



CHEROKEE COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2021 ADOPTED BUDGET



FISCAL YEAR 2021 BUDGET

CHEROKEE COUNTY, GEORGIA

OCTOBER 2020 – SEPTEMBER 2021

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
www.cherokeega.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Cherokee County

Georgia

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

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Commission Chairman and Post Commissioners



Harry Johnston
Commission Chairman



Steve West
Commissioner, District One



Ray Gunnin
Commissioner, District Two



Benny Carter
Commissioner, District Three



Corey Ragsdale
Commissioner, District Four



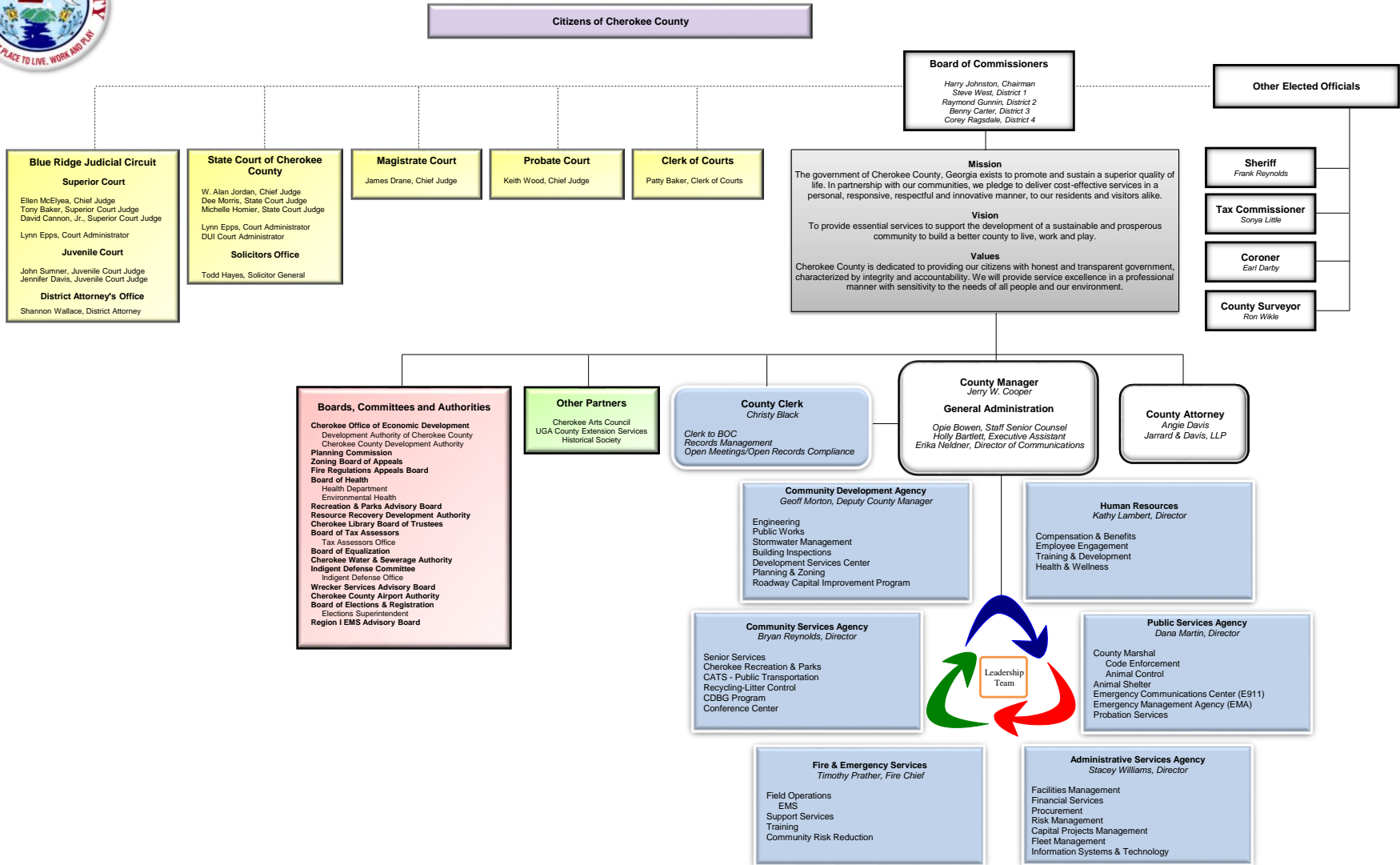
GEORGIA

Carl Vinson Institute of Government
University of Georgia





Cherokee County Government Organizational Chart



OFFICIALS

AS OF OCTOBER 1, 2020

Commission Chairman and Post Commissioners

Harry Johnston
Commission Chairman

Steve West
Ray Gunnin
Benny Carter
Corey Ragsdale

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

Constitutional Officers

Todd Hayes
Earl W. Darby
Sonya Little
Frank Reynolds
Ellen McElyea
David Cannon
Tony Baker
W. Alan Jordan
A. Dee Morris
Michelle Homier
John B. Sumner
Jennifer Davis
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
Kathy Lambert
Timothy Prather
Paul Laney
Christy Black
Jimmy Marquis
Tony Bryant
Tim Morris
Stephen Dobson
Matt Williams
Stacey Williams
Bryan Reynolds
Geoff E. Morton
Brenda Flowers
Kim Stancil
Dana Martin
Jeff Watkins
Jay Worley

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
Public Works Director
Property Management Director
Administrative Services Agency Director
Community Services Agency Director
Community Development Agency 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, 2020 AND ENDING SEPTEMBER 30, 2021**

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, 2020 through September 30, 2021 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 2020 with an appropriation of \$111,079,496

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

Taxes	87,823,267
Licenses and Permits	2,757,000
Intergovernmental	105,000
Charges for Services	10,569,585
Fines and Forfeitures	4,396,000
Investment Income	250,000
Miscellaneous	828,730
Contributions	-
Bond/Debt Proceeds	40,000
Use/(Save) of Reserves	4,015,766
Transfers in from Other Funds	294,148
	294,148

Total Estimated General, Economic Development and Administration Revenues \$111,079,496

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 \$111,079,496

General Services	8,929,705
Administration Services Agency	7,160,177
Human Resources	381,210
Health and Human Services	513,379
Recreation, Parks and Cultural Affairs	2,690,845
Judicial Services	18,924,797
Law Enforcement	45,251,737
Community Development	3,304,758
Community Services Agency	482,631
Public Works	6,264,959
Marshal	4,542,537
Transfers to Other Funds	8,269,359
Capital Enhancements	115,680
Utilities and Allocated Costs	4,247,722
	4,247,722

Total Estimated General, Economic Development and Administration Expenditures & Transfers \$111,079,496

Section III Law Library Fund

There is hereby established a Law Library Fund for Cherokee County with an appropriation of \$127,500

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

Fines and Forfeitures	116,500
Charges for Services	4,000
Investment Revenue	7,000
	7,000

Total Law Library Fund Revenues \$127,500

The following disbursements are authorized for the fiscal year:

Operations	127,500
	127,500

Total Law Library Fund Expenditures \$127,500

Section IV State Forfeiture Seized Fund

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

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

Fines & Forfeitures	80,000
Total Sheriff's Forfeitures Fund Revenues	\$80,000

The following disbursements are authorized for the fiscal year:

Operations	80,000
Total Sheriff's Forfeitures Fund Expenditures	\$80,000

Section V Emergency 911 Telephone Fund

There is hereby established an Emergency 911 Telephone Fund for Cherokee County with an appropriation of \$6,041,317

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

Charges for Services	6,000,500
Use/(Save) of Reserves	30,317
Investment Income	10,000
Miscellaneous	500
Total Emergency 911 Telephone Fund Revenues	\$6,041,317

The following disbursements are authorized for the fiscal year:

Operations	6,041,317
Total Emergency 911 Telephone Fund Expenditures	\$6,041,317

Section VI Senior Services Fund

There is hereby established a Senior Services Fund for Cherokee County with an appropriation of \$1,612,249

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

Intergovernmental	751,100
Charges for Services	60,470
Contributions	12,000
Transfer in from General Fund	788,679
Total Senior Services Fund Revenues & Transfers	\$1,612,249

The following disbursements are authorized for the fiscal year:

Operations	1,612,249
Total Senior Services Fund Expenditures	\$1,612,249

Section VII Parks and Recreation Fund

There is hereby established a Parks and Recreation Fund for Cherokee County with an appropriation of \$5,763,072

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

Alcoholic Beverage Excise Tax	1,120,000
Charges for Services	2,815,975
Investment/Misc Revenue	14,935
Contributions/Donations	45,000
Sale of Assets	-
Transfer in from General Fund	1,767,162
Total Parks and Recreation Fund Revenues & Transfers	\$5,763,072

The following disbursements are authorized for the fiscal year:

Administration	907,411
Programs	817,859
Aquatic Center	1,213,037
Athletics	1,259,858
Maintenance	1,414,907
Transfers to Other Funds	150,000
Total Parks and Recreation Fund Expenditures	\$5,763,072

Section VIII Transportation Fund

There is hereby established a Transportation Fund for Cherokee County with an appropriation of \$1,712,542

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

Intergovernmental	1,059,121
Charges for Services	549,996
Transfers in from General Fund	103,425
Total Transportation Fund Revenues & Transfers	\$1,712,542

The following disbursements are authorized for the fiscal year:

Operations	1,712,542
Total Transportation Fund Expenditures	\$1,712,542

Section IX Multiple Grant Fund

There is hereby established a Multiple Grant Fund for Cherokee County with an appropriation of \$1,666,021

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

Intergovernmental	897,345
Contributions	250,000
Use/(Save) of Reserves	30,000
Transfers in from General Fund	488,676
Total Multiple Grant Fund Revenues	\$1,666,021

The following disbursements are authorized for the fiscal year:

Elections - Community Tech & Civil Life (CTCL)	250,000
FOCUS	48,000
HEAT1 - Sheriff's Office	282,240
Juvenile Justice Incentive Grant (JJIG)	150,000
SAFE Kids - Northside Hospital	25,000
Stop Violence Against Women Grant (STPVW)	101,625
Victims of Crime Act Grant (VOCA) - District Attorney's Office	401,778
Victims of Crime Act Grant (VOCA1) - Solicitor's Office	270,167
Victims of Crime Act Grant (VOCA2) - Sheriff's Office	132,211
Wellness - Cherokee Northside Hospital	5,000
Total Multiple Grant Fund Expenditures	\$1,666,021

Section X Community Development Block Grant (CDBG) Fund

There is hereby established a CDBG Fund for Cherokee County with an appropriation of \$1,215,907

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

Intergovernmental	1,215,907
Total CDBG Fund Revenues	\$1,215,907

The following disbursements are authorized for the fiscal year:

Operations	1,215,907
Total CDBG Fund Expenditures	\$1,215,907

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
Total DA Condemnation Fund Revenues	\$5,000

The following disbursements are authorized for the fiscal year:

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

Section 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
Total DA Condemnation Fund Revenues	\$30,000

The following disbursements are authorized for the fiscal year:

Operations	30,000
Total DA Condemnation Fund Expenditures	\$30,000

Section XIII Drug Abuse Training and Education (DATE) Fund

There is hereby established a DATE Fund for Cherokee County with an appropriation of \$234,153

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

Fines and Forfeitures	212,800
Investment Income	1,000
Use/(Save) of Reserves	20,353
Total DATE Fund Revenues	\$234,153

The following disbursements are authorized for the fiscal year:

Transfers to Other Funds	234,153
Total DATE Fund Expenditures & Transfers	\$234,153

Section XIV Victim Assistance Fund

There is hereby established a Victim Assistance Fund for Cherokee County with an appropriation of \$210,417

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

Fines and Forfeitures	210,417
Total Victim Assistance Fund Revenues	\$210,417

The following disbursements are authorized for the fiscal year:

Operations	210,417
Total Victim Assistance Fund Expenditures	\$210,417

Section XV DUI Court Fund

There is hereby established a DUI Court Fund for Cherokee County with an appropriation of \$609,676

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

Intergovernmental	90,700
Fines and Forfeitures	373,804
Contributions	65,000
Transfers in from Other Funds	80,172
Total DUI Court Fund Revenues & Transfers	\$609,676

The following disbursements are authorized for the fiscal year:

Operations	609,676
Total DUI Court Fund Expenditures	\$609,676

Section XVI Drug Accountability Court Fund

There is hereby established a Drug Court Fund for Cherokee County with an appropriation of \$606,314

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

Intergovernmental	320,502
Fines and Forefeitures	153,455
Use/(Save) of Reserves	24,531
Transfer in from Other Funds	107,826
Total Drug Court Fund Revenues & Transfers	\$606,314

The following disbursements are authorized for the fiscal year:

Operations	606,314
Total Drug Court Fund Expenditures	\$606,314

Section XVII Treatment Accountability Court

There is hereby established a Treatment Accountability Court Fund for Cherokee County with an appropriation of \$172,446

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

Intergovernmental	145,906
Fines and Forfeitures	3,412
Transfers in from Other Funds	23,128
Total Mental Health Court Fund Revenues	\$172,446

The following disbursements are authorized for the fiscal year:

Operations	172,446
Total Mental Health Court Fund Expenditures	\$172,446

Section XVIII Drug Screening Lab

There is hereby established a Drug Screening Lab Fund for Cherokee County with an appropriation of \$412,721

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

Charges for Services	412,721
Total Drug Screening Lab Fund Revenues	\$412,721

The following disbursements are authorized for the fiscal year:

Operations	362,721
Transfers to Other Funds	50,000
Total Drug Screening Lab Fund Expenditures	\$412,721

Section XIX Veteran's Treatment Court

There is hereby established a Veteran's Treatment Court Fund for Cherokee County with an appropriation of \$138,056

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

Intergovernmental	100,614
Fines and Forfeitures	14,000
Transfers in from Other Funds	23,442
Total Veteran's Treatment Court Fund Revenues	\$138,056

The following disbursements are authorized for the fiscal year:

Operations	138,056
Total Veteran's Treatment Court Fund Expenditures	\$138,056

Section XX Juvenile Drug Court

There is hereby established a Juvenile Drug Court Fund for Cherokee County with an appropriation of \$183,756

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

Intergovernmental	133,171
Fines and Forfeitures	1,000
Transfers in from Other Funds	49,585
Total Veteran's Treatment Court Fund Revenues	\$183,756

The following disbursements are authorized for the fiscal year:

Operations	183,756
Total Veteran's Treatment Court Fund Expenditures	\$183,756

Section XXI Fire District Fund

There is hereby established a Fire District Fund for Cherokee County with an appropriation of \$37,773,930

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

Taxes	28,422,823
Intergovernmental	7,070,000
Charges for Services	72,000
Investment Income	50,000
Use/(Save) of Reserves	2,159,107
Total Fire District Fund Revenues	\$37,773,930

The following disbursements are authorized for the fiscal year:

Fire Administration	2,891,053
Fire Marshal	857,754
Fire Fighting	31,243,629
Fire Prevention	281,977
Fire Information Technology	640,018
Fire Training	1,715,351
Transfers to Other Funds	144,148
Total Fire District Fund Expenditures	\$37,773,930

Section XXII Jail Fund

There is hereby established a Jail Fund for Cherokee County with an appropriation of \$837,783

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

Fine and Forfeitures	417,000
Investment Income	2,500
Use/(Save) of Reserves	418,283

Total Jail Fund Revenues \$837,783

The following disbursements are authorized for the fiscal year:

Operations	837,783
------------	---------

Total Jail Fund Expenditures \$837,783

Section XXIII Sheriff's Commissary Fund

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

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

Charges for Services	800,000
----------------------	---------

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

The following disbursements are authorized for the fiscal year:

Operations	800,000
------------	---------

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

Section XXIV Federal Forfeiture Seized Fund

There is hereby established a Federal Forfeiture Seized Fund for Cherokee County with an appropriation of \$140,000

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

Fines and Forfeitures	140,000
-----------------------	---------

Total Confiscated Asset Fund Revenues \$140,000

The following disbursements are authorized for the fiscal year:

Operations	140,000
------------	---------

Total Confiscated Asset Fund Expenditures \$140,000

Section XXV Hotel and Motel Tax Fund

There is hereby established a Hotel and Motel Tax Fund for Cherokee County with an appropriation of \$255,000

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

Taxes	255,000
-------	---------

Total Hotel and Motel Tax Fund Revenues \$255,000

The following disbursements are authorized for the fiscal year:

Payments to Other Agencies	65,000
Transfers to Other Funds	190,000

Total Hotel and Motel Tax Fund Expenditures & Transfers \$255,000

Section XXVI Impact Fee Fund

There is hereby established an Impact Fee Fund for Cherokee County with an appropriation of \$5,686,096

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

Intergovernmental	122,447
Charges for Services	1,817,603
Investment Income	50,000
Use/(Save) of Reserves	3,696,046

Total Impact Fee Fund Revenues \$5,686,096

The following disbursements are authorized for the fiscal year:

Operating	175,268
Capital	410,828
Intergovernmental	100,000
Transfers to Other Funds	5,000,000

Total Impact Fee Fund Expenditures \$5,686,096

Section XXVII SPLOST V

There is hereby established a SPLOST V Fund for Cherokee County with an appropriation of \$38,113

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

Investment Income	5,000
Use/(Save) of Reserves	33,113
Total SPLOST V Fund Revenues	\$38,113

The following disbursements are authorized for the fiscal year:

Fire and ES (Computer Systems)	26,281
Roads	11,832
Total SPLOST V Fund Expenditures	\$38,113

Section XXVIII SPLOST 2012

There is hereby established a SPLOST 2012 Fund for Cherokee County with an appropriation of \$20,535,762

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

Investment Income	200,000
Use/(Save) of Reserves	18,335,762
Transfers in from Other Funds	2,000,000
Total SPLOST 2012 Fund Revenues	\$20,535,762

The following disbursements are authorized for the fiscal year:

Sheriff - Jail	100,762
Public Works	15,435,000
Parks and Recreation	5,000,000
Total SPLOST 2012 Fund Expenditures	\$20,535,762

Section XXIX SPLOST 2018

There is hereby established a SPLOST 2018 Fund for Cherokee County with an appropriation of \$59,488,827

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

Taxes	48,350,000
Intergovernmental	4,441,073
Investment Income	50,000
Miscellaneous Revenues	500,000
Use/(Save) of Reserves	3,147,754
Transfers in from Other Funds	3,000,000
Total SPLOST 2018 Fund Revenues	\$59,488,827

The following disbursements are authorized for the fiscal year:

Due to Cities	13,355,000
General Admin/Facilities	691,000
Information Technology	349,000
Fire and ES (Facilities/Equipment)	7,160,000
Public Works/Roads and Bridges	14,819,558
Parks and Recreation (Site Improvements)	600,000
Marshal (Vehicles)	220,000
Sheriff (Jail Expansion)	13,513,967
Sheriff (Vehicles/Equipment/Bldgs)	4,500,000
Courts (Justice Center Expansion)	600,000
E-911 (Communications/Radio Project)	2,898,302
Transportation Infrastructure, Facilities & Equipment (CATS)	82,000
Airport	200,000
Economic Development (Land Acquisition)	500,000
Total SPLOST 2018 Fund Expenditures	\$59,488,827

Section XXX Resource Recovery Fund

There is hereby established a Resource Recovery Fund for Cherokee County with an appropriation of \$823,585

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

Rents and Royalties	142,236
Transfers in from Other Funds	681,349
Total Resource Recovery Fund Revenues & Transfers	\$823,585

The following disbursements are authorized for the fiscal year:

Debt Service Payments	823,585
Total Resource Recovery Fund Expenditures	\$823,585

Section XXXI Debt Service Fund

There is hereby established a Debt Service Fund for Cherokee County with an appropriation of \$6,338,191

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

Taxes	5,942,786
Investment Income	10,000
Miscellaneous Revenues	140,000
Use/(Save) of Reserves	245,405
Total Debt Service Fund Revenues	\$6,338,191

The following disbursements are authorized for the fiscal year:

Debt Service Payments	6,338,191
Total Debt Service Fund Expenditures	\$6,338,191

Section XXXII Conference Center Fund

There is hereby established a Conference Center Fund for Cherokee County with an appropriation of \$511,437

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

Charges for Services	260,000
Miscellaneous Sources	8,437
Use/(Save) of Reserves	53,000
Transfers in from Other Funds	190,000
Total Conference Center Fund Revenues & Transfers	\$511,437

The following disbursements are authorized for the fiscal year:

Operations	511,437
Total Conference Center Fund Expenditures	\$511,437

Section XXXIII Emergency Medical Services Fund

There is hereby established an Emergency Medical Services Fund for Cherokee County with an appropriation of \$13,985,068

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

Charges for Services	9,000,000
Use/(Save) of Reserves	545,000
Transfers in from Other Funds	4,440,068
Total Emergency Medical Fund Services Revenues & Transfers	\$13,985,068

The following disbursements are authorized for the fiscal year:

EMS Administration	776,812
EMS Operations	13,208,256
Total Emergency Medical Services Fund Expenditures	\$13,985,068

Section XXXIV Insurance and Benefits Fund

There is hereby established an Insurance and Benefits Fund for Cherokee County with an appropriation of \$23,158,352

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

Internal Service Charges	22,118,938
Miscellaneous Revenues	950,000
Use/(Save) of Reserves	89,414
Total Insurance and Benefits Fund Revenues	\$23,158,352

The following disbursements are authorized for the fiscal year:

Operations	23,158,352
Total Insurance and Benefits Fund Expenditures	\$23,158,352

Section XXXV Fleet Maintenance Fund

There is hereby established a Fleet Maintenance Fund for Cherokee County with an appropriation of \$1,887,160

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

Charges for Services	1,847,360
Miscellaneous Revenue	1,800
Use/(Save) of Reserves	38,000
Total Fleet Maintenance Fund Revenues	\$1,887,160

The following disbursements are authorized for the fiscal year:

Operations	1,887,160
Total Fleet Maintenance Fund Expenditures	\$1,887,160

Section XXXVI TOTAL CHEROKEE COUNTY BUDGET FY 2021:

External Funding Sources	\$271,278,096
Use/(Save) of Reserves	\$32,881,851
Total External Funding Sources & Reserves	\$304,159,947
Total Expenditures	\$304,159,947
Total Transfers In	\$14,037,660
Total Transfers Out	\$14,037,660

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 6th day of Oct., 2020.

CHEROKEE COUNTY BOARD OF COMMISSIONERS

[Signature]
Harry Johnston, Chairman, Board of Commissioners

ATTEST:

[Signature]

Christy Black, County Clerk



Introduction

This section presents the County Manager's Budget Message, The County's Strategic Blueprint and Long-Term Financial Plan.

MISSION STATEMENT



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

OUR GOAL:

To preserve the Beauty, Unique Character, and Desirability of the Community where we live, work, and play.

OUR PROMISE:

Listen to you; Respect your Rights; & Represent you with the highest standards of Ethics and Integrity.

OUR COMMITMENT:

Service Excellence & Continuous Improvement;

Accelerate Infrastructure Improvements;

State-of-the-art Public Safety facilities, training, and personnel;

Fiscal Responsibility & Conservative Planning to maintain lowest tax rates in ARC - Metro Atlanta.

October 1, 2020

Chairman and Members of the Board of Commissioners:

I am pleased to present to you the Annual Budget for FY2021. The development of the FY2021 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 FY2021 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 FY2021 budget, which totals \$297.6 million – a decrease of \$2.3 million, or – 0.8%. The budget decrease is due to a decrease in capital spending of \$19.8 million and an increase in operational spending of \$18.1million.

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.

**FY2021 BUDGET
ACCOMPLISHMENTS**

TAXPAYER RELIEF

- General Fund tax rate lowered from 5.216 to 5.212
- Fire District slight tax rate increase from 3.269 to 3.292
- Park Bond tax rate lowered from 0.480 to 0.461

HEALTHY CASH BALANCE

- Major Operating Cash reserves are 27% of Major Operating Expenditures

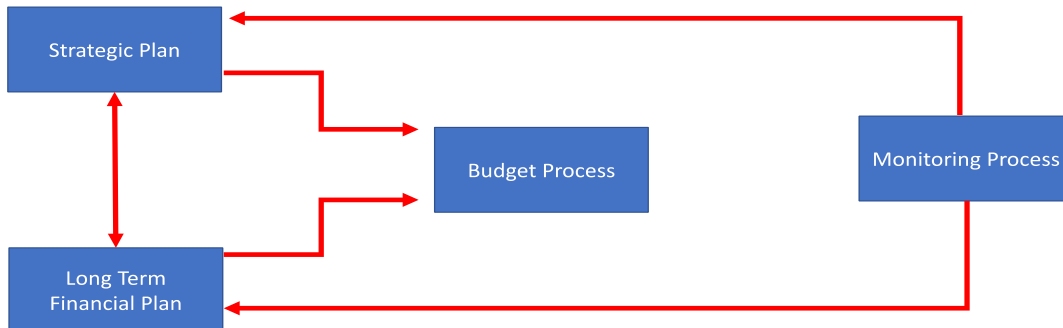
**COMPETITIVE COMPENSATION &
BENEFITS**

- Public Safety 8% Salary Market Adjustment, Non Public Safety 4% Salary Market Adjustment
- No increase in healthcare costs to employees

CAPITAL INVESTMENT COMMITMENT

- The investment in technology and projects that increase public safety represents 49% of the Capital Budget at \$32.3M
- The investment in Transportation and Infrastructure account for 38.4% of the Capital Budget at \$25M

The Complete Planning Framework



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

The following is a discussion of the FY2021 Key Budget Assumptions, which includes revenue and expenditures projections, the use of fund balances, and key budget issues.

FY2021 Key Budget Assumptions

➤ Expenditures

- **Market Wage Adjustment** – In order to maintain a competitive compensation package, Public Safety employees will receive an 8% increase and Non-Public safety employees will receive a 4% increase in pay totaling \$6.7M.
- **New Positions** - Forty-two new positions are included in FY2021 for a total of \$1.7M.
- **Health Care Costs** – The continuing rise in Health care costs require an increase of \$5.1M to the FY2021 budget.
- **Capital Accounts** – Capital projects are budgeted to have a decrease in spending of \$19.7M as we near the end of spending from the 2012 SPLOST program.
- **Debt payments** - No early RRDA principal Bond payments scheduled in the FY2021 budget, accounting for a savings of \$2M over the prior year budget.

➤ Revenue

- **Property Taxes** - Due to the impact of COVID-19, it was determined that citizens should not receive a millage rate increase for the FY2021 budget. The M&O rate decreased from 5.216 to 5.212. The growth in the County will see property tax revenue increase \$5.8M for the FY2021 budget.
- **Motor Vehicle/TAVT tax** - The TAVT tax receipts will see a \$3M increase over the prior year budget, which is due to growth, and the new tax sharing formula implemented by the State of Georgia.
- **SPLOST Revenue** - The FY2021 budget for SPLOST receipts is an increase of \$5.3M over the prior budget. The FY2021 growth rate based on an average of the last 5 years growth rate.
- **Insurance Premium Tax** - The Insurance Premium tax is budgeted for an increase of \$1M over the FY2020 budget.

➤ Use of Fund Balances

- **General Fund** - The General Fund budgeted to use \$4.2M of its available fund balance, which is an increase of \$200k over the FY2020 Budget. The forecasted FY2020 fund balance is a healthy \$45.8M.
- **Fire Fund** – The Fire Fund budgeted to use \$2.2M of its available fund balance, which is an increase of \$1.6M over the FY2021 Budget. The forecasted FY2020 fund balance is \$9M

➤ Key Budget Issues

- **Use of Fund Balance Reserves** - The FY2021 reflects the usage of fund balance in both the General Fund and the Fire Fund. The use of reserves has been budgeted in prior years but excess revenues and management of expenditures has prevented the actual use of reserves. The fund balances in the General Fund and the Fire Fund have healthy balances. A key budget issue to monitor in the FY2021 budget is the actual amount of fund balance that will have to be used for operations.

- **Health Care Costs** – The FY2021 budget has budgeted a \$5.1M increase in health costs, which is a 16% increase of actual costs in FY2020. The 16% increase should be enough to cover historical increases but the uncertainty of the pandemic health care costs is still an unknown.
- **Economic Impact on Revenue Sources** - The COVID-19 pandemic could have an adverse effect on the following revenue sources. The FY2021 budget reflects conservative estimates for these Revenue Sources but the uncertainty of the pandemic is an item that could produce Revenue shortfalls.
 - TAVT
 - SPLOST
 - Judicial
 - Parks & Rec

Strategic Goals and Initiatives

The FY2021 budget supports the four pillars of the Five Year Strategic Blueprint, which are:

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

DID YOU KNOW?

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

Cherokee County has the second lowest number of employees per capital in the Metro-Atlanta Region at 5.56

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 an eight-percent (8%) market salary adjustment for Public Safety employees and a four-percent (4%) market salary adjustment for Non-Public Safety employees resulting in an increase in the budget totaling \$6.7 million. In addition to salary related increases, the budget provides an additional 42 full-time employees at a cost of \$1.7 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 FY2021 budget includes the following Public Safety Capital Projects:

- \$5.4M for the renovation of existing stations and the construction of two new Fire Stations.
- \$1.3M for the purchase of ambulances and support vehicles.
- \$13.6M for the Jail Expansion project, which will add an additional 512 beds to the Jail.
- \$3.2M for the purchase of additional law enforcement vehicles to support the Sheriff's office and the Marshal's office.
- \$1.5M for body cameras and \$1M for MDT's
- \$2.9M for 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 the addition of (11) firefighting personnel, (7) EMS personnel and (14) Sheriff ADC/Jail positions.

Recreation & Parks

Cherokee County voters approved a \$90 million park bond in 2008 to create open space, enhance, expand recreational, and park facilities. The FY2021 budget includes funds to begin the planning and construction of the LB Ahrens Community Center.

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 FY2021 capital budget includes \$34.8 million to fund various transportation projects, which accounts for 41.6% of the total Capital Budget spend in 2021.

DID YOU KNOW?

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

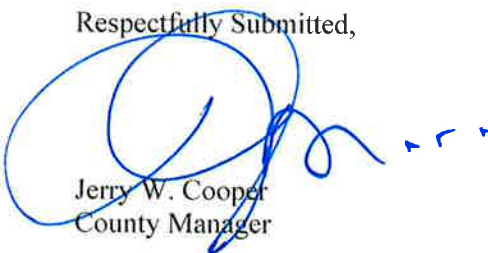
Visitors - 3.28 Million People visited our parks & facilities and participated in our programs

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

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 2020, the FY2021 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”

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



Cherokee County Government

1130 Bluffs Parkway
Canton, Georgia 30114

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 & 2nd Lowest Tax Burden in Atlanta Region
- Cherokee 75 Corporate Park (Adidas, Inalfa Roof Systems, ThyssenKrupp, & Jaipur Living)
- Fire Public Protection Rating 3/3y
- 2nd 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**

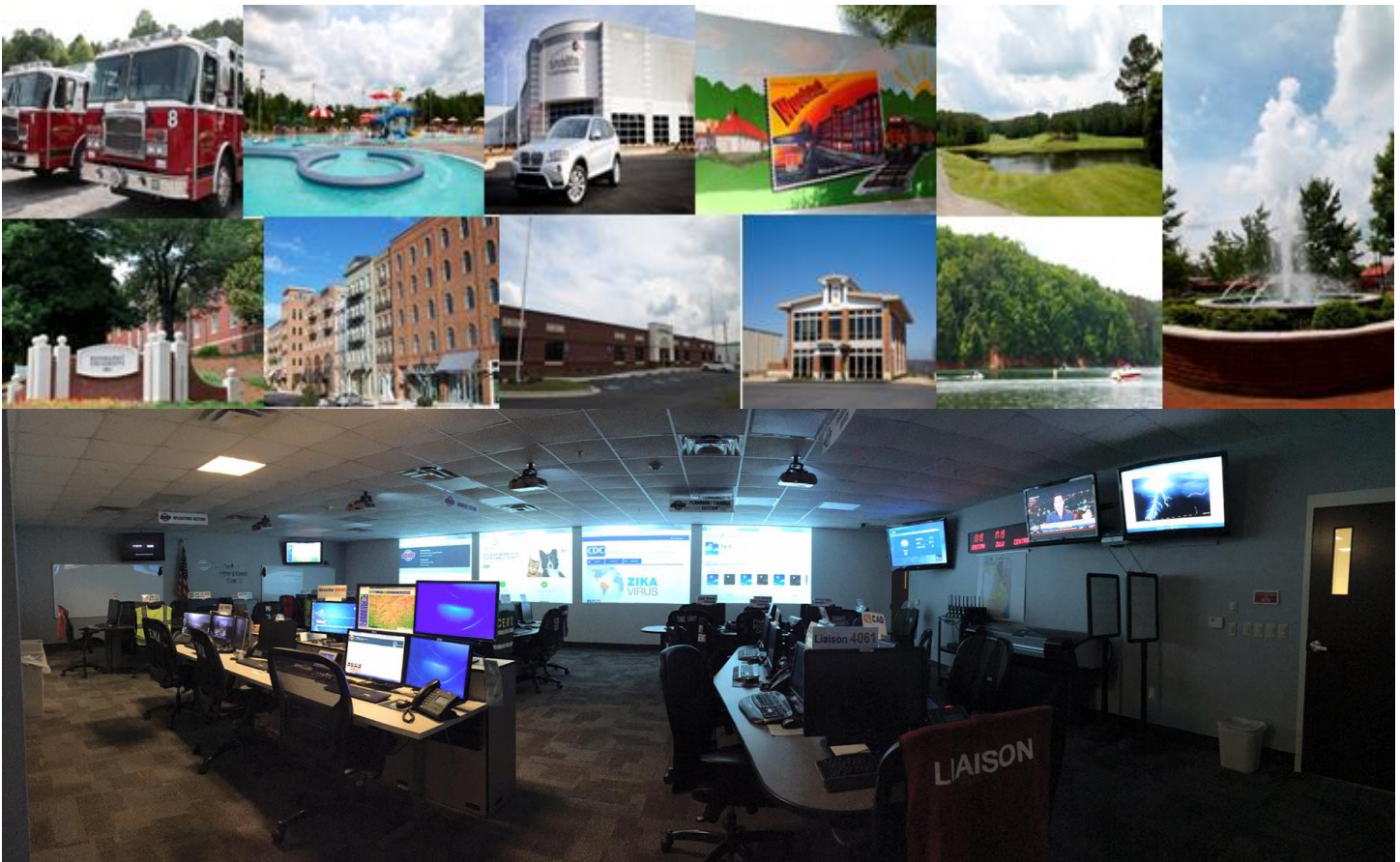


Mission, Vision & Values

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>To build community trust through humility, honesty and transparency</p> <p>Deliver exceptional service with an engaged workforce that effectively manages public assets</p>	<p>#1- Excellence in Government</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"> Promote financial integrity by effectively and efficiently managing public assets Attract, develop and retain a diverse, high-performing workforce with the highest standards of professionalism, ethics and integrity Understand and respond appropriately to customers’ needs with effective, collaborative solutions to maximize positive outcomes and leverage resources Build a safe work environment and minimize risks associated with security and integrity of assets and information
<p>To ensure the safety of our residents in regards to crime, emergencies, and inclement weather</p> <p>Partner with residents to provide a safe and secure community through prevention, readiness, and professional response</p>	<p>#2- Safety and Security</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"> Enhance community preparedness Invest in high performing public safety services Reduce incidents that result in injury, death and property damage and that negatively impact county resources Invest in technology and projects that increase public safety
<p>To keep Economic Development a #1 priority</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>#3- Economic Prosperity</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"> Streamline requirements for starting and operating a business so as to expand business retention and recruitment activities Support and invest in workforce development Continue with advanced marketing and communication endeavors Grow and cultivate innovation and entrepreneurship Establish a dynamic quality of place
<p>To remain proactive in conserving the environment for our residents</p> <p>Enrich quality of life, preserve natural resources and enhance community attractiveness through stewardship of the natural and built environment</p>	<p>#4- Environmental Stewardship</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"> Facilitate quality and well planned communities which respect the natural environment Adopt a collaborative approach to community revitalization Provide an innovative, safe and lasting public infrastructure based on best practices Support solutions to problems that are smart, efficient, fiscally responsible and economically sound



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.

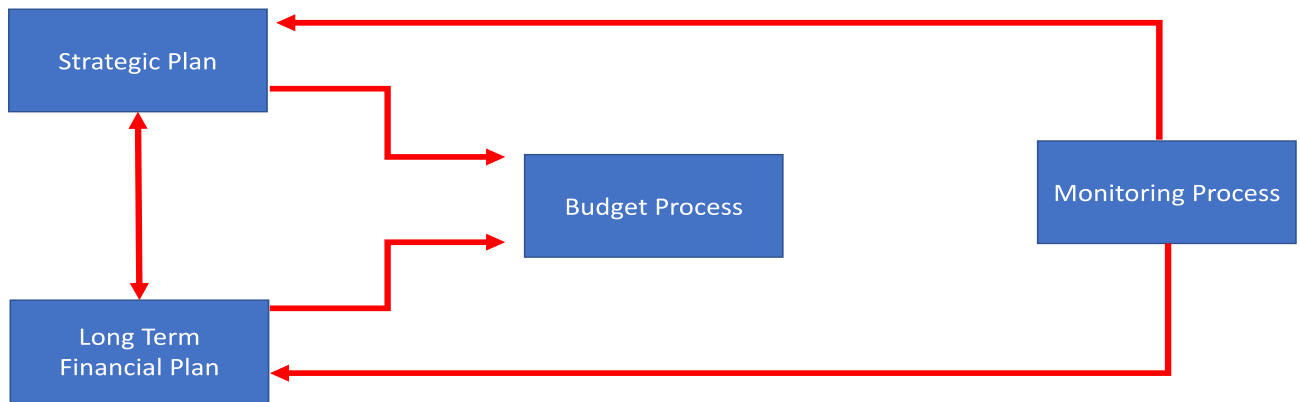
Long-term financial planning emphasizes the long-term effects of decisions made today. Long-term financial planning will enable Commissioners to consider both short-term funding and long-range financial sustainability when considering new programs for the citizens of Cherokee County.

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.

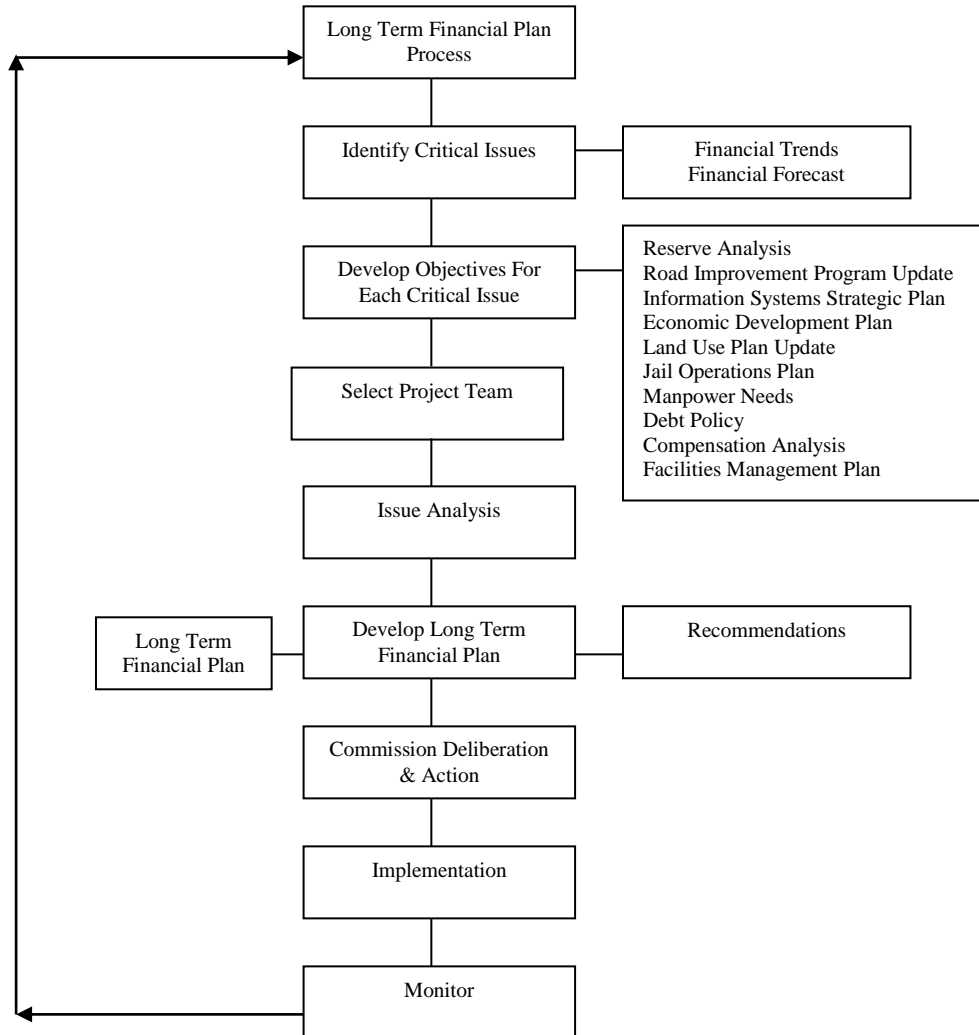


Figure 2

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:

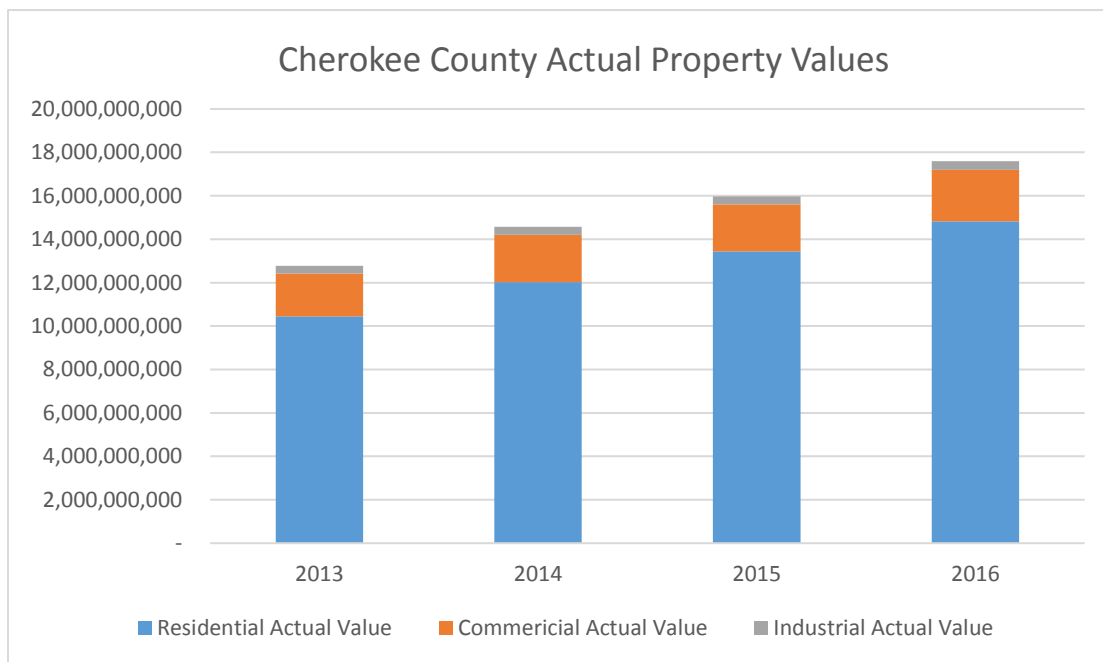
1. Property Valuations
2. Building Permits
3. Population and per Capita Personal Income
4. Employment Base

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.

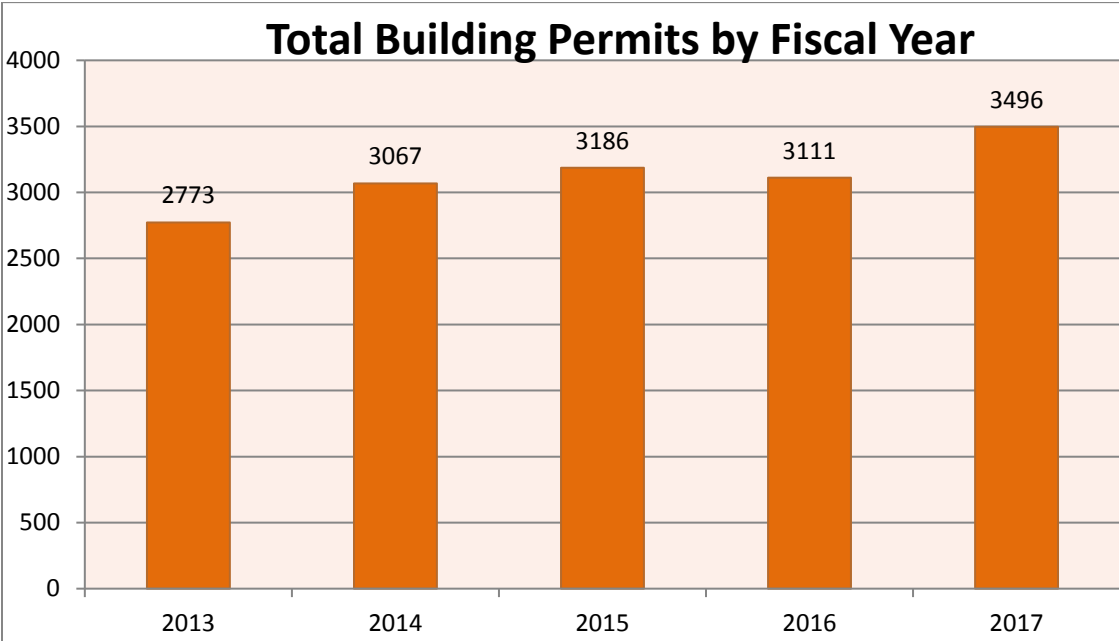
Building Permits

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.

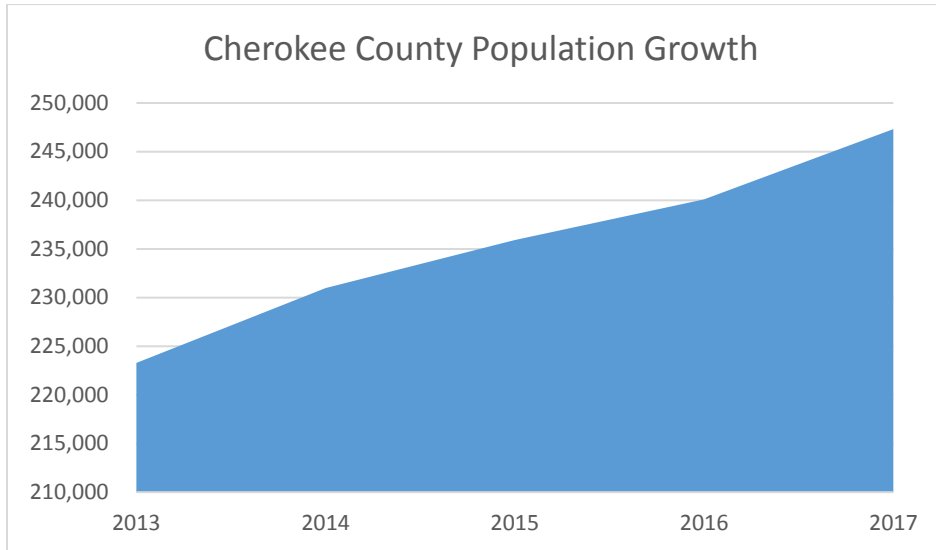
The chart below reflects the total number of building permits by Fiscal Year. We are in the process of further dissecting this data to breakout the types of building permits issued. This will give us greater insight into newly-constructed homes.



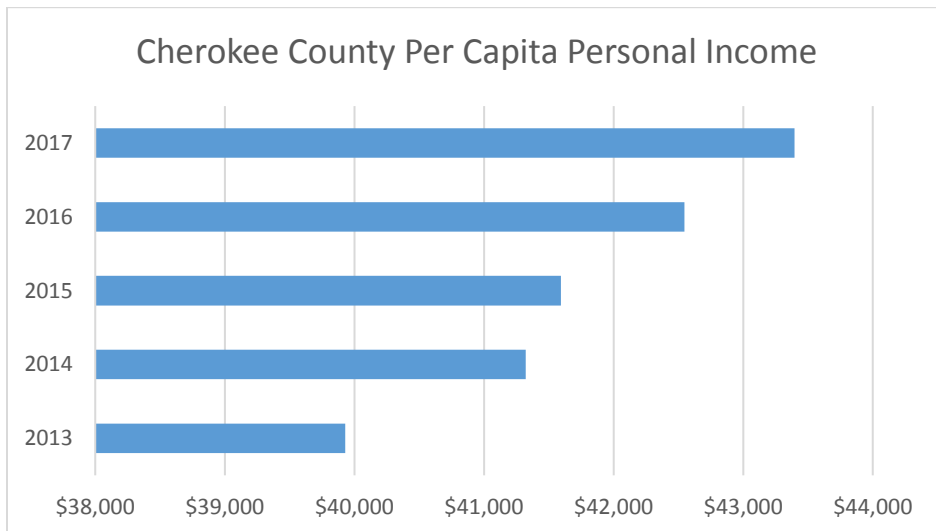
Analysis: Cherokee County continues to see an increase in the issuance of building permits which translates into continued construction growth in the county which has a favorable impact on jobs, property values, and property taxes.

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

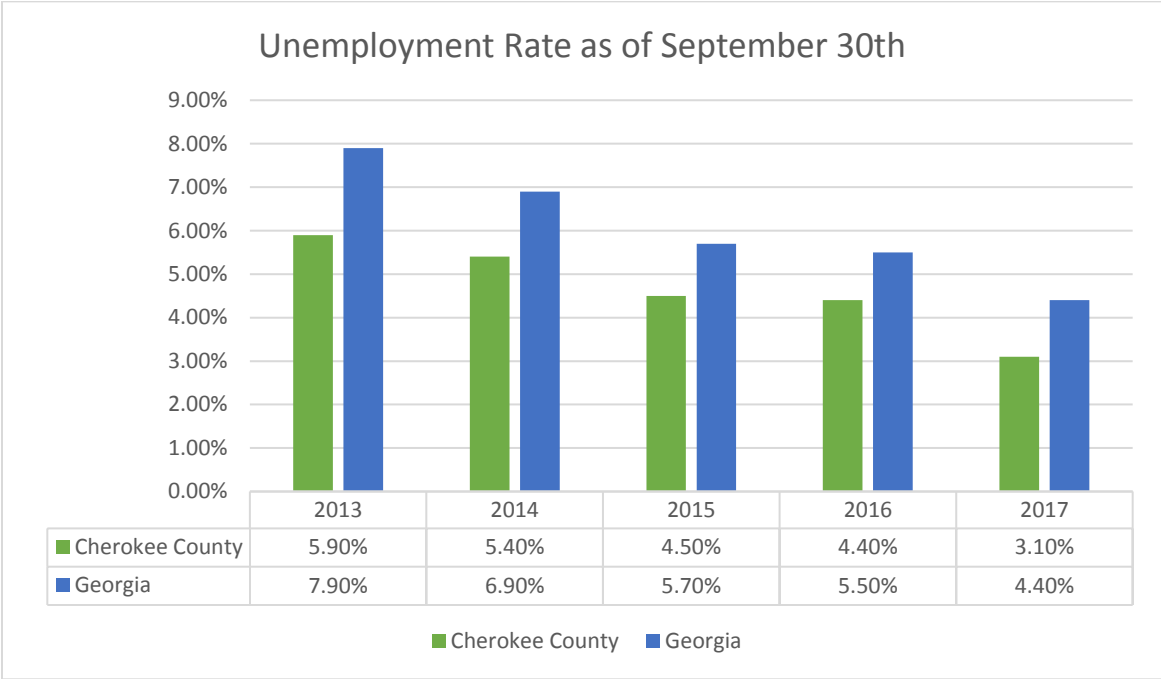


Source: Bureau of Labor Statistics

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

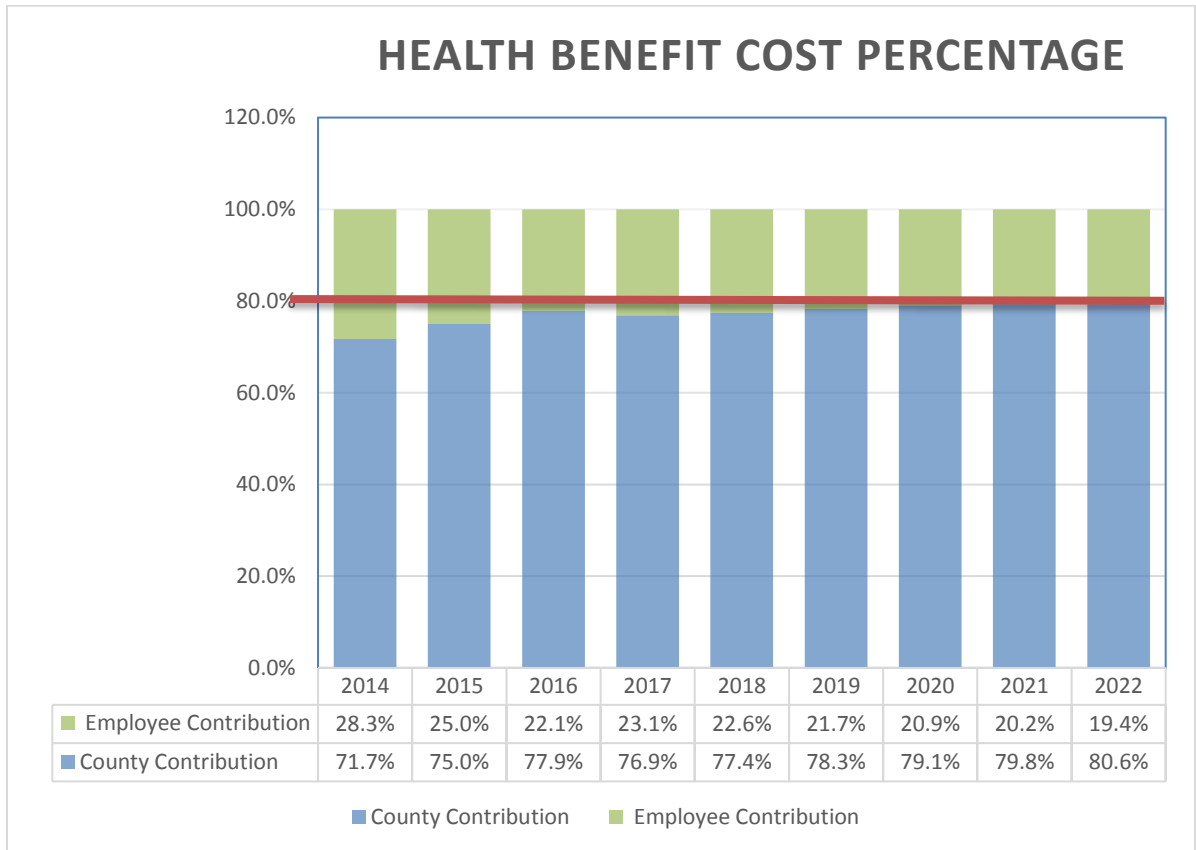
Finance will develop a financial dashboard that will evaluate Cherokee County’s rating as it pertains to each of the above categories while comparing the results with peer county’s that have attained the AAA rating.

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.

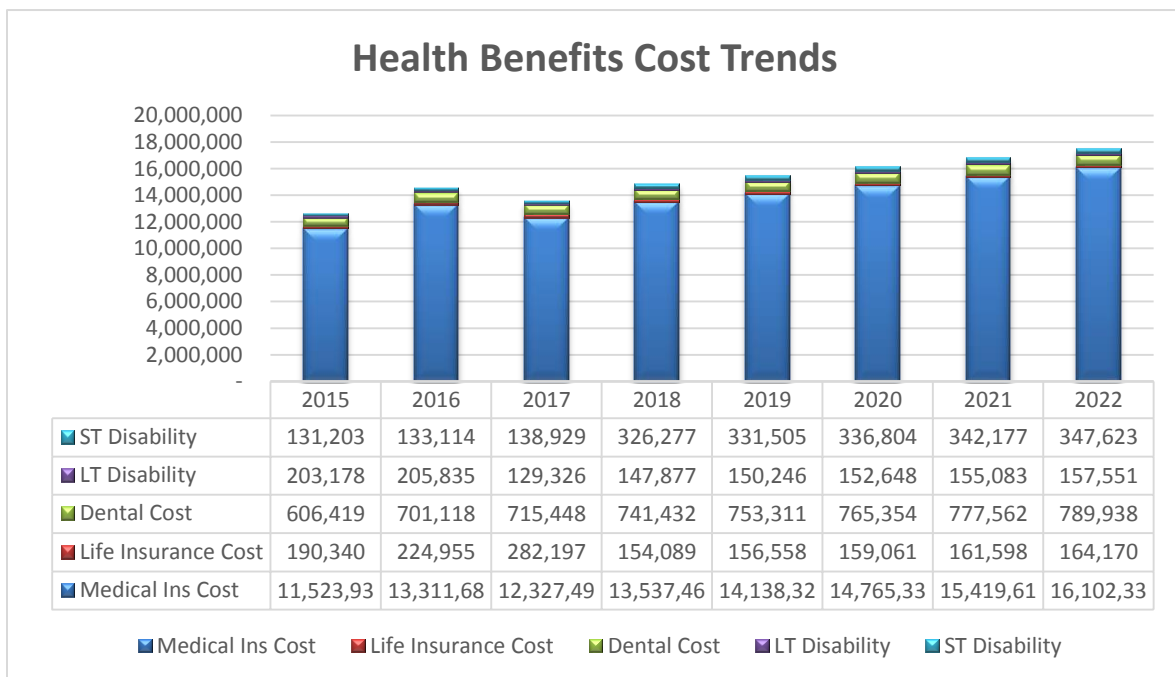
5. **County/Employee Health Contribution Percentage** – The Counties Contribution percentage of employee health coverage has increased from 71.7% in 2014 to 76.9% in 2017. A policy should be put in place that states that the maximum contribution percentage that the County will contribute is 80% of the 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
Forecasting Inputs							
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
Forecasting Inputs							
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

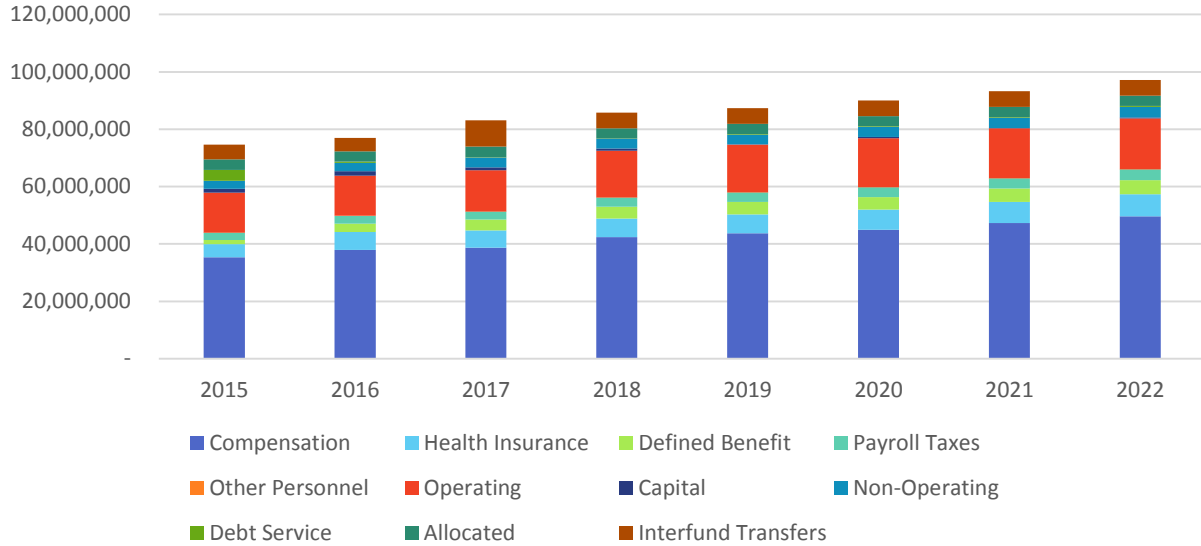
Major Operating Funds

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

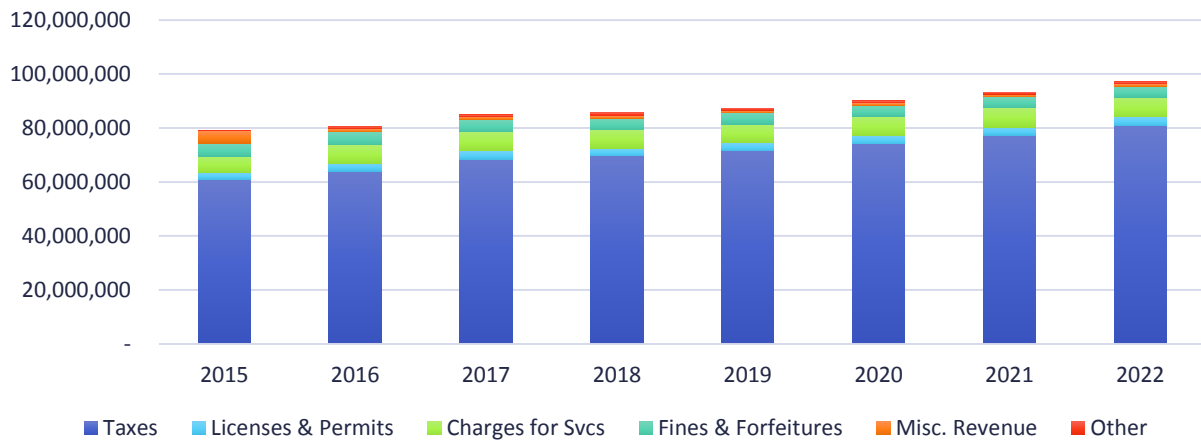
**General Fund
Consolidated Statement**

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

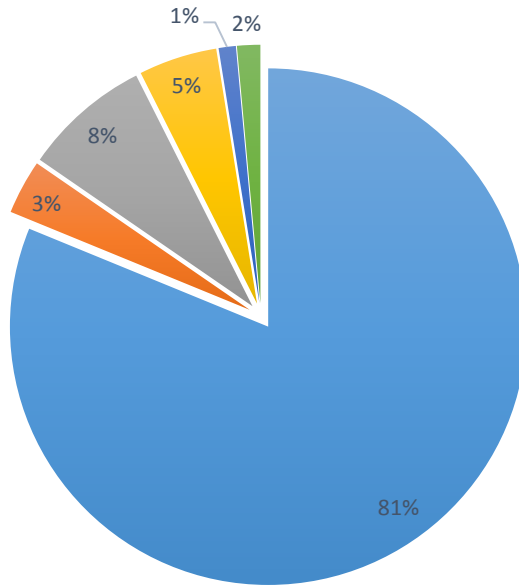
General Fund Expenditures



General Fund Revenues

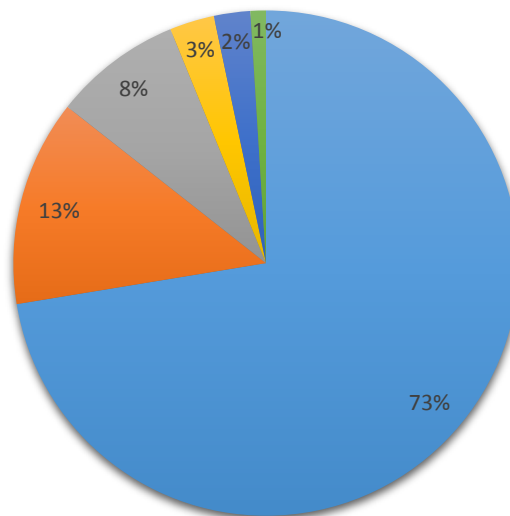


2018 General Fund Budgeted Revenue

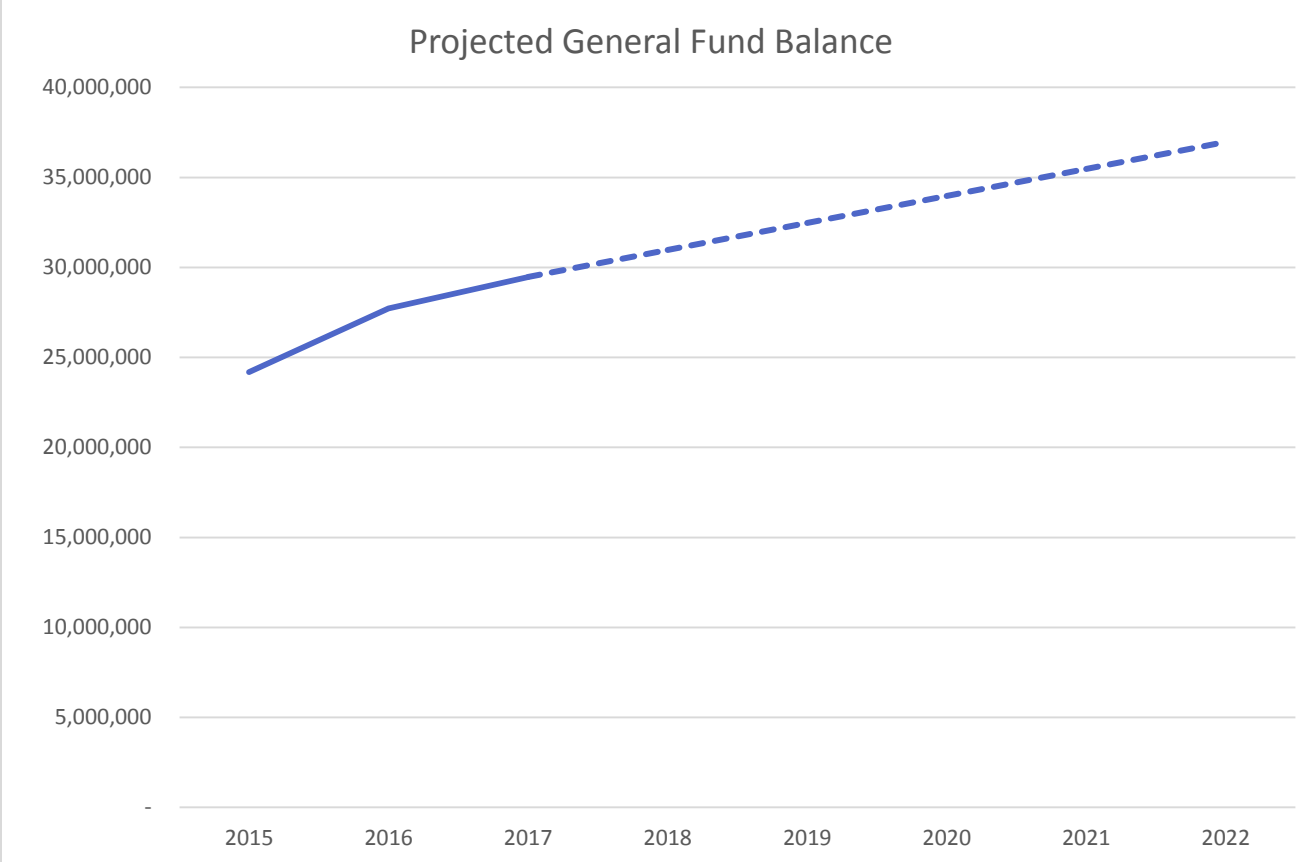


■ Taxes ■ Licenses & Permits ■ Charges for Svcs ■ Fines & Forfeitures ■ Misc. Revenue ■ Other

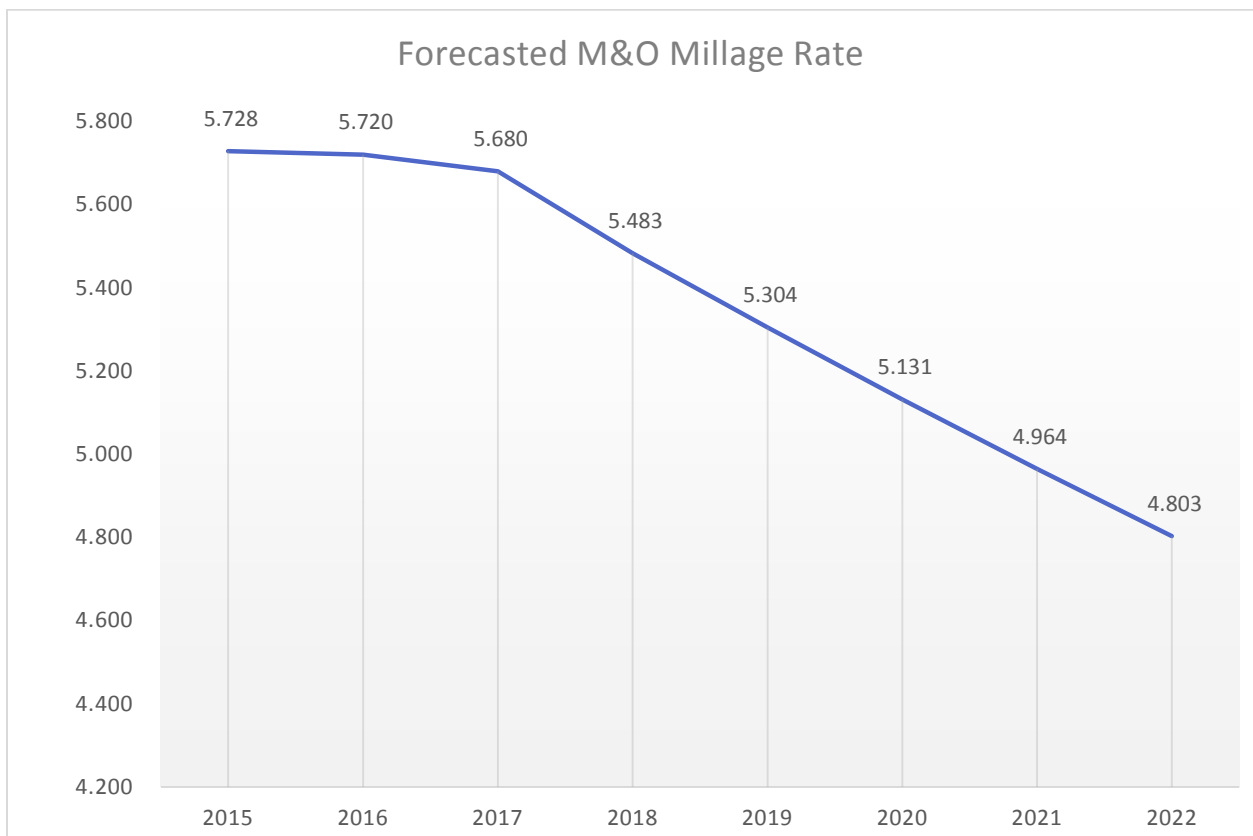
2018 Budgeted Tax Revenue by Type



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

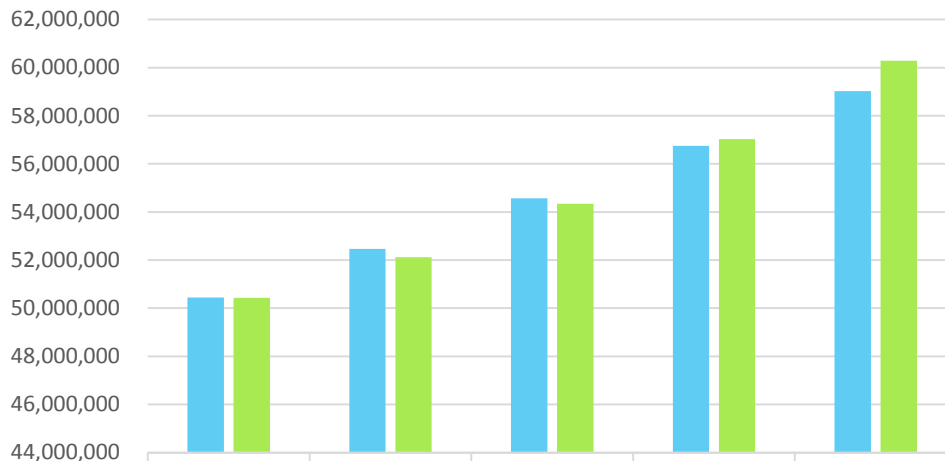


	2016	2017	2018	2019	2020	2021	2022
Forecasting Inputs							
Inflation	4.97%	3.07%	3.73%	3.5%	3.5%	3.5%	3.5%
Growth	1.17%	3.56%	4.71%	4.0%	4.0%	4.0%	4.0%
Total Digest Change	6.14%	6.63%	8.43%	7.5%	7.5%	7.5%	7.5%



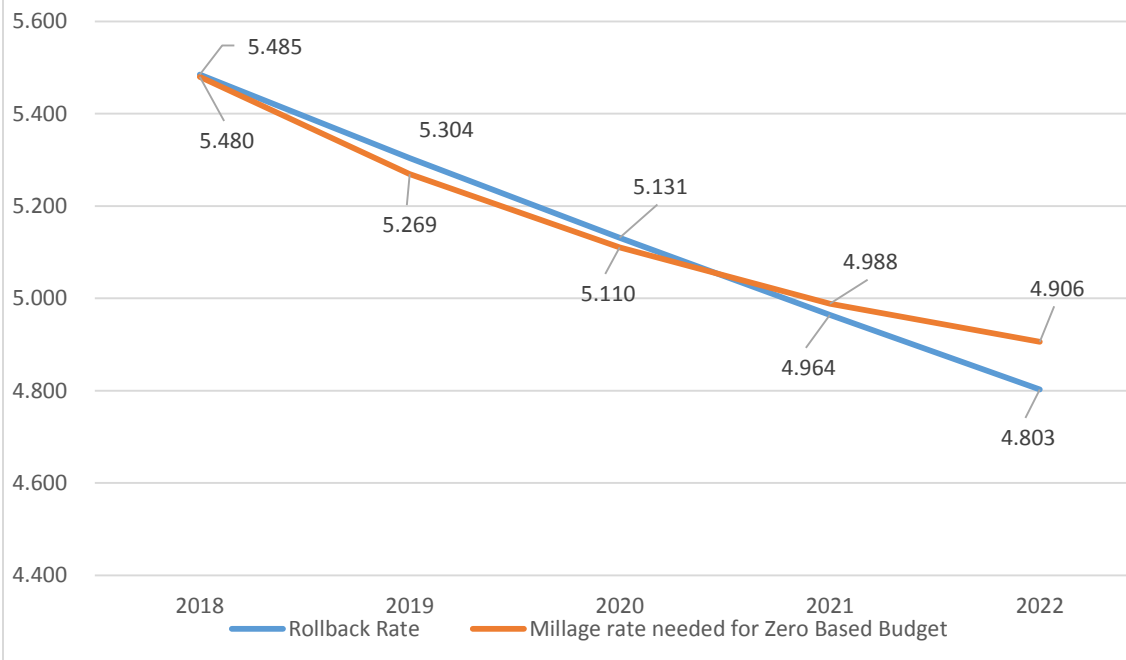
The Millage rate Model shows a continually decline in the Millage Rate for 2018-2022 at a growth rate of 4%. If the growth rate does not achieve the 4%, we could see an increase in the Millage Rate for the forecasted years.

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	2018 Budget				Variance to 2018 Proposed Budget				
	General	Fire	Debt Svc	Total	General	Fire	Debt Svc	Total	1% Change
45.61%	6,108,280	1,237,120	386,600	7,732,000	708,280	337,120	161,600	1,207,000	
44.61%	6,006,539	1,216,514	380,161	7,603,214	606,539	316,514	155,161	1,078,214	128,786
43.61%	5,904,798	1,195,908	373,721	7,474,427	504,798	295,908	148,721	949,427	128,787
42.61%	5,803,056	1,175,303	367,282	7,345,641	403,056	275,303	142,282	820,641	128,786
41.61%	5,701,315	1,154,697	360,843	7,216,855	301,315	254,697	135,843	691,855	128,786
40.61%	5,599,574	1,134,091	354,403	7,088,068	199,574	234,091	129,403	563,068	128,787
39.61%	5,497,832	1,113,485	347,964	6,959,281	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%	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

**EMS 911 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	4,511,736	4,652,957	4,509,799	4,585,000	4,599,191	4,613,594	4,628,212	4,643,045
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	561	2,576	7,260	2,000	2,000	2,000	2,000	2,000
Misc. Revenue	20	196	-	500	500	500	500	500
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	2,000	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	236,810	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Total Revenue	4,512,317	4,655,729	4,519,059	4,824,310	4,601,691	4,616,094	4,630,712	4,645,545
Compensation	2,528,142	2,685,596	2,697,605	2,857,681	2,943,411	3,031,714	3,122,665	3,216,345
Health Insurance	276,654	366,323	331,763	338,889	351,234	366,792	378,226	385,364
Defined Benefit	143,124	215,821	265,875	279,657	288,047	296,688	305,589	314,756
Payroll Taxes	180,884	193,469	194,311	213,136	225,171	231,926	238,884	246,050
Other Personnel	5,940	-	-	-	-	-	-	-
Operating	377,090	327,217	363,350	440,238	451,378	462,799	474,509	486,516
Capital	6,596	61,116	95,285	77,000	-	-	-	-
Non-Operating	272,539	195,681	148,094	250,000	255,431	260,980	266,649	272,441
Debt Service	-	-	-	-	-	-	-	-
Allocated	302,958	325,095	315,533	367,709	357,461	347,499	337,815	328,401
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	4,093,927	4,370,318	4,411,816	4,824,310	4,872,133	4,998,398	5,124,337	5,249,874
Fund Balance Goal					380,000	390,000	495,000	600,000
Net Operating Inc/(De	418,390	285,411	107,243	-	109,558	7,697	1,375	(4,328)
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
InterGovt	680,336	643,671	712,474	674,502	674,502	674,502	674,502	674,502
Charges for Svcs	16,443	14,583	26,690	13,000	13,000	13,000	13,000	13,000
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	9,215	9,471	10,881	10,000	10,000	10,000	10,000	10,000
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	31,509	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	443,163	493,237	551,980	601,172	601,172	601,172	601,172	601,172
Total Revenue	1,149,157	1,160,962	1,333,534	1,298,674	1,298,674	1,298,674	1,298,674	1,298,674
Compensation	599,898	591,055	627,921	692,186	728,816	750,680	773,200	796,396
Health Insurance	47,616	72,451	76,609	78,452	90,317	94,318	97,258	99,093
Defined Benefit	31,547	41,218	54,021	56,212	59,187	60,962	62,791	64,675
Payroll Taxes	43,900	43,040	45,725	52,936	55,754	57,427	59,150	60,924
Other Personnel	-	-	-	-	-	-	-	-
Operating	349,276	323,961	301,034	319,298	315,782	312,305	308,867	305,466
Capital	-	-	31,540	16,052	-	-	-	-
Non-Operating	-	15,886	-	-	-	-	-	-
Debt Service	-	-	3,616	7,524	-	-	-	-
Allocated	73,053	70,573	71,565	76,014	75,586	75,159	74,736	74,315
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	1,145,290	1,158,184	1,212,031	1,298,674	1,325,442	1,350,852	1,376,002	1,400,870
Fund Balance Goal					30,000	55,000	80,000	105,000
Net Operating Inc/(De	3,867	2,778	121,503	-	3,232	2,822	2,672	2,804
Fund Balance	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
Taxes	1,029,826	1,056,461	1,087,573	1,066,000	1,072,357	1,072,357	1,072,357	1,072,357
Licenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	2,372,768	2,522,873	2,433,863	2,596,300	2,695,918	2,695,918	2,695,918	2,695,918
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	17,717	13,789	14,482	13,600	13,600	13,600	13,600	13,600
Contributions	30,000	35,215	40,000	40,000	13,600	13,600	13,600	13,600
Sale of Assets	4,500	-	-	8,000	8,000	8,000	8,000	8,000
Bond/Debt Proceeds	-	-	117,979	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	903,943	1,065,369	1,148,714	1,364,392	1,364,392	1,364,392	1,364,392	1,364,392
Total Revenue	4,358,754	4,693,707	4,842,611	5,088,292	5,167,867	5,167,867	5,167,867	5,167,867
Compensation	1,885,682	1,857,165	1,940,335	2,147,790	2,212,224	2,278,590	2,346,948	2,417,357
Health Insurance	214,845	283,975	262,512	254,756	260,917	272,474	280,968	286,270
Defined Benefit	69,641	98,285	130,305	143,181	147,476	151,901	156,458	161,151
Payroll Taxes	137,097	135,309	142,045	164,296	169,235	174,312	179,542	184,928
Other Personnel	-	-	-	-	-	-	-	-
Operating	1,519,490	1,494,985	1,503,857	1,525,945	1,526,860	1,527,775	1,528,690	1,529,606
Capital	-	-	322,744	-	2,350,000	5,475,000	10,302,500	6,272,500
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	6,786	27,203	29,923	32,916	36,207	39,828
Allocated	665,305	616,542	664,617	725,121	736,689	748,441	760,381	772,511
Interfund Transfers	-	-	-	100,000	100,000	100,000	100,000	100,000
Total Expenditures	4,492,060	4,486,261	4,973,201	5,088,292	7,533,324	10,761,408	15,691,693	11,764,151
Fund Balance Goal					2,400,000	5,600,000	10,525,000	6,600,000
Net Operating Inc/(De)	(133,306)	207,446	(130,590)	-	34,543	6,459	1,174	3,716
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	309,488	495,922	110,444	445,427	445,427	445,427	445,427	445,427
Charges for Svcs	354,474	356,086	331,458	417,500	433,715	451,018	469,510	489,303
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	8,305	-	2,339	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	198,910	236,408	257,532	396,024	396,024	396,024	396,024	396,024
Total Revenue	871,177	1,088,416	701,773	1,258,951	1,275,166	1,292,469	1,310,961	1,330,754
Compensation	405,360	429,245	447,791	521,854	537,510	553,635	570,244	587,351
Health Insurance	59,607	81,139	80,026	109,392	110,388	115,277	118,871	121,114
Defined Benefit	21,125	29,263	40,304	46,579	47,976	49,416	50,898	52,425
Payroll Taxes	29,133	30,719	31,894	37,168	41,119	42,353	43,624	44,932
Other Personnel	-	-	-	-	-	-	-	-
Operating	254,791	244,112	292,106	344,436	359,768	375,782	392,508	409,980
Capital	36,037	122,076	-	159,600	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	44,103	37,855	38,226	39,922	39,340	38,766	38,201	37,644
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	850,156	974,409	930,347	1,258,951	1,136,101	1,175,229	1,214,346	1,253,446
Fund Balance Goal					-	-	-	-
Net Operating Inc/(De	21,021	114,007	(228,574)	-	139,065	117,240	96,615	77,308
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	622,052	830,227	738,513	741,012	777,801	816,416	856,948	899,493
Fines & Foreitures	-	-	71,246	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	44,180	32,742	48,073	15,257	15,257	15,257	15,257	15,257
Sale of Assets	3,000	3,000	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	379,071	433,532	462,718	476,831	476,831	476,831	476,831	476,831
Total Revenue	1,048,302	1,299,501	1,320,550	1,233,100	1,269,889	1,308,504	1,349,036	1,391,581
Compensation	536,410	572,703	598,655	641,505	660,750	680,573	700,990	722,020
Health Insurance	85,940	121,045	113,474	107,782	110,388	115,277	118,871	121,114
Defined Benefit	28,911	42,836	58,029	58,939	60,707	62,528	64,404	66,336
Payroll Taxes	37,648	39,999	42,171	46,474	50,547	52,064	53,626	55,234
Other Personnel	-	-	-	-	-	-	-	-
Operating	231,948	195,489	258,443	268,828	276,177	283,727	291,483	299,452
Capital	10,660	-	101,795	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	94,853	85,563	93,457	109,572	112,617	115,747	118,964	122,270
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	1,026,370	1,057,635	1,266,024	1,233,100	1,271,187	1,309,916	1,348,338	1,386,426
Fund Balance Goal					50,000	50,000	50,000	50,000
Net Operating Inc/(De	21,932	241,866	54,526	-	48,702	48,588	50,698	55,155
Fund Balance	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
Taxes	19,753,534	21,430,279	22,735,159	24,101,206	25,441,850	26,382,104	27,344,591	29,290,603
Liscenses & Permits	53,423	59,575	78,408	60,000	61,807	63,668	65,585	67,560
InterGovt	7,455	423,136	4,177,841	4,948,845	4,948,845	4,948,845	4,948,845	4,948,845
Charges for Svcs	1,373,672	1,550,484	2,183	2,000	2,000	2,000	2,000	2,000
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	19,586	42,579	89,246	40,000	40,000	40,000	40,000	40,000
Misc. Revenue	138,710	20,069	15,314	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	68,751	-	-	-	-	-
Bond/Debt Proceeds	1,600	24,650	-	-	-	-	-	-
Use of Reserves	-	-	-	500,000	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Total Revenue	21,347,980	23,550,772	27,166,902	29,652,051	30,494,501	31,436,617	32,401,021	34,349,007
Compensation	13,124,829	14,158,274	15,581,610	18,009,185	18,549,461	19,105,944	19,679,123	21,019,496
Health Insurance	1,771,325	2,497,912	2,610,595	2,772,068	2,860,049	2,986,733	3,079,837	3,303,116
Defined Benefit	785,691	1,155,939	1,579,133	1,853,454	1,909,058	1,966,329	2,025,319	2,163,267
Payroll Taxes	929,690	1,003,489	1,106,250	1,377,742	1,419,034	1,461,605	1,505,453	1,607,991
Other Personnel	4,950	-	1,297	-	-	-	-	-
Operating	2,390,940	2,658,150	3,254,745	3,372,250	3,539,649	3,715,359	3,899,790	4,093,377
Capital	435,688	535,308	754,391	75,995	74,000	104,000	160,000	154,000
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	1,235,820	1,341,513	1,338,651	1,540,533	1,492,427	1,445,823	1,400,675	1,356,936
Interfund Transfers	-	-	-	650,824	650,824	650,824	650,824	650,824
Total Expenditures	20,678,933	23,350,585	26,226,672	29,652,051	30,494,501	31,436,617	32,401,021	34,349,007
Fund Balance Goal					350,000	350,000	350,000	350,000
Net Operating Inc/(De	669,047	200,187	940,230	-	350,000	350,000	350,000	350,000
Fund Balance	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
Taxes	210,529	207,340	214,232	207,000	206,423	205,847	205,273	204,700
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	1,958,266	2,840,450	1,629,053	2,278,957	2,278,957	2,278,957	2,278,957	2,278,957
Charges for Svcs	623,193	992,841	971,800	946,244	946,244	946,244	946,244	946,244
Fines & Foreitures	1,652,318	1,548,993	1,935,384	1,750,611	1,758,233	1,766,739	1,776,186	1,751,649
Investment Revenue	4,131	6,737	7,516	6,300	6,300	6,300	6,300	6,300
Misc. Revenue	8,591	61	-	-	-	-	-	-
Contributions	397,516	381,952	244,480	105,000	105,000	105,000	105,000	105,000
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	151,958	213,781	-	-	-	-
Transfers From/To	244,110	183,302	228,308	411,764	411,764	411,764	411,764	411,764
Internal Svc Chg	-	-	1,140,933	-	-	-	-	-
Total Revenue	5,098,654	6,161,676	6,523,664	5,919,657	5,712,921	5,720,851	5,729,724	5,704,615
Compensation	726,847	887,265	1,240,527	1,468,582	1,512,639	1,558,019	1,604,759	1,652,902
Health Insurance	57,318	91,133	161,093	173,787	180,635	188,636	194,516	198,187
Defined Benefit	35,383	55,375	117,774	130,309	134,218	138,245	142,392	146,664
Payroll Taxes	51,272	65,418	92,105	110,648	115,717	119,188	122,764	126,447
Other Personnel	-	-	14,878	-	-	-	-	-
Operating	2,054,476	2,568,310	2,148,102	2,251,531	2,256,440	2,296,532	2,338,847	2,348,428
Capital	250,073	300,519	143,636	70,300	-	-	-	-
Non-Operating	1,160,718	1,790,217	268,300	1,205,935	1,205,935	1,205,935	1,205,935	1,205,935
Debt Service	-	-	-	-	-	-	-	-
Allocated	134,961	128,228	137,944	160,488	162,599	164,752	166,947	169,187
Interfund Transfers	347,535	254,080	840,157	348,077	348,077	348,077	348,077	348,077
Total Expenditures	4,818,583	6,140,545	5,164,516	5,919,657	5,916,261	6,019,383	6,124,237	6,195,827
Fund Balance Goal								
Net Operating Inc/(Dec)	280,071	21,131	1,359,148	-	100,056	98,005	95,649	92,991
Fund Balance	3,822,857	3,843,988	5,203,136	5,203,136	5,303,192	5,401,198	5,496,847	5,529,387

**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	-	-	-	-	-
Total Revenue	106,931	97,276	200,428	155,000	122,500	122,500	122,500	122,500
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	-	-	-	-	-	-	-	-
Total Expenditures	174,746	125,692	87,883	155,000	122,000	122,000	122,000	122,000
Fund Balance Goal								
Net Operating Inc/(Dec)	(67,815)	(28,416)	112,545	-	500	500	500	500
Fund Balance	590,095	561,679	674,224	674,224	674,724	675,224	675,724	676,224

**Sheriff's Forfeitures
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	-	-	2,850	-	-	-	-	-
Fines & Foreitures	17,937	4,040	96,937	75,000	75,000	75,000	75,000	75,000
Investment Revenue	-	-	427	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Internal Svc Chg	-	-	100,214	-	-	-	-	-
Total Revenue	17,937	4,040	200,428	75,000	75,000	75,000	75,000	75,000
Compensation	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	25,370	40,873	15,807	65,000	65,000	65,000	65,000	65,000
Capital	4,875	2,455	-	10,000	-	-	-	-
Non-Operating	-	-	1,300	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	30,245	43,328	17,107	75,000	65,000	65,000	65,000	65,000
Fund Balance Goal								
Net Operating Inc/(Dec)	(12,308)	(39,288)	183,321	-	10,000	10,000	10,000	10,000
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	534,229	771,056	621,336	626,192	626,192	626,192	626,192	626,192
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	8,591	-	-	-	-	-	-	-
Contributions	323,961	301,627	167,211	30,000	30,000	30,000	30,000	30,000
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	151,958	-	-	-	-	-
Transfers From/To	65,105	78,562	-	170,687	170,687	170,687	170,687	170,687
Internal Svc Chg	-	-	940,505	-	-	-	-	-
Total Revenue	931,887	1,151,245	1,881,010	826,879	826,879	826,879	826,879	826,879
Compensation	267,848	293,143	469,036	552,032	568,593	585,651	603,220	621,317
Health Insurance	17,326	28,020	78,379	87,117	90,550	94,560	97,508	99,348
Defined Benefit	12,066	16,288	49,761	54,485	56,120	57,803	59,537	61,323
Payroll Taxes	17,590	21,899	35,566	41,310	43,497	44,802	46,146	47,531
Other Personnel	-	-	-	-	-	-	-	-
Operating	475,385	730,111	565,286	41,935	38,492	35,332	32,431	29,769
Capital	10,000	54,944	8,518	-	-	-	-	-
Non-Operating	45,000	46,501	47,000	47,000	47,000	47,000	47,000	47,000
Debt Service	-	-	-	-	-	-	-	-
Allocated	2,590	2,752	2,689	3,000	3,031	3,062	3,094	3,126
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	847,805	1,193,658	1,256,235	826,879	847,283	868,211	888,938	909,414
Fund Balance Goal					20,404	41,332	62,059	82,535
Net Operating Inc/(Dec)	84,082	(42,413)	624,775	-	0	(0)	0	(0)
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	1,088,747	1,674,700	709,922	1,114,001	1,114,001	1,114,001	1,114,001	1,114,001
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	-	-	-	-	-	-	-	-
Total Revenue	1,088,747	1,674,700	709,922	1,114,001	1,114,001	1,114,001	1,114,001	1,114,001
Compensation	112,549	99,130	112,273	100,895	103,922	107,040	110,251	113,558
Health Insurance	12,589	14,279	11,588	12,046	12,521	13,075	13,483	13,737
Defined Benefit	6,606	8,418	11,340	10,446	10,759	11,082	11,415	11,757
Payroll Taxes	8,126	7,190	8,137	7,718	7,950	8,189	8,434	8,687
Other Personnel	-	-	14,878	-	-	-	-	-
Operating	19,903	4,799	-	35,496	35,496	35,496	35,496	35,496
Capital	-	-	62,500	-	-	-	-	-
Non-Operating	953,718	1,533,716	-	938,935	938,935	938,935	938,935	938,935
Debt Service	-	-	-	-	-	-	-	-
Allocated	6,956	7,168	7,129	8,465	8,585	8,706	8,830	8,955
Interfund Transfers	-	-	488,254	-	-	-	-	-
Total Expenditures	1,120,447	1,674,700	716,099	1,114,001	1,118,168	1,122,523	1,126,843	1,131,126
Fund Balance Goal					4,167	8,522	12,842	17,125
Net Operating Inc/(Dec)	(31,700)	(0)	(6,177)	-	0	0	(0)	0
Fund Balance	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	-	-	-	-	-	-	-	-
Total Revenue	-	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	-	-	-	-	-	-	-	-
Total Expenditures	-	(232)	-	5,000	5,000	5,000	5,000	5,000
Fund Balance Goal								
Net Operating Inc/(Dec)	-	3,981	5,917	-	-	-	-	-
Fund Balance	-	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	-	-	-	-	-	-	-	-
Total Revenue	5,724	1,867	1,577	30,000	30,000	30,000	30,000	30,000
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	-	-	-	-	-	-	-	-
Total Expenditures	40,105	9,089	13,246	30,000	30,000	30,000	30,000	30,000
Fund Balance Goal								
Net Operating Inc/(Dec)	(34,381)	(7,222)	(11,669)	-	-	-	-	-
Fund Balance	69,444	62,222	50,553	50,553	50,553	50,553	50,553	50,553

DATE 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	253,480	268,937	271,496	228,147	225,775	223,625	221,737	220,162
Investment Revenue	596	1,218	2,745	1,000	1,000	1,000	1,000	1,000
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	57,383	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Internal Svc Chg	-	-	-	-	-	-	-	-
Total Revenue	254,077	270,155	274,241	286,530	226,775	224,625	222,737	221,162
Compensation	23,628	96,754	106,793	112,716	116,097	119,580	123,168	126,863
Health Insurance	-	859	453	465	483	505	520	530
Defined Benefit	-	4,770	10,933	11,671	12,021	12,382	12,753	13,136
Payroll Taxes	1,808	7,109	8,024	8,621	8,881	9,148	9,422	9,705
Other Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	179,005	136,740	140,288	153,057	153,057	153,057	153,057	153,057
Total Expenditures	204,441	246,232	266,491	286,530	290,540	294,672	298,921	303,291
Fund Balance Goal					63,766	70,047	76,184	82,129
Net Operating Inc/(Dec)	49,636	23,923	7,750	-	0	0	(0)	0
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	220,349	199,020	200,004	204,286	203,206	202,218	201,318	200,502
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	14,672	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Internal Svc Chg	-	-	-	-	-	-	-	-
Total Revenue	220,349	199,020	200,004	218,958	203,206	202,218	201,318	200,502
Compensation	71,074	80,008	79,373	84,799	87,343	89,963	92,662	95,442
Health Insurance	740	664	643	651	677	707	729	742
Defined Benefit	2,944	3,434	5,930	6,183	6,368	6,560	6,756	6,959
Payroll Taxes	5,302	5,944	5,907	6,487	6,682	6,882	7,089	7,301
Other Personnel	-	-	-	-	-	-	-	-
Operating	80	2,080	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Non-Operating	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Debt Service	-	-	-	-	-	-	-	-
Allocated	1,870	883	784	838	838	838	838	838
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	202,010	213,013	212,637	218,958	221,908	224,950	228,074	231,283
Fund Balance Goal					18,702	22,732	26,756	30,781
Net Operating Inc/(Dec)	18,339	(13,993)	(12,633)	-	0	0	0	0
Fund Balance	68,504	54,511	41,878	41,878	41,878	41,879	41,879	41,879

DUI
Consolidated Statement

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	55,495	114,371	65,299	93,542	93,542	93,542	93,542	93,542
Charges for Svcs	313,536	313,350	-	-	-	-	-	-
Fines & Foreitures	309,307	357,443	348,279	318,063	322,530	327,114	331,817	336,640
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	73,555	80,325	77,269	75,000	75,000	75,000	75,000	75,000
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	140,229	-	-	-	-
Transfers From/To	80,000	-	88,020	88,020	88,020	88,020	88,020	88,020
Internal Svc Chg	-	-	-	-	-	-	-	-
Total Revenue	831,893	865,489	578,867	714,854	579,092	583,676	588,379	593,202
Compensation	122,339	121,424	139,026	164,991	169,941	175,039	180,290	185,699
Health Insurance	10,178	14,801	20,467	19,642	20,416	21,320	21,985	22,400
Defined Benefit	6,026	8,822	14,118	14,721	15,163	15,618	16,086	16,569
Payroll Taxes	9,152	9,001	9,981	12,267	13,000	13,390	13,792	14,206
Other Personnel	-	-	-	-	-	-	-	-
Operating	449,741	547,296	341,001	499,627	519,956	541,111	563,128	586,040
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	4,229	4,010	4,142	3,606	3,570	3,535	3,500	3,466
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	601,665	705,354	528,735	714,854	742,046	770,014	798,781	828,379
Fund Balance Goal					162,954	186,337	210,402	235,176
Net Operating Inc/(Dec)	230,228	160,135	50,132	-	0	(0)	0	(0)
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	274,590	233,165	164,294	278,751	278,751	278,751	278,751	278,751
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	120,666	115,188	119,910	159,615	167,980	176,784	186,048	195,799
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	61	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	98,677	98,677	129,459	130,783	130,783	130,783	130,783	130,783
Internal Svc Chg	-	-	-	-	-	-	-	-
Total Revenue	493,933	447,092	413,663	569,149	577,514	586,318	595,582	605,333
Compensation	129,409	173,350	203,156	238,503	245,658	253,028	260,619	268,437
Health Insurance	16,485	27,490	30,763	31,160	32,388	33,822	34,877	35,535
Defined Benefit	7,741	12,233	18,699	23,007	23,697	24,408	25,140	25,895
Payroll Taxes	9,294	12,621	14,916	17,825	18,793	19,357	19,937	20,535
Other Personnel	-	-	-	-	-	-	-	-
Operating	192,013	164,676	200,356	256,538	268,671	281,377	294,685	308,622
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	936	662	1,277	2,116	2,298	2,497	2,712	2,946
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	355,878	391,032	469,167	569,149	591,505	614,489	637,970	661,970
Fund Balance Goal					13,991	28,171	42,388	56,637
Net Operating Inc/(Dec)	138,055	56,060	(55,504)	-	(0)	(0)	0	0
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	5,205	47,158	47,725	77,375	77,375	77,375	77,375	77,375
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	-	-	1,157	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers From/To	328	6,063	8,484	8,484	8,484	8,484	8,484	8,484
Internal Svc Chg	-	-	-	-	-	-	-	-
Total Revenue	5,533	53,221	57,366	85,859	85,859	85,859	85,859	85,859
Compensation	-	23,290	33,457	43,935	45,253	46,611	48,009	49,449
Health Insurance	-	5,020	5,087	-	-	-	-	-
Defined Benefit	-	1,410	1,698	-	-	-	-	-
Payroll Taxes	-	1,641	2,484	3,361	3,462	3,566	3,673	3,783
Other Personnel	-	-	-	-	-	-	-	-
Operating	5,533	21,860	34,033	38,563	39,499	40,458	41,440	42,446
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	5,533	53,221	76,759	85,859	88,214	90,634	93,121	95,678
Fund Balance Goal					2,355	4,775	7,262	9,819
Net Operating Inc/(Dec)	(0)	(0)	(19,393)	-	0	(0)	(0)	0
Fund Balance	-	-	(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	-	-	-	-	-	-	-	-
Total Revenue	-	-	367,810	343,244	343,244	343,244	343,244	343,244
Compensation	-	166	89,598	125,721	129,493	133,377	137,379	141,500
Health Insurance	-	-	11,850	13,277	13,800	14,411	14,861	15,141
Defined Benefit	-	-	4,419	5,138	5,292	5,451	5,614	5,783
Payroll Taxes	-	13	6,530	9,618	9,906	10,203	10,509	10,825
Other Personnel	-	-	-	-	-	-	-	-
Operating	-	-	101,741	100,270	99,690	99,114	98,540	97,970
Capital	-	-	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	100	1,200	1,200	1,200	1,200	1,200
Interfund Transfers	-	-	88,020	88,020	88,020	88,020	88,020	88,020
Total Expenditures	-	179	302,258	343,244	347,401	351,777	356,124	360,439
Fund Balance Goal					4,157	8,533	12,880	17,195
Net Operating Inc/(Dec)	-	(179)	65,552	-	(0)	0	0	(0)
Fund Balance	-	(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
Total Revenue	-	-	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	-	-	-	-	-	-	-	-
Total Expenditures	-	-	14,767	102,886	104,851	106,926	108,934	110,874
Fund Balance Goal					1,965	4,040	6,048	7,988
Net Operating Inc/(Dec)	-	-	200	-	0	0	(0)	0
Fund Balance	-	-	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	-	-	-	-	-	-	-	-
Fines & Foreitures	429,104	393,819	399,821	391,000	389,243	387,498	385,766	384,046
Investment Revenue	829	1,695	3,819	1,000	1,000	1,000	1,000	1,000
Misc. Revenue	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	(31,003)	-	-	-	-
Transfers From/To	-	-	-	-	-	-	-	-
Internal Svc Chg	-	-	-	-	-	-	-	-
Total Revenue	429,933	395,514	403,640	360,997	390,243	388,498	386,766	385,046
Compensation	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	282,843	296,951	221,780	219,734	213,509	207,459	201,582	195,871
Capital	5,500	243,120	12,995	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	118,380	112,753	121,723	141,263	143,076	144,913	146,773	148,657
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	406,723	652,824	356,498	360,997	356,585	352,372	348,355	344,528
Fund Balance Goal								
Net Operating Inc/(Dec)	23,210	(257,310)	47,142	-	33,658	36,126	38,411	40,518
Fund Balance	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	-	-	-	-	-	-	-	-
Total Revenue	306,823	676,911	606,345	600,000	600,000	600,000	600,000	600,000
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	-	-	-	-	-	-	-	-
Total Expenditures	284,540	485,213	396,401	600,000	610,358	620,896	631,615	642,519
Fund Balance Goal					10,358	20,896	31,615	42,519
Net Operating Inc/(Dec)	22,283	191,698	209,944	-	(0)	0	0	0
Fund Balance	51,919	243,617	453,561	453,561	453,561	453,561	453,561	453,562

**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	-	-	-	-	-	-	-	-
Total Revenue	194,468	112,178	365,741	224,300	224,300	224,300	224,300	224,300
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	-	-	-	-	-	-	-	-
Total Expenditures	365,163	135,513	204,884	224,300	168,402	172,921	177,562	182,328
Fund Balance Goal								
Net Operating Inc/(Dec)	(170,695)	(23,335)	160,857	-	55,898	51,379	46,738	41,972
Fund Balance	92,986	69,651	230,508	230,508	286,406	337,785	384,523	426,495

**Hotel /Motel Tax
Consolidated Statement**

	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
Taxes	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	-	-	-	-	-	-	-	-
Total Revenue	210,529	207,340	214,232	207,000	206,423	205,847	205,273	204,700
Compensation	-	-	-	-	-	-	-	-
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
Total Expenditures	210,530	207,340	223,595	207,000	207,000	207,000	207,000	207,000
Fund Balance Goal					577	1,153	1,727	2,300
Net Operating Inc/(Dec)	(1)	0	(9,363)	-	(0)	(0)	(0)	0
Fund Balance	-	-	(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
GENERAL OBLIGATION BONDS									
2007 RRDA (Series A&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
	1,214,973	1,219,675	1,217,753	1,219,035	3,514,050	5,426,638	5,217,250	1,328,000	20,357,374
2009									
Principal	1,830,000	1,905,000							3,735,000
Interest	154,725	95,250							249,975
	1,984,725	2,000,250	-	-	-	-	-	-	3,984,975
2010									
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
	1,146,268	1,212,368	1,273,948	1,331,008	5,772,725	-	-	-	10,736,318
2012									
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
	723,290	646,320	565,585	496,180	2,990,865	-	-	-	5,422,240
2014									
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
	1,355,013	1,388,003	1,429,431	1,489,013	8,456,030	11,170,458	-	-	25,287,949
2016									
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
	942,350	939,417	2,946,401	2,944,735	14,792,540	8,894,161	-	-	31,459,604
Total - BONDS									
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
	7,366,620	7,406,034	7,433,119	7,479,971	35,526,210	25,491,257	5,217,250	1,328,000	97,248,459

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
General Obligation Bonds						
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
	85,830,000	-	8,730,000	77,100,000	4,915,000	2,539,193

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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	16,243	18,890	16,979	18,000	18,355	18,717	19,087	19,463
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	265,427	325,887	305,769	281,435	281,435	281,435	281,435	281,435
Contributions	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
Sale of Assets	-	-	-	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	30,000	-	-	-	-
Transfers From/To	168,530	117,340	123,595	107,000	107,000	107,000	107,000	107,000
Total Revenue	471,200	483,116	467,343	457,435	427,790	428,152	428,522	428,898
Compensation	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-
Defined Benefit	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-
Other Personnel	-	-	-	-	-	-	-	-
Operating	278,858	446,131	369,996	341,142	357,117	373,840	391,346	409,672
Capital	-	-	62,789	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Allocated	-	-	76,081	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	278,858	446,131	508,866	341,142	357,117	373,840	391,346	409,672
Fund Balance Goal								
Net Operating Inc/(Dec)	192,342	36,985	(41,523)	116,293	70,673	54,312	37,175	19,226
Fund Balance	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
Taxes	-	-	-	-	-	-	-	-
Liscenses & Permits	-	-	-	-	-	-	-	-
InterGovt	-	-	-	-	-	-	-	-
Charges for Svcs	6,998,309	6,856,614	7,760,061	7,765,600	7,882,959	8,001,875	8,122,355	8,244,407
Fines & Foreitures	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Misc. Revenue	643,727	1,524,494	145,218	-	-	-	-	-
Contributions	-	42,165	14,121	-	-	-	-	-
Sale of Assets	-	-	3,100	-	-	-	-	-
Bond/Debt Proceeds	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	700,000	-	-	-	-
Transfers From/To	1,835,720	1,270,234	1,467,591	2,134,691	2,134,691	2,134,691	2,134,691	2,134,691
Total Revenue	9,477,756	9,693,507	9,390,091	10,600,291	10,017,650	10,136,566	10,257,046	10,379,098
Compensation	3,241,085	3,691,300	3,906,151	4,677,962	5,118,301	5,571,850	5,739,005	5,911,176
Health Insurance	458,706	716,766	707,472	793,328	873,068	974,618	1,004,999	1,023,966
Defined Benefit	178,987	522,047	402,549	476,863	521,750	567,984	585,024	602,575
Payroll Taxes	224,207	252,653	276,406	357,865	391,550	426,247	439,034	452,205
Other Personnel	-	-	-	-	-	-	-	-
Operating	1,100,158	1,017,339	1,048,412	1,320,832	1,358,714	1,397,683	1,437,770	1,479,006
Capital	-	-	55,973	-	-	-	-	-
Non-Operating	3,088,340	1,863,124	3,284,407	2,665,600	2,665,600	2,665,600	2,665,600	2,665,600
Debt Service	-	-	-	-	-	-	-	-
Allocated	74,684	101,078	272,509	107,841	118,231	129,622	142,110	155,802
Interfund Transfers	-	-	-	-	-	-	-	-
Total Expenditures	8,366,167	8,164,307	9,953,879	10,400,291	11,047,214	11,733,604	12,013,542	12,290,328
Fund Balance Goal								
Net Operating Inc/(Dec)	1,111,589	1,529,200	(563,788)	200,000	(1,029,564)	(1,597,037)	(1,756,496)	(1,911,231)
Fund Balance	1,533,521	2,797,503	2,233,715	2,433,715	1,404,151	(192,886)	(1,949,382)	(3,860,613)

Introduction

This section presents a general information segment, a collection of Cherokee County's policies, a history of Cherokee County, and a financial summary.

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 FY2021 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 FY2018.

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 2021 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 2021 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

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operations and services. In accord with continuing efforts to apprise the public of County activities, the Adopted 2021 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 2021 Budget are described below:

1. **Strategic Planning Session, January 2020.** 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 2020.** 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 FY2021 Budgets.
3. **Department Budget Entry into MUNIS, Capital Requests, IT Requests and New Personnel Requests Forms, February/March 2020.** The Budget module in the MUNIS accounting system was open for departments to enter their 2021 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 2020.** During this period, Finance reviewed all budgets and clarified details with the departments. Face to face meetings between departments and the County Manager were not held as usual during this time due to the pandemic. Instead, the County Manager talked with each department remotely. 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 2020.** 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 2020.** Using the approved millage rate, the 2021 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 6, 2020, the proposed 2021 budget was adopted.
7. **Adjusting the 2021 Budget, throughout FY2021.** The budget may be adjusted throughout FY2021 as per policies adopted by the Board of Commissioners.

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BASIS OF PRESENTATION

As a means of tracking and accounting for money, the operations of the County are divided into 32 different funds. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are functions (i.e., General Services, Administrative Services, Transportation, Public Safety, Planning & Development, and Community Services) and within functions are cost centers (departments).

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

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

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

General Fund

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

Special Revenue Funds

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

Law Library Fund

A fund to assist in financing the County Law Library.

State Forfeiture Fund

A fund to account for Sheriff's state forfeitures.

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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.

Cares Act Fund

A fund created in 2020 to account for money received from the Cares Act

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.

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Drug Screening Lab Fund

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

Veteran's Court Fund

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

Juvenile Drug Court Fund

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

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. While budgets are kept for each project, the budgets presented are fiscal budgets.

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

INTRODUCTION

roads, bridges and sidewalks, park facilities, a Driver's License Facility, Airport expansion and a Children's Shelter.

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.

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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

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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.

FINANCIAL POLICIES

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.

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.

FINANCIAL POLICIES

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 in the vendor list upon receipt of a written letter or applying in person to the Purchasing Division.
- The County is not obligated to purchase equipment or accessories that are delivered for use on a "trial basis".
- No department has the authority to order directly from a vendor or negotiate purchases in excess of \$1,000 before contacting the Purchasing Agent. This is not to be construed that department heads are not to discuss with salesman future purchases concerning their departments.
- No County employee shall purchase supplies, materials or equipment of any kind through Cherokee County for personal use.
- Departments shall not write specifications, which are considered "Closed" (written around one specific brand). Brand names, catalogue numbers, etc., may be submitted as a guide to the vendor as to the type and quality of merchandise desired. However, the wording "or approved equal" will always be added, as we do not want to discriminate against any qualified vendor's merchandise. Competition must be kept in mind throughout the writing of specifications.
- Invoices will not be paid by the Finance Department which have not followed the proper purchasing policies and procedures contained in this document unless specifically approved by the County Manager.

FINANCIAL POLICIES

Principals:

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

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

Procedures:

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

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

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

Emergency Purchases:

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

FINANCIAL POLICIES

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

Quotation Policies:

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

****NOTE****

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

Informal Bids:

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

Formal Sealed Bids:

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

Field Purchase Orders:

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

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

Listed below are procedures for using the Field Purchases Method:

FINANCIAL POLICIES

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

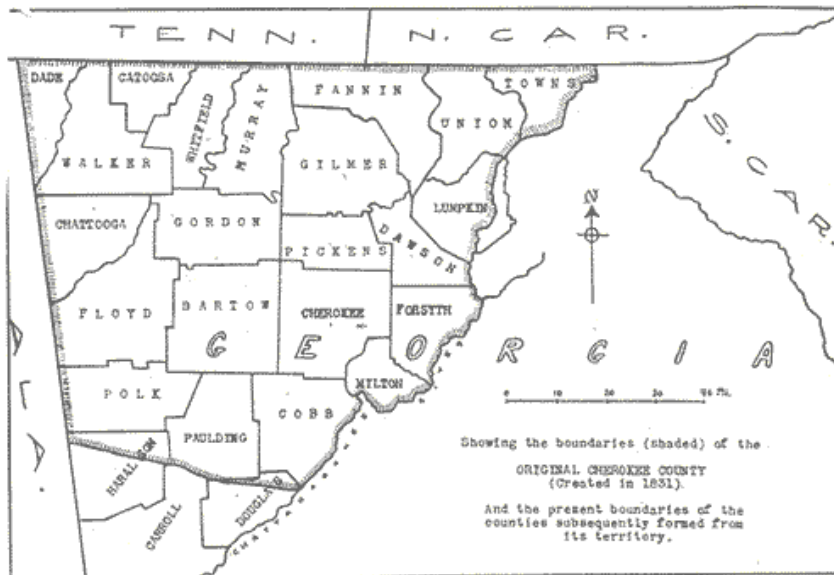
Department Managers will be responsible for all purchases made and also to fund availability. Procurement of materials, supplies and services is an important function of Cherokee County’s organization. A central purchasing department provides a support service to operating departments. For any purchasing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

CHEROKEE COUNTY HISTORY

GENERAL INFORMATION ABOUT CHEROKEE COUNTY

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

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



THE ORIGINAL CHEROKEE COUNTY

CHEROKEE COUNTY HISTORY

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

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

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

THE TOWNS OF CHEROKEE COUNTY

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

CANTON

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

CHEROKEE COUNTY HISTORY

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

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



BALL GROUND

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

CHEROKEE COUNTY HISTORY

WOODSTOCK

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

HOLLY SPRINGS

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

WALESKA

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

THE CHANGING FACE OF CHEROKEE COUNTY GOVERNMENT

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

CHEROKEE COUNTY HISTORY

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

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

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



The Marble Court house of 1929.

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

MORE ON CHEROKEE COUNTY AND ITS PEOPLE

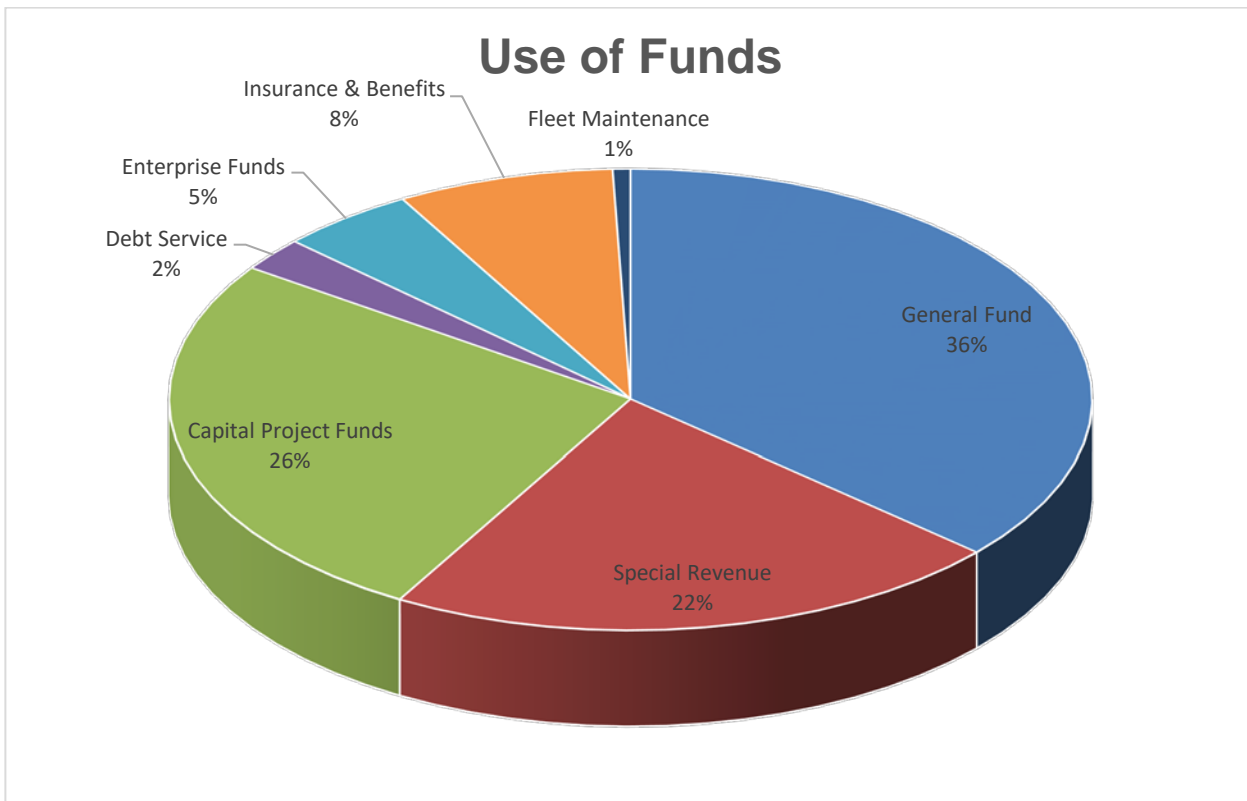
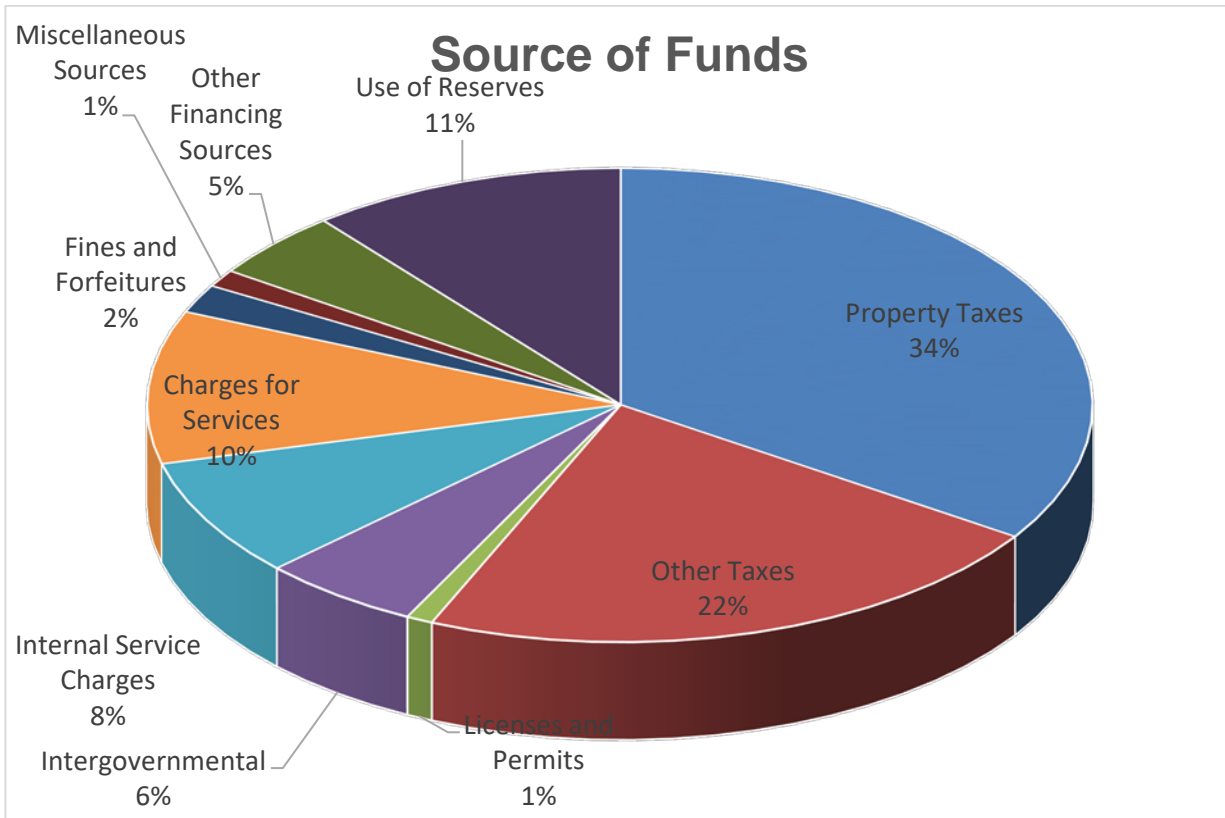
Cherokee County's greatest asset has always been the people who chose to make the county their home. Some of the county's most outstanding native sons included two state governors, Joseph E. Brown and Joseph M. Brown, two Rhode Scholars, Eugene Booth and Dean Rusk (also former Secretary of State), the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

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

CHEROKEE COUNTY HISTORY

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

SOURCES & USES OF FUNDS 2021 Budget



COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RESERVES FY2021

FUNDS:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
REVENUES:							
Property Taxes	71,268,267	27,517,823		5,765,786			104,551,876
Other Taxes	16,555,000	2,280,000	48,350,000	177,000			67,362,000
Licenses and Permits	2,757,000	-					2,757,000
Intergovernmental	105,000	12,126,813	4,441,073				16,672,886
Internal Service Charges	589,585					23,966,298	24,555,883
Charges for Services	9,980,000	12,533,265			9,260,000		31,773,265
Fines and Forfeits	4,396,000	1,537,388					5,933,388
Investment Income	250,000	120,500	255,000	10,000			635,500
Contributions	-	372,000					372,000
Miscellaneous Sources	828,730	15,435	500,000	282,236	8,437	951,800	2,586,638
Other Financing Sources	40,000	-					40,000
Total Anticipated Revenues	106,769,582	56,503,224	53,546,073	6,235,022	9,268,437	24,918,098	257,240,436
EXPENDITURES:							
Personal Services	74,756,735	44,456,676	3,126,961		8,737,908	21,863,779	152,942,059
Operating Services	19,484,731	10,579,123	1,242,318		1,894,037	3,102,070	36,302,279
Non Dept Managed Costs	4,247,722	3,205,091	54,665	140,000	232,560	41,663	7,921,701
Non Operational Costs	3,869,608	1,593,385	17,055,000		3,632,000	38,000	26,187,993
Appropriated Expenditures	102,358,796	59,834,275	21,478,944	140,000	14,496,505	25,045,512	223,354,032
Debt Service:							
Principal Retirement				5,540,000			5,540,000
Interest and Fiscal Charges				1,481,776			1,481,776
Lease Payments	335,661	5,160,700	71,486				5,567,847
Capital Projects	115,680	844,828	58,512,272		-		59,472,780
Total Anticipated Expenditures	102,810,137	65,839,803	80,062,702	7,161,776	14,496,505	25,045,512	295,416,435
Excess (Deficit) of Revenues over Expenses	3,959,445	(9,336,579)	(26,516,629)	(926,754)	(5,228,068)	(127,414)	(38,175,999)
Transfers In	294,148	3,432,095	5,000,000	681,349	4,630,068		14,037,660
Transfers Out	(8,269,359)	(474,153)					(8,743,512)
Incr (Decr) in Reserves as a result of Fy19 Operations	(4,015,766)	(6,378,637)	(21,516,629)	(245,405)	(598,000)	(127,414)	(32,881,851)

COMBINED STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND				
Category Description	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$57,145,320	\$62,041,591	\$66,912,671	\$71,268,267
Other Taxes	\$15,307,785	\$16,083,851	\$17,866,055	\$16,555,000
Licenses and Permits	\$3,235,129	\$2,676,516	\$3,061,223	\$2,757,000
Intergovernmental	\$184,476	\$404,966	\$125,228	\$105,000
Internal Service Charges	\$452,448	\$520,992	\$550,572	\$589,585
Charges for Services	\$6,834,965	\$8,450,666	\$8,972,267	\$9,980,000
Fines and Forfeitures	\$5,140,079	\$4,631,370	\$4,354,910	\$4,396,000
Investment Income	\$695,107	\$1,276,277	\$679,821	\$250,000
Contributions	\$0	\$0	\$0	\$0
Miscellaneous Sources	\$946,637	\$943,624	\$945,387	\$828,730
Other Financing Sources	\$1,388,982	\$1,166,229	\$505,590	\$334,148
Use of Reserves	\$0	\$0	\$0	\$4,015,766
TOTAL	\$91,330,930	\$98,196,082	\$103,973,724	\$111,079,496
Expenditure Category				
Personal Services	\$55,842,184	\$61,358,782	\$61,615,114	\$74,756,735
Operating Services	\$16,343,551	\$17,763,000	\$16,797,622	\$19,484,731
Non Dept Managed Costs	\$3,532,583	\$3,618,220	\$4,560,946	\$4,247,722
Capital Projects	\$1,628,577	\$841,157	\$481,978	\$115,680
Non Operational Costs	\$3,413,357	\$3,467,775	\$3,708,815	\$3,869,608
Debt Service	\$160,359	\$270,812	\$324,837	\$335,661
Interfund Transfers	\$5,518,206	\$9,193,863	\$7,367,706	\$8,269,359
TOTAL	\$86,438,817	\$96,513,609	\$94,857,018	\$111,079,496

COMBINED STATEMENT OF REVENUES AND EXPENDITURES CAPITAL PROJECT FUNDS				
Category Description	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Est. Actual	Budget
Expenditure Category				
Other Taxes	\$38,959,919	\$43,574,062	\$47,920,587	\$48,350,000
Intergovernmental	\$2,358,022	\$3,021,779	\$4,389,702	\$4,441,073
Investment Income	\$947,750	\$1,535,623	\$581,767	\$255,000
Miscellaneous Sources	\$84,112	\$420,159	\$178,292	\$500,000
Other Financing Sources	\$3,765,101	\$911,613	\$185,750	\$5,000,000
Use of Reserves	\$0	\$0	\$0	\$21,516,629
TOTAL	\$46,114,906	\$49,463,237	\$53,256,098	\$80,062,702
Expenditure Category				
Personal Services	\$2,254,821	\$2,648,675	\$2,892,375	\$3,126,961
Operating Services	\$3,260,639	\$5,084,712	\$3,314,599	\$1,242,318
Non Dept Managed Costs	\$34,469	\$39,554	\$57,120	\$54,665
Capital Projects	\$13,328,843	\$39,308,823	\$48,105,468	\$58,512,272
Non Operational Costs	\$10,470,627	\$12,636,017	\$16,355,139	\$17,055,000
Debt Service	\$22,416	\$33,408	\$80,097	\$71,486
Interfund Transfers	\$82,736	\$0	\$150,000	\$0
TOTAL	\$29,454,550	\$59,751,189	\$70,954,799	\$80,062,702

COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL NON MAJOR FUNDS				
Category Description	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$29,309,333	\$30,284,499	\$32,425,142	\$33,283,609
Other Taxes	\$2,382,393	\$2,591,336	\$3,027,560	\$2,457,000
Licenses and Permits	\$0	\$0	\$0	\$0
Intergovernmental	\$9,845,946	\$10,894,585	\$21,017,964	\$12,126,813
Internal Service Charges	\$16,657,535	\$18,564,981	\$21,074,971	\$23,966,298
Charges for Services	\$19,805,866	\$20,250,022	\$18,967,665	\$21,793,265
Fines and Forfeitures	\$1,687,053	\$1,489,971	\$1,237,882	\$1,537,388
Investment Income	\$312,948	\$621,757	\$346,898	\$130,500
Contributions	\$415,185	\$306,336	\$167,238	\$372,000
Miscellaneous Sources	\$911,693	\$1,563,597	\$3,552,498	\$1,257,908
Other Financing Sources	\$6,487,014	\$11,020,670	\$9,567,603	\$8,743,512
Use of Reserves	\$0	\$0	\$0	\$7,349,456
TOTAL	\$87,814,965	\$97,587,752	\$111,385,421	\$113,017,749
Expenditure Category				
Personal Services	\$53,376,808	\$60,996,526	\$72,671,309	\$75,058,363
Operating Services	\$12,606,277	\$13,745,484	\$12,594,131	\$15,575,230
Non Dept Managed Costs	\$3,233,077	\$3,469,858	\$3,574,293	\$3,619,314
Capital Projects	\$1,211,202	\$1,217,657	\$2,938,675	\$844,828
Non Operational Costs	\$7,616,183	\$6,599,474	\$6,444,207	\$5,263,385
Debt Service	\$7,831,531	\$11,165,950	\$9,091,702	\$12,182,476
Interfund Transfers	\$330,771	\$474,412	\$294,083	\$474,153
TOTAL	\$86,205,848	\$97,669,361	\$107,608,400	\$113,017,749

COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL FUNDS				
Category Description	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$86,454,653	\$92,326,090	\$99,337,813	\$104,551,876
Other Taxes	\$56,650,098	\$62,249,249	\$68,814,203	\$67,362,000
Licenses and Permits	\$3,235,129	\$2,676,516	\$3,061,223	\$2,757,000
Intergovernmental	\$12,388,444	\$14,321,330	\$25,532,894	\$16,672,886
Internal Service Charges	\$17,109,983	\$19,085,973	\$21,625,543	\$24,555,883
Charges for Services	\$26,640,831	\$28,700,688	\$27,939,932	\$31,773,265
Fines and Forfeitures	\$6,827,132	\$6,121,341	\$5,592,792	\$5,933,388
Investment Income	\$1,955,806	\$3,433,658	\$1,608,486	\$635,500
Contributions	\$415,185	\$306,336	\$167,238	\$372,000
Miscellaneous Sources	\$1,942,442	\$2,927,380	\$4,676,177	\$2,586,638
Other Financing Sources	\$11,641,098	\$13,098,512	\$10,258,942	\$14,077,660
Use of Reserves	\$0	\$0	\$0	\$32,881,851
TOTAL	\$225,260,800	\$245,247,071	\$268,615,243	\$304,159,947
Expenditure Category				
Personal Services	\$111,473,813	\$125,003,983	\$137,178,798	\$152,942,059
Operating Services	\$32,210,467	\$36,593,195	\$32,706,352	\$36,302,279
Non Dept Managed Costs	\$6,800,129	\$7,127,631	\$8,192,359	\$7,921,701
Capital Projects	\$16,168,621	\$41,367,637	\$51,526,121	\$59,472,780
Non Operational Costs	\$21,500,167	\$22,703,267	\$26,508,162	\$26,187,993
Debt Service	\$8,014,306	\$11,470,170	\$9,496,637	\$12,589,623
Interfund Transfers	\$5,931,713	\$9,668,274	\$7,811,789	\$8,743,512
TOTAL	\$202,099,215	\$253,934,158	\$273,420,217	\$304,159,947

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2021 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2021 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
General Fund	111,079,496	107,063,730	45,360,298	(4,015,766)	41,344,532	724,989	40,619,543
Law Library Fund	127,500	127,500	484,949	-	484,949	-	484,949
Sheriff's Forfeitures Fund	80,000	80,000	74,150	-	74,150	-	74,150
Emergency E911 Fund	6,041,317	6,011,000	2,516,851	(30,317)	2,486,534	1,026,359	1,460,174
Senior Services	1,612,249	1,612,249	355,163	-	355,163	-	355,163
Parks and Recreation	5,763,072	5,763,072	521,561	-	521,561	-	521,561
Transporation Fund	1,712,542	1,712,542	432,518	-	432,518	-	432,518
Multiple Grant Fund	1,666,021	1,636,021	212,699	(30,000)	182,699	-	182,699
CDBG Fund	1,215,907	1,215,907	946	-	946	-	946
DA's Cond 9-16-19 Fund	5,000	5,000	25,724	-	25,724	-	25,724
DA's Condemnation Fund	30,000	30,000	47,407	-	47,407	-	47,407
DATE Fund	234,153	213,800	551,806	(20,353)	531,453	-	531,453
Victim Assistance Fund	210,417	210,417	83,749	-	83,749	-	83,749
DUI Court Fund	609,676	609,676	1,005,737	-	1,005,737	-	1,005,737
Drug Acct Court Fund	606,314	581,783	316,491	(24,531)	291,960	-	291,960
Treatment Acct Court Fund	172,446	172,446	2,835	-	2,835	-	2,835
Drug Screening Lab Fund	412,721	412,721	177,124	-	177,124	-	177,124
Veteran's Court Fund	138,056	138,056	5,115	-	5,115	-	5,115
Juvenile Drug Court Fund	183,756	183,756	-	-	-	-	-
Fire District Fund	37,773,930	35,614,823	6,027,654	(2,159,107)	3,868,547	150,000	3,718,547
Jail Fund	837,783	419,500	1,071,630	(418,283)	653,347	-	653,347
Sheriff's Commissary Fund	800,000	800,000	675,410	-	675,410	-	675,410

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2021 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2021 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
Federal Forfeiture/Seized Fund	140,000	140,000	136,701	-	136,701	-	136,701
Hotel/Motel Tax Fund	255,000	255,000	-	-	-	-	-
Impact Fee Fund	5,686,096	1,990,050	10,233,191	(3,696,046)	6,537,145	-	6,537,145
S.P.L.O.S.T. Funds	80,062,702	58,546,073	56,958,159	(21,516,629)	35,441,530	-	35,441,530
RRDA Fund	823,585	823,585	888,195	-	888,195	-	888,195
Debt Service Fund	6,338,191	6,092,786	(47,815)	(245,405)	(293,220)	-	(293,220)
Conference Center Fund	511,437	458,437	709,366	(53,000)	656,366	-	656,366
EMS Fund	13,985,068	13,440,068	856,745	(545,000)	311,745	-	311,745
Insurance & Benefits Fund	23,158,352	23,068,938	89,414	(89,414)	(0)	237,425	(237,425)
Fleet Maintenance Fund	1,887,160	1,849,160	(142,832)	(38,000)	(180,832)	-	(180,832)
All Funds	304,159,947	271,278,096	129,630,942	(32,881,851)	96,749,091	2,138,773	94,610,318

GENERAL FUND & FIRE FUND

\$4.0M of reserves will be used to cover operations in the General Fund and \$2.2M in the Fire Fund.

SPLOST FUNDS

Revenues previously collected and held in reserves will be spent in 2021 resulting in a use of reserves of \$21.5M.

EMS FUND

The EMS fund had a surplus cash balance at the end of 2020. Reserves of \$545K will be used in 2021 to spend down the excess cash.

INSURANCE AND BENEFITS FUND

The Insurance & Benefits Fund is an internal service fund and an audit entry will eliminate the negative fund balance.

FLEET MAINTENANCE FUND

The negative fund balance in the Fleet Fund represents Inventory held by the fund

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX
FY 2021 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	345,002											345,002
Health & Human Services	Health & Human Services	403,602											403,602
County Extension Service	Health & Human Services	109,777											109,777
Focus Grant	General Services							48,000					48,000
Library	Recreation, Parks & Cultural Affairs	2,600,845											2,600,845
Arts & History	Recreation, Parks & Cultural Affairs	90,000											90,000
RRDA	General Services									823,585			823,585
County Clerk	General Services	251,298											251,298
County Manager	General Services	888,979											888,979
General Administration	General Services	645,383											645,383
Rental Properties	General Services	21,070											21,070
Hotel/Motel	General Services							255,000					255,000
Conference Center	General Services										511,437		511,437
Communications	General Services	283,044											283,044
Voter Registration/Elections	General Services	872,067											872,067
CTCL Grant	General Services							250,000					250,000
County Attorney	General Services	360,583											360,583
Tax Commissioner	General Services	2,315,865											2,315,865
TAVT 1% Fees	General Services	268,185											268,185
Tax Assessor	General Services	2,930,297											2,930,297
Coroner	General Services	225,432											225,432
Interfund Transfers	General Services	8,269,359											8,269,359
Administrative Services	Administration	269,239											269,239
Budgeting & Financial Svcs	Administration	966,599											966,599
Procurement	Administration	346,339											346,339
Debt Service	Administration									6,338,191			6,338,191
Facilities Management	Administration	2,226,910											2,226,910
Information Tech Systems	Administration	3,075,258											3,075,258
GIS/Mapping	Administration	358,050											358,050
Risk Management	Administration	130,276											130,276
Capital Projects	Administration	23,358											23,358
Fleet Management	Administration											1,887,160	1,887,160
Human Resources	Human Resources	380,424											380,424
Northside Wellness Grant	Human Resources							5,000					5,000
Insurance & Benefits	Human Resources											23,158,352	23,158,352
Court Administration Svcs	Judicial Services	2,030,363											2,030,363
Treatment Accountability Court	Judicial Services							172,446					172,446
Drug Screening Lab	Judicial Services							412,721					412,721
Veteran's Court	Judicial Services							138,056					138,056
Juvenile Drug Court	Judicial Services							183,756					183,756
Law Library	Judicial Services							127,500					127,500
Drug Abuse, Treatment & Edu	Judicial Services							234,153					234,153
Superior Court	Judicial Services	536,327											536,327
Drug Accountability Court	Judicial Services							606,314					606,314
Juvenile Court	Judicial Services	1,454,794											1,454,794
Juvenile Supervision Fees	Judicial Services	64,780											64,780
Juvenile Justice Grant	Judicial Services							150,000					150,000
Indigent Defense	Judicial Services	2,555,877											2,555,877
Clerk of Superior Court	Judicial Services	4,287,412											4,287,412
Board of Equalization	Judicial Services	26,840											26,840
Clerk of Court - Tech	Judicial Services	163,000											163,000
District Attorney	Judicial Services	3,813,031											3,813,031
VOCA Grant	Judicial Services							401,778					401,778
STPVW Grant	Judicial Services							101,625					101,625
Condemnation Funds	Judicial Services							35,000					35,000
Victim Assistance	Judicial Services							210,417					210,417
State Court	Judicial Services	1,075,191											1,075,191
State Court Tech	Judicial Services	25,000											25,000
DUI Court	Judicial Services							609,676					609,676
State Court Solicitor	Judicial Services	2,192,033											2,192,033

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX
FY 2021 APPROPRIATED FUNDS**

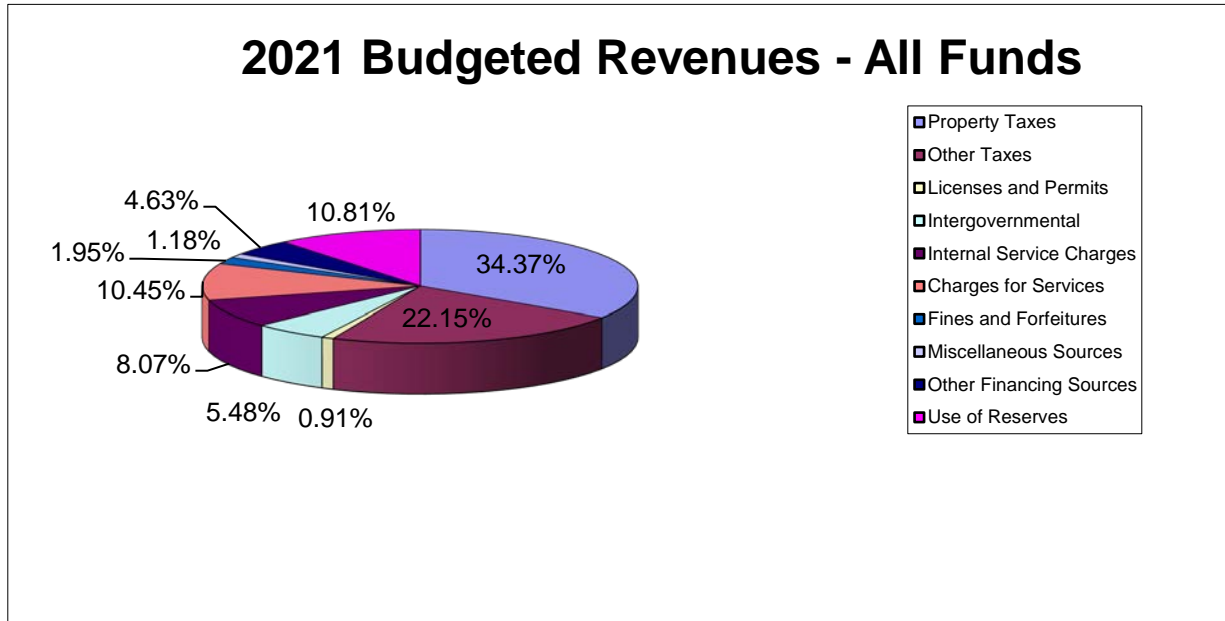
Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Solicitor Video Account	Judicial Services	46,000											46,000
VOCA Grant	Judicial Services							270,167					270,167
Magistrate Court	Judicial Services	516,499											516,499
Probate Court	Judicial Services	988,992											988,992
Law Enforcement Admin	Law Enforcement	3,663,932											3,663,932
Vice Control	Law Enforcement	1,587,635											1,587,635
Criminal Investigation Div	Law Enforcement	4,449,524											4,449,524
Intelligence Division	Law Enforcement	135,169											135,169
Uniform Patrol	Law Enforcement	10,650,892											10,650,892
Training Division	Law Enforcement	1,336,926											1,336,926
Special Operations	Law Enforcement	2,961,680											2,961,680
Court Services	Law Enforcement	2,814,860											2,814,860
Office of Prof Standards	Law Enforcement	382,677											382,677
Crossing Guards	Law Enforcement	218,555											218,555
Adult Correction Institute	Law Enforcement	19,259,135											19,259,135
Sheriff's Forfeitures	Law Enforcement							80,000					80,000
Jail Fund	Law Enforcement							837,783					837,783
Commissary	Law Enforcement							800,000					800,000
Confiscated Assets	Law Enforcement							140,000					140,000
Heat Grant	Law Enforcement							282,240					282,240
VOCA Grant	Law Enforcement							132,211					132,211
Community Development	Community Development												-
Development Svcs Center	Community Development	538,694											538,694
Building Inspections	Community Development	1,025,418											1,025,418
Planning & Land Use	Community Development	1,172,852											1,172,852
Economic Development	Community Development	637,187											637,187
Public Works	Community Development	4,162,803											4,162,803
Stormwater Mgmt Engineering	Community Development	539,804											539,804
Engineering	Community Development	1,337,006											1,337,006
Blalock Road Landfill	Community Development	339,892											339,892
Conservation Admin	Community Development	84,448											84,448
Forest Resources	Community Development	13,197											13,197
Impact Fees	Community Development								5,686,096				5,686,096
SPLOST	Community Development								80,062,702				80,062,702
Marshal	County Marshal												-
Cherokee Probation	County Marshal	780,215											780,215
Animal Control	County Marshal	517,665											517,665
Emergency Mgmt Agency	County Marshal	355,494											355,494
Code Enforcement	County Marshal	1,621,412											1,621,412
Emergency 911	County Marshal		6,041,317										6,041,317
Animal Shelter	County Marshal	1,548,727											1,548,727
Community Services Agency	Community Services	200,560											200,560
Recycling	Community Services	309,757											309,757
CDBG	Community Services							1,215,907					1,215,907
Senior Services	Community Services			1,612,249									1,612,249
Cherokee Recreation & Parks	Community Services				5,763,072								5,763,072
CATS - Public Transportation	Community Services					1,712,542							1,712,542
Fire Administration	Fire & Emergency Services						3,035,201						3,035,201
Fire Marshal	Fire & Emergency Services						857,754						857,754
Fire Fighting	Fire & Emergency Services						31,243,629						31,243,629
Fire Prevention	Fire & Emergency Services						281,977						281,977
Fire Information Technology	Fire & Emergency Services						640,018						640,018
Fire Training	Fire & Emergency Services						1,715,351						1,715,351
Safe Kids Program	Fire & Emergency Services							25,000					25,000
Emergency Medical Svcs	Fire & Emergency Services										13,985,068		13,985,068
		111,079,496	6,041,317	1,612,249	5,763,072	1,712,542	37,773,930	7,724,750	85,748,798	7,161,776	14,496,505	25,045,512	304,159,947

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 2018 and 2019, estimated revenue for last year and the adopted budget for the current fiscal year.

REVENUE SUMMARY

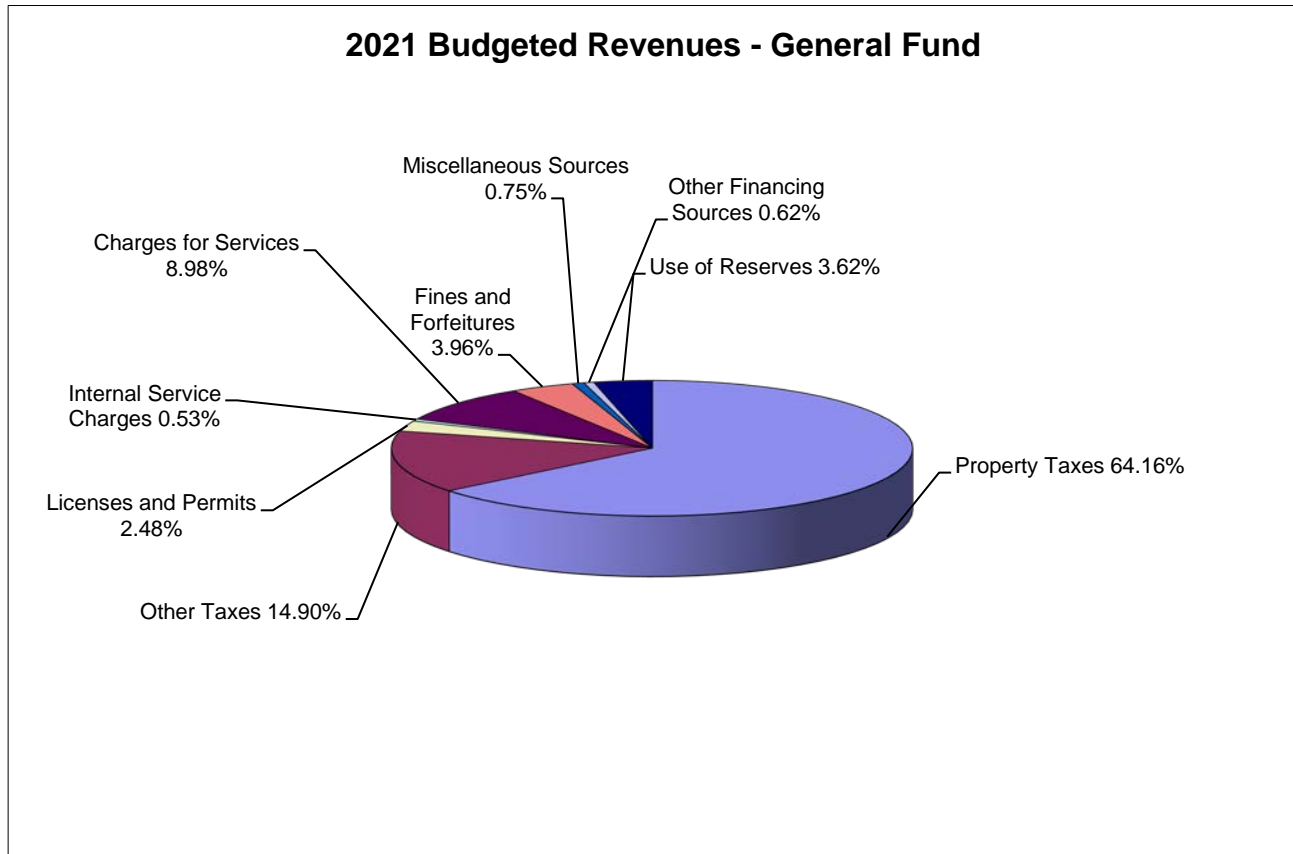
Cherokee County derived its revenues from twelve basic categories, Property Taxes, Other Taxes, Licenses and Permits, Intergovernmental, Internal Service Charges, Fines and Forfeits, Investment Income, Contributions, Miscellaneous Sources, Other Financing Sources and Use of Reserves. These categories 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 64% 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 \$107,063,730. Use of reserves of \$4,015,766 is budgeted.

REVENUE SUMMARY



OTHER FUNDS

Emergency 911

The Emergency 911 Telephone Fund revenue is comprised of surcharges on both regular telephone service and wireless telephone service of \$1 and \$1.50 per line respectively. Revenue is also received for phone card charges. The 2021 budget estimates revenues for this fund to be \$6,041,317. This amount includes a use of reserves of \$30,317.

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 \$1,612,249, \$751,100 or 47%, is received as grants from the State and Federal government. The balance of the revenue is derived from charges for services, donations and contributions and a General Fund supplement of \$788,679 for 2021.

Parks and Recreation Fund

Parks and Recreation provides recreation opportunities to the citizens of Cherokee County. The 2021 budgeted revenues of \$5,763,072 are derived from Charges for Services, Beer and Wine Taxes, Contributions and a \$1,767,162 transfer from the General Fund

REVENUE SUMMARY

Transportation Fund

The Transportation fund tracks the transportation activities of the County. Grants generate \$1,059,121 or 62% of the fund's total 2021 budgeted revenues of \$1,712,542. Charges for services such as passenger fees equal \$549,996 or 32%. The General Fund also transfers \$103,425 to this fund.

Fire District Fund

The Fire District is funded primarily by property taxes, which represent 73% of the budgeted 2021 revenues of \$37,773,930. The 2020 millage rate of 3.292 mills is 0.023 mills higher than the 2019 rate. Other revenues include payments from cities for fire service, licenses and permits, and investment income. Reserves of \$2,159,107 will be used in 2021.

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 \$2,158,310 for 2020. Budgeted revenues totaling \$5,686,096 for 2021 include fees, payments from cities, investment income and a use of reserves of \$3,699,046.

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 \$20,535,762 are derived from contributions from the state for road projects, interest revenue, a transfer from Impact Fees and a use of reserves of \$18,335,762

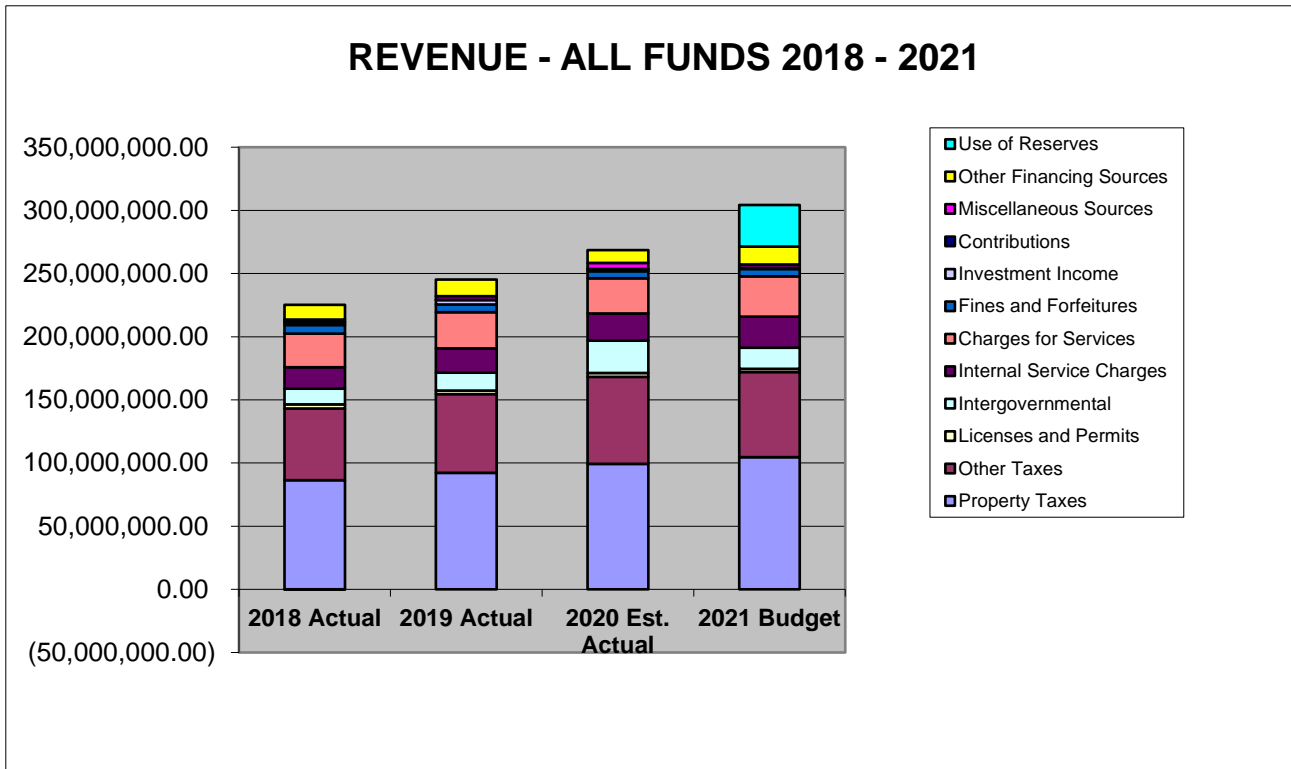
Special Purpose Local Option Sales Tax (SPLOST 2018)

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 2021 budget tax collections are budgeted at \$48,350,000. The remaining revenues of \$11,138,827 are derived from contributions from the state for road projects, interest revenue, a Transfer from Impact Fees and a use of reserves of \$3,147,754.

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 2021 the amount of patient billings is estimated to be \$9,000,000. The General Fund will contribute \$4,440,068. For 2021 the total budgeted revenues for this fund are \$13,985,08 which includes a Use of Reserves of \$545,000.

REVENUE ANALYSIS



PROPERTY AND OTHER TAXES

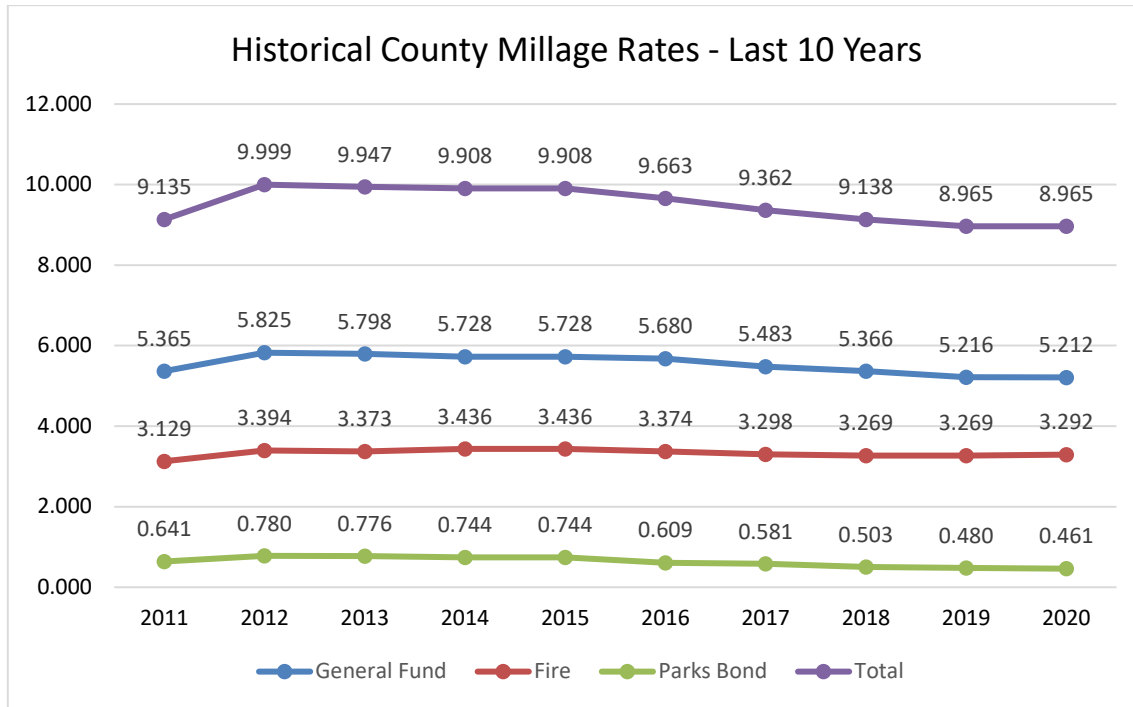
This category of revenue includes General Property Taxes for the General Fund, Fire District and Parks Bond. Other taxes include Real Estate Transfer and Intangible Tax, Franchise Tax, Railroad Equipment Tax, Insurance Premium Tax, Alcoholic Beverage Excise Tax, Hotel/ Motel Tax, Sales Tax and Motor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

Property tax collections provide revenue for the General Fund, Fire District Fund and Parks Bond Fund. This year the County lowered the millage rate in the General Fund to 5.212 mills. The Fire District millage increases slightly to 3.292 mills. The Parks Bond rate was reduced to 0.461. The average property owner who owns a \$285,100 house could expect to pay \$568.32 for General Fund operations, \$375.42 for Fire District operations, and \$52.57 for the Parks Bond. These amounts exclude the school millage rate, which the school board sets independently.

In 2020, the school board millage was 18.45 mills for maintenance and operations and 1 mill for bonds. Therefore, the total millage on property taxes was 28.415 mills. On that same \$285,100 house the total property tax bill would be \$3,177.49.

REVENUE ANALYSIS

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



Cherokee County bills taxes in October of each year based on the millage set during July of the same year. Since we operate on an October – September fiscal year basis, the budget is produced using the current year millage applied to an actual current year tax assessment in order to get as close as possible to an actual cash basis estimate. Therefore, for the FY2021 budget it was estimated using the 2020 tax assessment and applied the 2020 millage rate of 8.965 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 2021 were estimated to increase slightly as compared to 2020 levels. Insurance Premium Taxes continue to increase each year and 2021 was budgeted to increase 6% above 2019 actuals. 2020 actuals were not available at the time the budget was created so 2019 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 and Fire Permits comprise the revenues in this category.

The County's fees for Business Licenses have remained unchanged for numerous years now and are the lowest in the metro Atlanta area. The 2021 budget was based on prior year

REVENUE ANALYSIS

actuals. Revenue from building permits increased slightly in 2020. 2020 revenue for this category was \$1,961,459. 2021 was budgeted conservatively at \$1,800,000. All other revenues in this category were budgeted based on historical data.

INTERGOVERNMENTAL

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

Of the \$16,672,886 budgeted, \$3,898,393 will be road project reimbursements from the State. Other amounts in this category include \$751,100 for the Senior Center, \$1,059,121 for Transportation, \$1,215,907 for CDBG, \$6,702,618 for Fire Protection and \$3,045,747 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 2020 there was a 16% increase in health insurance costs as compared to 2019. 2021 was budgeted 7% higher than 2020 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. The pandemic during 2020 caused a drastic decrease in interest revenue for the County. Although the estimated actual for 2020 is \$1,026,719, only \$380,500 was budgeted for 2021.

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 in this category.

MISCELLANEOUS SOURCES

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

OTHER FINANCING SOURCES

This category is inter-fund transfers.

The \$14,037,660 budgeted for 2021 in this category is represented by inter-fund transfers, including operational transfers from the General Fund to Senior Center \$788,679, Parks and Recreation \$1,767,162, Transportation \$103,425, Grants, \$488,676, RRDA \$681,349 and EMS \$4,440,068. The Impact Fee Fund is budgeted to transfer \$5,000,000 to the SPLOST fund for various projects.

REVENUE ANALYSIS

USE OF RESERVES

The final revenue category is use of reserves that have been accumulated in prior years. \$32.9 million is budgeted in 2021 in this category. The majority of this amount is made up of the \$25.2M million budgeted in the various Capital Funds. Revenues have outpaced expenses in the SPLOST Fund. The General Fund will use \$4.0M in reserve and the Fire Fund will use 2.2M.

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS GENERAL FUND

	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
General Property Taxes				
Real Estate	48,505,447	51,491,858	53,088,789	57,845,198
Personal Property	8,639,874	10,549,733	13,823,882	13,423,069
Total General Property Taxes	57,145,320	62,041,591	66,912,671	71,268,267
Other Taxes				
Real Estate Transfer/Intangible	2,307,778	2,385,298	3,504,636	2,250,000
Franchise Fee	2,617,894	2,616,478	2,649,869	2,525,000
Insurance Premium Taxes	10,029,142	10,720,235	11,380,706	11,400,000
Penalties and Interest	352,971	361,841	330,844	380,000
Total Other Taxes	15,307,785	16,083,851	17,866,055	16,555,000
Licenses and Permits				
Alcohol Licenses	255,750	268,200	284,492	272,000
Business Licenses	598,986	533,562	721,273	605,000
Building Inspections	2,346,119	1,828,384	2,021,109	1,850,000
Other Licenses and Permits	34,275	46,370	34,350	30,000
Total Licenses and Permits	3,235,129	2,676,516	3,061,223	2,757,000
Intergovernmental Revenue				
Other Federal/State	84,967	305,451	24,455	0
Forest Land Protection Grant	5,940	9,435	8,640	7,000
Range Revenue	45,841	41,296	42,295	50,000
Payment In Lieu of Taxes	47,728	48,784	49,838	48,000
Total Intergovernmental Revenue	184,476	404,966	125,228	105,000
Internal Service Charges				
Internal Svc Chg - Custodial	452,448	520,992	550,572	589,585
Total Internal Service Charges	452,448	520,992	550,572	589,585
Charges For Services				
Court	86,175	161,435	537,466	597,500
Planning and Development	86,730	86,482	84,061	133,000
Landfill/Recycling	2,023,289	3,225,030	3,114,472	3,850,000
Animal Shelter Fees	0	192,073	156,200	172,500
Prisoner Housing	5,130	0	45,845	50,000
Commission on Tax Collections	4,441,107	4,646,988	4,838,113	5,050,000
Other Charges For Services	192,534	138,657	196,110	127,000
Total Charges For Services	6,834,965	8,450,666	8,972,267	9,980,000
Fines and Forfeitures	5,140,079	4,631,370	4,354,910	4,396,000
Investment Income	695,107	1,276,277	679,821	250,000
Miscellaneous				
Rents and Royalties	176,663	213,810	179,235	197,485
Miscellaneous Reimbursements	769,974	713,651	757,977	626,245
Miscellaneous Forfeitures	-	16,163	8,175	5,000
Total Miscellaneous	946,637	943,624	945,387	828,730
Other Financing Sources				
Transfers in From Other Funds	209,221	694,007	287,284	294,148
Proceeds from Capital Leases	1,050,951	395,418	108,932	40,000
Sale of Assets	78,990	18,225	9,675	0
Insurance Recovery Revenue	49,820	58,580	99,698	0
Total Other Financing Sources	1,388,982	1,166,229	505,590	334,148
Use of Reserves	0	0	0	4,015,766
Total General Fund	91,330,930	98,196,082	103,973,724	111,079,496

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY18</u>	<u>Actual FY19</u>	<u>Est. Actual FY20</u>	<u>Budget FY21</u>
Law Library Fund				
Charges For Services	4,030	2,989	1,259	4,000
Fines and Forfeitures	112,313	105,516	83,513	116,500
Investment Income	4,776	9,175	2,699	7,000
Total Law Library Fund	121,119	117,680	87,470	127,500
Sheriff's Forfeitures Fund				
Intergovernmental Revenue	0	77,288	97,789	80,000
Fines and Forfeitures	13,312	0	0	0
Other Financing Sources	0	53,678	0	0
total Sheriff's Forfeitures Fund	13,312	130,967	97,789	80,000
Emergency 911 Telephone Fund				
Charges For Services	4,863,461	5,442,542	5,614,923	6,000,500
Investment Income	21,894	41,269	20,519	10,000
Miscellaneous	5	20	0	500
Other Financing Sources	0	0	1,525	0
Use of Reserves	0	0	0	30,317
Total Emergency 911 Telephone Fund	4,885,360	5,483,831	5,636,968	6,041,317
Senior Services Fund				
Intergovernmental Revenue	757,155	817,950	764,137	751,100
Charges For Services	28,964	18,007	13,082	60,470
Contributions	11,070	10,360	15,093	12,000
Miscellaneous	175	475	0	0
Other Financing Sources	18,502	137	0	0
Transfers in From Other Funds	585,120	622,127	697,477	788,679
Total Senior Services Fund	1,400,985	1,469,056	1,489,790	1,612,249
Cares Act Fund				
Intergovernmental Revenue	0	0	9,211,622	0
Total Cares Act Fund	0	0	9,211,622	0
Parks and Recreation Fund				
Other Taxes	1,102,518	1,124,536	1,172,092	1,120,000
Charges for Services	2,642,371	2,693,182	2,027,883	2,815,975
Contributions	45,000	45,000	46,426	45,000
Miscellaneous	63,818	13,689	16,931	14,935
Other Financing Sources	49,855	216,441	19,600	0
Transfers in From Other Funds	1,364,392	1,491,954	1,582,635	1,767,162
Total Parks and Recreation Fund	5,267,954	5,584,802	4,865,566	5,763,072

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY18</u>	<u>Actual FY19</u>	<u>Est. Actual FY20</u>	<u>Budget FY21</u>
Transportation Fund				
Intergovernmental	488,251	616,517	659,703	1,059,121
Charges for Services	418,150	444,398	266,906	549,996
Miscellaneous	878	1,298	0	0
Other Financing Sources	2,159	4,147	2,796	0
Transfers in From Other Funds	395,235	384,863	372,336	103,425
Total Transportation Fund	1,304,673	1,451,223	1,301,741	1,712,542
Multiple Grant Fund				
Intergovernmental Revenue	1,012,889	1,039,052	1,049,937	897,345
Contributions	209,763	120,000	65,814	250,000
Miscellaneous	(0)	0	0	0
Transfers in From Other Funds	214,203	231,446	403,619	488,676
Use of Reserves	0	0	0	30,000
Total Multiple Grant Fund	1,436,855	1,390,498	1,519,369	1,666,021
CDBG Grant Fund				
Intergovernmental Revenue	1,369,515	1,302,818	1,338,179	1,215,907
Total CDBG Grant Fund	1,369,515	1,302,818	1,338,179	1,215,907
Animal Services Fund				
Charges For Services	739,636	0	0	0
Contributions	27,601	0	0	0
Transfers in From Other Funds	476,831	0	0	0
Total Animal Services Fund	1,244,068	0	0	0
DA 9-16-19 Fund				
Fines and Forfeitures	5,542	10,285	7,636	5,000
Total DA 9-16-19 Fund	5,542	10,285	7,636	5,000
DA's Condemnation Fund				
Fines and Forfeitures	1,218	1,571	280	30,000
Total DA's Condemnation Fund	1,218	1,571	280	30,000
Drug Abuse Training and Education Fund				
Fines and Forfeitures	224,548	223,145	201,494	212,800
Investment Income	5,925	8,971	3,756	1,000
Use of Reserves	0	0	0	20,353
Total D.A.T.E. Fund	230,472	232,117	205,250	234,153
Victim Assistance Fund				
Fines and Forfeitures	227,280	226,203	164,842	210,417
Total Victim Assistance Fund	227,280	226,203	164,842	210,417

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY18</u>	<u>Actual FY19</u>	<u>Est. Actual FY20</u>	<u>Budget FY21</u>
DUI Court Fund				
Intergovernmental	105,787	98,527	92,186	90,700
Fines and Forfeitures	354,400	318,479	235,394	373,804
Contributions	66,229	67,976	32,905	65,000
Transfers in From Other Funds	88,020	80,000	65,000	80,172
Total DUI Court Fund	614,436	564,982	425,485	609,676
Drug Accountability Court Fund				
Intergovernmental	282,138	324,827	240,107	320,502
Fines and Forfeitures	112,777	117,063	187,350	153,455
Transfers in From Other Funds	115,295	89,982	22,500	107,826
Use of Reserves	0	0	0	24,531
Total Drug Acct Court Fund	510,210	531,872	449,957	606,314
Treatment Accountability Court Fund				
Intergovernmental	67,734	104,139	125,138	145,906
Fines and Forfeiture	3,144	3,954	3,260	3,412
Transfers in From Other Funds	7,675	21,343	17,608	23,128
Total Treatment Accountability Ct Fund	78,553	129,436	146,006	172,446
Drug Screening Lab Fund				
Charges for Services	365,624	515,447	344,181	412,721
Total Drug Screening Lab Fund	365,624	515,447	344,181	412,721
Veteran's Accountability Court				
Intergovernmental	70,884	87,033	105,904	100,614
Fines and Forfeiture	4,355	16,215	18,301	14,000
Transfers in From Other Funds	7,984	9,671	12,558	23,442
Total Veteran's Court	83,223	112,919	136,763	138,056
Juvenile Drug Court				
Intergovernmental	0	0	56,581	133,171
Fines and Forfeiture	0	0	0	1,000
Transfers in From Other Funds	0	0	16,626	49,585
Total Juvenile Drug Court	0	0	73,208	183,756

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY18</u>	<u>Actual FY19</u>	<u>Est. Actual FY20</u>	<u>Budget FY21</u>
Fire District Fund				
Real Estate Taxes	21,674,217	23,135,583	25,059,156	27,217,741
Personal Property Taxes	1,657,001	1,548,481	1,529,706	300,082
Other Taxes	865,996	937,983	1,369,250	905,000
Intergovernmental	5,441,217	5,932,754	6,738,980	7,070,000
Charges For Services	76,502	72,625	92,829	72,000
Investment Income	164,344	335,483	177,708	50,000
Contributions	0	0	7,000	0
Miscellaneous	0	3,000	3,616	0
Use of Reserves	0	0	0	2,159,107
Other Financing Sources	3,261	20,732	349,133	0
Total Fire District Fund	29,882,539	31,986,641	35,327,377	37,773,930
Jail Fund				
Fines and Forfeitures	455,869	467,541	335,812	417,000
Investment Income	8,243	12,482	5,225	2,500
Miscellaneous	0	0	156	0
Use of Reserves	0	0	0	418,283
Other Financing Sources	1,215	0	0	0
Total Jail Fund	465,327	480,023	341,193	837,783
Sheriff's Commissary Fund				
Charges for Services	713,179	771,859	622,524	800,000
Total Sheriff's Commissary Fund	713,179	771,859	622,524	800,000
Confiscated Assets Fund				
Intergovernmental	0	110,092	95,278	140,000
Fines and Forfeiture	172,296	0	0	0
Investment Income	74	1	0	0
Miscellaneous	0	0	4,386	0
Other Financing Sources	0	15,862	12,155	0
Transfers in from Other Funds	0	0	892	0
Total Confiscated Assets Fund	172,369	125,955	112,711	140,000
Hotel/Motel Tax Fund				
Taxes	211,797	338,415	224,791	255,000
Total Hotel/Motel Tax Fund	211,797	338,415	224,791	255,000
Impact Fee Fund				
Intergovernmental	250,377	364,570	273,301	122,447
Charges For Services	1,941,484	1,611,678	2,158,310	1,817,603
Investment Income	106,013	214,375	109,736	50,000
Use of Reserves	0	0	0	3,696,046
Total Impact Fee Fund	2,297,874	2,190,622	2,541,347	5,686,096

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Recreation Capital Construction Fund				
Interest Revenues	28,189	40,298	0	0
Miscellaneous	0	27,581	0	0
Total SPLOST IV Funds	28,189	67,879	-	0
Special Option Sales Tax V Funds				
Investment Income	19,302	33,673	13,029	5,000
Use of Reserves	0	0	0	33,113
Total SPLOST V Funds	19,302	33,673	13,029	38,113
Special Option Sales Tax 2012 Funds				
Taxes	29,012,739	0	0	0
Intergovernmental Revenue	2,358,022	645,399	560,732	0
Investment Income	893,632	1,270,293	388,787	200,000
Miscellaneous	84,112	189,687	0	0
Use of Reserves	0	0	0	18,335,762
Other Financing Sources	383,101	0	0	0
Transfers from Other Funds	3,382,000	869,875	150,000	2,000,000
Total SPLOST 2012 Funds	36,113,607	2,975,254	1,099,518	20,535,762

Special Option Sales Tax 2018 Funds				
Taxes	9,947,180	43,574,062	47,920,587	48,350,000
Intergovernmental Revenue	0	2,376,381	3,828,970	4,441,073
Investment Income	6,629	191,359	179,951	50,000
Miscellaneous	0	202,891	178,292	500,000
Other Financing Sources	0	41,738	35,750	0
Transfers in from Other Funds	0	0	0	3,000,000
Use of Reserves	0	0	0	3,147,754
Total SPLOST 2018 Funds	9,953,809	46,386,431	52,143,551	59,488,827

GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Resource Recovery Development Fund				
Investment Income	1,680	0	0	0
Miscellaneous	142,236	142,236	142,236	142,236
Transfers in From Other Funds	889,337	4,713,473	2,561,639	681,349
Total Resource Recovery Development	1,033,253	4,855,709	2,703,875	823,585

Debt Service Fund				
Real Estate Taxes	5,548,747	5,256,395	5,486,549	5,713,929
Personal Property Taxes	429,367	344,041	349,731	51,857
Other Taxes	202,081	190,401	261,428	177,000
Investment Income	0	0	27,255	10,000
Miscellaneous	166,284	220,999	68,588	140,000
Use of Reserves	0	0	0	245,405
Total Debt Service Fund	6,346,480	6,011,835	6,193,552	6,338,191

REVENUE BUDGET HISTORY

PROPRIETARY FUNDS

ENTERPRISE FUNDS

	<u>Actual FY18</u>	<u>Actual FY19</u>	<u>Est. Actual FY20</u>	<u>Budget FY21</u>
Conference Center Fund				
Charges For Services	292,044	280,581	200,833	260,000
Contributions	21,000	63,000	0	0
Miscellaneous	2,471	5,437	9,270	8,437
Use of Reserves	0	0	0	53,000
Transfers in From Other Funds	111,797	273,415	159,791	190,000
Total Conference Center Fund	<u>427,311</u>	<u>622,433</u>	<u>369,893</u>	<u>511,437</u>

Emergency Medical Fund				
Charges For Services	7,720,421	8,396,715	7,624,937	9,000,000
Intergovernmental	0	19,018	169,120	0
Contributions	34,522	0	0	0
Miscellaneous	0	18,600	1,301,005	0
Use of Reserves	0	0	0	545,000
Other Financing Sources	16,762	88,792	0	0
Transfers in From Other Funds	2,134,691	2,697,058	3,269,713	4,440,068
Total Emergency Medical Fund	<u>9,906,396</u>	<u>11,220,182</u>	<u>12,364,775</u>	<u>13,985,068</u>

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

Insurance and Benefits Fund				
Internal Service Charges	15,215,689	16,881,300	19,401,745	22,118,938
Miscellaneous	535,744	1,156,043	2,006,260	950,000
Use of Reserves	0	0	0	89,414
Total Insurance and Benefits Fund	<u>15,751,433</u>	<u>18,037,344</u>	<u>21,408,004</u>	<u>23,158,352</u>

Fleet Maintenance Fund				
Internal Service Charges	1,441,846	1,683,680	1,673,226	1,847,360
Miscellaneous	82	1,800	51	1,800
Use of Reserves	0	0	0	38,000
Other Financing Sources	4,680	5,550	0	0
Total Fleet Maintenance Fund	<u>1,446,608</u>	<u>1,691,030</u>	<u>1,673,278</u>	<u>1,887,160</u>

Expenditure Summary

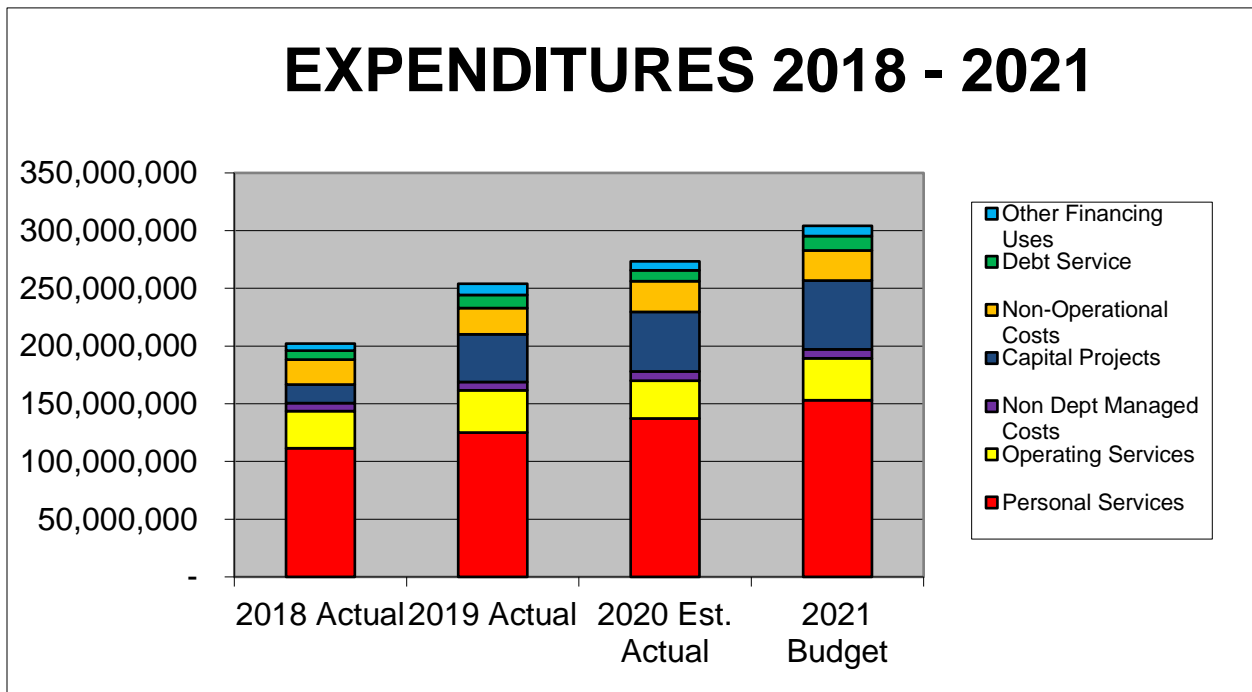
Included in this section is an expenditure summary for Cherokee County's various funds highlighting major changes between the last fiscal year and the adopted budget for 2021.

EXPENDITURE SUMMARY

Cherokee’s total budget for FY2021 is \$304,159,947 for all county funds compared to last year’s estimated actual expenditures of \$273,420,217. This change represents a 11% increase from 2020. Some details worth mentioning about the overall expenditure budget are as follows:

- All departments were asked to keep their budgets level as compared to 2020. Any increase over the prior year budget required approval by the County Manager and was addressed in the budget meetings with the departments.
- A portion of the increase in the 2021 Budget is due to capital projects which increased by \$7.9M or 15%. Most of this increase is SPLOST funds due to the timing of multi-year projects.
- Employee cost of living increases of 8% for public safety employees and 4% for all other employees have been budgeted for FY2021. Total cost of the increases is \$6.7M.
- Pension costs (Defined Benefit) and Health care costs have increased due to changes in regulations and rising costs. Total cost of the increase is \$5.9M.
- 42 FT positions were added for a total cost of \$1.7M. 37 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.

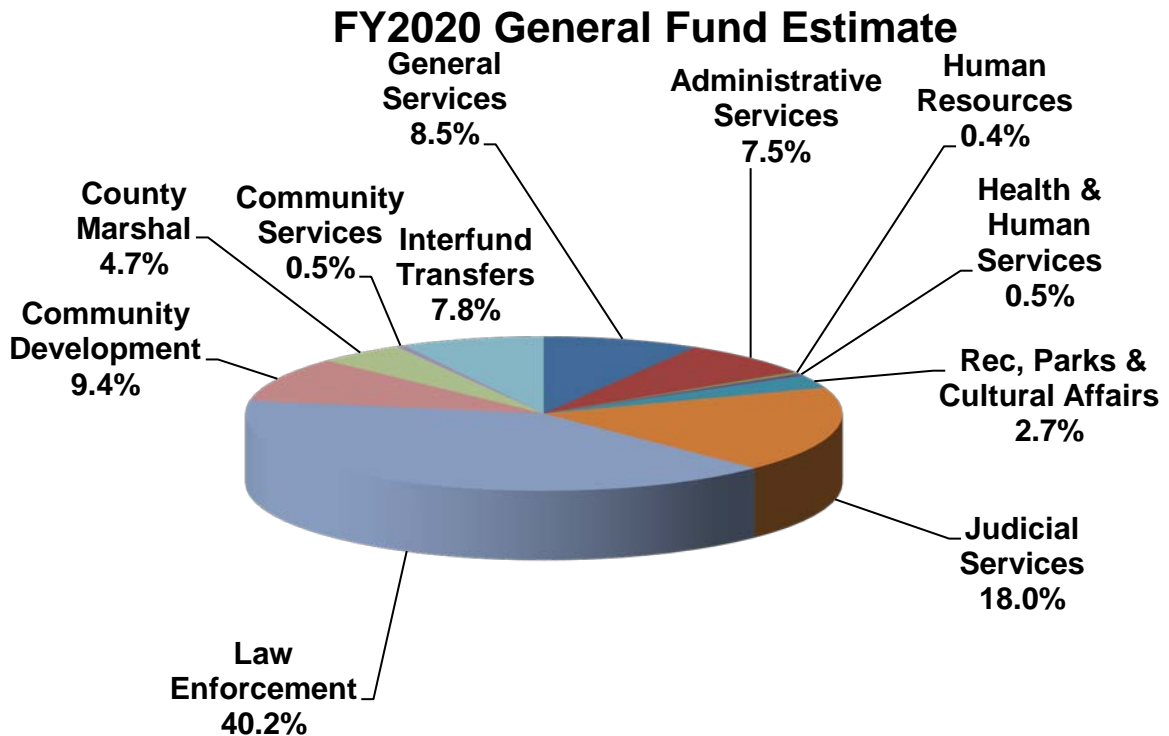


EXPENDITURE SUMMARY

GENERAL FUND

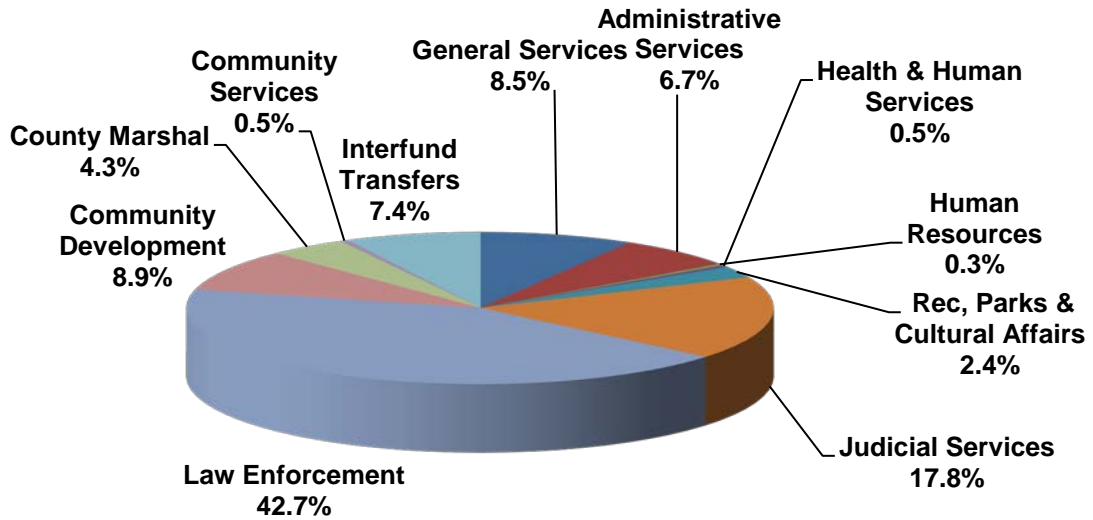
The total FY2021 budget of \$111,079,496 for the General Fund increased by \$16.2M or 17% from FY2020's estimated expenditures.

- 8% cost of living for public safety and 4% for all other current employees was budgeted for a total of \$3.6M
- Increased Pension Costs (Defined Benefit) and Health Care of \$3.8M
- 23 new FT positions added in 2021 totaling \$0.9M.
- \$0.5M increases in various operating accounts.
- \$2.0M one-time transfer to RRDA fund to pay down debt in 2020. An additional debt payment was not budgeted in 2021.



EXPENDITURE SUMMARY

FY2021 General Fund Budget



OTHER FUNDS

Significant changes in other major funds include the following:

- The Parks and Recreation Fund increased by 17% in 2021. The majority of the increase over 2020 actuals was due to the pandemic. Fewer activities were held during the summer of 2020.
- The Transportation Fund increased by 31% in 2021. The 4% COLA and capital purchases make up the bulk of this increase.
- The Fire Fund increased by 18%. The 8% COLA, 11 new positions and increased Health Care costs account for the increase.
- The Impact Fee Fund increased by 811% and the SPLOST funds increased by 13%. Budgets in these two funds vary based on current projects.
- The RRDA Fund decreased by 70% due to a budgeted one-time transfer of \$2.0M from the General Fund in 2020 to pay down debt. In 2021, the General Fund will not transfer additional funds for debt payment.

EXPENDITURE BUDGET HISTORY

	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
General Fund				
Personal Services	55,842,184	61,358,782	61,615,114	74,756,735
Operating Services	16,343,551	17,763,000	16,797,622	19,484,731
Non Department Managed Costs	3,532,583	3,618,220	4,560,946	4,247,722
Capital Projects	1,628,577	841,157	481,978	115,680
Non Operational Costs	3,413,357	3,467,775	3,708,815	3,869,608
Debt Service	160,359	270,812	324,837	335,661
Interfund Transfers	5,518,206	9,193,863	7,367,706	8,269,359
Total General Fund	86,438,817	96,513,609	94,857,018	111,079,496
Special Revenue Funds				
Personal Services	33,372,760	35,710,759	44,919,123	44,456,676
Operating Services	8,935,133	9,773,068	8,201,091	10,579,123
Non Department Managed Costs	2,851,267	3,078,358	3,231,943	3,205,091
Capital Projects	1,211,202	1,217,657	2,938,675	844,828
Non Operational Costs	4,106,566	2,765,337	3,154,868	1,593,385
Debt Service	744,774	160,699	160,699	5,160,700
Interfund Transfers	330,771	474,412	294,083	474,153
Total Special Revenue Funds	51,552,473	53,180,290	62,900,481	66,313,956
Capital Project Funds				
Personal Services	2,254,821	2,648,675	2,892,375	3,126,961
Operating Services	3,260,639	5,084,712	3,314,599	1,242,318
Non Department Managed Costs	34,469	39,554	57,120	54,665
Capital Projects	13,328,843	39,308,823	48,105,468	58,512,272
Non Operational Costs	10,470,627	12,636,017	16,355,139	17,055,000
Debt Service	22,416	33,408	80,097	71,486
Interfund Transfers	82,736	-	150,000	0
Total Capital Project Funds	29,454,550	59,751,189	70,954,799	80,062,702
Debt Service Funds				
Operating Services	-	0	0	0
Non Department Managed Costs	144,920	132,542	128,453	140,000
Debt Service	7,086,757	11,005,252	8,931,003	7,021,776
Total Debt Service Funds	7,231,677	11,137,793	9,059,456	7,161,776
Enterprise Funds				
Personal Services	5,259,894	7,333,920	7,335,186	8,737,908
Operating Services	1,311,567	1,397,806	1,710,889	1,894,037
Non Department Managed Costs	164,281	201,637	179,316	232,560
Capital Projects	0	0	0	-
Non Operational Costs	3,478,716	3,796,780	3,265,703	3,632,000
Total Enterprise Funds	10,214,458	12,730,143	12,491,094	14,496,505
Internal Service Funds				
Personal Services	14,744,153	17,951,847	20,417,000	21,863,779
Operating Services	2,359,577	2,574,609	2,682,151	3,102,070
Non Department Managed Costs	72,609	57,321	34,582	41,663
Non Operational Costs	30,901	37,357	23,636	38,000
Total Internal Service Funds	17,207,240	20,621,135	23,157,369	25,045,512
GRAND TOTAL	\$202,099,215	\$253,934,158	273,420,217	\$304,159,947

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 50% of the total County Wide budget. Of the 42 new positions for 2021, 87% are Public Safety.

The following new positions are included in the FY 2021 budget to start October 1, 2020:

- (1) Clerk 1 Probate Court (replaces 1 PT position)
- (1) RMS Manager, Sheriff
- (2) Maintenance Staff, Sheriff Adult Detention Center
- (1) Infrastructure Systems Admin, Information Technology
- (1) Recycling Operator, Recycling (replaces 1 PT position)
- (1) Lab Technician/Assistant, Drug Screening Lab (replaces 1 PT position)
- (1) EMS Billing Assistant, EMS
- (6) Fire Fighter Entry Level, EMS

The following new positions are included in the FY 2021 budget to start January 1, 2021:

- (11) Fire Fighter Entry Level, Firefighting

The following new positions are included in the FY 2021 budget to start April 1, 2021:

- (2) Sworn Probation Officers, County Probation
- (1) Staff Attorney, State Court

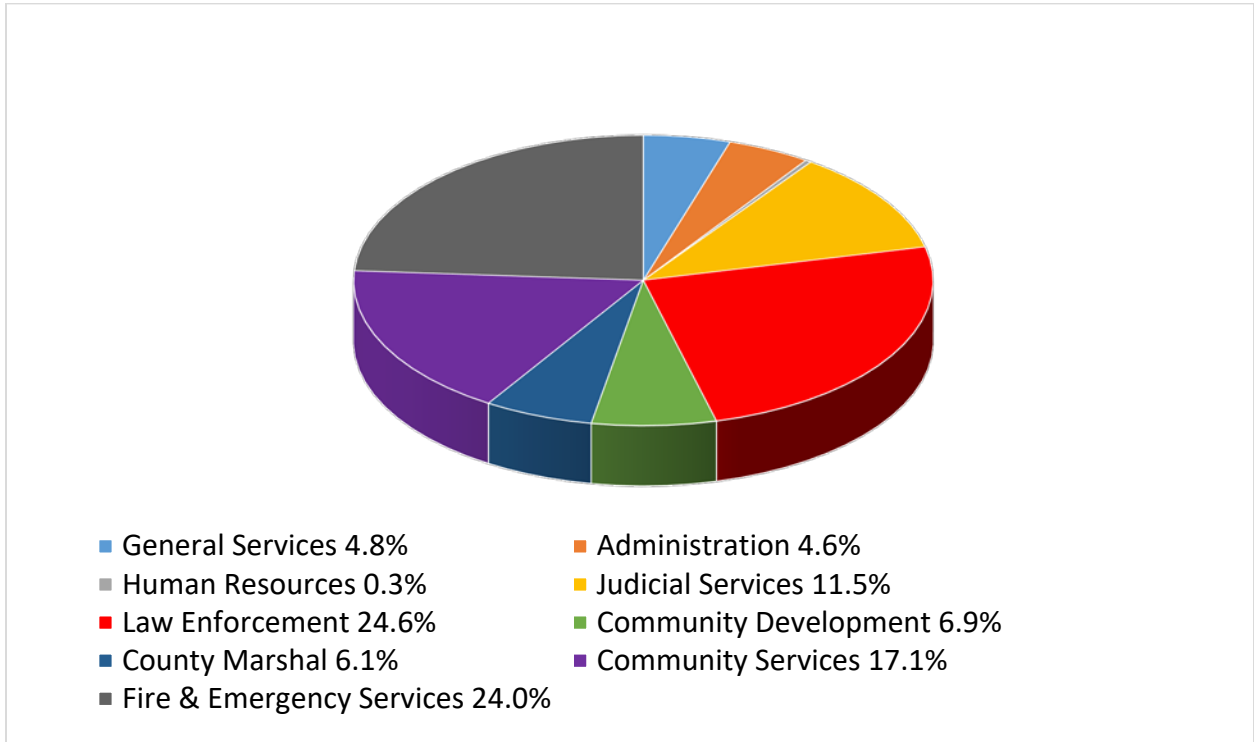
A contingency was also set aside in the General Fund for 14 additional employees for the new Adult Detention Center currently under construction. These positions are budgeted to start April 1, 2021

PERSONNEL POSITION SUMMARY BY FUND

<u>FUND</u>	<u>Actual FY18</u>	<u>Actual FY19</u>	<u>Est. Actual FY20</u>	<u>Budget FY21</u>
General Fund				
General Services	79	84	86	87
Commissioners	5	5	5	5
Administrative Services Agency	56	58	62	60
Human Resources	4	6	4	4
Judicial Services	188	190	195	198
Law Enforcement	434	448	463	466
Community Development	79	82	83	84
County Marshal	22	51	52	54
Community Services	5	5	6	6
Total General Fund	873	929	955	963
Special Revenue Funds				
Emergency 911 Telephone Fund	57	62	62	62
Senior Services Fund	23	23	24	24
Parks and Recreation Fund	251	251	268	268
Transportation Fund	19	20	23	24
Multiple Grant Fund	18	18	17	17
CDBG Fund	3	2	1	1
Animal Services Fund	17	0	0	0
Drug Abuse & Treatment Fund	2	2	2	0
Victim Witness Fund	2	2	2	2
DUI Court Fund	4	4	4	4
Drug Accountability Court Fund	5	5	5	5
Treatment Accountability Court Fund	1	1	1	1
Drug Screening Lab Fund	5	5	5	5
Veteran's Court Fund	1	1	1	1
Juvenile Drug Court Fund	0	0	1	1
Fire District Fund	307	329	336	347
Total Special Revenue Funds	715	724	752	762
Capital Funds				
SPLOST Fund	44	48	48	47
Total Capital Funds	44	48	48	47
Enterprise Funds				
Emergency Medical Fund	89	93	99	106
Total Enterprise Funds	89	93	99	106
Internal Services				
Insurance & Benefits Fund	2	1	2	2
Fleet Maintenance Fund	10	11	11	11
Total Internal Services	12	12	13	13
GRAND TOTAL	1,732	1,806	1,867	1,891

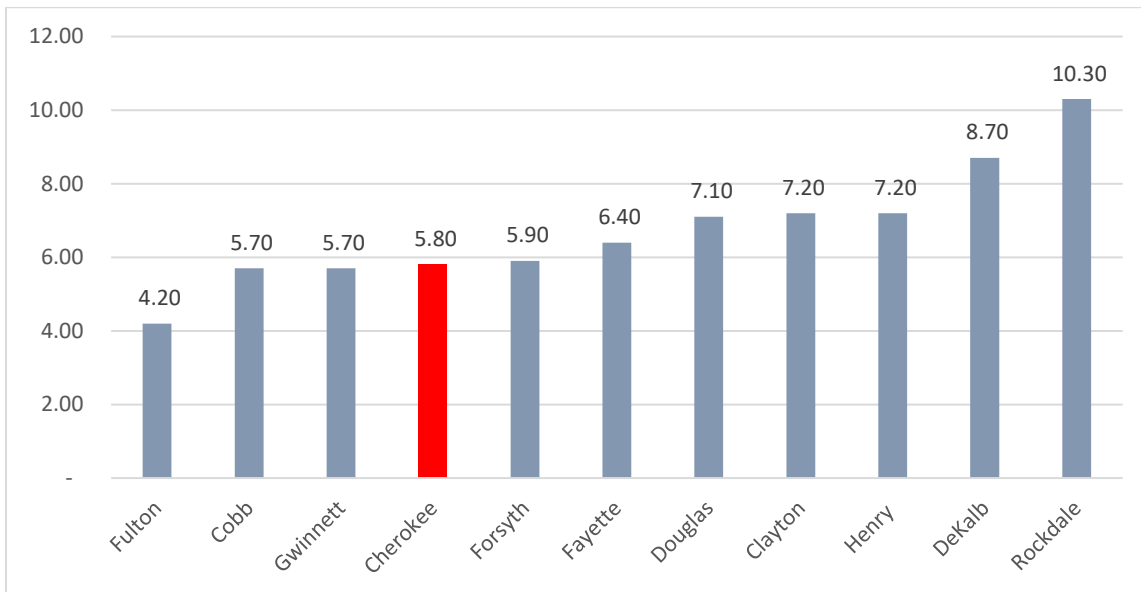
Note: Table includes regular full time and part time positions but does not include temporary or seasonal positions.

2021 Authorized Positions by Group



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

Employees Per Capita



**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
GENERAL FUND	BOARD OF COMMISSIONERS	BOARD OF COMMISSIONER	5	5	5	5
		TOTAL	5	5	5	5
	COUNTY CLERK	ADMINISTRATIVE ASSISTANT	0	1	1	1
		ADMIN OFF MGR CLERK	1	1	1	1
		TOTAL	1	2	2	2
	COUNTY MANAGER	ADMINISTRATIVE ASSISTANT	1	0	0	0
		COUNTY MANAGER	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		PART TIME RECEPTIONIST	1	1	0	0
		STAFF ATTORNEY	1	1	1	0
		SPECIAL PROJECTS MANAGER	1	0.85	0.85	0.66
		SR COUNSEL	0	0	0	1
		TOTAL	6	4.85	3.85	3.66
	ADMINISTRATIVE SERVICES AGENCY	ADMIN SERVICES AGENCY DIR	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	1	0	0
		TOTAL	2	2	1	1
	VOTER REGISTRATION	ASSISTANT SUPERVISOR ELECTIONS	1	1	1	1
		CLERK 2	1	0	0	0
		COMMUNITY OUTREACH SPECIALIST	1	1	1	1
		ELECTIONS SUPERVISOR	1	1	1	1
		ELECTRONIC VOTING TECHNICIAN	1	2	2	1
		PART TIME CLERICAL	2	2	2	3
		RECEPTIONIST	0	0	0	1
		SENIOR CLERK	1	1	1	1
		VOTER REGISTRATION ASSISTANT	1	1	1	1
		TOTAL	9	9	9	10
	FINANCE AND BUDGETING	ACCOUNTANT	2	2	2	2
		ACCT. & REPORTS MANAGER	0.3	0.3	0.6	0.6
		ACCOUNTS PAYABLE CLERK	1	1	1	1
		CHIEF FINANCIAL OFFICER	0	0	0.8	0.8
		EXPENDITURES MANAGER	1	1	1	1
FINANCE DIRECTOR		0.85	0.85	0	0	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
GENERAL FUND	FINANCE AND BUDGETING	FINANCE SPECIALIST	0	0	1	1
		PLANNING & ANALYSIS MANAGER	0.96	0.96	0.96	0.96
		STATISTICS & PERFORMANCE MGR	0	1	0.8	0.8
		SENIOR ACCOUNTS PAYABLE CLERK	1	1	1	1
		TOTAL	7.11	8.11	9.16	9.16
	DEVELOPMENT SERVICES CENTER	DIRECTOR DEVELOPMENT SVCS CTR	1	0	0	0
		DEVELOPMENT SERVICES REP	5	4	4	4
		LEAD DEVELOPMENT SERVICES REP	0	1	1	1
		MANAGER DEVELOPMENT SERVICES	0	1	1	1
		TOTAL	6	6	6	6
	PURCHASING	CONTRACT MANAGER	1	1	0	0
		DIR PURCHASING	1	1	1	1
		PROCUREMENT SPECIALIST	0	0	1	2
		SR. FIN/PROCUR. SPEC	1	1	2	1
		TOTAL	3	3	4	4
	INFORMATION TECHNOLOGY	ASSISTANT IT DIRECTOR	1	1	1	1
		APPLICATION SERVICES MANAGER	0	0	0	1
		BUSINESS ANALYST	2	2	2	2
		BUSINESS ANALYST DATA MANAGER	1	1	2	2
		CHIEF INFORMATION OFFICER	1	1	1	1
		ENTERPRISE NETWORK SYSTEM MGR	1	1	1	0
		INFRASTRUCTURE SYST ADMIN	0	0	0	1
		INFRASTRUCTURE SYST MGR	1	1	1	0
		INFRASTRUCTURE SYST ENGINEER	0	0	0	1
		INFRASTRUCTURE SERV/SEC MGR	0	0	0	1
		INFO SECURITY MANAGER	1	1	1	1
		NETWORK ANALYST	0	0.75	0.75	0.75
		PART TIME INTERN	2	2	3	0
		SR BUSI ANALYST/DATA MGR	1	1	1	0
		SYSTEM SUPPORT SPECIALIST I	3	3	2	1
		SYSTEM SUPPORT SPECIALIST II	3	3	4	4
	TECHNOLOGY SERVICES MANAGER	0	0	0	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
GENERAL FUND	INFORMATION TECHNOLOGY	TOTAL	17	17.75	19.75	17.75
	GIS/MAPPING	GIS ANALYST	1	1	1	1
		MAPPING MANAGER	1	1	1	1
		GIS SPECIALIST I	1	1	1	1
		TOTAL	3	3	3	3
	HUMAN RESOURCES	ADMINISTRATIVE ASSISTANT	0	1	1	1
		BENEFITS & COMP MANAGER	0.5	0	0	0
		CHIEF PEOPLE OFFICER	0	1	0	0
		DIRECTOR - HUMAN RESOURCES	1	0	1	1
		HR ASSISTANT	1.5	0.5	0.5	0.5
		HR MANAGER	1	0.5	0.5	0.5
		HR SPECIALIST	0	0	1	0
		PEOPLE MANAGER	0	1	0	0
		PEOPLE RESOURCES MANAGER	0	1	0	0
		PEOPLE RESOURCES SPECIALIST	0	1	0	0
		SENIOR HR SPECIALIST	0	0	0	1
		TOTAL	4	6	4	4
	TAX COMMISSIONER	ASSISTANT SUPERVISOR TAGS	2	2	2	1
		CHIEF DEPUTY TAX COMMISSIONER	1	1	1	1
		MOTOR VEHIC ACCTS RECIEVABLE	1	1	1	3
		RECEPTIONIST	1	1	1	1
		SENIOR CLERK	19	19	20	19
		SUPERVISOR/TAX/TAG	2	2	2	2
		PROPERTY TAX BOOKEEPER	1	1	0	0
		TAX COMMISSIONER	1	1	1	1
		TOTAL	28	28	28	28
	TAX ASSESSOR	APPRAISER	11	12	12	12
		ASSESSORS ASSISTANT	1	1	1	1
		CHIEF APPRAISER	1	1	1	1
		DEPUTY CHIEF APPRAISER	1	1	1	1
		LEAD APPRAISER	4	4	4	4
		RECEIVER OF RECORDS	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
GENERAL FUND	TAX ASSESSOR	SENIOR APPRAISER	3	3	3	3
		SECRETARY II	2	2	2	2
		SENIOR CLERK	5	6	6	6
		TAX MAPPER	2	2	2	2
		TOTAL	31	33	33	33
	RISK MANAGEMENT	DIRECTOR RISK MANAGEMENT	0	0	1	1
		TOTAL	0	0	1	1
	FACILITIES MANAGEMENT	DIRECTOR - FACILITIES MANAGEMENT	1	1	1	1
		JANITORIAL SUPERVISOR	3	3	3	3
		JANITORIAL TECHNICIAN	10	10	10	10
		MAINTENANCE MANAGER	1	1	1	1
		MAINTENANCE TECHNICIAN	9	9	9	9
		TOTAL	24	24	24	24
	COMMUNICATIONS	ASST DIRECTOR COMMUNICATIONS	0	0	1	1
		DIRECTOR OF COMMUNICATIONS	0	0	1	1
		TOTAL	0	0	2	2
	COURT ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	0	0
		COURT ADMINISTRATOR	1	1	1	1
		COURT REPORTER 1	5	5	5	5
		COURT REPORTER 2	3	3	3	3
		COURT SERVICES COORDINATOR	0	0	1	1
		PART TIME BALIFF	23	23	25	25
		SUPERIOR COURT CALENDAR CLERK	3	3	3	3
		SECRETARY II	1	1	1	1
		TOTAL	37	37	39	39
	SUPERIOR COURT	LAW CLERK	3	3	3	3
		TOTAL	3	3	3	3
	INDIGENT DEFENSE	COUNSELOR/INVESTIGATOR	2	2	2	2
		DIR/INDIGENT DEFENSE	1	1	1	1
		SECRETARY I	1	1	1	1
		TOTAL	4	4	4	4
	CLERK OF SUPERIOR COURT	CHIEF DEPUTY CLERK/SUPERIOR	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
GENERAL FUND	CLERK OF SUPERIOR COURT	CHIEF CLERK PROJECT MANAGER	1	1	2	2
		CLERK OF COURTS	1	1	1	1
		CLERK	19	19	21	21
		CLERK 2	7	7	6	5
		DEPUTY CLERK	5	5	5	5
		PT CLERICAL	4	4	0	1
		SENIOR CLERK	14	14	15	15
		SR DEPUTY CLERK	5	5	5	5
		TOTAL	57	57	56	56
	DISTRICT ATTORNEY	ACCOUTABILITY COURT PROSECUTOR	0	0	0	1
		ASSISTANT DA	7.35	7.35	9.35	8
		DEPUTY CHIEF ASST DA	0	0	1	3
		DIR OFFICE ADMIN-VICTIM SERVIC	0	0.8	0.8	0.8
		INVESTIGATOR	13	13	9	9
		PART TIME	0	2	2	2
		PART TIME DA FIN DIRECTOR	2	0	0	0
		SENIOR INVESTIGATOR	0	0	4	4
		SENIOR SECRETARY	6	6	6	6
	TOTAL	28.35	29.15	32.15	33.8	
	STATE COURT	ADMINISTRATIVE ASSISTANT	3	3	3	3
		LAW CLERK	1	1	2	3
		STATE COURT JUDGE	3	3	3	3
		TOTAL	7	7	8	9
	STATE COURT SOLICITOR	ASSISTANT SOLICITOR	8	8	8	8
		CHIEF ASST SOLICITOR	1	1	1	1
		CLERK 2	1	2	2	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

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
GENERAL FUND	STATE COURT SOLICITOR	TRIAL ASSISTANT	4	4	4	4
		TOTAL	25	26	26	26
	MAGISTRATE COURT	ADMINISTRATIVE ASSISTANT	1	1	1	1
		CHIEF ASSOCIATE MAG. JUDGE	1	1	1	1
		CHIEF MAGISTRATE JUDGE	1	1	1	1
		PT MAGISTRATE JUDGE	7	7	7	7
		TOTAL	10	10	10	10
	PROBATE COURT	CLERK 1	0	0	0	1
		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	0
		SR DEPUTY CLERK	6	6	6	6
		TOTAL	10	10	10	10
	JUVENILE COURT	ADMINISTRATIVE ASSISTANT	2	2	2	2
		JUVENILE COURT INTAKE OFFICER	1	1	1	1
		JUV COURT PROGRAM MGR	2	2	2	2
		JUVENILE COURT JUDGE	2	2	2	2
	TOTAL	7	7	7	7	
	SHERIFF	ACCREDITATION MANAGER	0	1	1	1
		ADMINISTRATIVE ASSISTANT	2	1	1	0
		ADMIN SUPERVISOR	1	1	1	1
		BOND ADMINISTRATOR	1	1	1	1
		CAPTAIN SHERIFF'S OFFICE	8	8	9	10
		CHIEF DEPUTY SHERIFF	1	1	1	1
		CLERK 1	17	17	18	17
		CLERK 2	1	6	5	6
COMM OFFICER SHERIFF		9	9	9	9	
CORPORAL		42	52	53	53	
CRIME ANALYST		2	3	2	3	
CONTROL ROOM OPERATOR		1	1	1	1	
DETENTION CENTER MAINT SUPVSR		1	1	1	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET		
GENERAL FUND	SHERIFF	DEPUTY UNCERTIFIED	5	4	4	0		
		DEPUTY - CERTIFIED	242	241	251	252		
		DIRECTOR OF COMMUNICATIONS	0	0	1	0		
		EVIDENCE CUSTODIAN	3	3	3	3		
		EXECUTIVE ASSISTANT	1	2	2	2		
		FORENSIC COMPUTER TECHNICIAN	1	1	1	1		
		FLEET MANAGER SO	0	0	0	1		
		HR ASSISTANT	0	1	1	1		
		HR SPECIALIST/BENEFITS COORD	1	1	1	1		
		INMATE COURT COORDINATOR	2	2	2	2		
		INFORMATION SYSTEM MANAGER	0	0	1	1		
		LT COLONEL SHERIFF	1	1	1	1		
		LIEUTENANT - SHERIFF	19	21	21	22		
		MAJOR SHERIFF	2	2	2	2		
		MAINTENANCE TECHNICIAN	2	2	2	4		
		PART TIME DEPUTY	5	5	5	7		
		PART TIME QUARTERMASTER	0	1	0	0		
		PART TIME CROSSING GUARD	14	11	12	10		
		RECORDS COORDINATOR	2	2	2	3		
		RECEPTIONIST	1	0	0	0		
		RMS MANAGER	0	0	0	1		
		SECRETARY I	1	1	1	1		
		SECRETARY II	2	2	2	2		
		SERGEANT SHERIFF	37	36	37	37		
		SHERIFF	1	1	1	1		
		SENIOR CLERK	1	1	2	2		
		SENIOR SECRETARY	2	2	2	2		
		TAC OFFICER - SHERIFF	2	2	2	2		
		WARRANT OFFICE COORDINATOR	1	1	1	1		
		TOTAL			434	448	463	466
			COUNTY PROBATION	CNTY PROBATION ACCOUNTS TECH	0	1	1	1
				CNTY PROBATION DRUG TEST TECH	0	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
GENERAL FUND	COUNTY PROBATION	CNTY PROBATION CRT INTAKE CLK	0	1	1	1
		CNTY PROBATION OPERATIONS MGR	0	1	1	1
		COUNTY PROBATION OFFICER	0	5	5	7
		DIRECTOR CNTY PROBATION	0	1	1	1
		TOTAL	0	10	10	12
	CORONER	CORONER	1	1	1	1
		PART TIME CLERICAL	0	0	1	1
		PART TIME CORONER	3	6	6	6
		TOTAL	4	7	8	8
	ANIMAL CONTROL	ANIMAL CONTROL OFFICER	6	6	6	6
		CO MARSHAL 911 DIRECTOR	0.06	0	0	0
		TOTAL	6.06	6	6	6
	ANIMAL SHELTER	ADMINISTRATIVE ASSISTANT	0	1	1	1
		SHELTER INTAKE SUPER	0	1	1	1
		ANIMAL SHELTER PROGRAM MGR	0	1	1	1
		ANIMAL SUPPORT SPEC 1	0	6	4	5
		ANIMAL SUPPORT SPEC 2	0	3	6	6
		ANIMAL SUPPORT SPEC 3	0	2	2	1
		VETERINARY TECHNICIAN	0	1	1	1
		DIRECTOR - ANIMAL SHELTER	0	1	1	1
		PT ANIMAL SUPPORT SPEC 1	0	1	1	1
		TOTAL	0	17	18	18
	EMERGENCY MANAGEMENT AGENCY	DEPUTY DIRECTOR EMA	1	1	1	1
		DIRECTOR/HOMELAND SECURITY	1	1	1	1
		INFORMATION SYSTEM ANALYST	1	1	1	1
		TOTAL	3	3	3	3
	PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1	1	1	1
		DIRECTOR ROADS & BRIDGES	1	1	1	1
		EQUIPMENT OPERATOR I	3	2	2	2
		EQUIPMENT OPERATOR II	3	4	4	4
		HEAVY EQUIPMENT OPERATOR	3	0	0	0
		LABORER	0	13	15	15

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET	
GENERAL FUND	PUBLIC WORKS	LABORER 1	6	4	2	2	
		LABORER 2	9	0	0	0	
		LEAD OPERATOR 2	1	3	3	4	
		LEAD OPERATOR	0	1	1	1	
		MANAGER - ROADS & BRIDGES	2	1	1	1	
		OPERATIONS MGR R&B	0	1	1	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	5	5	5	5	
				TOTAL	39	41	41
			STORMWATER ENGINEERING				
			STORMWATER COORDINATOR	2	2	1	1
			STORMWATER INSP	2	3	3	3
			STORMWATER MANAGER	0	0	0.76	0.76
			TOTAL	4	5	4.76	4.76
			ENGINEERING				
			ASST COUNTY ENGINEER	1	1	1	1
			ADMINSTRATIVE ASSISTANT	0.65	0.65	0.75	0.75
			ARBORIST	1	1	1	1
			COMMUNITY DEV AGENCY DIR	0	0.5	0.5	0.5
			DEVELOPMENT INSPECTION MANAGER	3	1	1	1
			DEVELOPMENT INSPECTOR	2	4	4	4
			ENGINEERING ASSISTANT	1	1	2	2
			PRECONST ENG TRANSPORTATION	1	1	1	1
			PT DEVELOPMENT INSPECTOR	1	0	0	0
			PUBLIC WORKS AGENCY DIR	0.35	0	0	0
			TOTAL	11	10.15	11.25	11.25
			RECYCLING CENTER				
			ADMINSTRATIVE ASSISTANT	0.1	0.1	0	0
			PT RECYCLING	3	3	2	2
			RECYCLING CENTER SUPERVISOR	1	1	1	1
			RECYCLING OPERATOR	1	1	2	2
			TOTAL	5.1	5.1	5	5
			COMMUNITY SERVICES AGENCY				
			COMMUNITY SERVICE AGENCY DIR	0	0	1	1

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET	
GENERAL FUND	CONSERVATION ADMINISTRATION	TOTAL	0	0	1	1	
		SOIL CONSERVATION	1	1	1	1	
		TOTAL	1	1	1	1	
	BUILDING INSPECTIONS	BLDG INSP - COMMERCIAL	1	1	1	1	
		BUILDING INSPECTOR	5	6	6	6	
		COMMERCIAL PLAN REVIEW	1	1	1	1	
		DIRECTOR BUILD/DEVELOP SERVICE	0	1	1	1	
		DIRECTOR - BUILDING INSPECTION	1	0	0	0	
		SENIOR BUILDING INSPECTOR	2	2	2	2	
		TOTAL	10	11	11	11	
	PLANNING AND LAND USE	COMMUNITY DEV AGENCY DIR	1	0	0	0	
		DIRECTOR PLANNING & LAND USE	0	1	1	1	
		EXECUTIVE ASSISTANT	1	1	1	1	
		PLANNER	3	3	2	2	
		PRINCIPAL PLANNER	1	1	0.9	0.9	
		PLANNING/ZONING TECHNICIAN	1	1	1	1	
		SENIOR PLANNER	0	0	1	1	
		ZONING ADMINISTRATOR	1	1	1	1	
	TOTAL	8	8	7.9	7.9		
	CODE ENFORCEMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1	
		CO MARSHAL 911 DIRECTOR	0.11	0.5	0.5	0.5	
		DPTY CHIEF MARSHAL	0	1	1	1	
		DEPUTY MARSHAL	6	6	6	6	
		DIR TRAINING/EMA/HLS	1	1	1	1	
		EXECUTIVE ASSISTANT	1	1	1	1	
		LIEUTENANT MARSHAL	1	1	1	1	
		MAJOR MARSHAL	2	1	1	1	
		SERGEANT MARSHAL	1	2	2	2	
	TOTAL	13.11	14.5	14.5	14.5		
	TOTAL GENERAL FUND			872.73	928.61	955.32	962.78

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	ACCREDITATION MANAGER	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMINISTRATIVE COMMANDER	0	1	1	1
		ASST DIRECTOR 911	1	1	1	0
		CAD MANAGER E911	1	1	1	1
		CO MARSHAL 911 DIRECTOR	0.67	0.5	0.5	0.5
		COMMUNICATION OFFICER I	13	13	24	26
		COMM OFFICER IN TRAINING	3	4	1	0
		COMM OFFICER 911 COI/COIII	15	17	9	8
		COMM SYS SPECIALIST	1	1	1	1
		COMMUNICATIONS SUPERVISOR	4	4	4	4
		DIRECTOR/E911	0	0	0	1
		LEAD COMMUNICATION OFFICER	4	4	4	4
		OPERATIONS COMMANDER E911	0	1	1	1
		PART TIME CLERICAL	9	9	9	9
		QUALITY/QI	0	1	1	1
		RECORDS COORDINATOR	1	1	1	1
		SPECIAL PROJECTS MANAGER	0	0	0	0.07
		TAC OFFICER FIRE/E911	1	0	0	0
		TRAINING COORDINATOR E911	1	1	1	1
TOTAL			56.67	61.5	61.5	61.57
TOTAL EMERGENCY 911 TELEPHONE FUND			56.67	61.5	61.5	61.57
SENIOR SERVICES FUND	SENIOR CENTER	ADMINISTRATIVE ASSISTANT	0	0	0	1
		BUDGET VOUCHER COORDINATOR	1	1	1	1
		CASE MANAGER	2	3	2	2
		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

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
SENIOR SERVICES FUND		PROGRAM MANAGER SENIOR SVCS	1	1	1	1
		PART TIME CLERICAL	7	7	7	7
		PART TIME CASE MANAGER	1	0	0	0
		RESOURCE COORDINATOR	0	0	1	1
		KITCHEN/ACTIVITIES/AIDE	1	1	1	0
		SR. ROAMERS ACTIVITIES COORD	0	0	1	1
		SENIOR SERVICES ACTIVITIES COOR	1	1	1	1
		TOTAL	23	23	24	24
TOTAL SENIOR SERVICES FUND			23	23	24	24
PARKS AND RECREATION FUND	CRPA ADMINISTRATION	ADMIN ASSISTANT	0	0	1	1
		BUSINESS MANAGER	1	1	1	1
		DIRECTOR - RECS & PARKS	1	1	1	1
		PART TIME REC/PARKS	4	4	4	4
		RECEPTIONIST	1	0	0	0
	TOTAL	7	6	7	7	
	CRPA PROGRAMS	RECREATION COORDINATOR	2	4	4	4
		PART TIME REC/PARKS	40	40	52	51
		RECREATION DIVISION DIRECTOR	1	1	1	1
	TOTAL	43	45	57	56	
	AQUATIC CENTER	AQUATICS COORDINATOR	1	1	2	2
		AQUATICS MGR	1	1	0	0
		MAINTENANCE WORKER	2	2	0	0
		AQUATICS DIVISION DIRECTOR	0	0	1	1
		CUSTOMER SERVICE SPECIALIST	1	1	0	0
		MARKETING & CUSTOMER SERVICE	0	0	1	1
		MAINTENANCE LEAD	0	0	1	1
PART TIME REC/PARKS		108	108	113	113	
TOTAL	113	113	118	118		
CRPA ATHLETICS	ATHLETIC COORDINATOR	5	4	4	5	
	ATHLETICS DIVISION DIRECTOR	1	1	1	1	
	PART TIME REC/PARKS	60	60	61	61	
	TOTAL	66	65	66	67	

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET		
PARKS AND RECREATION FUND	CRPA MAINTENANCE	CREW LEADER/CRPA	3	3	3	3		
		EQUIPMENT MECHANIC PARKS	0	0	0	1		
		LEAD PARKS WORKER	4	3	1	1		
		MAINTENANCE MANAGER	0	0	1	0		
		PARKS MANAGER	1	1	1	2		
		PARK WORKER I	0	1	3	0		
		PARKS WORKER	7	7	8	11		
		PARK MAINTENANCE DIVISION DIR	1	1	1	1		
		PARKS MAINTENANCE SUPERVISOR	1	1	0	0		
		PARKS SERVICES COORDINATOR	1	1	1	0		
		PART TIME REC/PARKS	4	4	1	1		
		TOTAL			22	22	20	20
		TOTAL PARKS AND RECREATION FUND			251	251	268	268
TRANSPORTATION FUND	CATS	ADMINISTRATIVE ASSISTANT	1	1	0	0		
		BUS DRIVER	12	11	11	11		
		DISPATCHER	1	1	1	1		
		MOBILITY MGR/OPERATIONS COORD	0	0	0	1		
		OFFICE MANAGER	0	0	1	1		
		OPERATIONS COORDINATOR	0	0	1	0		
		TRANSIT OPERATIONS MANAGER	1	1	1	1		
		PART TIME	4	6	8	9		
		PUBLIC WORKS AGENCY DIR	0.15	0	0	0		
		TOTAL			19.15	20	23	24
TOTAL TRANSPORTATION FUND			19.15	20	23	24		
MULTIPLE GRANT FUND	DISTRICT ATTORNEY	ASSISTANT DA	1	1	1	1		
		INVESTIGATOR	1	1	1	1		
		VICTIM WITNESS ADVOCATE	6	6	6	6		
		TOTAL			8	8	8	8
	STATE COURT SOLICITOR	VICTIM WITNESS ADVOCATE	4	4	4	4		
		TOTAL			4	4	4	
SHERIFF	VICTIM WITNESS ADVOCATE	3	3	2	1			
	VICTIM WITNEES PROGRAM COORD	1	1	1	1			

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
MULTIPLE GRANT FUND		DEPUTY - CERTIFIED	2	2	2	3
		TOTAL	6	6	5	5
	TOTAL MULTIPLE GRANT FUND		18	18	17	17
CDBG FUND	COMMUNITY DEV BLOCK GRANT	CDBG MANAGER	1	1	1	1
		FINANCE/CDBG SPECIALIST	1	1	0	0
		PLANNING & ANALYSIS MANAGER	0.04	0.04	0.04	0.04
		PART TIME CLERICAL	1	0	0	0
		TOTAL	3.04	2.04	1.04	1.04
TOTAL CDBG FUND		3.04	2.04	1.04	1.04	
ANIMAL SERVICES FUND	ANIMAL SHELTER	ADMINSTRATIVE ASSISTANT	1	0	0	0
		SHELTER INTAKE SUPER	1	0	0	0
		ANIMAL SHELTER PROGRAM MGR	1	0	0	0
		ANIMAL SUPPORT SPEC 1	5	0	0	0
		ANIMAL SUPPORT SPEC 2	3	0	0	0
		ANIMAL SUPPORT SPEC 3	2	0	0	0
		ANIMAL SHELTER MANAGER	0	0	0	0
		TOTAL	17.16	0	0	0
TOTAL ANIMAL SERVICES FUND		17.16	0	0	0	
ANIMAL SERVICES FUND		VETERINARY TECHNICIAN	1	0	0	0
		CO MARSHAL 911 DIRECTOR	0.16	0	0	0
		DIRECTOR - ANIMAL SHELTER	1	0	0	0
		PT ANIMAL SUPPORT SPEC 1	2	0	0	0
		TOTAL	17.16	0	0	0
TOTAL ANIMAL SERVICES FUND		17.16	0	0	0	
DRUG ABUSE AND TREATMENT FUND	DRUG COURT	ACCOUNTABILITY COURT PROSECUTOR	1	1	1	0
		TOTAL	1	1	1	0
	DISTRICT ATTORNEY	ASSISTANT DA	0.65	0.65	0.65	0
		TOTAL	0.65	0.65	0.65	0
TOTAL DRUG ABUSE AND TREATMENT FUND		1.65	1.65	1.65	0	

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
VICTIM/WITNESS FUND	DISTRICT ATTORNEY	DIR OFFICE ADMIN-VICTIM SERVIC	0	0.2	0.2	0.2
		PART TIME CLERICAL	1	1	1	1
		VICTIM WITNESS ADVOCATE	0	1	1	1
		VICTIM WITNESS PROGRAM COORD	1	0	0	0
		TOTAL	2	2.2	2.2	2.2
TOTAL VICTIM/WITNESS FUND			2	2.2	2.2	2.2
DUI COURT FUND	DUI COURT	CASE MANAGER	1	1	1	1
		CASE WORKER	1	0	0	0
		DUI/DRUG COURT COORDINATOR	1	1	1	1
		PART TIME	1	1	1	1
		SECRETARY II	0	1	1	1
TOTAL	4	4	4	4		
TOTAL DUI COURT FUND			4	4	4	4
DRUG ACCOUNTABILITY COURT FUND	DRUG ACCOUNTABILITY COURT	ADMINISTRATIVE ASSISTANT	0	1	1	0
		CASE MANAGER	3	3	3	3
		DRUG ACC CT COORD	1	1	1	1
		OPERATIONS MANAGER	0	0	0	1
		PART TIME CLERICAL	1	0	0	0
TOTAL	5	5	5	5		
TOTAL DRUG ACCOUNTABILITY COURT FUND			5	5	5	5
TREATMENT ACCOUNTABILITY COURT FUND	TREATMENT ACCOUNTABILITY CT	CASE MANAGER	0	0	0	0
		COORD TREATMENT ACCT CT	0	1	1	1
		PART TIME	1	0	0	0
		TOTAL	1	1	1	1
TOTAL TREATMENT ACCOUNTABILITY COURT FUND			1	1	1	1
DRUG SCREENING LAB FUND	DRUG SCREENING LAB	DRUG LAB TECHNICIAN	0	0	0	1
		LABORATORY MANAGER	1	1	1	1
		PART TIME	4	4	4	3
		TOTAL	5	5	5	5
TOTAL DRUG SCREENING LAB FUND			5	5	5	5
VETERANS COURT FUND	VETERANS COURT	VETERANS CRT COORD	1	1	1	1
		TOTAL	1	1	1	1

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET	
	TOTAL VETERANS COURT FUND		1	1	1	1	
JUVENILE DRUG COURT FUND	JUVENILE DRUG COURT	JUVENILE DRUG TREATMENT COORD	0	0	1	1	
		TOTAL	0	0	1	1	
	TOTAL JUVENILE DRUG CT FUND		0	0	1	1	
FIRE DISTRICT FUND	FIRE ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	1	
		ADMIN OFFICE CLERK	1	1	1	1	
		ARSON INVESTIGATOR	2	2	2	0	
		BATTALION CHIEF	0	0	0	1	
		DB GIS ANALYST	1	1	1	0	
		DIVISION CHIEF	3	2	2	2	
		EXEC ASSISTANT FIRE	1	1	1	1	
		FIRE INVESTIGATOR	0	0	0	1	
		FIRE CHIEF	1	1	1	1	
		FIRE EQUIPMENT SUPPLY	1	1	1	1	
		GIS/CAD SPECIALIST	0	0	0	1	
		HR ASSISTANT	1	1	1	1	
		HR SPECIALIST	1	1	1	1	
		HR SPECIALIST/BENEFITS COORD	1	1	1	1	
		LOGISTICS MANAGER	1	1	1	1	
		MGR OF INVESTIGATIONS	0	0	0	1	
		MAINTENANCE TECH FIRE DEPT	1	1	0	0	
		PUBLIC AFFAIRS OFFICER	1	1	1	1	
		PART TIME	1	1	1	1	
		WAREHOUSE SPECIALIST - FIRE	1	1	2	2	
	TOTAL		19	18	18	19	
	FIRE MARSHAL	DEPUTY FIRE MARSHAL	FIRE MARSHAL	1	0	0	0
			FIRE MARSHAL	1	1	1	1
			FIRE INSPECTOR	1	3	5	5
			PLANS EXAMINER - FIRE	1	1	1	1
		TOTAL		4	5	7	7
	FIRE FIGHTING	BATTALION CHIEF		10	10	10	10
BATTALION CHIEF SHIFT SUPERV		3	3	3	3		

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FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET	
FIRE DISTRICT FUND		CAPTAIN FIRE	15	16	16	17	
		FIRE APPARATUS OPERATOR	48	50	49	66	
		FIRE APPARATUS OPER PARAMEDIC	20	23	27	22	
		FIREFIGHTER	36	33	40	54	
		FIREFIGHTER ENTRY LEVEL	21	46	43	22	
		FIREFIGHTER PARMEDIC	5	3	2	4	
		LIEUTENANT - FIRE	39	39	39	39	
		PART TIME FIREFIGHTER ENTRY LEVEL	2	2	0	0	
		SERGEANT FIRE	74	66	66	68	
	TOTAL			273	291	295	305
	FIRE PREVENTION	FIRE SAFETY EDUCATOR	0	3	2	2	
		FIRE SAFETY EDUCATOR II	1	0	0	0	
		SR FIRE SAFETY INSTRUCTOR	1	0	1	1	
	TOTAL			2	3	3	3
	FIRE INFORMATION TECHNOLOGY	SYSTEMS SUPPORT SPECIALIST I	1	2	3	3	
		SYSTEMS INFORMATION MANAGER	1	1	1	1	
		TOTAL			2	3	4
	FIRE TRAINING	ADMINISTRATIVE ASSISTANT	1	1	1	1	
		BATTALION CHIEF	0	0	1	1	
		CAPTAIN FIRE	1	1	0	0	
		DIVISION CHIEF	1	1	1	1	
		FIRE HEALTH/SAFETY	0	1	1	1	
		FIRE TRAINING COORD VOLUT OPER	0	1	1	1	
		LIEUTENANT - FIRE	1	1	1	0	
		PT SAFETY OFFICER FIRE/EMA	1	0	0	0	
		TRAINING OFFICER	2	3	3	4	
	TOTAL			7	9	9	9
	TOTAL FIRE DISTRICT FUND			307	329	336	347
	IMPACT FEE FUND	IMPACT FEES	ACCT. & REPORTS MANAGER	0	0	0.1	0.1
PRINCIPAL PLANNER			0	0	0.1	0.1	
TOTAL			0	0	0.2	0.2	
TOTAL IMPACT FEE FUND			0	0	0.2	0.2	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
SPLOST 2012 FUND	SPLOST 2012 JAIL CONST	PROGRAM MANAGER	0	0	1	0
		SR CONSTRUCTION MGR	0	0	0.75	0
		TOTAL	0	0	1.75	0
	SPLOST 2012 ENGINEERING	ACCT. & REPORTS MANAGER	0.7	0	0	0
		ADMINISTRATIVE ASSISTANT	0.25	0	0	0
		CONSTRUCTION INSPECTOR	1	0	0	0
		CONSTRUCTION MANAGER	2	0	0	0
		FINANCE DIRECTOR	0.15	0	0	0
		PRECONST ENG TRANSPORTATION	1	0	0	0
		PROGRAM COORDINATOR	1	0	0	0
		PUBLIC WORKS AGENCY DIR	0.5	0	0	0
		TOTAL	6.6	0	0	0
	SPLOST 2012 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	1	0	0	0
		EQUIPMENT OPERATOR I	4	0	0	0
		EQUIPMENT OPERATOR II	1	0	0	0
		HEAVY EQUIPMENT OPERATOR	4	0	0	0
		LABORER I	7	0	0	0
		LABORER II	3	0	0	0
		LEAD OPERATOR 2	4	0	0	0
		PART TIME ROADS & BRIDGES	1	0	0	0
		PAVEMENT MANAGER	1	0	0	0
		SUPERVISOR/ROADS & BRIDGES	3	0	0	0
		TRUCK DRIVER II	7	0	0	0
TRUCK DRIVER III		1	0	0	0	
TOTAL		37	0	0	0	
TOTAL SPLOST 2012 FUND			43.6	0	1.75	0
SPLOST 2018 FUND	SPLOST IT	PROGRAM MANAGER	0	0.25	0.25	0.25
		TOTAL	0	0.25	0.25	0.25
	SPLOST 18 JUSTICE CENTER	SPECIAL PROJECTS MANAGER	0	0	0	0.07
		SR CONSTRUCTION MGR	0	0	0.25	0.25
		TOTAL	0	0	0.25	0.32
SPLOST JAIL CONSTRUCTION	PROGRAM MANAGER	0	1	0	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
SPLOST 2018 FUND		SR CONSTRUCTION MGR	0	1	0	0.75
		TOTAL	0	2	0	1.75
		SPLOST E-911				
		SPECIAL PROJECTS MANAGER	0	0.15	0.15	0.2
		TOTAL	0	0.15	0.15	0.2
		SPLOST 2018 ENGINEERING				
		ACCT. & REPORTS MANAGER	0	0.7	0.3	0.3
		ADMINISTRATIVE ASSISTANT	0	0.25	0.25	0.25
		COMMUNITY DEV AGENCY DIR	0	0.5	0.5	0.5
		CHIEF FINANCIAL OFFICER	0	0.15	0.2	0.2
		CONSTRUCTION INSPECTOR	0	1	1	1
		CONSTRUCTION MANAGER	0	2	2	2
		PRECONST ENG TRANSPORTATION	0	1	1	1
		SPLOST ROADWAY PROJECT MGR	0	1	1	1
		STORMWATER MANAGER	0	0	0.24	0.24
		TOTAL	0	6.6	6.49	6.49
		SPLOST 2018 ROADS & BRIDGES				
		ADMINISTRATIVE ASSISTANT	0	1	1	1
		EQUIPMENT OPERATOR I	0	4	4	4
		EQUIPMENT OPERATOR II	0	3	4	4
		HEAVY EQUIPMENT OPERATOR	0	8	7	7
		LABORER	0	8	8	8
		LABORER I	0	1	1	1
	PART TIME ROADS & BRIDGES	0	1	1	1	
	PAVEMENT MANAGER	0	1	1	1	
	SUPERVISOR/ROADS & BRIDGES	0	3	3	3	
	TRUCK DRIVER II	0	8	8	7	
	TRUCK DRIVER III	0	1	1	1	
	TOTAL	0	39	39	38	
SPLOST 2018 FUND	TOTAL SPLOST 2018 FUND		0	48	46.14	47.01

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET	
EMERGENCY MEDICAL SVCS FUND	EMS ADMINISTRATION	DATABASE MANAGER	0	0	0	1	
		EMS ADMIN ASST BILLING	0	0	0	2	
		EMS CHIEF	0	0	0	1	
		EMS TRAINING OFFICER	0	0	0	1	
		PARAMEDIC PROGRAM DIRECTOR	0	0	0	1	
		PART TIME CLINICAL COORDINATOR	0	0	0	1	
		QUALITY/QI	0	0	0	2	
		TOTAL	0	0	0	9	
	EMS OPERATIONS	CAPTAIN FIRE	2	1	1	2	
		DIVISION CHIEF	0	1	1	0	
		EMS ADMIN ASST BILLING	1	1	1	0	
		EMS CHIEF	1	0	0	0	
		EMS TRAINING OFFICER	1	1	1	0	
		FIRE APPARATUS OPERATOR	22	18	17	22	
		FIRE APPARATUS OPER PARAMEDIC	12	15	20	17	
		FIREFIGHTER	15	15	23	23	
		FIREFIGHTER ENTRY LEVEL	13	15	13	12	
		FIREFIGHTER PARMEDIC	3	1	0	0	
		LIEUTENANT - FIRE	2	2	2	5	
		MEDCON	3	6	3	6	
		PARAMEDIC PROGRAM DIRECTOR	1	1	1	0	
		PART TIME CLINICAL COORDINATOR	0	0	1	0	
		PART TIME FIREFIGHTER ENTRY LEVEL	2	2	0	0	
		QUALITY/QI	2	3	3	0	
		SERGEANT FIRE	9	11	12	10	
		TOTAL	89	93	99	97	
		TOTAL EMERGENCY MEDICAL SERVICES FUND			89	93	99
	INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	BENEFITS SYSTEMS ADMINISTRATOR	0.5	0	0	1
HR ASSISTANT			0.5	0.5	0.5	0.5	
HR MANAGER			1	0.5	0.5	0.5	
HR OPERATIONS MANAGER			0	0	1	0	
STATISTICS & PERFORMANCE MGR			0	0	0.2	0.2	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2018-2021 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2018 ACTUAL	2019 ACTUAL	2020 Est. Actual	2021 BUDGET
INSURANCE AND BENEFITS FUND	TOTAL		2	1	2.2	2.2
	TOTAL INSURANCE AND BENEFITS FUND		2	1	2.2	2.2
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	ADMINISTRATIVE ASSISTANT	1	0	0	0
		AUTO PARTS TECH	1	1	1	1
		DIRECTOR - FLEET MAINTENANCE	1	1	1	1
		FLEET MNGMT SHOP SUPERVISOR	0	0	1	1
		FLEET OPERATIONS MANAGER	0	1	1	1
		MECHANIC II	3	4	3	2
		MECHANIC III	4	4	4	5
		TOTAL	10	11	11	11
TOTAL FLEET MAINTENANCE FUND		10	11	11	11	
TOTAL ALL POSITIONS			1732	1806	1867	1891

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.

FY2021 Capital Improvement Budget

The FY2021 Capital Improvement budget is the County's annual appropriation for capital spending which the Board of Commissioners approves. The FY2021 Capital Improvement budget supports, the 5 year CIP which is, tied to the 5 year Strategic Blueprint for Cherokee County. The FY2021 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

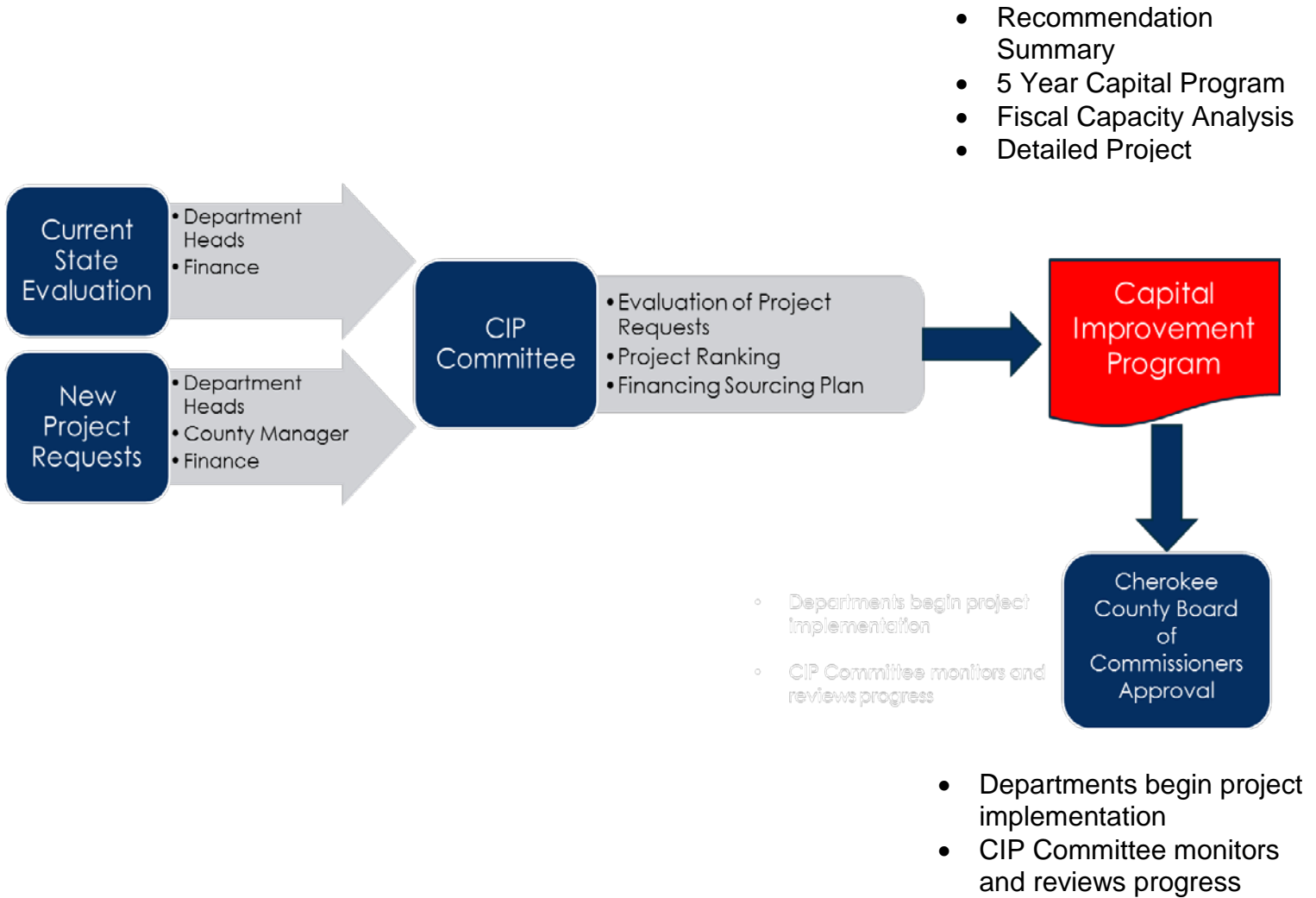
The Committee will consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the citizens of Cherokee County. Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed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

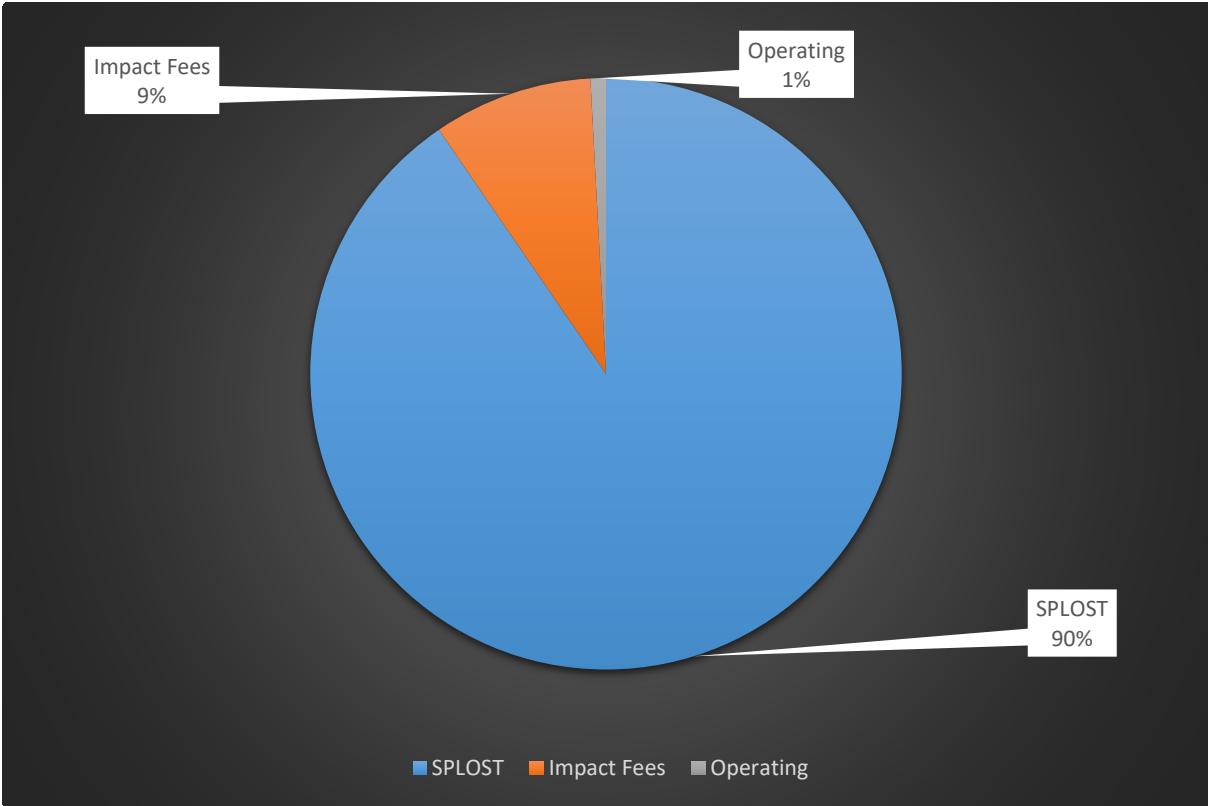


FY2021 Budget Capital Projects Funding

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 FY2021 Capital Improvement Budget are as follows:

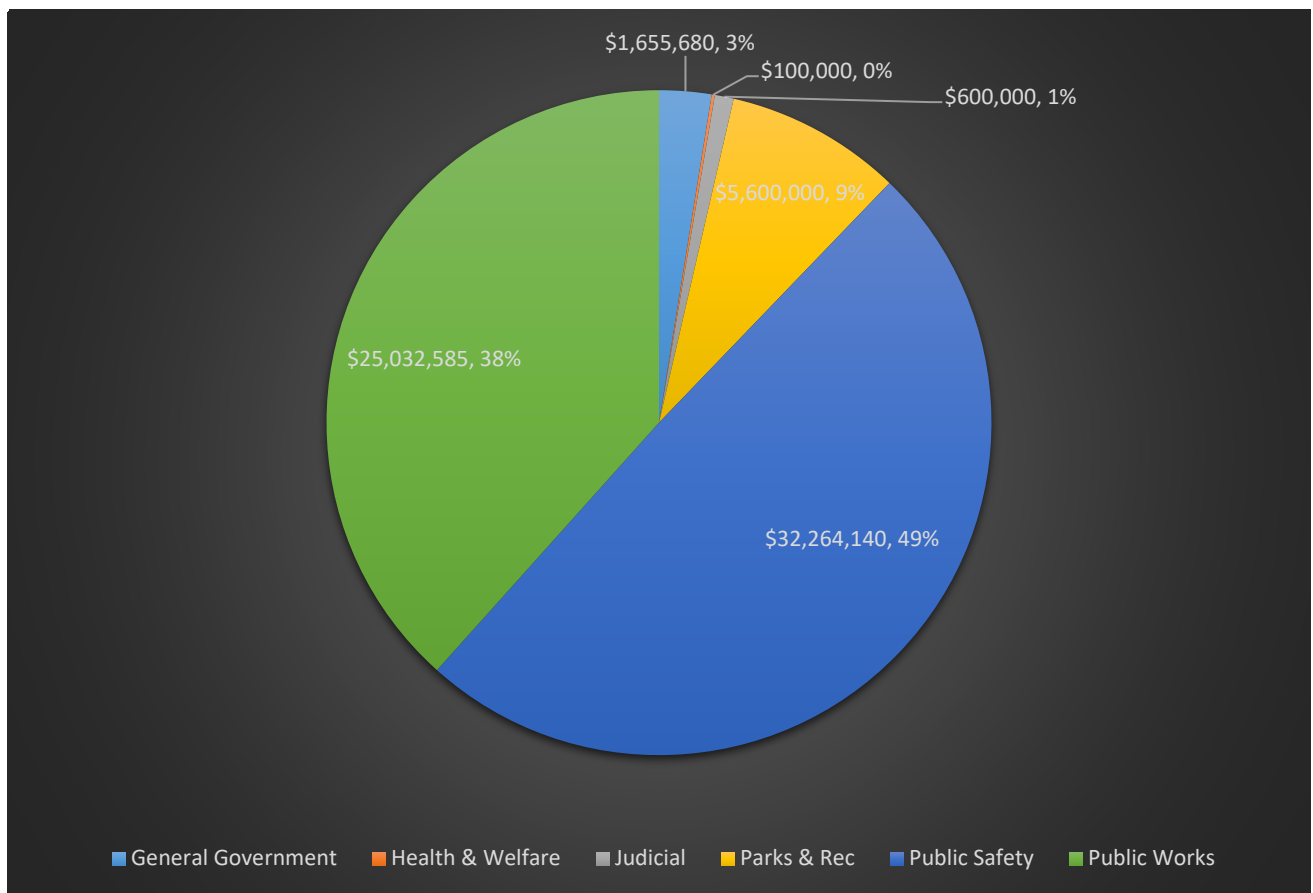
- SPLOST – 1% Special Purpose Sales Tax \$59,016,629
- Impact Fees – Fees charged for various building permits \$5,686,096
- Operating - Operating budgets of various departments \$549,680

Total Funding **\$65,252,405**



FY2021 Budget Capital Projects

In accordance with the focus set forward in the Cherokee County Strategic Blueprint, 87% of the FY2021 Capital Budget will be spent on Public Safety and Public Works. The remaining 13% will be spent on General Government, Health & Welfare, Judicial, and Parks and Recreation as can be seen in the chart below.



Roads & Bridges Detail Projects

Project #	Project	Funding Source	Budget	YTD Spend	Balance To Spend	FY2021	General Fund Impact
50000	Future SPLOST V Project	SPLOST V	11,832	16,905,631	134,369	134,369	0
62097	Intersection Improvements	SPLOST VI	1,215,521	231,040	984,481	984,481	0
61007	Bridge Replacements	SPLOST VI	240,433	159,465	80,968	80,968	0
61008	Bridge Replacements	SPLOST VI	544,434	181,068	363,366	363,366	0
63001	Road Improvements	SPLOST VI	977,253	676,359	300,894	300,894	0
62052	Intersection Improvements	SPLOST VI	1,625,822	1,422,111	203,711	203,711	0
62057	Intersection Improvements	SPLOST VI	5,981,193	3,234,245	2,746,948	2,746,948	0
63003	Road Improvements	SPLOST VI	127,546	123,791	3,755	3,755	0
63035	Road Improvements	SPLOST VI	178,660	163,581	15,079	15,079	0
60000	Bells Ferry ROA	SPLOST VI	10,176,855	0	10,176,855	10,176,855	0
75708	Future Annual Resurfacing - LMIG	LMIG	9,200,000	0	9,200,000	2,300,000	0
Maint.	Misc Striping	SPLOST VII	960,000	0	960,000	240,000	0

Roads & Bridges Detail Projects

Project #	Project	Funding Source	Budget	YTD Spend	Balance To Spend	FY2021	General Fund Impact
Maint.	Misc. Guardrail	SPLOST VII	84,000	0	84,000	21,000	0
Maint.	R&B Resurfacing	SPLOST VII	8,000,000	0	8,000,000	2,000,000	0
Maint.	R&B Patching	SPLOST VII	5,200,000	0	5,200,000	1,300,000	0
Maint.	Misc. ROW	SPLOST VII	668,000	0	668,000	167,000	0
Maint.	Sidewalk Improvements	SPLOST VII	1,940,000	0	1,940,000	485,000	0
Maint.	Misc Sidewalk	SPLOST VII	92,000	0	92,000	23,000	0
Maint.	R&B Paving Unpaved	SPLOST VII	3,200,000	0	3,200,000	800,000	0
Maint.	Roadway Design	SPLOST VII	580,000	0	580,000	145,000	0
Maint.	R&B Intersection Imp	SPLOST VII	140,000	0	140,000	35,000	0
Maint.	Admin Fees	SPLOST VII	9,052,000	0	9,052,000	2,263,000	0
70000	SPLOST VII Future Projects	SPLOST VII	39,428,189	0	39,428,189	2,021,000	0

Sheriff Detail Projects

Project #	Project	Funding Source	Budget	YTD Spend	Balance To Spend	FY2021	General Fund Impact
66000	Jail Expansion/Improvements	SPLOST VI	17,040,000	16,905,631	134,369	134,369	
76000	Jail Expansion/Improvements	SPLOST VII	23,000,000	14,786,544	8,213,456	8,213,456	\$340,000
76000	Jail Expansion/Improvements	Impact Fees	3,000,000	0	3,000,000	3,000,000	
77000	Vehicles/Facilities/Equipment	SPLOST VII	4,000,000	955,741	3,044,259	750,000	
77000	Sheriff Vehicles	SPLOST VII Excess	2,500,000	1,062,194	1,437,806	1,437,806	\$10,000
77 TBA	Sheriff - Body Cams	SPLOST VII Excess	1,500,000	0	1,500,000	1,500,000	
77020	Sheriff - Precinct	SPLOST VII Excess	3,000,000	3,400	2,996,600	2,996,600	FY2022 \$1,317,074
77010	MDT's	SPLOST VII Excess	1,000,000	965,249	34,751	34,751	

Fire & EMS Detail Projects

Project #	Project	Funding Source	Budget	YTD Spend	Balance To Spend	FY2021	General Fund Impact
77300	Station 16 Canton	SPLOST VII	3,385,000	0	3,385,000	1,648,000	0
77300	Station 7 Little River Land	SPLOST VII	275,000	0	275,000	275,000	0
77300	Station 18(Salacoa) Land	SPLOST VII	295,000	19,478	275,522	275,522	0
77300	Station 32(Sugar Pike) Renovate	SPLOST VII	295,000	70,293	224,707	224,707	0
77300	Station 5 (Macedonia) Renovate	SPLOST VII	310,000	4,500	305,500	305,500	0
77300	Training Center Expansion	SPLOST VII	850,000	21,370	828,630	828,630	0
77300	Training Facility	SPLOST VII	203,000	0	203,000	203,000	0
77300	Training Facility	SPLOST VII	166,000	0	166,000	166,000	0
77300	Ambulances	SPLOST VII	2,547,000	927,819	1,619,181	850,000	0
77300	2 Ambulances	Impact Fees	410,828	0	410,828	410,828	0
77300	Air Truck	SPLOST VII	400,000	0	400,000	400,000	0
77300	Support Vehicles	SPLOST VII	366,000	91,574	274,426	274,426	0
77300	Turnout Gear	SPLOST VII	750,000	479,810	270,190	270,190	0
77300	IntelliTime	SPLOST V	26,281	0	26,281	26,281	0

Community Services Detail Projects

Project #	Project	Funding Source	Budget	YTD Spend	Balance To Spend	FY2021	General Fund Impact
CATS	Transportation Infrastructure, Facilities, Equipment- CATS	SPLOST VII	500,000	20,416	479,584	82,000	0
67790	L. B. Ahrens Recreation Center	SPLOST VI Excess	5,433,201	291,859	5,141,342	2,570,671	FY2022 \$75,000
77790	L. B. Ahrens Recreation Center	SPLOST VII Excess	3,000,000	22,988	2,977,012	1,488,506	0
77790	L. B. Ahrens Recreation Center	Impact Fees	1,422,502	0	1,422,502	711,251	0
77790	Hickory Flat Gymnasium Project	SPLOST VII Excess	500,000	0	500,000	500,000	0
77790	Hickory Flat Gymnasium Project	SPLOST VII	75,000	0	75,000	75,000	0
77790	Aquatic Center	SPLOST VII	50,000	0	50,000	50,000	0
77790	Hobgood Park Dugouts	SPLOST VII	60,000	0	60,000	60,000	0
77790	Union Hill floor	SPLOST VII	10,000	0	10,000	10,000	0
77790	2 pavilions -1 each for Veterans & Patriots	SPLOST VII	140,000	0	140,000	140,000	0
77790	3 Mowers	SPLOST VII	30,000	0	30,000	30,000	0
77790	Kenny Askew	Pilgrims Grant	250,000	0	250,000	250,000	0
77790	Kenny Askew	SPLOST VII	250,000	0	250,000	250,000	0

Other Detail Projects

Project #	Project	Funding Source	Budget	YTD Spend	Balance To Spend	FY2021	General Fund Impact
Other	Fleet Expansion	SPLOST VI	1,020,000	296,970	723,030	723,030	FY2022 \$50,000
Other	Economic Development	SPLOST VII	8,000,000	2,919,906	5,080,094	500,000	0
Other	IT Projects	SPLOST VII Excess	1,035,000	629,244	405,756	83,809	0
Other	Facility Maintenance Projects	SPLOST VII Excess	1,000,000	187,735	812,265	191,000	0
Other	Historical Society Renovations	SPLOST VII Excess	500,000	0	500,000	500,000	0
Other	Airport	SPLOST VII	6,000,000	759,354	5,240,646	200,000	0
Library	Library	Impact Fees	2,172,816	0	2,172,816	100,000	0

General Fund

Included in this section is an expenditure history for all general fund departments for fiscal year 2018 and 2019, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each department's activities, services or functions for the current fiscal year.

GENERAL FUND

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

**GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2021**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
General Services							
Board of Commissioners	277,142	46,695	21,165				345,002
County Clerk	215,809	26,564	8,925				251,298
County Manager	811,364	54,121	14,614			8,880	888,979
Voter Registration/Elections	637,884	172,508	61,675				872,067
County Attorney		359,683	900				360,583
Tax Commissioner	1,713,629	443,351	158,885				2,315,865
Tax Commissioner TAVT 1% Fees	91,988	176,197					268,185
Tax Assessor	2,131,205	614,086	98,159			86,847	2,930,297
Communications	224,544	53,500	5,000				283,044
General Administration	350,000	233,976	56,407		5,000		645,383
Rental Properties			21,070				21,070
Coroner	152,400	60,332	12,700				225,432
Total General Services	6,605,965	2,241,013	459,500	0	5,000	95,727	9,407,205
Administrative Services Agency							
Administrative Services	205,422	45,197	9,970			8,650	269,239
Capital Projects		16,608	-			6,750	23,358
Budgeting & Financial Services	826,305	113,521	26,773				966,599
Purchasing	319,755	16,350	10,234				346,339
Information Technology	1,864,620	1,116,236	47,402	47,000			3,075,258
GIS/Mapping	237,374	98,708	15,968	6,000			358,050
Risk Management	116,085	9,875	4,316				130,276
Facilities Management	1,557,581	589,521	68,189			11,619	2,226,910
Total Office of Financial Mgmt & Bud	5,127,142	2,006,016	182,852	53,000	0	27,019	7,396,029
Human Resources							
Human Resources	341,854	21,356	17,214				380,424
Total Human Resources	341,854	21,356	17,214	0	0	0	380,424
Health & Human Services							
County Health Department					202,701		202,701
Environmental Health					5,601		5,601
DFACS					97,000		97,000
Cherokee Training Center					12,000		12,000
Children and Youth Services					36,300		36,300
Must Ministries					50,000		50,000
County Extension Services					109,777		109,777
Total Health & Human Services	0	0	0	0	513,379	0	513,379
Recreation, Parks and Cultural Affairs							
Cherokee County Libraries					2,600,845		2,600,845
Cherokee Arts					40,000		40,000
Historical Society					50,000		50,000
Total Rec, Parks & Cultural Affairs	0	0	0	0	2,690,845	0	2,690,845
Judicial Services							
Court Administrative Services	1,532,972	308,552	188,839				2,030,363
Superior Court	394,902	113,130	28,295				536,327
Indigent Defense	355,062	2,191,193	9,622				2,555,877
Clerk of Superior Court	3,615,597	534,204	137,611				4,287,412
Board of Equalization	17,940	8,900					26,840
Clerk of Court Tech		163,000					163,000
District Attorney	3,076,238	480,938	162,089	40,000		53,766	3,813,031
State Court	982,112	39,692	53,387				1,075,191
State Court Tech		25,000					25,000
State Court Solicitor	1,952,754	123,096	101,183			15,000	2,192,033
Solicitor Video Account		46,000					46,000
Magistrate Court	475,814	19,700	20,985				516,499
Probate Court	858,583	88,657	41,752				988,992
Juvenile Court	759,484	627,731	67,579				1,454,794
Juvenile Supervision Fees		64,780					64,780
Total Judicial Services	14,021,458	4,834,573	811,342	40,000	0	68,766	19,776,139

**GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2021**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
Law Enforcement							
Vice Control	1,385,919	134,633	67,083				1,587,635
Administration	1,979,382	1,522,683	161,867				3,663,932
Criminal Investigation Division	4,108,873	173,947	166,704				4,449,524
Intelligence Division	0	99,600	35,569				135,169
Uniform Patrol	9,677,320	533,890	439,682				10,650,892
Training Division	948,158	278,030	110,738				1,336,926
Special Operations	2,649,579	235,165	76,936				2,961,680
Court Services	2,684,979	82,924	46,957				2,814,860
Office of Professional Standards	371,203	6,852	4,622				382,677
Crossing Guards	177,988	5,700	34,867				218,555
Adult Correctional Institute	14,220,796	3,974,116	1,064,223				19,259,135
Total Law Enforcement	38,204,197	7,047,540	2,209,248	-	0	0	47,460,985
Community Development							
Development Services Center	451,634	73,792	13,268				538,694
Public Works	2,749,414	1,261,154	152,235	-			4,162,803
Stormwater Engineering	423,910	61,574	14,214		10,000	30,106	539,804
Engineering	993,410	255,537	39,496			48,563	1,337,006
Blalock Road Landfill		335,992	3,900				339,892
Conservation Administration	81,702	400	2,346				84,448
Forest Resources Conservation					13,197		13,197
Building Inspections	850,143	77,552	32,243			65,480	1,025,418
Planning and Land Use	744,611	404,359	23,882				1,172,852
Economic Development					637,187		637,187
Total Community Development	6,294,824	2,470,360	281,584	-	660,384	144,149	9,851,301
County Marshal							
Cherokee Probation	666,960	72,000	41,255				780,215
Animal Control	380,011	110,692	26,962				517,665
Animal Shelter	1,129,415	289,400	107,232	22,680			1,548,727
Emergency Management Agency	222,866	100,789	31,839				355,494
Code Enforcement	1,391,622	178,782	51,008				1,621,412
Total County Marshal	3,790,874	751,663	258,296	22,680	0	0	4,823,513
Community Services							
Community Services	186,649	12,050	1,861				200,560
Recycling	183,772	100,160	25,825				309,757
Total County Marshall	370,421	112,210	27,686	0	0	0	510,317
Total Interfund Transfers	0	8,269,359	0	0	0	0	8,269,359
Total Operating Budget	74,756,735	27,754,090	4,247,722	115,680	3,869,608	335,661	111,079,496

GENERAL SERVICES

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

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

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

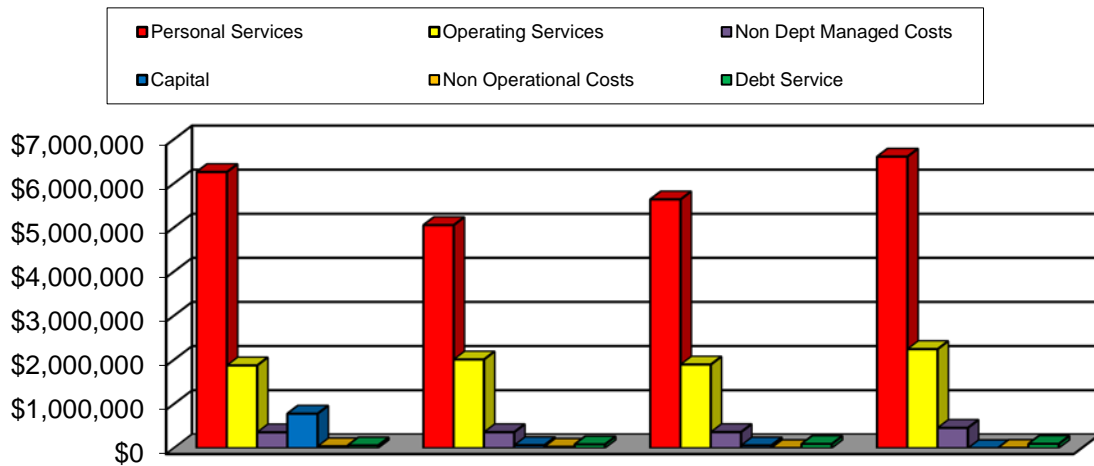
The **Communications Division** was created in 2020 and is responsible for external and internal communications for Cherokee County.

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

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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$6,257,460	\$5,053,213	\$5,636,284	\$6,605,965
Operating Services	\$1,871,421	\$2,006,299	\$1,891,155	\$2,241,013
Non Dept Managed Costs	\$357,747	\$361,697	\$363,827	\$459,500
Capital	\$780,467	\$66,919	\$61,913	\$0
Non Operational Costs	\$42,056	\$30,145	\$869	\$5,000
Debt Service	\$61,361	\$84,502	\$93,878	\$95,727
Total Budget	\$9,370,511	\$7,602,776	\$8,047,925	\$9,407,205
Change Over Prior Year	---	-18.86%	5.86%	16.89%

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	248,307	226,745	264,124	277,142
Operating Services	21,397	51,853	37,205	46,695
Non-Dept Managed Costs	17,450	19,754	24,912	21,165
Capital	631,812	0	0	0
TOTAL ANNUAL BUDGET	918,965	298,352	326,241	345,002

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	130,676	163,048	208,752	215,809
Operating Services	11,418	3,775	12,003	26,564
Non-Dept. Managed Costs	6,658	7,774	7,784	8,925
Capital	0	0	0	0
TOTAL ANNUAL BUDGET	148,752	174,597	228,540	251,298

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	590,479	652,779	684,141	811,364
Operating Services	36,204	35,611	35,289	54,121
Non Dept Managed Costs	12,387	13,854	13,935	14,614
Capital	0	36,852	0	0
Debt Service	0	6,458	8,611	8,880
TOTAL ANNUAL BUDGET	639,071	745,554	741,975	888,979

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	611,464	662,767	756,383	637,884
Operating Services	94,725	87,844	163,507	172,508
Non Dept. Managed Costs	66,640	51,481	56,187	61,675
TOTAL ANNUAL BUDGET	772,828	802,092	976,077	872,067

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	0	0
Operating Services	400,735	437,838	353,590	359,683
Non Dept. Managed Costs	1,542	826	805	900
TOTAL ANNUAL BUDGET	402,277	438,664	354,396	360,583

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,216,309	1,308,723	1,426,984	1,713,629
Operating Services	429,047	494,962	433,159	443,351
Non Dept Managed Costs	141,628	149,624	146,115	158,885
TOTAL ANNUAL BUDGET	1,786,984	1,953,309	2,006,258	2,315,865

TAX COMMISSIONER TAVT 1% FEES
EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	90,025	77,303	98,699	91,988
Operating Services	126,666	196,905	141,084	176,197
Capital	0	0	0	0
TOTAL ANNUAL BUDGET	216,691	274,207	239,783	268,185

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,745,358	1,836,501	1,972,712	2,131,205
Operating Services	579,333	574,068	561,678	614,086
Non Dept. Managed Costs	87,815	88,487	89,353	98,159
Capital	148,655	0	61,913	0
Debt Service	61,361	78,044	85,267	86,847
TOTAL ANNUAL BUDGET	2,622,521	2,577,100	2,770,923	2,930,297

COMMUNICATIONS

Strategy Linkage

To facilitate all external and internal communications for Cherokee County.

GENERAL FUND

COMMUNICATIONS

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	83,615	224,544
Operating Services	0	0	15,848	53,500
Non Dept. Managed Costs	0	0	323	5,000
TOTAL ANNUAL BUDGET	0	0	99,786	283,044

GENERAL ADMINISTRATION

Strategy Linkage

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

GENERAL FUND GENERAL ADMINISTRATION EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,507,778	4,230	0	350,000
Operating Services	117,996	86,168	81,765	233,976
Non Dept. Managed Costs	1,667	300	325	56,407
Non Operational Costs	42,056	30,145	869	5,000
TOTAL ANNUAL BUDGET	1,669,497	120,843	82,958	645,383

RENTAL PROPERTIES

Strategy Linkage

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

GENERAL FUND RENTAL PROPERTIES EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	0	0
Non Dept Managed Costs	16,703	23,395	17,207	21,070
Capital	0	0	0	0
TOTAL ANNUAL BUDGET	16,703	23,395	17,207	21,070

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**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	117,065	121,118	140,874	152,400
Operating Services	53,900	37,275	56,026	60,332
Non Dept. Managed Costs	5,257	6,203	6,880	12,700
Capital	0	30,067	0	0
TOTAL ANNUAL BUDGET	176,222	194,663	203,781	225,432

ADMINISTRATIVE SERVICES AGENCY

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

Capital Projects Management is responsible for 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.

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

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

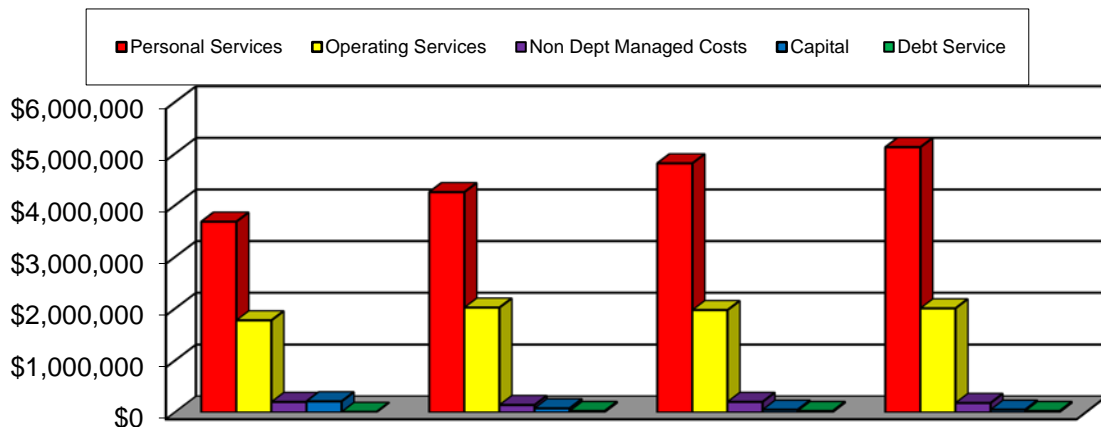
Geographic Information Systems and Mapping (GIS/Mapping) is responsible for maintaining and serving all official geographic data, maps, and drawings for Cherokee County.

Risk Management provides support to Cherokee County Agencies and Departments through the delivery of risk assessments, loss control services, site reviews, safety awareness programs and contract and policy reviews.

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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$3,684,101	\$4,255,973	\$4,814,415	\$5,127,142
Operating Services	\$1,774,216	\$2,020,300	\$1,972,326	\$2,006,016
Non Dept Managed Costs	\$202,770	\$143,739	\$203,993	\$182,852
Capital	\$213,692	\$79,903	\$51,790	\$53,000
Debt Service	\$11,085	\$26,937	\$26,937	\$27,019
Total Budget	\$5,885,863	\$6,526,852	\$7,069,461	\$7,396,029
Change Over Prior Year	---	10.89%	8.31%	4.62%

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	212,242	230,347	228,912	205,422
Operating Services	19,971	25,479	22,937	45,197
Non Dept. Managed Costs	8,022	8,839	10,861	9,970
Capital	36,515	0	0	0
Debt Service	0	8,570	8,570	8,650
TOTAL ANNUAL BUDGET	276,751	273,234	271,280	269,239

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	0	0
Operating Services	0	9,156	8,050	16,608
Debt Service	0	6,747	6,747	6,750
TOTAL ANNUAL BUDGET	0	15,903	14,797	23,358

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	582,461	719,385	801,647	826,305
Operating Services	102,474	103,777	101,201	113,521
Non Dept. Managed Costs	22,582	23,824	25,477	26,773
TOTAL ANNUAL BUDGET	707,516	846,986	928,325	966,599

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	239,628	259,751	316,285	319,755
Operating Services	12,471	7,799	13,780	16,350
Non Dept. Managed Costs	8,171	8,942	9,122	10,234
TOTAL ANNUAL BUDGET	260,270	276,492	339,187	346,339

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 TECHNOLOGY SYSTEMS**

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,234,604	1,446,177	1,667,240	1,864,620
Operating Services	1,014,718	1,157,124	1,193,455	1,116,236
Non Dept. Managed Costs	71,235	42,984	44,357	47,402
Capital	86,436	66,697	45,790	47,000
TOTAL ANNUAL BUDGET	2,406,993	2,712,982	2,950,842	3,075,258

**GIS/MAPPING
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	205,925	217,681	220,139	237,374
Operating Services	101,195	183,676	45,342	98,708
Non Dept Managed Costs	13,379	14,760	15,168	15,968
Capital	8,415	5,547	6,000	6,000
TOTAL ANNUAL BUDGET	328,914	421,664	286,649	358,050

RISK MANAGEMENT

Strategy Linkage

To protect the County's human, financial and physical assets through the identification and analysis of liability and risk exposures inherent in its daily operations.

GENERAL FUND RISK MANAGEMENT EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	111,796	116,085
Operating Services	0	0	4,593	9,875
Non-Dept. Managed Costs	0	0	2,291	4,316
TOTAL ANNUAL BUDGET	0	0	118,680	130,276

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**

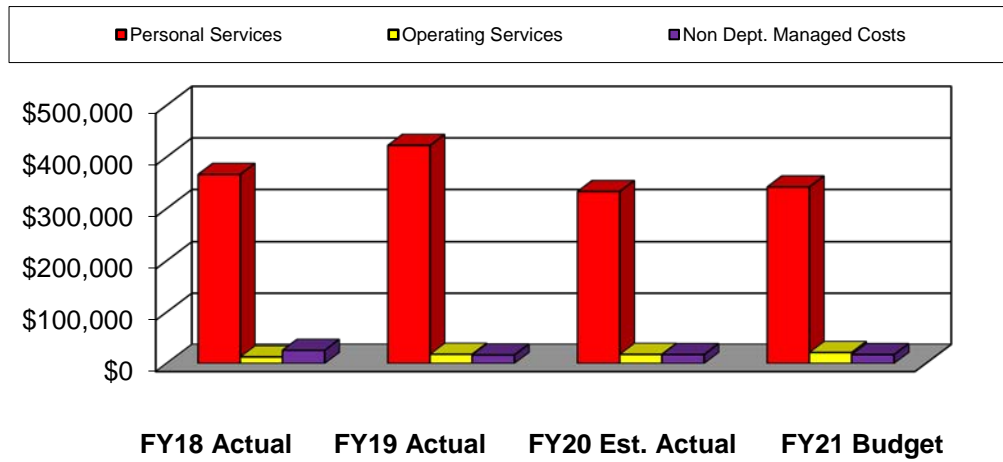
Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,209,241	1,382,633	1,468,395	1,557,581
Operating Services	523,387	533,288	582,969	589,521
Non Dept. Managed Costs	79,381	44,391	96,716	68,189
Capital	82,325	7,660	0	0
Debt Service	10,372	11,619	11,619	11,619
TOTAL ANNUAL BUDGET	1,904,707	1,979,591	2,159,700	2,226,910

HUMAN RESOURCES

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

HUMAN RESOURCES

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$366,218	\$422,388	\$333,006	\$341,854
Operating Services	\$12,723	\$17,946	\$17,725	\$21,356
Non Dept. Managed Costs	\$25,591	\$16,506	\$17,295	\$17,214
Total Budget	\$404,532	\$456,840	\$368,026	\$380,424
Change Over Prior Year	---	12.93%	-19.44%	3.37%

Human Resources

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

Human Resources 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
HUMAN RESOURCES
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	366,218	422,388	333,006	341,854
Operating Services	12,723	17,946	17,725	21,356
Non Dept. Managed Costs	25,591	16,506	17,295	17,214
TOTAL ANNUAL BUDGET	404,532	456,840	368,026	380,424

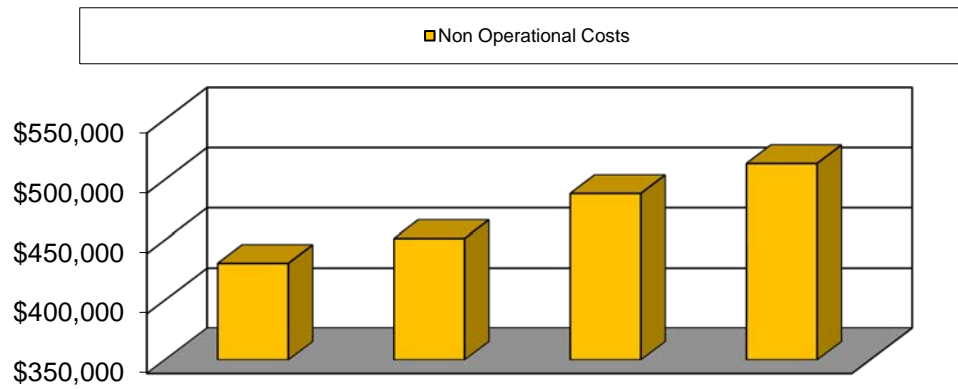
HEALTH AND HUMAN SERVICES

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

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

HEALTH & HUMAN SERVICES

BUDGET COMPARISONS



FY18 Actual FY19 Actual FY20 Est. Actual FY21 Budget

Non Operational Costs	\$430,670	\$451,224	\$488,435	\$513,379
Total Budget	\$430,670	\$451,224	\$488,435	\$513,379
Change Over Prior Year	---	4.77%	8.25%	5.11%

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	192,636	192,940	192,333	192,333
Pmts to Other Agencies - Utilities	8,903	11,531	10,266	10,368
Total Non Operational Costs	201,539	204,470	202,599	202,701
TOTAL ANNUAL BUDGET	201,539	204,470	202,599	202,701

ENVIRONMENTAL HEALTH

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	4,261	4,909	6,142	5,601
Total Non Operational Costs	4,261	4,909	6,142	5,601
TOTAL ANNUAL BUDGET	4,261	4,909	6,142	5,601

GENERAL FUND

DEPARTMENT OF FAMILY AND CHILD SERVICES

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	91,401	97,153	92,592	97,000
Total Non Operational Costs	91,401	97,153	92,592	97,000
TOTAL ANNUAL BUDGET	91,401	97,153	92,592	97,000

CHEROKEE DAY TRAINING CENTER

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	12,000	12,000	12,000	12,000
Total Non Operational Costs	12,000	12,000	12,000	12,000
TOTAL ANNUAL BUDGET	12,000	12,000	12,000	12,000

CHILDREN AND YOUTH SERVICES

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	36,300	31,700	17,900	36,300
Total Non Operational Costs	36,300	31,700	17,900	36,300
TOTAL ANNUAL BUDGET	36,300	31,700	17,900	36,300

GENERAL FUND

MUST MINISTRIES

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	0	0	50,000	50,000
Total Non Operational Costs	0	0	50,000	50,000
TOTAL ANNUAL BUDGET	0	0	50,000	50,000

COUNTY EXTENSION SERVICES

EXPENDITURE DETAIL

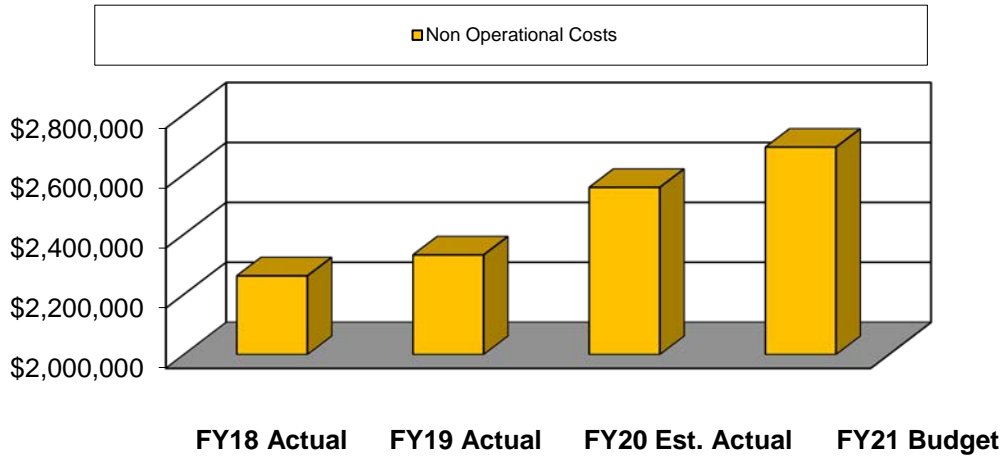
Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Intergovernmental	85,169	100,992	107,202	109,777
Total Non Operational Costs	85,169	100,992	107,202	109,777
TOTAL ANNUAL BUDGET	85,169	100,992	107,202	109,777

RECREATION, PARKS & CULTURAL AFFAIRS

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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Non Operational Costs	\$2,261,374	\$2,331,143	\$2,556,628	\$2,690,845
Total Budget	\$2,261,374	\$2,331,143	\$2,556,628	\$2,690,845
Change Over Prior Year	---	3.09%	9.67%	5.25%

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	2,191,783	2,254,116	2,454,116	2,600,845
Total Non Operational Costs	2,191,783	2,254,116	2,454,116	2,600,845
TOTAL ANNUAL BUDGET	2,191,783	2,254,116	2,454,116	2,600,845

CHEROKEE COUNTY ARTS

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	40,000	40,000	40,000	40,000
Total Non Operational Costs	40,000	40,000	40,000	40,000
TOTAL ANNUAL BUDGET	40,000	40,000	40,000	40,000

CHEROKEE COUNTY HISTORICAL SOCIETY

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	29,591	37,027	62,512	50,000
Total Non Operational Costs	29,591	37,027	62,512	50,000
TOTAL ANNUAL BUDGET	29,591	37,027	62,512	50,000

JUDICIAL SERVICES

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

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

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 Todd Hayes.

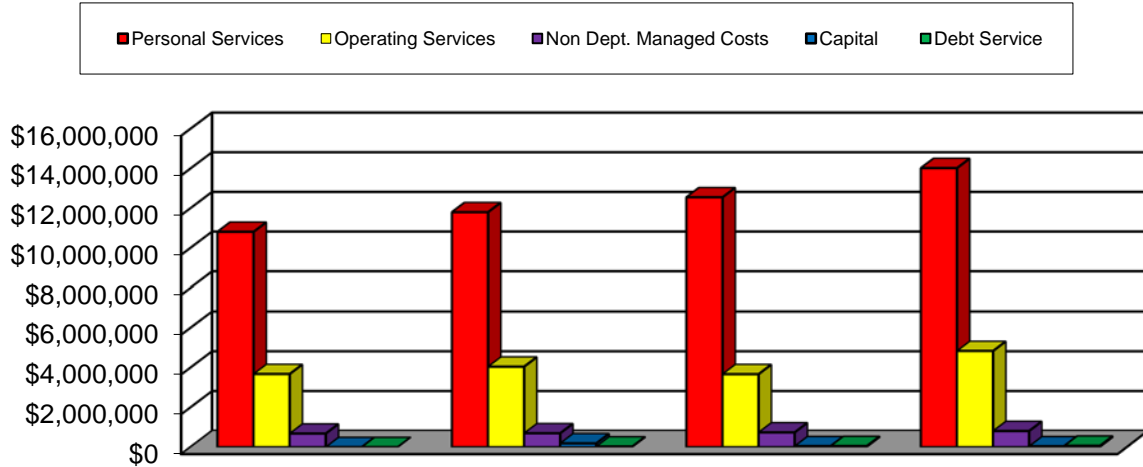
The **Magistrate Court** of Cherokee County is, first and foremost, the people's court – your court. It is the heir of the ancient justice of the peace courts, a tradition that came to the Georgia colony with the English legal system. These courts were always the most accessible to the people. The statutory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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$10,808,529	\$11,798,083	\$12,548,906	\$14,021,458
Operating Services	\$3,674,511	\$4,045,476	\$3,668,101	\$4,834,573
Non Dept. Managed Costs	\$681,096	\$696,668	\$739,221	\$811,342
Capital	\$0	\$189,384	\$47,020	\$40,000
Debt Service	\$0	\$28,627	\$53,746	\$68,766
Total Budget	\$15,164,135	\$16,758,238	\$17,056,994	\$19,776,139
Change Over Prior Year	---	10.51%	1.78%	15.94%

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,299,933	1,390,770	1,336,839	1,532,972
Operating Services	213,051	254,407	122,530	308,552
Non Dept Managed Costs	151,662	164,982	176,821	188,839
TOTAL ANNUAL BUDGET	1,664,646	1,810,159	1,636,190	2,030,363

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	308,084	375,792	349,284	394,902
Operating Services	47,291	78,825	82,540	113,130
Non Dept Managed Costs	25,248	25,837	26,682	28,295
TOTAL ANNUAL BUDGET	380,623	480,454	458,506	536,327

**JUVENILE COURT
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	652,735	706,652	741,974	759,484
Operating Services	514,546	546,732	499,878	627,731
Non Dept Managed Costs	55,125	60,662	63,387	67,579
TOTAL ANNUAL BUDGET	1,222,407	1,314,045	1,305,239	1,454,794

**JUVENILE COURT SUPERVISION FEES
EXPENDITURE DETAIL**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Professional Services	35,231	19,680	23,504	64,230
Cell Phone	615	589	446	550
Total Operating Services	35,846	20,269	23,950	64,780
TOTAL ANNUAL BUDGET	35,846	20,269	23,950	64,780

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	222,450	323,516	327,958	355,062
Operating Services	1,779,827	1,930,993	1,897,999	2,191,193
Non Dept. Managed Costs	8,999	8,860	8,845	9,622
TOTAL ANNUAL BUDGET	2,011,276	2,263,368	2,234,802	2,555,877

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	2,920,785	3,190,078	3,339,971	3,615,597
Operating Services	484,211	544,830	398,393	534,204
Non Dept Managed Costs	121,026	120,081	124,122	137,611
TOTAL ANNUAL BUDGET	3,526,023	3,854,988	3,862,486	4,287,412

**BOARD OF EQUALIZATION
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	15,394	12,952	7,969	17,940
Operating Services	6,089	6,668	3,983	8,900
TOTAL ANNUAL BUDGET	21,483	19,620	11,953	26,840

**CLERK OF COURT TECH
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Operating Services	161,194	145,117	86,466	163,000
TOTAL ANNUAL BUDGET	161,194	145,117	86,466	163,000

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	2,047,690	2,188,487	2,524,381	3,076,238
Operating Services	214,381	317,323	337,052	480,938
Non Dept Managed Costs	125,558	140,965	148,520	162,089
Capital	0	129,635	47,020	40,000
Debt Service	0	21,533	39,746	53,766
TOTAL ANNUAL BUDGET	2,387,630	2,797,943	3,096,719	3,813,031

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	713,447	812,111	852,042	982,112
Operating Services	18,618	21,129	26,376	39,692
Non Dept Managed Costs	44,396	48,089	50,222	53,387
TOTAL ANNUAL BUDGET	776,461	881,329	928,640	1,075,191

**STATE COURT TECH
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	0	0
Operating Services	23,392	20,430	14,543	25,000
TOTAL ANNUAL BUDGET	23,392	20,430	14,543	25,000

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,566,602	1,626,012	1,836,251	1,952,754
Operating Services	80,672	66,300	62,458	123,096
Non Dept. Managed Costs	94,280	69,315	75,981	101,183
Capital	0	59,748	0	0
Debt Service	0	7,094	14,000	15,000
TOTAL ANNUAL BUDGET	1,741,554	1,828,470	1,988,690	2,192,033

**SOLICITOR VIDEO ACCOUNT
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	0	0
Operating Services	1,611	327	14,448	46,000
TOTAL ANNUAL BUDGET	1,611	327	14,448	46,000

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	377,839	423,254	441,055	475,814
Operating Services	11,836	15,765	8,934	19,700
Non Dept. Managed Costs	18,118	19,491	20,272	20,985
TOTAL ANNUAL BUDGET	407,793	458,510	470,261	516,499

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	683,569	748,459	791,181	858,583
Operating Services	81,944	76,362	88,551	88,657
Non Dept Managed Costs	36,682	38,387	44,370	41,752
TOTAL ANNUAL BUDGET	802,196	863,208	924,103	988,992

LAW ENFORCEMENT

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.

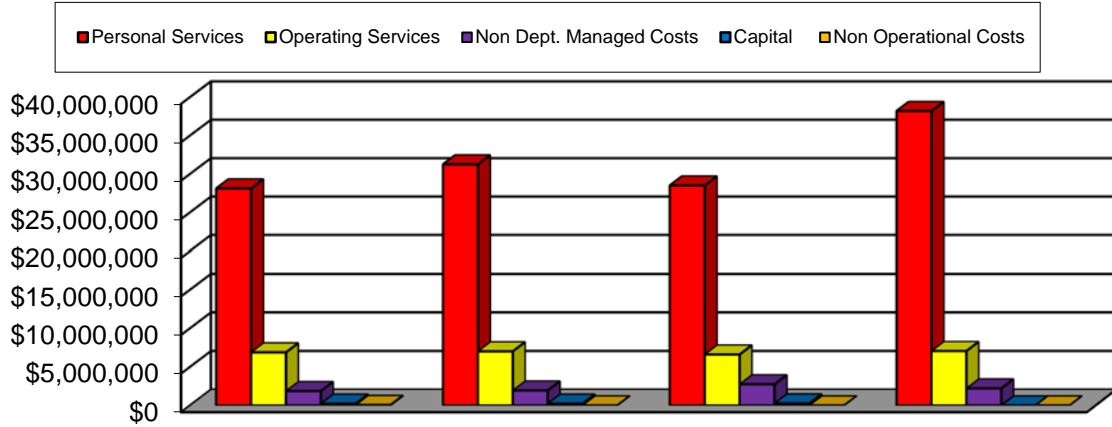
Crossing Guards maintain the safe egress and ingress of the buses for the Cherokee County School System.

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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$28,112,937	\$31,246,518	\$28,503,878	\$38,204,197
Operating Services	\$6,873,512	\$7,008,733	\$6,596,539	\$7,047,540
Non Dept. Managed Costs	\$1,864,120	\$1,932,771	\$2,737,795	\$2,209,248
Capital	\$234,578	\$235,747	\$256,944	\$0
Non Operational Costs	\$62,509	\$5,220	0	0
Total Budget	\$37,147,655	\$40,428,988	\$38,095,156	\$47,460,985
Change Over Prior Year	---	8.83%	-5.77%	24.59%

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 FY2020

**GENERAL FUND
LAW ENFORCEMENT ADMINISTRATION
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,379,358	1,585,373	1,604,324	1,979,382
Operating Services	1,445,692	1,395,170	1,232,857	1,522,683
Non Dept Managed Costs	115,028	148,976	148,276	161,867
Capital	8,479	0	156,266	0
TOTAL ANNUAL BUDGET	2,948,556	3,129,518	3,141,723	3,663,932

**VICE CONTROL
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,027,698	1,128,137	1,193,654	1,385,919
Operating Services	111,739	99,784	127,792	134,633
Non Dept. Managed Costs	57,184	77,754	59,742	67,083
Capital	0	29,831	0	0
TOTAL ANNUAL BUDGET	1,196,621	1,335,506	1,381,187	1,587,635

**CRIMINAL INVESTIGATION DIVISION (CID)
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	2,411,418	2,796,945	2,902,651	4,108,873
Operating Services	159,315	165,018	179,633	173,947
Non Dept. Managed Costs	107,414	113,017	144,026	166,704
Capital	7,108	0	5,852	0
TOTAL ANNUAL BUDGET	2,685,255	3,074,979	3,232,163	4,449,524

**GENERAL FUND
INTELLIGENCE DIVISION
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	522,530	528,380	0	0
Operating Services	52,952	43,464	77,329	99,600
Non Dept. Managed Costs	10,651	59,001	4,912	35,569
Capital	0	0	13,041	0
TOTAL ANNUAL BUDGET	586,133	630,845	95,281	135,169

**UNIFORM PATROL DIVISION
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	7,763,189	8,648,219	7,238,578	9,677,320
Operating Services	692,233	698,484	731,607	533,890
Non Dept Managed Costs	473,611	418,761	476,049	439,682
Capital	27,511	155,693	15,735	0
TOTAL ANNUAL BUDGET	8,956,544	9,921,157	8,461,969	10,650,892

**TRAINING DIVISION
EXPENDITURE SUMMARY**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	784,131	848,346	730,412	948,158
Operating Services	289,298	251,880	365,418	278,030
Non Dept. Managed Costs	103,440	80,508	90,315	110,738
Capital	5,375	39,223	0	0
TOTAL ANNUAL BUDGET	1,182,244	1,219,957	1,186,145	1,336,926

GENERAL FUND
SPECIAL OPERATIONS
EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personnel Services	2,431,290	2,273,449	1,859,066	2,649,579
Operating Services	249,886	198,511	230,454	235,165
Non Dept Managed Costs	49,755	62,268	72,040	76,936
Capital	0	11,000	62,800	0
TOTAL ANNUAL BUDGET	2,730,931	2,545,227	2,224,360	2,961,680

COURT SERVICES
EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	2,170,665	2,402,588	2,038,100	2,684,979
Operating Services	76,877	92,143	96,651	82,924
Non Dept. Managed Costs	58,959	38,978	35,567	46,957
Capital	0	0	3,250	0
TOTAL ANNUAL BUDGET	2,306,501	2,533,708	2,170,318	2,814,860

OFFICE OF PROFESSIONAL STANDARDS
EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	222,706	268,634	342,454	371,203
Operating Services	5,441	88	4,025	6,852
Non Dept. Managed Costs	3,095	2,583	2,364	4,622
TOTAL ANNUAL BUDGET	231,242	271,305	348,844	382,677

GENERAL FUND

CROSSING GUARDS

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	175,596	171,953	118,993	177,988
Operating Services	3,803	1,590	2,390	5,700
Non Dept. Managed Costs	3,590	39,689	19,112	34,867
TOTAL ANNUAL BUDGET	182,989	213,231	140,494	218,555

ADULT DETENTION FACILITY

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	9,224,355	10,594,494	10,475,647	14,220,796
Operating Services	3,786,277	4,062,603	3,548,383	3,974,116
Non Dept Managed Costs	881,393	891,237	1,685,390	1,064,223
Capital	186,106	0	0	0
Non Operational Costs	62,509	5,220	0	0
TOTAL ANNUAL BUDGET	14,140,640	15,553,554	15,709,421	19,259,135

COMMUNITY DEVELOPMENT

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

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

Engineering 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.

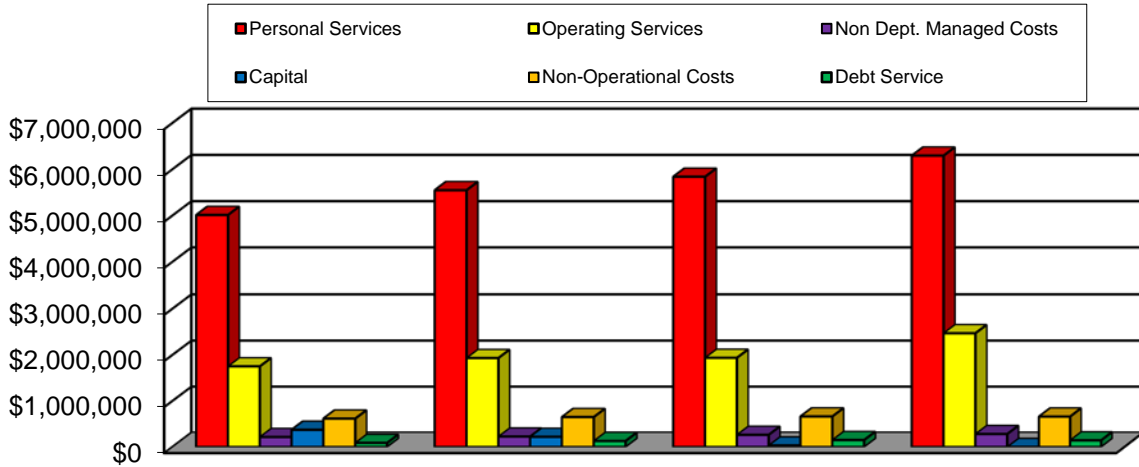
Building Inspections is responsible for inspecting all new commercial and residential construction, renovations and additions to existing structures to ensure substantial compliance to the provisions of state building codes, and review and approval of building plans for compliance to adopted buildings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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$5,012,392	\$5,547,917	\$5,838,585	\$6,294,824
Operating Services	\$1,751,296	\$1,932,126	\$1,937,125	\$2,470,360
Non Dept. Managed Costs	\$216,874	\$226,319	\$264,228	\$281,584
Capital	\$373,641	\$219,722	\$32,390	\$0
Non-Operational Costs	\$616,748	\$650,043	\$662,884	\$660,384
Debt Service	\$87,912	\$130,746	\$150,276	\$144,149
Total Budget	\$8,058,863	\$8,706,873	\$8,885,489	\$9,851,301
Change Over Prior Year	---	8.04%	2.05%	10.87%

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	327,233	372,911	419,790	451,634
Operating Services	25,351	65,662	48,007	73,792
Non Dept. Managed Costs	13,291	12,596	12,350	13,268
TOTAL ANNUAL BUDGET	365,875	451,169	480,146	538,694

PUBLIC WORKS

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 Public Works 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

PUBLIC WORKS

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	2,412,001	2,425,830	2,526,381	2,749,414
Operating Services	914,805	976,768	939,958	1,261,154
Non Dept. Managed Costs	98,321	108,563	104,561	152,235
Capital	158,340	50,540	32,390	0
TOTAL ANNUAL BUDGET	3,583,468	3,561,701	3,603,290	4,162,803

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	307,558	350,945	405,114	423,910
Operating Services	42,043	45,748	43,741	61,574
Non Dept. Managed Costs	10,861	11,482	11,748	14,214
Capital	0	84,591	0	0
Non Operational Costs	0	0	12,500	10,000
Debt Service	10,931	21,532	31,016	30,106
TOTAL ANNUAL BUDGET	371,393	514,297	504,118	539,804

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	721,943	857,095	901,754	993,410
Operating Services	189,615	210,371	228,223	255,537
Non Dept. Managed Costs	33,321	34,749	39,812	39,496
Capital	133,229	0	0	0
Debt Service	40,854	51,388	51,388	48,563
TOTAL ANNUAL BUDGET	1,118,963	1,153,602	1,221,177	1,337,006

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	0	0
Operating Services	204,555	235,218	270,792	335,992
Non Dept. Managed Costs	2,850	2,714	4,310	3,900
TOTAL ANNUAL BUDGET	207,405	237,932	275,101	339,892

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	67,908	72,306	78,834	81,702
Operating Services	227	63	156	400
Non Dept. Managed Costs	2,111	2,207	2,219	2,346
TOTAL ANNUAL BUDGET	70,246	74,576	81,209	84,448

FOREST RESOURCES CONSERVATION

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Payments to Other Agencies	14,561	12,856	13,197	13,197
Total Non Operational Costs	14,561	12,856	13,197	13,197
TOTAL ANNUAL BUDGET	14,561	12,856	13,197	13,197

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	644,717	802,862	809,948	850,143
Operating Services	53,100	63,552	58,871	77,552
Non Dept. Managed Costs	26,753	30,057	55,386	32,243
Capital	82,072	84,591	0	0
Debt Service	36,127	57,826	67,873	65,480
TOTAL ANNUAL BUDGET	842,768	1,038,889	992,078	1,025,418

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

- 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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	531,031	665,968	696,764	744,611
Operating Services	321,600	334,743	347,342	404,359
Non Dept. Managed Costs	29,366	23,952	33,843	23,882
TOTAL ANNUAL BUDGET	881,997	1,024,663	1,077,949	1,172,852

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**

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Operating Services	0	0	36	0
Non-Operational Costs	602,187	637,187	637,187	637,187
TOTAL ANNUAL BUDGET	602,187	637,187	637,223	637,187

COUNTY MARSHAL

The County Marshal's office is responsible for Cherokee Probation, Code Enforcement, Emergency Management Agency, Animal Control, E911 and the Animal Shelter. E911 is accounted for in a separate fund. 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.

Cherokee Probation provides Probation Services to Cherokee County citizens.

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.

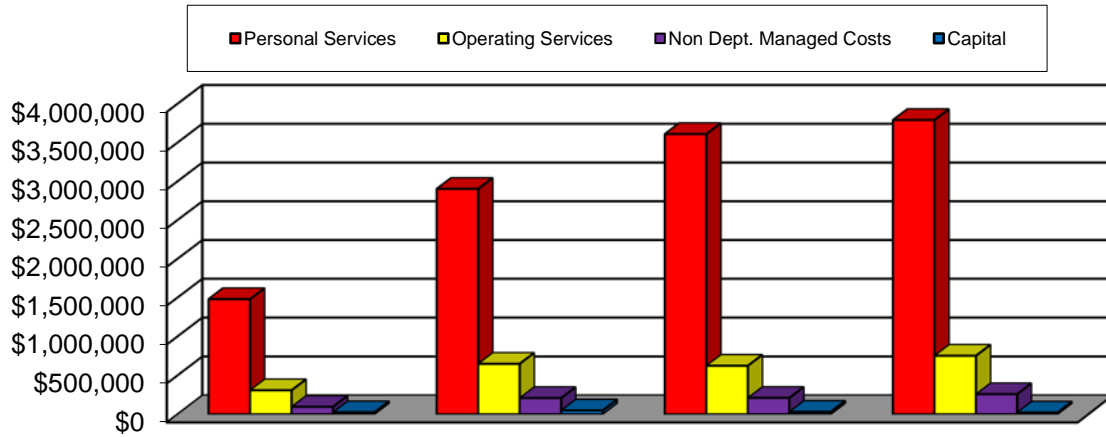
The **Animal Shelter** provides temporary shelter for domestic animals that have been either abandoned by their owners or picked up by the Animal Control division of the County. The Animal Shelter provides adoption services, spay and neuter services, microchip service and euthanasia for unclaimed animals.

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 **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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$1,479,641	\$2,902,655	\$3,609,788	\$3,790,874
Operating Services	\$308,754	\$648,232	\$623,068	\$751,663
Non Dept. Managed Costs	\$96,678	\$209,090	\$210,215	\$258,296
Capital	\$26,200	\$49,483	\$31,921	\$22,680
Total Budget	\$1,911,273	\$3,809,460	\$4,474,992	\$4,823,513
Change Over Prior Year	---	99.32%	17.47%	7.79%

CHEROKEE PROBATION

Strategy Linkage

To provide professional, comprehensive supervision to offenders with a dedication to serving the courts, community, and victims with honesty and integrity.

GENERAL FUND CHEROKEE PROBATION EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	289,550	579,239	666,960
Operating Services	0	71,455	43,623	72,000
Non Dept. Managed Costs	0	20,025	13,477	41,255
TOTAL ANNUAL BUDGET	0	381,030	636,338	780,215

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	312,050	326,749	375,528	380,011
Operating Services	86,597	86,370	74,565	110,692
Non Dept. Managed Costs	23,361	25,178	38,551	26,962
Capital	26,200	29,329	5,986	0
TOTAL ANNUAL BUDGET	448,207	467,625	494,631	517,665

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

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	897,563	1,052,760	1,129,415
Operating Services	0	263,256	265,385	289,400
Non Dept Managed Costs	0	91,896	83,828	107,232
Capital	0	18,804	25,935	22,680
TOTAL ANNUAL BUDGET	0	1,271,518	1,427,908	1,548,727

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	184,969	195,374	234,947	222,866
Operating Services	65,017	73,463	104,887	100,789
Non Dept. Managed Costs	38,332	30,271	29,103	31,839
TOTAL ANNUAL BUDGET	288,318	299,108	368,937	355,494

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	982,623	1,193,420	1,367,314	1,391,622
Operating Services	157,140	153,689	134,608	178,782
Non Dept. Managed Costs	34,985	41,720	45,256	51,008
Capital	0	1,350	0	0
TOTAL ANNUAL BUDGET	1,174,748	1,390,179	1,547,179	1,621,412

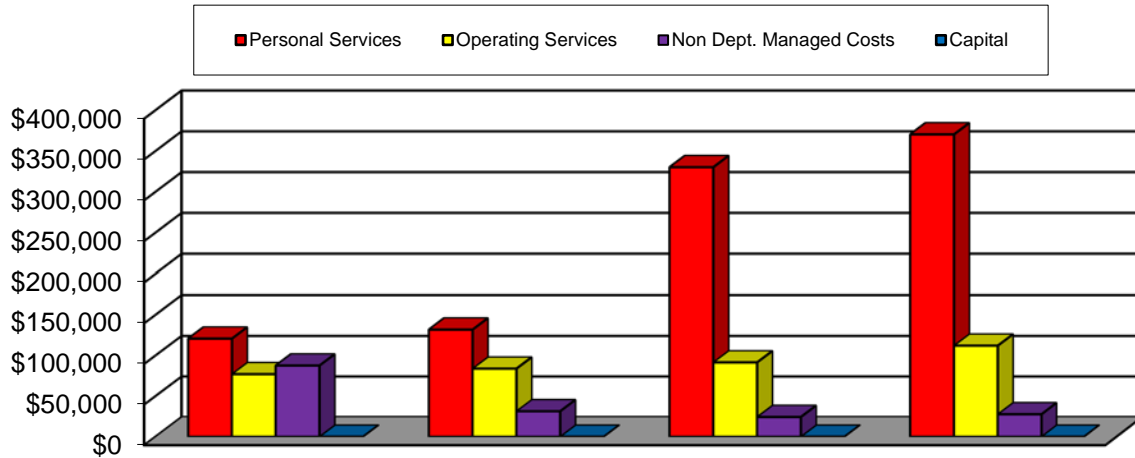
COMMUNITY SERVICES AGENCY

The Community Services Agency is responsible for Recycling, Senior Center, Cherokee Recreation & Parks, CATS Public Transportation and the CDBG Program. Senior Center, Recreation & Parks, CATS Public Transportation and the CDBG Program are all accounted for in separate funds.

The Cherokee County Recycling Center provides education services on recycling as well as physically recycling papers, cardboard, aluminum, glass and plastic in order to keep Cherokee County cleaner and more environmentally friendly.

COMMUNITY SERVICES AGENCY

BUDGET COMPARISONS



FY18 Actual FY19 Actual FY20 Est. Actual FY21 Budget

Personal Services	\$120,907	\$132,035	\$330,251	\$370,421
Operating Services	\$77,121	\$83,888	\$91,583	\$112,210
Non Dept. Managed Costs	\$87,708	\$31,428	\$24,373	\$27,686
Capital	\$0	\$0	\$0	\$0
Total Budget	\$285,735	\$247,352	\$446,207	\$510,317
Change Over Prior Year	---	-13.43%	80.39%	14.37%

GENERAL FUND

COMMUNITY SERVICES

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	0	0	178,517	186,649
Operating Services	0	0	9,502	12,050
Non Dept. Managed Costs	0	0	218	1,861
TOTAL ANNUAL BUDGET	0	0	188,237	200,560

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 FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	120,907	132,035	151,734	183,772
Operating Services	77,121	83,888	82,081	100,160
Non Dept. Managed Costs	87,708	31,428	24,155	25,825
TOTAL ANNUAL BUDGET	285,735	247,352	257,970	309,757

INTERFUND TRANSFERS

Interfund Transfers are payments from one fund to another fund.

GENERAL FUND
INTERFUND TRANSFERS
EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Transfers to Senior Services Fund	585,120	622,127	697,477	788,679
Transfers to Parks & Rec Fund	1,364,392	1,491,954	1,582,635	1,767,162
Transfers to Transportation Fund	395,235	384,863	372,336	103,425
Transfers to Grant Fund	214,203	231,446	403,619	488,676
Transfers to Animal Services Fund	476,831	0	0	0
Transfers to RRDA Fund	889,337	4,713,473	2,561,639	681,349
Transfers to Emergency Medical Fund	1,593,088	1,750,000	1,750,000	4,440,068
Total Interfund Transfers	5,518,206	9,193,863	7,367,706	8,269,359
TOTAL ANNUAL BUDGET	5,518,206	9,193,863	7,367,706	8,269,359

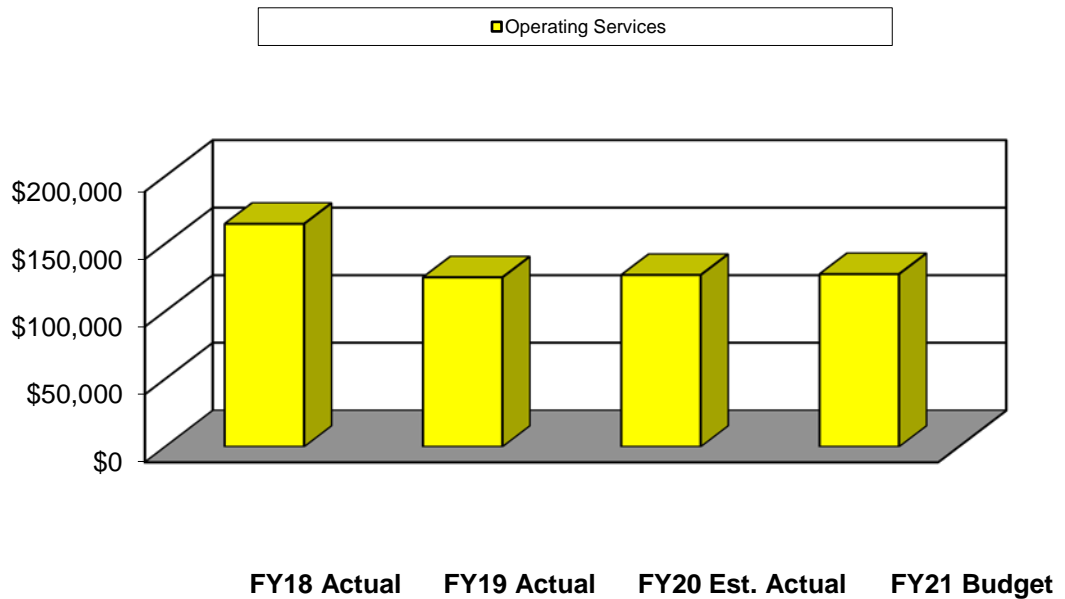
SPECIAL REVENUE FUNDS

The twenty-five 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, Cares Act, Parks and Recreation, 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, Veteran's Court, Juvenile Drug Court, Fire District, Jail, Sheriff's Commissary, Confiscated Assets, Hotel/Motel Tax, and Impact Fee Funds.

LAW LIBRARY FUND

The Law Library fund is a special revenue fund whose revenues come from a special add-on amount to all court fines and is given authority by the State of Georgia. The Law Library provides legal references for local lawyers and judges to assist them in researching cases and laws. This is an accounting entity only, not an operational organization.

BUDGET COMPARISONS

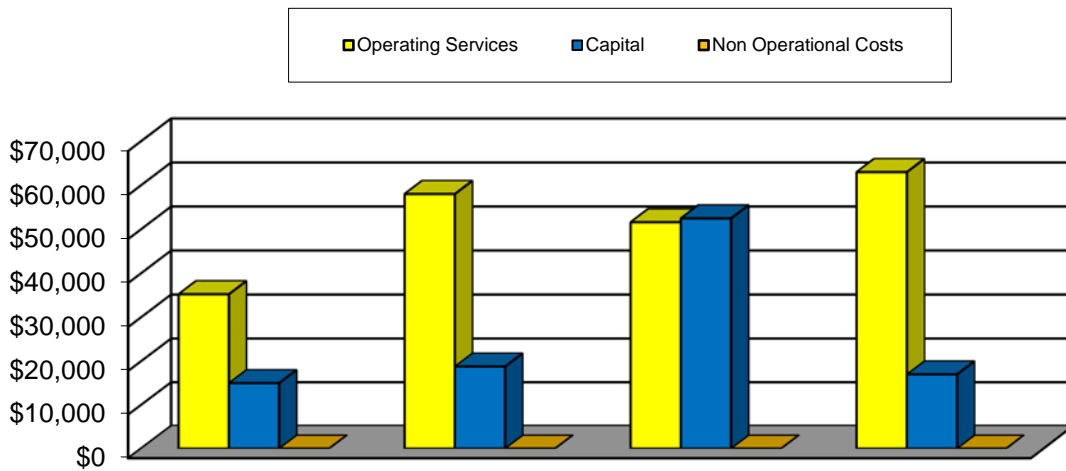


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Operating Services	\$164,681	\$125,085	\$126,822	\$127,500
Total Budget	\$164,681	\$125,085	\$126,822	\$127,500
Change Over Prior Year	---	-24.04%	1.39%	0.53%

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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Operating Services	\$35,250	\$58,023	\$51,607	\$63,000
Capital	\$15,000	\$18,800	\$52,482	\$17,000
Non Operational Costs	\$0	\$0	\$0	\$0
Total Budget	\$50,250	\$76,823	\$104,089	\$80,000
Change Over Prior Year	--	52.88%	35.49%	-23.14%

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

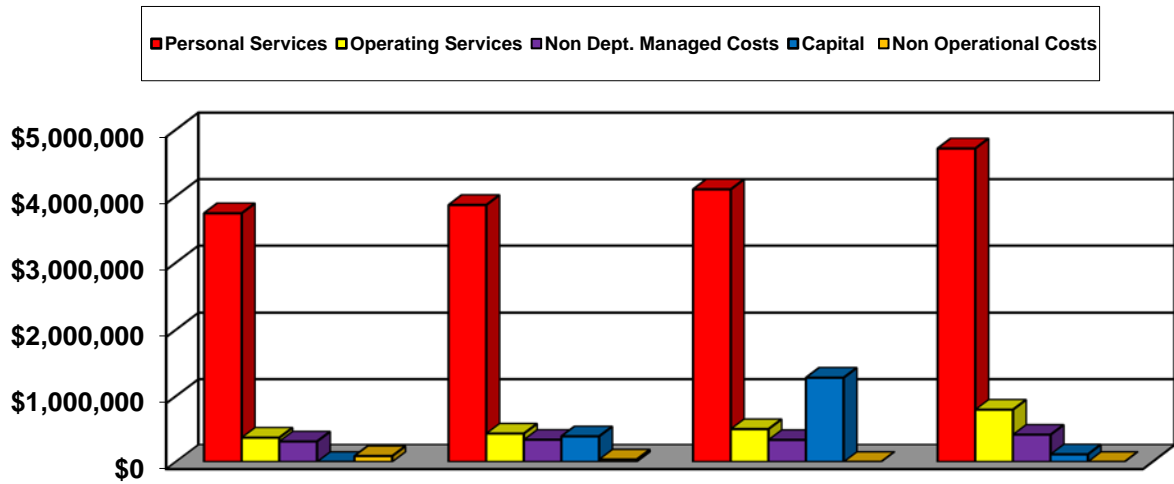
Deliverables (for the enumerated Objectives, on the whole)

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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$3,742,003	\$3,866,527	\$4,102,640	\$4,717,729
Operating Services	\$369,145	\$430,970	\$498,373	\$794,787
Non Dept. Managed Costs	\$310,691	\$336,954	\$334,254	\$413,801
Capital	\$0	\$388,867	\$1,278,818	\$115,000
Non Operational Costs	\$88,914	\$36,877	\$0	\$0
Total Budget	\$4,510,753	\$5,060,195	\$6,214,085	\$6,041,317
Change Over Prior Year	---	12.18%	22.80%	-2.78%

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

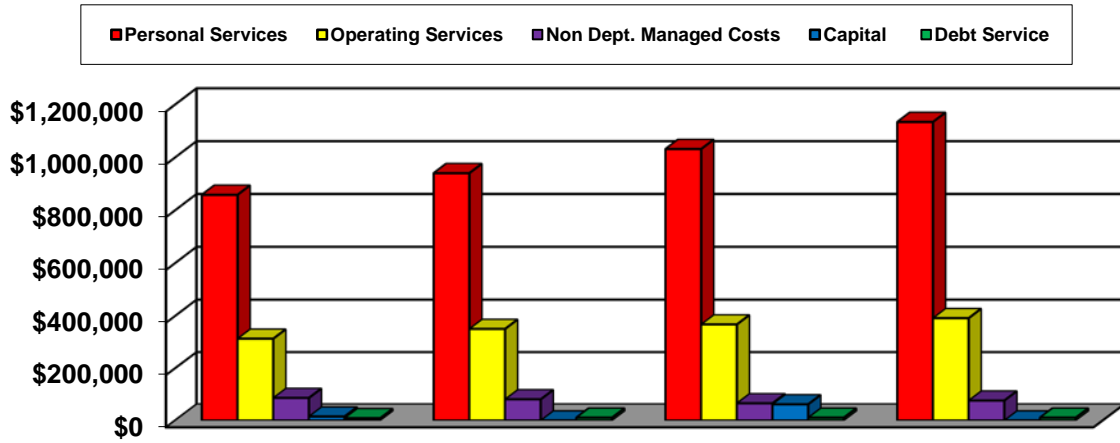
1. Increase services to seniors in need without an operating budget increase
2. Enhance the quality of recreation/wellness programs for the active adults in our community
3. To create a workplace that provides energy and excitement to staff and the customers we serve
4. Promote fiscal responsibility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



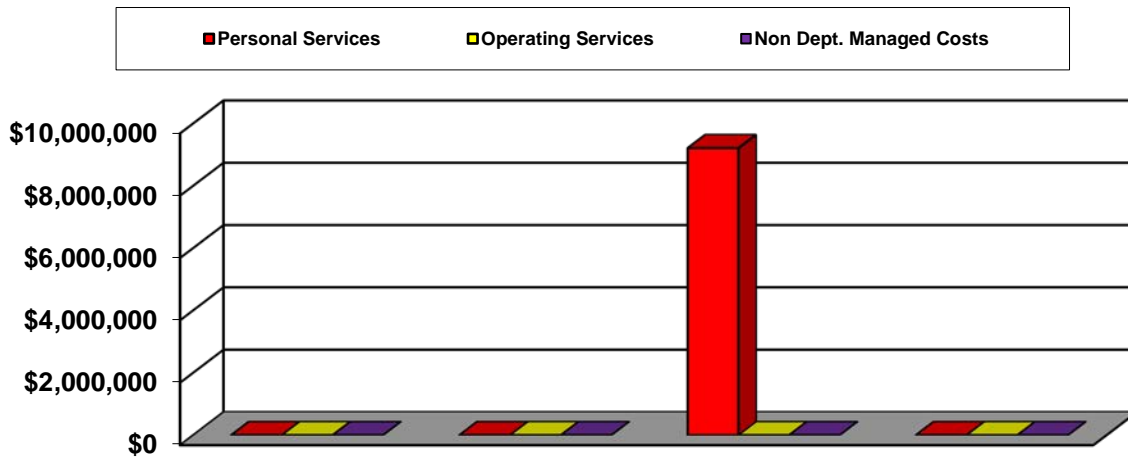
FY18 Actual FY19 Actual FY20 Est. Actual FY21 Budget

Personal Services	\$858,346	\$940,323	\$1,031,630	\$1,134,059
Operating Services	\$312,884	\$350,235	\$367,395	\$391,381
Non Dept. Managed Costs	\$86,115	\$80,847	\$65,726	\$76,109
Capital	\$15,002	\$0	\$61,689	\$0
Debt Service	\$8,676	\$10,699	\$10,699	\$10,700
Total Budget	\$1,281,023	\$1,382,104	\$1,537,139	\$1,612,249
Change Over Prior Year	---	7.89%	11.22%	4.89%

CARES ACT FUND

The Cares Act Fund is a special revenue fund created in 2020 to track funds received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. This is an accounting entity only, not an operational organization.

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$0	\$0	\$9,211,622	\$0
Operating Services	0	0	0	0
Non Dept. Managed Costs	\$0	\$0	\$0	\$0
Total Budget	\$0	\$0	\$9,211,622	\$0
Change Over Prior Year	---	0.00%	0.00%	-100.00%

PARKS AND RECREATION FUND

Parks and Recreation provides a variety of sporting and recreational programs for youth and adults in Cherokee County such as sports leagues and tournaments, summer camps, dance classes and instructional programs. It is also responsible for the care and maintenance of the many parks and recreation facilities throughout the County. Parks and Recreation is comprised of 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)

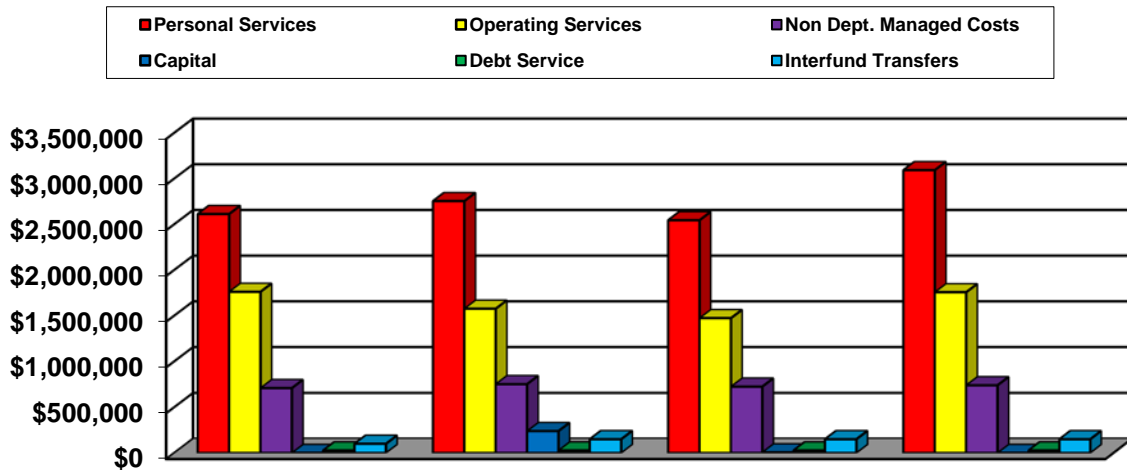
1. Build a diverse system of recreation programs that meets the needs our citizens and enhance the quality of life in Cherokee County
 - a. Effective advertising and marketing of recreational programs to the community
 - b. An evaluation process for all recreation, aquatic and athletic programs

- 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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$2,611,477	\$2,752,903	\$2,543,615	\$3,091,576
Operating Services	\$1,759,817	\$1,575,458	\$1,472,073	\$1,755,518
Non Dept. Managed Costs	\$707,886	\$750,918	\$723,757	\$738,835
Capital	\$0	\$238,494	\$6,104	\$0
Debt Service	\$27,143	\$27,143	\$27,143	\$27,143
Interfund Transfers	\$100,000	\$150,000	\$150,000	\$150,000
Total Budget	\$5,206,322	\$5,494,915	\$4,922,693	\$5,763,072
Change Over Prior Year	---	5.54%	-10.41%	17.07%

PARKS AND RECREATION FUND

ADMINISTRATION

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	300,821	281,827	256,471	306,312
Operating Services	118,081	128,904	122,827	140,345
Non Dept. Managed Costs	467,906	470,300	435,204	460,754
Capital	0	2,557	0	0
TOTAL ANNUAL BUDGET	886,808	883,587	814,501	907,411

PROGRAMS

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	358,955	498,471	433,481	543,226
Operating Services	224,389	234,528	116,194	272,019
Non Dept. Managed Costs	2,057	1,682	2,427	2,614
Capital	0	2,557	0	0
TOTAL ANNUAL BUDGET	585,402	737,237	552,102	817,859

AQUATIC CENTER

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	681,353	719,274	628,015	801,390
Operating Services	261,000	230,678	194,320	171,369
Non Dept. Managed Costs	214,888	249,841	234,091	240,278
TOTAL ANNUAL BUDGET	1,157,241	1,199,793	1,056,426	1,213,037

ATHLETICS

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	473,361	454,013	413,674	502,944
Operating Services	778,112	611,946	650,503	754,283
Non Dept. Managed Costs	3,124	3,364	2,704	2,631
Capital	0	14,542	6,104	0
TOTAL ANNUAL BUDGET	1,254,597	1,083,864	1,072,985	1,259,858

MAINTENANCE

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	796,987	799,318	811,976	937,704
Operating Services	378,234	369,403	388,229	417,502
Non Dept. Managed Costs	19,911	25,730	49,331	32,558
Capital	0	218,840	0	0
Debt Service	27,143	27,143	27,143	27,143
Interfund Transfers	100,000	150,000	150,000	150,000
TOTAL ANNUAL BUDGET	1,322,274	1,590,433	1,426,678	1,564,907

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

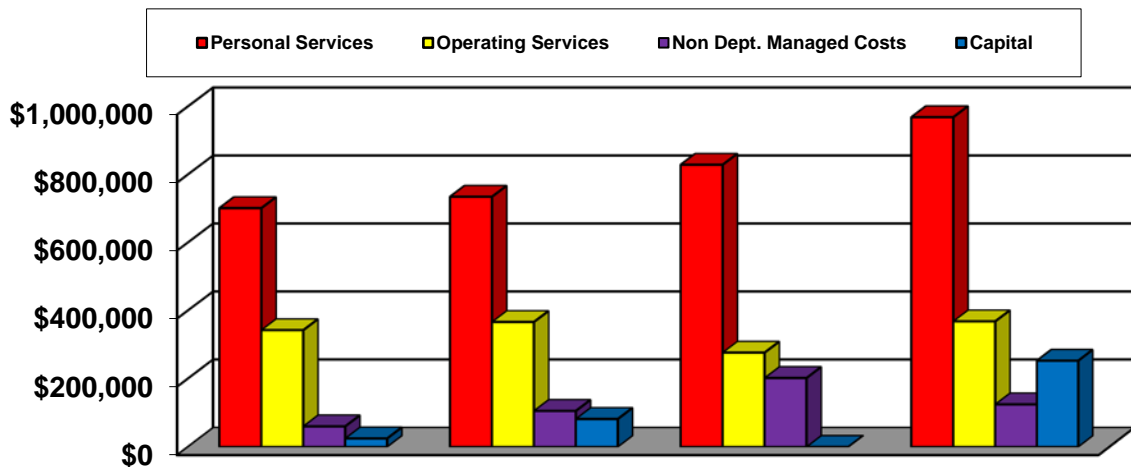
- Allocate resources pursuant to a needs prioritization approach that assigns priorities in the following order: [A] medical and social; [B] higher educational; [C] employment and economic development; and [D] general transportation

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

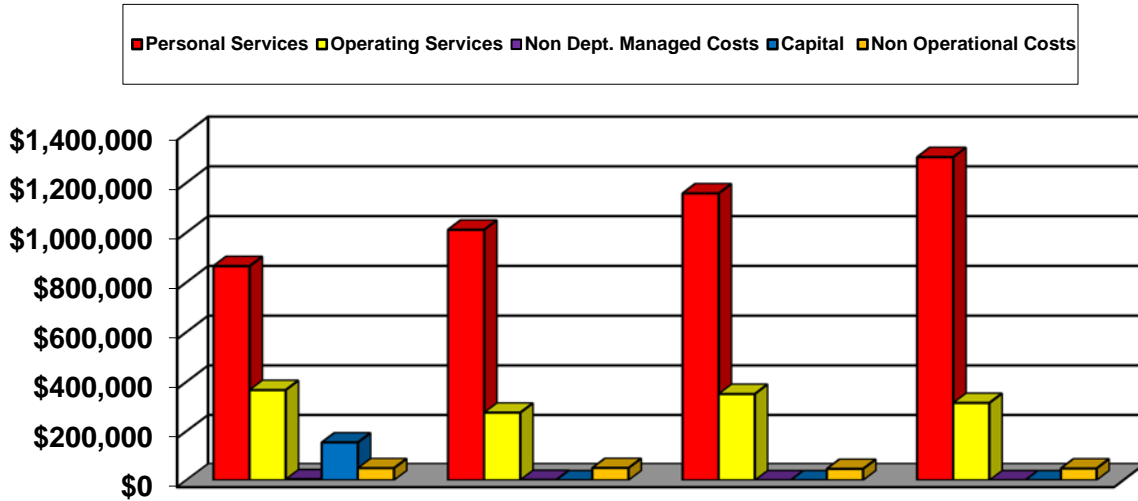
BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$700,816	\$734,364	\$828,493	\$968,360
Operating Services	\$341,969	\$365,987	\$275,851	\$367,855
Non Dept. Managed Costs	\$60,103	\$105,264	\$201,336	\$124,327
Capital	\$24,754	\$81,664	\$0	\$252,000
Total Budget	\$1,127,641	\$1,287,278	\$1,305,680	\$1,712,542
Change Over Prior Year	---	14.16%	1.43%	31.16%

MULTIPLE GRANT FUND

The Grants Fund accounts for the purchases and projects related to the receipt of federal, state and local grants.



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$865,083	\$1,011,181	\$1,157,431	\$1,303,103
Operating Services	\$366,881	\$275,301	\$351,058	\$314,918
Non Dept. Managed Costs	\$4,133	\$1,377	\$0	\$0
Capital	\$153,956	\$0	\$0	\$0
Non Operational Costs	\$49,250	\$50,000	\$46,254	\$48,000
Total Budget	\$1,439,304	\$1,337,860	\$1,554,743	\$1,666,021
Change Over Prior Year	---	-7.05%	16.21%	7.16%

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

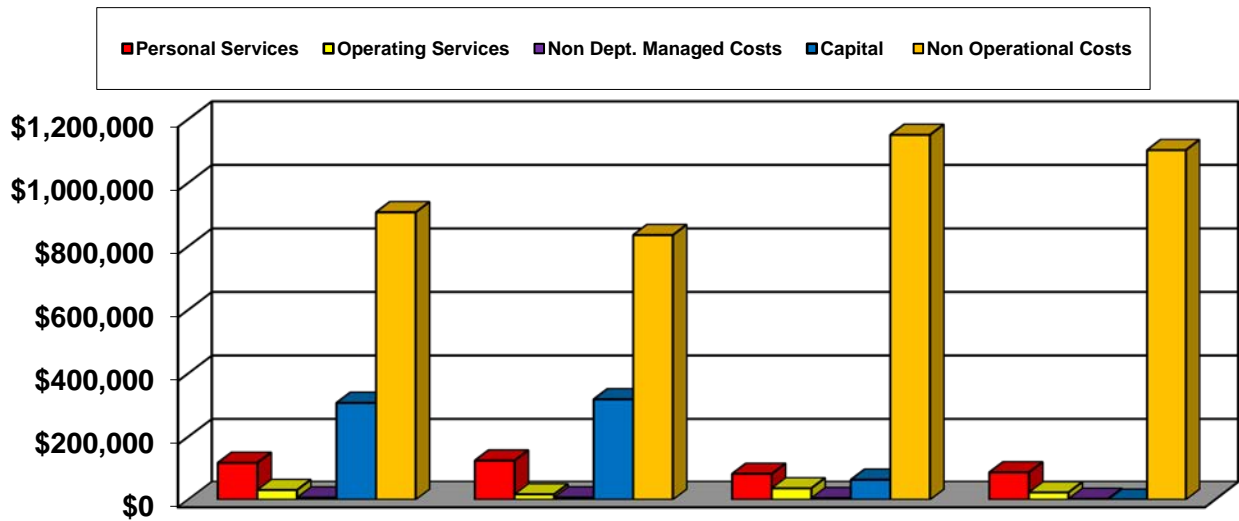
- To comply with federal eligibility and other requirements regarding Community Development Block grant funds

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



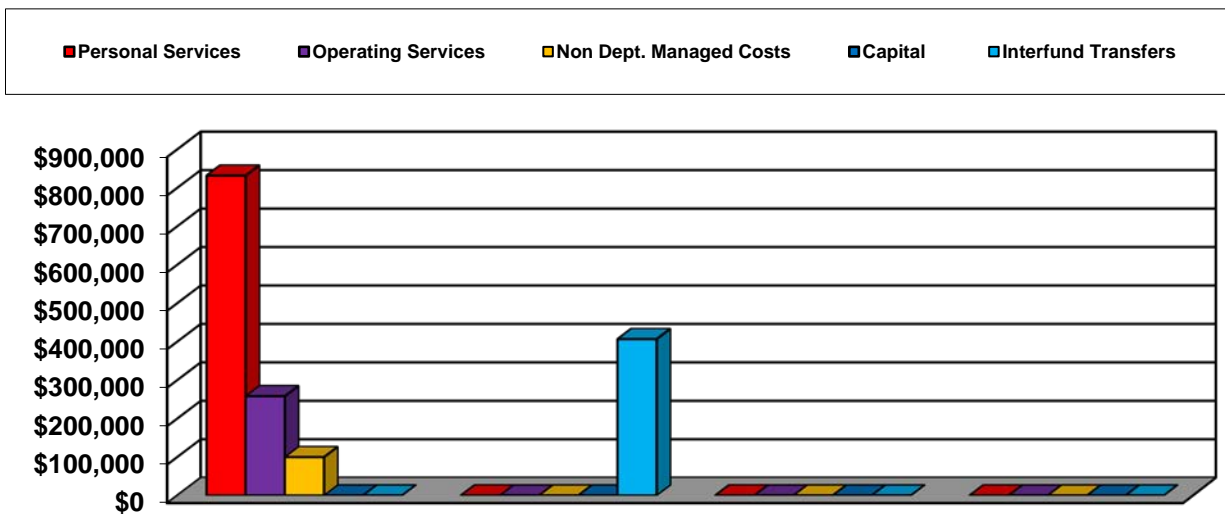
FY18 Actual FY19 Actual FY20 Est. Actual FY21 Budget

Personal Services	\$117,352	\$124,578	\$82,166	\$86,911
Operating Services	\$30,803	\$17,052	\$36,228	\$23,166
Non Dept. Managed Costs	\$6,832	\$7,079	\$5,198	\$2,736
Capital	\$307,259	\$318,530	\$63,543	\$0
Non Operational Costs	\$907,269	\$835,574	\$1,151,050	\$1,103,094
Total Budget	\$1,369,515	\$1,302,813	\$1,338,184	\$1,215,907
Change Over Prior Year	---	-4.87%	2.72%	-9.14%

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

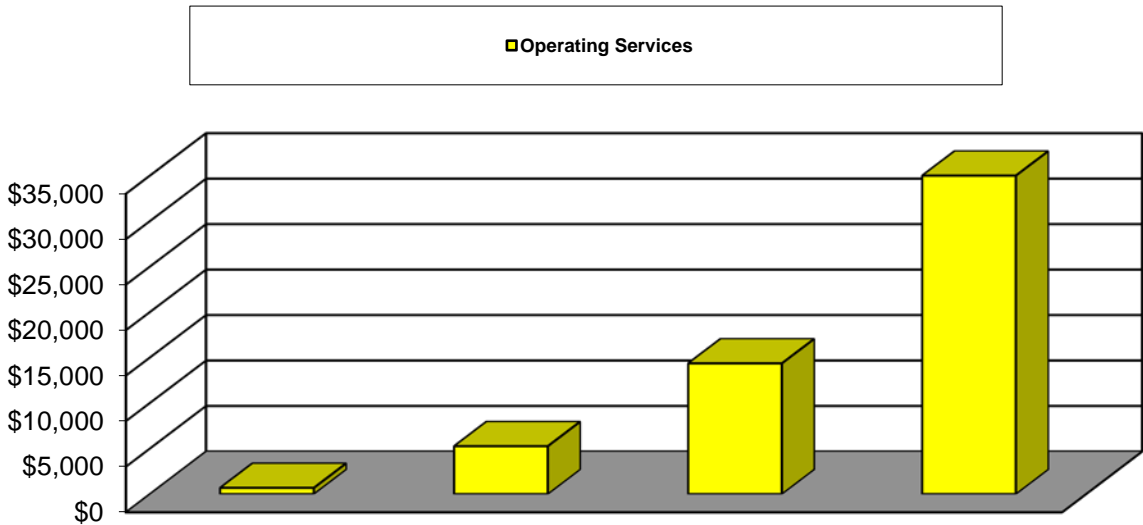


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$831,951	\$0	\$0	\$0
Operating Services	\$258,291	\$0	\$0	\$0
Non Dept. Managed Costs	\$99,737	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Interfund Transfers	\$0	\$406,723	\$0	\$0
Total Budget	\$1,189,979	\$406,723	\$0	\$0
Change Over Prior Year	---	-65.82%	-100.00%	0.00%

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

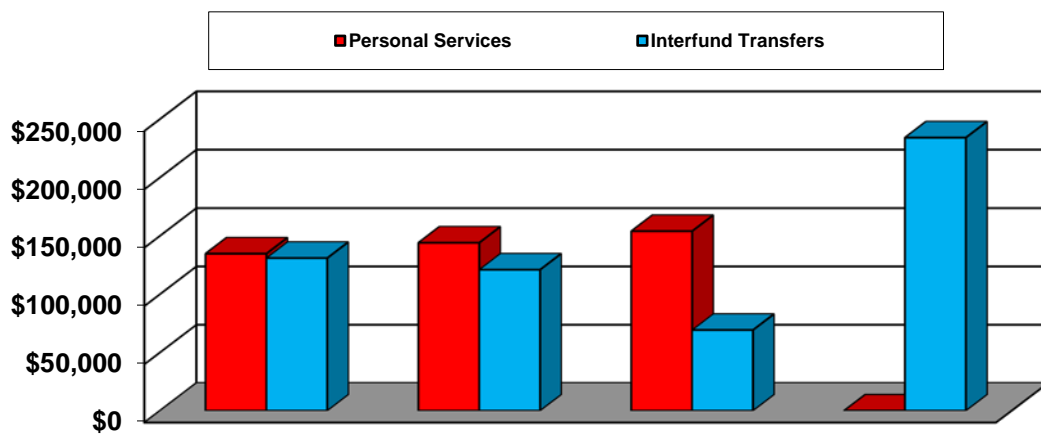


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Operating Services	\$680	\$5,254	\$14,353	\$35,000
Total Budget	\$680	\$5,254	\$14,353	\$35,000
Change Over Prior Year	---	672.09%	173.17%	143.86%

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

BUDGET COMPARISONS

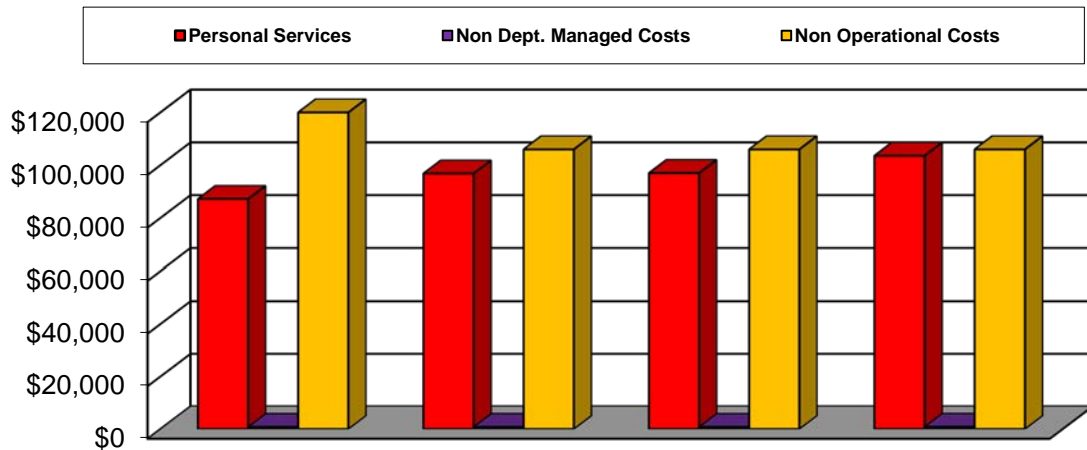


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$134,736	\$144,101	\$154,005	\$0
Interfund Transfers	\$130,954	\$120,996	\$69,292	\$234,153
Total Budget	\$265,690	\$265,097	\$223,298	\$234,153
Change Over Prior Year	--	-0.22%	-15.77%	4.86%

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. 50% of the funds go to outside agencies that provide such services and child advocacy and psychological treatment. The other 50% 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

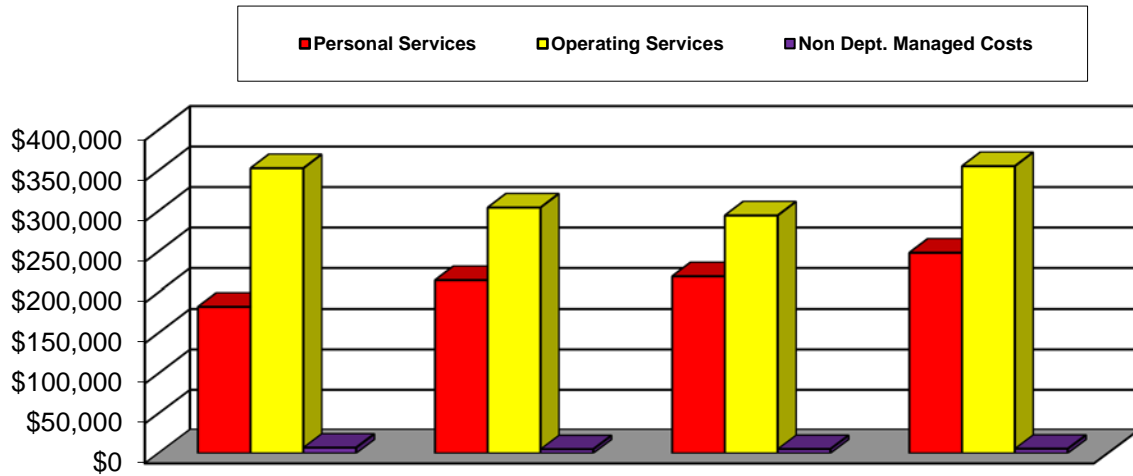


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$87,173	\$96,820	\$97,018	\$103,573
Non Dept. Managed Costs	\$806	\$812	\$789	\$844
Non Operational Costs	\$120,000	\$106,000	\$106,000	\$106,000
Total Budget	\$207,979	\$203,633	\$203,807	\$210,417
Change Over Prior Year	---	-2.09%	0.09%	3.24%

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

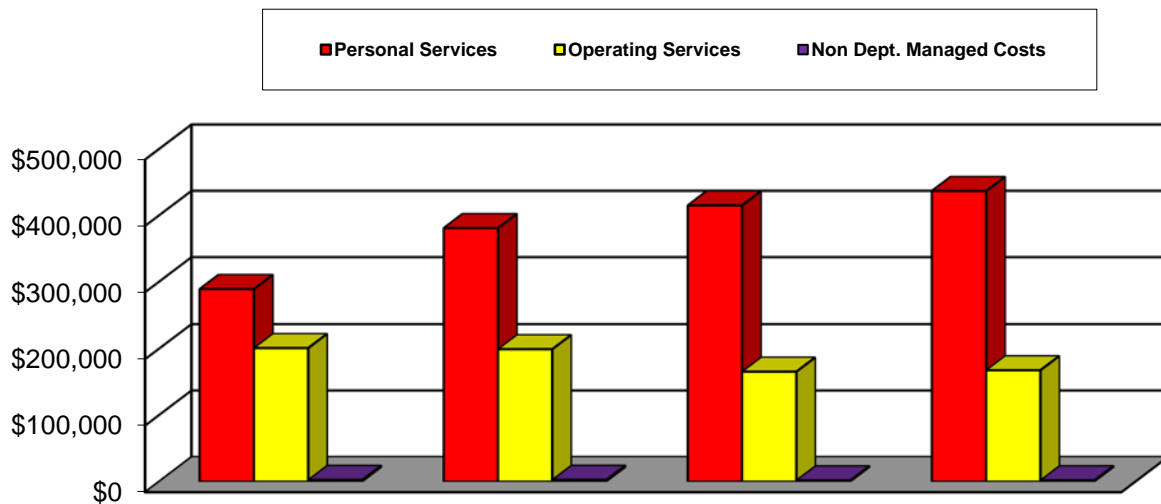


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$182,219	\$214,612	\$219,352	\$248,449
Operating Services	\$352,917	\$304,308	\$294,501	\$355,455
Non Dept. Managed Costs	\$7,149	\$5,190	\$5,408	\$5,772
Total Budget	\$542,285	\$524,111	\$519,262	\$609,676
Change Over Prior Year	---	-3.35%	-0.93%	17.41%

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

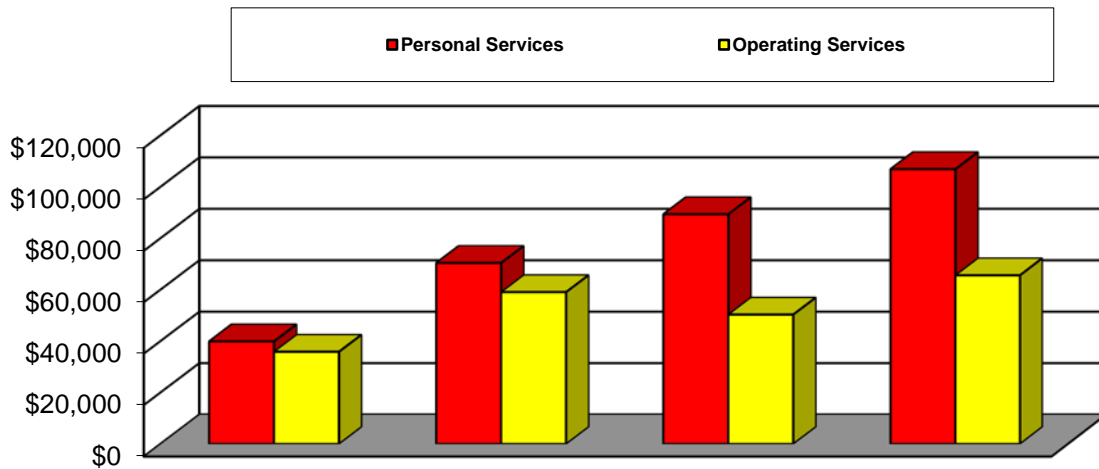


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$288,920	\$380,862	\$415,079	\$436,823
Operating Services	\$200,900	\$199,221	\$165,312	\$167,525
Non Dept. Managed Costs	\$2,531	\$2,661	\$1,866	\$1,966
Total Budget	\$492,351	\$582,743	\$582,257	\$606,314
Change Over Prior Year	---	18.36%	-0.08%	4.13%

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

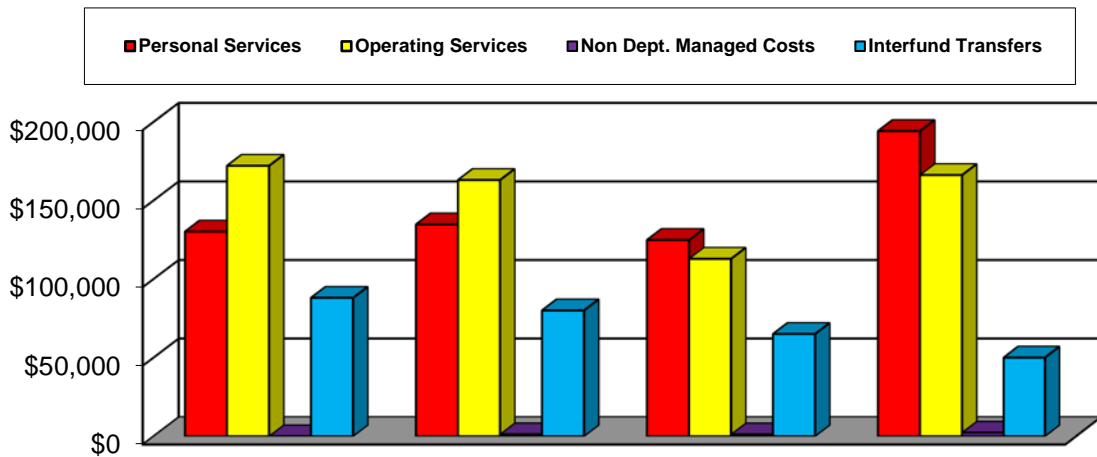


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$39,882	\$70,396	\$89,348	\$106,879
Operating Services	\$35,835	\$59,041	\$50,304	\$65,567
Total Budget	\$75,718	\$129,436	\$139,653	\$172,446
Change Over Prior Year	---	70.95%	7.89%	23.48%

DRUG SCREENING LAB FUND

The Drug Screening Lab is responsible for screening all clients for the presence of drugs and/or alcohol in their system, maintenance of lab equipment, maintaining the chain of custody of evidence, providing court testimony regarding laboratory results, receipting payments for testing and disseminating lab test results.

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$130,188	\$134,773	\$124,862	\$194,216
Operating Services	\$172,081	\$163,034	\$112,866	\$166,176
Non Dept. Managed Costs	\$0	\$1,225	\$1,174	\$2,329
Interfund Transfers	\$88,020	\$80,000	\$65,000	\$50,000
Total Budget	\$390,289	\$379,032	\$303,903	\$412,721
Change Over Prior Year	---	-2.88%	-19.82%	35.81%

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

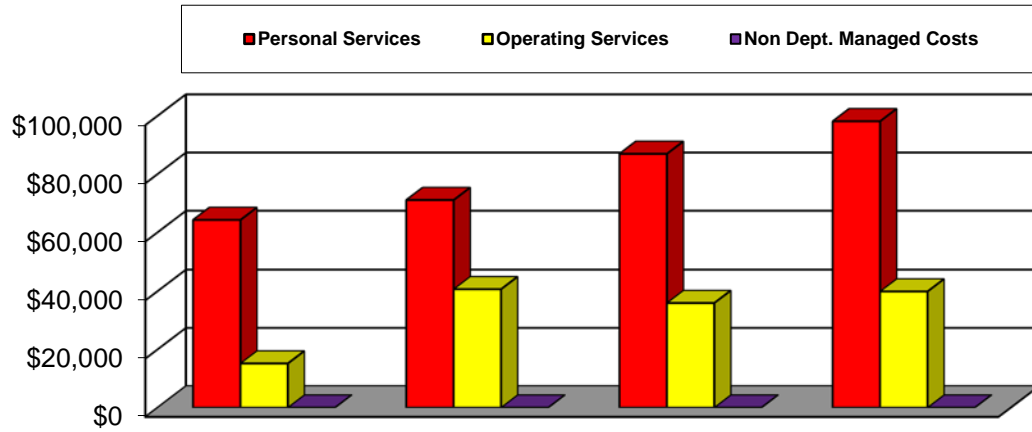
The Veteran Treatment Court coordinates judicially supervised treatment and community resources that will provide the necessary tools to lead to the productive and law abiding lives of the veterans supervised and assisted through its program

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



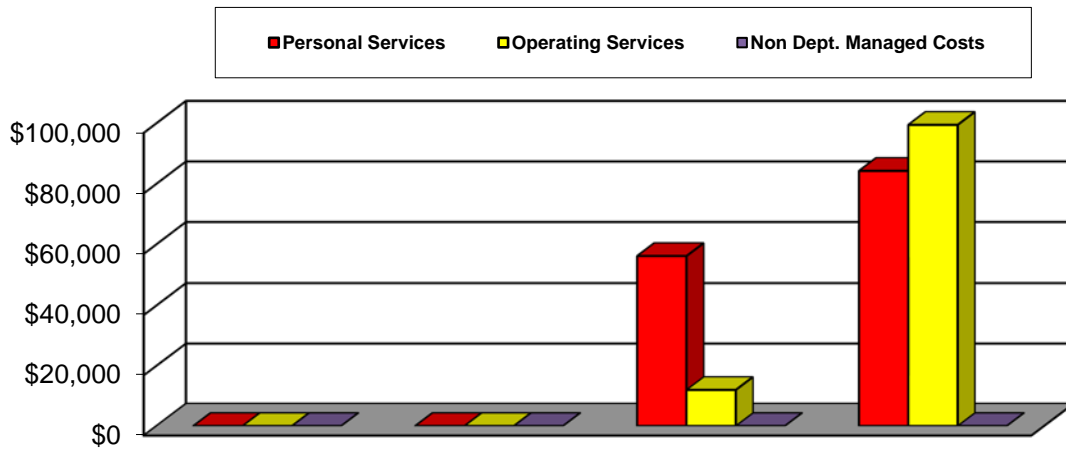
FY18 Actual FY19 Actual FY20 Est. Actual FY21 Budget

Personal Services	\$64,261	\$71,099	\$86,965	\$98,156
Operating Services	\$15,178	\$40,689	\$35,945	\$39,900
Non Dept. Managed Costs	\$0	\$0	\$0	\$0
Total Budget	\$79,439	\$111,787	\$122,910	\$138,056
Change Over Prior Year	---	40.72%	9.95%	12.32%

JUVENILE DRUG COURT FUND

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

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$0	\$0	\$56,129	\$84,274
Operating Services	\$0	\$0	\$11,986	\$99,482
Non Dept. Managed Costs	\$0	\$0	\$0	\$0
Total Budget	\$0	\$0	\$68,115	\$183,756
Change Over Prior Year	---	0.00%	0.00%	169.77%

FIRE DISTRICT FUND

The Fire District fund is a special revenue fund supported mainly by a dedicated property tax millage, currently set at 3.292 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)

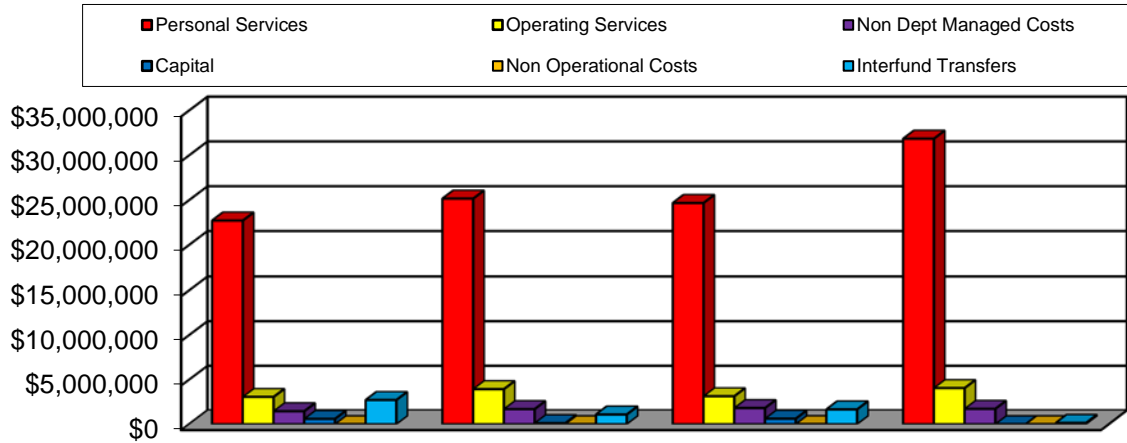
1. Training programs
2. Educational programs and materials
3. Fire service personnel certification

The Emergency Medical Services Division

- Medical emergency incident responses
 - Advanced Life Support
 - Hospital transports

FIRE DISTRICT FUND

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$22,718,150	\$25,168,222	\$24,682,436	\$31,857,300
Operating Services	\$3,055,674	\$3,931,134	\$3,136,405	\$4,052,159
Non Dept Managed Costs	\$1,449,500	\$1,691,354	\$1,808,333	\$1,720,323
Capital	\$592,918	\$112,972	\$614,704	\$0
Non Operational Costs	\$0	\$0	\$2,425	\$0
Interfund Transfers	\$2,713,989	\$1,084,342	\$1,656,997	\$144,148
Total Budget	\$30,530,231	\$31,988,024	\$31,901,299	\$37,773,930
Change Over Prior Year	---	4.77%	-0.27%	18.41%

FIRE DISTRICT FUND

FIRE ADMINISTRATION

EXPENDITURE DETAIL

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	1,523,343	1,563,187	1,564,307	1,888,144
Operating Services	193,128	207,403	224,190	358,172
Non Dept. Managed Costs	574,479	609,102	630,923	644,737
Capital	0	93,749	304,683	0
Interfund Transfers	2,713,989	1,084,342	1,656,997	144,148
TOTAL ANNUAL BUDGET	5,004,939	3,557,784	4,381,100	3,035,201

FIRE MARSHAL

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	340,509	409,295	543,406	712,141
Operating Services	29,431	35,091	26,175	68,691
Non Dept. Managed Costs	14,225	19,366	134,777	76,922
TOTAL ANNUAL BUDGET	384,164	463,752	704,357	857,754

FIRE FIGHTING

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	19,990,780	22,047,204	21,235,823	27,650,556
Operating Services	2,263,887	2,941,468	2,184,469	2,699,307
Non Dept. Managed Costs	788,871	976,057	954,309	893,766
Capital	546,342	10,622	185,872	0
TOTAL ANNUAL BUDGET	23,589,881	25,975,352	24,560,473	31,243,629

FIRE DISTRICT FUND

FIRE PREVENTION

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	105,880	149,195	184,857	227,553
Operating Services	24,597	27,561	21,669	48,554
Non Dept. Managed Costs	2,989	3,015	2,502	5,870
TOTAL ANNUAL BUDGET	133,466	179,771	209,028	281,977

FIRE INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	160,710	187,678	219,937	322,205
Operating Services	178,075	239,127	324,570	316,059
Non Dept. Managed Costs	1,668	1,087	1,981	1,754
TOTAL ANNUAL BUDGET	340,454	427,892	546,488	640,018

FIRE TRAINING

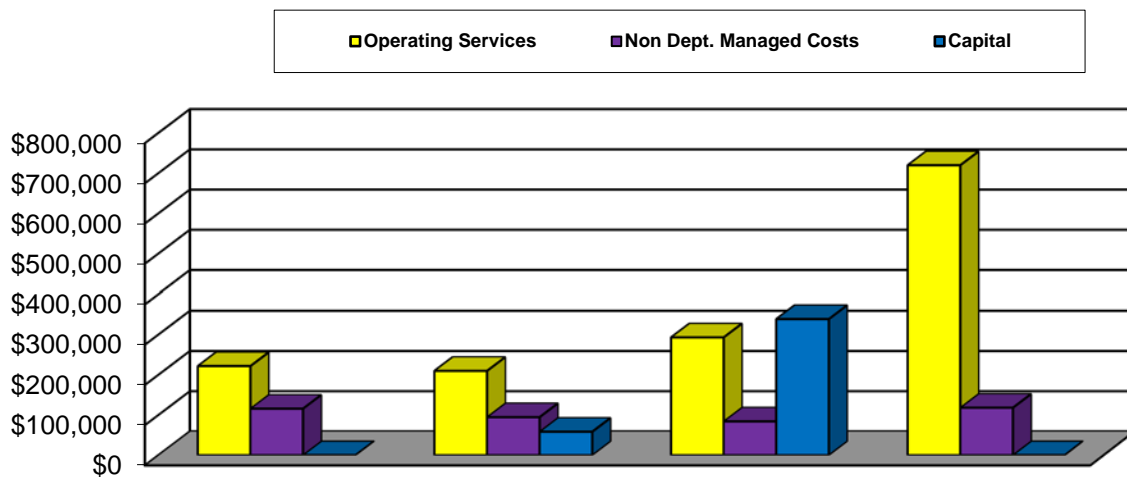
EXPENDITURE SUMMARY

Category	Actual FY18	Actual FY19	Est. Actual FY20	Budget FY21
Personal Services	596,928	811,662	934,106	1,056,701
Operating Services	366,555	480,484	355,332	561,376
Non Dept. Managed Costs	67,268	82,726	83,841	97,274
Capital	46,576	8,601	124,149	0
Non Operational Costs	0	0	2,425	0
TOTAL ANNUAL BUDGET	1,077,327	1,383,474	1,499,853	1,715,351

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

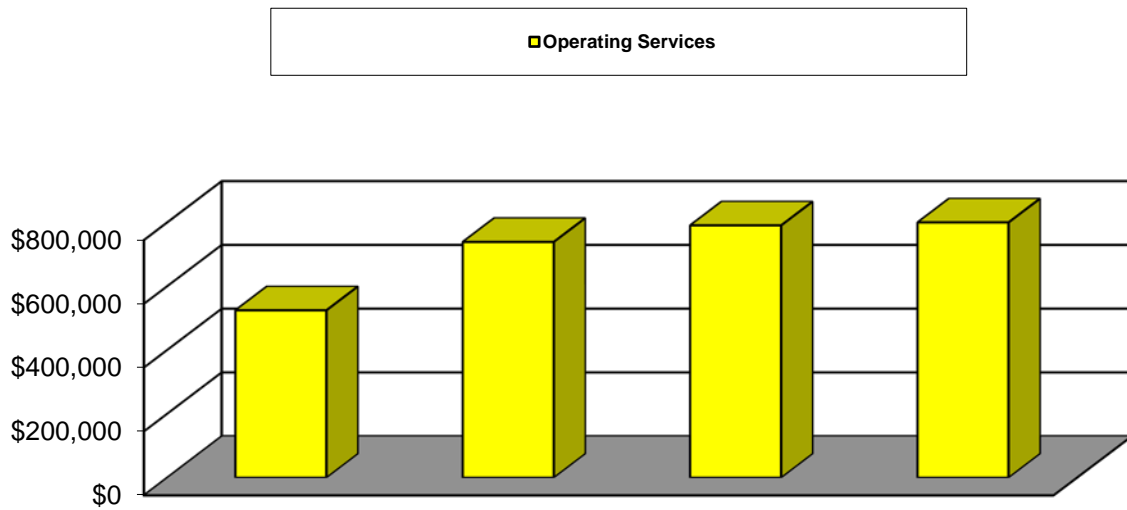


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Operating Services	\$221,616	\$209,742	\$293,080	\$719,734
Non Dept. Managed Costs	\$115,785	\$94,677	\$84,100	\$118,049
Capital	\$0	\$58,330	\$338,573	\$0
Total Budget	\$337,402	\$362,749	\$715,753	\$837,783
Change Over Prior Year	---	7.51%	97.31%	17.05%

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

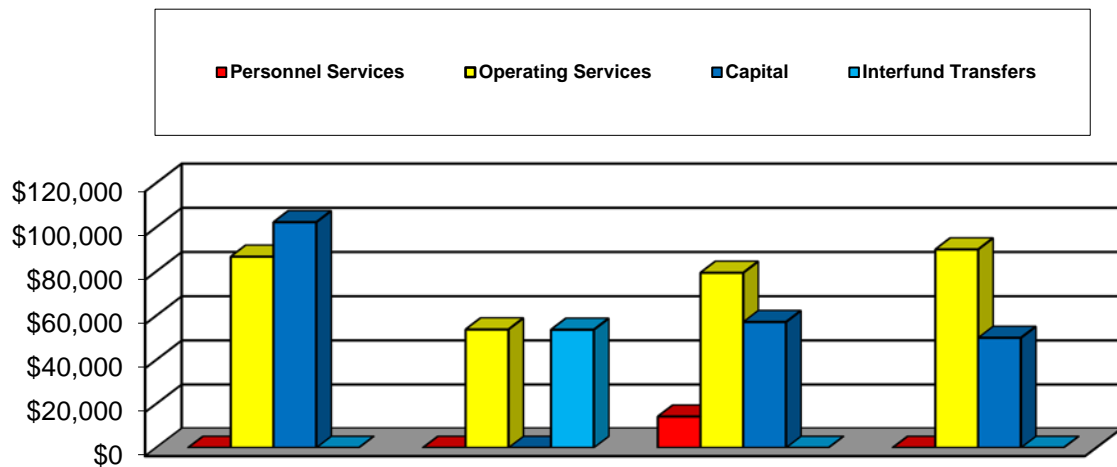


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Operating Services	\$524,329	\$738,861	\$790,761	\$800,000
Total Budget	\$524,329	\$738,861	\$790,761	\$800,000
Change Over Prior Year	---	40.92%	7.02%	1.17%

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

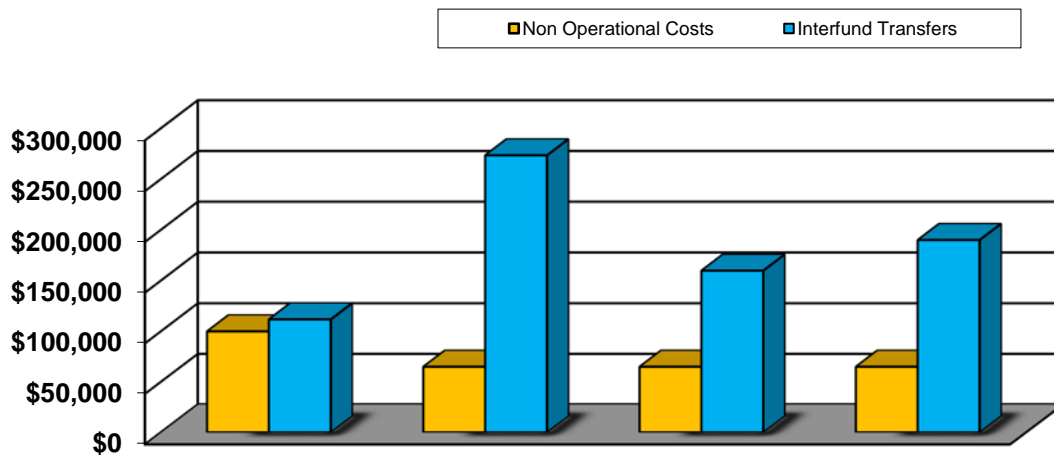


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personnel Services	\$0	\$0	\$14,239	\$0
Operating Services	\$86,710	\$53,798	\$79,445	\$90,000
Capital	\$102,312	\$0	\$57,161	\$50,000
Interfund Transfers	\$0	\$53,678	\$0	\$0
Total Budget	\$189,022	\$107,476	\$150,844	\$140,000
Change Over Prior Year	---	-43.14%	40.35%	-7.19%

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

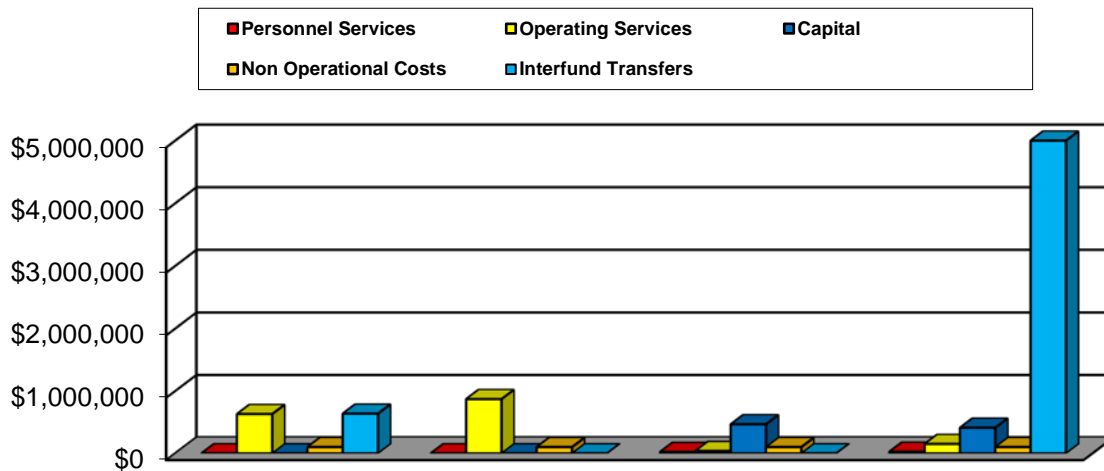


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Non Operational Costs	\$100,000	\$65,000	\$65,000	\$65,000
Interfund Transfers	\$111,797	\$273,415	\$159,791	\$190,000
Total Budget	\$211,797	\$338,415	\$224,791	\$255,000
Change Over Prior Year	---	59.78%	-33.58%	13.44%

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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personnel Services	\$202	\$0	\$22,092	\$25,268
Operating Services	\$629,492	\$869,875	\$36,726	\$150,000
Capital	\$0	\$0	\$465,601	\$410,828
Non Operational Costs	\$100,000	\$100,000	\$100,000	\$100,000
Interfund Transfers	\$636,098	\$0	\$0	\$5,000,000
Total Budget	\$1,365,792	\$969,875	\$624,420	\$5,686,096
Change Over Prior Year	---	-28.99%	-35.62%	810.62%



Cherokee County Board of Commissioners
Impact Fees
FY 2021 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2021 Budget	Remaining Funds
Library	Buildings/ Books	2,162,289	100,000	2,062,289
Fire	Buildings/Equipment	1,236,062	410,828	825,234
Parks & Recreation	Various Projects	1,422,502		1,422,502
Roads	Various Projects	2,223,201	2,000,000	223,201
Public Safety Facility	Various Projects	3,883,148		3,883,148
Sheriff	Various Projects	61,454		61,454
Sheriff	Transfer to SPLOST Jail		3,000,000	(3,000,000)
Admin/CIE	CIE Update/Board Meetings	407,896	175,268	232,628
Total County Impact Fee Program		11,396,552	5,686,096	5,710,456
City of Canton Impact Fees		\$ 472,815		472,815
Total Impact Fees		\$ 11,869,367	\$ 5,686,096	\$ 6,183,271

Capital Projects Funds

Included in this section is an expenditure history for all capital projects funds for fiscal year 2018 and 2019, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.

CAPITAL PROJECT FUNDS

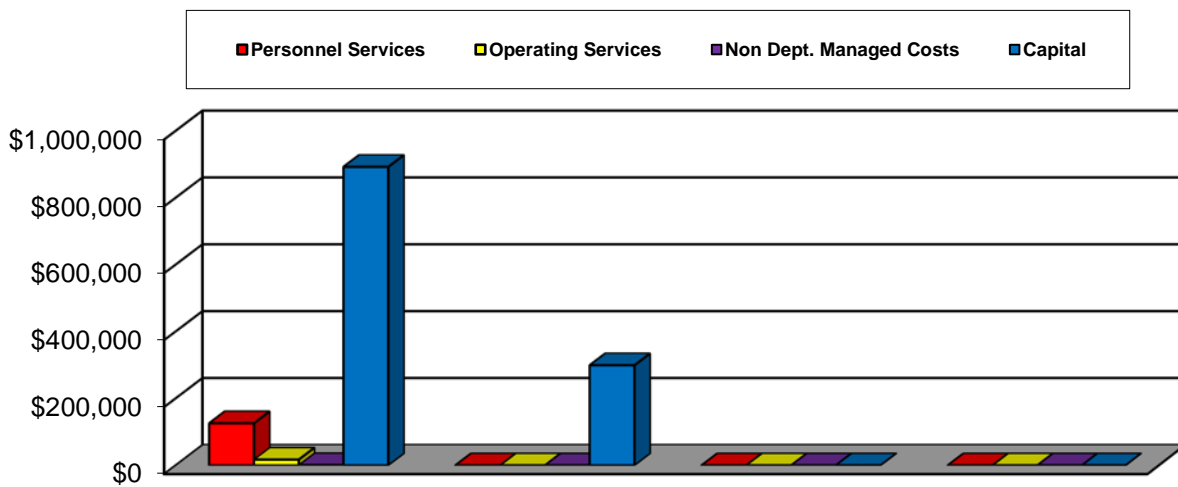
The **Recreation Capital Construction Fund** accounts for the expenditures of bond funds for Parks and Recreation that were issued in previous years. The remaining balance of this fund was expended in 2019.

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. This fund was fully expended during Fiscal Year 2019.

BUDGET COMPARISONS

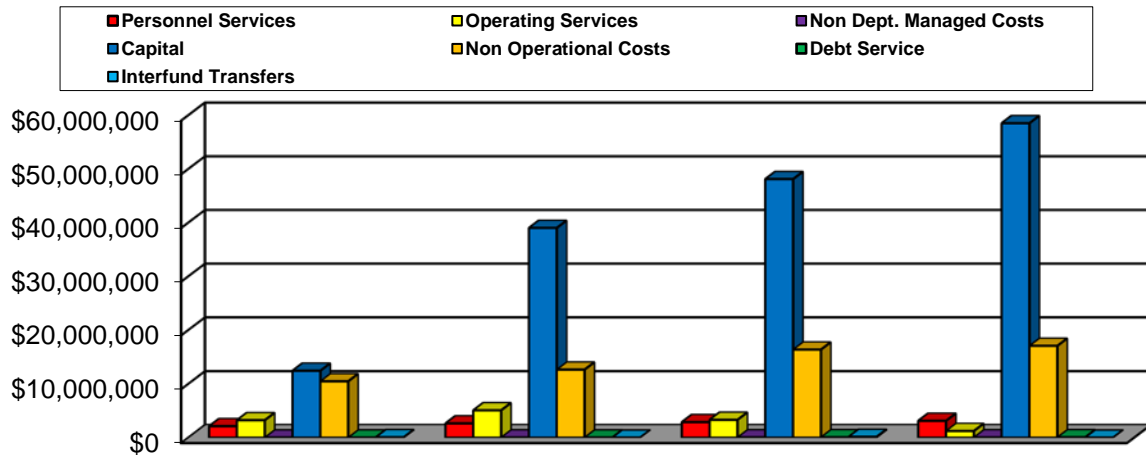


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personnel Services	\$125,709	\$0	\$0	\$0
Operating Services	\$17,320	\$0	\$0	\$0
Non Dept. Managed Costs	\$741	\$0	\$0	\$0
Capital	\$892,196	\$298,768	\$0	\$0
Total Budget	\$1,035,966	\$298,768	\$0	\$0
Change Over Prior Year	---	-71.16%	-100.00%	0%

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 three different SPLOST funds open. SPLOST V was issued from 2006 to 2011. Most projects have finished and the County is spending down balances on the final projects. SPLOST 2012 was issued from 2012 to 2017. SPLOST 2018 is the current SPLOST. A list of budgeted projects for each fund is included at the end of this section.

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personnel Services	\$2,129,112	\$2,648,675	\$2,892,375	\$3,126,961
Operating Services	\$3,243,318	\$5,084,712	\$3,314,599	\$1,242,318
Non Dept. Managed Costs	\$33,728	\$39,554	\$57,120	\$54,665
Capital	\$12,436,647	\$39,010,055	\$48,105,468	\$58,512,272
Non Operational Costs	\$10,470,627	\$12,636,017	\$16,355,139	\$17,055,000
Debt Service	\$22,416	\$33,408	\$80,097	\$71,486
Interfund Transfers	\$82,736	\$0	\$150,000	\$0
Total Budget	\$28,418,584	\$59,452,421	\$70,954,799	\$80,062,702
Change Over Prior Year	---	109.20%	19.35%	12.84%



Cherokee County Board of Commissioners
 SPLOST V (2006-2012)
 FY 2021 Budget Spending Fund 322

Department	Project	Carryforward Amount	FY2021 Budget	Remaining Funds
Library	Books, Materials, Other Capital	1,534,528	-	1,534,528
Fire	Intellitime Time Keeping System	26,281	26,281	-
Public Works	Vehicles and Equipment	11,832	11,832	-
Total		1,572,641	38,113	1,534,528



Cherokee County Board of Commissioners
 SPLOST VI (2012-2018)
 FY 2021 Budget Spending 323

Department	Project	Carryforward Amount	FY2021 Budget	Remaining Funds
Sheriff	Jail Expansion	\$100,762	\$100,762	(0)
Public Works	Roads & Bridges	13,793,139	\$13,435,000	358,139
Parks & Rec	L.B. Ahrens Recreation Center	5,433,201	\$5,000,000	433,201
				-
		19,327,102	18,535,762	791,340



Cherokee County Board of Commissioners
 SPLOST VII (2018-2024)
 FY 2021 Budget Spending Fund 324

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2021 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	26,000,000	12,486,033	\$13,513,967	-
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$4,000,000	1,053,558	750,000	2,196,442
Marshal	Animal Control and County Marshal Vehicles and Equipment	\$1,000,000	300,888	220,000	479,112
E-911 ***	Communications - Radio Project	\$9,606,500	9,989,516	2,898,302	(3,281,318)
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	4,839,602	7,160,000	9,140,398
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	1,305,642	600,000	15,594,358
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$2,800,000	1,583,891	600,000	616,109
Public Works	Roads & Bridges	\$88,500,000	32,973,200	9,128,485	46,398,315
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	20,416	82,000	397,584
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	759,354	200,000	5,040,646
Economic Development	Business & Economic Development Land Acquisition	\$8,000,000	2,919,906	500,000	4,580,094
Total SPLOST VII Referendum		185,046,500	68,232,006	35,652,754	81,161,740
IT	IT Upgrade	\$1,062,053	\$629,244	\$349,000	83,809
Facility Maintenance	Facility Maintenance	\$1,000,000	\$187,735	\$191,000	621,265
Parks & Rec	L.B. Ahrens Recreation Center	\$3,000,000	\$0	\$0	3,000,000
Sheriff	Sheriff 50 Patrol Cars	\$2,500,000	\$0	\$1,250,000	1,250,000
Facility Maintenance	Historical Society Renovations	\$500,000	\$0	\$500,000	-
Economic Development	Land Acquisition	\$500,000	\$0	\$0	500,000
Fire	Fire Station - Downtown Canton	\$2,000,000	\$0	\$0	2,000,000
Fire	Mica Fire Station - Community Room	\$1,000,000	\$0	\$0	1,000,000
Fire	Sutaltee Fire Station - Community Room	\$1,000,000	\$0	\$0	1,000,000
Sheriff	Body Camera's	\$1,500,000	\$0	\$0	1,500,000
Sheriff	Sheriff Precinct - K-9/Traffic	\$3,000,000	\$0	\$1,500,000	1,500,000
Sheriff	MDT's	\$1,000,000	\$0	\$1,000,000	-
Total Excess SPLOST VII Revenue Projects		\$18,062,053	\$816,979	\$4,790,000	\$12,455,074
Total SPLOST VII		203,108,553	69,048,985	40,442,754	93,616,814

** \$3M transfer of Impact Fees for New Jail, total project cost of \$26M and total budget spend of \$13.5M

*** Cities will contribute \$3.3M over 3 years for their portion of the radio project

Debt Service, Enterprise, and Internal Service Funds

Included in this section are expenditure histories for these funds for fiscal year 2018 and 2019, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.

DEBT SERVICE, ENTERPRISE, AND INTERNAL SERVICE FUNDS

DEBT SERVICE FUNDS:

The **Debt Service Fund** is used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest and related costs. The **Resource Recovery Development Fund** accounts for the activities of the Resource Recovery Development Authority of Cherokee County which is primarily the management of bonds.

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:

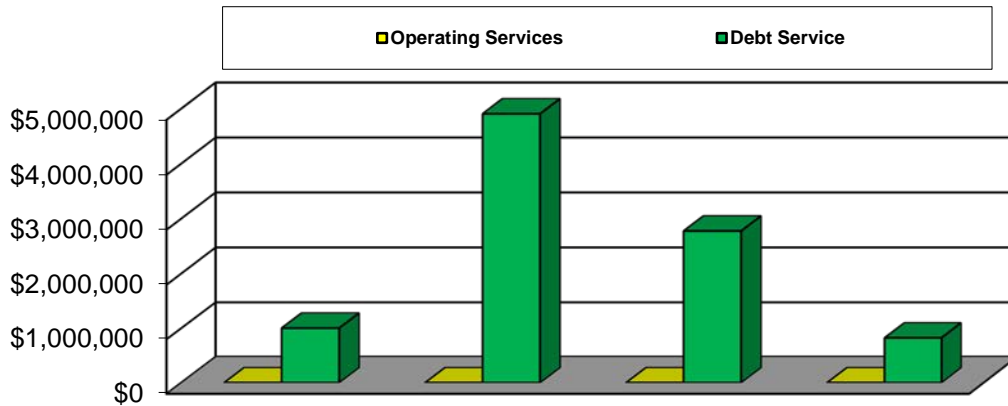
There are two Internal Service Funds, the **Insurance and Benefits Fund**, which allocates the cost of benefits to the individual departments and the **Fleet Maintenance Fund**, which provides for repair and maintenance services for vehicles owned by the various County departments.

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 FY2021 debt payments totaling \$823,585 are owed by Cherokee County on the bonds. In FY2017 and FY2019 a one-time payment of \$4.0M was made to pay down the debt. In FY2020 an additional \$2.0M was made to further pay down the debt. The outstanding principal balance at the beginning of FY2021 is \$3.8M.

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Operating Services	\$0	\$0	\$0	\$0
Debt Service	\$1,002,206	\$4,906,780	\$2,774,803	\$823,585
Total Budget	\$1,002,206	\$4,906,780	\$2,774,803	\$823,585
Change Over Prior Year	---	389.60%	-43.45%	-70.32%

DEBT SERVICE FUND

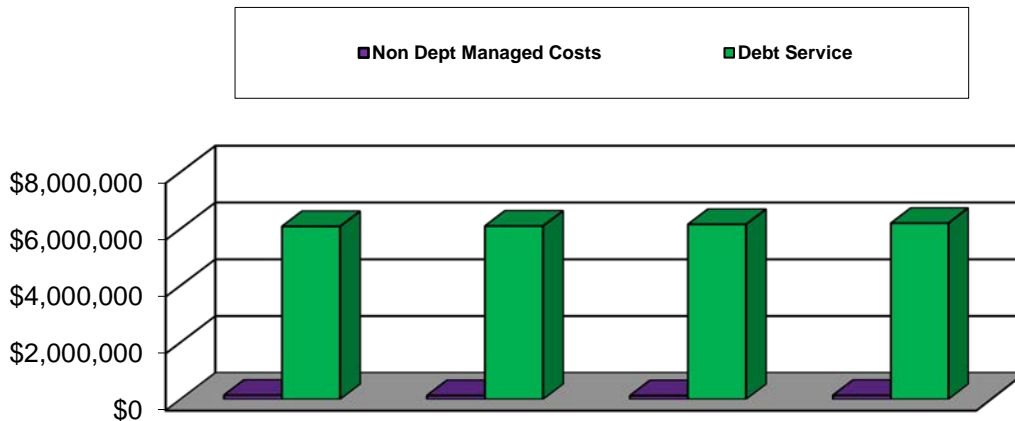
Bond Rating

Cherokee County is rated AA+ by Standard & Poor's which is one step below the highest rating of AAA. While the County's rapid population growth could affect future operations, the County's solid financial performance during the population growth of the last several years somewhat offsets the risk. The County's solid financial management has resulted in a sizable General Fund balance, which has been a significant contributor to the good rating.

Cherokee County currently pays the debt service on four bonds under the Debt Service Fund. All five are related to the Parks Bond. Proceeds from a dedicated property tax millage rate of 0.461 are collected to make payments on the bonds.

Cherokee County General Obligation bonds have principle of \$5,000,000 and interest of \$1,198,191 due during FY2021. The outstanding principal balance on these bonds at the beginning of FY2021 is \$51.9M.

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Non Dept Managed Costs	\$144,920	\$132,542	\$128,453	\$140,000
Debt Service	\$6,084,551	\$6,098,471	\$6,156,201	\$6,198,191
Total Budget	\$6,229,471	\$6,231,013	\$6,284,653	\$6,338,191
Change Over Prior Year	---	0.02%	0.86%	0.85%

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

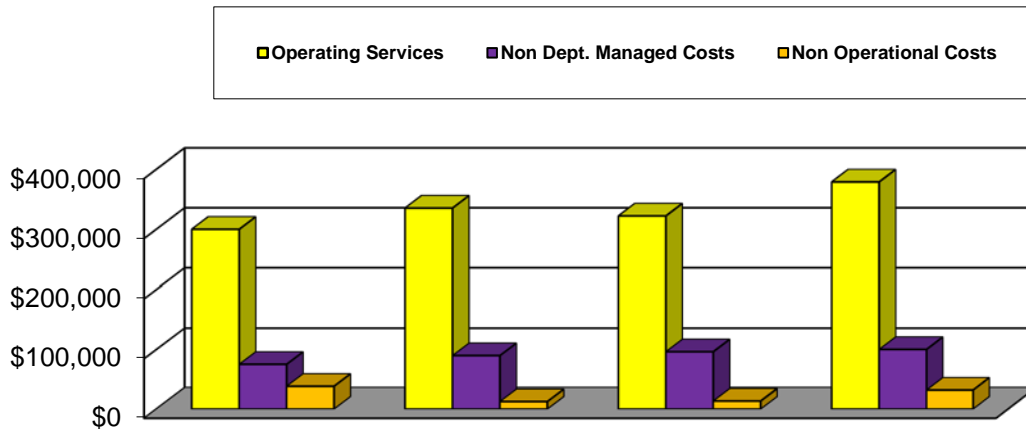
Deliverables (for the enumerated Objectives, on the whole)

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

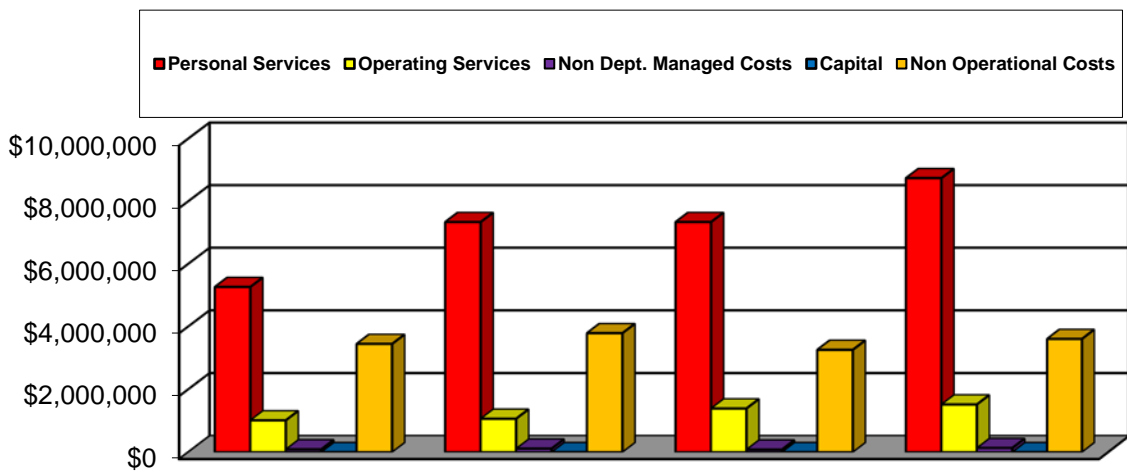


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Operating Services	\$300,015	\$335,435	\$322,259	\$379,080
Non Dept. Managed Costs	\$75,251	\$89,903	\$96,359	\$100,357
Non Operational Costs	\$38,350	\$12,558	\$13,517	\$32,000
Total Budget	\$413,616	\$437,895	\$432,135	\$511,437
Change Over Prior Year	---	5.87%	-1.32%	18.35%

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

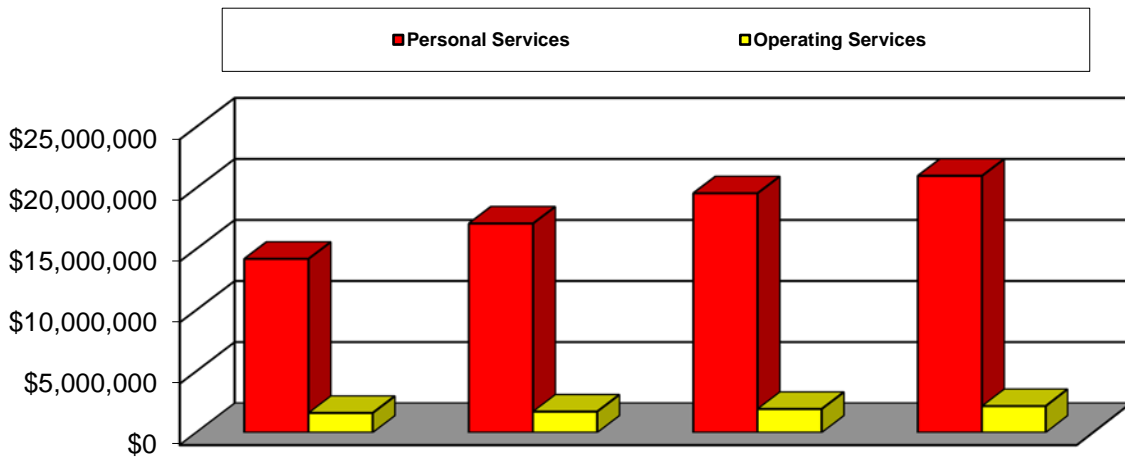


	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$5,259,894	\$7,333,920	\$7,335,186	\$8,737,908
Operating Services	\$1,011,553	\$1,062,371	\$1,388,630	\$1,514,957
Non Dept. Managed Costs	\$89,030	\$111,735	\$82,957	\$132,203
Capital	\$0	\$0	\$0	\$0
Non Operational Costs	\$3,440,366	\$3,784,222	\$3,252,186	\$3,600,000
Total Budget	\$9,800,843	\$12,292,248	\$12,058,959	\$13,985,068
Change Over Prior Year	---	25.42%	-1.90%	15.97%

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



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$14,197,183	\$17,090,562	\$19,572,232	\$20,998,091
Operating Services	\$1,599,640	\$1,712,635	\$1,924,860	\$2,160,261
Total Budget	\$15,796,823	\$18,803,197	\$21,497,092	\$23,158,352
Change Over Prior Year	---	19.03%	14.33%	7.73%

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

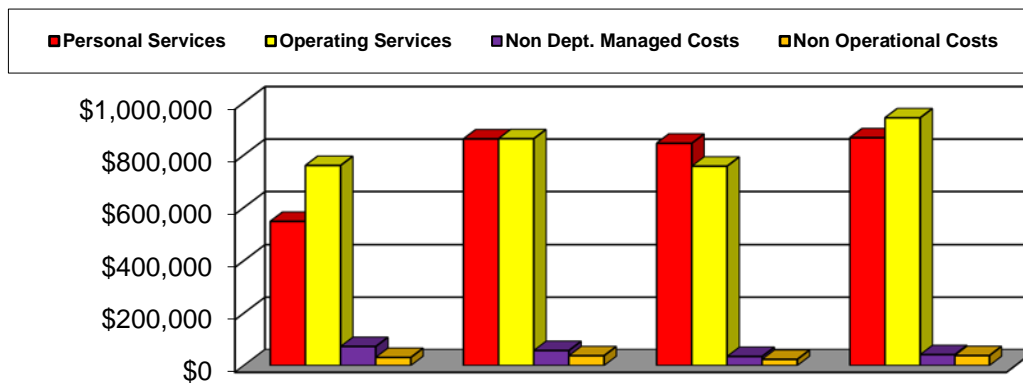
- Decreased length of vehicle stay for maintenance and repairs

4. Increase the availability of vehicles available for vehicles dropped off for scheduled maintenance

- Pool vehicle program

FLEET MAINTENANCE FUND

BUDGET COMPARISONS



	FY18 Actual	FY19 Actual	FY20 Est. Actual	FY21 Budget
Personal Services	\$546,970	\$861,285	\$844,768	\$865,688
Operating Services	\$759,937	\$861,974	\$757,291	\$941,809
Non Dept. Managed Costs	\$72,609	\$57,321	\$34,582	\$41,663
Non Operational Costs	30,901	\$37,357	\$23,636	\$38,000
Total Budget	\$1,410,417	\$1,817,938	\$1,660,277	\$1,887,160
Change Over Prior Year	---	28.89%	-8.67%	13.67%

Appendix

This section contains a glossary of terms.

Accounting Period: A period at the end of which and for which financial statements are prepared.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

ADA: Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Adopted Budget: Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

Allocation: A sum of money set aside for a specific purpose.

Animal Shelter Fund: A special revenue fund to finance the operations of the animal shelter.

Annexation: The legal incorporation of portions of unincorporated Cherokee county into one of Cherokee's municipalities. This expansion of city boundaries must be approved by the city's mayor and council, and is normally at the request of the property owners.

Annual Budget: A budget applicable to a single fiscal year.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is

usually limited in amount and as to the time when it may be used.

ARC: Atlanta Regional Commission – the regional planning and intergovernmental coordination agency for the ten-county Atlanta metropolitan area.

Assessed Value: A valuation set upon real assets or other property by a government as a basis for levying taxes.

Assessment: The process of making the official valuation of property for the purposes of taxation.

Assets: Resources owned or held by governments which have monetary value.

Audit: An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget: Total anticipated revenues plus that portion of beginning of the year unreserved fund balance, in excess of the required fund balance reserve, must equal total estimated expenditures for each governmental fund type.

BOC: Board of Commissioners – the elected five member governing body of Cherokee County. Consists of a Chairman elected at-large, and four Commissioners elected from each of four county districts.

Bond: A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating: A system of appraising and rating the investment value of individual bond issues.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the

budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Resolution or Ordinance: The official enactment by the Board of Commissioners authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

Capital Assets: Property and equipment with a unit value of \$5,000 or

more an estimated useful life of two years or more. Capital Assets can also be referred to as Fixed Assets.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing them.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG: Community Development Block Grant – a federally funded program designed to assist low income residents.

Community Development Block Grant Fund: a fund established to account for

the federal CDBG funds received by the County.

Conference Center Fund: a fund established to account for the activities of the Northside Cherokee Conference Center.

Continuing Appropriations: An appropriation which once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Current Budget: The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

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

DATE Fund: A special revenue fund to finance drug abuse training education programs within the County.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: Expenditure providing for the repayment of principal and interest on County long-term obligations.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Drug Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Drug Court.

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

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

Emergency Medical Services (EMS) Fund: An enterprise fund to account for the operation of the Cherokee County ambulance service.

Emergency Telephone System Fund: A special revenue fund to finance the operation and maintenance of the county Emergency 911 system within the County.

Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed

and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

Federal Forfeiture/Seized Fund: A fund to account for federal confiscated cash seizures by Cherokee County Law Enforcement from drug related crimes.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

Fire District Fund: A special revenue fund to finance the operations of County Fire Services and Emergency Management Agency.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Cherokee County's fiscal year begins on January 1 and ends on December 31.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Maintenance Fund: An internal service fund to finance the maintenance and operation of equipment used by Roads and Bridges Department and other departments.

Fringe Benefits: Payments made by the County to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to County employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The fund equity of governmental funds and trust funds.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They

include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GASB: Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

GASB 43: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of Cherokee County.

Goals: Broad aims of the County and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Green Space: Land which is left undeveloped by private citizens or the county.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Hotel/Motel Tax Fund: A special revenue fund to finance tourism and marketing programs within the County.

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

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization

(e.g. roads, bridges, water/sewer lines, public buildings).

Insurance & Benefits Fund: An internal service fund that accounts for items such as health, dental, long-term and short-term disability and life insurance for the employees of Cherokee County.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Transfers: Interfund transfers are a type of interfund transaction. There are two types of interfund transfers: Residual Equity Transfers and Operating Transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire county equal the total transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Jail Fund: A special revenue fund to finance the maintenance of the Cherokee County Jail Facility.

LARP: Landscape Architecture and Regional Planning

Law Library Fund: A special revenue fund to assist in financing the County Law Library.

LGIP: Local Government Investment Pool.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: a fund whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for its fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Millage Rate: The property tax rate which is set by the Board of Commissioners.

Miscellaneous Revenue: All revenue received not otherwise classified into line item.

Mission Statement: Statement of what the County does and why and for whom it does it. A statement of purpose. Also applies to departments within the County.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Multiple Grant Fund: A special revenue fund to account for various grants provided to the County from state and federal agencies for specific purposes.

Non Department Managed Costs: Costs that are allocated out to departments such as Utilities and Insurance. Although these costs are charged to the individual departments, Finance has the primary responsibility of budgeting and monitoring these expenses.

Non-Major Fund: A fund that does not meet the criteria to qualify as a Major Fund.

Non Operational Costs: Costs such as payments to outside agencies, depreciation and bad debt that are charged to a department but do not affect day to day operations.

OCGA: Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

Open Records Act: A legislative act which authorizes public access to certain records classified as public information.

Operating Budget: The portion of the County budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Operating Services: Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Operating Transfers: Interfund transfers that are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

Ordinance: See “Budget Resolution or Ordinance”

Other Financing Sources: Non-operating revenue received used to

assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or County Ordinance such as sales tax, beer tax, and hotel-motel tax.

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

Penalties & Interest: Fees collected for violations or delinquent payments.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

Personal Services: Expenses for salaries, wages, overtime, standby pay, worker’s compensation, health/life insurance, and retirement employee benefits.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government’s ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Recreation Capital Construction Fund: a fund established to account for the proceeds from bonds issued for Parks and Recreation.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Residual Equity Transfers: Interfund transfers which are nonrecurring or non-routine transfers of equity between funds.

Resolution: See “Budget Resolution or Ordinance”

Resource Recovery Development Authority Fund: a fund to account for the activities of the Resource Recovery Development Authority of Cherokee County.

Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Sales Tax Bond Fund (Series 2000 G.O. Bonds) – A debt service fund to account for redemption of bonds which were used to provide funds to construct a new jail and public safety facility.

Senior Services Fund: A special revenue fund to finance the operations of the senior center.

Sheriff’s Commissary Fund: A fund to account for the proceeds of jail inmate commissary sales.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

SPLOST: Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

SPLOST Fund V Fund: A capital projects fund to account for the proceeds of special one percent sales tax levy approved in 2005 for a period of five years. The proceeds of this special tax were designated for an Administration Building/Conference Center, acquisition, construction and installation of roads, bridges, and sidewalks, park facilities, a Driver’s License Facility, Airport expansion and a Children’s Shelter.

SPLOST 2012 Fund: A capital projects fund to account for the proceeds of special one percent sales tax levy approved in 2011 for a period of five years. The proceeds of this special tax are designated for a jail expansion, public safety facilities & equipment, transportation and economic development projects.

SPLOST 2018 Fund: A capital projects fund to account for the proceeds of special one percent sales tax levy

approved in 2017 for a period of five years. The proceeds of this special tax are designated for a jail expansion, county 911 center communications upgrade, justice center addition, public safety facilities & equipment, transportation and economic development projects.

State Forfeitures Fund: A special revenue fund to account for Sheriff's State Forfeitures.

SWAT: Special Weapons and Tactics – a highly trained, physically elite police unit which responds to critical incidents (i.e. civil disorders, hostage situations), assists in the service of high-risk warrants or arrest scenes, and participates in dignitary protection details.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Transportation Fund: A fund to finance the operation of local transportation programs.

Treatment Accountability Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Mental Health Court.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

Unincorporated County Services Fund: A fund to finance various departments with revenue from insurance premium taxes. This fund was closed in 2016 and all departments moved to the General Fund

Veteran's Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Veteran's Court.

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