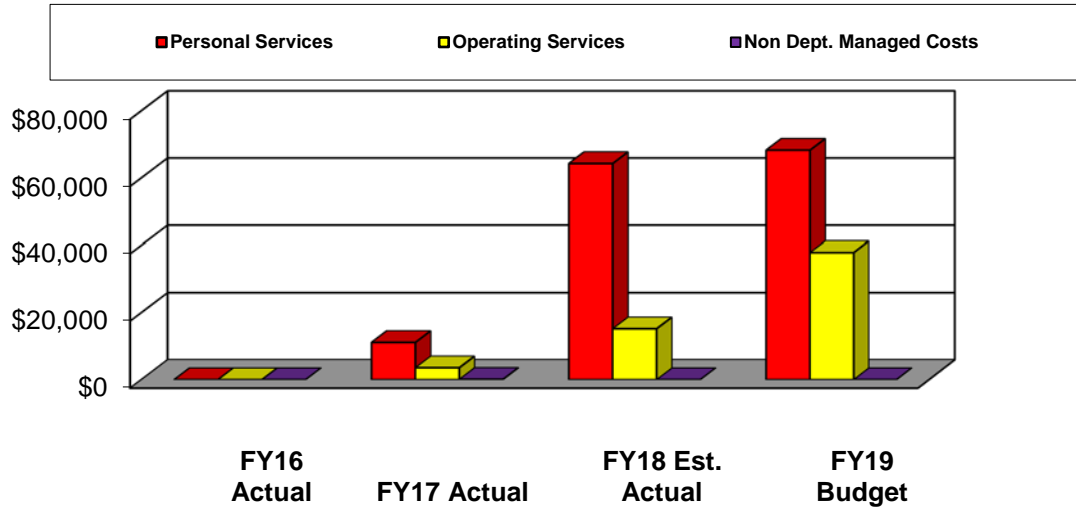
The Veteran Treatment Court coordinates judicially supervised treatment and community resources that will provide the necessary tools to lead to the productive and law abiding lives of the veterans supervised and assisted through its program

## Objectives

1. Bridge the gap between substance abuse, mental health treatment, and other resources available to veterans from the communities they have served and protected
2. With the support of its partners and community stakeholders, reduce the cost of incarceration hospitalization for Veterans Court participants by providing judicial supervision, treatment, and community support
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

# VETERAN'S COURT FUND

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$0	\$11,114	\$64,261	\$68,242
Operating Services	\$0	\$3,553	\$15,178	\$37,830
Non Dept. Managed Costs	\$0	\$100	\$0	\$0
<b>Total Budget</b>	<b>\$0</b>	<b>\$14,767</b>	<b>\$79,439</b>	<b>\$106,072</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>---</b>	<b>437.95%</b>	<b>33.53%</b>

# FIRE DISTRICT FUND

The Fire District fund is a special revenue fund supported mainly by a dedicated property tax millage, currently set at 3.374 mills. The divisions within this fund include Administration, Fire Marshal, Fire Fighting, Fire Prevention, Fire Information Technology, Fire Training and Emergency Medical Services. Emergency Medical Services is accounted for under a separate fund.

**Administration** includes the overall management of the Fire District, budgeting, accounting and payroll functions.

**The Fire Marshal** division provides services such as inspections for new business licenses and new construction. They also provide general services such as fire drill evaluations, alarm system and sprinkler review and fire investigations.

**The Fire Fighting** division is the operational division of the fund and includes all the fire fighters and fire precincts. Teams within the Fire Fighting Division include Field Operation, Arson, Dive Team, Haz-Mat, Rope Rescue, Search and Rescue, and Volunteer.

**The Fire Prevention** division is an educational arm of the district and teaches adults and children the importance of fire safety and awareness.

**Fire Information Technology** provides support for telecommunications, program maintenance, system development, production support and office system services for the Fire department.

**The Fire Training** division prepares the fire fighters through certification programs, continuing education and physical fitness programs.

## Strategy Linkage

To serve as an all-risk life safety response provider that promotes the “superior quality of life” of Cherokee residents and visitors by preserving life and property, promoting public safety and fostering economic growth through leadership, management and actions, with a direct agency operational focus on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

## Value Proposition

Fire & EMS provides a completely integrated platform of management and operational components to effectively, efficiently and quickly respond to an array of fire-related, medically-related and other emergencies throughout Cherokee County



The management and operational components (Divisions) of the integrated program include: [1] Administration; [2] Fire Marshal; [3] Fire Fighting; [4] Fire Prevention; [5] Fire Information Technology; [6] Fire Training; and [7] Emergency Medical Services

### Objectives (by Division)

**Administration** (includes the overall management of the Fire & EMS, budgeting, accounting and payroll functions)

- To provide administrative services such as human resources, asset management, file management and reporting, purchasing, coordination with vendors and financial services for Fire & EMS

**The Fire Marshal Division** (provides services such as inspections for new business licenses and new construction and other general services such as fire drill evaluations, alarm system and sprinkler review and fire investigations)

- To ensure the safety of the citizens, workforce, and visitors in Cherokee County by effective consultations, plan reviews, inspection programs with enforcement of adopted fire and life safety codes and standards

**The Fire Fighting Division** (includes all the fire fighters and fire precincts who are members of various teams within the Fire Fighting Division, including Field Operations, Arson, Dive Team, Haz-Mat, Rope Rescue, Search and Rescue, and Volunteer)

1. To effectively, efficiently and quickly respond to fire incidents with a high level of quality in the delivery of services to minimize the impact of fire on life and property and achieve the greatest life, health and property loss production possible
2. To ensure investigations that fall within the area of responsibility for Fire & EMS are conducted professionally, arrive at an expert opinion and use industry-accepted standards
3. To ensure that Fire & EMS has resources for responding to both top water and underwater emergencies and drownings on and in any lake, stream or river in Cherokee County
4. To ensure that incidents involving spills, leaks, releases or possible releases of chemical, radiological, biological or possible WMD's are responded to by specially equipped and trained personnel from Fire & EMS

5. To effectively, efficiently and quickly respond to incidents of technical rescue that involve specialized persons training in the use of ropes and specialized equipment and technical rescues
6. To effectively, efficiently and quickly respond to incidents of lost or missing person rescue operations

**The Fire Prevention Division** (the educational arm of Fire & EMS that teaches adults and children the importance of fire safety and awareness)

- To educate residents and business owners in Cherokee County to ensure they can protect themselves and their property from the risk of fire and other hazards

**Fire Information Technology** (provides support for telecommunications, program maintenance, system development, production support and office system services for Fire & EMS)

1. To provide support for telecommunications, program maintenance, systems development, production support and office systems services to Fire & EMS
2. To ensure stable, responsive, and appropriate technological infrastructure to support the mission of Fire & EMS in an efficient, effective and secure manner

**The Fire Training Division** (prepares the fire fighters through certification programs, continuing education and physical fitness programs)

- To provide on-going training, education and certification to fire service personnel to ensure a competent, efficient and effective emergency response organization

**The Emergency Medical Services Division** (provides medical and ambulance services to the residents and visitors of Cherokee County)

- To ensure Cherokee County's emergency medical needs are met by effectively, efficiently and quickly responding to emergency incidents with a high level of quality in the delivery of medical and ambulance services

**Deliverables** (for each Division, with respect to the respective consolidated Objectives)

### **Administration**

1. Agency strategies and plans

2. Improved ISO ratings
3. CFAI Accreditation
4. Management plans and reports
5. Maintained workforce through talent acquisition, development and retention
6. Managed and maintained support and operating assets
7. Records, files and reports
8. Budget, procurement and other financial documents
9. Facilities design

### **The Fire Marshal Division**

1. Environmental assessments
2. Burn, fireworks and special use permits
3. Fire plan reviews
4. Fire reports
5. Fire watch log
6. Business license inspection reports
7. Construction inspection reports
8. Fire alarm and sprinkler system reports
9. Fire drill evaluation reports
10. Public fire education programs

### **The Fire Fighting Division**

1. Fire incident responses
  - a. Structure (house)
  - b. Commercial
  - c. Vehicle
  - d. Brush/Vegetation
  - e. Other
2. Technical Rescue incident responses
  - a. Large animals
  - b. Water rescues
  - c. Rope and high-angle extrications
  - d. Hazardous material incidents
3. Pre-Incident plans

### **The Fire Prevention Division**

1. Community Risk Reduction educational programs and materials
2. "After the Fire" information packets
3. Fire station tours
4. Engine and Squad appearances
5. Child safety seat inspections

### **Fire Information Technology**

1. Telecommunications support

2. Radio system support
3. Records support
4. Program maintenance
5. GIS support
6. Overall technological infrastructure

**The Fire Training Division** (prepares the fire fighters through certification programs, continuing education and physical fitness programs)

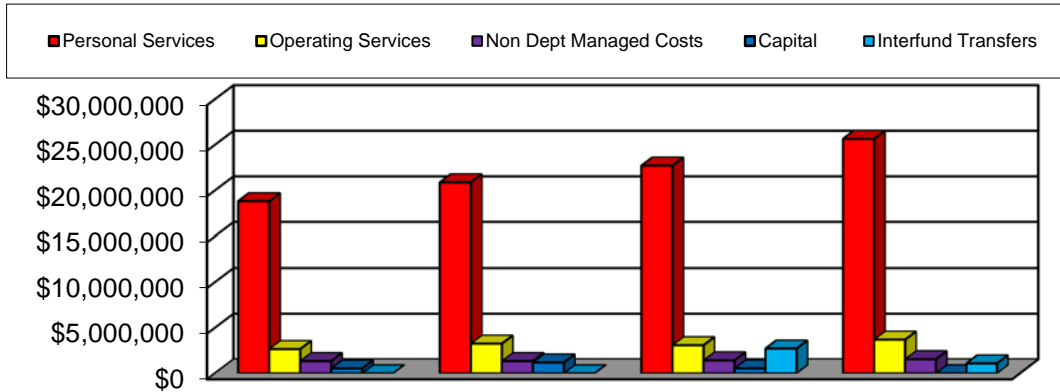
1. Training programs
2. Educational programs and materials
3. Fire service personnel certification

**The Emergency Medical Services Division**

- Medical emergency incident responses
  - Advanced Life Support
  - Hospital transports

# FIRE DISTRICT FUND

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$18,815,614	\$20,881,430	\$22,718,150	\$25,654,194
Operating Services	\$2,658,150	\$3,255,438	\$3,082,921	\$3,693,788
Non Dept. Managed Costs	\$1,341,513	\$1,340,193	\$1,418,514	\$1,546,763
Capital	\$535,308	\$1,190,413	\$546,342	\$0
Interfund Transfers	0	0	\$2,713,989	\$1,084,342
<b>Total Budget</b>	<b>\$23,350,585</b>	<b>\$26,667,475</b>	<b>\$30,479,917</b>	<b>\$31,979,087</b>
<b>Change Over Prior Year</b>	---	14.20%	14.30%	4.92%

## FIRE DISTRICT FUND

### FIRE ADMINISTRATION

#### EXPENDITURE DETAIL

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	1,102,400	1,191,337	1,523,343	1,473,374
Operating Services	181,465	172,831	218,376	245,771
Non Dept. Managed Costs	478,251	500,953	545,493	546,158
Capital	359,581	0	0	0
Interfund Transfers	0	0	2,713,989	1,084,342
<b>TOTAL ANNUAL BUDGET</b>	<b>2,121,697</b>	<b>1,865,120</b>	<b>5,001,201</b>	<b>3,349,645</b>

### FIRE MARSHAL

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	326,625	335,351	340,509	403,311
Operating Services	30,409	18,827	29,431	51,383
Non Dept. Managed Costs	13,845	13,844	14,225	16,424
<b>TOTAL ANNUAL BUDGET</b>	<b>370,879</b>	<b>368,021</b>	<b>384,164</b>	<b>471,118</b>

### FIRE FIGHTING

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	16,612,131	18,449,482	19,990,780	22,571,759
Operating Services	1,928,619	2,443,671	2,265,887	2,650,489
Non Dept. Managed Costs	786,513	757,399	786,871	895,522
Capital	171,020	888,639	546,342	0
<b>TOTAL ANNUAL BUDGET</b>	<b>19,498,283</b>	<b>22,539,192</b>	<b>23,589,881</b>	<b>26,117,770</b>

## FIRE DISTRICT FUND

### FIRE PREVENTION

#### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	126,718	129,615	105,880	175,472
Operating Services	26,985	24,248	24,597	40,738
Non Dept. Managed Costs	2,744	2,553	2,989	3,403
Capital	0	14,700	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>156,447</b>	<b>171,116</b>	<b>133,466</b>	<b>219,613</b>

## FIRE INFORMATION TECHNOLOGY

### EXPENDITURE SUMMARY

Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	164,671	214,851	160,710	224,477
Operating Services	151,079	170,177	178,075	226,597
Non Dept. Managed Costs	1,269	1,085	1,668	1,177
<b>TOTAL ANNUAL BUDGET</b>	<b>317,018</b>	<b>386,113</b>	<b>340,454</b>	<b>452,251</b>

## FIRE TRAINING

### EXPENDITURE SUMMARY

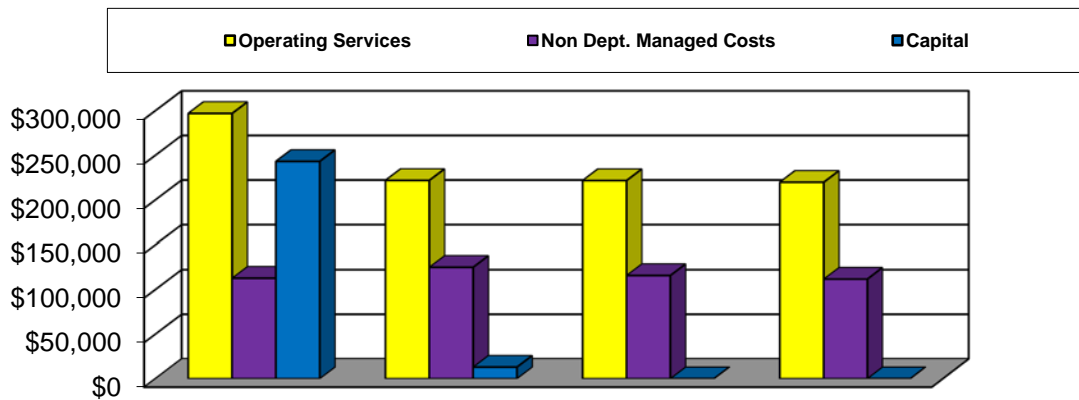
Category	Actual FY16	Actual FY17	Est. Actual FY18	Budget FY19
Personal Services	483,069	560,794	596,928	805,801
Operating Services	339,594	425,684	366,555	478,810
Non Dept. Managed Costs	58,891	64,360	67,268	84,079
Capital	4,707	287,074	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>886,261</b>	<b>1,337,912</b>	<b>1,030,751</b>	<b>1,368,690</b>



# 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.

## BUDGET COMPARISONS

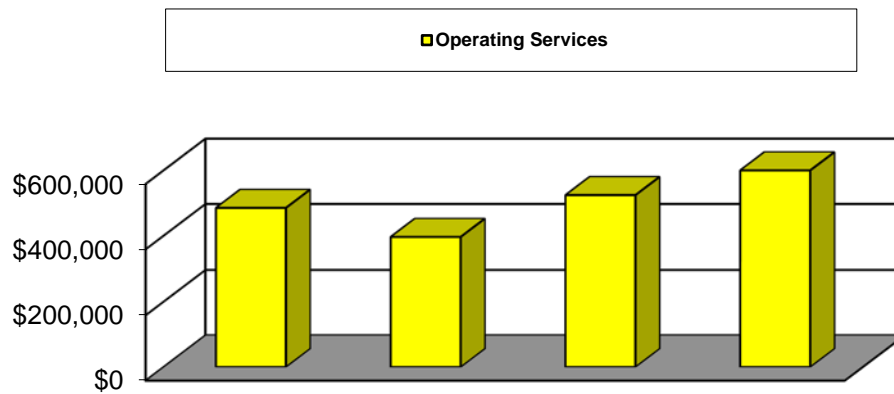


	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Est. Actual</b>	<b>FY19 Budget</b>
Operating Services	\$296,951	\$221,780	\$221,616	\$219,734
Non Dept. Managed Costs	\$112,753	\$125,019	\$115,785	\$111,746
Capital	\$243,120	\$12,995	\$0	\$0
<b>Total Budget</b>	<b>\$652,825</b>	<b>\$359,793</b>	<b>\$337,402</b>	<b>\$331,480</b>
Change Over Prior Year	---	-44.89%	-6.22%	-1.76%

# 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.

## BUDGET COMPARISONS

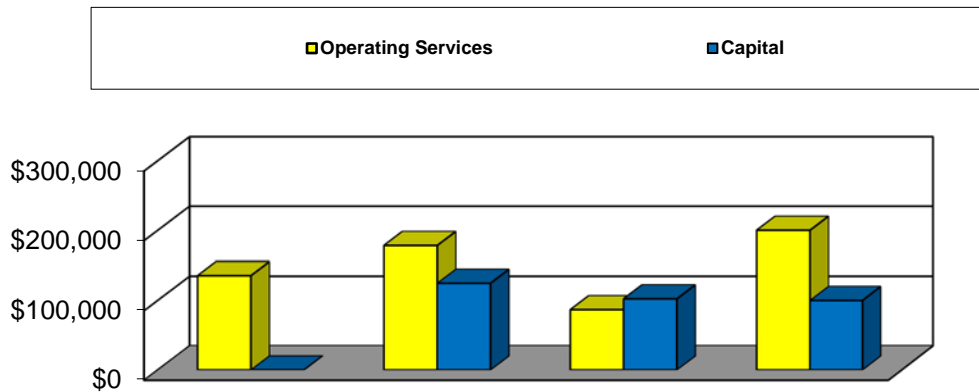


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Operating Services	\$485,213	\$396,401	\$524,329	\$600,000
Total Budget	\$485,213	\$396,401	\$524,329	\$600,000
Change Over Prior Year	---	-18.30%	32.27%	14.43%

# 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.

## BUDGET COMPARISONS

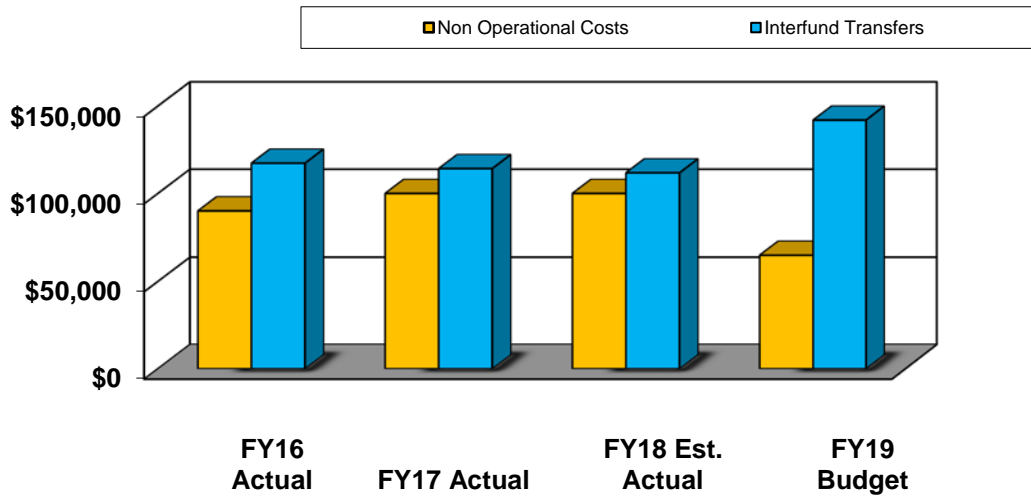


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Operating Services	\$135,513	\$178,252	\$86,710	\$200,100
Capital	0	\$124,663	\$102,312	\$100,000
Total Budget	\$135,513	\$302,915	\$189,022	\$300,100
Change Over Prior Year	---	123.53%	-37.60%	58.76%

# 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 transfer to the Conference Center and provides support to the Chamber of Commerce and Cherokee County Office of Economic Development for operating costs.

## BUDGET COMPARISONS

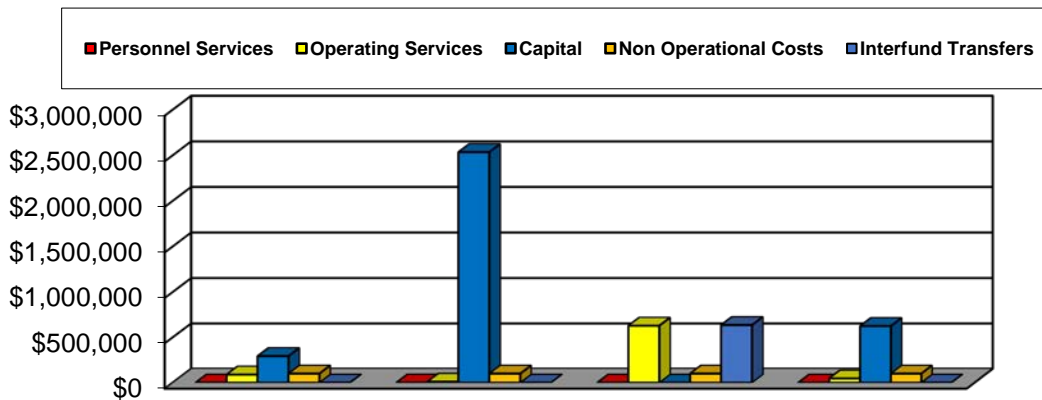


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Non Operational Costs	\$90,000	\$100,000	\$100,000	\$65,000
Interfund Transfers	\$117,340	\$114,232	\$111,797	\$142,000
<b>Total Budget</b>	<b>\$207,340</b>	<b>\$214,232</b>	<b>\$211,797</b>	<b>\$207,000</b>
Change Over Prior Year	---	3.32%	-1.14%	-2.26%

# 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.

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personnel Services	\$538	\$740	\$202	\$538
Operating Services	\$89,262	\$10,178	\$628,493	\$46,450
Capital	\$293,107	\$2,535,334	\$0	\$625,000
Non Operational Costs	\$100,000	\$100,000	\$100,000	\$100,000
Interfund Transfers	\$0	\$0	\$636,098	\$0
<b>Total Budget</b>	<b>\$482,907</b>	<b>\$2,646,252</b>	<b>\$1,364,793</b>	<b>\$771,988</b>
Change Over Prior Year	---	447.98%	-48.43%	-43.44%



Cherokee County Board of Commissioners  
Impact Fees  
FY 2019 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2019 Budget	Remaining Funds
Library	Buildings/ Books	1,589,600	100,000	1,489,600
Fire	Buildings/Equipment	625,000	625,000	-
Parks & Recreation	Various Projects	680,000	-	680,000
Roads	Various Projects	1,916,000	-	1,916,000
Public Safety Facility	Various Projects	3,051,000	-	3,051,000
Sheriff	Various Projects	32,000	-	32,000
Admin/CIE	CIE Update/Board Meetings	438,000	46,988	391,012
	Total	8,331,600	771,988	7,559,612

# *Capital Projects Funds*

*Included in this section is an expenditure history for all capital projects funds for fiscal year 2016 and 2017, 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.*

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# CAPITAL PROJECT FUNDS

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The **Recreation Capital Construction Fund** accounts for the expenditures of bond funds for Parks and Recreation that were issued in previous years.

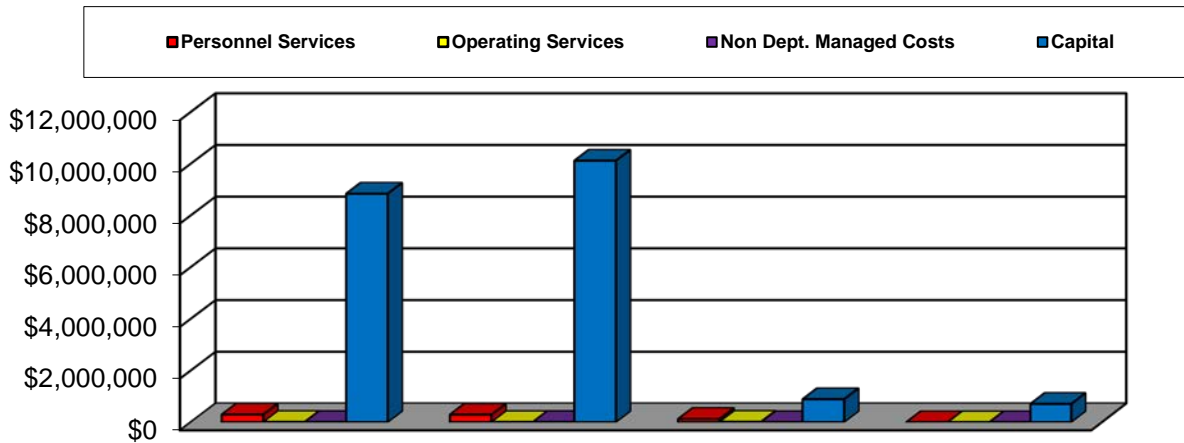
The **Special Option Sales Tax Fund (SPLOST)** accounts for a 1% tax on sales.



# RECREATION CAPITAL CONSTRUCTION FUND

The Recreation Capital Construction fund was created in 2008 to account for the expenditures of bond funds for Parks and Recreation that were issued 2009 through 2014. A list of projects is included at the end of this section. A majority of the bond funds have been spent. Only a small amount remains for the 2019 fiscal year.

## BUDGET COMPARISONS



	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Est. Actual</b>	<b>FY19 Budget</b>
Personnel Services	\$296,730	\$291,585	\$125,709	\$0
Operating Services	\$10,834	\$7,965	\$17,320	\$0
Non Dept. Managed Costs	\$6,482	\$6,255	\$741	\$0
Capital	\$8,843,602	\$10,120,059	\$892,196	\$710,000
<b>Total Budget</b>	<b>\$9,157,648</b>	<b>\$10,425,863</b>	<b>\$1,035,966</b>	<b>\$710,000</b>
Change Over Prior Year	---	13.85%	-90.06%	-31.46%

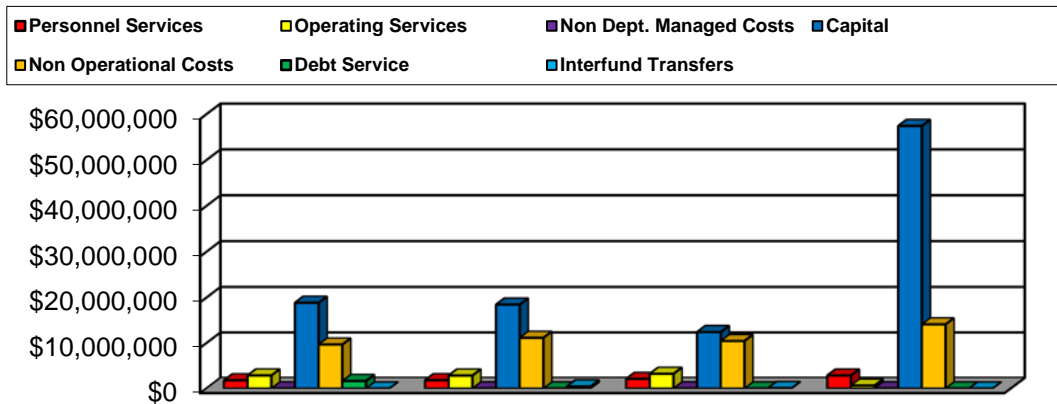


Cherokee County Board of Commissioners  
 Parks Bond  
 FY 2019 Budget Spending Fund 310

Department	Project	Carryforward Amount	FY2019 Budget	Remaining Funds
Parks Bond	Kenny Askey Park	\$ 11,800	\$ 11,800	-
Parks Bond	Veteran's Park	\$ 488,478	\$ 488,478	-
Parks Bond	Woodstock Greenprints	\$ 209,722	\$ 209,722	-
	Total	\$ 710,000	\$ 710,000	-

# SPECIAL OPTION SALES TAX (SPLOST) FUNDS

This Special Option Sales Tax (SPLOST) is a 1% tax on sales, which is directly correlated to the strength of the economy. The County has two different SPLOST funds open. SPLOST V was issued from 2006 to 2011. Most projects have finished and the County is spending down the final balances on the final projects. SPLOST 2012 was issued from 2012 to 2017. SPLOST 2018 is the current SPLOST. A list of projects for each fund is included at the end of this section.



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personnel Services	\$1,797,306	\$1,822,974	\$2,129,112	\$2,870,989
Operating Services	\$2,874,816	\$2,867,934	\$3,243,318	\$649,524
Non Dept. Managed Costs	\$28,976	\$30,652	\$33,728	\$37,863
Capital	\$18,888,404	\$18,489,341	\$12,436,647	\$57,463,728
Non Operational Costs	\$9,691,155	\$11,170,527	\$10,470,627	\$14,139,681
Debt Service	\$1,661,585	\$22,416	\$22,416	\$22,417
Interfund Transfers	\$0	\$459,280	\$82,736	\$0
<b>Total Budget</b>	<b>\$34,942,242</b>	<b>\$34,863,124</b>	<b>\$28,418,584</b>	<b>\$75,184,202</b>
Change Over Prior Year	---	-0.23%	-18.49%	164.56%



Cherokee County Board of Commissioners  
 SPLOST V (2006-2012)  
 FY 2019 Budget Spending Fund 322

Department	Project	Carryforward Amount	FY2019 Budget	Remaining Funds
Fire	Payroll Scheduling Software	26,281	26,281	-
Roads	Roads, Equipment Other Capital	55,838	50,000	5,838
Library	Books, Materials, Other Capital	1,534,528	-	1,534,528
SPLOST V	Interest	10,000		10,000
	<b>Total</b>	1,626,647	76,281	1,550,366



Cherokee County Board of Commissioners  
 SPLOST VI (2012-2018)  
 FY 2019 Budget Spending 323

Department	Project	Carryforward Amount	FY2019 Budget	Remaining Funds
Sheriff	Jail Expansion	16,977,769	6,540,000	10,437,769
Fire	Fire Engines	180,000	180,000	-
ALS Vehicle & Equipment	Ambulance Equipment	11,842	9,161	2,681
Animal Shelter	Building	78,990	78,990	0
Animal Control	Vehicles	3,992	3,992	-
E-911	Back up center	5,441	5,441	-
Public Works	Roads & Bridges	37,891,300	22,391,299	15,500,001
Business Development Projects	Various Projects	61,281	61,281	-
Fire	Canton Fire Station	3,275,792	3,275,792	-
Sheriff	Sheriff Vehicles	202,499	202,499	-
Judicial	Courthouse Expansion	165,620	165,620	-
IT	IT Network Infrastructure Courthouse	540,799	540,799	-
Senior Services	Senior Center Expansion	1,374,371	1,374,371	-
Parks & Rec	B. Ahrens Community Center Reserve	5,145,342		5,145,342
Transportation	Airport	444,341		444,341
Library	Buildings & Books	2,500,000	-	2,500,000
		68,859,380	34,829,245	34,030,135



Cherokee County Board of Commissioners  
 SPLOST VII (2018-2024)  
 FY 2019 Budget Spending Fund 324

Department	Project	Total SPLOST Budget	FY2019 Budget	Remaining Funds
Sheriff	Jail Expansion	23,000,000	-	23,000,000
Law Enforcement	Vehicles & Equipment	4,000,000	500,000	3,500,000
Marshal	Vehicles	1,000,000	500,000	500,000
E-911	Communications - Radio Project	9,607,000	8,344,000	1,263,000
Fire	Facilities & Equipment	21,140,000	6,422,000	14,718,000
Parks & Rec	Site Improvements	2,800,000	1,090,000	1,710,000
Public Works	Roads & Bridges	95,000,000	10,629,276	84,370,724
IT Upgrades	Various IT project upgrades	1,035,000	850,000	185,000
General Facilities	Building Improvements and vehicles	1,000,000	165,000	835,000
Cities	Cities Allocation	68,989,000	11,778,400	57,210,600
Economic Development	Various Projects	8,000,000	-	8,000,000
Justice Center	Justice Center Addition	17,500,000	-	17,500,000
		253,071,000	40,278,676	212,792,324

# *Debt Service, Enterprise, and Internal Service Funds*

*Included in this section are expenditure histories for these funds for fiscal year 2016 and 2017, 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.*

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# DEBT SERVICE, ENTERPRISE, AND INTERNAL SERVICE FUNDS

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## 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.

## 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.

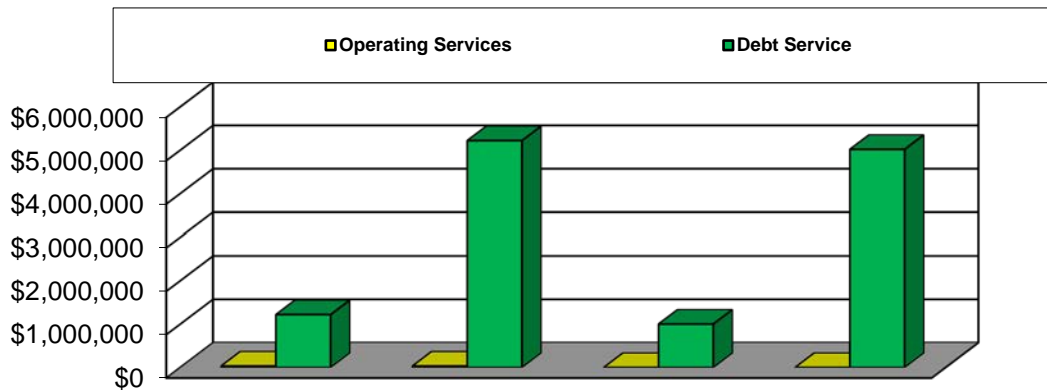


# RESOURCE RECOVERY DEVELOPMENT FUND

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 FY2019 debt payments totaling \$1,019,195 are owed by Cherokee County on the bonds. In FY2017 a one-time payment of \$4.0M was made to pay down the debt. In FY2019 an additional \$4.0M will be made to further pay down the debt. The outstanding principal balance at the beginning of FY2019 is \$10.8M.

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Operating Services	\$33,194	\$32,686	\$0	\$0
Debt Service	\$1,218,983	\$5,220,202	\$1,002,206	\$5,019,195
Total Budget	\$1,252,176	\$5,252,889	\$1,002,206	\$5,019,195
Change Over Prior Year	---	319.50%	-80.92%	400.81%

# DEBT SERVICE FUND

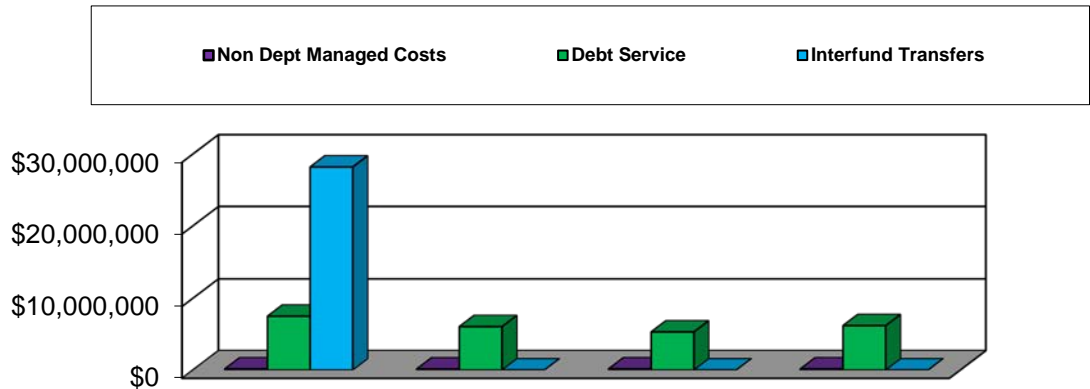
## Bond Rating

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 five bonds under the Debt Service Fund. All five are related to the Parks Bond. Proceeds from a dedicated property tax millage rate of 0.503 are collected to make payments on the bonds.

Cherokee County General Obligation bonds have principle of \$4,630,000 and interest of \$1,556,360 due during FY2019. The large amount in Interfund Transfers in 2016 was the result of a bond refinancing. The outstanding principal balance on these bonds at the beginning of FY2019 is \$61.4M.

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Non Dept. Managed Costs	\$148,150	\$134,442	\$144,920	\$148,150
Debt Service	\$7,496,096	\$6,049,540	\$5,307,229	\$6,186,360
Interfund Transfers	\$28,201,489	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$35,845,735</b>	<b>\$6,183,983</b>	<b>\$5,452,149</b>	<b>\$6,334,510</b>
Change Over Prior Year	---	-82.75%	-11.83%	16.18%

# 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.

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by providing a government-operated facility designed for gatherings of larger groups than are possible at privately owned venues currently existing in Cherokee County, with a direct operational impact on economic on the Strategic Impact Areas of Economic Prosperity and Excellence-in-Government

## Value Proposition

The Conference Center operates in a responsible, cost-effective manner in order to provide a reasonably priced, alternative multi-use-space venue for a broad range of public and private events.

The County Manager promotes the “superior quality of life” of Cherokee residents and visitors by: [1] directing the implementation of BOC policies and directives to the operational units of the CCG (Agencies and Departments) as prescribed by the County Charter and administrative policies and [2] designing and implementing strategic and operational plans to improve the performance of the CCG.

## Objectives

1. To consistently deliver an exceptional experience to enrich lives of citizens and guests via a clean, safe and competitively-priced gathering place where they can interact, learn, grow, mark significant milestones/accomplishments, celebrate and enjoy life
2. To provide a quality experience by offering a modern, relevant space, outstanding customer service and excellent products
3. To be self-sufficient via direct sales and indirect revenues spurred by sponsorships, royalties and rental activity boosting other hospitality enterprises
4. To be responsible in the cost-effective use of funds

5. To make a profit in order to maintain a reserve for sustaining the venue in difficult economic times in order to respect public assets
6. To be proactive in offering innovative concepts and anticipating trends in the hospitality industry to facilitate a market-driven approach, both in tangible and intangible offerings, in order to maximize rents
7. To promote county groups and businesses, including the venue's hospitality service partners, whose success will increase economic growth
8. To uphold, attract and maintain positive and valuable human resources and vendors with high standards of professionalism, ethics and integrity to enhance the highest caliber of customer service
9. To create and maintain a clean and safe environment to minimize risk
10. To deliver a high level of client satisfaction by adopting the customer's needs as a top priority

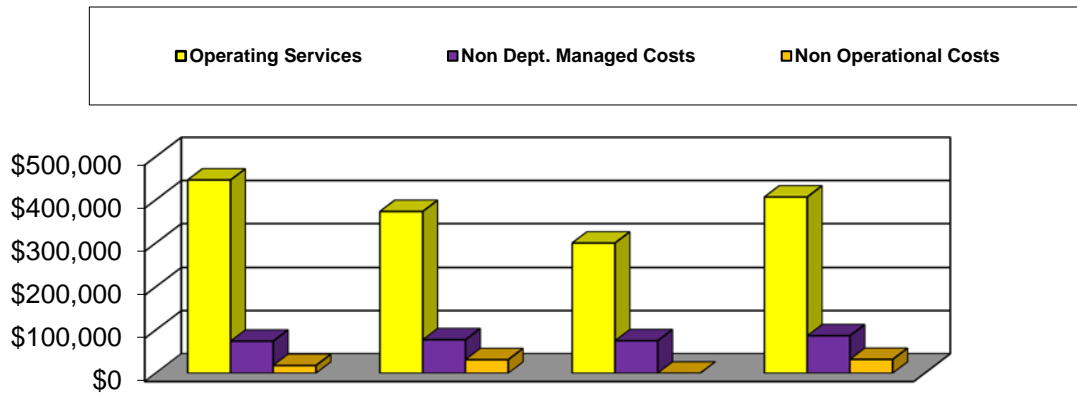
Deliverables (for the enumerated Objectives, on the whole)

1. Outstanding customer experiences evidenced by positive customer reviews
2. Department-managed revenues generated from rentals that meet or exceed projections
3. Department-managed expenses that do not exceed budget
4. A reserve fund of a minimum of one year's rents at all times
5. New or enhanced promotional packages for underdeveloped markets in order to increase revenues
6. Systematic approach to capture additional positive customer reviews
7. Quarterly deep clean of assets (kitchen, chairs, carpet, etc.)

8. Improvements or policy updates that would positively impact customer satisfaction in the following categories: [A] use of time associated with fees; [B] physical use of space, furnishings and assets; [C] policies and agreements regarding food & beverage

## CONFERENCE CENTER FUND

### BUDGET COMPARISONS

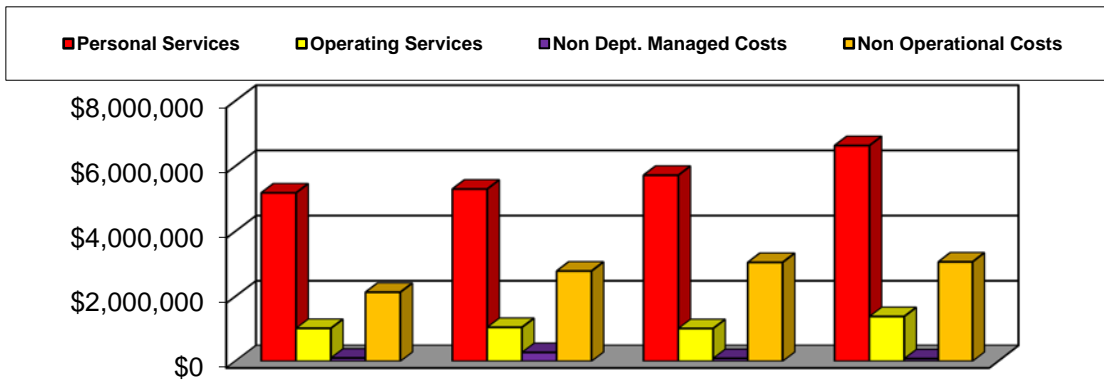


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Operating Services	\$446,131	\$373,144	\$300,015	\$406,647
Non Dept. Managed Costs	\$74,257	\$77,598	\$75,251	\$86,732
Non Operational Costs	\$17,856	\$31,334	\$0	\$32,000
<b>Total Budget</b>	<b>\$538,244</b>	<b>\$482,075</b>	<b>\$375,266</b>	<b>\$525,379</b>
Change Over Prior Year	---	-10.44%	-22.16%	40.00%

# 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.

## BUDGET COMPARISONS

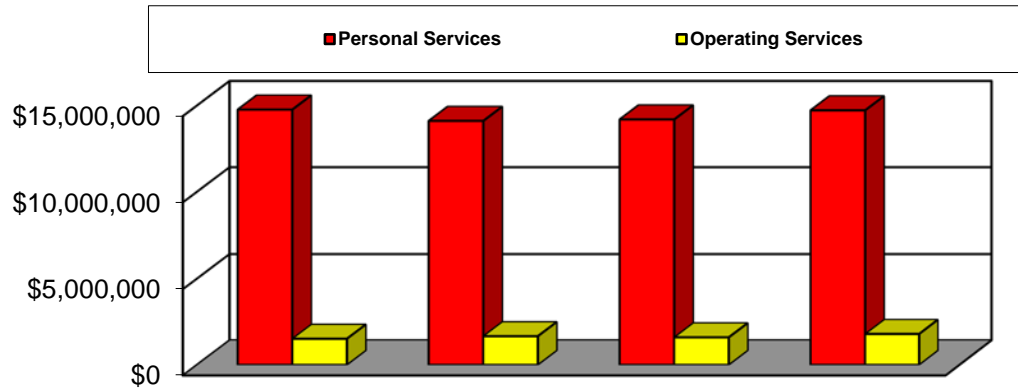


	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$5,182,767	\$5,299,338	\$5,723,471	\$6,633,577
Operating Services	\$1,017,339	\$1,048,412	\$1,011,553	\$1,382,132
Non Dept. Managed Costs	\$101,078	\$272,529	\$89,030	\$81,349
Non Operational Costs	\$2,132,342	\$2,784,041	\$3,049,590	\$3,065,600
Total Budget	\$8,433,525	\$9,404,321	\$9,873,642	\$11,162,658
Change Over Prior Year	---	11.51%	4.99%	13.06%

# INSURANCE AND BENEFITS FUND

The Insurance and Benefits 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.

## BUDGET COMPARISONS



	FY16 Actual	FY17 Actual	FY18 Est. Actual	FY19 Budget
Personal Services	\$14,769,699	\$14,111,870	\$14,197,183	\$14,726,274
Operating Services	\$1,517,790	\$1,665,859	\$1,599,640	\$1,793,129
Total Budget	\$16,287,489	\$15,777,729	\$15,796,823	\$16,519,403
Change Over Prior Year	---	-3.13%	0.12%	4.57%

# 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.

## Strategy Linkage

To provide efficient and effective support to ensure that all vehicles and equipment utilized by the CCG and other elected officials are in service and operate safely thereby supporting the CCG's Strategic Imperative Areas of Safety & Security and Environmental Stewardship, with a particular direct departmental operational focus on Safety & Security and Excellence-in-Government

## Value Proposition

Fleet Services works in partnership with all of the CCG's Agencies and Departments and other elected officials to uphold superior professional standards while to provide the highest quality of service and support to ensure the effective and timely repair of government vehicles and equipment to minimize downtime and maximize the operational performance of Agencies, Departments and elected officials

## Objectives

1. Increase the number of in-house repairs relative to the number of vendor repairs
2. Minimize the risk of employee injury
3. Maximize time efficiency
4. Increase the availability of vehicles available for vehicles dropped off for scheduled maintenance

## Deliverables (per each enumerated Objective)

1. Increase the number of in-house repairs relative to the number of vendor repairs
  - a. Increased number of in-house repairs
  - b. Decreased number of vendor repairs



2. Minimize the risk of employee injury

- Decreased injury incidents

3. Maximize time efficiency

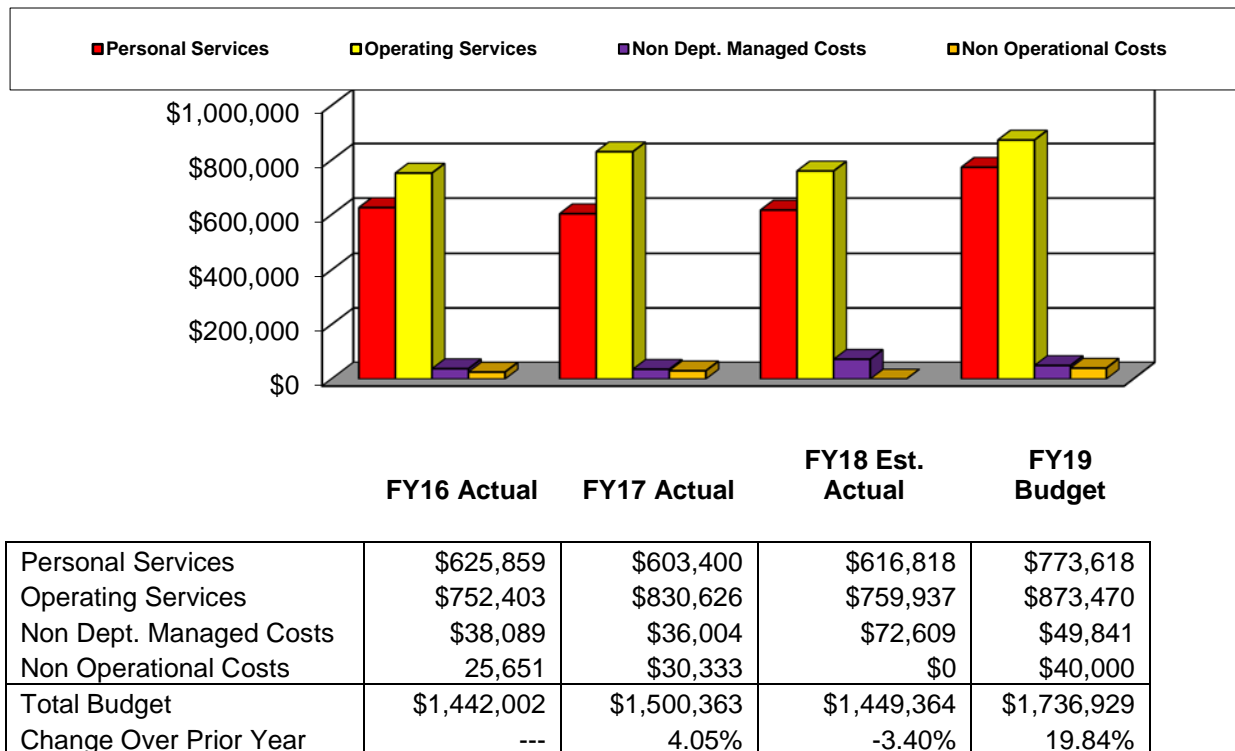
- Decreased length of vehicle stay for maintenance and repairs

4. Increase the availability of vehicles available for vehicles dropped off for scheduled maintenance

- Pool vehicle program

## FLEET MAINTENANCE FUND

### BUDGET COMPARISONS



# *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.

**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 and 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.

**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.

**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 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.