



# FY2019 ANNUAL BUDGET OVERVIEW

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EXECUTIVE SUMMARY

CHEROKEE COUNTY FISCAL YEAR 2019:  
OCTOBER 1, 2018 – SEPTEMBER 30, 2019

# IN THIS BUDGET OVERVIEW

Total County-Wide Budget Summary  
Review True Availability of Funds  
General Fund Overview  
Review of Significant Operating  
Funds  
Capital Funds Review  
Review of Significant Expenditures



Headcount  
Revenue Assumptions  
Glossary of All Funds

## FY2019 BUDGET REVIEW TOOLS:

- **2019 Budget Overview** – 60 Page Summary  
Includes review of major funds, review of significant expenditures, headcount summary, revenue assumptions, and glossary of all funds
- **2019 Budget Book**  
Includes Operating Statements, and Headcount Reports for Each Department/Fund
- Both posted to County Website September 4, 2018
- Hard Copy Available for Public Review – See County Clerk

## IMPORTANT DATES:

**September 18, 2018** at 6 pm  
Public Hearing to Solicit Public Feedback

**October 2, 2018** at 6 pm  
BOC to Consider Adopting FY2018 Budget

Both meetings will be held in Cherokee Hall at 1130 Bluffs Parkway  
Canton, GA 30114





# County Wide Summary Expenditures & Transfers

(\$ Millions)

| <b>BUDGETS</b>           | <b>2018</b> | <b>2019</b> |
|--------------------------|-------------|-------------|
| Expenditures & Transfers | \$268.3     | \$265.4     |
| 2019 v 2018 Decrease %   |             | -1.1%       |
| 2019 v 2018 Decrease     |             | -\$2.9      |

## HIGHLIGHTS

### Operating Funds: +\$9.3M

- 3% COLA +2.6M
- 48 new FT Employees +\$2.4M
- One time Defined Benefit Payment 2018 (\$1.8M)
- Other Salary/Benefit Changes +\$1.1M
- Prisoner Medical \$0.6M
- Other Operating \$0.4M
- RRDA Bond Payment +\$4.0M

### Capital Funds: (\$13.2M)

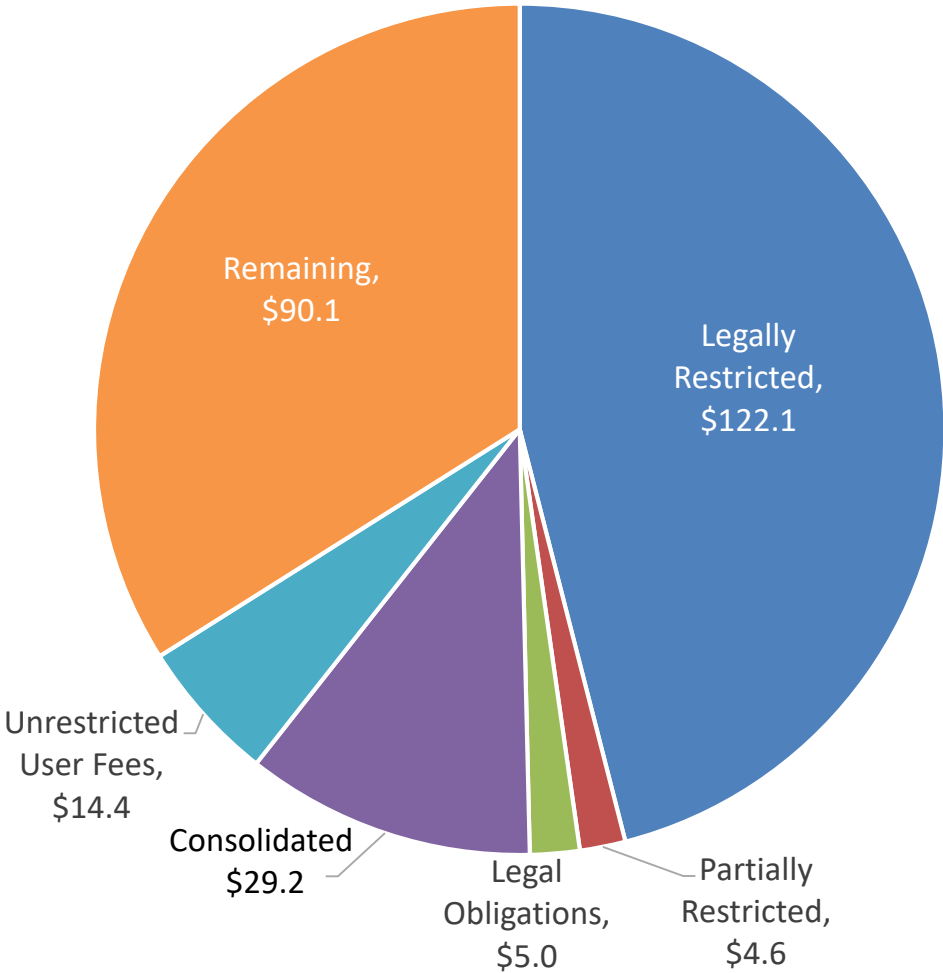
- 3% COLA and 3 new FT Employees +\$0.3M
- Capital Projects: (\$16.2M)
- Payments to Other Agencies +\$2.8M
- Other Operating (\$0.1M)

### Transfers: +\$1.0M

- Bond Refinance (2019): \$4.0M
- Fire & Impact Fees to SPLOST (2018) (\$2.8M)
- Various Others (\$0.2M)



# Of the \$265.4M - What is Truly Available?

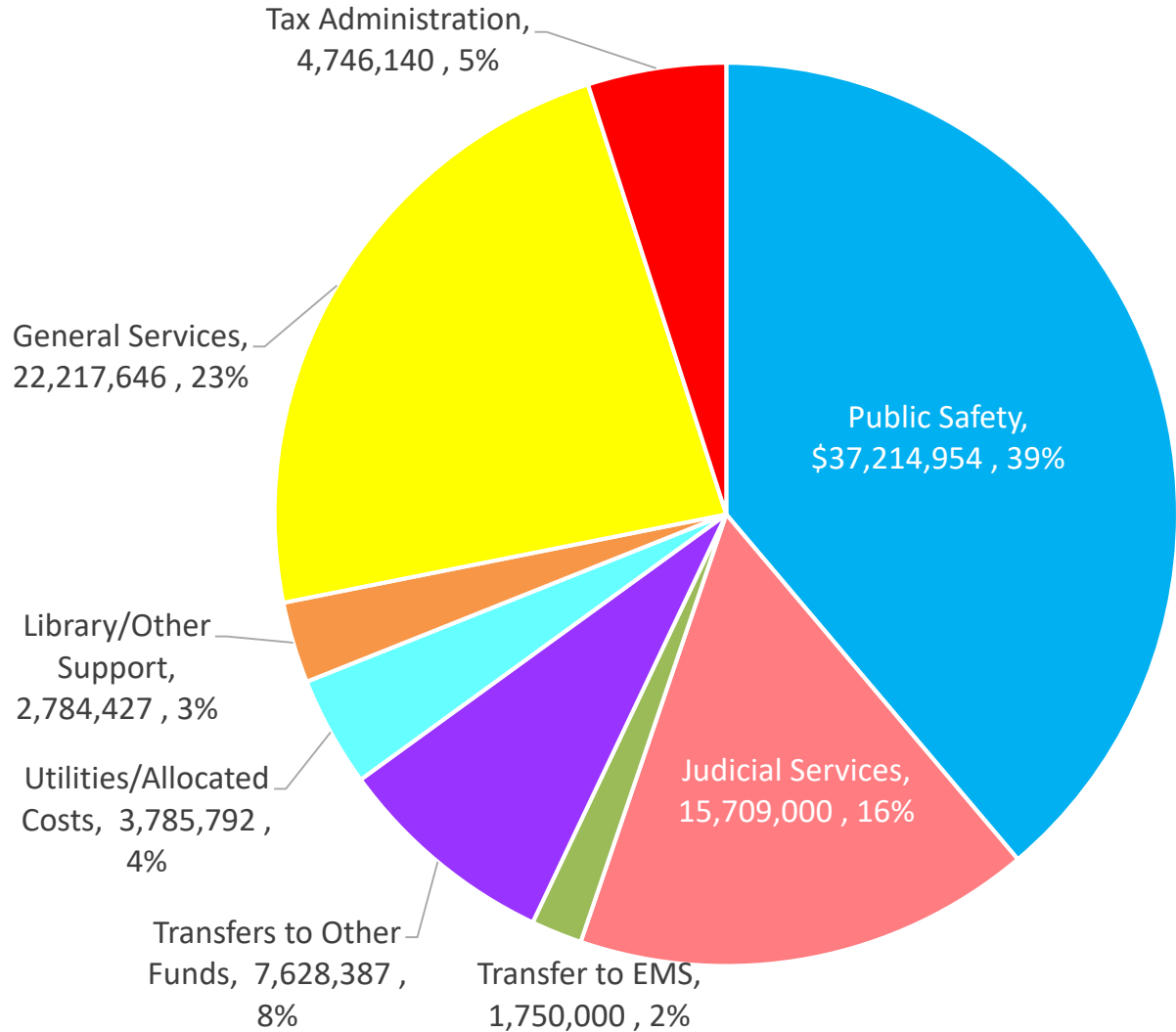


|  |           |                   |
|--|-----------|-------------------|
| <b>Total 2019 Budget</b>                           |           | <b>\$265.4M</b>   |
| <b>Legally Restricted Funds</b>                    |           |                   |
| Jail/Sheriff                                       | (\$1.3M)  |                   |
| E911   | (\$5.2M)  |                   |
| CDBG   | (\$1.1M)  |                   |
| Capital & Debt Funds                               | (\$83.0M) |                   |
| Fire   | (\$30.9M) |                   |
| Judicial/DA  | (\$0.6M)  | <b>(\$122.1M)</b> |
| <b>Partially Restricted for A Specific Purpose</b> |           |                   |
| Specific Courts                                    | (\$1.7M)  |                   |
| Grant Funds  | (\$2.9M)  | <b>(\$4.6M)</b>   |
| <b>Legal Obligations</b>                           |           |                   |
| RRDA   | (\$5.0M)  | <b>(\$5.0M)</b>   |
| <b>Consolidated in Combined Summary</b>            |           |                   |
| Internal Service Funds                             | (\$18.2M) |                   |
| Transfers  | (\$11.0M) | <b>(\$29.2M)</b>  |
| <b>Unrestricted Funds User Fees</b>                |           |                   |
| Parks & Recreation                                 | (\$2.7M)  |                   |
| Conference Center                                  | (\$0.5M)  |                   |
| EMS Fund   | (\$11.2M) | <b>(\$14.4M)</b>  |
| <b>Remaining, No Restrictions on Spending</b>      |           | <b>\$90.1M</b>    |



# General Fund by Function

- Total General Fund = \$95.8M
- Public Safety, EMS & Judicial Services comprise 57% or \$54.7M of the General Fund
- General M & O taxes are recorded in the General Fund to cover these costs.
- The total General M&O tax levy is \$52.3M



How do the costs in the General Fund impact the average homeowner?



# Your Tax Dollars

For an average homeowner in a house assessed at \$256,300:

| Summary of Total Tax Bill   | 2017 Rates        | 2018 Rates        | Change           |
|-----------------------------|-------------------|-------------------|------------------|
| General Fund                | \$534.70          | \$523.29          | (\$11.41)        |
| Fire Fund                   | \$338.11          | \$335.14          | (\$2.97)         |
| Parks Bond                  | \$59.56           | \$51.57           | (\$7.99)         |
| <b>Total County Portion</b> | <b>\$932.38</b>   | <b>\$910.00</b>   | <b>(\$22.38)</b> |
| School Operations           | \$1,904.85        | \$1,904.85        | \$0.00           |
| School Bond                 | \$51.26           | \$51.26           | \$0.00           |
| <b>Total County Schools</b> | <b>\$1,956.11</b> | <b>\$1,956.11</b> | <b>\$0.00</b>    |
| State                       | \$0.00            | \$0.00            | \$0.00           |
| <b>Total Tax Bill</b>       | <b>\$2,888.49</b> | <b>\$2,866.11</b> | <b>(\$22.38)</b> |



**\$0.68**  
Cherokee County  
School District

**\$0.18**  
Cherokee County

**\$0.12**  
Cherokee County Fire  
& Emergency Services

**\$0.02**  
Cherokee County Parks



# Your Tax Dollars



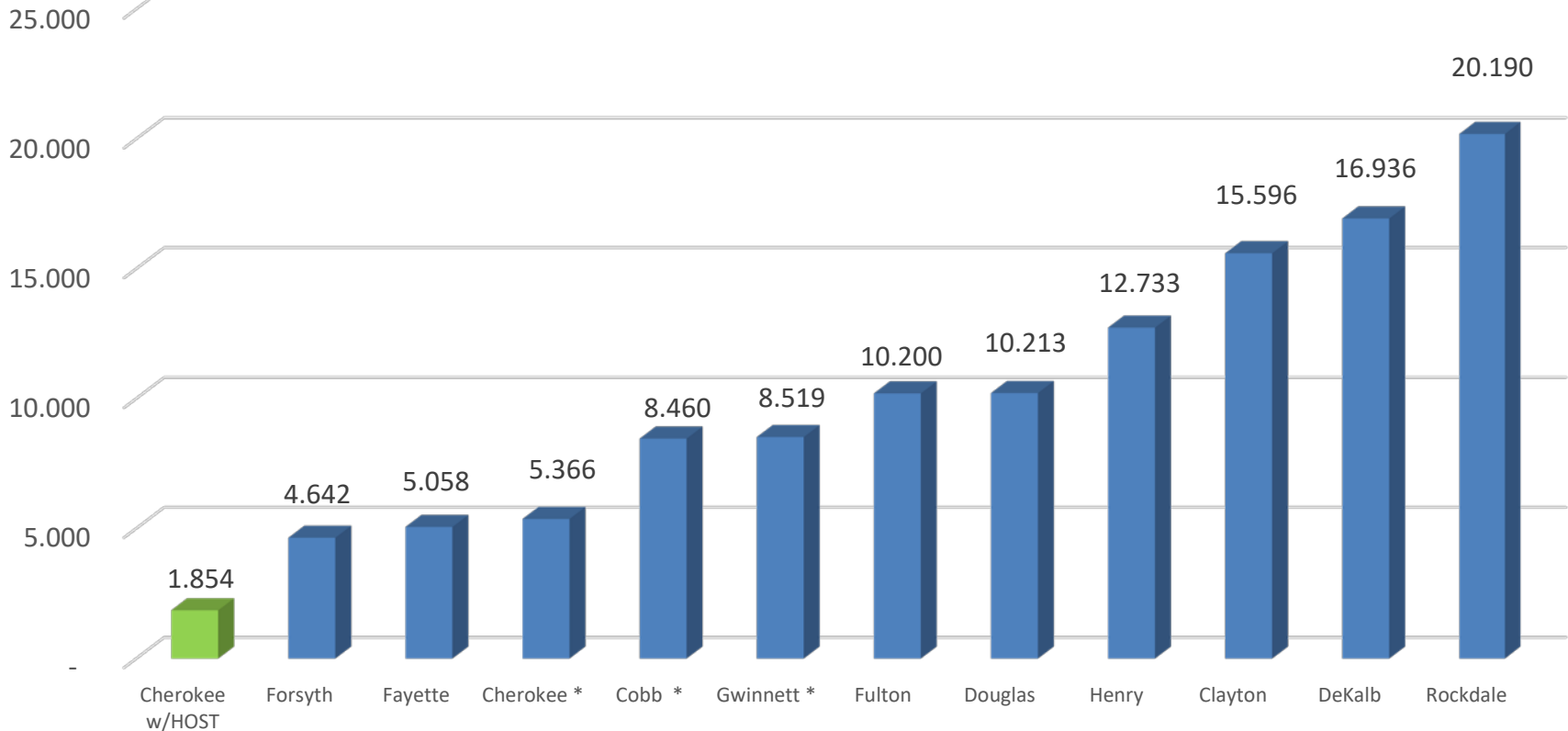
| County Service Provided          | % of Total  | \$              |
|----------------------------------|-------------|-----------------|
| Law Enforcement                  | 42.97%      | \$224.84        |
| Judicial Services                | 17.32%      | \$90.62         |
| Public Works                     | 6.38%       | \$33.36         |
| Tax Administration               | 5.18%       | \$27.12         |
| General Admin Services           | 4.38%       | \$22.92         |
| Allocated Costs (WC, Utilities)  | 4.05%       | \$21.17         |
| Community Development            | 3.90%       | \$20.40         |
| Information Technology           | 3.01%       | \$15.77         |
| Libraries                        | 2.49%       | \$13.04         |
| Property Management              | 2.13%       | \$11.16         |
| Emergency Medical Services       | 1.93%       | \$10.12         |
| Parks and Recreation             | 1.65%       | \$8.61          |
| RRDA Debt Service                | 0.97%       | \$5.07          |
| Elections                        | 0.85%       | \$4.47          |
| Senior Services                  | 0.69%       | \$3.59          |
| Youth Services & Other Community | 0.63%       | \$3.31          |
| Animal Shelter                   | 0.58%       | \$3.01          |
| Transportation                   | 0.43%       | \$2.26          |
| Coroner                          | 0.24%       | \$1.23          |
| Health & Human Services          | 0.23%       | \$1.21          |
| <b>Total Tax Bill</b>            | <b>100%</b> | <b>\$523.29</b> |

How does this compare to other counties...



# 2018 General M&O Millage Rates in the Metro-Atlanta Area

**Both counties that have an lower M&O millage than Cherokee have an extra 1% sales tax to supplement their property taxes . Based on SPLOST receipts, if Cherokee County had the additional 1%, the millage rate would be only 1.854mls**

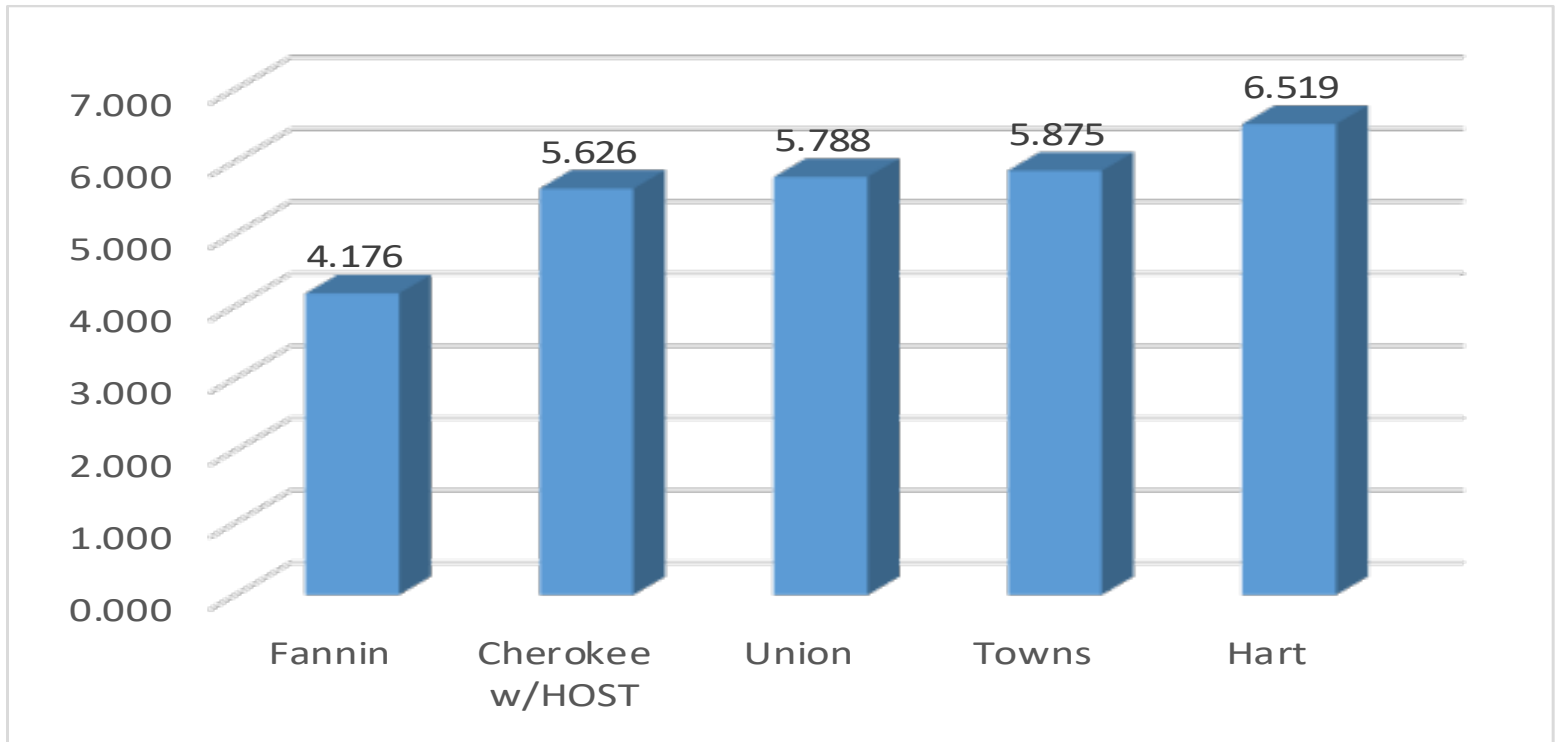


\* Cobb, Cherokee, and Gwinnett are the only 3 of 159 counties in Georgia not using a sales tax to offset property taxes.





# Combined\* Millage Rate Comparison if Cherokee County Had a HOST



If Cherokee County had a HOST, the combined County Millage Rate would be the 2nd lowest in the state. In addition, the other counties that are comparative have much smaller populations/different level of service requirements.

*\*This includes M&O, Fire, and Parks Bond*



# General Fund

(\$millions)

| BUDGETS                          | 2018   | 2019   |
|----------------------------------|--------|--------|
| Expenditures & Transfers         | \$87.3 | \$95.8 |
| 2019 v 2018 Increase %           |        | 9.8%   |
| 2019 v 2018 Increase \$          |        | \$8.52 |
| 2019 v 2018 Operating Increase % |        | 5.7%   |
| 2019 v 2018 Operating \$         |        | \$4.66 |

## Significant drivers of 8.52M, or 9.8% increase:

- 3% COLA salary adjustment +\$1.6M
- 12.75 new FT positions +0.7M
  - 1 Strategy & Performance Manager (Finance), 1 Crime Analyst (Sheriff), 1 Corporal (Sheriff), 1 Clerk 2 (Solicitor), 1 Appraiser (Tax Assessor), 1 Animal Support Specialist (Animal Shelter), 1 Secretary (Tax Assessor), 1 Residential Building Inspector (Building Inspections), 2 Laborers (Roads & Bridges), 1 Stormwater Inspector (Stormwater), 1 Marshal (Code Enforcement), 0.75 Network Analyst/Engineer (IT, 25% charged to SPLOST)
- Operating Increases +\$1.2M (\$0.6M of this is increase to Prisoner Health Care)
- Allocated Costs +\$0.2M
- Combine Animal Shelter Fund with General Fund +\$0.8M (offset by revenues)
- Increase in Transfers to Other Funds +\$3.9M (see next slide for breakdown)

*Funding Notes: The Fund will be required to use \$4.5M of its available fund balance. \$0.5M will cover operating and \$4.0M will be used to pay down RRDA debt. 2017 ending \$29.7M, 2018 forecasted ending \$32.4M, 2019 budgeted ending \$27.9M*





# General Fund Transfers



The General Fund provides support to the following funds:

| <u>Interfund Transfers</u> | <u>2018</u>      | <u>2019</u>      | <u>\$ Change</u> | <u>% Change</u> |
|----------------------------|------------------|------------------|------------------|-----------------|
| EMS                        | 1,593,088        | 1,750,000        | 156,912          | 10%             |
| Parks                      | 1,364,392        | 1,491,954        | 127,562          | 9%              |
| Transportation             | 396,024          | 391,364          | (4,660)          | -1%             |
| Animal Shelter             | 476,831          | -                | (476,831)        | -100%           |
| Senior Services            | 585,120          | 622,127          | 37,007           | 6%              |
| Grant Match                | 214,070          | 245,983          | 31,913           | 15%             |
| <b>Operating Total</b>     | <b>4,629,525</b> | <b>4,501,428</b> | <b>(128,097)</b> | <b>-3%</b>      |
| RRDA                       | 889,337          | 4,876,959        | 3,987,622        | 448%            |
| <b>Total</b>               | <b>5,518,862</b> | <b>9,378,387</b> | <b>3,859,525</b> | <b>70%</b>      |

- EMS Fund: Small increase to cover additional personnel. Other increases covered by transfer from Fire Fund
- Parks and Recreation Fund: 3% COLA \$75K. Transfer to Sheriff for inmate labor increased \$50K
- Senior Service and Grant Funds: 3% COLA
- Animal Shelter Fund – Combined with General Fund for FY 2019
- RRDA Fund: \$4.0M one time transfer in 2019 for pay down of debt



# Review of Other Major Operating Funds

2019 BUDGET





# Fire Fund

(\$millions)

| <b>BUDGETS</b>                    | <b>2018</b> | <b>2019</b> |
|-----------------------------------|-------------|-------------|
| Expenditures                      | \$31.9      | \$32.0      |
| 2019 v 2018 Increase %            |             | 0.4%        |
| 2019 v 2018 Increase \$           |             | \$0.12      |
| 2019 v 2018 Operating Increase %  |             | 6.0%        |
| 2019 v 2018 Operating Increase \$ |             | \$1.75      |

## **Significant drivers of \$0.12M, or 0.4% increase:**

- 22 new positions +\$1.1M, 18 firefighters, 1 IT position, 1 Fire Inspector, 1 Fire Educator, 1 Training Officer
- 3% Salary Adjustment +\$0.6M
- FAO/Paramedic and other salary Increases +\$0.2M
- Other benefit changes (\$0.4M)
- Increased operating costs +\$0.3M
- One time capital purchases in 2018 (\$0.1M)
- One time transfer to SPLOST in 2018 (\$2.0M)
- Transfers to GF (Maintenance Positions) and EMS +\$0.4M

*Funding Notes: The Fire District millage rate for 2018 is 3.269, the primary driver of its tax revenue, \$25.4M. In addition, the Fire District receives fire protection revenue from cities in the county of \$5.9M. The average homeowner pays \$335.14 in annual property taxes to support Fire Services.*

*The Fund will be required to use \$0.5M of its available fund balance. 2017 Ending \$7.3M, 2018 Forecasted Ending \$6.9M, 2019 Budgeted Ending \$6.4M*





# EMS Fund

(\$millions)

| <b>BUDGETS</b>          | <b>2018</b> | <b>2019</b> |
|-------------------------|-------------|-------------|
| Expenditures            | \$10.6      | \$11.2      |
| 2019 v 2018 Increase %  |             | 5.0%        |
| 2019 v 2018 Increase \$ |             | \$0.53      |



## Significant drivers of \$0.53M, or 5.0% increase:

- 4 new positions +\$0.3M – 1 QAQI, 3 MedCON
- Other Personnel Increases & Benefits Changes (\$0.2M)
- 3% salary adjustment +\$0.2M
- Increased depreciation expense +\$0.2M (non cash item)

*Note: True cash expenses are budgeted to be \$7.9M. The EMS Fund is budgeted to generate enough cash collections to cover 64% of its expenditures. The General Fund provides 22% of this fund's cash requirements. The average homeowner pays \$10.12 in annual property taxes to support EMS Fund Services.*

*Due to high cash collections in prior years, \$0.4M in reserves will be used in FY2019. 2017 Ending \$2.5M, 2018 Forecasted Ending \$2.6M, 2019 Budgeted Ending \$2.2M*



# E911 Fund



(\$millions)

| <b>BUDGETS</b>          | <b>2018</b> | <b>2019</b> |
|-------------------------|-------------|-------------|
| Expenditures            | \$5.0       | \$5.3       |
| 2019 v 2018 Increase %  |             | 4.5%        |
| 2019 v 2018 Increase \$ |             | \$0.23      |

**Significant drivers of \$0.23M, or 4.5% increase:**

- 3% COLA salary adjustment +\$0.1M
- 5 new Communications Officers +\$0.2M
- One time Defined Benefit Payment in 2018 (\$0.2M)
- Other Benefit and Operating Increase +\$0.1M

*Note: The E911 Fund receives no support from the General Fund/property taxes. All revenues are collected through fees charged by phone companies for landlines, cell phones and prepaid services. Increased expenses for 2019 will be covered by increased revenues per HB 751.*



# Parks & Recreation Fund



Cherokee Recreation & Parks Agency

"Quality People Delivering Quality Services For Your Quality of Life"



| <b>BUDGETS</b>          | <b>2018</b> | <b>2019</b> |
|-------------------------|-------------|-------------|
| Expenditures            | \$5.2       | \$5.4       |
| 2019 v 2018 Increase %  |             | 4.4%        |
| 2019 v 2018 Increase \$ |             | \$0.23      |

### Significant drivers of \$0.23M, or 4.4% increase:

- 3% COLA salary adjustment +\$0.1M
- Increased operating costs +\$0.1M
- Increase transfer to sheriff to cover 3rd work crew in the parks +\$50K

*Note: CRPA is budgeting \$2.8M in program fees and contributions to cover 52% of expenditures. Alcoholic beverage taxes provide an additional \$1.1M of funding. Together, CRPA expenditures are 72% covered by sources other than property tax. The average homeowner pays \$8.61 in annual property taxes to support Parks & Recreation services.*





# Senior Services Fund



(\$millions)

| <b>BUDGETS</b>          | <b>2018</b> | <b>2019</b> |
|-------------------------|-------------|-------------|
| Expenditures            | \$1.3       | \$1.4       |
| 2019 v 2018 Increase %  |             | 5.5%        |
| 2019 v 2018 Increase \$ |             | \$0.07      |

### Significant drivers of \$71K, or 5.5% Increase:

- 3% COLA +\$25K
- Replaced PT position with FT in 2018 +\$21K
- Other Personnel/Benefit changes +\$4K
- One time capital purchase in 2018 (\$16K)
- Operating Increase +\$37K

*Note: The Senior Center is budgeting to receive \$713K in federal and state grants for operations. This covers 52% of operating expenditures.*

*The average homeowner pays \$3.59 in annual property taxes to support Senior Services.*





# Transportation Fund



(\$millions)

| <b>BUDGETS</b>          | <b>2018</b> | <b>2019</b> |
|-------------------------|-------------|-------------|
| Expenditures            | \$1.3       | \$1.4       |
| 2019 v 2018 Increase %  |             | 7.5%        |
| 2019 v 2018 Increase \$ |             | \$0.09      |

## Significant drivers of \$95K, or 7.5% Increase:

- 3% COLA +\$19K
- Salary increases +\$21K
- Other personnel & benefit changes +\$10K
- Capital purchases (\$25K)
- Operating Costs +\$20K

*Note: This fund is budgeted to receive \$622K in grant support. Other revenue is budgeted at \$341K. Therefore 71% of expenditures are budgeted to be covered by sources other than property taxes. The average homeowner pays \$2.26 in annual property taxes to support Transportation Services.*



# Insurance & Benefits Fund

(\$millions)

| <b>BUDGETS</b>          | <b>2018</b> | <b>2019</b> |
|-------------------------|-------------|-------------|
| Expenditures            | \$16.8      | \$16.5      |
| 2019 v 2018 Decrease %  |             | -1.5%       |
| 2019 v 2018 Decrease \$ |             | -\$0.25     |

## Significant drivers of \$251K, or 1.5% decrease:

- Medical Claims budgeted to decrease \$0.2M but corresponding stop loss reimbursement (revenue) also budgeted to decrease thus net claims based on previous twelve month history and 3% inflation rate were budgeted to increase by \$0.5M
- Other Insurance (Life, LTD, STD) decreased \$0.1M

| <b>Fund Balance</b> |              |            |              |  |
|---------------------|--------------|------------|--------------|--|
|                     | Undesignated | Designated | Total        |  |
| 2017 Actual         | \$ 537,165   | \$ 600,917 | \$ 1,138,082 |  |
| 2018 Forecast       | \$ 911,197   | \$ 440,142 | \$ 1,351,339 |  |
| 2019 Budget         | \$ 911,197   | \$ 326,838 | \$ 1,238,035 |  |

*Note: The Insurance & Benefits Fund is an Internal Service Fund which recovers its costs from employee contributions and charges collected from each department. Costs that are not recovered are charged to the fund's reserve.*





# Insurance & Benefits



## FUNDING

- Employer Contributions per employee remained the same, there was an increase in the County's costs due to the addition of new positions.
- Employee Premiums were not changed.
- We are budgeting to use \$113.3k of the ERIP Reserved Fund Balance.

## CLAIMS

- PEPM: 2017 Actual = \$840.49 2018 Forecast = \$878.67 2019 Budget = \$916.70
- Average # of Enrollees: 2017 Actual = 1139 2018 Forecast = 1185 2019 Budget = 1192
- Net Claims (Includes Stop Loss Reimbursements): 2017= \$11.5M 2018 Forecast = \$12.5M 2019 Budget = \$13.1M

## ADMINISTRATIVE FEES

- Stop loss insurance provider costs budgeted to increase 15%.
- Medical and Dental administration costs increase 3% .

## NET IMPACT

- Based on projected enrollment of 1,192 enrollees (employees & retirees), the Total 2019 Budget for Fund 605:
  - Total Revenues = \$16.4M Total Expenditures = \$16.5M Amount used from Reserves (ISRP) = \$113k
  - Forecast Unreserved Fund Balance at 9/30/2018: \$911k



| <b>Insurance and Benefit Fund</b>       | <b>2019 BUDGET</b> | <b>2018 Revised BUDGET</b> | <b>2019B V 2018B VARIANCE \$ B/(W)</b> | <b>2019B V 2018B VARIANCE % B/(W)</b> |
|---|--------------------|----------------------------|--|---------------------------------------|
| <b>Self Insured</b>                     |                    |                            |  |                                       |
| <b>Revenues</b>                         |                    |                            |  |                                       |
| Health Insurance                        | 14,405,044         | 13,799,959                 | 605,085                                | 4.4%                                  |
| Dental Insurance                        | 857,609            | 831,891                    | 25,718                                 | 3.1%                                  |
| Pharmacy Rebates                        | 120,000            | 120,000                    | -                                      | 0.0%                                  |
| Coast to Coast Program                  | 3,828              | 3,332                      | 496                                    | 14.9%                                 |
| Stoploss                                | 200,000            | 1,000,000                  | (800,000)                              | -80.0%                                |
| COBRA/Retiree Payments                  | 310,000            | 226,318                    | 83,682                                 | 37.0%                                 |
| <b>Total Revenue</b>                    | <b>15,896,481</b>  | <b>15,981,500</b>          | <b>(85,019)</b>                        | <b>-0.5%</b>                          |
| <b>Expenditures</b>                     |                    |                            |  |                                       |
| Health Insurance                        | 13,312,454         | 13,537,464                 | 225,010                                | 1.7%                                  |
| Dental Insurance                        | 760,977            | 741,432                    | (19,545)                               | -2.6%                                 |
| Broker Fees                             | 186,000            | 152,400                    | (33,600)                               | -22.0%                                |
| Employee Support                        | 136,825            | 132,673                    | (4,152)                                | -3.1%                                 |
| Administrative Services                 | 1,595,729          | 1,564,406                  | (31,323)                               | -2.0%                                 |
| ACA Fees                                | 6,400              | 6,400                      | 0                                      | 0.0%                                  |
| Other Purchased Services - Other        | 11,400             | 7,500                      | (3,900)                                | -52.0%                                |
| <b>Total Expenditures</b>               | <b>16,009,785</b>  | <b>16,142,275</b>          | <b>132,490</b>                         | <b>0.8%</b>                           |
| <b>Net Income/ Loss on Self Insured</b> | <b>(113,304)</b>   | <b>(160,775)</b>           | <b>47,471</b>                          | <b>29.5%</b>                          |
| <b>Other Insurance</b>                  |                    |                            |  |                                       |
| <b>Total Revenue</b>                    | <b>509,618</b>     | <b>628,243</b>             | <b>(71,950)</b>                        | <b>-11.5%</b>                         |
| <b>Total Expenditures</b>               | <b>509,618</b>     | <b>628,243</b>             | <b>(71,984)</b>                        | <b>-11.5%</b>                         |
| <b>Net Income/Loss on Fully Insured</b> | <b>-</b>           |                            | <b>0</b>                               | <b>0.0%</b>                           |
| <b>Total Revenue</b>                    | <b>16,406,099</b>  | <b>16,609,743</b>          | <b>(203,644)</b>                       | <b>-1.2%</b>                          |
| <b>Total Expense</b>                    | <b>16,519,403</b>  | <b>16,770,518</b>          | <b>251,115</b>                         | <b>1.5%</b>                           |
| <b>Net Income/Loss for the Fund</b>     | <b>(113,304)</b>   | <b>(160,775)</b>           | <b>47,471</b>                          | <b>29.5%</b>                          |

*The loss shown for the Fund will be covered by the amount transferred from the reserved fund balance for the ISRP/ERIP retirees.*



# County Wide Summary Expenditures - Operations

| CHEROKEE COUNTY BOARD OF COMMISSIONERS |                     |                      |                                |               |
|--|---------------------|----------------------|--------------------------------|---------------|
| EXPENDITURE SUMMARY BY FUND            |                     |                      |                                |               |
| 2019 BUDGET COMPARISON TO 2018 BUDGET  |                     |                      |                                |               |
|  | 2018 Revised Budget | 2019 Proposed Budget | Change Increase/<br>(Decrease) | %             |
| General                                | 81,795,605          | 86,457,959           | 4,662,354                      | 5.7%          |
| Fire                                   | 29,147,470          | 30,894,745           | 1,747,275                      | 6.0%          |
| EMS                                    | 10,634,763          | 11,162,658           | 527,895                        | 5.0%          |
| E911                                   | 5,040,747           | 5,269,663            | 228,916                        | 4.5%          |
| Parks & Rec (CRPA)                     | 5,092,992           | 5,271,239            | 178,247                        | 3.5%          |
| Insurance & Benefits                   | 16,770,518          | 16,519,403           | (251,115)                      | -1.5%         |
| Senior Services                        | 1,298,674           | 1,370,140            | 71,466                         | 5.5%          |
| Animal Shelter                         | 1,233,100           | 0                    | (1,233,100)                    | -100.0%       |
| Transportation                         | 1,258,951           | 1,353,930            | 94,979                         | 7.5%          |
| Fleet Maint                            | 1,572,662           | 1,736,929            | 164,267                        | 10.4%         |
| <b>Total Major Operations</b>          | <b>153,845,482</b>  | <b>160,036,666</b>   | <b>6,191,184</b>               | <b>4.0%</b>   |
| <b>Total Other Funds</b>               | <b>7,240,701</b>    | <b>6,365,585</b>     | <b>(875,116)</b>               | <b>-12.1%</b> |
| <b>TOTAL OPERATING</b>                 | <b>161,086,183</b>  | <b>166,402,251</b>   | <b>5,316,068</b>               | <b>3.3%</b>   |
| <b>RRDA</b>                            | <b>1,031,573</b>    | <b>5,019,195</b>     | <b>3,987,622</b>               | <b>386.6%</b> |
| <b>TOTAL OPERATING &amp; RRDA</b>      | <b>162,117,756</b>  | <b>171,421,446</b>   | <b>9,303,690</b>               | <b>5.7%</b>   |



# County Wide Summary

## Interfund Transfers



| CHEROKEE COUNTY BOARD OF COMMISSIONERS |                     |                      |                                |                |
|--|---------------------|----------------------|--------------------------------|----------------|
| INTERFUND TRANSFERS BY FUND            |                     |                      |                                |                |
| 2019 BUDGET COMPARISON TO 2018 BUDGET  |                     |                      |                                |                |
|  | 2018 Revised Budget | 2019 Proposed Budget | Change Increase/<br>(Decrease) | %              |
| <b><u>General Fund Transfers</u></b>   |                     |                      |                                |                |
| General Fund to Senior Services        | 585,120             | 622,127              | 37,007                         | 6.3%           |
| General Fund to Parks & Recreation     | 1,364,392           | 1,491,954            | 127,562                        | 9.3%           |
| General Fund to Transportation         | 396,024             | 391,364              | (4,660)                        | -1.2%          |
| General Fund to Grant Fund             | 214,070             | 245,983              | 31,913                         | 14.9%          |
| General Fund to Animal Shelter         | 476,831             | -                    | (476,831)                      | -100.0%        |
| General Fund to RRDA Fund              | 889,337             | 4,876,959            | 3,987,622                      | 448.4%         |
| General Fund to EMS                    | 1,593,088           | 1,750,000            | 156,912                        | 9.8%           |
| <b>General Fund Transfers</b>          | <b>5,518,862</b>    | <b>9,378,387</b>     | <b>3,859,525</b>               | <b>69.9%</b>   |
| <b><u>Fire Fund Transfers</u></b>      |                     |                      |                                |                |
| Fire Fund to EMS Fund                  | 541,603             | 947,058              | 405,455                        | 74.9%          |
| Fire Fund to General Fund              | 109,221             | 137,284              | 28,063                         | 25.7%          |
| Fire Fund to SPLOST 2012 Fund          | 2,063,165           | -                    | (2,063,165)                    | -100.0%        |
| <b>Fire Fund Transfers</b>             | <b>2,713,989</b>    | <b>1,084,342</b>     | <b>(1,629,647)</b>             | <b>-60.0%</b>  |
| <b>Hotel/Motel to Conf Center</b>      | <b>107,000</b>      | <b>142,000</b>       | <b>35,000</b>                  | <b>32.7%</b>   |
| <b>Drug Screening Lab to DUI Court</b> | <b>88,020</b>       | <b>80,000</b>        | <b>(8,020)</b>                 | <b>-9.1%</b>   |
| <b>Impact Fee Fund to SPLOST 2012</b>  | <b>636,098</b>      | <b>-</b>             | <b>(636,098)</b>               | <b>-100.0%</b> |
| <b>SPLOST 2012 to SPLOST 2012</b>      | <b>82,737</b>       | <b>-</b>             | <b>(82,737)</b>                | <b>-100.0%</b> |
| <b>Parks to General Fund</b>           | <b>100,000</b>      | <b>150,000</b>       | <b>50,000</b>                  | <b>50.0%</b>   |
| <b><u>DATE Fund Transfers</u></b>      |                     |                      |                                |                |
| DATE to Drug Court                     | 130,783             | 89,982               | (40,801)                       | -31.2%         |
| DATE to Treatment Acct Ct              | 11,665              | 27,756               | 16,091                         | 137.9%         |
| DATE to Veteran's Court                | 13,790              | 11,890               | (1,900)                        | -13.8%         |
| <b>DATE Fund Transfers</b>             | <b>156,238</b>      | <b>129,628</b>       | <b>(26,610)</b>                | <b>-17.0%</b>  |
| <b>TOTAL INTERFUND TRANSFERS</b>       | <b>9,402,944</b>    | <b>10,964,357</b>    | <b>1,561,413</b>               | <b>16.6%</b>   |



# Review of Capital Funds

2019 BUDGET







# SPLOST FUNDS

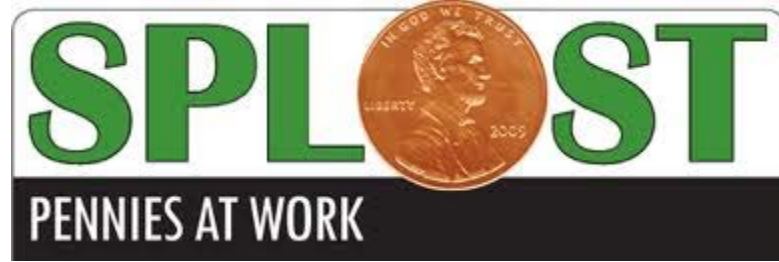


SPLOST V, SPLOST 2012 and SPLOST 2018 combined for comparability

(\$millions)

| <b>BUDGETS</b>          | <b>2018</b> | <b>2019</b> |
|-------------------------|-------------|-------------|
| Expenditures            | \$81.4      | \$75.2      |
| 2019 v 2018 Decrease %  |             | -8%         |
| 2019 v 2018 Decrease \$ |             | -\$6.21     |

- **Significant drivers of \$6.21M, or 8% decrease:**
- Capital funds function much differently than operating funds.
- With SPLOST funding, projects are planned over several years, and revenues are spent as the projects are undertaken/completed.
- Therefore, spending can vary year-to-year depending on the project plan.
- When spending increases or decreases – it is related to the specific projects; it is not a reflection of increased/decreased taxes on residents.
- See next slide for remaining projects and planned spending of reserves.



## SPLOST V\* Spending of Reserves = \$76K



### Fire Department \$26K

- Software



### Roads & Bridges \$50K

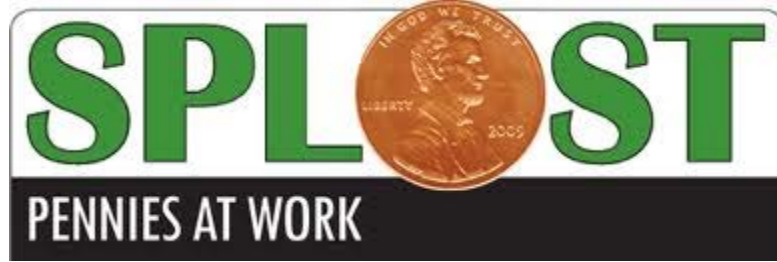
- Projects & Equipment



### Library Facilities & Books

Carry forward to Future Years \$1.5M

\*SPLOST V sales taxes were collected 2006 - 2012



## SPLOST 2012\*

Spending = \$34.8M



### Fire Department \$3.5M

- Engines \$0.2M
- Stations \$3.3M



### Road Construction \$22.4M



### Courthouse \$0.7M

- Expansion \$0.2M
- Communications \$0.5M



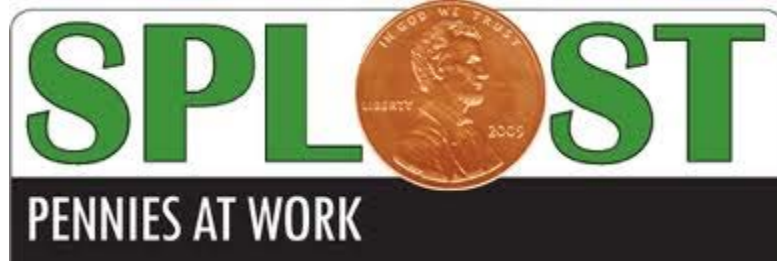
### Jail Expansion \$6.5M



### Senior Center \$1.4M

**Other Projects \$0.3M**

\*SPLOST 2012 sales taxes were collected 2012 – 2018



# SPLOST 2018\*

Spending = \$40.3M



Fire Stations \$6.4M



Road Construction \$9.9M



General Facilities \$0.2M



Emergency Communication \$8.3M



Marshal Vehicles \$0.5M



Law Enforcement Vehicles/Equipment \$0.5M



IT Upgrades \$0.9M



Parks \$1.1M

**Cities Portion \$11.8M**  
**Administration \$0.7M**

\*SPLOST 2018 sales taxes will be collected 2018 – 2024

# Parks Bond 2019 Spending = \$0.7M



**City Parks & Recreation Projects \$0.2M**  
Including: Woodstock



**New County Parks \$0.5M**  
Veteran's/East



# County Wide Summary Expenditures - Capital

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
EXPENDITURE SUMMARY BY FUND  
2019 BUDGET COMPARISON TO 2018 BUDGET**

|                               | 2018 Revised Budget | 2019 Proposed Budget | Change Increase/<br>(Decrease) | %             |
|-------------------------------|---------------------|----------------------|--------------------------------|---------------|
| Impact Fees                   | 4,680,538           | 771,988              | (3,908,550)                    | -83.5%        |
| SPLOST V (2006-2012)          | 219,782             | 76,281               | (143,501)                      | -65.3%        |
| SPLOST 2012 (2012-2018)       | 74,007,973          | 34,829,245           | (39,178,728)                   | -52.9%        |
| SPLOST 2018 (2018 - 2024)     | 7,085,000           | 40,278,676           | 33,193,676                     | 468.5%        |
| Parks Bond                    | 4,464,045           | 710,000              | (3,754,045)                    | -84.1%        |
| <b>Total Capital Projects</b> | <b>90,457,338</b>   | <b>76,666,190</b>    | <b>(13,791,148)</b>            | <b>-15.2%</b> |
| Parks Bond Debt Service       | 6,299,796           | 6,334,510            | 34,714                         | 0.6%          |
| <b>TOTAL CAPITAL RELATED</b>  | <b>96,757,134</b>   | <b>83,000,700</b>    | <b>(13,756,434)</b>            | <b>-14.2%</b> |



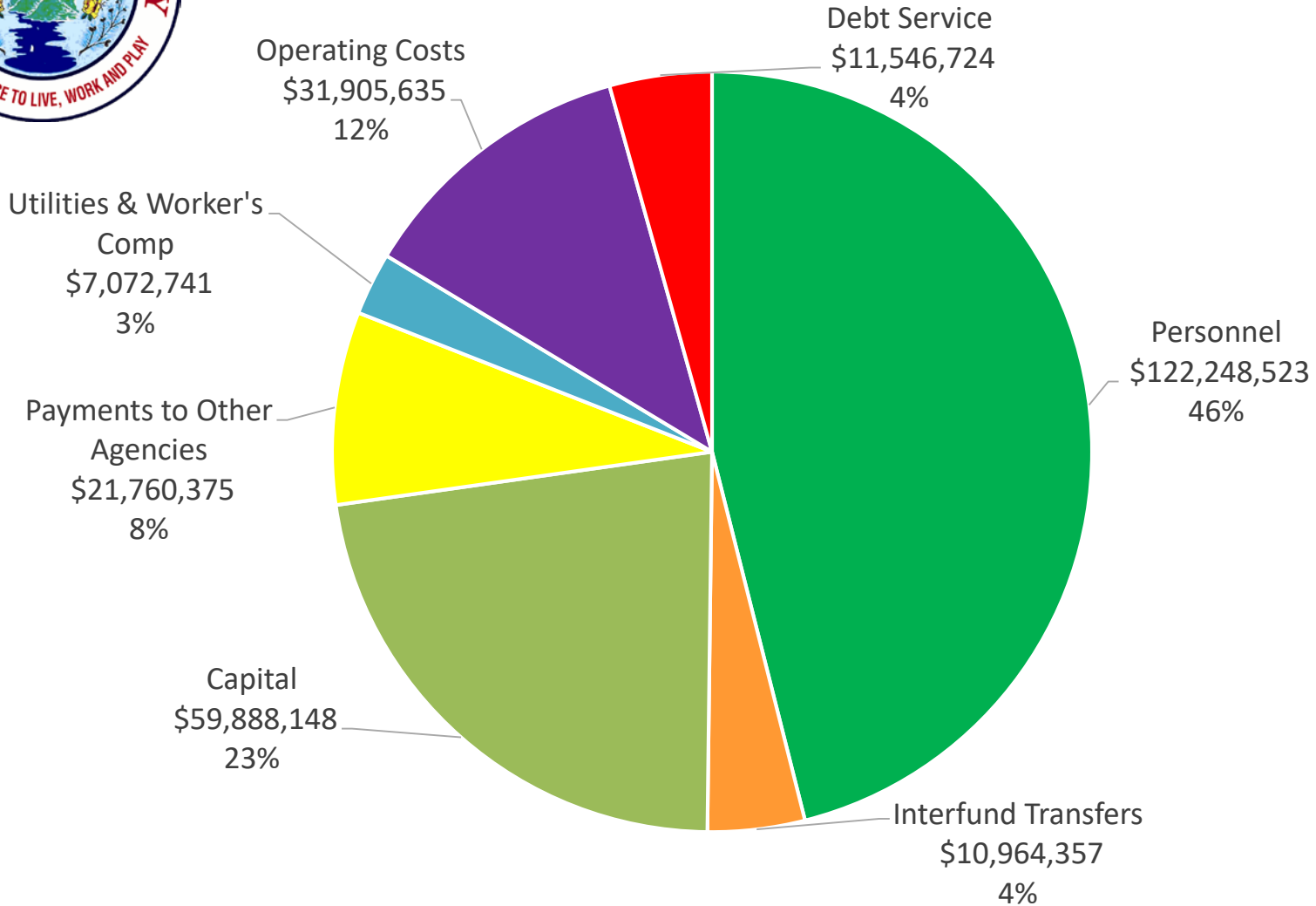
# Review of Significant Expenses

2019 BUDGET





# Personnel Costs



46% of Cherokee County's Total Budget is Spent on Personnel. Employees per capita rate is 5.51, the second lowest in the ARC region.





# Workers Compensation



|   | FY2017 Actuals | FY2018 Budget | Q3 2018 Actuals    | FY2019 Budget |
|---|----------------|---------------|--------------------|---------------|
| <b><u>Costs By Type</u></b>   |                |               |                    |               |
| New Claims  | \$723,597      | \$572,371     | \$316,580          | \$469,337     |
| Carryover Claims  | \$252,677      | \$118,349     | \$208,296          | \$140,500     |
| Admin Costs   | \$331,183      | \$367,993     | \$262,850          | \$370,000     |
| Total County  | \$1,307,457    | \$1,058,713   | \$787,726          | \$979,837     |
| <b><u>Costs by Fund</u></b>   |                |               |                    |               |
| General Fund  | \$748,895      | \$622,766     | \$493,906          | \$614,413     |
| Fire Fund   | \$269,537      | \$315,726     | \$172,822          | \$253,719     |
| EMS Fund  | \$225,690      | \$58,871      | \$35,761           | \$35,079      |
| Other Funds   | \$63,334       | \$61,350      | \$85,236           | \$76,626      |
| Total County  | \$1,307,457    | \$1,058,713   | \$787,726          | \$979,837     |
| <b>*FY2018 Forecast for Total Workers Compensation Costs</b>                            |                |               | <b>\$1,017,026</b> |               |
| 2019 Budget for New Claim Costs were based on YTD Feb 2018 and FY2017 results.          |                |               |                    |               |
| 2019 Budget for Carryover Claim Costs were based on review meeting with Key Risk 3/2018 |                |               |                    |               |



# Fuel



(\$millions)

|               | <b>2018<br/>Budget</b> | <b>2018<br/>Forecast</b> | <b>2019<br/>Budget</b> |
|---------------|------------------------|--------------------------|------------------------|
| Fiscal Year   | \$2.2                  | \$1.8                    | \$2.1                  |
| 2018B v 2018F |                        | -17.0%                   |                        |
| 2019B v 2018B |                        |                          | -3.6%                  |

- Fuel cost projections vary almost weekly depending on hurricane activity, refinery outages, economy growth expectations, pipeline disruptions, international events, etc.
- For FY 2019, the U.S. EIA expects 2019 average fuel prices to be = \$2.76 per gallon.
- The final consolidated budget is budgeted higher than analyst predictions, but we believe this is a more conservative approach.

EIA Release Date 08/18

Gasoline From \$2.76 to \$2.76

Diesel From \$3.15 to \$3.11



# Electricity/Natural Gas/Water

(\$millions)

|               | <b>2018<br/>Budget</b> | <b>2018<br/>Forecast</b> | <b>2019<br/>Budget</b> |
|---------------|------------------------|--------------------------|------------------------|
| Fiscal Year   | \$2.62                 | \$2.41                   | \$2.57                 |
| 2018B v 2018F |                        | -7.8%                    |                        |
| 2019B v 2018B |                        |                          | -1.8%                  |



- Utility costs were reviewed for each building.
- Since there are significant fluctuations with weather, budgets for each building were calculated by month.
- While 2018 is forecast to be slightly under budget, the 2019 Budget was not lowered to the 2018 forecast because rates fluctuate and weather is difficult to predict. The budget was lowered some from the 2018 budget after a thorough review of each account.
- The EIA expects Natural Gas to increase 2% and Electricity to increase 3% in 2019.

EIA Release Date 8/18

Natural Gas (Tcf): from \$10.64 to \$10.87

Electricity (per kwh): from \$12.96 to \$13.31



# Headcount/Personnel Summary

2019 BUDGET



# Budgeted FT Headcount – New Positions

## 2019 Full Time Headcount New Positions

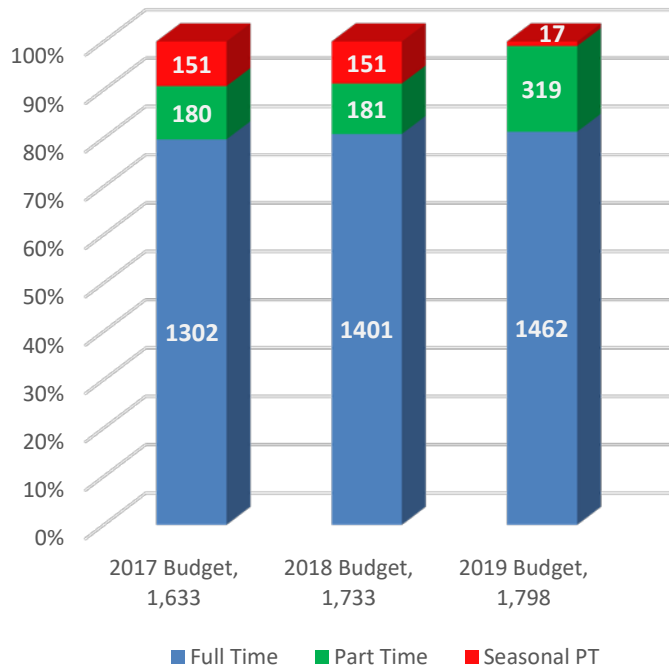
- **48 New Full Time Positions**
  - 1 Finance – Strategy & Performance Manager \$68K
  - 2 Sheriff – (Opioid Initiative) 1 Crime Analyst, 1 Corporal (Investigator) \$135K
  - 1 Solicitor – Clerk 2 \$45K
  - 1 Animal Shelter – Animal Support Specialist (replaces PT position) net cost \$28K
  - 1 Code Enforcement – Marshal \$58K (Opioid Initiative)
  - 1 Information Technology – Network Analyst/Engineer (Split 75/25 General Fund & SPLOST) \$103K
  - 2 Tax Assessor – 1 Appraiser, 1 Secretary \$83K
  - 1 Building Inspections – Residential Building Inspector \$60K
  - 2 Roads & Bridges – 2 Laborers \$83K
  - 1 Stormwater – Stormwater Inspector \$58K
  - 5 E911 – 5 Communication Officers \$235K
  - 22 Fire Fund – 18 Fire Fighter Entry Level, 1 IT position, 1 Fire Inspector, 1 Fire Educator, 1 Training Officer \$1.1M
  - 1 SPLOST Engineering \$128K
  - 2 SPLOST Roads & Bridges – 2 Crew Leaders \$90K
  - 4 EMS Fund– 1 QUQI, 3 MedCON \$294K
  - 1 Fleet – Senior Mechanic \$63K

**Net Increase for 2019 FT Changes \$2.6M**

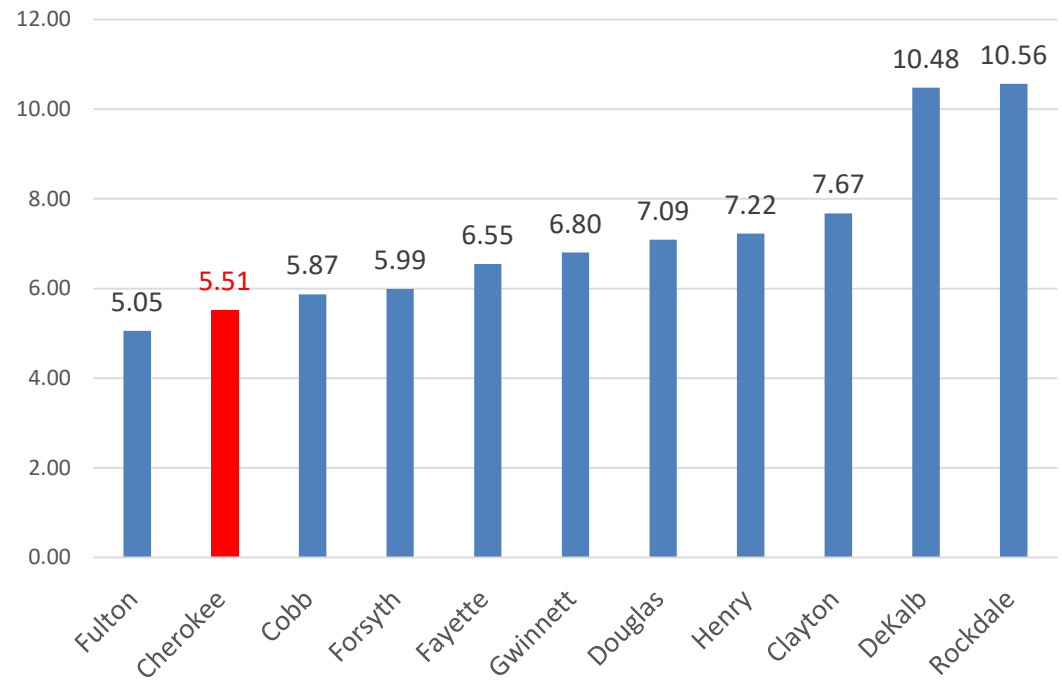


# Headcount – County Comparison

## County Wide Headcount Budget



## 2017 Employees Per Capita



\*Employees Per Capita: Number of Employees Per 1,000 population

\*Census Based on US Department of Commerce website <http://quickfacts.census.gov>



# Revenue Assumptions

2019 BUDGET





# Revenue Assumptions



## TAXES (2019 BUDGET = \$145.1M)

- **Property Taxes (all property except vehicles): \$79.9M**
  - Millage Rates: General Fund 5.366, Fire Fund 3.269, Parks Bond 0.503
  - Property tax bills will be due November 15, 2018.
  - Budget assumes 100% of 2018 assessed dollar amount is collected, less COTC
    - Includes 2018 Tax Levy and all prior year collections
- **Motor Vehicle/TAVT: \$9.2M**
  - TAVT monthly average Oct - July 2018: \$752K
  - 2019 Budget = \$8.3M or \$690K per month
  - Reduced motor vehicle “birthday” tax by \$0.7M
- **SPLOST Taxes: \$39.2M**

Average Per Month:

  - 2017 Actual = \$3.05M | 2018 Forecast = \$3.23M | 2019 Budget = \$3.26M
  - 2018 Forecast is 5.6% better than 2017 Actual
  - 2019 Budget is 1% better than 2018 Forecast
  - Budget is conservative, but an overage would be used for projects in future years





# Revenue Assumptions

## TAXES continued (2019 BUDGET = \$145.1M)

- **Insurance Premium Tax: \$9.7M**
  - 2015 = \$8.2M | 2016 = \$8.7M | 2017 = \$9.3M | 2018 Forecast = \$9.6M
- **All Other Taxes: \$7.1M**
  - Mortgage related, cable television franchise tax, bank franchise tax, hotel/motel tax, alcohol excise tax all budgeted at or slightly below 2018 Annualized Run Rate (as of July YTD)
  - 2018 Forecast = \$7.6M



# Revenue Assumptions

## LICENSES & PERMITS (2019 BUDGET =\$3.0M)

- **Occupation Tax/Business Licenses \$580K**
  - Budget for renewals \$530K, 2018 Forecast \$541K
  - New business licenses budgeted at \$4.2K/month which is equal to the 2018 forecast
- **Building/Fire Inspection Fees \$2.1M**
  - 2017 Actual = \$2.3M 2018 Forecast = \$2.2M
- **Alcoholic Beverage Licenses \$235K**
  - 2017 Actual = \$259K 2018 Forecast = \$255K

## INTERGOVERNMENTAL/GRANTS (2019 BUDGET = \$15.6M)

The more significant amounts budgeted in this revenue category are planned in the following funds:

- **Multiple Grant Fund:** the 2019 Budget represents only known grants. As new grants are received throughout the year, budget amendments will be completed. 2018 Budget = \$854K
- **CDBG Fund:** The 2019 Budget represents only the grant award that is anticipated to be spent during FY2019. 2019 Budget = \$1.1M
- **Senior Services Fund:** the 2019 Budget = \$713K (represents federal & state grants)
- **Transportation Fund:** the 2019 Budget = \$622K (represents federal & state grants)
- **Fire Fund:** Payments from Cities for Fire Service. 2019 Budget = \$5.9M
- **SPLOST Fund:** GDOT LMIG Grant for Roads & Bridges, 2019 Budget = \$5.4M
- **Impact Fee Fund:** Local Share Canton Fire, 2019 Budget = \$307K
- **Special Court Funds:** the 2019 Budget = \$645K (represents federal & state grants)



# Revenue Assumptions

## CHARGES FOR SERVICES (2019 BUDGET = \$46.4M)

Please see County-Wide Budget/Forecast Report for 68 individual revenue accounts. Most accounts budgeted at 2018 Annualized Run Rate – except for known variances:

- This category includes Internal Service Charges for the Insurance & Benefits Fund. This has been budgeted at \$15.8M for 2019 vs the \$15.4M run-rate for 2018. This represents the increased county contribution for more employees and higher PEPM.
- E911 Fees will increase in 2019 due to HB 751. Wireless charges will increase on 1/1/19 from \$0.75 to \$1.50 per line per month and the 2019 budget was increased to reflect this change. 2018 run-rate \$4.6M, 2019 budget \$6.2M
- 2018 Forecast for all charges for services = \$43.4M

## FINES & FORFEITURES (2019 BUDGET = \$6.2M)

- All fines for all courts budgeted at or below 2018 Run Rates.
- 2018 Forecast = \$6.8M
- 2018 includes one-time Prior Jail Bond revenue of \$0.3M



# Revenue Assumptions

## INTEREST REVENUE (2019 BUDGET = \$1.3M)

- Budgeting 2019 below 2018 Forecast of \$1.7M

## MISCELLANEOUS REVENUE (2019 BUDGET = \$2.2M)

- Because miscellaneous revenue can be one-time, lump payments – we budgeted conservatively for only known items.
- This category includes items such as: rent (e.g., Tax Commissioner Woodstock office), Judicial Services reimbursements, probation administration fees, indigent defense reimbursement

## SALE OF ASSETS (2019 BUDGET = \$0.0M)

- No sales of assets are planned for 2019

## BOND/DEBT PROCEEDS (2019 BUDGET = \$0.5M)

- No bond issues are planned for 2019. All Parks Bonds have been fully issued.
- Amount budgeted is for vehicle leases



# Revenue Summary

## 2018 Budget v 2019 Budget

|                              | 2018 Budget        | 2019 Budget        | Change<br>Increase/<br>(Decrease) | Variance Explanation  |
|------------------------------|--------------------|--------------------|-----------------------------------|---|
| Property Taxes               | 76,719,556         | 79,861,927         | 3,142,371                         | Reflects increase from new growth, full rollback of General M & O   |
| Motor Vehicle/TAVT           | 8,321,907          | 9,173,029          | 851,122                           | Motor Vehicle Birthday Tax decreasing   |
| SPLOST                       | 36,216,000         | 39,178,000         | 2,962,000                         | 2019 Budget based on 2018 Forecast  |
| Insurance Premium Tax        | 9,200,000          | 9,735,000          | 535,000                           | Based on 2017 actual/2018 forecast  |
| Other Taxes                  | 6,917,065          | 7,158,500          | 241,435                           | 2019 Budget based on 2018 Forecast  |
| Licenses & Permits           | 2,982,071          | 3,035,000          | 52,929                            | 2019 based on 2017 Actual and 2018 Forecast   |
| Intergovernmental            | 13,532,929         | 15,633,123         | 2,100,194                         | 2019 budget based on known grants   |
| Charges for Services         | 43,023,844         | 46,366,901         | 3,343,057                         | Internal service charge for medical contributions increased, E911 Fees increased based on HB 751  |
| Fines & Forfeitures          | 5,960,402          | 6,242,655          | 282,253                           | 2019 Budget based on 2018 Forecast  |
| Investment Revenue           | 584,765            | 1,260,802          | 676,037                           | 2019 Budget based on 2018 Forecast  |
| Miscellaneous Revenue        | 3,241,040          | 2,200,140          | (1,040,900)                       | Only known items budgeted in this category  |
| Bond Proceeds                | 358,119            | 471,870            | 113,751                           | Lease Agreements for vehicles   |
| Use/(Save) of Reserves       | 51,217,192         | 34,105,199         | (17,111,993)                      | SPLOST using less reserves in 2019, \$4.0M budget in GF for RRDA bond paydown.  |
| Transfers                    | 10,002,944         | 10,964,357         | 961,413                           | 2018 - One time transfer from Fire & Impact Fees to SPLOST (\$2.7M)<br>2019 - transfer from GF to RRDA Fund to pay down bonds \$4.0M,<br>Eliminate GF transfer to Animal Shelter in 2019 (\$0.5M) |
| <b>TOTAL FUNDING SOURCES</b> | <b>268,277,834</b> | <b>265,386,503</b> | <b>(2,891,331)</b>                |   |



# Fund Glossary

## 2019 BUDGET





# Glossary of Funds

- General Fund (100) – The main operating fund for Cherokee County. This fund is used to account for all financial resources except those required to be accounted for in another fund. The major revenue sources for the general fund include property taxes and fines and forfeitures. Departments under the general fund include Sheriff, Judicial Services, Tax Assessor/ Commissioner and other administrative departments. The General Fund must also provide transfers to special revenue funds that cannot cover fund expenses without support.
- Law Library (205) – a special revenue fund to assist in financing the County Law Library. Revenues come from a special add-on amount to all court fines. The Law Library provides legal references for local lawyers and judges to assist them in researching cases and laws. These funds are legally restricted for this specific use by state law.



# Glossary of Funds

- Sheriff's Forfeitures Fund (210) – a special revenue fund to account for Sheriff's Forfeitures. These funds are legally restricted for specific use by state law.
- E-911 Fund (215) – a special revenue fund that provides emergency telephone communication/dispatch services for the County through special add on fees to land line telephones as well as wireless communications (collected by phone companies and remitted to the County). In late 2012 we began collecting these fees for prepaid phone cards. Police and fire services from both the County and the cities within the County are dispatched from this one Public Safety Answering Point. These funds are legally restricted for specific use by state law.





# Glossary of Funds

- Senior Services Fund (221) – a special revenue fund that provides services such as in-home homemaker aides, social and health activities to the County’s Seniors. Funding is provided primarily through the Atlanta Regional Commission on Aging and fees and donations from the community. The General Fund provides matches to the grants and also contributes an additional transfer of funds to cover all costs.
- Parks and Recreation Fund (225) – a special revenue fund that accounts for the activities of the Cherokee Recreation and Parks Agency (CRPA). CRPA provides a variety of sporting and recreational programs for youth and adults and also maintains the parks and recreation facilities throughout the County. Funding is provided by charges for activities and alcohol beverage taxes. Both revenue sources are committed to this fund by the BOC. The County General Fund contributes an additional transfer of funds to cover all costs.



# Glossary of Funds

- Unincorporated County Services Fund (230) – a special revenue fund with revenue provided by a tax assessed on insurance companies. This revenue is legally restricted to provide services primarily benefitting the residents in the unincorporated areas. Departments in this fund include Engineering, Economic Development, Roads & Bridges, Planning & Land Use, GIS, the DSC, and County Marshal. The Unincorporated County Services Fund was eliminated in 2016 and all departments transferred to the General Fund. Included in budget reports for historical data only.
- Transportation Fund (240) – a special revenue fund that accounts for the activities of the Cherokee Area Transportation System (CATS). CATS provides a variety of transportation services for County residents. Most of the revenue for this fund comes from grants which are legally restricted for specific use by state law.



# Glossary of Funds

- Multiple Grant Fund (250) – a special revenue fund that accounts for the purchases and projects related to the receipt of federal, state and local grants. These funds are legally restricted for specific use.
- Community Development Block Grant (CDBG) Fund (251) – a special revenue fund that accounts for CDBG grant receipts and the expenditures. The objective of the grant is the development of viable urban communities by providing support for decent housing and expanded economic opportunities for low and moderate income persons. CDBG does not require a county match. These funds are legally restricted for specific use.



# Glossary of Funds

- Animal Services Fund (252) – a special revenue fund that accounts for the activities of the Animal Shelter. The shelter provides adoption services, spay/neuter services, microchip service and euthanasia for unclaimed animals. Funding is provided by charges for services and landfill hosting fees. Both revenue sources are committed to this fund by the BOC. The General Fund contributes an additional transfer of funds to cover all costs.
- DA's Condemnation Fund (253/254) – special revenue funds that account for confiscations by the Cherokee County District Attorney's office. These funds are legally restricted for specific use by state law.



# Glossary of Funds

- Drug Abuse Training and Education (DATE) Fund (255) – a special revenue fund that 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 cases and is legally restricted for specific use. A portion of the funds provide for personnel in the District Attorney’s office who coordinate cases that relate to drug and alcohol crimes. This fund also makes transfers to the Drug Accountability Court and Mental Health Court Funds to support their operating expenditures.
- Victim Assistance Fund (256) – a special revenue fund that is designated to help assist victims of crime. Revenue is provided by a 5% add-on to court fines. A portion of the funds provides for personnel in the District Attorney’s office who coordinate and manage cases where there is a need for victim support. Remaining funds are directed to outside agencies which specialize in victim assistance. The funds are legally restricted for specific use.



# Glossary of Funds

- DUI Court Fund (257) – a special revenue fund that accounts for the activities of the Cherokee County DUI Court. This court is a post adjudication court that is designed to coordinate substance abuse intervention with judicial support through an immediate sanction and incentive process. Funds are provided by fees charged to participants in the program plus grant revenue and are legally restricted for specific use.
- Drug Court Fund (258) – a special revenue fund that accounts for the activities of the Cherokee County Drug Court. Funds are provided by fees charged to participants in the program, grant revenue, and transfers from the DATE Fund, and are legally restricted for specific use.
- Mental Health Court Fund (259) – a special revenue fund that accounts for the activities of the Cherokee County Mental Health Court which supports the needs of the mentally ill who come into contact with the Cherokee County Justice System. Funds are provided by grant revenue and transfers from the DATE Fund and are legally restricted to specific use.



# Glossary of Funds

- Drug Screening Lab Fund (260) – a special revenue fund that accounts for the operations and proceeds of the Cherokee County Drug Screening Lab.
- Veteran’s Court Fund (261) – a special revenue fund that accounts for the activities of the Cherokee County Veteran’s Court. Funds are provided grant revenue and transfers from the DATE Fund, and are legally restricted for specific use.
- Fire District Fund (270) – a special revenue fund that is supported by a dedicated property tax millage that is legally restricted for Fire Emergency Services operations. The Cherokee County Fire and Emergency Services organization provides high quality, professional medical and fire protection services to the citizens of Cherokee County.
- Jail Fund (271) – a special revenue fund that is legally restricted by state law for maintenance and infrastructure improvements to the jail. Funding is provided through add-on fees to court fines. This fund is managed by the Sheriff’s office.



# Glossary of Funds

- Sheriff's Commissary Fund (272) – a special revenue fund that accounts for the proceeds of jail inmate commissary sales. These funds are legally restricted for specific use by state law.
- Confiscated Assets Fund (273) – a special revenue fund that accounts for confiscated cash seizures by Cherokee County Law enforcement from drug related crimes. Funds are legally restricted by state law to be used for public safety purposes - except salaries of law enforcement personnel.
- Hotel/Motel Tax Fund (275) – a special revenue fund that accounts for a 6% tax on rental of hotel rooms within the County. Expenditures in this fund support economic development/ tourism. These funds are legally restricted for specific use by state law. Currently this fund makes transfers to the Conference Center and provides support to the Chamber of Commerce and Cherokee County Office of Economic Development for operating costs.





# Glossary of Funds

- Impact Fee Fund (295) – a capital projects fund that is dedicated to capital and infrastructure construction and improvements as they relate to new development. Fees assessed on new construction provide the revenues. These funds are legally restricted for specific use by state law.
- Parks Bond Fund (310) – a capital projects fund that accounts for expenditures of bond funds, approved by voters for Parks and Recreation. These funds are legally restricted for specific use by state law.
- SPLOST V Fund (322) – a capital projects fund that accounts for the proceeds of a 1% local sales tax levy renewed by voters for 2006 - 2012. The proceeds of this special tax are designated for items in the referendum including a new administration building, courthouse renovations, public safety and senior center facilities and equipment, and transportation projects.



# Glossary of Funds

- SPLOST 2012 Fund (323) – a capital projects fund that accounts for the proceeds of a 1% local sales tax levy renewed by voters for 2012 - 2018. The proceeds of this special tax are designated for items in the referendum including a jail expansion, public safety facilities & equipment, transportation and economic development projects.
- SPLOST 2018 Fund (324) – a capital projects fund that accounts for the proceeds of a 1% local sales tax levy renewed by voters for 2018 - 2024. The proceeds of this special tax as outlined in the referendum include the jail expansion, County 911 center communication upgrade, public safety facilities & equipment, transportation and economic development projects.
- RRDA Fund (375) - 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. Bonds were issued in 2007 in the amount of \$18,145,000 for this construction. This facility will collect and recycle natural materials such as leaves, trees and debris. Cowart Properties currently manages this facility under a lease agreement.



# Glossary of Funds

- Debt Service Fund (410) – 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. In previous years transfers from SPLOST funds were made to this fund to cover payments on SPLOST Bonds; however all SPLOST Bonds were repaid in FY2013.
- Conference Center Fund (555) – an enterprise fund that accounts for the activities of the Northside Cherokee Conference Center. The Conference Center is located at the County Administration Building and opened in late 2008. The Center features 8,000 square feet of space, dining room for almost 600 people and full catering services. Charges for renting the facility and transfers from the Hotel/Motel Tax Fund pay for all expenses.
- Emergency Medical Services (EMS) Fund (580) – an enterprise fund that provides medical and ambulance services to citizens of Cherokee County. Revenues are derived from patient and insurance billings for these services. The General Fund contributes an additional transfer of funds to cover all costs.



# Glossary of Funds

- Insurance & Benefits Fund (605) – an internal service fund that accounts for such items as health, dental, long-term and short-term disability and life insurance for the employees of the County. Amounts are transferred into this fund and allocated to departments through payroll based on actual employee costs.
- Fleet Maintenance Fund (610) – an internal service fund which provides maintenance and vehicle services for all county vehicles including the Fire Department, Sheriff Office and heavy duty equipment. Costs are allocated to each department on a monthly basis.