



CHEROKEE COUNTY, GEORGIA

FISCAL YEAR 2024 ADOPTED BUDGET



FISCAL YEAR 2024 BUDGET

CHEROKEE COUNTY, GEORGIA

OCTOBER 2023 – SEPTEMBER 2024

GEOFFREY E. MORTON
COUNTY MANAGER

JIMMY H. MARQUIS
FINANCE DIRECTOR

ARIANA L. FREIMUTH
PLANNING & ANALYSIS MANAGER

Cherokee County Finance Department
1130 Bluffs Parkway
Canton, Georgia 30114
www.cherokeega.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cherokee County
Georgia**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

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Commission Chairman and Post Commissioners



Harry Johnston
Commission Chairman



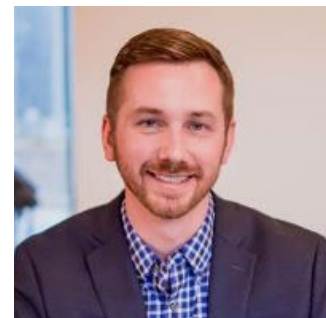
Steve West
Commissioner, District One



Richard Weatherby
Commissioner, District Two



Benny Carter
Commissioner, District Three



Corey Ragsdale
Commissioner, District Four

GEORGIA

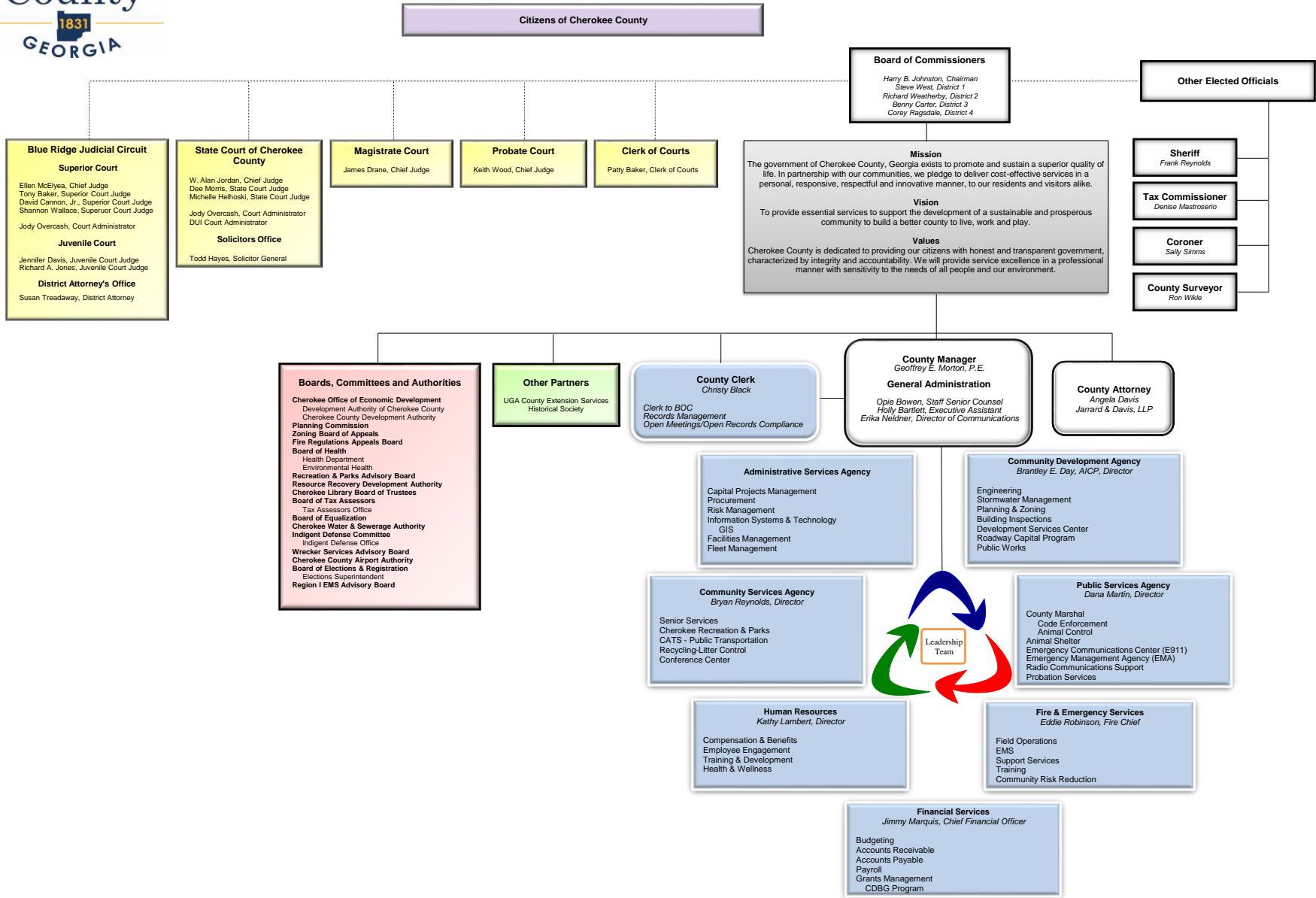


Carl Vinson Institute of Government
University of Georgia





Cherokee County Government Organizational Chart



OFFICIALS

AS OF OCTOBER 1, 2023

Commission Chairman and Post Commissioners

Harry Johnston
Commission Chairman

Steve West
Richard Weatherby
Benny Carter
Corey Ragsdale

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

Constitutional Officers

Todd Hayes
Sally Sims
Dana Mastroserio
Frank Reynolds
Ellen McElyea
David Cannon
Tony Baker
Shannon Wallace
W. Alan Jordan
A. Dee Morris
Michelle Helhoski
Jennifer Davis
Richard A. Jones
Keith Wood
Susan Treadaway
Patty Baker
James Drane

Solicitor General
Coroner
Tax Commissioner
Sheriff
Chief Superior Court Judge
Superior Court Judge
Superior Court Judge
Superior Court Judge
Chief State Court Judge
State Court Judge
State Court Judge
Presiding Juvenile Court Judge
Juvenile Court Judge
Probate Court Judge
District Attorney
Clerk of Superior Court
Magistrate Court Judge

County Administration

Geoffrey E. Morton
County Manager

Steve Swindell
Susan Garcia
Kathy Lambert
Eddie Robinson
Paul Laney
Christy Black
Jimmy Marquis
Tony Bryant
Tim Morris
Greg Powell
Stephen Dobson
Matt Williams
Stacey Williams
Bryan Reynolds
Brantley E. Day
Michael Haines
Anne Dover
Dana Martin
Jay Worley

Tax Assessor
Animal Shelter Director
Human Resources Director
Fire-Emergency Services Director
Building Inspections Director
County Clerk
Finance Director
Fleet Maintenance Director
Senior Services Director
CATS Transit 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
Public Safety Agency Director
Cherokee Recreation and Parks Director

**ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET,
ITS EXECUTION AND EFFECT FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024**

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, 2023 through September 30, 2024 a budget for Cherokee County, Georgia, based on the budget estimates as prepared by the County Manager.

Section II General, Economic Development and General Administration Funds

There is hereby established a General Fund, Economic Development Fund and General Administration Fund for Cherokee County for the general obligations and legal obligations within the fiscal year with an appropriation of \$153,047,905

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

Taxes	117,985,707
Licenses and Permits	3,664,000
Intergovernmental	88,600
Charges for Services	12,973,879
Fines and Forfeitures	5,660,706
Investment Income	4,000,000
Miscellaneous	951,053
Bond/Debt Proceeds	45,000
Use/(Save) of Reserves	7,317,724
Transfers in from Other Funds	361,236

Total Estimated General, Economic Development and Administration Revenues \$153,047,905

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 \$153,047,905

General Services	12,794,376
Administration Services Agency	9,206,744
Human Resources	500,043
Health and Human Services	570,296
Recreation, Parks and Cultural Affairs	3,403,565
Judicial Services	27,456,648
Law Enforcement	60,971,520
Community Development	4,059,352
Community Services Agency	619,164
Public Works	7,537,142
Marshal	6,974,055
Transfers to Other Funds	12,793,233
Capital Enhancements	421,515
Utilities and Allocated Costs	5,740,252

Total Estimated General, Economic Development and Administration Expenditures \$153,047,905

Section III Law Library Fund

There is hereby established a Law Library Fund for Cherokee County with an appropriation of \$128,000

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

Fines and Forfeitures	122,500
Charges for Services	4,000
Investment Revenue	1,500

Total Law Library Fund Revenues \$128,000

The following disbursements are authorized for the fiscal year:

Operations	128,000
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Total Law Library Fund Expenditures \$128,000

Section IV State Forfeiture Seized Fund

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

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

Fines & Forfeitures	80,000
Total State Forfeiture Seized Fund Revenues	\$80,000

The following disbursements are authorized for the fiscal year:

Operations	80,000
Total State Forfeiture Seized Fund Expenditures	\$80,000

Section V Nat'l Opioid Settlement Fund

There is hereby established a Nat'l Opioid Settlement Fund for Cherokee County with an appropriation of \$125,923

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

Use/(Save) of Reserves	125,923
Total Nat'l Opioid Settlement Fund Revenues	\$125,923

The following disbursements are authorized for the fiscal year:

Operations	125,923
Total Nat'l Opioid Settlement Fund Expenditures	\$125,923

Section VI Emergency 911 Telephone Fund

There is hereby established an Emergency 911 Telephone Fund for Cherokee County with an appropriation of \$7,174,116

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

Charges for Services	6,080,500
Use/(Save) of Reserves	1,055,116
Investment Income	38,000
Miscellaneous	500
Total Emergency 911 Telephone Fund Revenues	\$7,174,116

The following disbursements are authorized for the fiscal year:

Operations	7,174,116
Total Emergency 911 Telephone Fund Expenditures	\$7,174,116

Section VII Senior Services Fund

There is hereby established a Senior Services Fund for Cherokee County with an appropriation of \$2,551,954

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

Intergovernmental	1,329,935
Charges for Services	114,500
Contributions	23,000
Use/(Save) of Reserves	12,000
Transfer in from General Fund	1,072,519
Total Senior Services Fund Revenues	\$2,551,954

The following disbursements are authorized for the fiscal year:

Operations	2,551,954
Total Senior Services Fund Expenditures	\$2,551,954

Section VIII Parks and Recreation Fund

There is hereby established a Parks and Recreation Fund for Cherokee County with an appropriation of \$8,705,739

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

Alcoholic Beverage Excise Tax	1,395,000
Charges for Services	4,077,425
Contributions/Donations	77,650
Transfer in from General Fund	3,155,664
Total Parks and Recreation Fund Revenues	\$8,705,739

The following disbursements are authorized for the fiscal year:

Administration	1,114,139
Programs	1,100,083
Aquatic Center	1,672,637
Athletics	1,475,029
Facilities	985,559
Maintenance	2,208,292
Transfers to Other Funds	150,000
Total Parks and Recreation Fund Expenditures	\$8,705,739

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

There is hereby established an ARPA Fund for Cherokee County with an appropriation of \$3,330,124

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

Intergovernmental	3,330,124
Total ARPA Revenues	\$3,330,124

The following disbursements are authorized for the fiscal year:

Operations	3,330,124
Total ARPA Expenditures	\$3,330,124

Section X Transportation Fund

There is hereby established a Transportation Fund for Cherokee County with an appropriation of \$2,330,404

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

Intergovernmental	1,113,565
Charges for Services	466,000
Transfers in from General Fund	750,839
Total Transportation Fund Revenues	\$2,330,404

The following disbursements are authorized for the fiscal year:

Operations	2,330,404
Total Transportation Fund Expenditures	\$2,330,404

Section XI Multiple Grant Fund

There is hereby established a Multiple Grant Fund for Cherokee County with an appropriation of \$430,322

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

Intergovernmental	260,477
Transfers in from General Fund	169,845
Total Multiple Grant Fund Revenues	\$430,322

The following disbursements are authorized for the fiscal year:

Stop Violence Against Women Grant (STPVW)	139,199
Victims of Crime Act Grant (VOCA1) - Solicitor's Office	77,682
Victims of Crime Act Grant Base (VOCAB) - District Attorney	213,441
Total Multiple Grant Fund Expenditures	\$430,322

Section XII Community Development Block Grant (CDBG) Fund

There is hereby established a CDBG Fund for Cherokee County with an appropriation of \$1,881,192

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

Intergovernmental	1,881,192
Total CDBG Fund Revenues	\$1,881,192

The following disbursements are authorized for the fiscal year:

Operations	1,881,192
Total CDBG Fund Expenditures	\$1,881,192

Section XIII District Attorney (DA) 9-16-19 Condemnation Fund

There is hereby established a DA Condemnation Fund for Cherokee County with an appropriation of \$5,000

Revenues for the DA 9-16-19 Condemnation Fund shall be from the following sources:

Fines & Forfeitures	5,000
Total DA Condemnation Fund Revenues	\$5,000

The following disbursements are authorized for the fiscal year:

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

Section XIV District Attorney (DA) Condemnation Fund

There is hereby established a DA Condemnation Fund for Cherokee County with an appropriation of \$10,000

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

Use/(Save) of Reserves	10,000
Total DA Condemnation Fund Revenues	\$10,000

The following disbursements are authorized for the fiscal year:

Operations	10,000
Total DA Condemnation Fund Expenditures	\$10,000

Section XV Drug Abuse Training and Education (DATE) Fund

There is hereby established a DATE Fund for Cherokee County with an appropriation of \$413,581

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

Fines and Forfeitures	221,450
Investment Income	8,000
Use/(Save) of Reserves	184,131
Total DATE Fund Revenues	\$413,581

The following disbursements are authorized for the fiscal year:

Transfers to Other Funds	413,581
Total DATE Fund Expenditures & Transfers	\$413,581

Section XVI Victim Assistance Fund

There is hereby established a Victim Assistance Fund for Cherokee County with an appropriation of \$223,287

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

Fines and Forfeitures	185,000
Transfer in from Other Fund	38,287
Total Victim Assistance Fund Revenues	\$223,287

The following disbursements are authorized for the fiscal year:

Operations	223,287
Total Victim Assistance Fund Expenditures	\$223,287

Section XVII DUI Court Fund

There is hereby established a DUI Court Fund for Cherokee County with an appropriation of \$808,383

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

Intergovernmental	121,846
Fines and Forfeitures	300,000
Contributions	85,000
Use/(Save) of Reserves	100,000
Transfers in from Other Funds	201,537
Total DUI Court Fund Revenues & Transfers	\$808,383

The following disbursements are authorized for the fiscal year:

Operations	808,383
Total DUI Court Fund Expenditures	\$808,383

Section XVIII Drug Accountability Court Fund

There is hereby established a Drug Court Fund for Cherokee County with an appropriation of \$672,263

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

Intergovernmental	334,877
Fines and Forefeitures	128,725
Transfer in from Other Funds	208,661
Total Drug Court Fund Revenues & Transfers	\$672,263

The following disbursements are authorized for the fiscal year:

Operations	672,263
Total Drug Court Fund Expenditures	\$672,263

Section XIX Treatment Accountability Court

There is hereby established a Treatment Accountability Court Fund for Cherokee County with an appropriation of \$284,351

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

Intergovernmental	239,982
Fines and Forfeitures	3,000
Transfers in from Other Funds	41,369
Total Treatment Accountability Court Fund Revenues	\$284,351

The following disbursements are authorized for the fiscal year:

Operations	284,351
Total Treatment Accountability Court Fund Expenditures	\$284,351

Section XX Drug Screening Lab

There is hereby established a Drug Screening Lab Fund for Cherokee County with an appropriation of \$586,526

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

Charges for Services	586,526
Total Drug Screening Lab Fund Revenues	\$586,526

The following disbursements are authorized for the fiscal year:

Operations	586,526
Total Drug Screening Lab Fund Expenditures	\$586,526

Section XXI Veteran's Treatment Court

There is hereby established a Veteran's Treatment Court Fund for Cherokee County with an appropriation of \$230,638

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

Intergovernmental	176,561
Fines and Forfeitures	14,345
Transfers in from Other Funds	39,732
Total Veteran's Treatment Court Fund Revenues	\$230,638

The following disbursements are authorized for the fiscal year:

Operations	230,638
Total Veteran's Treatment Court Fund Expenditures	\$230,638

Section XXII Juvenile Drug Court

There is hereby established a Juvenile Drug Court Fund for Cherokee County with an appropriation of \$83,376

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

Intergovernmental	11,641
Transfers in from Other Funds	71,735
Total Juvenile Drug Court Fund Revenues	\$83,376

The following disbursements are authorized for the fiscal year:

Operations	83,376
Total Juvenile Drug Court Fund Expenditures	\$83,376

Section XXIII Family Treatment Court

There is hereby established a Family Treatment Court Fund for Cherokee County with an appropriation of \$104,106

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

Intergovernmental	68,638
Transfers in from Other Funds	35,468
Total Family Treatment Court Fund Revenues	\$104,106

The following disbursements are authorized for the fiscal year:

Operations	104,106
Total Family Treatment Court Fund Expenditures	\$104,106

Section XXIV Fire District Fund

There is hereby established a Fire District Fund for Cherokee County with an appropriation of \$50,783,358

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

Taxes	39,136,293
Intergovernmental	10,740,815
Charges for Services	96,000
Investment Income	400,000
Use/(Save) of Reserves	410,250
Total Fire District Fund Revenues	\$50,783,358

The following disbursements are authorized for the fiscal year:

Fire Administration	4,713,137
Fire Marshal	1,108,273
Fire Operations	40,837,818
Fire Special Ops	273,660
Fire Prevention	329,801
Fire Information Technology	988,310
Fire Training	1,628,343
Fire Intelligence	692,780
Transfers to Other Funds	211,236
Total Fire District Fund Expenditures	\$50,783,358

Section XXV Jail Fund

There is hereby established a Jail Fund for Cherokee County with an appropriation of \$578,407

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

Charges for Services	75,000
Fine and Forfeitures	366,000
Use/(Save) of Reserves	137,407
Total Jail Fund Revenues	\$578,407

The following disbursements are authorized for the fiscal year:

Operations	578,407
Total Jail Fund Expenditures	\$578,407

Section XXVI Sheriff's Commissary Fund

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

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

Charges for Services	800,000
	<u>800,000</u>
Total Sheriff's Commissary Fund Revenues	\$800,000

The following disbursements are authorized for the fiscal year:

Operations	800,000
	<u>800,000</u>
Total Sheriff's Commissary Fund Expenditures	\$800,000

Section XXVII Federal Forfeiture Seized Fund

There is hereby established a Federal Forfeiture Seized Fund for Cherokee County with an appropriation of \$125,000

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

Fines and Forfeitures	125,000
	<u>125,000</u>
Total Federal Forfeiture Seized Fund Revenues	\$125,000

The following disbursements are authorized for the fiscal year:

Operations	125,000
	<u>125,000</u>
Total Federal Forfeiture Seized Fund Expenditures	\$125,000

Section XXVIII Hotel and Motel Tax Fund

There is hereby established a Hotel and Motel Tax Fund for Cherokee County with an appropriation of \$465,000

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

Taxes	465,000
	<u>465,000</u>
Total Hotel and Motel Tax Fund Revenues	\$465,000

The following disbursements are authorized for the fiscal year:

Payments to Other Agencies	65,000
Transfers to Other Funds	400,000
	<u>400,000</u>
Total Hotel and Motel Tax Fund Expenditures & Transfers	\$465,000

Section XXIX Impact Fee Fund

There is hereby established an Impact Fee Fund for Cherokee County with an appropriation of \$3,809,334

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

Intergovernmental	200,000
Charges for Services	3,566,785
Investment Income	42,549
	<u>42,549</u>
Total Impact Fee Fund Revenues	\$3,809,334

The following disbursements are authorized for the fiscal year:

Operating	3,709,334
Intergovernmental	100,000
	<u>100,000</u>
Total Impact Fee Fund Expenditures	\$3,809,334

Section XXX SPLOST 2012

There is hereby established a SPLOST 2012 Fund for Cherokee County with an appropriation of \$291,500

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

Use/(Save) of Reserves	291,500
Total SPLOST 2012 Fund Revenues	\$291,500

The following disbursements are authorized for the fiscal year:

Jail	6,500
Fire	82,000
Airport	203,000
Total SPLOST 2012 Fund Expenditures	\$291,500

Section XXXI SPLOST 2018

There is hereby established a SPLOST 2018 Fund for Cherokee County with an appropriation of \$81,207,006

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

Taxes	49,639,844
Intergovernmental	3,800,000
Investment Income	500,000
Use/(Save) of Reserves	27,267,162
Total SPLOST 2018 Fund Revenues	\$81,207,006

The following disbursements are authorized for the fiscal year:

Due to Cities	13,697,282
Sheriff - Jail Expansion/Improvements	850,000
Sheriff - Patrol Cars	1,000,000
Sheriff - Precinct K-9/Traffic	2,000,000
Marshal and Animal Control - Vehicles/Equipment	170,000
Marshal - 800MHZ/Premier One Projects	150,000
Fire - Fire Stations	8,500,000
Courts - Facilities, Equipment and Improvements	14,000,000
Parks and Recreation - Facilities, Equipment and Improvements	3,160,000
Parks - Yellow Creek	800,000
Parks - Long Swamp Creek	740,000
Parks - SW Area Park Design	1,800,000
Tax Commissioner - Modular Building	788,000
General Administration - IT Upgrades, Facility Improvements	8,275,589
Airport - Facilities, Equip, Improvements/Expansion	4,000,000
Public Works	21,276,135
Total SPLOST 2018 Fund Expenditures	\$81,207,006

Section XXXII SPLOST 2024

There is hereby established a SPLOST 2024 Fund for Cherokee County with an appropriation of \$16,095,920

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

Taxes	16,095,920
Total SPLOST 2024 Fund Revenues	\$16,095,920

The following disbursements are authorized for the fiscal year:

Due to Cities	5,625,146
Sheriff - Vehicles/Facilities/Equipment	500,000
Marshal - Vehicles/Equipment	250,000
Fire - Fire & Emergency Services Facilities, Vehicles & Equip	3,000,000
Courts - Facilities, Equipment and Improvements	4,440,774
Parks and Recreation - Facilities, Equipment and Improvements	280,000
Public Works	2,000,000
Total SPLOST 2024 Fund Expenditures	\$16,095,920

Section XXXIII Debt Service Fund

There is hereby established a Debt Service Fund for Cherokee County with an appropriation of \$6,330,322

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

Taxes	6,766,099
Miscellaneous Revenues	52,003
Use/(Save) of Reserves	(487,780)
Total Debt Service Fund Revenues	\$6,330,322

The following disbursements are authorized for the fiscal year:

Debt Service Payments	6,330,322
Total Debt Service Fund Expenditures	\$6,330,322

Section XXXIV Conference Center Fund

There is hereby established a Conference Center Fund for Cherokee County with an appropriation of \$745,366

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

Charges for Services	280,000
Use/(Save) of Reserves	65,366
Transfers in from Other Funds	400,000
Total Conference Center Fund Revenues & Transfers	\$745,366

The following disbursements are authorized for the fiscal year:

Operations	745,366
Total Conference Center Fund Expenditures	\$745,366

Section XXXV Emergency Medical Services Fund

There is hereby established an Emergency Medical Services Fund for Cherokee County with an appropriation of \$18,771,158

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

Charges for Services	9,455,000
Use/(Save) of Reserves	1,895,000
Transfers in from Other Funds	7,421,158
	<hr/>
Total Emergency Medical Services Fund Revenues & Transfers	\$18,771,158

The following disbursements are authorized for the fiscal year:

EMS Administration	1,328,966
EMS Operations	17,442,192
	<hr/>
Total Emergency Medical Services Fund Expenditures	\$18,771,158

Section XXXVI Insurance and Benefits Fund

There is hereby established an Insurance and Benefits Fund for Cherokee County with an appropriation of \$30,569,993

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

Internal Service Charges	29,419,993
Miscellaneous Revenues	1,150,000
	<hr/>
Total Insurance and Benefits Fund Revenues	\$30,569,993

The following disbursements are authorized for the fiscal year:

Operations	30,569,993
	<hr/>
Total Insurance and Benefits Fund Expenditures	\$30,569,993

Section XXXVII Fleet Maintenance Fund

There is hereby established a Fleet Maintenance Fund for Cherokee County with an appropriation of \$2,850,073

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

Charges for Services	2,761,073
Use/(Save) of Reserves	54,000
Miscellaneous	\$35,000
	<hr/>
Total Fleet Maintenance Fund Revenues	\$2,850,073

The following disbursements are authorized for the fiscal year:

Operations	2,850,073
	<hr/>
Total Fleet Maintenance Fund Expenditures	\$2,850,073

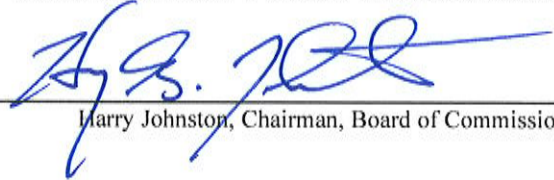
Section XXXVIII **TOTAL CHEROKEE COUNTY BUDGET FY 2024:**

External Funding Sources	\$358,191,828
Use/(Save) of Reserves	\$38,437,799
Total External Funding Sources & Reserves	\$396,629,627
<hr/>	
Total Expenditures	\$396,629,627
<hr/>	
Total Transfers In	\$13,968,050
Total Transfers Out	\$13,968,050

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 3rd day of October, 2023.

CHEROKEE COUNTY BOARD OF COMMISSIONERS



Harry Johnston, Chairman, Board of Commissioners

ATTEST:


Christy Black, County Clerk

Introduction

This section presents the County Manager's Budget Message and Long-Term Financial Plan, a general information segment, a collection of Cherokee County's policies, a history of Cherokee County, and a financial summary.

MISSION STATEMENT



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

OUR GOAL:

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

OUR PROMISE:

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

OUR COMMITMENT:

Service Excellence & Continuous Improvement;

Accelerate Infrastructure Improvements;

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

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

October 1, 2023

Mr. Chairman and Members of the Board of Commissioners:

I am pleased to present to you the Annual Budget for FY2024. The development of the FY2024 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 FY2024 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 FY2024 budget, which totals \$396.6 million – an increase of \$20.7 million, or 5.5%. The budget increase is due to an increase in Operating funds of \$11 million and an increase in Capital spending of \$9.6 million.

The budget is balanced and supports sound fiscal and operational policies without raising taxes or creating future fiscal distress. Preparing this budget required extensive review and meetings with county agency directors, elected officials, and major stakeholders.

**FY2024 BUDGET
ACCOMPLISHMENTS**

TAXPAYER RELIEF

- General Fund tax rate was lowered from 4.995 to 4.954
- Fire District tax rate was lowered from 2.984 to 2.764
- Park Bond tax rate lowered from 0.354 to 0.319

HEALTHY CASH BALANCE

- Major Operating Cash reserves are 34.9% of Major Operating Expenditures

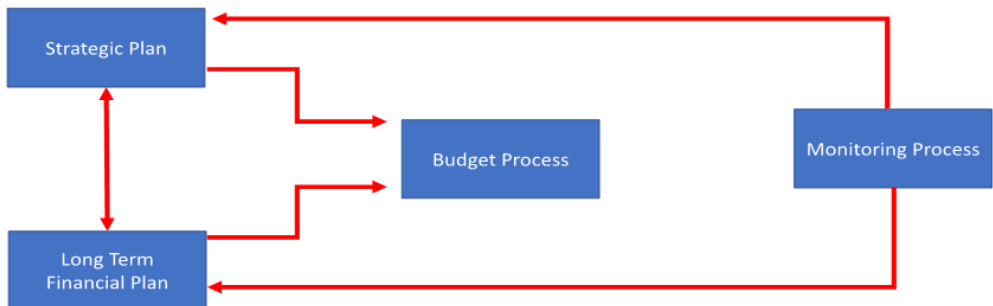
**COMPETITATIVE COMPENSATION &
BENEFITS**

- All employees received a 4% COLA
- 10% increase in healthcare premiums to employees

CAPITAL INVESTMENT COMMITMENT

- The investment in technology and projects that impact public safety represents 29.4% of the Capital Budget at \$19.5M
- The investment in Transportation and Infrastructure account for 70.6% of the Capital Budget at \$46.7M

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 FY2024 Key Budget Assumptions, which includes revenue and expenditures projections, the use of fund balances, and key budget issues.

FY2024 Key Budget Assumptions

➤ Expenditures

- **Market Wage Adjustment** – In order to maintain a competitive compensation package, all employees were given a 4% COLA for a total of \$5.6M
- **New Positions** – Forty new positions are included in FY2024 for a total of \$2.3M. The increase in new positions is a reflection on the growing population in Cherokee County. In order to continue to provide excellent service levels, the following new positions are included in the FY2024 budget.

▪ Facilities Management	1
▪ Communications	1
▪ District Attorney	1
▪ Juvenile Court	1
▪ Probation	2
▪ Code Enforcement	1
▪ Elections	1
▪ Fire	17
▪ EMS	6
▪ Senior Services	1
▪ Parks Maintenance	6
▪ CATS/Transportation	2

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

- **Capital Accounts** – Capital projects are budgeted to have an increase in spending of \$9.8M as we near the end of spending from the 2018 SPLOST program and the beginning of the 2024 SPLOST program.
- **Debt payments** –The only debt is the Parks Bonds which are funded by a separate millage rate.

➤ Revenue

- **Property Taxes** - The M&O rate decreased 0.041 mills to 4.954 mills. The growth in the County will see property tax revenue increase \$14.5M for the FY2024 budget.
- **Motor Vehicle/TAVT tax** - The TAVT tax receipts will see a decrease of \$1.5M from the prior year budget, which is due to higher interest rates causing lower automobile purchases.
- **SPLOST Revenue** - The FY2024 budget for SPLOST receipts is an increase of \$1.6M over the prior budget. The FY2024 growth rate is based on the prior year actual growth rate.
- **Insurance Premium Tax** - The Insurance Premium tax is budgeted for an increase of \$1.7M over the FY2023 budget.

➤ Use of Fund Balances

- **General Fund** - The General Fund is budgeted to use \$7.3 M of its available fund balance, which is primarily for one-time items. The budgeted use of the Fund Balance consists of \$1M for the one-time purchase of equipment. Full employment is budgeted in the FY2023 budget. However, historically the County is never at full employment and \$2M is budgeted in the use of reserves to offset the budgeting for full employment. The forecasted fund balance for FY2023 is \$64M
- **Fire Fund** – The Fire Fund budgeted to use \$1.7M of its available fund balance. \$848k is budgeted for a one-time purchase of the Fire station alerting system. The forecasted FY2023 fund balance is \$10.6M

➤ Key Budget Issues

- **Use of Fund Balance Reserves** - The FY2024 budget reflects the use of fund balance in both the General Fund and the Fire Fund. The use of reserves has been budgeted in prior years but excess revenues and management of expenditures has prevented the actual use of reserves. The fund balances in the General Fund and the Fire Fund have healthy balances. FY2024 budgeted use of Fund Balance is primarily for one-time expenditures and not for normal operations.
- **Health Care Costs** – The FY2024 budget has budgeted a \$4.3M increase in health costs, which is an 10% increase over FY2023. The continued increase in health care costs are monitored as we implement employee awareness programs in order to control rising costs.
- **ARPA Planning** – The Board of Commissioners continue to evaluate projects that can be funded under the American Rescue Plan Act. The Department of Treasury’s final rule and guidance provide a roadmap to the projects that can be approved by the Board of Commissioners.

Strategic Goals and Initiatives

The FY2024 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 lowest taxes per capita in the Metro-Atlanta Region at \$689

Personnel

For the more than 1,500 full time county employees who help us provide efficient and responsive services to our residents and business community, this budget provides a 4% COLA salary adjustment for all employees. In addition to salary related increases, the budget provides an additional 40 full-time employees at a cost of \$2.2 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 FY2024 budget includes the following Public Safety Capital Projects:

- \$11.6M for Fire stations, vehicles, and ambulances.
- \$2.2M for the purchase of additional law enforcement vehicles to support the Sheriff's office and the Marshal's office.
- \$2.2M to complete the construction of the Sheriff Precinct/K9 Traffic building
- The budget also includes the addition of (17) fire personnel and (6) EMS Positions

Recreation & Parks

Cherokee County voters approved a \$90 million park bond in 2008 to create open space, enhance, expand recreational, and park facilities. The FY2024 budget includes \$1.8M to begin the design of the SW Park Complex.

Transportation and Infrastructure

A Comprehensive Transportation Plan (CTP) was completed by VHB, Inc. in 2023 that identified transportation and infrastructure needs to meet significant increases in travel demand through 2040 as a result of rapid growth of the County. While many of our transportation priorities, such as major intersection improvements, roadway widening, paving and other improvements are included in the capital budget, the operating budget also supports our transportation priorities. The FY2024 capital budget includes \$21.5 million to fund various transportation projects, which accounts for 32.3% of the total Capital Budget spend in FY2024.

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 2023, the FY2024 budget adheres to our tradition of frugality that has required county agencies and departments to run efficiently. The staff is looking forward to beginning the new fiscal year with its new opportunities.

Respectfully Submitted,



Geoffrey E. Morton, P.E.
County Manager

CHEROKEE COUNTY, GEORGIA LONG –TERM FINANCIAL PLAN FY2022-FY2024



Jimmy H. Marquis

Prepared by:

Jimmy Marquis

Chief Financial Officer

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.

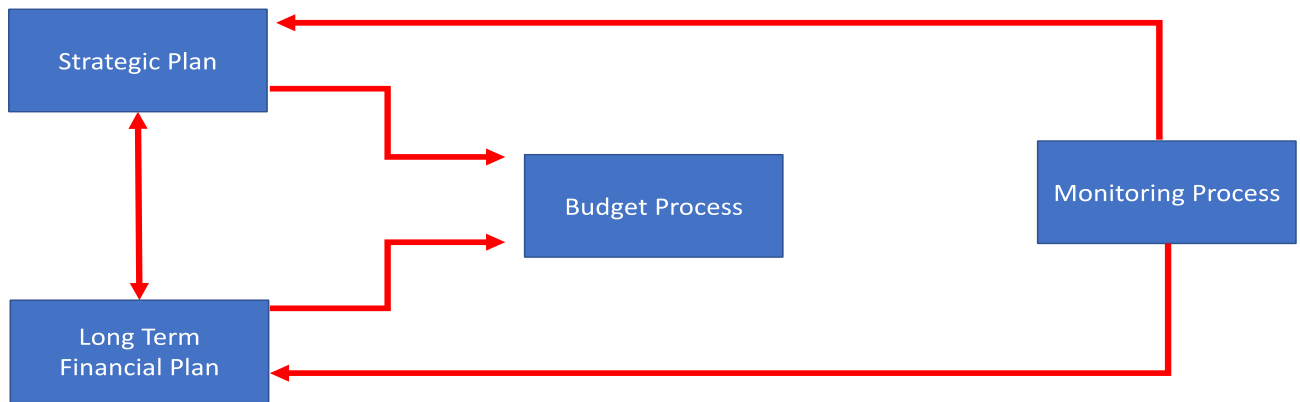
Long-term financial planning emphasizes the long-term effects of decisions made today. Long-term financial planning will enable Commissioners to consider both short-term funding and long-range financial sustainability when considering new programs for the citizens of Cherokee County.

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.

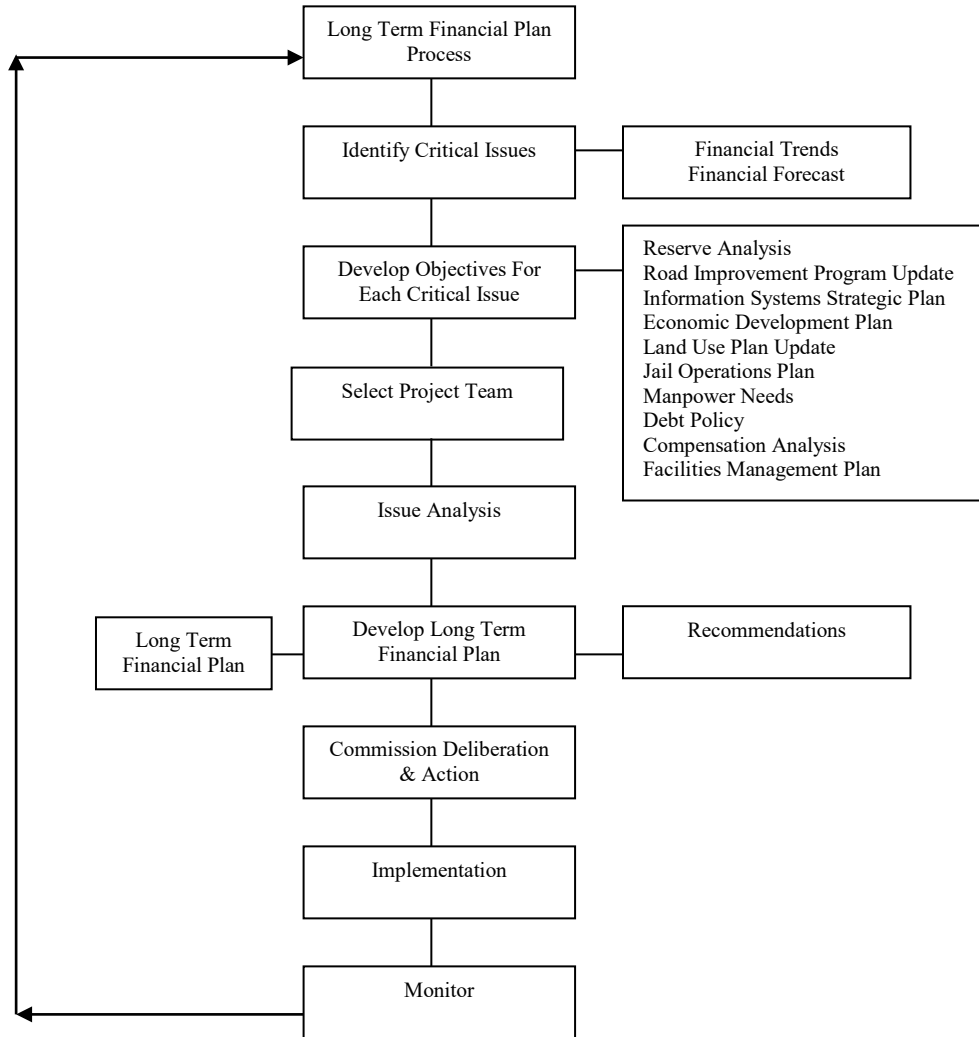


Figure 2

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:

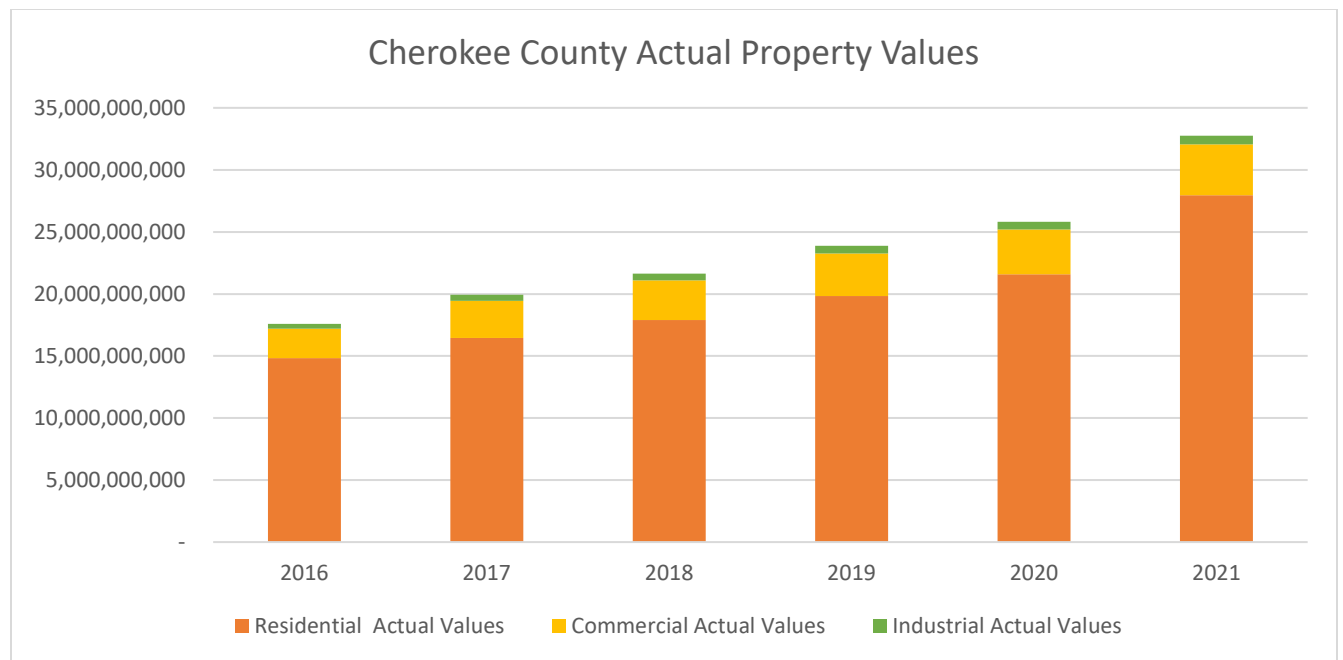
1. Property Valuations
2. Building Permits
3. Population and per Capita Personal Income
4. Employment Base

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.

Digest Year	Residential Property		Commercial Property		Industrial Property		Less: Tax Exempt Property	Total Reporting Entity		Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value	
2016	5,931,815,066	14,829,537,665	947,220,118	2,368,050,295	158,428,041	396,070,103	675,249,400	9,255,282,958	23,138,207,395	9.663
2017	6,586,480,914	16,466,202,285	1,187,802,277	2,969,505,692	198,137,138	495,342,845	836,204,360	9,631,175,330	24,077,938,325	9.362
2018	7,162,540,946	17,906,352,365	1,271,056,149	3,177,640,372	225,103,835	562,759,587	904,866,120	10,371,179,346	25,927,948,365	9.138
2019	7,929,092,721	19,822,731,802	1,379,878,260	3,449,695,650	240,787,594	601,968,985	1,448,350,639	11,366,857,500	28,417,143,750	8.965
2020	8,631,958,711	21,579,896,777	1,447,807,994	3,619,519,985	247,242,323	618,105,807	1,808,341,482	12,251,796,287	30,379,490,717	8.965
2021	11,185,683,978	27,964,209,945	1,635,187,177	4,087,967,943	281,972,155	704,930,388	1,992,308,810	13,707,479,933	34,268,699,833	8.938

Source: Cherokee County Tax Assessor



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.

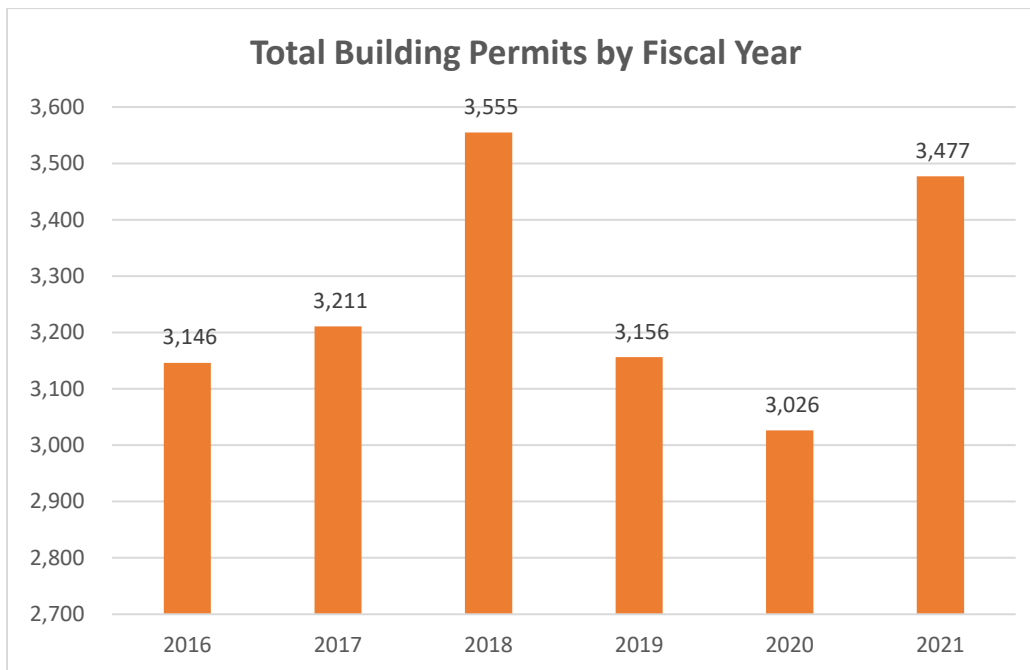
Building Permits

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.

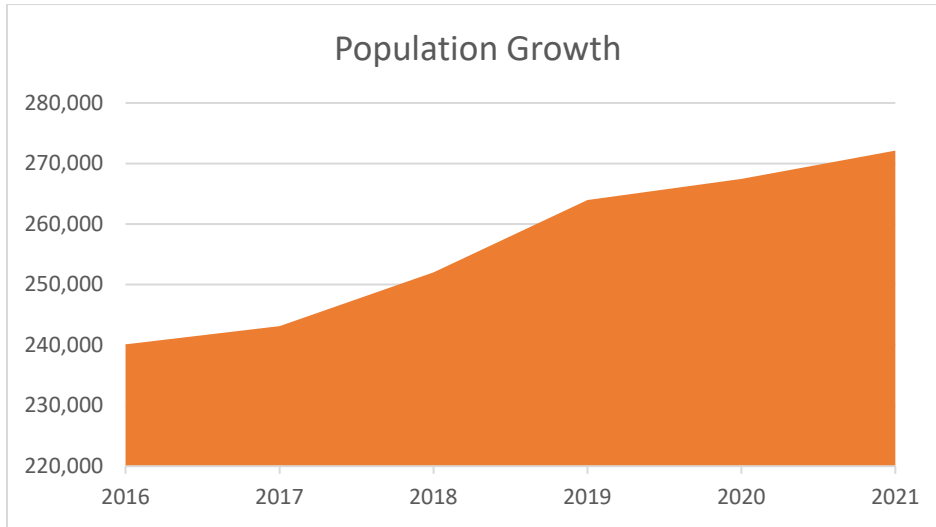
The chart below reflects the total number of building permits by Fiscal Year. We are in the process of further dissecting this data to breakout the types of building permits issued. This will give us greater insight into newly-constructed homes.



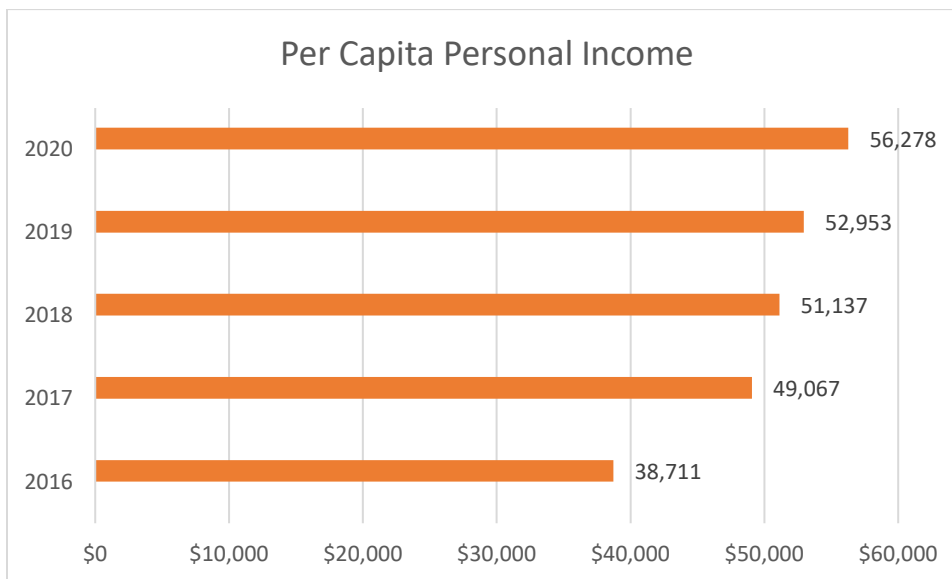
Analysis: Cherokee County continues to see an increase in the issuance of building permits which translates into continued construction growth in the county which has a favorable impact on jobs, property values, and property taxes.

Population and Per Capita Personal Income

Personal income per capita is a measure of the County'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

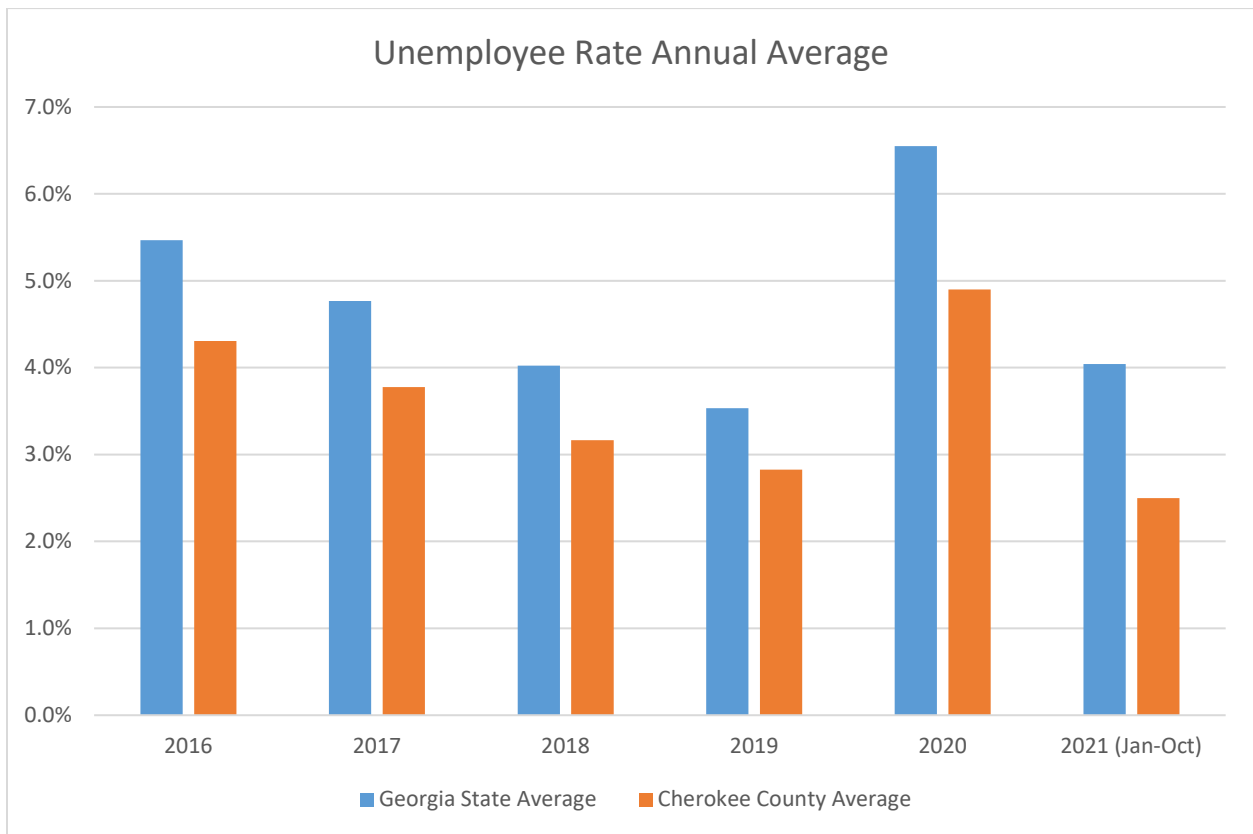


Source: Bureau of Labor Statistics

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)

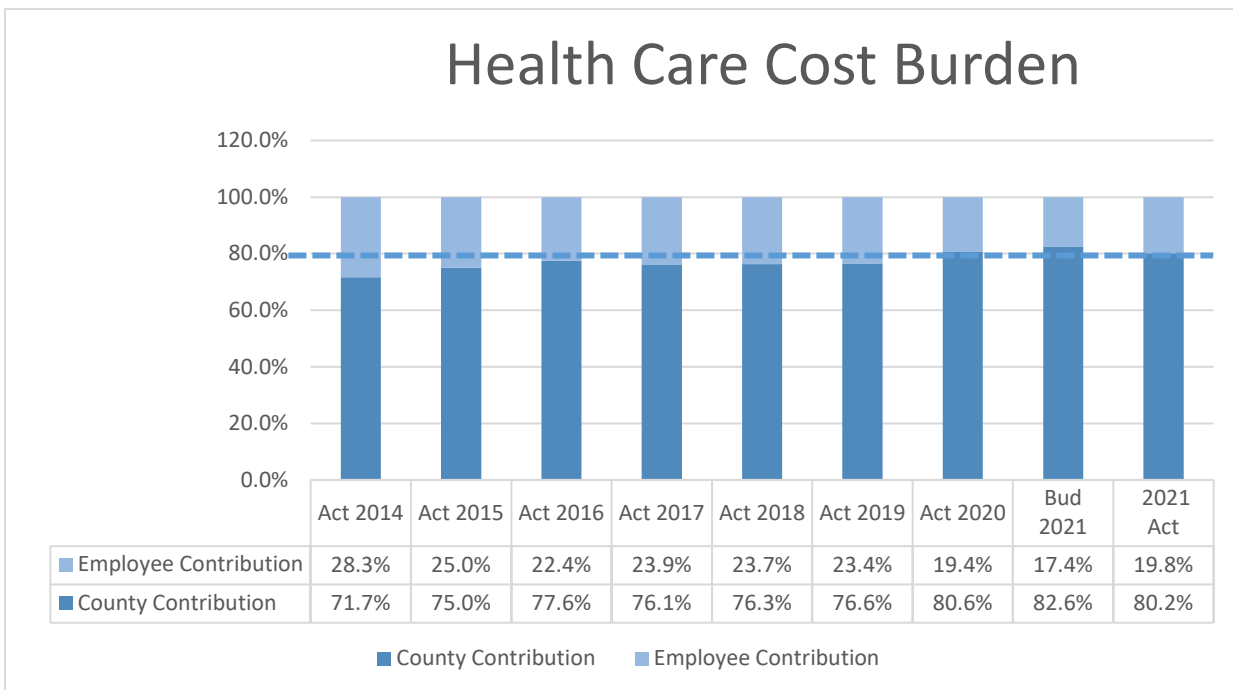
- **Finances**
 - Fund Balance (% of revenues)
 - Fund Balance Trend (5 –YR)
 - Cash Balance (% of revenues)
 - Cash Balance Trend (5-Yr)

- **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.

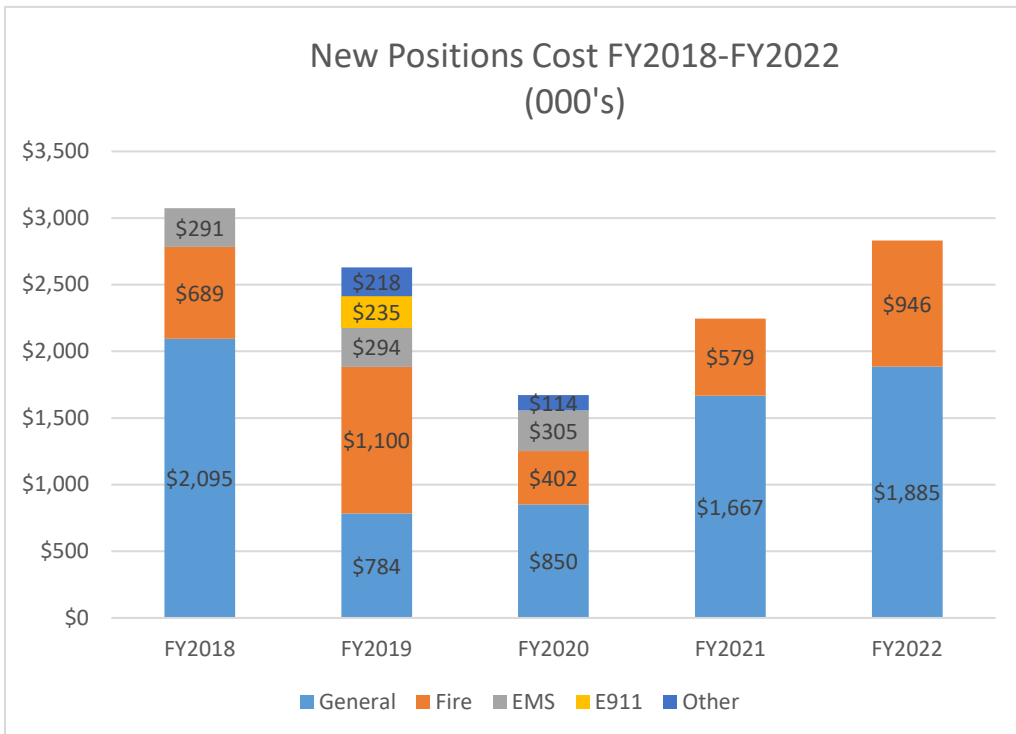
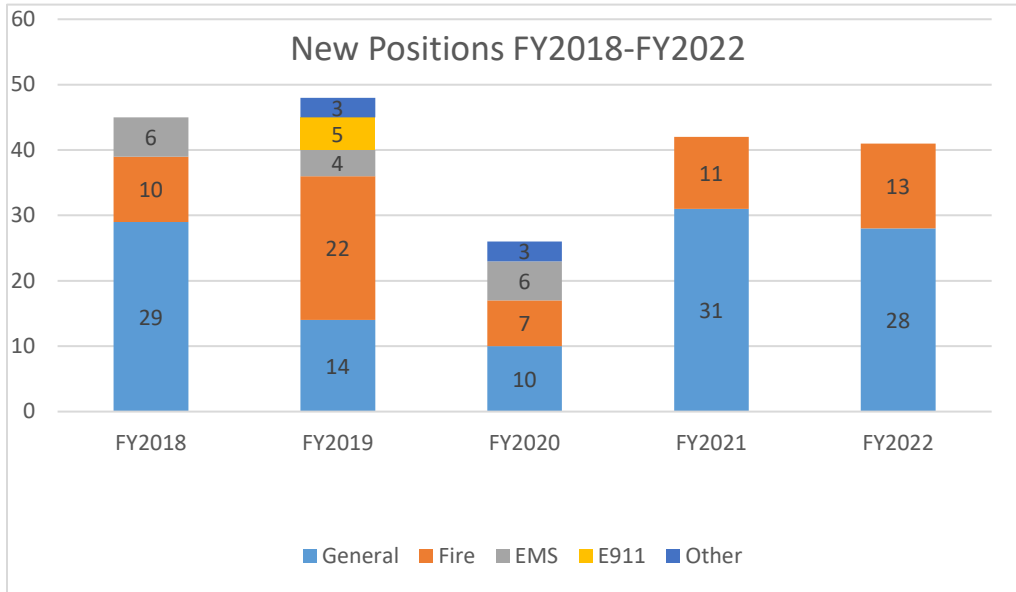
- 2. Debt Policy** - The County does not plan to issue any new debt in the next five years and will strive to accelerate the retirement of current long term debt. Cherokee County will continue to follow the Debt Policies as outlined in the Financial Policies and Procedures.
- 3. Reserve Policy** – Increase 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 80.2% in 2020. The target contribution percentage that the County will contribute is 80% of the total health care cost. The graph below highlights that the actual percentage in FY 2021 was 80.2%.



LTFP Forecasting Assumptions

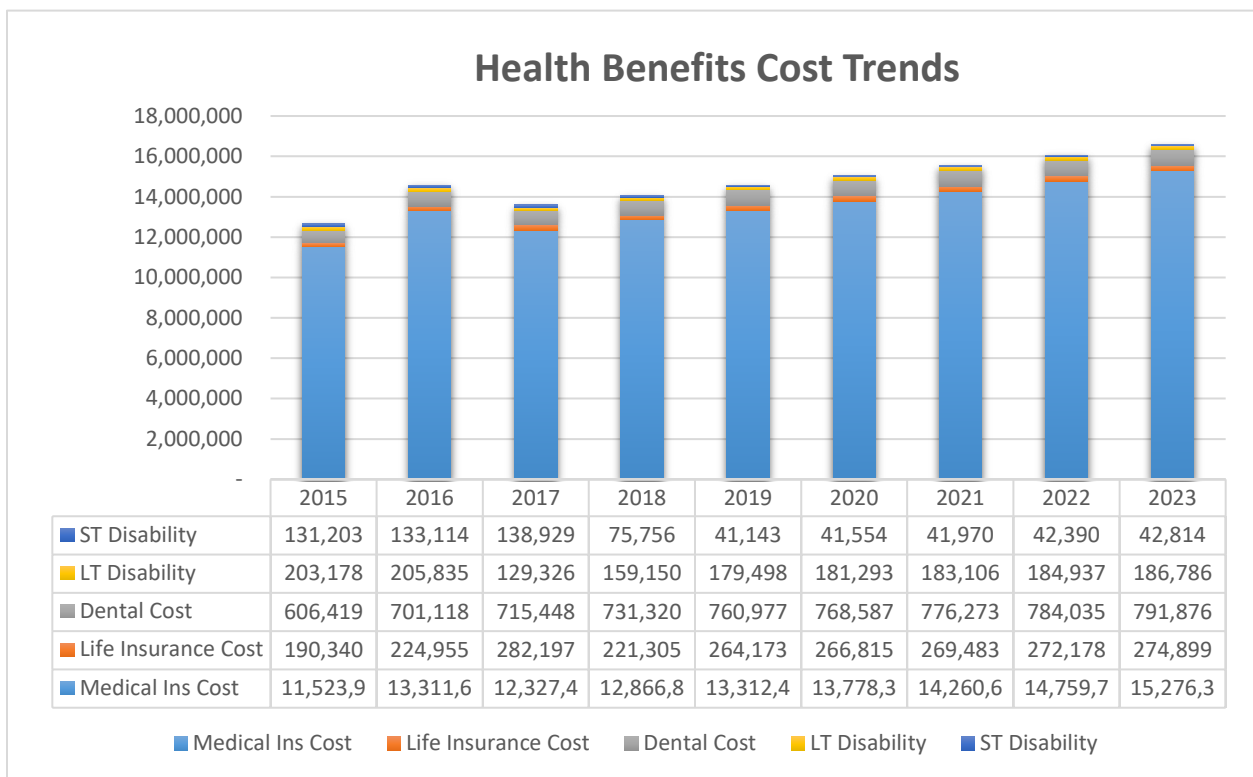
Expenditures

- COLA 3% increase for all years
- Headcount Addition History



- Healthcare Inflation Factor – 12%

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 – 4% - Inflation factors

- Capital – See CIP Document

- Debt Service – No new additional debt - See Debt Schedules

- Allocated Costs - 4.0% increase per year

- No use of any Fund Balances to meet annual operating needs

- All transfers between funds remain at 2022 budgeted levels less additional debt payments with a 3% increase

- 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 3-year plan and develop a plan for meeting their Fund Balance Goal.

Total County Wide LTFP

Fund	Description	Actual FY2019	Actual FY2020	Actual FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
100	General Fund	96,513,609	100,752,569	111,946,316	123,944,437	127,603,101	134,597,842
205	Law Library	125,085	126,822	127,500	127,500	132,600	137,904
210	State Forfeiture Siezed Fund	76,823	104,089	80,000	70,000	67,000	69,080
215	E911	5,060,195	6,214,084	7,101,198	6,258,764	6,546,087	6,808,650
221	Senior Center	1,382,105	1,537,139	1,914,727	1,881,530	1,977,852	2,062,687
222	Cares Act Fund	0	0	10,254,602	1,575,650	1,638,676	1,704,223
225	Parks & Rec	5,494,915	4,922,692	5,763,072	6,144,565	6,351,215	6,595,228
232	ARPA	0	0	0	0	23,000,000	27,000,000
240	Transportation	1,287,278	1,305,679	1,739,010	1,701,015	1,677,313	1,746,524
250	Multiple Grant	1,337,859	1,554,743	2,676,059	976,837	1,021,321	1,065,590
251	CDBG	1,302,813	1,338,184	2,802,591	1,142,112	1,188,580	1,236,484
253	District Attorney	0	0	5,000	5,000	5,200	5,408
254	DA's Condemnation Fund	5,254	14,353	30,000	30,000	31,200	32,448
255	Date Fund	265,097	223,298	234,153	226,508	230,000	235,000
256	Victim Witness Fund	203,632	203,807	210,417	215,883	229,381	238,240
257	DUI Court Fund	524,109	519,262	609,676	534,781	557,478	580,463
258	Drug Accountability Court	582,745	582,258	742,590	646,160	676,791	705,255
259	Treatment Accountability Court	129,437	139,652	172,446	161,358	166,556	174,237
260	Drug Screening Lab	379,032	303,903	412,721	347,385	370,048	384,800
261	Veterans Accoutability Court	111,788	122,910	138,056	132,217	138,703	145,294
262	Juvenile Drug Court	0	68,114	183,756	172,608	180,778	189,169
270	Fire Fund	31,988,024	35,263,211	37,862,884	40,362,206	42,032,124	43,834,602
271	Jail Fund	362,749	715,753	837,783	428,719	443,423	458,647
272	Sheriff's Commissary Fund	738,861	790,761	800,000	800,000	832,000	865,280
273	Federal Forfeiture Seized Fund	107,476	150,845	140,000	150,000	104,000	108,160
275	Hotel Motel tax fund	338,415	224,791	255,000	220,000	67,600	70,304
295	Impact Fee Fund	969,875	624,419	6,828,096	2,335,872	158,923	165,161
310	Parks Bond Fund	298,768	0	0	0	0	0
322	SPLOST V	81,532	0	38,113	1,488,113	0	0
323	SPLOST VI	22,691,668	15,323,189	20,535,762	16,000,000	0	0
324	SPLOST VII	36,679,220	55,331,610	60,630,827	80,360,665	62,158,075	43,450,969
375	RRDA	4,906,780	2,774,803	823,585	2,907,880	0	0
410	Debt Service Fund	6,231,013	6,284,654	6,338,191	6,243,736	6,257,560	6,294,045
555	Conference Center	437,896	432,135	511,437	728,631	643,033	668,754
580	EMS	12,292,247	12,284,759	14,003,978	14,919,063	15,464,626	16,127,235
605	Insurance & Benefits	18,803,197	21,497,092	23,158,352	25,105,004	27,886,588	30,999,523
610	Fleet Maintenance	1,817,937	1,722,129	1,887,160	1,977,214	2,006,616	2,091,145
Total		\$253,527,434	\$273,453,709	\$321,795,058	\$340,321,413	\$331,844,447	\$330,848,351

Fund	Description	Budget 2020	Budget 2021	Forecast 2022	Forecast 2023	Forecast 2024
100	General Fund	100,752,569	111,946,316	123,944,437	127,603,101	134,597,842
205	Law Library	126,822	127,500	127,500	132,600	137,904
210	State Forfeiture Seized Fund	104,089	80,000	70,000	67,000	69,080
215	E911	6,214,084	7,101,198	6,258,764	6,546,087	6,808,650
221	Senior Center	1,537,139	1,914,727	1,881,530	1,977,852	2,062,687
222	Cares Act Fund	0	10,254,602	1,575,650	1,638,676	1,704,223
225	Parks & Rec	4,922,692	5,763,072	6,144,565	6,351,215	6,595,228
232	ARPA	0	0	0	23,000,000	27,000,000
240	Transportation	1,305,679	1,739,010	1,701,015	1,677,313	1,746,524
250	Multiple Grant	1,554,743	2,676,059	976,837	1,021,321	1,065,590
251	CDBG	1,338,184	2,802,591	1,142,112	1,188,580	1,236,484
253	District Attorney	0	5,000	5,000	5,200	5,408
254	DA's Condemnation Fund	14,353	30,000	30,000	31,200	32,448
255	Date Fund	223,298	234,153	226,508	230,000	235,000
256	Victim Witness Fund	203,807	210,417	215,883	229,381	238,240
257	DUI Court Fund	519,262	609,676	534,781	557,478	580,463
258	Drug Accountability Court	582,258	742,590	646,160	676,791	705,255
259	Treatment Accountability Court	139,652	172,446	161,358	166,556	174,237
260	Drug Screening Lab	303,903	412,721	347,385	370,048	384,800
261	Veterans Accoutability Court	122,910	138,056	132,217	138,703	145,294
262	Juvenile Drug Court	68,114	183,756	172,608	180,778	189,169
270	Fire Fund	35,263,211	37,862,884	40,362,206	42,032,124	43,834,602
271	Jail Fund	715,753	837,783	837,783	443,423	458,647
272	Sheriff's Commissary Fund	790,761	800,000	800,000	832,000	865,280
273	Federal Forfeiture Seized Fund	150,845	140,000	150,000	104,000	108,160
275	Hotel Motel tax fund	224,791	255,000	220,000	67,600	70,304
Total Operating Funds		157,178,919	187,039,557	188,255,235	217,269,026	231,051,520

Fund	Description	Budget 2020	Budget 2021	Forecast 2022	Forecast 2023	Forecast 2024
295	Impact Fee Fund	624,419	6,828,096	2,335,872	158,923	165,161
310	Parks Bond Fund	0	0	0	0	0
322	SPLOST V	0	38,113	1,488,113	0	0
323	SPLOST VI	15,323,189	20,535,762	16,000,000	0	0
324	SPLOST VII	55,331,610	60,630,827	80,360,665	62,158,075	43,450,969
375	RRDA	2,774,803	823,585	2,907,880	0	0
410	Debt Service Fund	6,284,654	6,338,191	6,243,736	6,257,560	6,294,045
Total Capital & Debt Service Funds		80,338,675	95,194,574	109,336,266	68,574,558	49,910,175

Fund	Description	Budget 2020	Budget 2021	Forecast 2022	Forecast 2023	Forecast 2024
555	Conference Center	432,135	511,437	728,631	643,033	668,754
580	EMS	12,284,759	14,003,978	14,919,063	15,464,626	16,127,235
Total Proprietary Funds		12,716,894	14,515,415	15,647,694	16,107,659	16,795,989

Fund	Description	Budget 2020	Budget 2021	Forecast 2022	Forecast 2023	Forecast 2024
605	Insurance & Benefits	21,497,092	23,158,352	25,105,004	27,886,588	30,999,523
610	Fleet Maintenance	1,722,129	1,887,160	1,977,214	2,006,616	2,091,145
Total Internal Service Funds		23,219,221	25,045,512	27,082,218	29,893,204	33,090,667

Total 273,453,709 321,795,058 340,321,413 331,844,447 330,848,351

General Fund						
	Actual FY2019	Actual FY2020	Budget FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
Compensation	44,953,862	48,616,561	53,075,244	56,811,950	60,016,309	63,316,798
Health Benefits/Workers Comp	7,317,654	8,473,955	9,675,765	10,598,457	11,870,272	13,294,704
Defined Benefit	5,859,912	6,920,465	8,114,198	8,771,937	9,902,691	10,447,272
Payroll Taxes	3,220,334	3,487,949	4,023,604	4,345,644	4,591,248	4,843,735
Other Personnel	7,020	11,735	3,300	0		
Operating	17,761,181	17,557,446	19,848,273	21,241,740	22,091,410	22,975,066
Capital	841,157	481,978	483,582	1,348,545	500,000	500,000
Non-Operating	3,469,594	3,708,815	3,869,608	4,120,576	4,285,399	4,456,815
Debt Service	270,812	324,837	335,661	268,598	273,970	279,449
Allocated	3,618,220	3,801,122	4,247,722	4,841,614	4,977,179	5,116,540
Interfund Transfers	9,193,863	7,367,706	8,269,359	11,595,376	9,094,624	9,367,463
Total	96,513,609	100,752,569	111,946,316	123,944,437	127,603,101	134,597,842
Total Budget Change		4,238,960	11,193,747	11,998,121	3,658,664	6,994,742
		Year to Year Change				
Compensation		3,662,699	4,458,683	3,736,706	3,204,359	3,300,489
Health Benefits		1,156,301	1,201,810	922,692	1,271,815	1,424,433
Defined Benefit		1,060,553	1,193,733	657,739	1,130,754	544,581
Payroll Taxes		267,615	535,655	322,040	245,604	252,487
Other Personnel		4,715	-8,435	-3,300	0	0
Operating		-203,735	2,290,827	1,393,467	849,670	883,656
Capital		-359,179	1,604	864,963	-848,545	0
Non-Operating		239,221	160,793	250,968	164,823	171,416
Debt Service		54,025	10,824	-67,063	5,372	5,479
Allocated		182,902	446,600	593,892	135,565	139,361
Interfund Transfers		-1,826,157	901,653	3,326,017	-2,500,752	272,839
Incremental Change		4,238,960	11,193,747	11,998,121	3,658,664	6,994,742
Compensation		8.1%	9.2%	7.0%	5.6%	5.5%
Health Benefits		15.8%	14.2%	9.5%	12.0%	12.0%
Defined Benefit		18.1%	17.2%	8.1%	12.9%	5.5%
Payroll Taxes		8.3%	15.4%	8.0%	5.7%	5.5%
Other Personnel		67.2%	-71.9%	-100.0%		
Operating		-1.1%	13.0%	7.0%	4.0%	4.0%
Capital		-42.7%	0.3%	178.9%	-62.9%	0.0%
Non-Operating		6.9%	4.3%	6.5%	4.0%	4.0%
Debt Service		19.9%	3.3%	-20.0%	2.0%	
Allocated		5.1%	11.7%	14.0%	2.8%	2.8%
Interfund Transfers		-19.9%	12.2%	40.2%	-21.6%	3.0%
Percentage Change		4.4%	11.1%	10.7%	3.0%	5.5%

Law Library

	Actual FY2019	Actual FY2020	Budget FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
Compensation	0		0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			0
Operating	125,085	126,822	127,500	127,500	132,600	137,904
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	0		0		0	0
Total	125,085	126,822	127,500	127,500	132,600	137,904
Total Budget Change		1,737	678	0	5,100	5,304
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		1,737	678	0	5,100	5,304
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		1,737	678	0	5,100	5,304
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating		1.4%	0.5%	0.0%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		1.4%	0.5%	0.0%	4.0%	4.0%

State Forfeiture Seized Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation					0	0
Health Benefits					0	0
Defined Benefit					0	0
Payroll Taxes					0	0
Other Personnel						
Operating	58,023	51,607	63,000	50,000	52,000	54,080
Capital	18,800	52,482	17,000	20,000	15,000	15,000
Non-Operating					0	0
Debt Service					0	0
Allocated					0	0
Interfund Transfers					0	0
Total	76,823	104,089	80,000	70,000	67,000	69,080
Total Budget Change		27,266	-24,089	-10,000	-3,000	2,080
		Year to Year Change				
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		-6,416	11,393	-13,000	2,000	2,080
Capital		33,682	-35,482	3,000	-5,000	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		27,266	-24,089	-10,000	-3,000	2,080
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating		-11.1%	22.1%	-20.6%	4.0%	4.0%
Capital		179.2%	-67.6%	17.6%	-25.0%	
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		35.5%	-23.1%	-12.5%	-4.3%	3.1%

E911

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	2,850,669	2,998,722	3,463,271	3,526,845	3,632,650	3,741,630
Health Benefits	432,470	457,259	450,776	614,738	688,507	771,127
Defined Benefit	378,438	432,236	538,742	547,797	599,387	617,369
Payroll Taxes	204,950	214,422	264,940	269,804	277,898	286,235
Other Personnel	0	0	0	0	0	0
Operating	430,970	508,373	794,787	778,076	809,199	841,567
Capital	388,867	1,278,818	1,174,881	95,000	100,000	100,000
Non-Operating	36,877	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Allocated	336,954	324,254	413,801	426,504	438,446	450,723
Interfund Transfers	0		0		0	0
Total	5,060,195	6,214,084	7,101,198	6,258,764	6,546,087	6,808,650
Total Budget Change		1,153,889	887,114	-842,434	287,323	262,563
		Year to Year Change				
Compensation		148,053	464,549	63,574	105,805	108,980
Health Benefits		24,789	-6,483	163,962	73,769	82,621
Defined Benefit		53,798	106,506	9,055	51,590	17,982
Payroll Taxes		9,472	50,518	4,864	8,094	8,337
Other Personnel		0	0	0	0	0
Operating		77,403	286,414	-16,711	31,123	32,368
Capital		889,951	-103,937	-1,079,881	5,000	0
Non-Operating		-36,877	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		-12,700	89,547	12,703	11,942	12,276
Interfund Transfers		0	0	0	0	0
Incremental Change		1,153,889	887,114	-842,434	287,323	262,563
Compensation		5.2%	15.5%	1.8%	3.0%	3.0%
Health Benefits		5.7%	-1.4%	36.4%	12.0%	12.0%
Defined Benefit		14.2%	24.6%	1.7%	9.4%	3.0%
Payroll Taxes		4.6%	23.6%	1.8%	3.0%	3.0%
Other Personnel						
Operating		18.0%	56.3%	-2.1%	4.0%	4.0%
Capital		228.9%	-8.1%	-91.9%	5.3%	
Non-Operating		-100.0%				
Debt Service						
Allocated		-3.8%	27.6%	3.1%	2.8%	2.8%
Interfund Transfers						
Percentage Change		22.8%	14.3%	-11.9%	4.6%	4.0%

Senior Center

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	709,546	729,927	812,847	886,942	913,550	940,957
Health Benefits	95,036	154,173	176,742	202,327	226,606	253,799
Defined Benefit	84,034	95,531	113,948	122,990	150,736	155,258
Payroll Taxes	51,707	51,999	62,180	67,852	69,887	71,983
Other Personnel	0	0	0	0		
Operating	352,373	370,583	662,201	507,974	528,293	549,425
Capital	0	61,689	0	0	0	0
Non-Operating	0	0	0	0	0	0
Debt Service	10,699	10,699	10,700	7,083	0	0
Allocated	78,710	62,538	76,109	86,362	88,780	91,266
Interfund Transfers	0		0		0	0
Total	1,382,105	1,537,139	1,914,727	1,881,530	1,977,852	2,062,687
Total Budget Change		155,034	377,588	-33,197	96,322	84,835
		Year to Year Change				
Compensation		20,381	82,920	74,095	26,608	27,407
Health Benefits		59,137	22,569	25,585	24,279	27,193
Defined Benefit		11,497	18,417	9,042	27,746	4,522
Payroll Taxes		292	10,181	5,672	2,035	2,097
Other Personnel		0	0	0	0	0
Operating		18,210	291,618	-154,227	20,319	21,132
Capital		61,689	-61,689	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	1	-3,617	-7,083	0
Allocated		-16,172	13,571	10,253	2,418	2,486
Interfund Transfers		0	0	0	0	0
Incremental Change		155,034	377,588	-33,197	96,322	84,835
Compensation		2.9%	11.4%	9.1%	3.0%	3.0%
Health Benefits		62.2%	14.6%	14.5%	12.0%	12.0%
Defined Benefit		13.7%	19.3%	7.9%	22.6%	3.0%
Payroll Taxes		0.6%	19.6%	9.1%	3.0%	3.0%
Other Personnel						
Operating		5.2%	78.7%	-23.3%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service		0.0%	0.0%	-33.8%	-100.0%	
Allocated		-20.5%	21.7%	13.5%	2.8%	2.8%
Interfund Transfers						
Percentage Change		11.2%	24.6%	-1.7%	5.1%	4.3%

Cares Act

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0	0	0		0	0
Health Benefits	0	0	0		0	0
Defined Benefit	0	0	0		0	0
Payroll Taxes	0	0	0		0	0
Other Personnel	0	0	0			
Operating	0	0	0		0	0
Capital	0	0	0		0	0
Non-Operating	0	0	10,254,602	1,575,650	1,638,676	1,704,223
Debt Service	0	0	0		0	0
Allocated	0	0	0		0	0
Interfund Transfers	0	0	0		0	0
Total	0	0	10,254,602	1,575,650	1,638,676	1,704,223
Increase		0	10,254,602	-8,678,952	63,026	65,547
Year to Year Change						
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		0	0	0	0	0
Capital		0	0	0	0	0
Non-Operating		0	10,254,602	-8,678,952	63,026	65,547
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		0	10,254,602	-8,678,952	63,026	65,547
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating						
Capital						
Non-Operating				-84.6%	4.0%	4.0%
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change				-84.6%	4.0%	4.0%

Parks & Rec

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	2,128,958	1,932,390	2,334,866	2,433,937	2,506,955	2,582,164
Health Benefits	275,902	265,557	332,653	351,083	393,213	440,399
Defined Benefit	191,664	203,414	245,439	257,716	413,648	426,057
Payroll Taxes	156,378	142,254	178,618	186,196	191,782	197,536
Other Personnel	0	0	0	0		
Operating	1,578,010	1,495,176	1,755,518	1,905,276	1,981,487	2,060,747
Capital	238,494	6,104	0	0	0	0
Non-Operating	0	0	0	0	0	0
Debt Service	27,143	27,143	27,143	19,763	0	0
Allocated	748,366	700,654	738,835	840,594	864,131	888,326
Interfund Transfers	150,000	150,000	150,000	150,000	0	0
Total	5,494,915	4,922,692	5,763,072	6,144,565	6,351,215	6,595,228
Total Budget Change		-572,223	840,380	381,493	206,650	244,012
		Year to Year Change				
Compensation		-196,568	402,476	99,071	73,018	75,209
Health Benefits		-10,345	67,096	18,430	42,130	47,186
Defined Benefit		11,750	42,025	12,277	155,932	12,409
Payroll Taxes		-14,124	36,364	7,578	5,586	5,753
Other Personnel		0	0	0	0	0
Operating		-82,834	260,342	149,758	76,211	79,259
Capital		-232,390	-6,104	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	-7,380	-19,763	0
Allocated		-47,712	38,181	101,759	23,537	24,196
Interfund Transfers		0	0	0	-150,000	0
Incremental Change		-572,223	840,380	381,493	206,650	244,012
Compensation		-9.2%	20.8%	4.2%	3.0%	3.0%
Health Benefits		-3.7%	25.3%	5.5%	12.0%	12.0%
Defined Benefit		6.1%	20.7%	5.0%	60.5%	3.0%
Payroll Taxes		-9.0%	25.6%	4.2%	3.0%	3.0%
Other Personnel						
Operating		-5.2%	17.4%	8.5%	4.0%	4.0%
Capital		-97.4%	-100.0%			
Non-Operating						
Debt Service		0.0%	0.0%	-27.2%	-100.0%	
Allocated		-6.4%	5.4%	13.8%	2.8%	2.8%
Interfund Transfers		0.0%	0.0%	0.0%	-100.0%	
Percentage Change		-10.4%	17.1%	6.6%	3.4%	3.8%

ARPA

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0	0	0	0	0	0
Health Benefits	0	0	0	0	0	0
Defined Benefit	0	0	0	0	0	0
Payroll Taxes	0	0	0	0	0	0
Other Personnel	0	0	0	0	0	0
Operating	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Non-Operating	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Allocated	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	23,000,000	27,000,000
Total	0	0	0	0	23,000,000	27,000,000
Total Budget Change		0	0	0	23,000,000	4,000,000
Year to Year Change						
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		0	0	0	0	0
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	23,000,000	4,000,000
Incremental Change		0	0	0	23,000,000	4,000,000
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating						
Capital						
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers						17.4%
Percentage Change						17.4%

Transportation

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	534,346	588,050	712,527	726,693	748,494	770,949
Health Benefits	97,406	123,495	135,299	147,818	165,556	185,423
Defined Benefit	63,693	74,282	92,494	86,547	123,501	127,207
Payroll Taxes	38,919	42,665	54,508	53,144	57,260	58,978
Other Personnel	0	0	0	0		
Operating	384,356	277,382	367,855	413,177	429,704	446,892
Capital	81,664	0	252,000	125,000	0	0
Non-Operating	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Allocated	86,894	199,805	124,327	148,636	152,798	157,076
Interfund Transfers	0		0		0	0
Total	1,287,278	1,305,679	1,739,010	1,701,015	1,677,313	1,746,524
Total Budget Change		18,401	433,331	-37,995	-23,702	69,211
		Year to Year Change				
Compensation		53,704	124,477	14,166	21,801	22,455
Health Benefits		26,089	11,804	12,519	17,738	19,867
Defined Benefit		10,589	18,212	-5,947	36,954	3,705
Payroll Taxes		3,746	11,843	-1,364	4,116	1,718
Other Personnel		0	0	0	0	0
Operating		-106,974	90,473	45,322	16,527	17,188
Capital		-81,664	252,000	-127,000	-125,000	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		112,911	-75,478	24,309	4,162	4,278
Interfund Transfers		0	0	0	0	0
Incremental Change		18,401	433,331	-37,995	-23,702	69,211
Compensation		10.1%	21.2%	2.0%	3.0%	3.0%
Health Benefits		26.8%	9.6%	9.3%	12.0%	12.0%
Defined Benefit		16.6%	24.5%	-6.4%	42.7%	3.0%
Payroll Taxes		9.6%	27.8%	-2.5%	7.7%	3.0%
Other Personnel						
Operating		-27.8%	32.6%	12.3%	4.0%	4.0%
Capital		-100.0%		-50.4%	-100.0%	
Non-Operating						
Debt Service						
Allocated		129.9%	-37.8%	19.6%	2.8%	2.8%
Interfund Transfers						
Percentage Change		1.4%	33.2%	-2.2%	-1.4%	4.1%

Multiple Grant

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	734,736	830,494	1,044,323	561,558	578,405	595,757
Health Benefits	122,398	155,877	192,956	118,271	132,464	148,359
Defined Benefit	101,287	115,790	132,496	89,848	95,437	98,300
Payroll Taxes	52,760	55,270	75,842	42,960	44,248	45,575
Other Personnel	0	0	0	0		
Operating	276,678	351,058	829,691	116,200	120,848	125,682
Capital	0	0	352,751		0	0
Non-Operating	50,000	46,254	48,000	48,000	49,920	51,917
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	0		0		0	0
Total	1,337,859	1,554,743	2,676,059	976,837	1,021,321	1,065,590
Total Budget Change		216,884	1,121,316	-1,699,222	44,484	44,269
		Year to Year Change				
Compensation		95,758	213,829	-482,765	16,847	17,352
Health Benefits		33,479	37,079	-74,685	14,193	15,896
Defined Benefit		14,503	16,706	-42,648	5,589	2,863
Payroll Taxes		2,510	20,572	-32,882	1,288	1,327
Other Personnel		0	0	0	0	0
Operating		74,380	478,633	-713,491	4,648	4,834
Capital		0	352,751	-352,751	0	0
Non-Operating		-3,746	1,746	0	1,920	1,997
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		216,884	1,121,316	-1,699,222	44,484	44,269
Compensation		13.0%	25.7%	-46.2%	3.0%	3.0%
Health Benefits		27.4%	23.8%	-38.7%	12.0%	12.0%
Defined Benefit		14.3%	14.4%	-32.2%	6.2%	3.0%
Payroll Taxes		4.8%	37.2%	-43.4%	3.0%	3.0%
Other Personnel						
Operating		26.9%	136.3%	-86.0%	4.0%	4.0%
Capital				-100.0%		
Non-Operating		-7.5%	3.8%	0.0%	4.0%	4.0%
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		16.2%	72.1%	-63.5%	4.6%	4.3%

CDBG

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	92,285	59,736	91,367	110,319	113,629	117,037
Health Benefits	12,544	8,909	14,999	20,117	22,531	25,235
Defined Benefit	13,063	9,251	14,338	17,651	18,749	19,311
Payroll Taxes	6,686	4,269	6,990	8,440	8,693	8,953
Other Personnel	0	0	0	0		
Operating	17,052	36,228	211,782	44,512	46,292	48,144
Capital	318,530	63,543	0	0	0	0
Non-Operating	835,574	1,151,050	2,460,379	938,600	976,144	1,015,190
Debt Service	0	0	0	0	0	0
Allocated	7,079	5,198	2,736	2,473	2,542	2,613
Interfund Transfers	0		0		0	0
Total	1,302,813	1,338,184	2,802,591	1,142,112	1,188,580	1,236,484
Total Budget Change		35,371	1,464,407	-1,660,479	46,468	47,904
		Year to Year Change				
Compensation		-32,549	31,631	18,952	3,310	3,409
Health Benefits		-3,635	6,090	5,118	2,414	2,704
Defined Benefit		-3,812	5,087	3,313	1,098	562
Payroll Taxes		-2,417	2,721	1,450	253	261
Other Personnel		0	0	0	0	0
Operating		19,176	175,554	-167,270	1,780	1,852
Capital		-254,987	-63,543	0	0	0
Non-Operating		315,476	1,309,329	-1,521,779	37,544	39,046
Debt Service		0	0	0	0	0
Allocated		-1,881	-2,462	-263	69	71
Interfund Transfers		0	0	0	0	0
Incremental Change		35,371	1,464,407	-1,660,479	46,468	47,904
Compensation		-35.3%	53.0%	20.7%	3.0%	3.0%
Health Benefits		-29.0%	68.4%	34.1%	12.0%	12.0%
Defined Benefit		-29.2%	55.0%	23.1%	6.2%	3.0%
Payroll Taxes		-36.2%	63.7%	20.7%	3.0%	3.0%
Other Personnel						
Operating		112.5%	484.6%	-79.0%	4.0%	4.0%
Capital		-80.1%	-100.0%			
Non-Operating		37.8%	113.8%	-61.9%	4.0%	4.0%
Debt Service						
Allocated		-26.6%	-47.4%	-9.6%	2.8%	2.8%
Interfund Transfers						
Percentage Change		2.7%	109.4%	-59.2%	4.1%	4.0%

District Attorney

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0	0	0	0	0	0
Health Benefits	0	0	0	0	0	0
Defined Benefit	0	0	0	0	0	0
Payroll Taxes	0	0	0	0	0	0
Other Personnel	0	0	0	0	0	0
Operating	0	0	5,000	5,000	5,200	5,408
Capital	0	0	0	0	0	0
Non-Operating	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Allocated	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	0
Total	0	0	5,000	5,000	5,200	5,408
Total Budget Change		0	5,000	0	200	208
		Year to Year Change				
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		0	5,000	0	200	208
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		0	5,000	0	200	208
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating				0.0%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		#DIV/0!	#DIV/0!	0.0%	4.0%	4.0%

DA's Condemnation Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0	0	0	0	0	0
Health Benefits	0	0	0	0	0	0
Defined Benefit	0	0	0	0	0	0
Payroll Taxes	0	0	0	0	0	0
Other Personnel	0	0	0	0	0	0
Operating	5,254	14,353	30,000	30,000	31,200	32,448
Capital	0	0	0	0	0	0
Non-Operating	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Allocated	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	0
Total	5,254	14,353	30,000	30,000	31,200	32,448
Total Budget Change		9,099	15,647	0	1,200	1,248
		Year to Year Change				
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		9,099	15,647	0	1,200	1,248
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		9,099	15,647	0	1,200	1,248
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating		173.2%	109.0%	0.0%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		173.2%	109.0%	0.0%	4.0%	4.0%

Date Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	118,366	125,296	0	0	0	0
Health Benefits	512	538	0		0	0
Defined Benefit	16,301	18,712	0		0	0
Payroll Taxes	8,922	9,460	0		0	0
Other Personnel	0	0	0			
Operating	0		0		0	0
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	120,996	69,292	234,153	226,508	230,000	235,000
Total	265,097	223,298	234,153	226,508	230,000	235,000
Total Budget Change		-41,799	10,855	-7,645	3,492	5,000
	Year to Year Change					
Compensation		6,930	-125,296	0	0	0
Health Benefits		26	-538	0	0	0
Defined Benefit		2,411	-18,712	0	0	0
Payroll Taxes		538	-9,460	0	0	0
Other Personnel		0	0	0	0	0
Operating		0	0	0	0	0
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		-51,704	164,861	-7,645	3,492	5,000
Incremental Change		-41,799	10,855	-7,645	3,492	5,000
Compensation		5.9%	-100.0%			
Health Benefits		5.1%	-100.0%			
Defined Benefit		14.8%	-100.0%			
Payroll Taxes		6.0%	-100.0%			
Other Personnel						
Operating						
Capital						
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers		-42.7%	237.9%	-3.3%	1.5%	
Percentage Change		-15.8%	4.9%	-3.3%	1.5%	2.2%

Victim Witness Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	71,485	75,995	80,631	84,916	87,463	90,087
Health Benefits	13,154	7,639	8,300	8,694	9,737	10,906
Defined Benefit	6,856	7,719	8,474	8,982	14,431	14,864
Payroll Taxes	5,325	5,665	6,168	6,495	6,691	6,892
Other Personnel	0		0			
Operating	0		0		0	0
Capital	0		0		0	0
Non-Operating	106,000	106,000	106,000	106,000	110,240	114,650
Debt Service	0		0		0	0
Allocated	812	789	844	796	818	841
Interfund Transfers	0		0		0	0
Total	203,632	203,807	210,417	215,883	229,381	238,240
Total Budget Change		175	6,610	5,466	13,498	8,859
		Year to Year Change				
Compensation		4,510	4,636	4,285	2,547	2,624
Health Benefits		-5,515	661	394	1,043	1,168
Defined Benefit		863	755	508	5,449	433
Payroll Taxes		340	503	327	196	201
Other Personnel		0	0	0	0	0
Operating		0	0	0	0	0
Capital		0	0	0	0	0
Non-Operating		0	0	0	4,240	4,410
Debt Service		0	0	0	0	0
Allocated		-23	55	-48	22	23
Interfund Transfers		0	0	0	0	0
Incremental Change		175	6,610	5,466	13,498	8,859
Compensation		6.3%	6.1%	5.3%	3.0%	3.0%
Health Benefits		-41.9%	8.7%	4.7%	12.0%	12.0%
Defined Benefit		12.6%	9.8%	6.0%	60.7%	3.0%
Payroll Taxes		6.4%	8.9%	5.3%	3.0%	3.0%
Other Personnel						
Operating						
Capital						
Non-Operating		0.0%	0.0%	0.0%	4.0%	4.0%
Debt Service						
Allocated		-2.8%	7.0%	-5.7%	2.8%	2.8%
Interfund Transfers						
Percentage Change		0.1%	3.2%	2.6%	6.3%	3.9%

DUI Court Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	153,056	155,425	175,955	166,421	171,414	176,556
Health Benefits	29,683	29,360	30,880	32,252	36,122	40,457
Defined Benefit	21,086	23,336	28,153	26,627	28,283	29,132
Payroll Taxes	10,786	11,232	13,461	12,731	13,113	13,507
Other Personnel	0		0			
Operating	304,308	294,501	355,455	290,581	302,204	314,292
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	5,190	5,408	5,772	6,169	6,342	6,519
Interfund Transfers	0		0		0	0
Total	524,109	519,262	609,676	534,781	557,478	580,463
Total Budget Change		-4,847	90,414	-74,895	22,697	22,985
		Year to Year Change				
Compensation		2,369	20,530	-9,534	4,993	5,142
Health Benefits		-323	1,520	1,372	3,870	4,335
Defined Benefit		2,250	4,817	-1,526	1,656	848
Payroll Taxes		446	2,229	-730	382	393
Other Personnel		0	0	0	0	0
Operating		-9,807	60,954	-64,874	11,623	12,088
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		218	364	397	173	178
Interfund Transfers		0	0	0	0	0
Incremental Change		-4,847	90,414	-74,895	22,697	22,985
Compensation		1.5%	13.2%	-5.4%	3.0%	3.0%
Health Benefits		-1.1%	5.2%	4.4%	12.0%	12.0%
Defined Benefit		10.7%	20.6%	-5.4%	6.2%	3.0%
Payroll Taxes		4.1%	19.8%	-5.4%	3.0%	3.0%
Other Personnel						
Operating		-3.2%	20.7%	-18.3%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated		4.2%	6.7%	6.9%	2.8%	2.8%
Interfund Transfers						
Percentage Change		-0.9%	17.4%	-12.3%	4.2%	4.1%

Drug Accountability Court

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	278,308	305,598	406,350	329,263	339,141	349,315
Health Benefits	43,900	41,359	44,536	63,247	70,837	79,337
Defined Benefit	38,112	45,688	61,335	50,602	55,958	57,637
Payroll Taxes	20,543	22,435	31,107	25,190	25,944	26,723
Other Personnel	0		0			
Operating	199,221	165,312	191,296	172,710	179,618	186,803
Capital	0	0	6,000	0	0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	2,661	1,866	1,966	5,148	5,292	5,440
Interfund Transfers	0		0		0	0
Total	582,745	582,258	742,590	646,160	676,791	705,255
Total Budget Change		-487	160,332	-96,430	30,631	28,465
		Year to Year Change				
Compensation		27,290	100,752	-77,087	9,878	10,174
Health Benefits		-2,541	3,177	18,711	7,590	8,500
Defined Benefit		7,576	15,647	-10,733	5,356	1,679
Payroll Taxes		1,892	8,672	-5,917	754	778
Other Personnel		0	0	0	0	0
Operating		-33,909	25,984	-18,586	6,908	7,185
Capital		0	6,000	-6,000	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		-795	100	3,182	144	148
Interfund Transfers		0	0	0	0	0
Incremental Change		-487	160,332	-96,430	30,631	28,465
Compensation		9.8%	33.0%	-19.0%	3.0%	3.0%
Health Benefits		-5.8%	7.7%	42.0%	12.0%	12.0%
Defined Benefit		19.9%	34.2%	-17.5%	10.6%	3.0%
Payroll Taxes		9.2%	38.7%	-19.0%	3.0%	3.0%
Other Personnel						
Operating		-17.0%	15.7%	-9.7%	4.0%	4.0%
Capital				-100.0%		
Non-Operating						
Debt Service						
Allocated		-29.9%	5.4%	161.9%	2.8%	2.8%
Interfund Transfers						
Percentage Change		-0.1%	27.5%	-13.0%	4.7%	4.2%

Treatment Accountability Court

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	47,455	58,712	70,594	65,061	67,013	69,023
Health Benefits	13,055	17,763	19,591	20,704	23,188	25,971
Defined Benefit	6,519	8,771	11,295	10,409	11,057	11,389
Payroll Taxes	3,367	4,102	5,399	7,324	5,126	5,280
Other Personnel	0		0			
Operating	59,041	50,304	65,567	57,560	59,862	62,257
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	0		0	300	308	317
Interfund Transfers	0		0		0	0
Total	129,437	139,652	172,446	161,358	166,556	174,237
Total Budget Change		10,215	32,794	-11,088	5,198	7,682
		Year to Year Change				
Compensation		11,257	11,882	-5,533	1,952	2,010
Health Benefits		4,708	1,828	1,113	2,484	2,783
Defined Benefit		2,252	2,524	-886	648	332
Payroll Taxes		735	1,297	1,925	-2,198	154
Other Personnel		0	0	0	0	0
Operating		-8,737	15,263	-8,007	2,302	2,394
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	300	8	9
Interfund Transfers		0	0	0	0	0
Incremental Change		10,215	32,794	-11,088	5,198	7,682
Compensation		23.7%	20.2%	-7.8%	3.0%	3.0%
Health Benefits		36.1%	10.3%	5.7%	12.0%	12.0%
Defined Benefit		34.5%	28.8%	-7.8%	6.2%	3.0%
Payroll Taxes		21.8%	31.6%	35.7%	-30.0%	3.0%
Other Personnel						
Operating		-14.8%	30.3%	-12.2%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated					2.8%	2.8%
Interfund Transfers						
Percentage Change		7.9%	23.5%	-6.4%	3.2%	4.6%

Drug Screening Lab

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	106,890	102,220	149,577	134,782	138,825	142,990
Health Benefits	12,960	7,209	18,737	18,969	21,245	23,795
Defined Benefit	6,913	7,745	14,460	13,635	22,906	23,593
Payroll Taxes	8,010	7,689	11,442	10,310	10,620	10,939
Other Personnel	0		0			
Operating	163,034	112,866	166,176	167,558	174,260	181,231
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	1,225	1,174	2,329	2,131	2,191	2,252
Interfund Transfers	80,000	65,000	50,000	0	0	0
Total	379,032	303,903	412,721	347,385	370,048	384,800
Total Budget Change		-75,129	108,818	-65,336	22,663	14,752
		Year to Year Change				
Compensation		-4,670	47,357	-14,795	4,043	4,165
Health Benefits		-5,751	11,528	232	2,276	2,549
Defined Benefit		832	6,715	-825	9,271	687
Payroll Taxes		-321	3,753	-1,132	310	319
Other Personnel		0	0	0	0	0
Operating		-50,168	53,310	1,382	6,702	6,970
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		-51	1,155	-198	60	61
Interfund Transfers		-15,000	-15,000	-50,000	0	0
Incremental Change		-75,129	108,818	-65,336	22,663	14,752
Compensation		-4.4%	46.3%	-9.9%	3.0%	3.0%
Health Benefits		-44.4%	159.9%	1.2%	12.0%	12.0%
Defined Benefit		12.0%	86.7%	-5.7%	68.0%	3.0%
Payroll Taxes		-4.0%	48.8%	-9.9%	3.0%	3.0%
Other Personnel						
Operating		-30.8%	47.2%	0.8%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated		-4.2%	98.4%	-8.5%	2.8%	2.8%
Interfund Transfers		-18.8%	-23.1%	-100.0%		
Percentage Change		-19.8%	35.8%	-15.8%	6.5%	4.0%

Veterans Accountability Court

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	47,103	56,657	63,538	63,189	65,085	67,037
Health Benefits	14,190	17,894	19,591	20,704	23,188	25,971
Defined Benefit	6,597	8,491	10,166	10,110	10,739	11,061
Payroll Taxes	3,209	3,923	4,861	4,834	4,979	5,128
Other Personnel	0		0			
Operating	40,689	35,945	39,900	33,080	34,403	35,779
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	0		0	300	308	317
Interfund Transfers	0		0		0	0
Total	111,788	122,910	138,056	132,217	138,703	145,294
Total Budget Change		11,122	15,146	-5,839	6,486	6,591
		Year to Year Change				
Compensation		9,554	6,881	-349	1,896	1,953
Health Benefits		3,704	1,697	1,113	2,484	2,783
Defined Benefit		1,894	1,675	-56	629	322
Payroll Taxes		714	938	-27	145	149
Other Personnel		0	0	0	0	0
Operating		-4,744	3,955	-6,820	1,323	1,376
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	300	8	9
Interfund Transfers		0	0	0	0	0
Incremental Change		11,122	15,146	-5,839	6,486	6,591
Compensation		20.3%	12.1%	-0.5%	3.0%	3.0%
Health Benefits		26.1%	9.5%	5.7%	12.0%	12.0%
Defined Benefit		28.7%	19.7%	-0.6%	6.2%	3.0%
Payroll Taxes		22.2%	23.9%	-0.6%	3.0%	3.0%
Other Personnel						
Operating		-11.7%	11.0%	-17.1%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated					2.8%	2.8%
Interfund Transfers						
Percentage Change		9.9%	12.3%	-4.2%	4.9%	4.8%

Juvenile Drug Court

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0	37,264	52,208	54,296	55,925	57,603
Health Benefits	0	10,659	19,720	20,699	23,183	25,965
Defined Benefit	0	5,590	8,353	8,687	9,228	9,504
Payroll Taxes	0	2,615	3,993	4,153	4,278	4,407
Other Personnel	0		0			
Operating	0	11,986	99,482	84,773	88,164	91,690
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	0		0		0	0
Total	0	68,114	183,756	172,608	180,778	189,169
Total Budget Change		68,114	115,642	-11,148	8,170	8,391
	Year to Year Change					
Compensation		37,264	14,944	2,088	1,629	1,678
Health Benefits		10,659	9,061	979	2,484	2,782
Defined Benefit		5,590	2,763	334	541	277
Payroll Taxes		2,615	1,378	160	125	128
Other Personnel		0	0	0	0	0
Operating		11,986	87,496	-14,709	3,391	3,527
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		68,114	115,642	-11,148	8,170	8,391
Compensation			40.1%	4.0%	3.0%	3.0%
Health Benefits			85.0%	5.0%	12.0%	12.0%
Defined Benefit			49.4%	4.0%	6.2%	3.0%
Payroll Taxes			52.7%	4.0%	3.0%	3.0%
Other Personnel						
Operating			730.0%	-14.8%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		#DIV/0!	169.8%	-6.1%	4.7%	4.6%

Fire Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	18,199,925	19,765,328	22,106,935	23,797,718	24,511,650	25,246,999
Health Benefits	3,187,473	3,896,611	4,524,436	4,957,063	5,551,911	6,218,140
Defined Benefit	2,485,985	2,927,960	3,534,750	3,801,755	4,044,422	4,165,755
Payroll Taxes	1,294,239	1,407,619	1,691,179	1,820,526	1,875,141	1,931,395
Other Personnel	600	990	0	0		
Operating	3,937,900	3,243,222	4,059,159	4,322,128	4,495,013	4,674,814
Capital	112,972	614,704	81,954	0	0	0
Non-Operating	0	2,425	0	0	0	0
Debt Service	0	0	0	0	0	0
Allocated	1,684,588	1,747,355	1,720,323	1,511,661	1,553,988	1,597,499
Interfund Transfers	1,084,342	1,656,997	144,148	151,355	0	0
Total	31,988,024	35,263,211	37,862,884	40,362,206	42,032,124	43,834,602
#REF!						
Total Budget Change		3,275,187	2,599,673	2,499,322	1,669,918	1,802,478
Year to Year Change						
Compensation		1,565,403	2,341,607	1,690,783	713,932	735,349
Health Benefits		709,138	627,825	432,627	594,848	666,229
Defined Benefit		441,975	606,790	267,005	242,667	121,333
Payroll Taxes		113,380	283,560	129,347	54,615	56,254
Other Personnel		390	-990	0	0	0
Operating		-694,678	815,937	262,969	172,885	179,801
Capital		501,732	-532,750	-81,954	0	0
Non-Operating		2,425	-2,425	0	0	0
Debt Service		0	0	0	0	0
Allocated		62,767	-27,032	-208,662	42,327	43,512
Interfund Transfers		572,655	-1,512,849	7,207	-151,355	0
Incremental Change		3,275,187	2,599,673	2,499,322	1,669,918	1,802,478
Compensation		8.6%	11.8%	7.6%	3.0%	3.0%
Health Benefits		22.2%	16.1%	9.6%	12.0%	12.0%
Defined Benefit		17.8%	20.7%	7.6%	6.4%	3.0%
Payroll Taxes		8.8%	20.1%	7.6%	3.0%	3.0%
Other Personnel		65.0%	-100.0%			
Operating		-17.6%	25.2%	6.5%	4.0%	4.0%
Capital		444.1%	-86.7%	-100.0%		
Non-Operating			-100.0%			
Debt Service						
Allocated		3.7%	-1.5%	-12.1%	2.8%	2.8%
Interfund Transfers		52.8%	-91.3%	5.0%	-100.0%	
Percentage Change		10.2%	7.4%	6.6%	4.1%	4.3%

Jail Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0		0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			
Operating	209,742	293,080	719,734	225,000	234,000	243,360
Capital	58,330	338,573	0	0	0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	94,677	84,100	118,049	203,719	209,423	215,287
Interfund Transfers	0		0		0	0
Total	362,749	715,753	837,783	428,719	443,423	458,647
Total Budget Change		353,004	122,030	-409,064	14,704	15,224
Year to Year Change						
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		83,338	426,654	-494,734	9,000	9,360
Capital		280,243	-338,573	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		-10,577	33,949	85,670	5,704	5,864
Interfund Transfers		0	0	0	0	0
Incremental Change		353,004	122,030	-409,064	14,704	15,224
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating		39.7%	145.6%	-68.7%	4.0%	4.0%
Capital		480.4%	-100.0%			
Non-Operating						
Debt Service						
Allocated		-11.2%	40.4%	72.6%	2.8%	2.8%
Interfund Transfers						
Percentage Change		97.3%	17.0%	-48.8%	3.4%	3.4%

Sheriff's Commissary Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0		0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			
Operating	738,861	790,761	800,000	800,000	832,000	865,280
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	0		0		0	0
Total	738,861	790,761	800,000	800,000	832,000	865,280
Total Budget Change		51,900	9,239	0	32,000	33,280
		Year to Year Change				
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		51,900	9,239	0	32,000	33,280
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		51,900	9,239	0	32,000	33,280
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating		7.0%	1.2%	0.0%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		7.0%	1.2%	0.0%	4.0%	4.0%

Federal Forfeiture Seized Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0	14,239	0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			
Operating	53,798	79,445	90,000	100,000	104,000	108,160
Capital	0	57,161	50,000	50,000	0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	53,678		0		0	0
Total	107,476	150,845	140,000	150,000	104,000	108,160
Total Budget Change		43,369	-10,845	10,000	-46,000	4,160
		Year to Year Change				
Compensation		14,239	-14,239	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		25,647	10,555	10,000	4,000	4,160
Capital		57,161	-7,161	0	-50,000	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		-53,678	0	0	0	0
Incremental Change		43,369	-10,845	10,000	-46,000	4,160
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating		47.7%	13.3%	11.1%	4.0%	4.0%
Capital			-12.5%	0.0%	-100.0%	
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers		-100.0%				
Percentage Change		40.4%	-7.2%	7.1%	-30.7%	4.0%

Hotel Motel tax fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0		0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			
Operating	0		0		0	0
Capital	0		0		0	0
Non-Operating	65,000	65,000	65,000	65,000	67,600	70,304
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	273,415	159,791	190,000	155,000	0	0
Total	338,415	224,791	255,000	220,000	67,600	70,304
Total Budget Change		-113,624	30,209	-35,000	-152,400	2,704
		Year to Year Change				
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		0	0	0	0	0
Capital		0	0	0	0	0
Non-Operating		0	0	0	2,600	2,704
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		-113,624	30,209	-35,000	-155,000	0
Incremental Change		-113,624	30,209	-35,000	-152,400	2,704
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating						
Capital						
Non-Operating		0.0%	0.0%	0.0%	4.0%	4.0%
Debt Service						
Allocated						
Interfund Transfers		-41.6%	18.9%	-18.4%	-100.0%	
Percentage Change		-33.6%	13.4%	-13.7%	-69.3%	4.0%

Impact Fee Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0	17,449	15,527	15,872	16,348	16,839
Health Benefits	0	831	6,164	943	1,056	1,183
Defined Benefit	0	2,527	2,389	2,350	2,697	2,778
Payroll Taxes	0	1,285	1,188	1,166	1,251	1,288
Other Personnel	0		0			
Operating	0	36,726	150,000	32,279	33,570	34,913
Capital	0	465,601	410,828	2,183,262	0	0
Non-Operating	100,000	100,000	100,000	100,000	104,000	108,160
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	869,875		6,142,000	0	0	0
Total	969,875	624,419	6,828,096	2,335,872	158,923	165,161
Total Budget Change		-345,456	6,203,677	-4,492,224	-2,176,949	6,238
		Year to Year Change				
Compensation		17,449	-1,922	345	476	490
Health Benefits		831	5,333	-5,221	113	127
Defined Benefit		2,527	-138	-39	347	81
Payroll Taxes		1,285	-97	-22	85	38
Other Personnel		0	0	0	0	0
Operating		36,726	113,274	-117,721	1,291	1,343
Capital		465,601	-54,773	1,772,434	-2,183,262	0
Non-Operating		0	0	0	4,000	4,160
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		-869,875	6,142,000	-6,142,000	0	0
Incremental Change		-345,456	6,203,677	-4,492,224	-2,176,949	6,238
Compensation			-11.0%	2.2%	3.0%	3.0%
Health Benefits			641.8%	-84.7%	12.0%	12.0%
Defined Benefit			-5.5%	-1.6%	14.8%	3.0%
Payroll Taxes			-7.5%	-1.9%	7.3%	3.0%
Other Personnel						
Operating			308.4%	-78.5%	4.0%	4.0%
Capital			-11.8%	431.4%	-100.0%	
Non-Operating		0.0%	0.0%	0.0%	4.0%	4.0%
Debt Service						
Allocated						
Interfund Transfers		-100.0%		-100.0%		
Percentage Change		-35.6%	993.5%	-65.8%	-93.2%	3.9%

SPLOST V

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0		0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			
Operating	0		0		0	0
Capital	81,532	0	38,113	38,113	0	0
Non-Operating	0		0	1,450,000	0	0
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	0		0		0	0
Total	81,532	0	38,113	1,488,113	0	0
Total Budget Change		-81,532	38,113	1,450,000	-1,488,113	0
	Year to Year Change					
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		0	0	0	0	0
Capital		-81,532	38,113	0	-38,113	0
Non-Operating		0	0	1,450,000	-1,450,000	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		-81,532	38,113	1,450,000	-1,488,113	0
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating						
Capital		-100.0%		0.0%	-100.0%	
Non-Operating					-100.0%	
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		-100.0%		3804.5%	-100.0%	

SPLOST 2012

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	235,796	115,320	0	0	0	0
Health Benefits	32,778	21,807	0		0	0
Defined Benefit	26,402	16,919	0		0	0
Payroll Taxes	16,572	8,156	0		0	0
Other Personnel	0		0			
Operating	384,096	213	0		0	0
Capital	21,144,652	14,514,503	17,535,762	15,000,000	0	0
Non-Operating	144,514	18,988	3,000,000	1,000,000	0	0
Debt Service	6,747	6,747	0	0	0	0
Unclassified	699,706	620,448	0		0	0
Allocated	405	88	0	0	0	0
Total	22,691,668	15,323,189	20,535,762	16,000,000	0	0
Total Budget Change		-7,368,479	5,212,573	-4,535,762	-16,000,000	0
		Year to Year Change				
Compensation		-120,476	-115,320	0	0	0
Health Benefits		-10,971	-21,807	0	0	0
Defined Benefit		-9,483	-16,919	0	0	0
Payroll Taxes		-8,416	-8,156	0	0	0
Other Personnel		0	0	0	0	0
Operating		-383,883	-213	0	0	0
Capital		-6,630,149	3,021,259	-2,535,762	-15,000,000	0
Non-Operating		-125,526	2,981,012	-2,000,000	-1,000,000	0
Debt Service		0	-6,747	0	0	0
Allocated		-79,258	-620,448	0	0	0
Interfund Transfers		-317	-88	0	0	0
Incremental Change		-7,368,479	5,212,573	-4,535,762	-16,000,000	0
Compensation		-51.1%	-100.0%			
Health Benefits		-33.5%	-100.0%			
Defined Benefit		-35.9%	-100.0%			
Payroll Taxes		-50.8%	-100.0%			
Other Personnel						
Operating		-99.9%	-100.0%			
Capital		-31.4%	20.8%	-14.5%	-100.0%	
Non-Operating		-86.9%	15699.5%	-66.7%	-100.0%	
Debt Service		0.0%	-100.0%			
Allocated		-11.3%	-100.0%			
Interfund Transfers		-78.3%	-100.0%			
Percentage Change		-32.5%	34.0%	-22.1%	-100.0%	

SPLOST 2018

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	1,680,445	1,936,177	2,178,554	2,379,742	2,451,134	2,524,668
Health Benefits	305,698	369,206	445,746	514,936	576,728	645,936
Defined Benefit	229,719	284,718	336,002	373,065	404,437	416,570
Payroll Taxes	121,265	140,073	166,659	182,051	187,512	193,137
Other Personnel	0	0	0	0	0	0
Operating	4,703,972	3,330,599	1,242,318	815,231	847,840	881,754
Capital	17,783,871	33,440,964	42,080,397	59,255,776	40,311,888	20,715,227
Non-Operating	12,491,504	16,336,151	14,055,000	16,710,130	17,378,535	18,073,677
Debt Service	26,660	73,350	71,486	50,934	0	0
Unclassified	-699,706	-620,448	0	0	0	0
Allocated	35,792	40,820	54,665	78,800	0	0
Total	36,679,220	55,331,610	60,630,827	80,360,665	62,158,075	43,450,969
Total Budget Change		18,652,390	5,299,217	19,729,838	-18,202,590	-18,707,106
		Year to Year Change				
Compensation		255,732	242,377	201,188	71,392	73,534
Health Benefits		63,508	76,540	69,190	61,792	69,207
Defined Benefit		54,999	51,284	37,063	31,372	12,133
Payroll Taxes		18,808	26,586	15,392	5,461	5,625
Other Personnel		0	0	0	0	0
Operating		-1,373,373	-2,088,281	-427,087	32,609	33,914
Capital		15,657,093	8,639,433	17,175,379	-18,943,888	-19,596,661
Non-Operating		3,844,647	-2,281,151	2,655,130	668,405	695,141
Debt Service		46,690	-1,864	-20,552	-50,934	0
Allocated		79,258	620,448	0	0	0
Interfund Transfers		5,028	13,845	24,135	-78,800	0
Incremental Change		18,652,390	5,299,217	19,729,838	-18,202,590	-18,707,106
Compensation		15.2%	12.5%	9.2%	3.0%	3.0%
Health Benefits		20.8%	20.7%	15.5%	12.0%	12.0%
Defined Benefit		23.9%	18.0%	11.0%	8.4%	3.0%
Payroll Taxes		15.5%	19.0%	9.2%	3.0%	3.0%
Other Personnel						
Operating		-29.2%	-62.7%	-34.4%	4.0%	4.0%
Capital		88.0%	25.8%	40.8%	-32.0%	
Non-Operating		30.8%	-14.0%	18.9%	4.0%	4.0%
Debt Service		175.1%	-2.5%	-28.7%	-100.0%	
Allocated		-11.3%	-100.0%			
Interfund Transfers		14.0%	33.9%	44.2%	-100.0%	
Percentage Change		50.9%	9.6%	32.5%	-22.7%	-30.1%

RRDA

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0		0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			
Operating	0		0		0	0
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	4,906,780	2,774,803	823,585	2,907,880	0	0
Allocated	0		0		0	0
Interfund Transfers	0		0		0	0
Total	4,906,780	2,774,803	823,585	2,907,880	0	0
Total Budget Change		-2,131,977	-1,951,218	2,084,295	-2,907,880	0
		Year to Year Change				
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		0	0	0	0	0
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		-2,131,977	-1,951,218	2,084,295	-2,907,880	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		-2,131,977	-1,951,218	2,084,295	-2,907,880	0
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating						
Capital						
Non-Operating						
Debt Service		-43.4%	-70.3%	253.1%	-100.0%	
Allocated						
Interfund Transfers						
Percentage Change		-43.4%	-70.3%	253.1%	-100.0%	

Debt Service Fund

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0		0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			
Operating	0		0		0	0
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	6,098,471	6,156,201	6,198,191	6,243,736	6,257,560	6,294,045
Allocated	132,542	128,453	140,000	0	0	0
Interfund Transfers	0		0		0	0
Total	6,231,013	6,284,654	6,338,191	6,243,736	6,257,560	6,294,045
Total Budget Change		53,641	53,537	-94,455	13,824	36,485
		Year to Year Change				
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		0	0	0	0	0
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		57,730	41,990	45,545	13,824	36,485
Allocated		-4,089	11,547	-140,000	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		53,641	53,537	-94,455	13,824	36,485
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating						
Capital						
Non-Operating						
Debt Service		0.9%	0.7%	0.7%	0.2%	
Allocated		-3.1%	9.0%	-100.0%		
Interfund Transfers						
Percentage Change		0.9%	0.9%	-1.5%	0.2%	

Conference Center

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	0		0		0	0
Health Benefits	0		0		0	0
Defined Benefit	0		0		0	0
Payroll Taxes	0		0		0	0
Other Personnel	0		0			
Operating	335,435	322,259	379,080	618,301	643,033	668,754
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Unclassified	12,558	13,517	32,000	0	0	0
Allocated	89,903	96,359	100,357	110,330	0	0
Total	437,896	432,135	511,437	728,631	643,033	668,754
Total Budget Change		-5,761	79,302	217,194	-85,598	25,721
		Year to Year Change				
Compensation		0	0	0	0	0
Health Benefits		0	0	0	0	0
Defined Benefit		0	0	0	0	0
Payroll Taxes		0	0	0	0	0
Other Personnel		0	0	0	0	0
Operating		-13,176	56,821	239,221	24,732	25,721
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		959	18,483	-32,000	0	0
Interfund Transfers		6,456	3,998	9,973	-110,330	0
Incremental Change		-5,761	79,302	217,194	-85,598	25,721
Compensation						
Health Benefits						
Defined Benefit						
Payroll Taxes						
Other Personnel						
Operating		-3.9%	17.6%	63.1%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated		7.6%	136.7%	-100.0%		
Interfund Transfers		7.2%	4.1%	9.9%	-100.0%	
Percentage Change		-1.3%	18.4%	42.5%	-11.7%	4.0%

EMS

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	4,794,075	5,208,172	6,057,588	6,836,960	7,042,069	7,253,331
Health Benefits	826,022	997,906	1,253,760	1,529,040	1,712,525	1,918,028
Defined Benefit	1,198,864	1,215,856	963,154	1,087,347	1,161,941	1,196,800
Payroll Taxes	330,118	366,343	463,406	523,028	538,718	554,880
Other Personnel	0	0	0	0	0	0
Operating	1,101,199	1,402,677	1,582,321	1,556,897	1,619,173	1,683,940
Capital	0	0	0	0	0	0
Non-Operating	3,384,637	2,564,593	3,200,000	2,815,000	2,927,600	3,044,704
Debt Service	0	0	0	0	0	0
Unclassified	584,426	460,302	400,000	450,000	462,600	475,553
Allocated	72,906	68,910	83,749	120,791	0	0
Total	12,292,247	12,284,759	14,003,978	14,919,063	15,464,626	16,127,235
Total Budget Change		-7,488	1,719,219	915,085	545,563	662,609
		Year to Year Change				
Compensation		414,097	849,416	779,372	205,109	211,262
Health Benefits		171,884	255,854	275,280	183,485	205,503
Defined Benefit		16,992	-252,702	124,193	74,594	34,858
Payroll Taxes		36,225	97,063	59,622	15,690	16,162
Other Personnel		0	0	0	0	0
Operating		301,478	179,644	-25,424	62,276	64,767
Capital		0	0	0	0	0
Non-Operating		-820,044	635,407	-385,000	112,600	117,104
Debt Service		0	0	0	0	0
Allocated		-124,124	-60,302	50,000	12,600	12,953
Interfund Transfers		-3,996	14,839	37,042	-120,791	0
Incremental Change		-7,488	1,719,219	915,085	545,563	662,609
Compensation		8.6%	16.3%	12.9%	3.0%	3.0%
Health Benefits		20.8%	25.6%	22.0%	12.0%	12.0%
Defined Benefit		1.4%	-20.8%	12.9%	6.9%	3.0%
Payroll Taxes		11.0%	26.5%	12.9%	3.0%	3.0%
Other Personnel						
Operating		27.4%	12.8%	-1.6%	4.0%	4.0%
Capital						
Non-Operating		-24.2%	24.8%	-12.0%	4.0%	4.0%
Debt Service						
Allocated		-21.2%	-13.1%	12.5%	2.8%	2.8%
Interfund Transfers		-5.5%	21.5%	44.2%	-100.0%	
Percentage Change		-0.1%	14.0%	6.5%	3.7%	4.3%

Insurance & Benefits

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	108,529	127,817	130,042	139,036	143,207	147,503
Health Benefits	16,954,096	19,410,455	20,831,295	22,313,048	24,990,614	27,989,487
Defined Benefit	14,893	19,089	20,806	22,246	23,629	24,338
Payroll Taxes	7,725	9,132	9,948	10,637	10,955	11,284
Other Personnel	5,319	5,739	6,000	6,400		
Operating	1,712,635	1,924,860	2,160,261	2,613,637	2,718,182	2,826,910
Capital	0		0		0	0
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	0		0		0	0
Interfund Transfers	0		0		0	0
Total	18,803,197	21,497,092	23,158,352	25,105,004	27,886,588	30,999,523
Total Budget Change		2,693,895	1,661,260	1,946,652	2,781,584	3,112,935
		Year to Year Change				
Compensation		19,288	2,225	8,994	4,171	4,296
Health Benefits		2,456,359	1,420,840	1,481,753	2,677,566	2,998,874
Defined Benefit		4,196	1,717	1,440	1,383	709
Payroll Taxes		1,407	816	689	318	329
Other Personnel		420	261	400	-6,400	0
Operating		212,225	235,401	453,376	104,545	108,727
Capital		0	0	0	0	0
Non-Operating		0	0	0	0	0
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		0	0	0	0	0
Incremental Change		2,693,895	1,661,260	1,946,652	2,781,584	3,112,935
Compensation		17.8%	1.7%	6.9%	3.0%	3.0%
Health Benefits		14.5%	7.3%	7.1%	12.0%	12.0%
Defined Benefit		28.2%	9.0%	6.9%	6.2%	3.0%
Payroll Taxes		18.2%	8.9%	6.9%	3.0%	3.0%
Other Personnel		7.9%	4.5%	6.7%		
Operating		12.4%	12.2%	21.0%	4.0%	4.0%
Capital						
Non-Operating						
Debt Service						
Allocated						
Interfund Transfers						
Percentage Change		14.3%	7.7%	8.4%	11.1%	11.2%

Fleet Maintenance

	Actual FY2019	Actual 2020	Budget 2021	Budget 2022	Forecast 2023	Forecast 2024
Compensation	555,572	593,395	597,474	650,108	669,611	689,700
Health Benefits	99,209	112,114	126,911	140,367	157,211	176,076
Defined Benefit	166,340	155,951	95,596	104,018	110,486	113,800
Payroll Taxes	40,164	45,160	45,707	49,733	51,225	52,762
Other Personnel	0		0			
Operating	861,974	757,291	941,809	940,926	978,563	1,017,706
Capital	0		0		0	0
Unclassified	37,357	23,636	38,000	38,000	39,520	41,101
Non-Operating	0		0		0	0
Debt Service	0		0		0	0
Allocated	57,321	34,582	41,663	54,062	0	0
Total	1,817,937	1,722,129	1,887,160	1,977,214	2,006,616	2,091,145
Total Budget Change		-95,808	165,031	90,054	29,402	84,528
		Year to Year Change				
Compensation		37,823	4,079	52,634	19,503	20,088
Health Benefits		12,905	14,797	13,456	16,844	18,865
Defined Benefit		-10,389	-60,355	8,422	6,468	3,315
Payroll Taxes		4,996	547	4,026	1,492	1,537
Other Personnel		0	0	0	0	0
Operating		-104,683	184,518	-883	37,637	39,143
Capital		0	0	0	0	0
Non-Operating		-13,721	14,364	0	1,520	1,581
Debt Service		0	0	0	0	0
Allocated		0	0	0	0	0
Interfund Transfers		-22,739	7,081	12,399	-54,062	0
Incremental Change		-95,808	165,031	90,054	29,402	84,528
Compensation		6.8%	0.7%	8.8%	3.0%	3.0%
Health Benefits		13.0%	13.2%	10.6%	12.0%	12.0%
Defined Benefit		-6.2%	-38.7%	8.8%	6.2%	3.0%
Payroll Taxes		12.4%	1.2%	8.8%	3.0%	3.0%
Other Personnel						
Operating		-12.1%	24.4%	-0.1%	4.0%	4.0%
Capital						
Non-Operating		-36.7%	60.8%	0.0%	4.0%	4.0%
Debt Service						
Allocated						
Interfund Transfers		-39.7%	20.5%	29.8%	-100.0%	
Percentage Change		-5.3%	9.6%	4.8%	1.5%	4.2%

Revenues

➤ Millage Rate Forecast

Millage Rate Forecasting Model FY2022-FY2024

	Actual	Actual	Actual	Actual	Actual	Actual	Forecast		
	2016	2017	2018	2019	2020	2021	2022	2023	2024
M&O									
Growth	3.56%	4.71%	3.69%	4.55%	3.86%	3.24%	3.50%	4.00%	4.00%
Inflation	3.07%	3.73%	2.26%	3.01%	2.77%	3.80%	3.58%	4.28%	3.95%
Total	6.63%	8.44%	5.95%	7.56%	6.63%	7.04%	7.08%	8.28%	7.95%
Fire									
Growth	3.57%	3.73%	3.08%	3.78%	2.76%	4.71%	5.00%	3.50%	3.00%
Inflation	3.14%	5.12%	3.13%	4.74%	4.10%	4.37%	4.70%	6.30%	6.85%
Total	6.71%	8.85%	6.21%	8.52%	6.86%	9.08%	9.70%	9.80%	9.85%
Parks									
Growth	3.96%	4.87%	3.74%	4.47%	4.33%	4.25%	4.50%	4.00%	4.00%
Inflation	3.93%	4.96%	3.42%	4.93%	3.29%	6.18%	6.66%	8.28%	8.32%
Total	7.89%	9.83%	7.16%	9.40%	7.62%	10.43%	11.16%	12.28%	12.32%
Net Digest									
M&O	8,486,288,284	9,201,964,768	9,749,081,332	10,486,874,839	11,181,729,031	11,968,922,755	12,816,322,486	13,877,513,988	14,980,776,350
Fire	6,250,212,411	6,801,804,455	7,222,862,451	7,838,394,678	8,376,319,484	8,966,012,376	9,600,806,052	10,395,752,793	11,222,215,140
Parks Bond	9,039,290,421	9,927,883,048	10,638,942,421	11,639,884,203	12,525,869,961	13,407,691,206	14,356,955,744	15,545,711,679	16,781,595,758
Millage Rate									
M&O	5.680	5.483	5.366	5.216	5.212	5.212	5.212	5.212	5.212
Fire	3.374	3.298	3.269	3.269	3.292	3.292	3.292	3.292	3.292
Parks Bond	0.609	0.581	0.503	0.480	0.461	0.461	0.461	0.461	0.461

➤ Other Revenue Accounts – A detailed trend analysis forecast.

LTFP FY2021-2024 Revenue Detail

Fund	Fund Description	Type	Acct	Account Description	Actual FY2020	Actual FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
100	General Fund	FINES AND FORFEITURE	351110	FINES/FORFEITURES-SUPERIOR COURT	1,732,912	2,094,458	1,627,449	2,000,000	2,000,000
100	General Fund	FINES AND FORFEITURE	351110	FINES/FORF - SUPERIOR CT TECH FUND	156,345	257,570	150,000	150,000	150,000
100	General Fund	FINES AND FORFEITURE	351120	FINES/FORFEITURES-STATE CT	1,163,825	1,321,966	1,500,000	1,550,000	1,600,000
100	General Fund	FINES AND FORFEITURE	351120	FINES/FORF - STATE CT TECH FUND	761	204	25,000	25,000	25,000
100	General Fund	FINES AND FORFEITURE	351121	PRE-TRIAL DIVERSION PROG FEE	56,160	65,050	60,000	73,000	73,000
100	General Fund	FINES AND FORFEITURE	351122	FORECLOSURE FEE	0	0	0	0	0
100	General Fund	FINES AND FORFEITURE	351123	FINES/FORFEIT-PRIOR JAIL BOND	0	(915)	0	0	0
100	General Fund	FINES AND FORFEITURE	351130	FINES/FORFEITURES-MAGISTRATE	382,900	411,689	470,000	490,000	490,000
100	General Fund	FINES AND FORFEITURE	351150	FINES/FORFEITURES-PROBATE CT	513,996	681,252	475,000	440,000	440,000
100	General Fund	FINES AND FORFEITURE	351160	FINES/FORFEITURES-JUVENILE CT	20,760	28,789	40,000	40,000	40,000
100	General Fund	FINES AND FORFEITURE	351160	FINES/FORF - JUV CT SUPERVISION FEES	24,370	29,040	40,000	45,000	45,000
100	General Fund	FINES AND FORFEITURE	351340	OTHER CONFISCATIONS/ESCHEATS	28,144	4,570	8,000	0	0
100	General Fund	FINES AND FORFEITURE	351400	ADDITIONAL PENALTY ASSESSMENTS	272,767	327,552	275,000	200,000	225,000
100	General Fund	FINES AND FORFEITURE	351401	RESTITUTION CHARGES	1,969	5,303	0	0	0
100	General Fund	INVESTMENT INCOME	361000	INTEREST REVENUE	679,821	58,970	60,000	500,000	500,000
100	General Fund	MISCELLANEOUS	380000	MISCELLANEOUS REVENUE	626	8,619	0	0	0
100	General Fund	MISCELLANEOUS	381000	RENTS AND ROYALTIES	151,065	132,315	132,315	175,000	177,000
100	General Fund	MISCELLANEOUS	381001	RENTS - TAX COMMISSIONER	28,170	28,170	28,170	28,170	28,170
100	General Fund	MISCELLANEOUS	383010	MISC REIMB - GOVERNMENTAL	62,920	80,220	75,000	75,000	75,000
100	General Fund	MISCELLANEOUS	383010	MISC REIMB - JUDICIAL	136,855	146,245	146,245	146,245	146,245
100	General Fund	MISCELLANEOUS	383010	MISC REIMB - GENERAL	232,147	219,833	160,000	200,000	220,000
100	General Fund	MISCELLANEOUS	383040	INDIGENT DEFENSE REIMBURSEMENT	325,429	246,826	245,000	315,000	320,000
100	General Fund	MISCELLANEOUS	383050	MISCELLANEOUS - FORFEITURES (130)	8,175	12,647	5,000	5,000	5,000
100	General Fund	OTHER FINANCING SOURCES	341780	INTERNAL SVC CHR - CUSTODIAL	550,572	587,695	693,131	589,585	589,585
100	General Fund	OTHER FINANCING SOURCES	391225	TRANS IN FROM PARKS - SHERIFF	150,000	150,000	150,000	150,000	150,000
100	General Fund	OTHER FINANCING SOURCES	391270	TRANSER IN FROM FIRE FUND	137,284	144,148	151,355	144,148	144,148
100	General Fund	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	9,675	49,127	0	0	0
100	General Fund	OTHER FINANCING SOURCES	393500	PROCEEDS FROM CAPITAL LEASES	108,932	40,884	168,295	40,000	40,000
100	General Fund	OTHER FINANCING SOURCES	393600	INSURANCE RECOVERY REVENUE	99,698	27,656	0	0	0
205	Law Library Fund	CHARGES FOR SERVICES	349900	LAW LIBRARY FEES	1,259	0	4,000	4,000	4,000
205	Law Library Fund	FINES AND FORFEITURE	351110	FINES/FORFEITURES-SUPERIOR COURT	20,423	21,453	23,000	26,000	28,000
205	Law Library Fund	FINES AND FORFEITURE	351120	FINES/FORFEITURES-STATE CT	30,800	36,999	51,000	51,000	51,000
205	Law Library Fund	FINES AND FORFEITURE	351130	FINES/FORFEITURES-MAGISTRATE	25,540	28,990	35,000	34,000	34,000
205	Law Library Fund	FINES AND FORFEITURE	351150	FINES/FORFEITURES-PROBATE CT	5,990	7,020	8,000	6,500	6,500
205	Law Library Fund	FINES AND FORFEITURE	351160	FINES/FORFEITURES-JUVENILE CT	760	1,410	5,500	2,000	2,000
205	Law Library Fund	INVESTMENT INCOME	361000	INTEREST	2,699	458	1,000	7,000	7,000
210	Sheriff's Forfeitures Fund	INTERGOVERNMENTAL	334116	EQUIT SHRNG SD C&C	97,789	86,001	70,000	82,000	84,000
215	E911	CHARGES FOR SERVICES	331150	FEDERAL GRANT INDIRECT	0	0	0	0	0
215	E911	CHARGES FOR SERVICES	342510	E911 WIRELESS CHARGES	986,022	1,107,739	1,000,000	1,000,000	1,000,000
215	E911	CHARGES FOR SERVICES	342530	NON-PREPAID E-911 CHARGES	4,626,071	4,786,382	5,000,000	5,000,000	5,000,000
215	E911	CHARGES FOR SERVICES	342550	E911 FEES - RESERVE ACCOUNTS	1,809	3,019	0	0	0
215	E911	CHARGES FOR SERVICES	346900	OPEN RECORDS REQUEST	1,021	859	500	500	500
215	E911	INVESTMENT INCOME	361000	INTEREST REVENUES	20,519	1,013	1,000	10,000	10,000
215	E911	MISCELLANEOUS	380000	MISCELLANEOUS REVENUE	0	0	500	500	500
215	E911	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	1,525	0	0	0	0
221	Senior Services Fund	INTERGOVERNMENTAL	331113	FEDERAL DIRECT PUBLIC WELFARE	0	0	0	0	0
221	Senior Services Fund	INTERGOVERNMENTAL	331114	FEDERAL INDIRECT-PUBLIC WEL	486,696	669,839	682,411	490,000	495,000
221	Senior Services Fund	INTERGOVERNMENTAL	334153	STATE INDIRECT PUBLIC WELFARE	277,442	267,029	294,181	275,000	280,000
221	Senior Services Fund	CHARGES FOR SERVICES	341951	COST SHARING	7,500	12,500	10,000	10,000	10,000
221	Senior Services Fund	CHARGES FOR SERVICES	347200	ACTIVITY FEES	275	24,216	43,270	43,270	43,270
221	Senior Services Fund	CHARGES FOR SERVICES	349900	OTHER FEES COLLECTED	5,307	4,147	7,000	7,200	7,200
221	Senior Services Fund	CONTRIBUTIONS	371000	CONTRIBUTIONS AND DONATIONS	12,172	8,983	12,000	12,000	12,000
221	Senior Services Fund	CONTRIBUTIONS	371007	SENIOR CENTER SP PROJ CONTR	2,921	730	2,500	0	0
221	Senior Services Fund	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENTS	0	0	0	0	0
221	Senior Services Fund	OTHER FINANCING SOURCES	391100	TRANSFERS IN FROM GENERAL FUND	645,291	728,679	743,468	788,937	840,047
221	Senior Services Fund	OTHER FINANCING SOURCES	391101	TRANSFERS/GEN FUND-GRANT MATCH	52,186	60,000	85,000	60,000	60,000
221	Senior Services Fund	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	0	5,400	0	0	0
221	Senior Services Fund	OTHER FINANCING SOURCES	393500	PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0
221	Senior Services Fund	OTHER FINANCING SOURCES	393600	INSURANCE RECOVERY REVENUE	0	0	0	0	0
100	General Fund	CHARGES FOR SERVICES	349300	CHECK FEE	2,405	1,473	2,000	3,000	3,000

LTFP FY2021-2024 Revenue Detail

Fund	Fund Description	Type	Acct	Account Description	Actual FY2020	Actual FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
222	Cares Act Fund	INTERGOVERNMENTAL	331113	FEDERAL DIRECT PUBLIC WELFARE	0	10,254,602	0	0	0
222	Cares Act Fund	INTERGOVERNMENTAL	331222	CARES ACT	0	0	0		
225	Parks & Rec	TAXES	314200	ALCOHOLIC BEVERAGE EXCISE TAX	1,056,081	1,091,588	1,100,000	1,100,000	1,150,000
225	Parks & Rec	TAXES	314250	ALCOHOL EXCISE TAX BY GLASS	116,011	169,711	115,000	125,000	125,000
225	Parks & Rec	CHARGES FOR SERVICES	347200	ACTIVITY FEES - INSTRUCTIONAL (20100)	73,010	75,608	114,440	105,000	110,000
225	Parks & Rec	CHARGES FOR SERVICES	347200	ACTIVITIES FEES - FACILITY USE (21100)	43,592	59,980	90,000	92,000	92,000
225	Parks & Rec	CHARGES FOR SERVICES	347200	ACTIVITY FEES - AQUATIC CENTER (AQCTR)	15,543	58,103	39,000	40,000	42,000
225	Parks & Rec	CHARGES FOR SERVICES	347200	ACTIVITY FEES - FIELD USE (ATHTC)	200,663	311,123	225,000	225,000	250,000
225	Parks & Rec	CHARGES FOR SERVICES	347200	ACTIVITY FEES - BOAT RAMPS (PARKS)	31,500	35,823	32,000	35,000	38,000
225	Parks & Rec	CHARGES FOR SERVICES	347210	LANE RENTAL FEES - AQUATIC CENTER	163,487	194,581	180,000	205,000	210,000
225	Parks & Rec	CHARGES FOR SERVICES	347300	ADMISSION FEES - AQUATIC CENTER	140,720	294,262	355,000	345,000	375,000
225	Parks & Rec	CHARGES FOR SERVICES	347400	SPECIAL EVENTS	21,830	18,472	26,000	24,650	24,650
225	Parks & Rec	CHARGES FOR SERVICES	347500	PROGRAM FEES - CAMPS (20600)	68,073	192,722	293,575	275,000	285,000
225	Parks & Rec	CHARGES FOR SERVICES	347500	PROGRAM FEES - AQUATIC CENTER	224,804	416,195	386,000	340,000	345,000
225	Parks & Rec	CHARGES FOR SERVICES	347500	PROGRAM FEES - ATHLETIC CAMPS	13,475	47,087	26,500	17,575	17,575
225	Parks & Rec	CHARGES FOR SERVICES	347500	PROGRAM FEES - OUTDOOR	16,085	31,644	31,800	27,675	27,675
225	Parks & Rec	CHARGES FOR SERVICES	347600	SPECIAL POPULATIONS - SENIORS	19,770	(4,206)	0	46,000	47,000
225	Parks & Rec	CHARGES FOR SERVICES	347600	SPECIAL POPULATIONS - THREC	20,467	32,861	42,800	0	0
225	Parks & Rec	CHARGES FOR SERVICES	347800	TOURNAMENTS	(613)	0	0		
225	Parks & Rec	CHARGES FOR SERVICES	347810	ADULT ATHLETICS	25,005	43,239	43,525	40,000	42,000
225	Parks & Rec	CHARGES FOR SERVICES	347810	ADULT ATHLETICS (ADSOFF)	62,806	96,245	90,000	95,000	100,000
225	Parks & Rec	CHARGES FOR SERVICES	347811	YOUTH ATHLETICS (20700)	138,090	222,627	209,675	200,000	205,000
225	Parks & Rec	CHARGES FOR SERVICES	347811	YOUTH ATHLETICS (ADCYB)	714,236	621,962	661,050	715,000	720,000
225	Parks & Rec	CHARGES FOR SERVICES	347812	PARK BRICKS	3,924	595	4,500		
225	Parks & Rec	CHARGES FOR SERVICES	347910	VENDING REVENUE	1,817	1,118	2,000	4,500	4,500
225	Parks & Rec	CHARGES FOR SERVICES	347910	CONCESSION REVENUES (21010)	15,259	27,314	27,000	2,000	30,000
225	Parks & Rec	CHARGES FOR SERVICES	347910	CONCESSION REVENUES - AQUATIC CENTER	14,340	15,664	23,000	27,000	27,000
225	Parks & Rec	CHARGES FOR SERVICES	347920	HUNTING LEASE REVENUE	0	0	0	23,000	23,000
225	Parks & Rec	CONTRIBUTIONS	371000	CONTRIBUTIONS - CORP SPONSOR	46,426	15,000	45,000	45,000	45,000
225	Parks & Rec	MISCELLANEOUS	380000	MISCELLANEOUS REVENUE	16,931	14,934	14,935	14,935	14,935
225	Parks & Rec	OTHER FINANCING SOURCES	391100	TRANSFERS IN FROM GENERAL FUND	1,582,635	1,767,162	1,966,765	1,780,350	1,790,000
225	Parks & Rec	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	19,600	0	0	0	0
225	Parks & Rec	OTHER FINANCING SOURCES	393500	PROCEEDS FROM CAPITAL ASSETS	0	0	0	0	0
225	Parks & Rec	OTHER FINANCING SOURCES	393600	INSURANCE RECOVERY REVENUE	0	692	0	0	0
232	ARPA	INTERGOVERNMENTAL	331113	FEDERAL DIRECT PUBLIC WELFARE	0	0	0		
232	ARPA	INTERGOVERNMENTAL	332100	LOCAL FISCAL RECOVERY	0	25,131,811			
240	CATS	INTERGOVERNMENTAL	331113	FEDERAL DIR - PUBLIC WELFARE	144,417	119,727	0	685,741	685,741
240	CATS	INTERGOVERNMENTAL	331150	FEDERAL GRANT INDIRECT	2,000	44,396	152,467	0	0
240	CATS	INTERGOVERNMENTAL	331157	GDOT FED IND PUB WELFARE OPS	242,852	164,404	0	373,380	373,380
240	CATS	INTERGOVERNMENTAL	331222	CARES ACT	444,840	672,327	1,109,426	1.00	2.00
240	CATS	INTERGOVERNMENTAL	336216	DRUG COURT PARTICIPANTS	0	0	0	0	0
240	CATS	CHARGES FOR SERVICES	341920	ADVERTISING FEES	5,775	833	5,500	9,000	9,000
240	CATS	CHARGES FOR SERVICES	345510	PASSENGER FARES	34,340	23,514	40,527	0	0
240	CATS	CHARGES FOR SERVICES	345511	POS REVENUE	4,562	1,219	4,700	7,700	7,700
240	CATS	CHARGES FOR SERVICES	345512	DRUG COURT POS	936	0	700	1,300	1,300
240	CATS	CHARGES FOR SERVICES	345513	POS DHS	94,971	34,728	106,243	275,250	275,250
240	CATS	CHARGES FOR SERVICES	345514	POS SENIOR CENTER	12,508	11,758	12,714	21,235	21,235
240	CATS	CHARGES FOR SERVICES	345515	POS TRAINING	51,587	53,633	51,915	78,200	78,200
240	CATS	CHARGES FOR SERVICES	345523	POS DHS STATE	62,226	77,622	79,885	109,311	109,311
240	CATS	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENTS	0	0	0	0	0
240	CATS	OTHER FINANCING SOURCES	391101	TRANSFERS/GEN FUND GRANT MATCH	0	103,425	0	0	0
240	CATS	OTHER FINANCING SOURCES	391100	TRANSFERS IN FROM GENERAL FUND	372,336	0	136,938	103,425	103,425
240	CATS	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	0	5,300	0	0	0
240	CATS	OTHER FINANCING SOURCES	393600	INSURANCE RECOVERY REVENUE	2,796	1,001			

LTFP FY2021-2024 Revenue Detail

Fund	Fund Description	Type	Acct	Account Description	Actual FY2020	Actual FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
250	Multiple Grant Fund	INTERGOVERNMENTAL	331100	FEDERAL GRANTS	113,825	84,584	0	99,228	99,228
250	Multiple Grant Fund	INTERGOVERNMENTAL	331111	FEDERAL DIRECT CRIME/CORR	56,732	28,053	0	0	0
250	Multiple Grant Fund	INTERGOVERNMENTAL	331112	FEDERAL IND CRIME/CORRECT	606,102	518,549	438,339	0	0
250	Multiple Grant Fund	INTERGOVERNMENTAL	331114	FEDERAL INDIRECT - PUBLIC WEL	107,471	129,695	48,000	600,117	600,117
250	Multiple Grant Fund	INTERGOVERNMENTAL	331222	CARES ACT	4,475	0	0	48,000	48,000
250	Multiple Grant Fund	INTERGOVERNMENTAL	331250	FEDERAL GRANTS INDIRECT	17,049	58,324	112,000	0	0
250	Multiple Grant Fund	INTERGOVERNMENTAL	334100	STATE GRANTS - OPERATING	108,484	0	0	150,000	150,000
250	Multiple Grant Fund	INTERGOVERNMENTAL	334151	STATE GRANT OPERATING	35,799	0	0	0	0
250	Multiple Grant Fund	INTERGOVERNMENTAL	334152	STATE GRANT DIR - PUBLIC WEL	0	0	0	0	0
250	Multiple Grant Fund	CONTRIBUTIONS	371000	CONTRIBUTIONS AND DONATIONS	65,814	961,716	0	250,000	250,000
250	Multiple Grant Fund	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENT	0	0	0		
250	Multiple Grant Fund	OTHER FINANCING SOURCES	391101	TRANSFER/GEN FUND GRANT MATCH	389,818	242,684	378,498	141,510	141,510
250	Multiple Grant Fund	OTHER FINANCING SOURCES	391100	TRANSFERS IN FROM GENERAL FUND	13,801	182,969	0	347,166	347,166
251	CDG Block Grant Fund	INTERGOVERNMENTAL	331100	FEDERAL GRANTS	1,323,395	1,414,327	1,142,112	1,215,907	1,215,907
253	DA's Condemnation Fund	FINES AND FORFEITURE	351400	CONFISCATION REVENUE	7,636	6,913	5,000	5,000	5,000
254	DA's Condemnation Fund	FINES AND FORFEITURE	351400	CONFISCATION REVENUE	280	517	30,000	30,000	30,000
255	DATE Fund	FINES AND FORFEITURE	351110	FINES/FORFEITURES-SUPERIOR CT	61,475	53,877	60,000	60,000	60,000
255	DATE Fund	FINES AND FORFEITURE	351120	FINES/FORFEITURES-STATE CT	103,396	60,468	90,000	110,000	110,000
255	DATE Fund	FINES AND FORFEITURE	351171	CITY OF CANTON COURT FINES	9,510	11,037	9,000	8,000	8,000
255	DATE Fund	FINES AND FORFEITURE	351172	HOLLY SPRINGS COURT FINES	8,864	14,006	9,000	9,000	9,000
255	DATE Fund	FINES AND FORFEITURE	351173	WOODSTOCK COURT FINES	17,885	23,699	25,000	25,000	25,000
255	DATE Fund	FINES AND FORFEITURE	351174	BALL GROUND COURT FINES	363	721	700	800	800
255	DATE Fund	INVESTMENT INCOME	361000	INTEREST REVENUES	3,756	209	200	1,000	1,000
256	Victim Witness Fund	FINES AND FORFEITURE	351110	FINES/FORFEITURES-SUPERIOR CT	17,134	15,491	16,000	16,000	16,000
256	Victim Witness Fund	FINES AND FORFEITURE	351120	FINES/FORFEITURES-STATE CT	54,496	54,770	76,000	85,344	85,344
256	Victim Witness Fund	FINES AND FORFEITURE	351130	FINES/FORFEITURES-MAGISTRATE	2,615	4,019	4,000	3,500	3,500
256	Victim Witness Fund	FINES AND FORFEITURE	351140	FINES/FORFEITURES-JUVENILE	1,071	1,484	2,000	2,000	2,000
256	Victim Witness Fund	FINES AND FORFEITURE	351171	CITY OF CANTON COURT FINES	22,342	27,556	30,000	30,000	30,000
256	Victim Witness Fund	FINES AND FORFEITURE	351172	HOLLY SPRINGS COURT FINES	29,832	31,992	30,000	25,000	25,000
256	Victim Witness Fund	FINES AND FORFEITURE	351173	WOODSTOCK COURT FINES	34,249	35,967	46,000	46,073	46,073
256	Victim Witness Fund	FINES AND FORFEITURE	351174	BALL GROUND COURT FINES	3,104	3,302	3,000	2,500	2,500
256	Victim Witness Fund	OTHER FINANCING SOURCES	391100	TRANS IN FROM GENERAL FUND	0	4,537	0		
257	DUI Court Fund	INTERGOVERNMENTAL	334151	STATE GRANT OPERATING	92,186	68,024	90,639	90,700	90,700
257	DUI Court Fund	FINES AND FORFEITURE	351115	DRUG COURT FEES	44,935	24,803	45,000	50,000	50,000
257	DUI Court Fund	FINES AND FORFEITURE	351116	DUI COURT FEES	190,460	171,453	250,000	60,000	60,000
257	DUI Court Fund	CONTRIBUTIONS	371000	CONTRIBUTIONS AND DONATIONS	32,905	125	35,000	65,000	65,000
257	DUI Court Fund	OTHER FINANCING SOURCES	391100	TRANS IN FROM GENERAL FUND	0	0	50,000		
257	DUI Court Fund	OTHER FINANCING SOURCES	391207	TRANSFERS IN FROM DATE FUND	0	13,204	10,071	30,172	30,172
257	DUI Court Fund	OTHER FINANCING SOURCES	391260	TRANS IN FROM DRUG SCREENING FD	65,000	50,000	0	50,000	50,000
258	Drug Accountability Court	INTERGOVERNMENTAL	331112	FEDERAL IND CRIME/CORRECT	0	3,355	13,995	320,502	320,502
258	Drug Accountability Court	INTERGOVERNMENTAL	334151	STATE GRANT OPERATING	319,701	284,768	321,677	300,000	30,000
258	Drug Accountability Court	FINES AND FORFEITURE	3511115	DRUG COURT FEES	187,350	136,590	147,009	153,455	153,455
258	Drug Accountability Court	OTHER FINANCING SOURCES	391100	TRANSFERS IN FROM GENERAL FUND	0	0	0		
258	Drug Accountability Court	OTHER FINANCING SOURCES	391255	TRANSFERS IN FROM DATE FUND	22,500	0	148,439	53,059	53,059
258	Drug Accountability Court	OTHER FINANCING SOURCES	391227	TRANS/DATE FUND-GRANT MATCH	0	44,824	0	54,767	54,767
259	Treatment Accountability Court	INTERGOVERNMENTAL	334151	STATE GRANT OPERATING	125,138	138,405	139,319	145,906	145,906
259	Treatment Accountability Court	FINES AND FORFEITURE	351117	TREAT ACCT COURT FEES	3,260	7,047	2,000	3,412	3,412
259	Treatment Accountability Court	CONTRIBUTIONS	371000	CONTRIBUTIONS AND DONATIONS	0	0	0		
259	Treatment Accountability Court	OTHER FINANCING SOURCES	391255	TRANSFERS IN FROM DATE FUND	17,608	16,085	20,039	23,128	23,128
260	Drug Screening Lab Fund	CHARGES FOR SERVICES	341130	DRUG TESTING FEE	344,181	287,548	347,385	412,721	412,721
261	Veterans Accountability Court	INTERGOVERNMENTAL	334151	STATE GRANT OPERATING	105,904	82,354	99,886	100,614	100,614
261	Veterans Accountability Court	FINES AND FORFEITURE	351118	FINES - ACCT COURTS	18,301	18,780	14,585	14,000	14,000
261	Veterans Accountability Court	OTHER FINANCING SOURCES	391255	TRANSFERS IN FROM DATE FUND	12,558	13,869	17,746	23,442	23,442
262	Juvenile Drug Court Fund	INTERGOVERNMENTAL	331111	FEDERAL DIRECT CRIME	54,731	78,864	103,013	96,406	96,406
262	Juvenile Drug Court Fund	INTERGOVERNMENTAL	334151	STATE GRANT OPERATING	1,850	2,923	31,732	36,765	36,765
262	Juvenile Drug Court Fund	FINES AND FORFEITURE	351114	FINES - ACCT COURTS	0	0	7,650	1,000	1,000
262	Juvenile Drug Court Fund	CONTRIBUTIONS	371000	CONTRIBUTIONS AND DONATIONS	0	2,500	0		
262	Juvenile Drug Court Fund	OTHER FINANCING SOURCES	391255	TRANSFERS IN FROM DATE FUND	16,626	17,678	30,213	49,585	49,585

LTFP FY2021-2024 Revenue Detail

Fund	Fund Description	Type	Acct	Account Description	Actual	Actual	Budget	Forecast	Forecast
					FY2020	FY2021	FY2022	FY2023	FY2024
270	Fire	TAXES	311000	PROPERTY TAXES - CURRENT	24,954,154	26,931,228	29,552,345	31,063,522	32,150,745
270	Fire	TAXES	311120	TIMBER	3,304	4,304	3,574	3,757	3,888
270	Fire	TAXES	311200	REAL PROPERTY - PRIOR YEAR	101,697	177,520	146,099	153,570	158,945
270	Fire	TAXES	311310	MOTOR VEHICLE	265,063	284,710	260,255	273,563	283,138
270	Fire	TAXES	311311	REDUCTION OF MV TAXES	0	0	(55,221)	(67,021)	(67,021)
270	Fire	TAXES	311315	TAVT	1,200,000	0	0	0	0
270	Fire	TAXES	311316	ALTERNATIVE AD VALOREM	17,319	19,247	15,000	15,000	16,000
270	Fire	TAXES	311320	MOBILE HOME	47,324	52,188	51,801	54,450	56,356
270	Fire	TAXES	311340	INTANGIBLES (REGULAR & RECORD)	1,015,016	1,324,550	700,000	700,000	725,000
270	Fire	TAXES	311390	HEAVY DUTY EQUIPMENT	0	0	284		
270	Fire	TAXES	311600	REAL ESTATE TRANSFER	316,531	470,109	290,000	250,000	250,000
270	Fire	TAXES	319110	PENALTIES/INTEREST REAL PROP	37,702	34,967	30,000	30,000	30,000
270	Fire	INTERGOVERNMENTAL	331222	CARES ACT	3,316,072	0	0		
270	Fire	INTERGOVERNMENTAL	337000	LOCAL GOV SHARED REV - CANTON	4,272,988	4,646,687	5,365,089	5,400,000	5,500,000
270	Fire	INTERGOVERNMENTAL	337010	LOCAL GOV SHARED REV - HS	1,957,356	2,335,380	2,875,017	2,900,000	3,000,000
270	Fire	INTERGOVERNMENTAL	337011	LOCAL GOV SHARED REV - HS	55,298	0	0	62,000	63,000
270	Fire	INTERGOVERNMENTAL	337020	LOCAL GOV SHARED REV - BG	328,165	358,706	426,928	400,000	400,000
270	Fire	INTERGOVERNMENTAL	337030	LOCAL GOV SHARED REV - NELSON	96,786	109,736	115,989	95,000	95,000
270	Fire	INTERGOVERNMENTAL	337040	Loccal Gov Shard Rev - Waleska	23,100	24,173	27,841	35,000	35,000
270	Fire	INTERGOVERNMENTAL	335200	FOREST LAND PROTECTION	5,287	0	0	0	0
270	Fire	CHARGES FOR SERVICES	341951	OTHER REVENUE - CPR CARDS	2,650	4,971	5,000	5,000	5,000
270	Fire	CHARGES FOR SERVICES	342214	SPECIAL EVENTS	1,978	4,386	2,000	2,000	2,000
270	Fire	CHARGES FOR SERVICES	342250	FIRE INSPECTION FEE	88,201	89,971	65,000	70,000	71,000
270	Fire	INVESTMENT INCOME	361000	INTEREST REVENUES	177,708	15,021	18,000	55,000	55,000
270	Fire	CONTRIBUTIONS	371000	CONTRIBUTIONS AND DONATION	7,000	7,000	0	4,000	4,000
270	Fire	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENT	3,616	0	0	0	0
270	Fire	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	297,641	2,907	0	0	0
270	Fire	OTHER FINANCING SOURCES	393600	INSURANCE RECOVERY REVENUE	51,492	79,870	0	0	0
271	Jail Fund	CHARGES FOR SERVICES	342330	PRISONER HOUSEING FEE	0	0	100,000		
271	Jail Fund	FINES AND FORFEITURE	351110	FINES/FORFEITURE-SUPERIOR CT	45,366	30,962	40,000	40,000	40,000
271	Jail Fund	FINES AND FORFEITURE	351120	FINES/FORFEITURE-STATE CT	106,177	116,431	150,000	160,000	160,000
271	Jail Fund	FINES AND FORFEITURE	351130	FINES/FORFEITURE-MAGISTRATE	5,229	8,058	7,000	7,000	7,000
271	Jail Fund	FINES AND FORFEITURE	351160	FINES/FORFEITURE-JUVENILE CT	2,141	2,968	5,000	5,000	5,000
271	Jail Fund	FINES AND FORFEITURE	351171	CITY OF CANTON COURT FINES	41,834	55,374	54,000	55,000	55,000
271	Jail Fund	FINES AND FORFEITURE	351172	HOLLY SPRINGS COURT FINES	60,291	64,413	55,000	50,000	50,000
271	Jail Fund	FINES AND FORFEITURE	351173	WOODSTOCK COURT FINES	68,568	75,551	90,000	95,000	95,000
271	Jail Fund	FINES AND FORFEITURE	351174	BALL GROUND COURT FINES	6,206	6,685	5,000	5,000	5,000
271	Jail Fund	FINES AND FORFEITURE	351400	ADDITIONAL PENALTY ASSESSMENTS	0	0	0	0	0
271	Jail Fund	INVESTMENT INCOME	361000	INTEREST REVENUES	5,225	232	500	2,500	2,500
271	Jail Fund	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENT	156	595	0	0	0
271	Jail Fund	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	0	0	0	0	0
272	Sheriff's Commissary Fund	CHARGES FOR SERVICES	349900	COMMISSARY FEES	622,524	822,787	800,000	800,000	800,000
273	Confiscated Assets Fund	INTERGOVERNMENTAL	331111	FEDERAL DIRECT CRIME	36,934	0	0	0	0
273	Confiscated Assets Fund	INTERGOVERNMENTAL	331115	EQUIT SHRNG FI C&C	58,343	27,293	150,000	140,000	140,000
273	Confiscated Assets Fund	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENT	4,386	1,882	0	0	0
273	Confiscated Assets Fund	OTHER FINANCING SOURCES	393600	INSURANCE RECOVERY	12,155	0	0	0	0
273	Confiscated Assets Fund	OTHER FINANCING SOURCES	391254	TRANSFER FROM DA CONFISCATION	892	0	0	0	0
275	Hotel/Motel Tax Fund	TAXES	314100	HOTEL/MOTEL	224,791	345,018	220,000	255,000	255,000
295	Impact Fee Fund	INTERGOVERNMENTAL	337000	LOCAL GOV SHARED	273,301	417,278	290,000	122,447	122,447
295	Impact Fee Fund	CHARGES FOR SERVICES	341320	IMPACT FEES	2,158,310	2,334,243	2,043,995	1,817,603	1,817,603
295	Impact Fee Fund	INVESTMENT INCOME	361000	INTEREST REVENUES	109,736	7,604	8,977	50,000	50,000

LTFP FY2021-2024 Revenue Detail

Fund	Fund Description	Type	Acct	Account Description	Actual FY2020	Actual FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
322	SPLOST V Fund	INVESTMENT INCOME	361000	INTEREST REVENUES	13,029	523	500	5,000	5,000
323	SPLOST VI Fund	INTERGOVERNMENTAL	331350	FEDERAL GRANTS INDIRECT	406,332	0	0	0	0
323	SPLOST VI Fund	INTERGOVERNMENTAL	336212	HOLLY SPRINGS	4,400	0	0	0	0
323	SPLOST VI Fund	INVESTMENT INCOME	361000	INTEREST REVENUES	388,787	18,436	20,000	0	0
323	SPLOST VI Fund	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENTS	0	0	0	0	0
323	SPLOST VI Fund	OTHER FINANCING SOURCES	391295	TRANSFER IN FROM IMPACT FEES	0	2,000,000	0	0	0
323	SPLOST VI Fund	OTHER FINANCING SOURCES	391324	TRANSFER IN FROM SPLOST	150,000	0	0	0	0
324	SPLOST VII Fund	TAXES	313200	SPLOST	47,920,587	55,394,284	56,200,428	48,350,000	48,350,000
324	SPLOST VII Fund	INTERGOVERNMENTAL	334210	STATE GRANTS - DIRECT	1,500	1,500	0	0	0
324	SPLOST VII Fund	INTERGOVERNMENTAL	334310	STATE GRANTS - DIRECT	2,499,688	2,185,073	2,405,934	2,185,073	2,185,073
324	SPLOST VII Fund	INTERGOVERNMENTAL	336212	HOLLY SPRINGS	51,508	51,508	0	0	0
324	SPLOST VII Fund	INTERGOVERNMENTAL	336213	WOODSTOCK	140,022	373,290	0	0	0
324	SPLOST VII Fund	INTERGOVERNMENTAL	336214	BALL GROUND	0	130,529	0	0	0
324	SPLOST VII Fund	INTERGOVERNMENTAL	336215	CITY OF CANTON	123,465	157,222	0	0	0
324	SPLOST VII Fund	INTERGOVERNMENTAL	336217	CITY OF NELSON	10,485	38,102	0	0	0
324	SPLOST VII Fund	INTERGOVERNMENTAL	339000	STATE INTERGOVERNMENTAL	299,947	384,758	500,000	2,256,000	2,256,000
324	SPLOST VII Fund	INVESTMENT INCOME	361100	Interest Revenue	179,951	13,694	15,000	50,000	50,000
324	SPLOST VII Fund	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENTS	178,292	231,425	0	500,000	500,000
324	SPLOST VII Fund	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	26,400	1,873,300	0	0	0
324	SPLOST VII Fund	OTHER FINANCING SOURCES	391211	TRANSFER IN FROM IMPACT FEES	0	4,142,000	0	0	0
324	SPLOST VII Fund	OTHER FINANCING SOURCES	391270	TRANSFER IN FROM FIRE FUND	0	272,250	0	0	0
324	SPLOST VII Fund	OTHER FINANCING SOURCES	393600	INSURANCE RECOVERY REVENUE	9,350	3,795	0	0	0
375	RRDA Fund	MISCELLANEOUS	381000	RENTAL INCOME	142,236	142,236	142,236	142,236	142,236
375	RRDA Fund	OTHER FINANCING SOURCES	391100	TRANSFERS IN FROM GENERAL FUND	2,561,639	681,349	2,765,644	0	0
375	RRDA Fund	OTHER FINANCING SOURCES	391150	Transfers in from UCS Fund				681,349	681,349
410	Debt Service Fund	TAXES	311000	PROPERTY TAXES - CURRENT YEAR	5,459,245	5,660,286	5,917,030	5,677,382	5,677,382
410	Debt Service Fund	TAXES	311120	TIMBER	487	595	471	723	723
410	Debt Service Fund	TAXES	311200	REAL PROPERTY-PRIOR YEAR	26,817	31,742	35,824	35,824	35,824
410	Debt Service Fund	TAXES	311310	MOTOR VEHICLE	48,965	44,159	42,471	53,499	53,499
410	Debt Service Fund	TAXES	311311	REDUCTION FOR MV TAX	0	0	(9,630)	(11,141)	(11,141)
410	Debt Service Fund	TAXES	311315	TAVT	290,004	0	0	0	0
410	Debt Service Fund	TAXES	311316	ALTERNATIVE AD VALOREM TAX	3,776	4,035	3,000	2,500	2,500
410	Debt Service Fund	TAXES	311320	MOBILE HOME	6,985	7,428	6,877	6,999	6,999
410	Debt Service Fund	TAXES	311340	INTANGIBLES (REGULAR & RECORD)	198,767	250,032	160,000	130,000	130,000
410	Debt Service Fund	TAXES	311390	HEAVY DUTY EQUIPMENT	0	0	37	0	0
410	Debt Service Fund	TAXES	311600	REAL ESTATE TRANSFER	54,393	75,974	45,000	40,000	40,000
410	Debt Service Fund	TAXES	319110	PENALTIES/INTEREST REAL PROP	8,269	7,038	6,000	7,000	7,000
410	Debt Service Fund	INVESTMENT INCOME	361000	INTEREST REVENUES	27,255	1,251	2,000	10,000	10,000
410	Debt Service Fund	MISCELLANEOUS	383010	MISCELLANEOUS REIMBURSEMENTS	68,588	119,413	114,000	140,000	140,000
410	Debt Service Fund	OTHER FINANCING SOURCES	393300	REFUNDING BOND ISSUED				0	0
555	Conference Center Fund	CHARGES FOR SERVICES	347910	CATERING FEES	8,712	350	0	10,000	10,000
555	Conference Center Fund	CHARGES FOR SERVICES	347930	CONFERENCE CENTER RENTALS	192,121	164,160	150,000	250,000	250,000
555	Conference Center Fund	CONTRIBUTIONS	371000	NAMING GIFTS/CONTRIBUTIONS	0	0	0	0	0
555	Conference Center Fund	MISCELLANEOUS	380000	MISCELLANEOUS REVENUE	9,270	32	282,284	8,437	8,437
555	Conference Center Fund	MISCELLANEOUS	382500	CAPITAL CONTRIBUTIONS	0	0	0	0	0
555	Conference Center Fund	OTHER FINANCING SOURCES	391275	TRANSFERS IN FROM HOTEL/MOTEL	159,791	246,825	155,000	190,000	190,000
580	EMS Fund	INTERGOVERNMENTAL	331113	FEDERAL DIR - PUBLIC WEL	134,153	0	0	0	0
580	EMS Fund	INTERGOVERNMENTAL	334152	STATE GRANT DIRECT - PUBLIC WEL	34,967	18,910	0	0	0
580	EMS Fund	CHARGES FOR SERVICES	341200	Medical Records Fee	10,750	5,082	10,000	10,000	10,000
580	EMS Fund	CHARGES FOR SERVICES	342214	STAND BY FOR EMERGENCY	2,922	3,249	5,000	5,000	5,000
580	EMS Fund	CHARGES FOR SERVICES	342600	AMBULANCE FEES	9,820,160	10,979,932	11,000,000	11,000,000	11,100,000
580	EMS Fund	CHARGES FOR SERVICES	342601	EMS MEDICARE ADJUSTMENT	(2,475,590)	(2,793,853)	(2,860,000)	(2,250,000)	(2,300,000)
580	EMS Fund	CHARGES FOR SERVICES	342620	AMBULANCE FEES - COLLECTION AGY	367,199	376,403	300,000	350,000	355,000
580	EMS Fund	CONTRIBUTIONS	371000	CONTRIBUTIONS & DONATIONS	0	0	0	0	0
580	EMS Fund	MISCELLANEOUS	383000	MISCELLANEOUS REVENUE	0	0	0	0	0
580	EMS Fund	MISCELLANEOUS	382500	CAPITAL CONTRIBUTIONS	1,301,005	0	0	0	0
580	EMS Fund	OTHER FINANCING SOURCES	391100	TRANSFER IN FROM GENERAL FUND	1,750,000	4,440,068	5,469,063	4,440,068	4,440,068
580	EMS Fund	OTHER FINANCING SOURCES	391270	TRANSFER IN FROM FIRE FUND	1,519,713	0	0	0	0
580	EMS Fund	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	0	0	0	0	0
580	EMS Fund	OTHER FINANCING SOURCES	393600	INSURANCE RECOVERY REVENUE	0	21,521	0	0	0

LTFP FY2021-2024 Revenue Detail

Fund	Fund Description	Type	Acct	Account Description	Actual FY2020	Actual FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
605	Insurance & Benefits Fund	INTERNAL SERVICE CHARGES	341751	INTERNAL SVC CHRГ-MEDICAL	15,740,450	17,443,141	22,182,500	24,400,750	26,840,825
605	Insurance & Benefits Fund	INTERNAL SERVICE CHARGES	341752	INTERNAL SVC CHRГ-LIFE INS	341,594	361,678	373,966	411,363	452,499
605	Insurance & Benefits Fund	INTERNAL SERVICE CHARGES	341753	INTERNAL SVC CHRГ-DENTAL	925,429	958,494	1,007,469	1,108,216	1,219,037
605	Insurance & Benefits Fund	INTERNAL SERVICE CHARGES	341754	INTERNAL SVC CHRГ-LT DISABLI	193,239	187,069	197,137	216,851	238,536
605	Insurance & Benefits Fund	INTERNAL SERVICE CHARGES	341755	INTERNAL SVC CHRГ-ST DISABLI	40,073	41,388	41,327	45,460	50,006
605	Insurance & Benefits Fund	INTERNAL SERVICE CHARGES	341760	INTERNAL SERVICE CHRГ - EAP	12,746	13,235	13,191	14,510	15,961
605	Insurance & Benefits Fund	INTERNAL SERVICE CHARGES	341761	INTERNAL SVC CHRГ - MEDICAL NHN	2,148,212	3,187,420	0		
605	Insurance & Benefits Fund	MISCELLANEOUS	383010	STOP-LOSS REIMBURSEMENTS	1,529,654	2,240,319	750,000	500,000	500,000
605	Insurance & Benefits Fund	MISCELLANEOUS	383010	RX REBATES	218,526	223,220	200,000	200,000	200,000
605	Insurance & Benefits Fund	MISCELLANEOUS	383011	MISCELLANEOUS - COBRA PAYMENTS	257,782	269,324	250,000	250,000	250,000
605	Insurance & Benefits Fund	MISCELLANEOUS	385000	COAST TO COAST PROGRAM	299	105	0	0	0
605	Insurance & Benefits Fund	OTHER FINANCING SOURCES	391100	TRANSFER FROM GENERAL FUND				0	0
610	Fleet Maintenance Fund	INTERNAL SERVICE CHARGES	341758	INTERNAL SVC CHRГ - FLEET	1,673,226	1,764,047	1,939,214	1,847,360	1,847,360
610	Fleet Maintenance Fund	MISCELLANEOUS	380000	MISCELLANEOUS REVENUE	51	225	0	1,800	1,800
610	Fleet Maintenance Fund	MISCELLANEOUS	382500	CAPITAL CONTRIBUTIONS	0	1,012,166	0		
610	Fleet Maintenance Fund	OTHER FINANCING SOURCES	392100	SALE OF ASSETS	0	1,575	0		

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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 FY2024 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 FY2021.

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 2024 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 2024 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 2024 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 2024 Budget are described below:

1. **Strategic Planning Session, January 2023.** 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 2023.** 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 FY2024 Budgets.
3. **Department Budget Entry into MUNIS, Capital Requests, IT Requests and New Personnel Requests Forms, February/March 2023.** The Budget module in the MUNIS accounting system was open for departments to enter their 2024 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 2023.** During this period, Finance reviewed all budgets and clarified details with the departments. Face to face meetings between departments and the County Manager were held during this time period. At the meetings, the submitted budgets were evaluated in their entirety and additions and cuts were made to balance the funds within the service requirements.
5. **Millage Rate Process, June/July 2023.** 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 2023.** Using the approved millage rate, the 2024 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 3, 2023, the proposed 2024 budget was adopted. There were no changes between the proposed budget and the adopted budget.
7. **Adjusting the 2024 Budget, throughout FY2024.** The budget may be adjusted throughout FY2024 as per policies adopted by the Board of Commissioners.

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BASIS OF PRESENTATION

As a means of tracking and accounting for money, the operations of the County are divided into 34 different funds. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are functions (i.e., General Services, Administrative Services, Transportation, Public Safety, Planning & Development, and Community Services) and within functions are cost centers (departments).

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

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

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

General Fund

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

Special Revenue Funds

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

Law Library Fund

A fund to assist in financing the County Law Library.

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State Forfeiture Fund

A fund to account for Sheriff's state forfeitures.

NOSA Fund

A fund to account for the National Opioid Settlement.

Emergency Telephone System Fund

A fund to finance the operation and maintenance of the county Emergency 911 system within the County.

Senior Services Fund

A fund to finance the operation of the senior center.

Emergency Rental Assistance Program

A fund created in 2020 to account for money received from the Emergency Rental Assistance Program.

Parks and Recreation Fund

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

ARPA 2021 Fund

A fund to account for money received from the 2021 American Rescue Plan Act.

Transportation Fund

A fund to finance the operation of local transportation programs.

Multiple Grant Fund

A fund to account for various grants provided to the County from state and federal agencies for specific purposes.

Community Development Block Grant Fund

A fund to account for revenue and expenditures for the Community Development Block Grant (CDBG).

DA's Condemnation Fund

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

DATE Fund

A fund to finance drug abuse training and education programs within the County.

Victim Assistance Fund

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

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DUI Court Fund

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

Drug Accountability Court Fund

A fund that accounts for the activities of the Cherokee County Drug Court.

Treatment Accountability Court Fund

A fund that accounts for the activities of the Cherokee County Mental Health Court.

Drug Screening Lab Fund

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

Veteran's Court Fund

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

Juvenile Drug Court Fund

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

Family Treatment Court Fund

A fund that accounts for the operations and proceeds of the Cherokee County Family Treatment Court.

Fire District Fund

A fund to finance the operation of County Fire Services and Emergency Management Agency.

Jail Fund

A fund to finance the maintenance of the Cherokee County Jail Facility.

Sheriff's Commissary Fund

A fund to account for the proceeds of jail inmate commissary sales.

Federal Forfeiture/Seized Fund

A fund to account for federal confiscated cash seizures by Cherokee County Law enforcement from drug related crimes.

Hotel/Motel Tax Fund

A fund to finance tourism and marketing programs within the County.

Impact Fee Fund

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

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Capital Projects Funds

Capital Projects Funds are established in Cherokee County to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in procedures established. The modified accrual basis of accounting is applied. While budgets are kept for each project, the budgets presented are fiscal budgets.

SPLOST Fund 2012

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

SPLOST Fund 2018

A fund to account for the proceeds of a special one percent sales tax levy approved in 2017 for a period of five years. The proceeds of this special tax are designated for a courthouse expansion, County 911 center communication upgrade, public safety facilities & equipment, transportation and economic development projects.

SPLOST Fund 2024

A fund to account for the proceeds of a special one percent sales tax levy approved in 2023 for a period of five years. The proceeds of this special tax are designated for Courthouse Expansion; transportation infrastructure facilities, equipment and improvements; Fire and Emergency services facilities, vehicles and equipment; public safety facilities and equipment, transportation and economic development projects.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest and related costs. The county appropriates current year expenditures and anticipated revenue. The modified accrual basis of accounting is applied.

Debt Service Fund

A fund that accounts for the accumulation of resources for payment of General Obligation Bonds. Proceeds from a dedicated property tax millage are collected to make payments on bonds related to Parks.

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Enterprise Funds

Enterprise funds are used to account for operations (A) that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (B) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability of other purposes.

Conference Center Fund

A fund to account for the operation of the Northside Hospital Cherokee Conference Center.

Emergency Medical Services (EMS) Fund

A fund to account for the operation of the Cherokee County ambulance service.

Internal Service Funds

Internal Service Funds are established to account for the financing of goods and services provided by one department to other departments of Cherokee County, or to other governments on a cost reimbursement basis. The accrual basis of accounting is used in the following funds.

Insurance Fund

A fund to finance automobile and personal liability insurance.

Fleet Maintenance Fund

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

BASIS OF ACCOUNTING AND BUDGETING

For the most part, governmental accounting and financial reporting are conducted consistent with "Generally Accepted Accounting Principles" -- commonly referred to as "GAAP."

Financial readers are typically familiar with a concept known as the "basis of accounting," which describes the measurement method used in accounting for financial transactions.

Examples include cash accounting, modified accrual accounting, or accrual accounting. Cherokee County uses a GAAP basis of accounting. Governmental funds reflect a modified accrual basis of accounting.

Revenues are recorded when they become both measurable and available to pay liabilities of the current period. Expenditures are recorded when a liability is incurred with certain limitations. Proprietary funds use an accrual basis of accounting that is more similar to that used by private businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. At the end of each year, all budget appropriations lapse along with

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outstanding encumbrances. Funds may be reappropriated in the subsequent fiscal year after review by the Management and Budget Department and approval by the Board of County Commissioners (BOCC).

There is no requirement that Cherokee County's budget be prepared consistent with GAAP. However, the comparison of (final) budget to actual revenues and expenditures in a subsequent Annual Comprehensive Financial Report (ACFR) requires a reconciliation of the budget to GAAP. Therefore, the County budget is prepared, for the most part, to be consistent with GAAP to minimize the degree of reconciliation needed to compare the budget to actual. How the budget is prepared is labeled either the "basis of budgeting" or the "budgetary basis of accounting." These

terms can be used interchangeably. Several key differences should be disclosed to assist in reconciling between the basis of budgeting used to develop Cherokee County's budget documents, and the basis of accounting that is reflected in the County's ACFR prepared by the Finance Director.

The first significant difference is the treatment of proprietary funds, an accounting classification which includes both internal service funds (used to maintain the County's fleet and health benefits) and enterprise funds (used to manage the county conference center and emergency medical services). These funds are presented in the same format used for the majority of County funds (known as governmental funds) with a presentation of revenues and other sources equaling expenditures and reserves. This budgetary presentation allows various revenues and expenditures to be presented in a consistent format without regard to the fund type and how accounting standards will require them to be presented.

The ACFR presents the budget for proprietary funds in a format that breaks out operating revenues and operating expenses to determine operating income prior to considering non-operating revenues and expenses.

The adopted budget reflects a management plan for financial activity. It is subsequently revised during the year to reflect revisions in that plan such as increases or decreases in specific grants awarded to Cherokee County, the appropriation of contingency reserves by the BOC to address issues not known at the time the budget was adopted, and shifts in funding based on capital projects needs as project costs are refined. As such, the revisions recognize the need to revise a financial plan to be consistent with newer and better information, and to allow the management plan to change accordingly.

Under GASB 34, the ACFR reflects both the adopted budget and the final revised budget which includes amendments that occur after the completion of the fiscal year as final transactions are posted to the fiscal year on a modified accrual or accrual accounting basis. These final amendments reflect proper recording of financial activity rather than a change in management plan. Budget documents, therefore, typically disclose historical actuals – both actual revenues and other sources and actual expenditures and other uses – rather than revised budgets that may not truly reflect the management plan.

The budget presents organizational summaries without differentiating the level of control the BOC may exercise over individual organizations. Departments and other offices under the Board of Commissioners and County Manager face the highest level of control through the direct reporting relationship of the County Manager to the BOC.

Organizations that report to elected officials are subject to less direct control over services, but the BOC may influence services as well as determining funding. Statutory provisions determine the level of independence of each organization. From time to time, new financial reporting requirements may be imposed on governments by the Governmental Accounting Standards Board (GASB) that redefines what is referred to as GAAP. The accounting/reporting changes may not be reflected in the budget, resulting in a greater difference between the budget and what is ultimately reported in the ACFR.

FINANCIAL POLICIES

INTRODUCTION: The Financial Policies and Procedures of Cherokee County are set with the following goals: 1.) To maintain a financially viable County that can maintain an adequate level of county services, 2.) To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes, and 3.) To maintain and enhance the sound fiscal condition of the County. A review of the Commission adopted Financial Policy should be conducted on an annual basis in conjunction with the preparation of the Long Term Financial Plan. As circumstances change, there is sometimes a need to modify existing fiscal policy statements.

This Financial Policies and Procedures statement includes subsections on Reserves, Revenues, Budgeting, Capital, Debt, Finance and Accounting, Investments and Purchasing.

RESERVE POLICIES: The County will maintain General Fund Emergency reserves, or undesignated fund balance, at a level at least equal to 8%, but not more than 25% of general fund operating expenditures. This reserve is to pay for the County's essential service programs and funding requirements during periods of economic downturn, or other unforeseen costs not covered by the Contingency Reserve.

In addition to the undesignated fund balance mentioned above, the County will establish a Commission Contingency Reserve to provide for non-recurring unanticipated expenditures or to cover known contingencies with unknown costs. The level of the Commission Contingency Reserve will be maintained at 1% of General Fund operating expenditures annually.

The County will establish a Capital Equipment Replacement Reserve for the accumulation of funds for the replacement of worn and obsolete equipment, including vehicles. These funds will be accumulated after the 8% General Fund Emergency Reserves and the 1% Commission Contingency Reserve, up to a total of \$1,000,000.

REVENUE POLICIES: The County levies property taxes, assesses the 1% special purpose local option sales tax, and imposes impact fees on new construction. In addition, the County assesses user charges for other services provided by the County. The following policies provide guidance regarding County revenues.

- Property tax rates shall be maintained at a rate adequate to fund an adequate and basic service level. Based upon taxable values, rates will be adjusted to fund this service level.
- The County will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source and to reduce its dependence upon property taxes.
- The County will estimate its annual revenues by an objective, analytical and conservative process utilizing trend, judgmental, and statistical analysis as appropriate
- User fees will be adjusted annually to recover the full cost of services provided, except when the County Commission determines that a subsidy from the General Fund is in the public interest.
- One-time revenues will be used for one-time expenditures only.

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BUDGET POLICIES: The adoption of the County budget is one of the most important activities of the County Commission. Georgia Statutes 36-81-7 includes some specific requirements regarding the adoption of the annual budget. The following policies are consistent with these statutes:

- **Budget Calendar** – The County Manager will prepare a budget calendar no later than June 1. The Board of Commissioners will adopt a balanced budget no later than December 31 for the following fiscal year.
- **Decentralized Budget Process** – The County will utilize a decentralized budget process. All departments and constitutional officers will be given an opportunity to participate in the budget process.
- **Allocating Budget Resources** - The County will utilize a zero based resource allocation approach. Each department director and all constitutional officers will have the opportunity to submit their requests for personnel, operations and capital. One-time revenue sources will be used to purchase non-recurring items, such as capital. One-time revenues will not be used to support items that will have a long-term operational impact on future County expenditures. The County will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets. For those special revenue funds supported by intergovernmental revenues and special purpose taxes, expenditures are limited strictly to the mandates of the funding source. These resources are not to be used to subsidize other funds, except as required or permitted by the program.
- **Budget Transfers and Amendments** – Budget transfers within a department within the same fund are allowed with the approval of the County Manager. Any change in the budgeted amounts which would result in an increase or decrease to the budget must be approved by the County Commission. The budgeted amounts for salaries and benefits for each department may not be transferred, increased or decreased without the approval of the County Commission.
- **Budgeted Funds:** Annual budgets are adopted for all funds except trust and agency funds.
- **Capitalization Threshold** – Equipment or vehicles with a value of \$5,000 or more and with a useful life of at least two years will be considered a capital asset. All other purchases below this threshold will be included in the operations category and expended with current resources. However, the department directors and constitutional officers will track some items such as computers and radios, which are not capital assets.
- **Balanced Budget** – The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning of the year unreserved fund balance, in excess of the required fund balance reserve, must equal total estimated expenditures for each governmental fund type.
- **Budgetary Basis of Accounting** - Budgets for governmental fund types will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP) except for the recognition of outstanding encumbrances. Revenues are budgeted when they

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- 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.

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- The County will identify the estimated costs, potential funding sources and project schedule for each capital project proposal before it is submitted to Commission for approval.
- The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and County priorities, and whose operating and maintenance costs have been included in the budget.
- The County will coordinate development of the capital improvement budget with the development of the operating budget. All costs for internal professional services needed to implement the CIP will be included in the operating budget for the year the CIP is to be implemented.
- Cost tracking for components of the capital improvement program will be implemented and updated quarterly to ensure project completion within budget and established timeliness.

DEBT POLICIES: On occasion the County will issue short-term debt to cover cash flow problems. In addition, the County may issue long-term debt for high cost longer lived capital assets. Georgia Statutes 36-60-13, 36-82-64 and Article 9, Section 5 state some of the specific requirements regarding the issuance of debt. The following policies are consistent with these statutes.

Issuing Debt –

- The County may issue short-term debt to cover temporary or emergency cash flow shortages. All short-term borrowing will be subject to Commission approval. All short-term borrowings must be repaid within one year.
- The County may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operation. The prevailing interest rate, as established by the Finance Director, will be paid to the lending fund.
- The County will confine long-term borrowing to capital improvements that cannot be funded from current revenues.
- Where possible, the County will use special assessment, revenue, or other self supporting bonds instead of general obligation bonds.
- Proceeds from long-term debt will not be used for current on-going operations.
- Capital leases may be used to finance equipment purchases if it is considered cost effective for the County. A complete analysis of investment earnings rates and availability of money in other funds for interfund loans need to be considered along with other variables before leases are entered into.
- Operating leases will be avoided.

Amount of Debt Issuance –

- The County will limit the total of its general obligation long-term debt to 10% of the assessed value.

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Debt Maturity –

- The County will attempt to match the maturity of the debt with the useful life of the asset being constructed or twenty years, whichever is less.

Bond Ratings –

- The County will maintain a good credit rating in the financial community of at least AA2 Moody's Rating and AA- Standard & Poor's Rating.
- Full and continuing disclosure will be provided in the general financial statements and bond representations.

Other Debt Policies –

- Annual budget appropriations shall include debt service payments and reserve requirements for all general long-term debt currently outstanding.
- Long-term borrowing will be incorporated into the County's capital improvement plan as necessary.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES:

Accounting, Auditing and Financial Reporting –

- The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and standards of the Government Accounting Standards Board (GASB).
- A fixed asset system will be maintained to identify all County assets, their condition, historical cost, replacement value, and useful life.
- An annual audit will be performed by an independent public accounting firm with the subsequent issue of a Annual Comprehensive Financial Report (ACFR), including an audit opinion. The ACFR will be submitted annually to the Government Finance Officers' Association (GFOA) to determine its eligibility for the Certificate of Achievement for Excellence in Financial Reporting.
- Audit firms will be selected through the formal bid process. Qualified audit firms will be requested to submit a cost proposal and an audit outline proposal. When awarding the contract for the independent audit all components, including qualification of personnel, number of personnel dedicated to the audit, comparability of references, and cost, will be taken into consideration. Cost will not be the defining component.
- A contract for audit services may be entered into with the qualified audit firm for a term of three years with the option to extend one year at a time for two years.
- All funds of the County, as well as all component units of the County will be subject to a full scope audit.

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Travel and Training –

- All travel and training for employees of the County will have the approval of the department manager before the travel and training has taken place. In addition, if the total estimated cost of the travel exceeds \$1,000 per employee, the County Manager must approve before the training has taken place.
- All costs of travel must be estimated on the Travel Advance/ Reimbursement form and approved by the department manager and/or the County Manager before travel is taken. When estimating these costs the following guidelines must be used:
 - Daily per diem will be \$35, broken down as follows: \$7 for breakfast, \$12 for lunch and \$16 for dinner.
 - The amount for breakfast on the first day of travel is not included.
 - If the employee is using a personal vehicle, mileage will be reimbursed at the current published Internal Revenue Service rate per mile.
 - The employee will make genuine efforts to obtain the least cost method of transportation when planning the travel.
- The Finance Department will review all travel requests prior to the travel dates for proper calculation and authorizations. Any costs which conflict with this travel policy will not be paid.
- All travel requests should be brought to Finance for review and payment at least two weeks prior to travel.
- Any advance money in excess of actual expenses will be due back in to Finance at least one month after the travel. Any amounts not received back will be deducted from the employees pay.
- Manual checks may not be issued for travel. In the event of last minute travel the employee may be required to pay for the travel out of their pocket and request reimbursement for actual expenses.

Investment Policy –

- Scope:

This investment policy applies to activities of Cherokee County Finance Department on behalf of Cherokee County with regard to investing the financial assets of its funds. These funds are accounted for in the County's annual financial report and include:

- General Fund
- Special Revenue Funds
- Capital Projects Funds

- Objectives

Investment objectives in order of priority are:

- A. Safety of Principal - Each transaction shall seek to insure that capital losses are avoided, whether they are from securities defaults or erosion of market value. The objective will be to mitigate credit risk and interest rate risk.

FINANCIAL POLICIES

1. Credit Risk - The County will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:
 - Limiting investments to the safest types of securities
 - Diversifying the investment portfolio so that potential losses on individual securities will be minimized.
2. Interest Rate Risk - The County will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market accounts, or similar investment pools.

B. Maintenance of Adequate Liquidity - The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due without loss of principal value. Since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary markets or resale markets. In addition, portions of the portfolio may be placed in money market accounts or local government investment pools which offer same-day liquidity for short-term funds.

C. Return on Investment - The County seeks to attain market rates of return on its investments consistent with constraints imposed by its safety objectives, cash flow considerations and state law that restrict the placement of certain public funds. Return on investments is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

D. Legality - Funds will be invested to comply with the provisions of Georgia Code Section 36-83-4 and in accordance with these policies and any other written administrative procedures. Certain funds may have the proceeds from bond issues which have specific investment policies contained within the bond ordinance. Those policies will be adhered to and are not in conflict with the terms of this policy.

➤ Standards of Care

A. **Prudence** - The standard of prudence to be used by the Finance Department shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Finance personnel acting in accordance with this policy and any written procedures of the Finance Director and while exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price provided that deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

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Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

B. **Delegation of Authority** - The Cherokee County Board of Commissioners shall approve the overall investment policy, while the management and implementation of the policy is delegated to the Finance Director, who shall establish procedures for the operation of the investment program. Such procedures shall include explicit delegation of authority to finance personnel responsible for investment transactions. No person may engage in any investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

C. **Ethics and Conflicts of Interest**

1. **Establishment of Internal Controls** - It is the policy of the County to establish a system of internal controls, which shall ensure that the assets of Cherokee County are protected from loss, theft or misuse. The internal controls shall address the following:

- a.) **Control of Collusion** - Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- b.) **Separation of functions** - By separating key functions and having different people perform each function, each person can perform a "check and balance" review of the other people in the same area.
- c.) **Custodial safekeeping** - Securities purchased from any bank or dealer, including appropriate collateral, should be placed into a third-party bank for custodial safekeeping.
- d.) **Avoidance of bearer from securities** - Bearer from securities are much easier to convert to personal use than securities that are registered in the name of Cherokee County.
- e.) **Avoidance of physical delivery security** - Book entry securities are much easier to transfer and account for since actual delivery is never taken. Physical delivery securities must be properly safeguarded as are any valuable documents. The potential of fraud and loss increases with physical delivery securities.
- f.) **Clear delegation of authority to subordinate staff members** - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid any improper actions. Clear delegation of authority also preserves the internal control structure that is built around the various staff positions and their respective responsibilities.
- g.) **Written confirmation of telephone transactions for investments and wire transfers** - Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by a written communication and approved by the appropriate person.

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h.) **Development of a wire transfer agreement with the County's lead bank** - This agreement should outline the various controls and security provisions for making and receiving wire transfers.

2. **Training and Education** - It is the policy of Cherokee County to provide periodic training in investments for its finance personnel through courses and seminars offered by the Government Finance Officers' Association and other organizations.

➤ Investment Policies

A. Safekeeping of Securities

1. To protect against potential fraud and embezzlement, all investment securities shall be secured through third-party custody and safekeeping procedures.
2. Exempted from the third-party safekeeping procedures are securities which are held as collateral on Repurchase Agreements of 7 days duration or less. These securities shall be in safekeeping at the Federal Reserve Bank, pledged to Cherokee County and the County shall have the right to approve any substitutions of collateral should that prove necessary.
3. The Safekeeping Agreement explicitly requires that securities will be delivered versus payment. This practice ensures that the County neither transfers money nor securities before receiving the other portion of the transaction. Both transactions occur simultaneously through the custodial bank, authorized to conduct transactions for the County.

B. Suitable and Authorized Investments

1. Obligations of the State of Georgia or of other states.
2. Obligations issued by the United States government.
 - U.S. Treasury obligation consisting of U.S. Treasury Bills, Notes and Bonds.
3. Obligations fully insured or guaranteed by the United States government or a United States government agency:
 - Export-Import Bank
 - Farmers Home Administration
 - General Services Administration
 - Government National Mortgage Association (GNMA)
4. Obligations of the following U.S. government agencies:
 - Federal Farm Credit Banks (FFCB)
 - Federal Home Loan Mortgage Corporation (FHLMC) participation certificates or debentures
 - Federal Home Loan Bank (FHLB) or its banks
 - Government National Mortgage Association (GNMA)

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- Federal National Mortgage Association (FNMA) participation certificates or debentures which are guaranteed by the GNMA
- 5. Repurchase agreements backed by 2., 3., or 4.
- 6. Prime Bankers Acceptances
 - Bankers Acceptances that are eligible for purchase by the Federal Reserve Bank and have a Letter of Credit rating of A+ or better
- 7. Georgia Fund 1 or Georgia Extended Asset Pool (local government investment pool)
- 8. Obligations of other political subdivisions of the State of Georgia
- 9. Time deposits and savings deposits of banks organized under the laws of Georgia or the U.S. government and operating in Georgia
 - Savings accounts
 - Money Market accounts
 - Certificates of Deposit (non-negotiable)

C. Active Secondary Markets

Although many securities are acceptable for investment using the legal authorized list, some are not very desirable from a liquidity standpoint. Accordingly, although investments may be on the authorized list, only those securities with an active secondary market may be purchased from that list.

D. Approved Banker-Dealers

1. Securities are to be purchased only from those broker-dealers and banks that are included on the bid list as approved by the Finance Director. The approved list will be developed in accordance with these Investment Policies.
2. Only broker-dealers included on the Federal Reserve Bank of New York's list of primary government securities dealers or those classified as reporting dealers affiliated with the Federal Reserve Bank of New York will be included on the approved list.
3. Repurchase Agreements will be conducted only with those banks and broker-dealers who have executed a Master Repurchase Agreement with the County. All Repurchase Agreements must be in written form using the Public Securities Association Master Repurchase Agreement as a guide.

E. Diversification of the Portfolio

1. Prudent investing necessitates that a portfolio be diversified as to instrument and purchasing source. The following guidelines represent maximum limits established for diversification by instrument.
 - U.S. Treasury Obligations 100%
 - U.S. Government Agency Securities and Securities Issued by Instrumentalities of Government Sponsored Corporations 45%
 - Repurchase Agreements 25%
 - Prime Bankers' Acceptances 10%
 - Local Government Investment Pools 100%
 - Certificates of Deposit 25%
 - Obligations of other political subs of the State of GA 25%

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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.

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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.

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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.

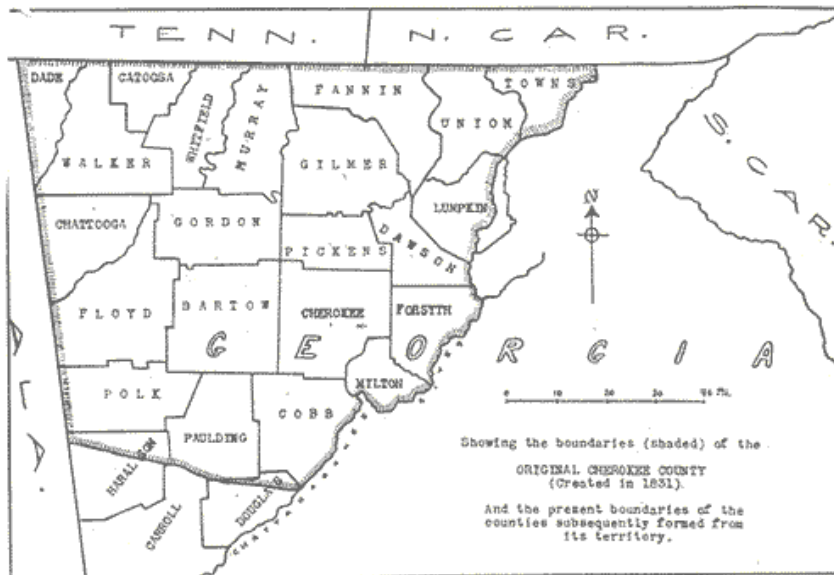
Department Managers will be responsible for all purchases made and also to fund availability. Procurement of materials, supplies and services is an important function of Cherokee County’s organization. A central purchasing department provides a support service to operating departments. For any purchasing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

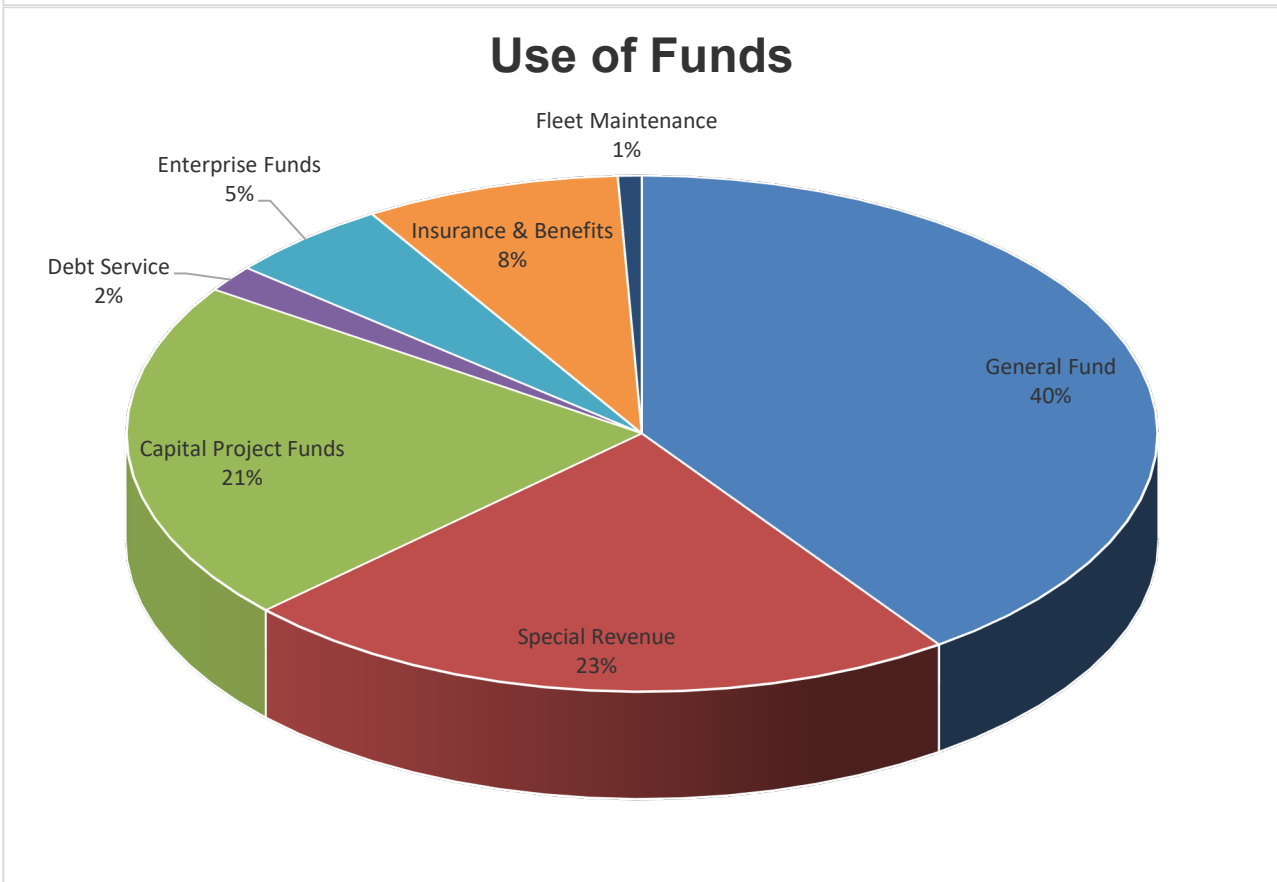
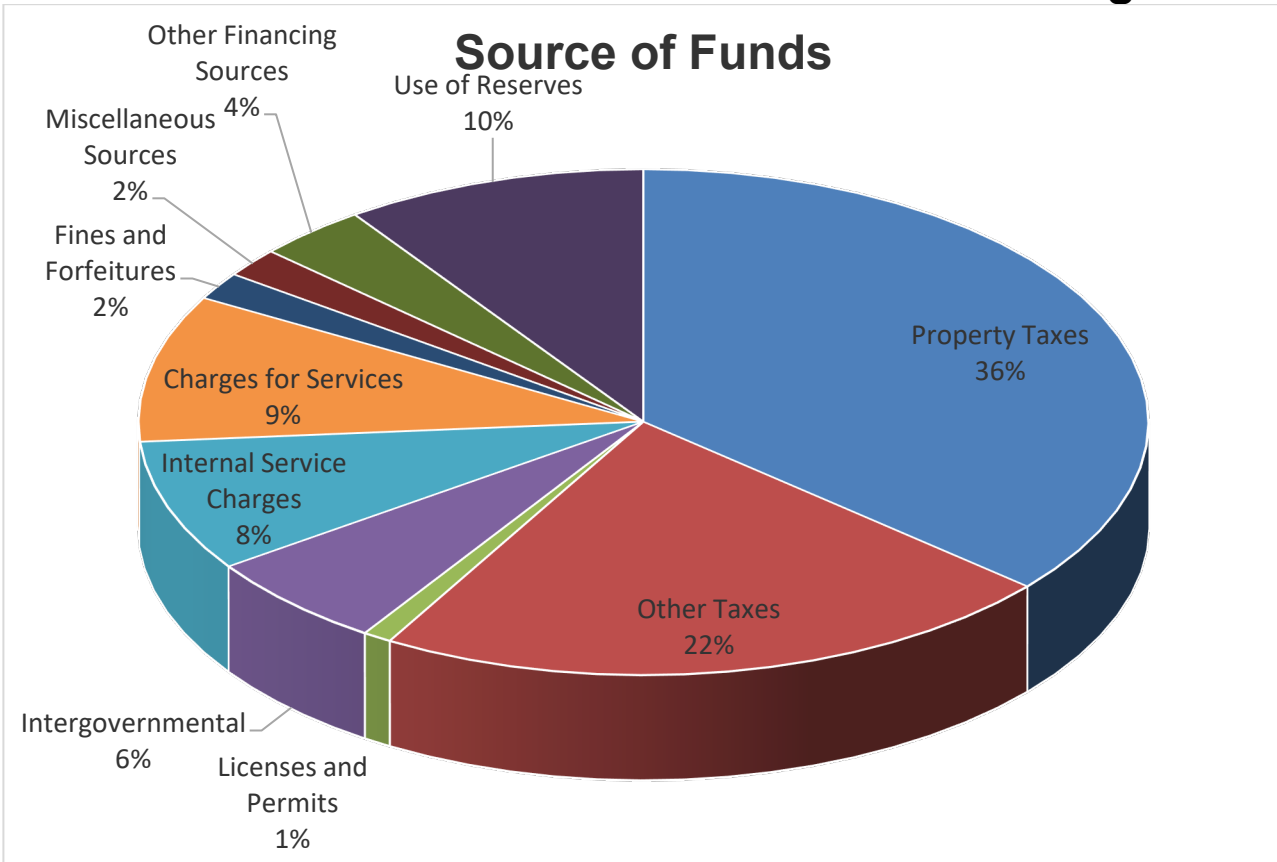
Cherokee County's greatest asset has always been the people who chose to make the county their home. Some of the county's most outstanding native sons included two state governors, Joseph E. Brown and Joseph M. Brown, two Rhode Scholars, Eugene Booth and Dean Rusk (also former Secretary of State), the 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 2024 Budget



COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RESERVES FY2024

FUNDS:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
REVENUES:							
Property Taxes	98,922,303	38,316,293		6,635,099			143,873,695
Other Taxes	19,063,404	2,680,000	65,735,764	131,000			87,610,168
Licenses and Permits	3,664,000	-					3,664,000
Intergovernmental	88,600	20,014,653	3,800,000				23,903,253
Internal Service Charges	1,202,979					32,181,066	33,384,045
Charges for Services	11,770,900	15,866,736			9,735,000		37,372,636
Fines and Forfeits	5,660,706	1,346,020					7,006,726
Investment Income	4,000,000	490,049	500,000	-			4,990,049
Contributions		185,650					185,650
Miscellaneous Sources	951,053	500		52,003	-	1,185,000	2,188,556
Other Financing Sources	45,000	-					45,000
Total Anticipated Revenues	145,368,945	78,899,901	70,035,764	6,818,102	9,735,000	33,366,066	344,223,778
EXPENDITURES:							
Personal Services	99,320,429	63,678,827	3,784,467		13,418,683	29,015,807	209,218,213
Operating Services	29,771,277	15,510,875	4,625,362		2,478,058	4,168,285	56,553,857
Non Dept Managed Costs	5,740,252	3,506,193	109,478		340,783	60,974	9,757,680
Non Operational Costs	4,739,245	1,919,257	25,525,428		3,279,000	54,000	35,516,930
Appropriated Expenditures	139,571,203	84,615,152	34,044,735	-	19,516,524	33,299,066	311,046,680
Debt Service:							
Principal Retirement				5,540,000			5,540,000
Interest and Fiscal Charges				790,322			790,322
Lease Payments	261,954	5,710	11,161				278,825
Capital Projects	421,515	924,705	63,538,530			121,000	65,005,750
Total Anticipated Expenditures	140,254,672	85,545,567	97,594,426	6,330,322	19,516,524	33,420,066	382,661,577
Excess (Deficit) of Revenues over Expenses	5,114,273	(6,645,666)	(27,558,662)	487,780	(9,781,524)	(54,000)	(38,437,799)
Transfers In	361,236	5,785,656	-	-	7,821,158		13,968,050
Transfers Out	(12,793,233)	(1,174,817)					(13,968,050)
Incr (Decr) in Reserves as a result of Fy24 Operations	(7,317,724)	(2,034,827)	(27,558,662)	487,780	(1,960,366)	(54,000)	(38,437,799)

COMBINED STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND				
Category Description	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$75,617,486	\$81,167,703	\$88,350,913	\$98,922,303
Other Taxes	\$19,303,191	\$20,446,647	\$19,897,624	\$19,063,404
Licenses and Permits	\$3,407,080	\$3,772,755	\$4,306,014	\$3,664,000
Intergovernmental	\$116,671	\$422,341	\$126,190	\$88,600
Internal Service Charges	\$587,695	\$693,131	\$979,450	\$1,202,979
Charges for Services	\$10,531,319	\$11,586,860	\$12,627,863	\$11,770,900
Fines and Forfeitures	\$5,226,528	\$5,203,235	\$5,760,859	\$5,660,706
Investment Income	\$58,970	\$683,298	\$5,465,207	\$4,000,000
Miscellaneous Sources	\$874,876	\$946,032	\$1,147,357	\$951,053
Other Financing Sources	\$411,815	\$10,717,861	\$1,057,156	\$406,236
Use of Reserves	\$0	\$0	\$0	\$7,317,724
TOTAL	\$116,135,632	\$135,639,863	\$139,718,632	\$153,047,905
Expenditure Category				
Personal Services	\$73,584,904	\$78,636,480	\$90,151,075	\$99,320,429
Operating Services	\$18,063,723	\$21,950,468	\$24,795,969	\$29,771,277
Non Dept Managed Costs	\$4,130,734	\$4,650,756	\$5,169,656	\$5,740,252
Capital Projects	\$737,284	\$487,102	\$1,000,614	\$421,515
Non Operational Costs	\$3,850,153	\$4,116,510	\$4,456,100	\$4,739,245
Debt Service	\$450,575	\$348,913	\$291,544	\$261,954
Interfund Transfers	\$8,210,873	\$11,233,414	\$11,202,640	\$12,793,233
TOTAL	\$109,028,246	\$121,423,643	\$137,067,598	\$153,047,905

COMBINED STATEMENT OF REVENUES AND EXPENDITURES CAPITAL PROJECT FUNDS				
Category Description	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Est. Actual	Budget
Expenditure Category				
Other Taxes	\$55,394,284	\$62,530,023	\$65,093,262	\$65,735,764
Intergovernmental	\$3,321,983	\$3,660,279	\$4,415,631	\$3,800,000
Charges for Services	\$0	\$0	\$80,000	\$0
Investment Income	\$32,652	\$258,983	\$873,411	\$500,000
Contributions	\$0	\$0	\$39,973	\$0
Miscellaneous Sources	\$231,425	\$219,957	\$56,000	\$0
Other Financing Sources	\$8,291,345	\$1,195,806	\$7,685,932	\$0
Use of Reserves	\$0	\$0	\$0	\$27,558,662
TOTAL	\$67,271,689	\$67,865,049	\$78,244,209	\$97,594,426
Expenditure Category				
Personal Services	\$3,096,079	\$3,388,195	\$3,582,190	\$3,784,467
Operating Services	\$5,231,096	\$6,002,228	\$4,699,033	\$4,625,362
Non Dept Managed Costs	\$91,050	\$82,800	\$94,737	\$109,478
Capital Projects	\$34,782,610	\$54,728,093	\$57,514,573	\$63,538,530
Non Operational Costs	\$16,169,373	\$22,362,266	\$24,474,402	\$25,525,428
Debt Service	\$78,229	\$50,934	\$50,934	\$11,161
Interfund Transfers	\$0	\$0	\$1,145,572	\$0
TOTAL	\$59,448,437	\$86,614,517	\$91,561,441	\$97,594,426

**COMBINED STATEMENT OF REVENUES AND EXPENDITURES
ALL NON MAJOR FUNDS**

Category Description	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$33,230,942	\$35,909,497	\$39,150,063	\$44,951,392
Other Taxes	\$3,768,987	\$3,644,848	\$3,077,412	\$2,811,000
Intergovernmental	\$16,358,402	\$40,202,322	\$29,412,977	\$20,014,653
Internal Service Charges	\$23,992,054	\$26,208,562	\$30,159,310	\$32,181,066
Charges for Services	\$21,214,417	\$23,969,570	\$26,519,294	\$25,601,736
Fines and Forfeitures	\$1,160,806	\$1,310,405	\$2,212,665	\$1,346,020
Investment Income	\$25,788	\$167,979	\$1,216,770	\$490,049
Contributions	\$996,054	\$156,474	\$226,905	\$185,650
Miscellaneous Sources	\$4,023,855	\$5,475,171	\$3,071,977	\$1,237,503
Other Financing Sources	\$8,764,817	\$11,953,399	\$12,168,354	\$13,606,814
Use of Reserves	\$0	\$0	\$0	\$3,561,413
TOTAL	\$113,536,122	\$148,998,229	\$147,215,728	\$145,987,296
Expenditure Category				
Personal Services	\$75,256,409	\$82,769,214	\$97,938,911	\$106,113,317
Operating Services	\$13,950,773	\$16,704,594	\$18,667,051	\$22,157,218
Non Dept Managed Costs	\$2,868,634	\$3,111,213	\$3,658,884	\$3,907,950
Capital Projects	\$2,860,430	\$8,543,386	\$5,122,210	\$1,045,705
Non Operational Costs	\$6,709,986	\$10,198,024	\$10,995,436	\$5,252,257
Debt Service	\$6,989,816	\$9,708,710	\$6,291,038	\$6,336,032
Interfund Transfers	\$7,144,077	\$11,936,637	\$5,253,633	\$1,174,817
TOTAL	\$115,780,124	\$142,971,779	\$147,927,163	\$145,987,296

**COMBINED STATEMENT OF REVENUES AND EXPENDITURES
ALL FUNDS**

Category Description	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$108,848,428	\$117,077,200	\$127,500,977	\$143,873,695
Other Taxes	\$78,466,463	\$86,621,519	\$88,068,298	\$87,610,168
Licenses and Permits	\$3,407,080	\$3,772,755	\$4,306,014	\$3,664,000
Intergovernmental	\$19,797,056	\$44,284,942	\$33,954,798	\$23,903,253
Internal Service Charges	\$24,579,749	\$26,901,693	\$31,138,760	\$33,384,045
Charges for Services	\$31,745,736	\$35,556,431	\$39,227,157	\$37,372,636
Fines and Forfeitures	\$6,387,335	\$6,513,640	\$7,973,524	\$7,006,726
Investment Income	\$117,411	\$1,110,260	\$7,555,388	\$4,990,049
Contributions	\$996,054	\$156,474	\$266,878	\$185,650
Miscellaneous Sources	\$5,130,156	\$6,641,160	\$4,275,334	\$2,188,556
Other Financing Sources	\$17,467,976	\$23,867,066	\$20,911,442	\$14,013,050
Use of Reserves	\$0	\$0	\$0	\$38,437,799
TOTAL	\$296,943,442	\$352,503,141	\$365,178,570	\$396,629,627
Expenditure Category				
Personal Services	\$151,937,393	\$164,793,890	\$191,672,176	\$209,218,213
Operating Services	\$37,245,592	\$44,657,291	\$48,162,054	\$56,553,857
Non Dept Managed Costs	\$7,090,418	\$7,844,769	\$8,923,278	\$9,757,680
Capital Projects	\$38,380,324	\$63,758,581	\$63,637,396	\$65,005,750
Non Operational Costs	\$26,729,511	\$36,676,800	\$39,925,939	\$35,516,930
Debt Service	\$7,518,621	\$10,108,558	\$6,633,515	\$6,609,147
Interfund Transfers	\$15,354,949	\$23,170,051	\$17,601,845	\$13,968,050
TOTAL	\$284,256,807	\$351,009,939	\$376,556,203	\$396,629,627

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2024 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2024 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
General Fund	153,047,905	145,730,181	69,334,937	(7,317,724)	62,017,213	1,658,484	60,358,729
Law Library Fund	128,000	128,000	431,361	-	431,361	-	431,361
Sheriff's Forfeitures Fund	80,000	80,000	41,827	-	41,827	-	41,827
NOSA Fund	125,923	-	640,889	(125,923)	514,966	-	514,966
Emergency E911 Fund	7,174,116	6,119,000	3,796,597	(1,055,116)	2,741,481	1,026,359	1,715,121
Senior Services	2,551,954	2,539,954	322,998	(12,000)	310,998	-	310,998
Parks and Recreation	8,705,739	8,705,739	1,073,309	-	1,073,309	-	1,073,309
ARPA 2021 Fund	3,330,124	3,330,124	100,000	-	100,000	-	100,000
Transporation Fund	2,330,404	2,330,404	919,614	-	919,614	-	919,614
Multiple Grant Fund	430,322	430,322	29,865	-	29,865	-	29,865
CDBG Fund	1,881,192	1,881,192	4,624	-	4,624	-	4,624
DA's Cond 9-16-19 Fund	5,000	5,000	54,494	-	54,494	-	54,494
DA's Condemnation Fund	10,000	-	20,241	(10,000)	10,241	-	10,241
DATE Fund	413,581	229,450	714,144	(184,131)	530,013	-	530,013
Victim Assistance Fund	223,287	223,287	21,651	-	21,651	-	21,651
DUI Court Fund	808,383	708,383	365,361	(100,000)	265,361	-	265,361
Drug Acct Court Fund	672,263	672,263	128,286	-	128,286	-	128,286
Treatment Acct Court Fund	284,351	284,351	12,330	-	12,330	-	12,330
Drug Screening Lab Fund	586,526	586,526	529,692	-	529,692	-	529,692
Veteran's Court Fund	230,638	230,638	32,441	-	32,441	-	32,441
Juvenile Drug Court Fund	83,376	83,376	5,128	-	5,128	-	5,128
Family Treatment Court	104,106	104,106	-	-	-	-	-
Fire District Fund	50,783,358	50,373,108	10,833,898	(410,250)	10,423,648	449,771	9,973,877

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2024 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2024 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
Jail Fund	578,407	441,000	316,278	(137,407)	178,871	-	178,871
Sheriff's Commissary Fund	800,000	800,000	527,605	-	527,605	-	527,605
Federal Forfeiture/Seized Fund	125,000	125,000	122,059	-	122,059	-	122,059
Hotel/Motel Tax Fund	465,000	465,000	-	-	-	-	-
Impact Fee Fund	3,809,334	3,809,334	10,612,832	-	10,612,832	-	10,612,832
SPLOST Funds	97,594,426	70,035,764	14,313,653	(27,558,662)	(13,245,009)	-	(13,245,009)
Debt Service Fund	6,330,322	6,818,102	(72,026)	487,780	415,754	-	415,754
Conference Center Fund	745,366	680,000	1,313,048	(65,366)	1,247,682	-	1,247,682
EMS Fund	18,771,158	16,876,158	2,088,769	(1,895,000)	193,769	-	193,769
Insurance & Benefits Fund	30,569,993	30,569,993	441,703	-	441,703	24,050	417,653
Fleet Maintenance Fund	2,850,073	2,796,073	633,653	(54,000)	579,653	-	579,653
All Funds	396,629,627	358,191,828	119,711,261	(38,437,799)	81,273,462	3,158,663	78,114,799

GENERAL FUND & FIRE FUND

\$7.3M of reserves will be used in the General Fund to cover one time expenses and operations. \$0.4M will be used in the Fire Fund to cover operations

E911 FUND

\$1.0M of reserves will be used in the E911 Fund to cover operations.

SPLOST FUNDS

Expenses were higher than expected towards the end of 2023 causing a deficit in the budgeted fund balance. This was due to projects finishing faster than expected. A budget amendment was created in 2024 to lower both the use of reserves and expenditures for the SPLOST Funds.

EMS FUND

The EMS fund had a surplus cash balance at the end of 2023. Reserves of \$1.9M will be used in 2024 to spend down the excess cash.

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX
FY 2024 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	426,215											426,215
Health & Human Services	Health & Human Services	436,535											436,535
County Extension Service	Health & Human Services	133,761											133,761
Library	Recreation, Parks & Cultural Affairs	3,298,565											3,298,565
Arts & History	Recreation, Parks & Cultural Affairs	105,000											105,000
County Clerk	General Services	382,743											382,743
County Manager	General Services	795,930											795,930
General Administration	General Services	175,612											175,612
Budgeting & Financial Svcs	General Services	1,285,611											1,285,611
Debt Service	General Services									6,330,322			6,330,322
ARPA Act 21	General Services							3,330,124					3,330,124
NOSA	General Services							125,923					125,923
Hotel/Motel	General Services							465,000					465,000
Conference Center	General Services										745,366		745,366
Communications	General Services	457,807											457,807
Voter Registration/Elections	General Services	2,464,181											2,464,181
County Attorney	General Services	352,410											352,410
Tax Commissioner	General Services	3,028,778											3,028,778
TAVT 1% Fees	General Services	120,000											120,000
Tax Assessor	General Services	3,560,018											3,560,018
Coroner	General Services	437,877											437,877
Interfund Transfers	General Services	12,793,233											12,793,233
Administrative Services	Administration	288,944											288,944
Procurement	Administration	538,897											538,897
Facilities Management	Administration	3,201,729											3,201,729
Information Tech Systems	Administration	4,692,808											4,692,808
GIS/Mapping	Administration	444,314											444,314
Risk Management	Administration	310,231											310,231
Capital Projects	Administration	35,993											35,993
Fleet Management	Administration											2,850,073	2,850,073
Human Resources	Human Resources	498,194											498,194
Insurance & Benefits	Human Resources											30,569,993	30,569,993
Court Administration Svcs	Judicial Services	2,979,662											2,979,662
Treatment Accountability Court	Judicial Services							284,351					284,351
Drug Screening Lab	Judicial Services							586,526					586,526
Veteran's Court	Judicial Services							230,638					230,638
Juvenile Drug Court	Judicial Services							83,376					83,376
Family Treatment Court	Judicial Services							104,106					104,106
Law Library	Judicial Services							128,000					128,000
Drug Abuse, Treatment & Edu	Judicial Services							413,581					413,581
Superior Court	Judicial Services	909,452											909,452
Drug Accountability Court	Judicial Services							672,263					672,263
Juvenile Court	Judicial Services	2,563,825											2,563,825
Juvenile Supervision Fees	Judicial Services	50,550											50,550
Indigent Defense	Judicial Services	3,456,825											3,456,825
Clerk of Superior Court	Judicial Services	5,985,495											5,985,495
Board of Equalization	Judicial Services	39,040											39,040
Clerk of Court - Tech	Judicial Services	163,000											163,000
District Attorney	Judicial Services	5,917,549											5,917,549
VOCA Grant	Judicial Services							213,441					213,441
STPVW Grant	Judicial Services							139,199					139,199
Condemnation Funds	Judicial Services							15,000					15,000
Victim Assistance	Judicial Services							223,287					223,287
State Court	Judicial Services	1,336,317											1,336,317
State Court Tech	Judicial Services	25,000											25,000
DUI Court	Judicial Services							808,383					808,383
State Court Solicitor	Judicial Services	3,237,446											3,237,446
Solicitor Video Account	Judicial Services	51,000											51,000
VOCA Grant	Judicial Services							77,682					77,682
Magistrate Court	Judicial Services	691,230											691,230
Probate Court	Judicial Services	1,233,904											1,233,904
Law Enforcement Admin	Law Enforcement	7,151,589											7,151,589
Vice Control	Law Enforcement	3,825,565											3,825,565
Criminal Investigation Div	Law Enforcement	4,771,415											4,771,415

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX
FY 2024 APPROPRIATED FUNDS**

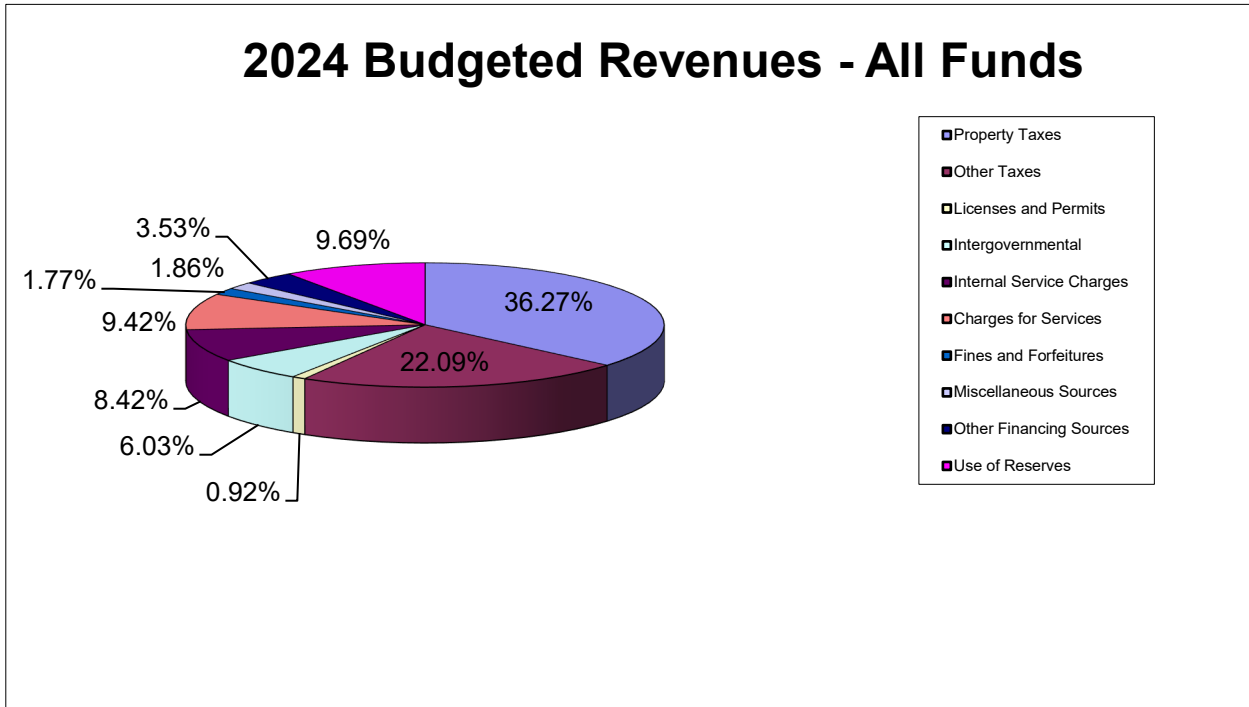
Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Uniform Patrol	Law Enforcement	13,827,078											13,827,078
Training Division	Law Enforcement	1,771,320											1,771,320
Special Operations	Law Enforcement	3,693,471											3,693,471
SWAT	Law Enforcement	170,000											170,000
Court Services	Law Enforcement	3,592,974											3,592,974
Crossing Guards	Law Enforcement	232,535											232,535
Adult Correction Institute	Law Enforcement	25,000,979											25,000,979
Sheriff's Forfeitures	Law Enforcement							80,000					80,000
Jail Fund	Law Enforcement							578,407					578,407
Commissary	Law Enforcement							800,000					800,000
Confiscated Assets	Law Enforcement							125,000					125,000
Community Development	Community Development												-
Development Svcs Center	Community Development	631,881											631,881
Building Inspections	Community Development	1,370,739											1,370,739
Planning & Land Use	Community Development	1,509,291											1,509,291
Economic Development	Community Development	737,187											737,187
Public Works	Community Development	4,695,522											4,695,522
Stormwater Mgmt Engineering	Community Development	765,358											765,358
Transportation Engineering	Community Development	861,934											861,934
Engineering	Community Development	1,191,074											1,191,074
Blalock Road Landfill	Community Development	342,617											342,617
Forest Resources	Community Development	13,197											13,197
Impact Fees	Community Development								3,809,334				3,809,334
SPLOST	Community Development								97,594,426				97,594,426
Marshal	County Marshal												-
Cherokee Probation	County Marshal	1,428,034											1,428,034
Animal Control	County Marshal	949,765											949,765
Emergency Mgmt Agency	County Marshal	452,565											452,565
Radio Communications	County Marshal	224,194											224,194
Code Enforcement	County Marshal	2,242,425											2,242,425
Emergency 911	County Marshal		7,174,116										7,174,116
Animal Shelter	County Marshal	1,953,553											1,953,553
Animal Shelter Special Proj	County Marshal	51,800											51,800
Community Services Agency	Community Services	245,016											245,016
Recycling	Community Services	439,146											439,146
CDBG	Community Services							1,881,192					1,881,192
Senior Services	Community Services			2,551,954									2,551,954
Cherokee Recreation & Parks	Community Services				8,705,739								8,705,739
CATS - Public Transportation	Community Services					2,330,404							2,330,404
Fire Administration	Fire & Emergency Services						4,924,373						4,924,373
Fire Marshal	Fire & Emergency Services						1,108,273						1,108,273
Fire Fighting	Fire & Emergency Services						40,837,818						40,837,818
Fire Special Ops	Fire & Emergency Services						273,660						273,660
Fire Prevention	Fire & Emergency Services						329,801						329,801
Fire Information Technology	Fire & Emergency Services						988,310						988,310
Fire Training	Fire & Emergency Services						1,628,343						1,628,343
Fire Intelligence	Fire & Emergency Services						692,780						692,780
Emergency Medical Svcs	Fire & Emergency Services										18,771,158		18,771,158
		153,047,905	7,174,116	2,551,954	8,705,739	2,330,404	50,783,358	11,365,479	101,403,760	6,330,322	19,516,524	33,420,066	396,629,627

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 2021 and 2022, estimated revenue for last year and the adopted budget for the current fiscal year.

REVENUE SUMMARY

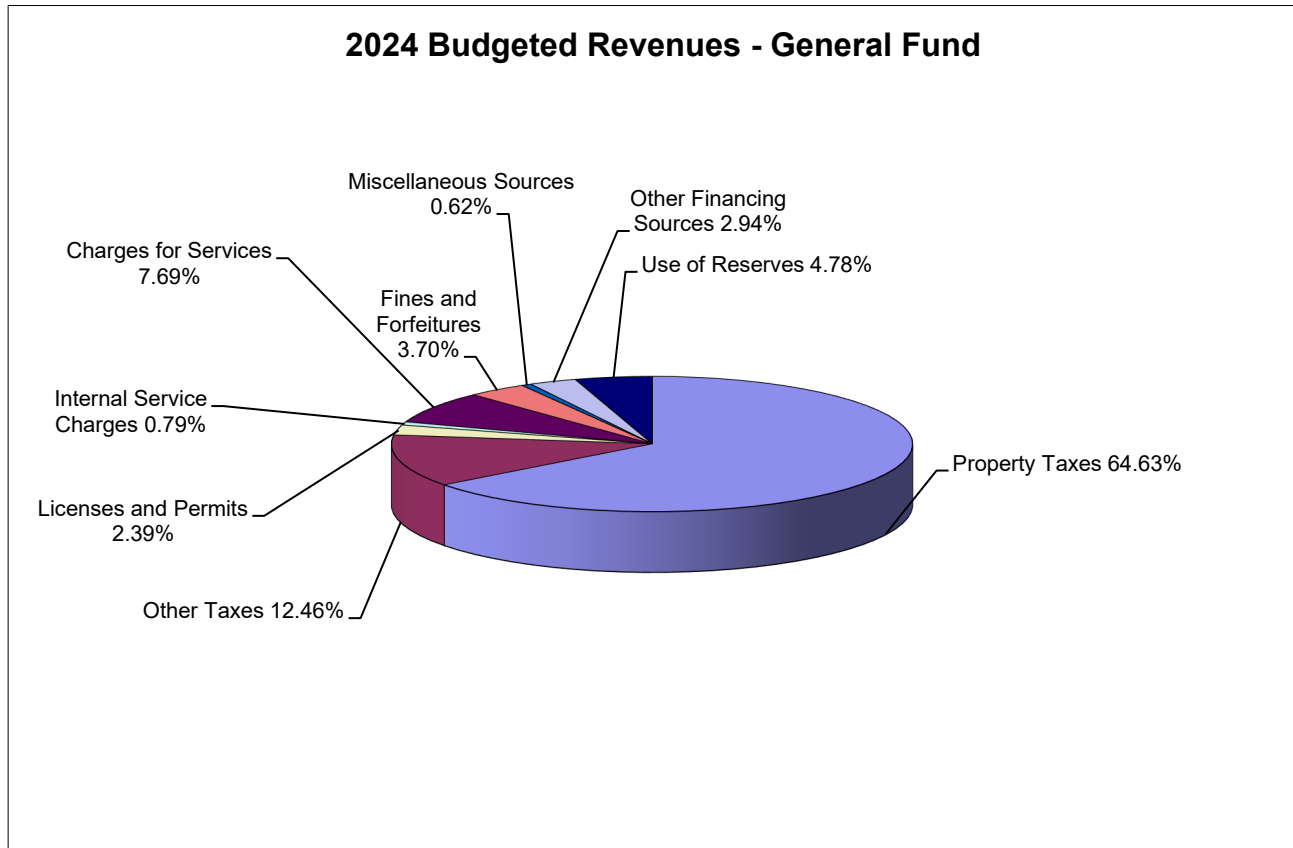
Cherokee County derived its revenues from twelve basic categories, Property Taxes, Other Taxes, Licenses and Permits, Intergovernmental, Internal Service Charges, Fines and Forfeits, Investment Income, Contributions, Miscellaneous Sources, Other Financing Sources and Use of Reserves. These categories span all thirty-eight funds of the County. The following revenue section includes a summary of revenues for all major funds, an analysis of revenues by category and a Revenue Budget History for each fund.



GENERAL FUND

The General Fund revenues are made up primarily from taxes with General Property taxes totaling 65% and Other Taxes totaling 12%. 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 \$145,730,181. Use of reserves of \$7,317,724 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 2023 budget estimates revenues for this fund to be \$7,174,116. This amount includes a use of reserves of \$1,055,116.

Senior Services Fund

The Senior Services Fund provides services to the County's elderly population through programs such as Meals on Wheels and caregiver programs. Of the total budgeted revenue of \$2,551,954, \$1,329,935 or 52%, is received as grants from the State and Federal government. The balance of the revenue is derived from charges for services, donations and contributions and a General Fund supplement of \$1,072,519 for 2024.

Parks and Recreation Fund

Parks and Recreation provides recreation opportunities to the citizens of Cherokee County. The 2024 budgeted revenues of \$8,705,739 are derived from Charges for Services, Beer and Wine Taxes, Contributions and a \$3,155,664 transfer from the General Fund

REVENUE SUMMARY

Transportation Fund

The Transportation fund tracks the transportation activities of the County. Grants generate \$1,113,565 or 48% of the fund's total 2024 budgeted revenues of \$2,330,404. Charges for services such as passenger fees equal \$466,000 or 20%. The General Fund also transfers \$750,839 to this fund.

Fire District Fund

The Fire District is funded primarily by property taxes, which represent 75% of the budgeted 2024 revenues of \$50,783,358. The 2023 millage rate of 2.764 mills is less than the 2022 rate of 2.984. Other revenues include payments from cities for fire service, licenses and permits, and investment income. Reserves of \$410,250 are budgeted to be used in 2024.

Impact Fee Fund

The Impact Fee Fund is a special revenue fund which derives its revenues from an impact fee assessed on new development. It is a capital replacement and improvement fund, which supports road development, police and fire protection, libraries, and parks and recreation. Actual fees collected in this fund are estimated to be approximately \$3,452,508 for 2023. Budgeted revenues totaling \$3,809,334 for 2023 include fees, payments from cities and investment income.

Special Purpose Local Option Sales Tax (SPLOST 2018)

Our Special Purpose Local Option Sales Tax (SPLOST 2018) Funds are 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 2024 budget tax collections are budgeted at \$49,639,844. This SPLOST will end on 6/30/24 so only 9 months of revenue is budgeted. The remaining revenues of \$4,300,000 are derived from contributions from the state for road projects, interest revenue and a use of reserves of \$27,267,162.

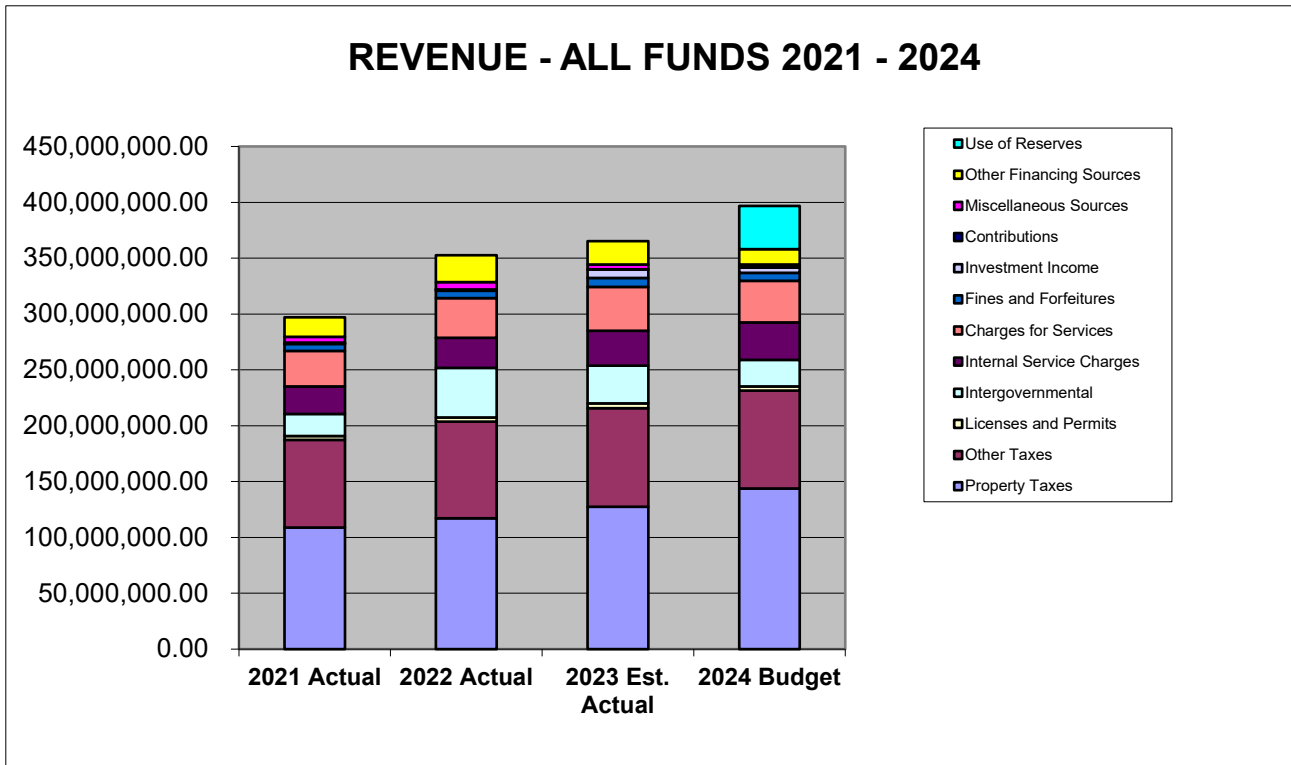
Special Purpose Local Option Sales Tax (SPLOST 2024)

Our Special Purpose Local Option Sales Tax (SPLOST 2024) Funds are also capital replacement and improvement funds, which support public safety, roads and bridges, libraries, parks and recreation and general infrastructure improvements. As depicted by the title of these funds, they are a 1% tax on sales generated throughout the County. Tax collections will begin for this SPLOST on 7/1/24. Taxes are budgeted at \$16,095,920 which represents 3 months in 2024.

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 2024 the amount of patient billings is estimated to be \$9,455,000. The General Fund will contribute \$7,421,158. For 2024 the total budgeted revenues for this fund are \$18,771,158 which includes a Use of Reserves of \$1,895,000.

REVENUE ANALYSIS



PROPERTY AND OTHER TAXES

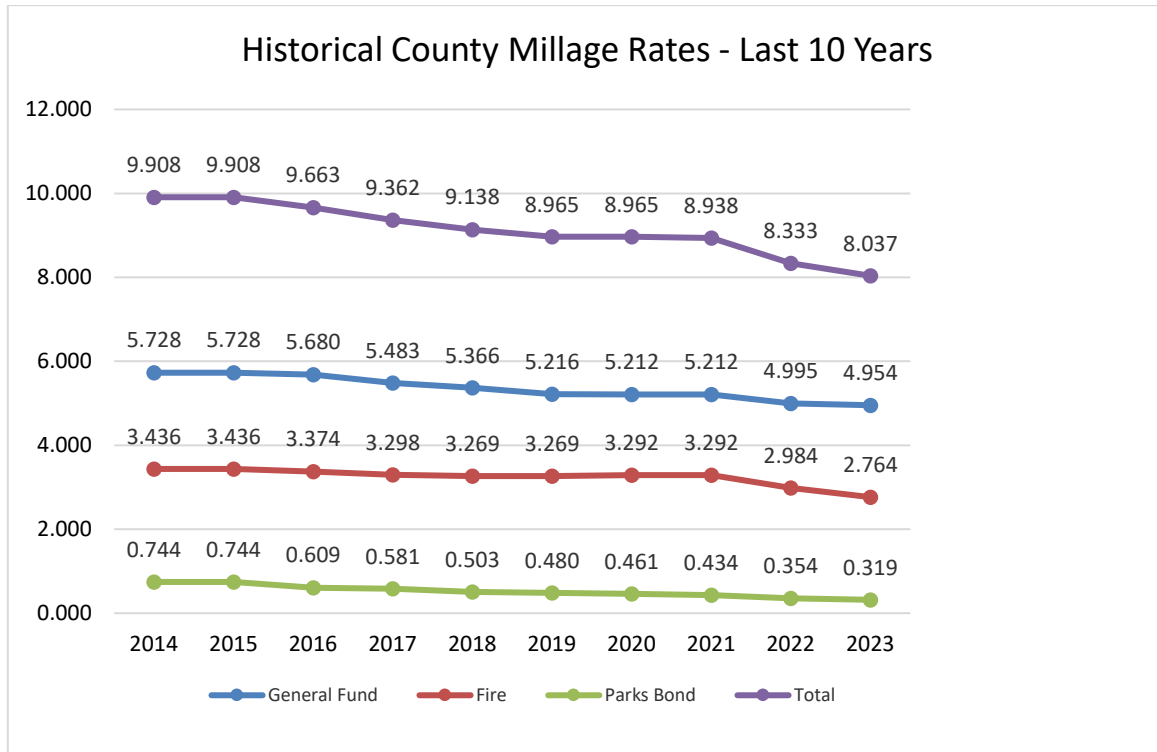
This category of revenue includes General Property Taxes for the General Fund, Fire District and Parks Bond. Other taxes include Real Estate Transfer and Intangible Tax, Franchise Tax, Railroad Equipment Tax, Insurance Premium Tax, Alcoholic Beverage Excise Tax, Hotel/ Motel Tax, Sales Tax and Motor 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 rolled the General Fund millage rate back .041 mills to a rate of 4.954 mills. The Fire District millage also reduced their rate by .22 mills to 2.764 mills. The Parks Bond rate was lowered to 0.319. The average property owner who owns a \$475,000 house could expect to pay \$916.49 for General Fund operations, \$525.16 for Fire District operations, and \$60.61 for the Parks Bond. These amounts exclude the school millage rate, which the school board sets independently.

In 2023, the school board millage was 16.45 mills for maintenance and operations and 1.5 mill for bonds. Therefore, the total millage on property taxes was 25,987 mills. On that same \$475,000 house the total property tax bill would be \$4,807.60.

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 FY2024 budget it was estimated using the 2023 tax assessment and applied the 2023 millage rate of 8.037 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 2024 were estimated to increase slightly as compared to 2023 levels. Insurance Premium Taxes continue to increase each year and 2024 was budgeted to increase 5% above 2022 actuals. 2023 actuals were not available at the time the budget was created so 2022 actuals were used. Other taxes are expected to remain at or just slightly above prior year levels.

REVENUE ANALYSIS

LICENSES AND PERMITS

Business and Alcohol Licenses, 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 2024 budget was based on prior year actuals. Revenue from building permits increased in 2023. 2023 estimated revenue for this category is \$3,438,661. 2024 was budgeted conservatively at \$2,680,000. 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 \$23,903,253 budgeted, \$3,800,000 will be road project reimbursements from the State. Other amounts in this category include \$1,329,935 for the Senior Center, \$3,330,124 for the American Rescue Plan Act (ARPA), \$1,113,565 for Transportation, \$1,881,192 for CDBG, \$10,740,815 for Fire Protection and \$1,707,622 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 2023 there was an 16% increase in health insurance costs as compared to 2022. 2024 was budgeted 15% higher than 2023 estimated actuals.

REVENUE ANALYSIS

CHARGES FOR SERVICES

This revenue source includes over 50 different types of charges. Some of the major categories include Landfill fees, Tax Commissions, E911 telephone surcharges, emergency medical service fees, transportation fees, impact fees, parks and recreation fees and animal adoption fees.

Budgets for this category are created using historical data and other know factors.

FINES AND FORFEITURES

Cherokee County supports five court systems: Superior Court, which is part of the Blue Ridge Judicial Circuit of the Georgia State Court system, State Court, Magistrate Court, Probate Court and Juvenile Court.

Revenues vary widely in this category due to both volume and types of cases. Therefore revenues are budgeted conservatively based on prior history.

INVESTMENT INCOME

Investment income consists of interest earned on cash held in accounts at the bank as well as the earnings on investments.

This revenue source relies totally on economic conditions, therefore, it is the policy of the County to budget conservatively. Interest income increased drastically in 2023. Total collected across all funds is estimated at \$7,555,388. 2024 was budgeted at \$4,990,049.

CONTRIBUTIONS

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

MISCELLANEOUS SOURCES

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

REVENUE ANALYSIS

OTHER FINANCING SOURCES

This category is inter-fund transfers.

The \$13,968,050 budgeted for 2024 in this category is represented by inter-fund transfers, including operational transfers from the General Fund to Senior Center \$1,072,519, Parks and Recreation \$3,155,664, Transportation \$750,839, Grants, \$169,845 and EMS \$7,421,158.

USE OF RESERVES

The final revenue category is use of reserves that have been accumulated in prior years. \$38,437,799 is budgeted in 2023 in this category. The majority of this amount is made up of the \$27,558,662 budgeted in the various Capital Funds. Revenues have outpaced expenses in the SPLOST Fund. The General Fund will use \$7,317,724 for operations and one-time purchases. The E911 Fund will use \$1,055,116 the Fire Fund \$410,250 and the EMS Fund \$1,895,000.

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS GENERAL FUND

	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
General Property Taxes				
Real Estate	57,401,375	61,689,998	68,323,854	78,518,001
Personal Property	18,216,111	19,477,705	20,027,059	20,404,302
Total General Property Taxes	75,617,486	81,167,703	88,350,913	98,922,303
Other Taxes				
Real Estate Transfer/Intangible	4,643,121	3,842,600	2,484,864	1,850,000
Franchise Fee	2,468,536	2,405,668	2,348,853	2,313,404
Insurance Premium Taxes	11,815,774	13,789,717	14,641,986	14,500,000
Penalties and Interest	375,761	408,662	421,922	400,000
Total Other Taxes	19,303,191	20,446,647	19,897,624	19,063,404
Licenses and Permits				
Alcohol Licenses	275,850	287,950	271,450	295,000
Business Licenses	641,848	781,575	569,033	655,000
Building Inspections	2,462,922	2,680,269	3,438,661	2,680,000
Other Licenses and Permits	26,460	22,960	26,870	34,000
Total Licenses and Permits	3,407,080	3,772,755	4,306,014	3,664,000
Intergovernmental Revenue				
Other Federal/State	24,405	323,700	25,440	0
Forest Land Protection Grant	0	15,654	16,936	8,600
Range Revenue	41,720	31,206	28,333	30,000
Payment In Lieu of Taxes	50,546	51,781	55,481	50,000
Total Intergovernmental Revenue	116,671	422,341	126,190	88,600
Internal Service Charges				
Internal Svc Chg - Custodial	587,695	693,131	979,450	1,202,979
Total Internal Service Charges	587,695	693,131	979,450	1,202,979
Charges For Services				
Court	473,678	736,302	1,194,070	1,004,500
Planning and Development	107,833	108,390	82,981	98,700
Landfill/Recycling	5,132,443	5,463,297	5,532,479	5,075,000
Animal Shelter Fees	180,798	195,701	219,590	197,200
Prisoner Housing	126,080	0	0	0
Commission on Tax Collections	4,463,255	4,848,099	5,423,826	5,240,000
Other Charges For Services	47,232	235,071	174,916	155,500
Total Charges For Services	10,531,319	11,586,860	12,627,863	11,770,900
Fines and Forfeitures	5,226,528	5,203,235	5,760,859	5,660,706
Investment Income	58,970	683,298	5,465,207	4,000,000
Miscellaneous				
Rents and Royalties	160,485	232,874	281,148	296,151
Miscellaneous Reimbursements	701,743	698,912	847,893	649,902
Miscellaneous Forfeitures	12,647	14,247	18,316	5,000
Total Miscellaneous	874,876	946,032	1,147,357	951,053
Other Financing Sources				
Transfers in From Other Funds	294,148	10,301,355	508,441	361,236
Proceeds from Capital Leases	40,884	208,244	294,436	0
Sale of Assets	49,127	30,400	92,055	0
Insurance Recovery Revenue	27,656	177,862	162,224	45,000
Total Other Financing Sources	411,815	10,717,861	1,057,156	406,236
Use of Reserves	0	0	0	7,317,724
Total General Fund	116,135,632	135,639,863	139,718,632	153,047,905

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY21</u>	<u>Actual FY22</u>	<u>Est. Actual FY23</u>	<u>Budget FY24</u>
Law Library Fund				
Charges For Services	0	0	0	4,000
Fines and Forfeitures	95,872	92,528	124,248	122,500
Investment Income	458	1,503	11,198	1,500
Total Law Library Fund	96,330	94,030	135,447	128,000
Sheriff's Forfeitures Fund				
Intergovernmental Revenue	86,001	77,018	71,945	80,000
total Sheriff's Forfeitures Fund	86,001	77,018	71,945	80,000
Nat'l Opioid Settlement Fund				
Fines and Forfeitures	0	0	651,479	0
Use of Reserves	0	0	0	125,923
Total Nat'l Opioid Settlement Fund	0	0	651,479	125,923
Emergency 911 Telephone Fund				
Intergovernmental Revenue	0	6,748	0	0
Charges For Services	5,897,998	5,971,956	6,318,040	6,080,500
Investment Income	1,013	9,240	60,084	38,000
Miscellaneous	0	0	0	500
Other Financing Sources	0	2,200	0	0
Use of Reserves	0	0	0	1,055,116
Total Emergency 911 Telephone Fund	5,899,011	5,990,144	6,378,124	7,174,116
Senior Services Fund				
Intergovernmental Revenue	936,868	896,690	1,243,293	1,329,935
Charges For Services	40,863	80,586	116,340	114,500
Contributions	9,713	23,073	20,424	23,000
Other Financing Sources	5,400	23,988	37	0
Use of Reserves	0	0	0	12,000
Transfers in From Other Funds	788,679	828,468	968,176	1,072,519
Total Senior Services Fund	1,781,523	1,852,805	2,348,269	2,551,954
ERAP Fund				
Intergovernmental Revenue	1,423,084	4,171,831	2,465,318	0
Total ERAP Fund	1,423,084	4,171,831	2,465,318	0
Parks and Recreation Fund				
Other Taxes	1,261,299	1,259,662	1,247,758	1,395,000
Charges for Services	2,793,020	2,936,966	3,885,973	4,077,425
Contributions	15,000	53,504	78,967	77,650
Miscellaneous	14,934	223,768	0	0
Other Financing Sources	692	0	0	0
Transfers in From Other Funds	1,767,162	1,966,765	2,623,720	3,155,664
Total Parks and Recreation Fund	5,852,106	6,440,664	7,836,418	8,705,739

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY21</u>	<u>Actual FY22</u>	<u>Est. Actual FY23</u>	<u>Budget FY24</u>
ARPA 2021 Fund				
Intergovernmental Revenue	1,919,951	20,286,798	9,875,339	3,330,124
Total ARPA 2021 Fund	1,919,951	20,286,798	9,875,339	3,330,124
Transportation Fund				
Intergovernmental	1,000,854	1,472,471	1,271,183	1,113,565
Charges for Services	203,306	458,270	561,837	466,000
Miscellaneous	0	331	15,000	0
Other Financing Sources	6,301	5,000	7,114	0
Transfers in From Other Funds	103,425	136,938	183,600	750,839
Total Transportation Fund	1,313,886	2,073,011	2,038,733	2,330,404
Multiple Grant Fund				
Intergovernmental Revenue	819,205	2,071,253	1,733,309	260,477
Contributions	961,716	31,178	37,024	0
Transfers in From Other Funds	425,653	299,925	437,194	169,845
Total Multiple Grant Fund	2,206,574	2,402,356	2,207,527	430,322
CDBG Grant Fund				
Intergovernmental Revenue	1,435,406	1,561,518	1,718,720	1,881,192
Miscellaneous	0	0	128,100	0
Total CDBG Grant Fund	1,435,406	1,561,518	1,846,820	1,881,192
DA 9-16-19 Fund				
Fines and Forfeitures	6,913	3,595	10,626	5,000
Total DA 9-16-19 Fund	6,913	3,595	10,626	5,000
DA's Condemnation Fund				
Fines and Forfeitures	517	182	2,418	0
Use of Reserves	0	0	0	10,000
Total DA's Condemnation Fund	517	182	2,418	10,000
Drug Abuse Training and Education Fund				
Fines and Forfeitures	163,807	235,954	311,199	221,450
Investment Income	209	2,856	18,572	8,000
Use of Reserves	0	0	0	184,131
Total D.A.T.E. Fund	164,016	238,810	329,771	413,581
Victim Assistance Fund				
Fines and Forfeitures	174,583	171,730	201,622	185,000
Transfers in From Other Funds	4,537	38,505	52,741	38,287
Total Victim Assistance Fund	179,120	210,235	254,363	223,287

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY21</u>	<u>Actual FY22</u>	<u>Est. Actual FY23</u>	<u>Budget FY24</u>
DUI Court Fund				
Intergovernmental	97,696	97,732	143,964	121,846
Fines and Forfeitures	196,256	292,173	334,367	300,000
Contributions	125	38,920	83,492	85,000
Transfers in From Other Funds	63,204	56,903	79,727	201,537
Use of Reserves	0	0	0	100,000
Total DUI Court Fund	357,281	485,728	641,550	808,383
Drug Accountability Court Fund				
Intergovernmental	371,713	327,012	395,184	334,877
Fines and Forfeitures	136,590	120,860	126,114	128,725
Miscellaneous	0	0	6,000	0
Transfers in From Other Funds	44,824	41,774	104,237	208,661
Total Drug Acct Court Fund	553,126	489,646	631,535	672,263
Treatment Accountability Court Fund				
Intergovernmental	138,405	138,040	141,094	239,982
Fines and Forfeiture	7,047	3,030	684	3,000
Transfers in From Other Funds	16,085	25,580	60,169	41,369
Total Treatment Accountability Ct Fund	161,537	166,650	201,947	284,351
Drug Screening Lab Fund				
Charges for Services	287,548	366,274	677,749	586,526
Total Drug Screening Lab Fund	287,548	366,274	677,749	586,526
Veteran's Accountability Court				
Intergovernmental	109,269	115,981	133,984	176,561
Fines and Forfeiture	18,780	14,821	7,095	14,345
Transfers in From Other Funds	13,869	23,311	62,005	39,732
Total Veteran's Court	141,918	154,113	203,084	230,638
Juvenile Drug Court				
Intergovernmental	81,787	68,880	14,470	11,641
Contributions	2,500	2,800	0	0
Transfers in From Other Funds	17,678	32,465	59,881	71,735
Total Juvenile Drug Court	101,965	104,145	74,351	83,376
Family Treatment Court				
Intergovernmental	0	11,293	51,750	68,638
Transfers in From Other Funds	0	1,540	11,921	35,468
Total Family Treatment Court	0	12,833	63,671	104,106

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY21</u>	<u>Actual FY22</u>	<u>Est. Actual FY23</u>	<u>Budget FY24</u>
Fire District Fund				
Real Estate Taxes	27,136,730	29,618,592	32,844,014	38,042,915
Personal Property Taxes	356,146	322,750	300,530	273,378
Other Taxes	1,829,626	1,548,869	1,029,948	820,000
Intergovernmental	7,474,681	8,597,712	9,801,626	10,740,815
Charges For Services	99,328	102,713	113,216	96,000
Investment Income	15,021	96,918	821,332	400,000
Contributions	7,000	7,000	7,000	0
Miscellaneous	0	1,500	5,000	0
Use of Reserves	0	0	0	410,250
Other Financing Sources	82,777	25,589	96,918	0
Total Fire District Fund	37,001,310	40,321,642	45,019,584	50,783,358
Jail Fund				
Prisoner Housing Fee	0	56,615	75,620	75,000
Fines and Forfeitures	360,443	375,534	442,813	366,000
Investment Income	232	44	0	0
Miscellaneous	0	11,741	0	0
Use of Reserves	0	0	0	137,407
Total Jail Fund	360,675	443,934	518,433	578,407
Sheriff's Commissary Fund				
Charges for Services	822,787	1,016,500	908,287	800,000
Total Sheriff's Commissary Fund	822,787	1,016,500	908,287	800,000
Confiscated Assets Fund				
Intergovernmental	27,293	0	120,276	125,000
Miscellaneous	1,882	484	0	0
Total Confiscated Assets Fund	29,175	484	120,276	125,000
Hotel/Motel Tax Fund				
Taxes	345,018	568,709	644,215	465,000
Total Hotel/Motel Tax Fund	345,018	568,709	644,215	465,000
Impact Fee Fund				
Intergovernmental	417,278	276,188	212,373	200,000
Charges For Services	2,334,243	3,291,887	3,452,508	3,566,785
Investment Income	7,604	42,549	305,584	42,549
Total Impact Fee Fund	2,759,125	3,610,624	3,970,466	3,809,334

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Special Option Sales Tax V Funds				
Investment Income	523	7,143	9,722	0
Total SPLOST V Funds	523	7,143	9,722	0
Special Option Sales Tax 2012 Funds				
Investment Income	18,436	49,284	36,437	0
Miscellaneous	0	0	50,000	0
Use of Reserves	0	0	0	291,500
Transfers from Other Funds	2,000,000	0	3,145,572	0
Total SPLOST 2012 Funds	2,018,436	49,284	3,232,009	291,500
Special Option Sales Tax 2018 Funds				
Taxes	55,394,284	62,530,023	65,093,262	49,639,844
Intergovernmental Revenue	3,321,983	3,660,279	4,415,631	3,800,000
Charges for Services	0	0	80,000	0
Investment Income	13,694	202,556	827,252	500,000
Contributions	0	0	39,973	0
Miscellaneous	231,425	219,957	6,000	0
Other Financing Sources	1,877,095	195,806	2,689,360	0
Transfers in from Other Funds	4,414,250	1,000,000	1,851,000	0
Use of Reserves	0	0	0	27,267,162
Total SPLOST 2018 Funds	65,252,730	67,808,622	75,002,478	81,207,006
Special Option Sales Tax 2024 Funds				
Taxes	0	0	0	16,095,920
Total SPLOST 2024 Funds	0	0	0	16,095,920

GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Resource Recovery Development Fund				
Investment Income	0	14,870	0	0
Miscellaneous	142,236	59,265	0	0
Transfers in From Other Funds	681,349	2,443,751	0	0
Total Resource Recovery Development	823,585	2,517,885	0	0
Debt Service Fund				
Real Estate Taxes	5,682,444	5,914,777	5,961,154	6,596,179
Personal Property Taxes	55,622	53,378	44,365	38,920
Other Taxes	333,043	267,609	155,490	131,000
Miscellaneous	119,413	99,106	105,371	52,003
Use of Reserves	0	0	0	(487,780)
Total Debt Service Fund	6,190,522	6,334,871	6,266,381	6,330,322

REVENUE BUDGET HISTORY

PROPRIETARY FUNDS

ENTERPRISE FUNDS

	<u>Actual FY21</u>	<u>Actual FY22</u>	<u>Est. Actual FY23</u>	<u>Budget FY24</u>
Conference Center Fund				
Charges For Services	164,510	315,660	322,009	280,000
Miscellaneous	32	124	(90)	0
Use of Reserves	0	0	0	65,366
Other Financing Sources	0	0	7,269	0
Transfers in From Other Funds	280,018	503,709	579,215	400,000
Total Conference Center Fund	<u>444,560</u>	<u>819,493</u>	<u>908,403</u>	<u>745,366</u>

Emergency Medical Fund

Charges For Services	8,570,812	9,372,143	10,087,716	9,455,000
Intergovernmental	18,910	25,155	19,149	0
Miscellaneous	0	3,217,143	766,150	0
Use of Reserves	0	0	0	1,895,000
Other Financing Sources	0	24,160	(39,816)	0
Transfers in From Other Funds	4,440,068	5,469,063	6,874,245	7,421,158
Total Emergency Medical Fund	<u>13,029,791</u>	<u>18,107,665</u>	<u>17,707,444</u>	<u>18,771,158</u>

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

Insurance and Benefits Fund

Internal Service Charges	22,192,425	23,879,098	27,640,113	29,419,993
Miscellaneous	2,732,967	1,768,825	2,014,337	1,150,000
Total Insurance and Benefits Fund	<u>24,925,392</u>	<u>25,647,923</u>	<u>29,654,450</u>	<u>30,569,993</u>

Fleet Maintenance Fund

Internal Service Charges	1,799,630	2,329,465	2,519,197	2,761,073
Miscellaneous	1,012,391	92,883	32,110	35,000
Use of Reserves	0	0	0	54,000
Other Financing Sources	0	3,767	0	0
Total Fleet Maintenance Fund	<u>2,812,021</u>	<u>2,426,114</u>	<u>2,551,307</u>	<u>2,850,073</u>

Expenditure Summary

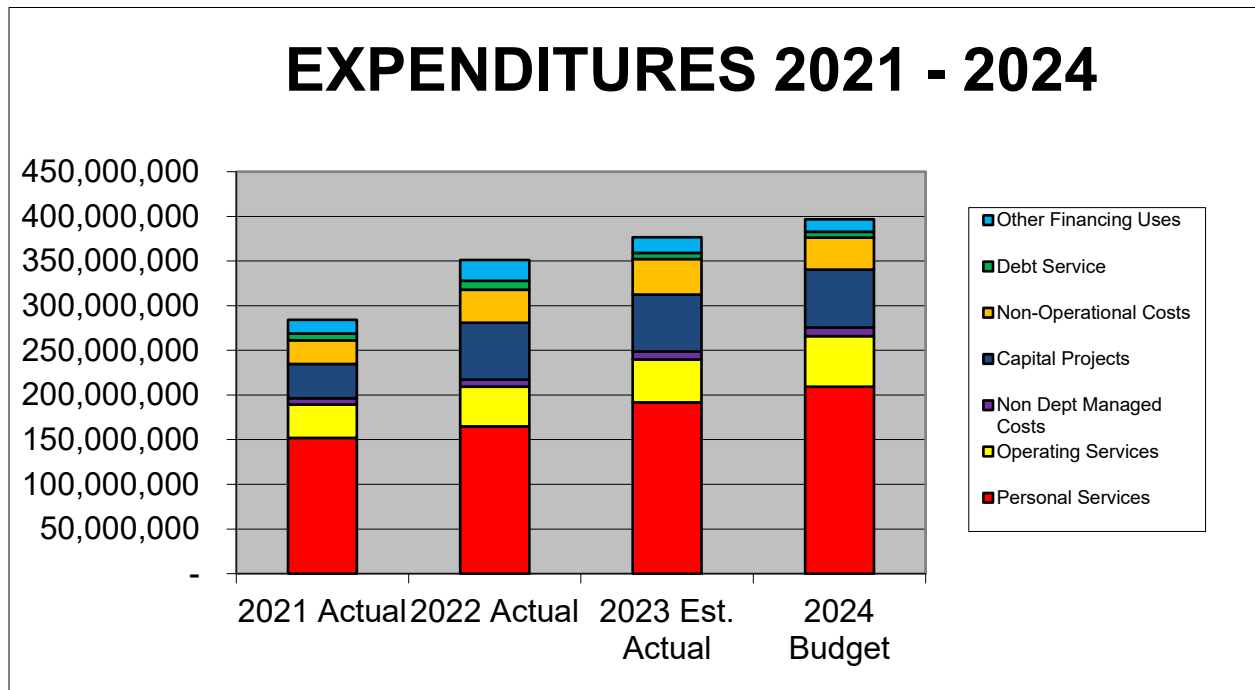
Included in this section is an expenditure summary for Cherokee County's various funds highlighting major changes between the last fiscal year and the adopted budget for 2024.

EXPENDITURE SUMMARY

Cherokee’s total budget for FY2024 is \$396,629,627 for all county funds compared to last year’s estimated actual expenditures of \$376,556,203. This change represents a 5% increase from 2024. Some details worth mentioning about the overall expenditure budget are as follows:

- All departments were asked to keep their budgets level as compared to 2023. Any increase over the prior year budget required approval by the County Manager and was addressed in the budget meetings with the departments.
- Employee cost of living increases of 4% for all employees has been budgeted for FY2024. Total cost of the increases is \$5.7M.
- Health care costs have increased due to rising costs. Total cost of the increase is \$5.0M.
- 40 FT positions were added for a total cost of \$2.2M. 30 of the positions are in Public Safety and Judicial Services. Details of the new positions can be found under the Personnel Section.
- Due mainly to inflation, operating costs increased \$6.7M.

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

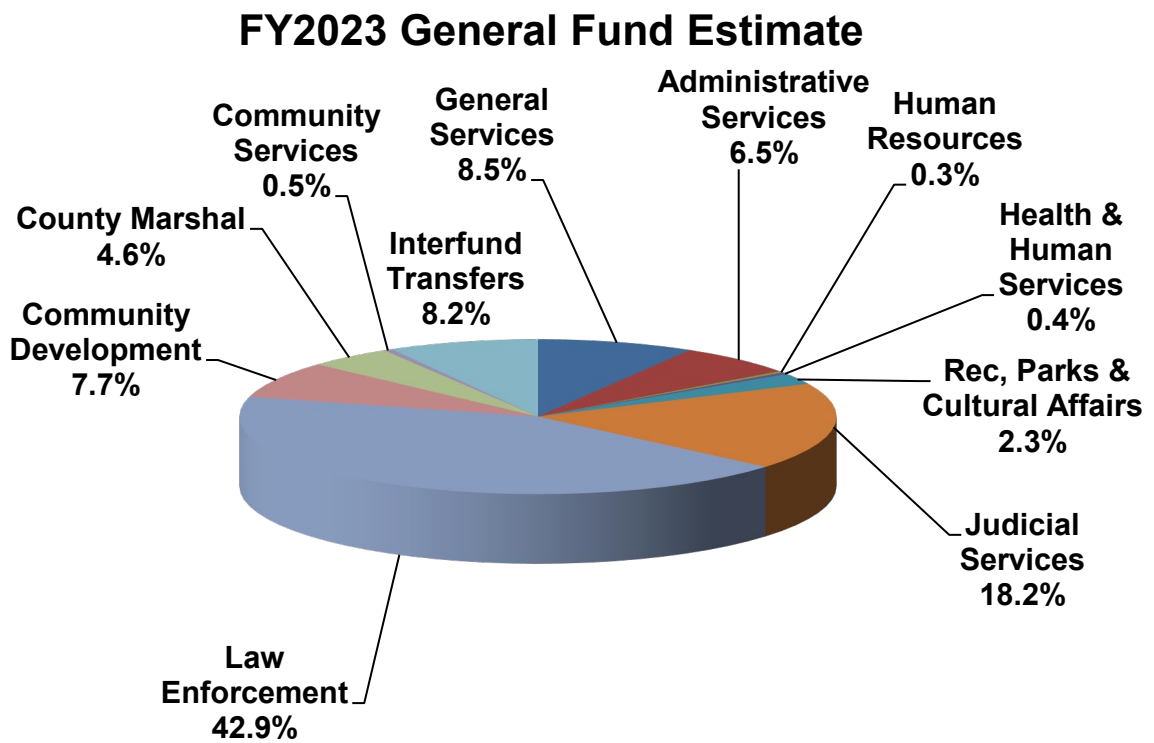


EXPENDITURE SUMMARY

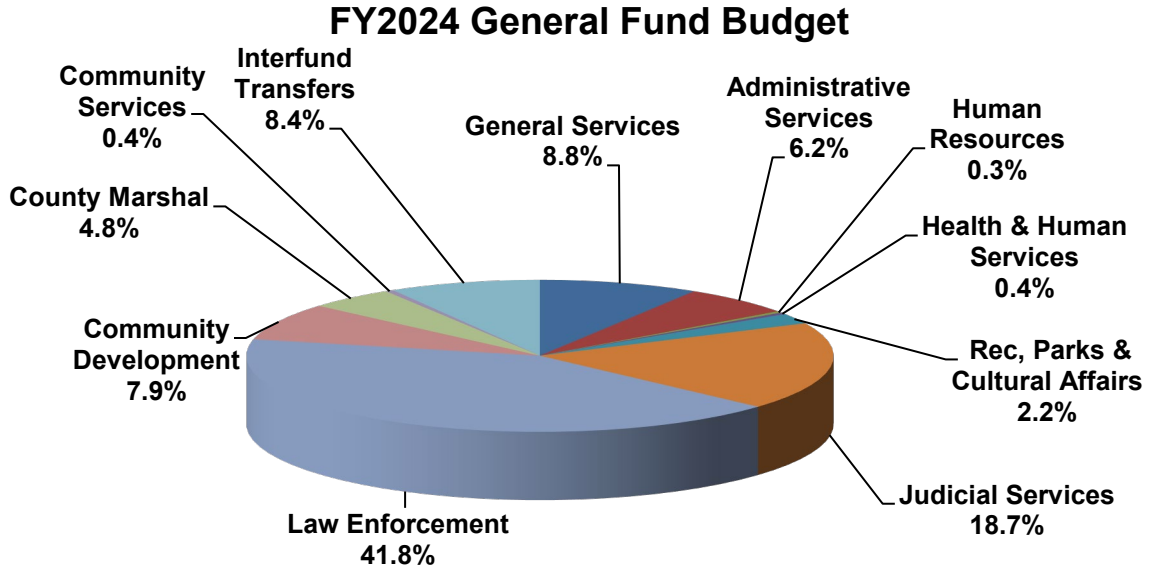
GENERAL FUND

The total FY2024 budget of \$153,047,905 for the General Fund increased by \$15,980,307 or 12% from FY2023's estimated expenditures.

- 4% cost of living increase for all current employees was budgeted for a total of \$3.1M
- Increased Health Care costs of \$1.3M
- 9 new FT positions added in 2024 totaling \$0.7M.
- \$5.6M increases in various operating accounts.
- \$1.6M increase to interfund transfers.



EXPENDITURE SUMMARY



OTHER FUNDS

Significant changes in other major funds include the following:

- The 911 Fund increased by 7.6% due to increased personnel and operating costs in FY2024.
- The Parks and Recreation Fund increased by 14% in 2024. This is mainly due to the 4% COLA, 6 new FT positions.
- The Fire Fund increased by 11%. The 4% COLA, 17 new positions and increased Health Care costs account for the increase.
- The Impact Fee Fund decreased by 4% and the SPLOST funds increased by 6%. Budgets in these two funds vary based on current projects.
- The EMS fund increased 1%. The 4% COLA and 6 new positions make up the increase.

EXPENDITURE BUDGET HISTORY

	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
General Fund				
Personal Services	73,584,904	78,636,480	90,151,075	99,320,429
Operating Services	18,063,723	21,950,468	24,795,969	29,771,277
Non Department Managed Costs	4,130,734	4,650,756	5,169,656	5,740,252
Capital Projects	737,284	487,102	1,000,614	421,515
Non Operational Costs	3,850,153	4,116,510	4,456,100	4,739,245
Debt Service	450,575	348,913	291,544	261,954
Interfund Transfers	8,210,873	11,233,414	11,202,640	12,793,233
Total General Fund	109,028,246	121,423,643	137,067,598	153,047,905
Special Revenue Funds				
Personal Services	42,890,823	49,371,722	57,253,926.47	63,678,827
Operating Services	9,083,097	10,774,437	12,499,032	15,510,875
Non Department Managed Costs	2,618,252	2,772,456	3,273,440	3,506,193
Capital Projects	2,860,430	8,543,386	5,122,210	924,705
Non Operational Costs	3,108,551	5,863,745	6,590,767	1,919,257
Debt Service	62,691	48,030	7,732	5,710
Interfund Transfers	7,144,077	11,936,637	5,253,633	1,174,817
Total Special Revenue Funds	67,767,921	89,310,413	90,000,740	86,720,384
Capital Project Funds				
Personal Services	3,096,079	3,388,195	3,582,190	3,784,467
Operating Services	5,231,096	6,002,228	4,699,033	4,625,362
Non Department Managed Costs	91,050	82,800	94,737	109,478
Capital Projects	34,782,610	54,728,093	57,514,573	63,538,530
Non Operational Costs	16,169,373	22,362,266	24,474,402	25,525,428
Debt Service	78,229	50,934	50,934	11,161
Interfund Transfers	0	0	1,145,572	0
Total Capital Project Funds	59,448,437	86,614,517	91,561,441	97,594,426
Debt Service Funds				
Operating Services	0	14,850	0	0
Debt Service	6,927,125	9,659,591	6,283,306	6,330,322
Total Debt Service Funds	6,927,125	9,674,441	6,283,306	6,330,322
Enterprise Funds				
Personal Services	8,675,487	9,550,221	12,450,629	13,418,683
Operating Services	1,822,013	1,952,502	2,208,118	2,478,058
Non Department Managed Costs	215,131	293,529	333,740	340,783
Non Operational Costs	3,564,637	4,291,580	4,367,750	3,279,000
Debt Service	872	727	0	0
Total Enterprise Funds	14,278,140	16,088,559	19,360,237	19,516,524
Internal Service Funds				
Personal Services	23,690,099	23,847,271	28,234,356	29,015,807
Operating Services	3,045,663	3,962,805	3,959,901	4,168,285
Non Department Managed Costs	35,251	45,228	51,704	60,974
Capital	0	0	0	121,000
Non Operational Costs	36,798	42,699	36,919	54,000
Debt Service	436	363	0	0
Total Internal Service Funds	26,808,247	27,898,366	32,282,880	33,420,066
GRAND TOTAL	\$284,258,115	\$351,009,939	376,556,203	\$396,629,627

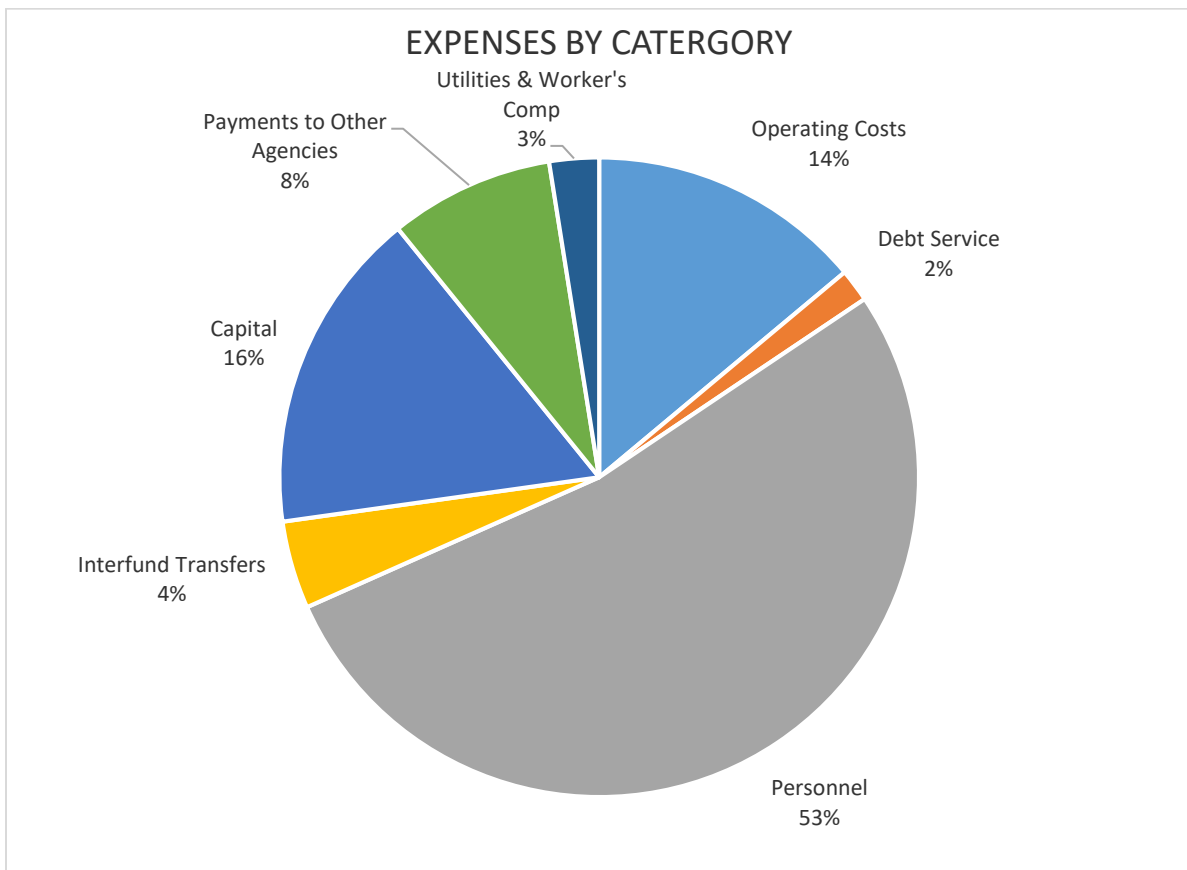
Personnel

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 53% of the total 2024 County Wide budget. The following new full-time positions are included in the FY2024 budget.

- (1) Janitorial Technician, Facilities Management
- (1) Multimedia Specialist, Communications
- (1) Deputy Chief Investigator, District Attorney
- (1) Program Manager, Juvenile Court
- (1) Probation Officer, Probation
- (1) Operations Manager, Probation
- (3) Deputy Marshals, Code Enforcement
- (1) Assistant Director, Senior Services
- (6) Maintenance Workers, Parks
- (2) Drivers, Transportation
- (17) Fire Fighters Entry Level, Fire Operations
- (6) Fire Fighters Entry Level, EMS Operations

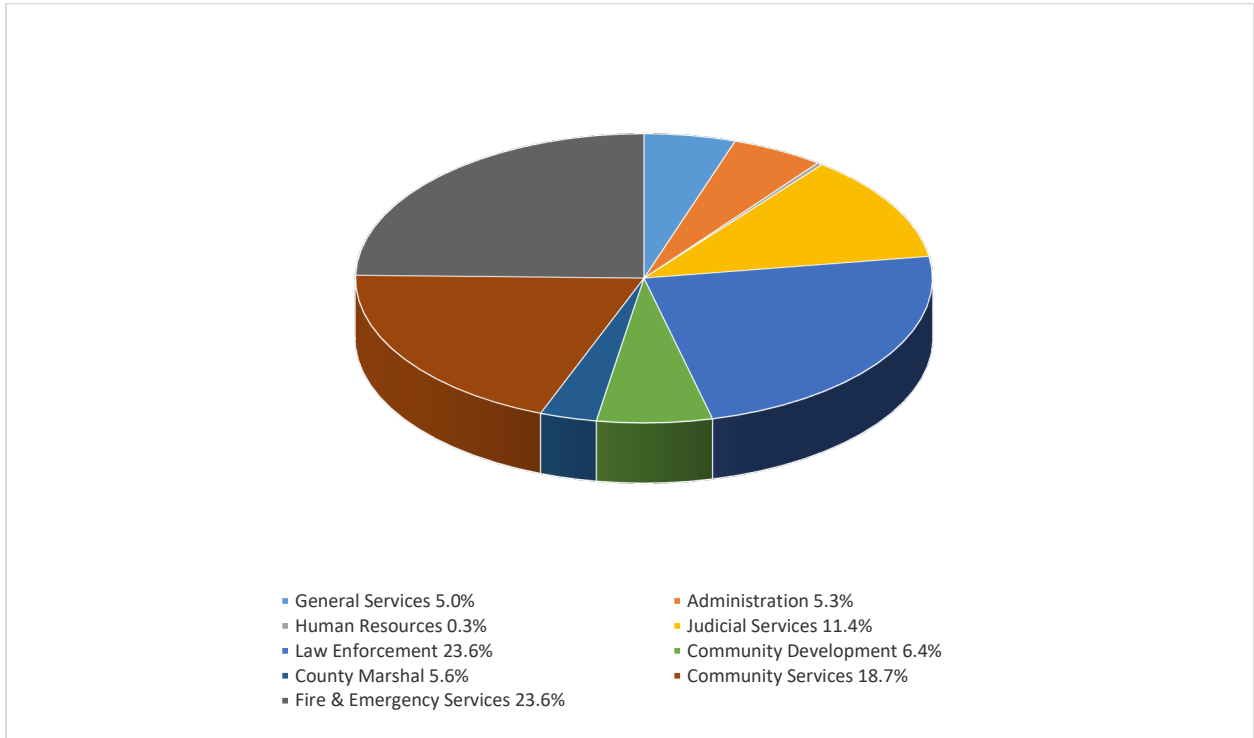


PERSONNEL POSITION SUMMARY BY FUND

<u>FUND</u>	<u>Actual FY21</u>	<u>Actual FY22</u>	<u>Est Actual FY23</u>	<u>Budget FY24</u>
General Fund				
General Services	95	97	101	102
Commissioners	5	5	5	5
Administrative Services Agency	51	57	67	68
Human Resources	4	4	4	4
Judicial Services	198	204	217	227
Law Enforcement	480	491	494	494
Community Development	84	84	90	90
County Marshal	56	58	62	67
Community Services	6	6	6	6
Total General Fund	978	1,005	1,045	1,062
Special Revenue Funds				
Emergency 911 Telephone Fund	62	61	60	60
Senior Services Fund	25	28	30	31
Parks and Recreation Fund	269	272	336	342
ARPA Fund	0	17	20	21
Transportation Fund	24	25	25	27
Multiple Grant Fund	17	15	15	7
CDBG Fund	2	2	2	2
Victim Witness Fund	2	2	2	2
DUI Court Fund	4	4	4	4
Drug Accountability Court Fund	6	6	6	5
Treatment Accountability Court Fund	1	1	1	2
Drug Screening Lab Fund	6	6	10	10
Veteran's Court Fund	1	1	1	1
Juvenile Drug Court Fund	1	1	1	1
Family Treatment Court Fund	0	0	1	1
Fire District Fund	347	367	378	396
Impact Fee Fund	0	0	0	0
Total Special Revenue Funds	767	808	892	911
Capital Funds				
SPLOST Fund	47	47	45	45
Total Capital Funds	47	47	45	45
Enterprise Funds				
Emergency Medical Fund	107	114	115	121
Total Enterprise Funds	107	114	115	121
Internal Services				
Insurance & Benefits Fund	2	2	2	2
Fleet Maintenance Fund	11	11	13	13
Total Internal Services	13	13	15	15
GRAND TOTAL	1,912	1,987	2,112	2,154

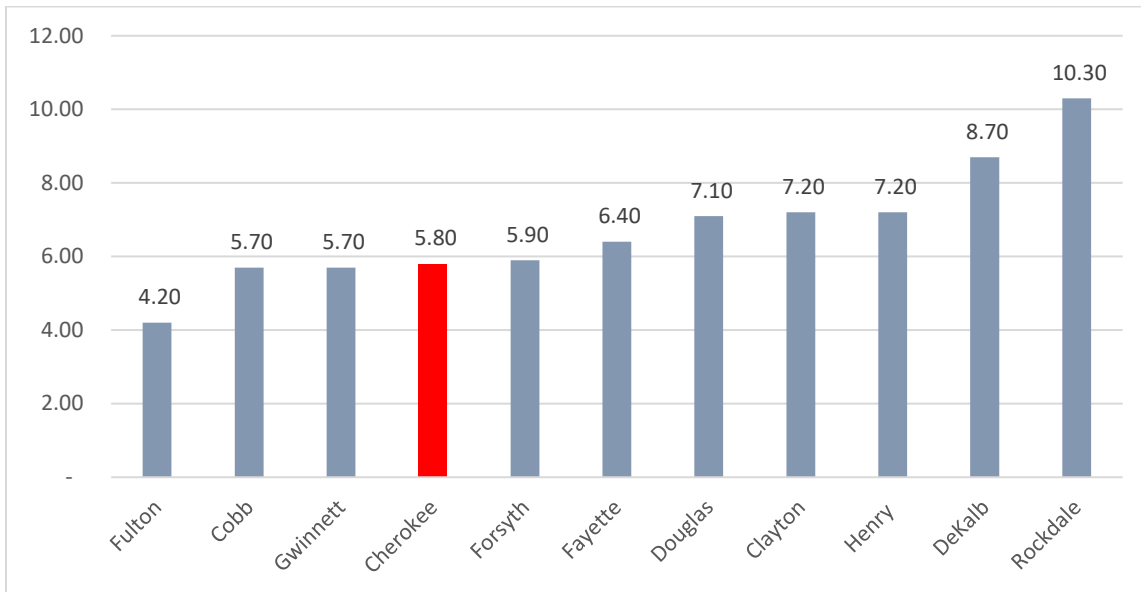
Note: Table includes regular full time and part time positions but does not include temporary or seasonal positions.

2024 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
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	BOARD OF COMMISSIONERS	BOARD OF COMMISSIONER	5	5	5	5
		TOTAL	5	5	5	5
	COUNTY CLERK	COUNTY CLERK	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		TOTAL	2	2	2	2
	COUNTY MANAGER	COUNTY ATTORNEY	0	0	1	0
		COUNTY MANAGER	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		PARALEGAL	0	0	1	1
		SR COUNSEL	1	1	1	1
		TOTAL	3	3	5	4
	ADMINISTRATIVE SERVICES AGENCY	ADMIN SERVICES AGENCY DIR	1	1	1	1
		TOTAL	1	1	1	1
	CAPITAL PROJECTS	PROGRAM MANAGER	0	0	1	1
		SR CONSTRUCTION MGR	0	0	1	1
		TOTAL	0	0	2	2
	VOTER REGISTRATION	ASSISTANT DIRECTOR ELECTIONS	0	0	1	1
		ASSISTANT SUPERVISOR ELECTIONS	1	1	0	0
		COMMUNITY OUTREACH SPECIALIST	1	0	0	0
		DIRECTOR ELECTIONS & VOTER REG	0	0	1	1
		ELECTIONS SPECIALIST	0	0	0	1
		ELECTIONS SUPERVISOR	1	1	0	0
		ELECTRONIC VOTING TECHNICIAN	1	1	0	0
		ELECTIONS WAREHOUSE TECHNICIAN	0	1	1	1
		ELECTRONIC SYSTEMS MANAGER	0	0	1	1
		PROGRAM COORDINATOR	0	1	1	1
		PART TIME CLERICAL	3	2	2	4
RECEPTIONIST		1	0	0	0	
SENIOR CLERK		1	3	2	0	
TRAINING AND EDUCATION MANAGER		1	0	0	1	
ELECTION SPECIALIST		0	0	2	1	
TOTAL	10	10	11	12		

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST ACTUAL	BUDGET
GENERAL FUND	FINANCE AND BUDGETING	ACCOUNTANT	2	2	2	1
		ACCT. & REPORTS MANAGER	0.6	0.6	0.4	0.4
		AR CORRINATOR	0	0	0	1
		ACCOUNTS PAYABLE CLERK	1	1	1	0
		CHIEF FINANICAL OFFICER	0.8	0.8	0.7	0.7
		EXPENDITURES MANAGER	1	1	1	1
		GRANTS WRITER	0	0	1	1
		FINANCE SPECIALIST	1	1	0	0
		PLANNING & ANALYSIS MANAGER	0.96	0.96	0.96	1
		GRANT MANAGER	0	0	0.3	0.3
		PAYROLL SPECIALIST	0	0	1	1
		STATISTICS & PERFORMANCE MGR	0.8	0.8	0.8	0.8
		SENIOR ACCOUNTS PAYABLE CLERK	1	1	1	2
		TOTAL	9.16	9.16	10.16	10.2
	DEVELOPMENT SERVICES CENTER	DEVELOPMENT SERVICES REP	4	4	4	4
		LEAD DEVELOPMENT SERVICES REP	1	1	1	1
		MANAGER DEVELOPMENT SERVICES	1	1	1	1
		TOTAL	6	6	6	6
	PURCHASING	CONTRACT MANAGER	0	0	1	1
		DIR PURCHASING	1	1	1	1
		PROCUREMENT SPECIALIST	2	2	1	1
		SR. FIN/PROCUR. SPEC	1	1	2	2
		TOTAL	4	4	5	5
	INFORMATION TECHNOLOGY	APPLICATION SERVICES MANAGER	1	1	1	1
		APPLICATION SUPPORT ANALYST	0	0	1	1
		ASSISTANT IT DIRECTOR	1	1	0	0
		BUSINESS ANALYST	2	2	2	2
		APPLICATION SYSTEMS/DATA ANALY	2	3	2	2
		CHIEF INFORMATION OFFICER	1	1	1	1
		INFRASTRUCTURE SYST ADMIN	1	2	2	2
		INFRASTRUCTURE SYST ENGINEER	1	1	1	1
		INFRASTRUCTURE SERV/SEC MGR	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	INFORMATION TECHNOLOGY	INFO SECURITY MANAGER	1	1	1	1
		TECHICAL COORDINATOR	0	0	1	1
		JR INFRASTRUCTURE SECURTY ANL	0	0	0	1
		NETWORK ANALYST	0.75	0.75	0.75	0.75
		PART TIME INTERN	0	2	2	2
		SOLUTIONS ANALYST 1	0	1	1	1
		SOLUTIONS ANALYST II	0	0	1	1
		SYSTEM SUPPORT SPECIALIST I	1	1	2	2
		SYSTEM SUPPORT SPECIALIST II	4	3	2	1
		TECHNOLOGY SERVICES MANAGER	1	1	1	1
		TECHNOLOGY SERVICES SUPERVISOR	0	0	1	1
		TOTAL	17.75	21.75	23.75	23.75
	GIS/MAPPING	GIS ANALYST	1	1	1	1
		MAPPING MANAGER	1	1	1	1
		GIS SPECIALIST I	1	1	1	1
		TOTAL	3	3	3	3
	HUMAN RESOURCES	ADMINISTRATIVE ASSISTANT	1	1	1	0
		DIRECTOR - HUMAN RESOURCES	1	1	1	1
		HR ASSISTANT	0.5	0.5	0.5	1
		HR MANAGER	0.5	0.5	0.5	0.5
		HR SPECIALIST	0	0	0	0.5
		SENIOR HR SPECIALIST	1	1	1	1
		TOTAL	4	4	4	4
	TAX COMMISSIONER	ASSISTANT SUPERVISOR TAGS	1	2	2	2
		CHIEF DEPUTY TAX COMMISSIONER	1	1	1	0
		CLERK 2	0	0	0	8
		DEPUTY TAX COMMISIONER	0	0	0	2
		MOTOR VEHC ACCTS RECIEVABLE	3	1	1	1
		RECEPTIONIST	1	1	1	1
		SENIOR CLERK	19	22	21	14
		SUPERVISOR/TAX/TAG	2	2	2	1
		PROPERTY TAX SUPERVISOR	0	0	1	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	TAX COMMISSIONER	TAX COMMISSIONER	1	1	1	1
		TOTAL	28	30	30	30
	TAX ASSESSOR	ADMINISTRATIVE ASSISTANT	0	0	0	3
		APPRAISER	12	12	11	11
		ASSESSORS ASSISTANT	1	1	1	0
		CHIEF APPRAISER	1	1	1	1
		CLERK I	0	0	0	5
		DEPUTY CHIEF APPRAISER	1	1	1	1
		EXECUTIVE ASSISTANT	0	0	0	1
		LEAD APPRAISER	4	4	5	5
		RECEIVER OF RECORDS	1	1	1	1
		SENIOR APPRAISER	3	3	3	3
		SECRETARY II	2	4	3	0
		SENIOR CLERK	6	4	5	0
		SENIOR TAX MAPPER	0	0	0	1
		TAX MAPPER	2	2	2	1
	TOTAL	33	33	33	33	
	RISK MANAGEMENT	DIRECTOR RISK MANAGEMENT	1	1	1	1
		RISK ANALYST	0	1	1	1
		TOTAL	1	2	2	2
	FACILITIES MANAGEMENT	DIRECTOR - FACILITIES MANAGEMENT	1	1	1	1
		JANITORIAL SUPERVISOR	3	3	3	3
		JANITORIAL TECHNICIAN	10	11	14	15
		MAINTENANCE MANAGER	1	1	1	1
		MAINTENANCE TECHNICIAN	9	9	11	11
		TOTAL	24	25	30	31
	COMMUNICATIONS	ASST DIRECTOR COMMUNICATIONS	1	1	1	1
		DIRECTOR OF COMMUNICATIONS	1	1	1	1
		MULTIMEDIA SPECIALIST	0	0	0	1
		TOTAL	2	2	2	3
	COURT ADMINISTRATION	ACCOUNT COORDINATOR	0	1	1	1
		CALENDAR CLERK	0	0	1	3

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	COURT ADMINISTRATION	COURT ADMINISTRATOR	1	1	1	1
		COURT REPORTER 1	5	5	6	4
		COURT REPORTER 2	3	3	3	4
		COURT SERVICES COORDINATOR	1	1	1	1
		DEPUTY COURT ADMINISTRATOR	0	1	1	1
		EXECUTIVE ASSISTANT	0	0	0	1
		INTERPRETER SERVICES COORD	0	1	1	1
		PART TIME BALIFF	25	25	25	25
		SUPERIOR COURT CALENDAR CLERK	3	3	3	1
		SECRETARY II	1	1	1	0
		TOTAL	39	42	44	43
		SUPERIOR COURT	LAW CLERK	3	3	3
	STAFF ATTORNEY		0	0	1	3
	TOTAL		3	3	4	4
	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
		ASSISTANT CHIEF CLERK	0	0	0	3
		ASSISTANT SUPERVISOR	0	0	1	0
		CHIEF INFORMATION OFFICER	0	0	0	1
		CHIEF CLERK PROJECT MANAGER	2	2	1	1
		CLERK OF COURTS	1	1	1	1
		CLERK	19	22	20	0
		CLERK 2	5	5	5	0
		DEPUTY CLERK	5	5	7	14
		FINANCE MANAGER AGENCY	0	0	0	1
		INFO SYSM	0	0	0	1
		PT CLERICAL	3	3	3	6
		RECEPTIONIST	0	0	0	1
		SENIOR CLERK	14	13	9	7

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	CLERK OF SUPERIOR COURT	SUPERVISOR	0	0	1	8
		SR DEPUTY CLERK	5	4	9	16
		TOTAL	55	56	58	61
	DISTRICT ATTORNEY	ACCOUTABILITY COURT PROSECUTOR	1	1	1	0
		ADMINISTRATIVE ASSISTANT	0	0	0	6
		ANALYST DA	0	1	1	1
		ASSISTANT DA	8	7	7	6
		CHIEF ASSISTANT DA	0	1	1	0
		CHIEF INVESTIGATOR	0	0	0	1
		COORDINATOR	0	0	0	1.8
		DEPUTY CHIEF ASST DA	3	3	3	4
		DA PUBLIC INFORMATION OFFICER	0	1	1	1
		DIR OFFICE ADMIN-VICTIM SERVIC	0.8	0.8	0.8	0
		DEPUTY CHIEF INVESTIGATOR	0	0	0	1
		COMM/TAG OFFICER	0	0	1	1
		INVESTIGATOR	9	9	12	12
		PART TIME	2	0	0	0
		SENIOR INVESTIGATOR	4	4	4	3
		SENIOR ASSISTANT DA	0	0	0	2
		SENIOR SECRETARY	6	6	6	0
		VICTIM WITNESS ADVOCATE	0	0	0	2
	TOTAL	33.8	33.8	37.8	41.8	
	STATE COURT	ADMINISTRATIVE ASSISTANT	3	3	3	3
		LAW CLERK	3	3	3	0
		STAFF ATTORNEY	0	0	0	3
		STATE COURT JUDGE	3	3	3	3
		TOTAL	9	9	9	9
	STATE COURT SOLICITOR	ADMINISTRATIVE ASSISTANT	0	0	0	4
		ASSISTANT SOLICITOR	8	8	8	7
		CHIEF ASST SOLICITOR	1	1	1	1
		CHIEF INVESTIGATOR	0	0	0	1
		CLERK 2	2	2	3	2

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	STATE COURT SOLICITOR	DPTY ASG	1	1	1	2
		DIRECTOR VICTIM WITNESS ADVO	0	0	0	1
		INVESTIGATOR	3	3	3	2
		OFFICE COORDINATOR	0	0	0	1
		PART TIME CLERICAL	2	2	1	0
		PART TIME INTAKE CLERK	0	0	0	1
		SECRETARY I	2	2	2	0
		SECRETARY II	2	2	2	0
		SOLICITOR	1	1	1	1
	STATE COURT SOLICITOR	TRIAL ASSISTANT	4	4	4	4
		VICTIM WITNESS ADVOCATE	0	0	0	2
		TOTAL	26	26	26	29
	MAGISTRATE COURT	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ASSOCIATE MAGISTRATE JUDGE	0	0	1	1
		CHIEF ASSOCIATE MAG. JUDGE	1	1	1	1
		CHIEF MAGISTRATE JUDGE	1	1	1	1
		PT MAGISTRATE JUDGE	7	7	7	7
		TOTAL	10	10	11	11
	PROBATE COURT	ASSOCIATE PROBATE JUDGE	0	0	0	1
		CLERK 1	1	1	1	1
		DIRECTOR - LICENSING OPERATION	1	1	1	1
		HEARING OFFICER - PROBATE	1	1	1	0
		PROBATE JUDGE	1	1	1	1
		SR DEPUTY CLERK	7	7	7	7
		TOTAL	11	11	11	11
	JUVENILE COURT	ADMINISTRATIVE ASSISTANT	2	1	2	2
		DEPUTY CLERK	0	1	2	2
		JUVENILE COURT INTAKE OFFICER	1	1	1	0
		JUV COURT PROGRAM MGR	2	4	3	4
		JUVENILE COURT JUDGE	2	2	2	2
		JUVENILE COURT CLERK	0	0	0	1
		SENIOR JUV COURT PROGRAM MGR	0	0	0	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	JUVENILE COURT	SENIOR CLERK	0	1	1	0
		JUVENILE CLERK OF COURT	0	0	1	1
		TOTAL	7	10	12	13
GENERAL FUND	SHERIFF	ACCREDITATION MANAGER	1	2	2	2
		ADMINISTRATIVE ASSISTANT	0	0	7	4
		ADMINISTRATIVE SERVICE MANAGER	0	0	0	1
		ADMIN SUPERVISOR	1	1	1	0
		ASST WARRANT REC	0	0	1	1
		BOND ADMINISTRATOR	1	1	1	1
		CRIME ANALYST CCID	0	1	0	0
		CAPTAIN SHERIFF'S OFFICE	10	11	12	12
		CHIEF DEPUTY SHERIFF	1	1	1	1
		CRIMINAL JUSTICE INFO SYS OPE	0	0	0	8
		CLERK 1	17	17	11	13
		CLERK 2	6	7	4	5
		COMM OFFICER SHERIFF	9	9	9	1
		CORPORAL	53	51	49	49
		COMMUNITY RELATIONS SPECIALIST	0	0	0	1
		CRIME ANALYST	3	3	6	4
		CONTROL ROOM OPERATOR	1	1	1	1
		CRIME SCENE TECHNICIAN	0	0	0	1
		DETENTION CENTER MAINT SUPVSR	1	0	0	1
		DEPUTY UNCERTIFIED	0	0	0	0
		DEPUTY - CERTIFIED	266	269	263	258
		EVIDENCE CUSTODIAN	3	3	1	1
		EVIDENCE TECHNICIAN	0	0	2	2
		EXECUTIVE ASSISTANT	2	2	1	1
		FORENSIC COMPUTER TECHNICIAN	1	1	1	1
		FINANCE MANAGER AGENCY	0	0	0	1
		FLEET MANAGER SO	1	1	1	1
		HR ASSISTANT	1	0	0	0
		HR MANAGER	0	0	0	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024		
			ACTUAL	ACTUAL	EST	BUDGET		
GENERAL FUND	SHERIFF	HR SPECIALIST/BENEFITS COORD	1	2	2	0		
		INMATE COURT COORDINATOR	2	2	3	2		
		INFORMATION SYSTEM MANAGER	1	1	1	1		
		INVESTIGATOR	0	0	1	0		
		INMATE SERVICES SPECIALIST	0	0	8	9		
		INTELLIGENCE UNIT MANAGER	0	0	0	1		
		LT COLONEL SHERIFF	1	1	1	1		
		LIEUTENANT - SHERIFF	22	22	21	21		
		MAJOR SHERIFF	2	2	4	4		
		MAINTENANCE TECHNICIAN	4	5	5	5		
		OPEN RECORDS SPECIALIST	0	1	1	1		
		PROJECTS COORDINATOR	0	0	1	1		
		PART TIME DEPUTY	7	7	7	7		
		PART TIME CROSSING GUARD	10	10	10	10		
		QUARTERMASTER	0	0	0	1		
		RECORDS COORDINATOR	3	3	3	3		
		RECRUITMENT SPECIALIST	0	0	1	1		
		RMS MANAGER	1	1	1	2		
		SECRETARY I	1	1	0	0		
		SECRETARY II	2	2	0	0		
		SERGEANT SHERIFF	37	40	41	41		
		SHERIFF	1	1	1	1		
		SENIOR ACCOUNTS PAYABLE CLERK	0	0	1	1		
		SENIOR CLERK	2	2	2	4		
		SENIOR SECRETARY	2	2	0	0		
		TAC OFFICER - SHERIFF	2	2	2	2		
		VICTIM WITNESS ADVOCATE	0	2	2	2		
		WARRANT OFFICE COORDINATOR	1	1	1	1		
				TOTAL	480	491	494	494
			COUNTY PROBATION	CNTY PROBATION ACCOUNTS TECH	1	1	1	1
				CNTY PROBATION DRUG TEST TECH	1	1	2	2
				CNTY PROBATION CRT INTAKE CLK	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	COUNTY PROBATION	CNTY PROBATION OPERATIONS MGR	1	1	1	0
		SWORN COUNTY PROBATION OFFICER	0	2	2	1
		COUNTY PROBATION OFFICER	7	5	7	9
		DIRECTOR CNTY PROBATION	1	1	1	1
		DEPUTY DIRECTOR CO. PROBATION	0	0	0	1
		OPERATIONS MANAGER	0	0	0	1
		TOTAL	12	12	15	17
	CORONER	ADMINISTRATIVE ASSISTANT	0	1	1	1
		CORONER	1	1	1	1
		PART TIME CLERICAL	1	0	0	0
		PART TIME CORONER	6	6	6	6
		TOTAL	8	8	8	8
	ANIMAL CONTROL	ANIMAL CONTROL SERGEANT	0	0	1	1
		ANIMAL CONTROL OFFICER	6	7	8	8
		TOTAL	6	7	9	9
	ANIMAL SHELTER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		SHELTER INTAKE SUPER	1	1	1	1
		ANIMAL SHELTER PROGRAM MGR	1	1	0	0
		ANIMAL SUPPORT SPEC 1	5	4	3	0
		ANIMAL SUPPORT SPEC 2	6	7	8	11
		ANIMAL SUPPORT SPEC 3	1	1	1	1
		VETERINARY TECHNICIAN	1	1	1	1
		ASSISTANT SHELTER DIRECTOR	0	0	1	1
		DIRECTOR - ANIMAL SHELTER	1	1	1	1
		PT ANIMAL SUPPORT SPEC 1	1	2	2	2
		TOTAL	18	19	19	19
	EMERGENCY MANAGEMENT AGENCY	DEPUTY DIRECTOR EMA	1	2	1	1
		DIRECTOR EMG MGNT AGENCY	0	0	1	1
		DIRECTOR/HOMELAND SECURITY	1	1	0	0
EMA SPECIALIST		0	0	1	1	
INFORMATION SYSTEM ANALYST		1	0	0	0	
TOTAL		3	3	3	3	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	RADIO COMMUNICATIONS	RADIO COMMUNICATION SPECIALIST	1	1	1	1
		TOTAL	1	1	1	1
	PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1	1	1	1
		DIRECTOR PUBLIC WORKS	1	1	1	1
		EQUIPMENT OPERATOR I	2	2	2	2
		EQUIPMENT OPERATOR II	4	4	4	4
		LABORER	15	16	17	17
		LABORER 1	2	1	0	0
		LEAD OPERATOR 2	4	4	3	3
		LEAD OPERATOR	1	1	1	1
		MANAGER - PUBLIC WORKS	1	1	1	1
		OPERATIONS MGR PUBLIC WORKS	1	1	1	1
		SIGN AND MARKING TECHNICIAN	1	1	1	1
		SUPERVISOR/PUBLIC WORKS	3	3	3	3
		TRUCK DRIVER I	1	0	0	0
		TRUCK DRIVER II	5	6	7	7
	TOTAL	42	42	42	42	
	STORMWATER ENGINEERING	COUNTY ENGINEER	0.76	0.76	0.76	0.76
		STORMWATER COORDINATOR	1	1	1	1
		STORMWATER ENGINEER	0	0	1	1
		STORMWATER INSP	3	3	3	3
		TOTAL	4.76	4.76	5.76	5.76
	TRANSPORTATION ENGINEERING	TRANSPORTATION DIRECTOR	0	0	1	1
		ENGINEERING ASSISTANT	0	0	2	2
		PRECONST ENG TRANSPORTATION	0	0	1	1
		TOTAL	0	0	4	4
	ENGINEERING	ASST COUNTY ENGINEER	1	0	0	0
ADMINISTRATIVE ASSISTANT		0.75	0	0	0.75	
ARBORIST		1	1	1	1	
CNTY TRANSPORT ENG		0	1	0	0	
COMMUNITY DEV AGENCY DIR		0.5	0	0.5	0.5	
DEPUTY COUNTY MANAGER		0	0.5	0	0	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST ACTUAL	BUDGET
GENERAL FUND	ENGINEERING	DEVELOPMENT INSPECTION MANAGER	1	1	1	1
		DEVELOPMENT INSPECTOR	4	4	3	3
		DEVELOPMENT PROJECTS DIRECTOR	0	0	1	1
		ENGINEERING ASSISTANT	2	2	0	0
		EXECUTIVE ASSISTANT	0	0.75	0.75	1
		PRECONST ENG TRANSPORTATION	1	1	0	0
		PT INTERN	0	0	2	2
		SR DEVELOPMENT INSPECTOR	0	0	1	1
		TOTAL	11.25	11.25	10.25	11.25
	RECYCLING CENTER	PT RECYCLING	2	2	2	2
		RECYCLING CENTER SUPERVISOR	1	1	1	1
		RECYCLING OPERATOR	2	2	2	2
		TOTAL	5	5	5	5
	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICE AGENCY DIR	1	1	1	1
	TOTAL	1	1	1	1	
	CONSERVATION ADMINISTRATION	SOIL CONSERVATION	1	1	0	0
	TOTAL	1	1	0	0	
	BUILDING INSPECTIONS	BLDG INSP - COMMERCIAL	1	1	1	1
		BUILDING INSPECTOR	6	6	6	6
		COMMERCIAL PLAN REVIEW	1	1	1	1
		DEPUTY BUILDING OFFICIAL	0	0	1	1
		DIRECTOR BUILD/DEVELOP SERVICE	1	1	1	1
		PT BUILDING INSPECTOR	0	0	1	1
		SENIOR BUILDING INSPECTOR	2	2	1	1
		TOTAL	11	11	12	12
	PLANNING AND ZONING	DIRECTOR PLANNING & ZONING	1	1	1	1
		DEPUTY DIRECTOR P & Z	0	0	0.9	0.9
		EXECUTIVE ASSISTANT	1	1	1	0
		PLANNER	2	2	2	2
		PRINCIPAL PLANNER	0.9	0.9	0	0
		CODING COMPLIANCE INSPECTOR	0	0	1	1
		PLANNING/ZONING TECHNICIAN	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
GENERAL FUND	PLANNING AND ZONING	SENIOR PLANNER	1	1	2	2
		ZONING DIVISION MANAGER	1	1	1	1
		TOTAL	7.9	7.9	9.9	8.9
	CODE ENFORCEMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1
		CAPTAIN MARSHAL	0	0	0	1
		CO MARSHAL 911 DIRECTOR	0.5	0	0	0
		CHIEF MARSHAL	0	1	1	1
		DPTY CHIEF MARSHAL	1	0	0	0
		DEPUTY MARSHAL	7	7	7	10
		DIR TRAINING/EMA/HLS	1	1	1	0
		EXECUTIVE ASSISTANT	1	1	1	1
		LIEUTENANT MARSHAL	1	1	1	1
		MAJOR MARSHAL	1	1	0	0
		PUBLIC SAFETY AGENCY DIRECTOR	0	0.5	0.5	0.5
		SERGEANT MARSHAL	2	2	2	2
TOTAL	15.5	15.5	14.5	17.5		
TOTAL GENERAL FUND			978.12	1006.12	1045.12	1062.16
NATL OPIOID SETT FUND	DRUG ACCOUNTABILITY COURT	CASE MANAGER COURTS	0	0	0	0.24
		TOTAL	0	0	0	0.24
	TOTAL NATL OPIOID SETTEMENT FUND			0	0	0
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	ACCREDITATION MANAGER	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMINISTRATIVE COMMANDER	1	1	0	0
		CAD MANAGER E911	1	1	1	1
		CO MARSHAL 911 DIRECTOR	0.5	0	0	0
		COMMUNICATION OFFICER I	26	27	27	28
		COMM OFFICER 911 CTO	8	9	9	7
		COMM SYS SPECIALIST	1	0	0	0
		COMMUNICATIONS SUPERVISOR	4	4	4	4
		DIRECTOR/E911	1	1	1	1
		DEPUTY DIRECTOR E911	0	0	2	2
LEAD COMMUNICATION OFFICER	4	4	4	3		

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	OPERATIONS COMMANDER E911	1	1	0	0
		OPERATIONS MANAGER	0	0	0	1
		PUBLIC SAFETY AGENCY DIRECTOR	0	0.5	0.5	0.5
		PART TIME CLERICAL	9	5	5	5
		QUALITY/QI	1	1	1	0
		QUALITY ASSURANCE SPECIALIST	0	0	0	1
		RECORDS COORDINATOR	1	1	1	1
		SR COMMUNICATIONS OFFICER	0	0	0	1
		TRAINING COORDINATOR E911	1	1	1	1
		RADIO COMMUNICATION MANAGER	0	1	1	0
		RADIO TECHNOLOGY DIRECTOR	0	0	0	1
		TOTAL			61.5	59.5
TOTAL EMERGENCY 911 TELEPHONE FUND			61.5	59.5	59.5	59.5
SENIOR SERVICES FUND	SENIOR CENTER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ASSISTANT DIRECTOR SR CENTER	0	0	0	1
		BUDGET VOUCHER COORDINATOR	1	1	1	1
		CONGREGATE MEALS COORD	0	1	1	1
		COMPLIANCE & QLTY ASSURANCE	0	1	1	1
		CASE MANAGER	3	3	3	3
		DIRECTOR - SENIOR SERVICES	1	1	1	1
		HOME DELIVERED MEALS ASST	1	0	0	0
		HDM SUPERVISOR/VOLUNTEER COORD	1	1	1	1
		HOMEMAKER AIDE	3	4	4	4
		HOMEMAKER SUPERVISOR	1	1	1	1
		I&A COORDINATOR	1	1	1	1
		I&A CAREGIVER	1	1	1	1
		MEALS AND WHEELS ASSISTANT	0	1	1	1
		PROGRAM MANAGER SENIOR SVCS	1	1	1	1
		PART TIME CLERICAL	7	7	8	8
		RESOURCE COORDINATOR	1	1	1	1
		SR. ROAMERS ACTIVITIES COORD	1	1	1	1
		SENIOR SERVICES ACTIVITY ASSIST	0	0	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
SENIOR SERVICES FUND	SENIOR CENTER	SENIOR SERVICES ACTIVITIES COOR	1	1	1	1
		TOTAL	25	28	30	31
	TOTAL SENIOR SERVICES FUND		25	28	30	31
PARKS AND RECREATION FUND	CRPA ADMINISTRATION	ADMIN ASSISTANT	1	1	1	0
		ADMINISTRATIVE DIVISION DIRECTOR	0	0	1	1
		BUSINESS MANAGER	1	1	1	0
		DIRECTOR - RECS & PARKS	1	1	1	1
		OFFICE COORDINATOR	0	0	0	1
		PART TIME REC/PARKS	4	4	4	5
		RECREATION COORDINATOR	0	0	0	1
		TOTAL	7	7	8	9
	CRPA PROGRAMS	RECREATION COORDINATOR	4	4	5	4
		PART TIME REC/PARKS	52	52	93	93
		RECREATION DIVISION DIRECTOR	1	1	1	1
		TOTAL	57	57	99	98
	AQUATIC CENTER	AQUATICS COORDINATOR	2	3	2	2
		AQUATICS MGR	0	0	1	1
		AQUATICS DIVISION DIRECTOR	1	1	0	0
		FACILITIES MAINTENANCE SUPER	0	0	1	1
		FACILITY OPERATIONS COORDINATOR	0	0	0	1
		MARKETING & CUSTOMER SERVICE	1	1	1	0
		MAINTENANCE LEAD	1	1	0	0
		PART TIME REC/PARKS	113	113	114	114
		TOTAL	118	119	119	119
	CRPA ATHLETICS	ATHLETIC COORDINATOR	5	5	5	5
		ATHLETICS DIVISION DIRECTOR	1	1	1	1
		PART TIME REC/PARKS	61	61	61	61
		TOTAL	67	67	67	67
	CRPA FACILITIES	CLERK 2	0	0	1	0
		FACILITY OPERATIONS COORDINATOR	0	0	0	2
FACILITIES DIVISION DIRECTOR		0	1	1	1	
FACILITIES MANAGER		0	0	0	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
PARKS AND RECREATION FUND	CRPA FACILITIES	PART TIME REC/PARKS	0	0	19	17
		TOTAL	0	1	21	21
	CRPA MAINTENANCE	CREW LEADER/CRPA	3	3	3	3
		EQUIPMENT MECHANIC PARKS	1	1	1	1
		LEAD PARKS WORKER	1	1	1	0
		PARKS MANAGER	2	2	1	1
		PARKS WORKER	11	11	12	19
		PARK MAINTENANCE DIVISION DIR	1	1	1	1
		PARKS SERVICES COORDINATOR	0	0	1	1
		PART TIME REC/PARKS	1	1	1	1
		TURF SPECIALIST	0	1	1	1
TOTAL	20	21	22	28		
TOTAL PARKS AND RECREATION FUND			269	272	336	342
ARPA ACT 21 FUND	ARPA	GRANTS MANAGER	0	0	0.7	0.7
		COURT REPORTER 1	0	2	2	3
		DEPUTY CLERK	0	2	4	4
		ADMINISTRATIVE ASSISTANT	0	0	0	1
		ASSISTANT DA	0	4	4	2
		DEPT CHIEF ASST DISTRICT ATTN	0	1	1	1
		INVESTIGATOR	0	3	3	3
		SENIOR ASSISTANT DA	0	0	0	2
		SENIOR SECRETARY	0	1	1	0
		VICTIM WITNESS ADVOCATE	0	2	2	2
		CTY PROBATION DRUG TEST TECH	0	1	1	1
		COUNTY PROBATION OFFICER	0	1	1	1
	TOTAL	0	17	19.7	20.7	
TOTAL ARPA ACT 21 FUND			0	17	19.7	20.7
TRANSPORTATION FUND	CATS	ADMINISTRATIVE ASSISTANT	1	1	1	1
		BUS DRIVER	11	11	11	13
		DISPATCHER	1	1	1	1
		DEPUTY DIRECTOR CATS	0	0	0	2
		MOBILITY MGR/OPERATIONS COORD	1	1	1	0

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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024	
			ACTUAL	ACTUAL	EST	BUDGET	
TRANSPORTATION FUND	CATS	OFFICE MANAGER	1	1	1	0	
		DIRECTOR CATS TRANSIT	1	1	1	1	
		PART TIME	8	9	9	9	
		TOTAL	24	25	25	27	
		TOTAL TRANSPORTATION FUND	24	25	25	27	
MULTIPLE GRANT FUND	DISTRICT ATTORNEY	ASSISTANT DA	1	1	0	0	
		INVESTIGATOR	1	1	1	1	
		DEPUTY CHIEF DISTRICT ATTORNEY	0	0	1	1	
		ASSISTANT COORDINATOR	0	1	1	0	
		VICTIM WITNESS ADVOCATE	6	5	5	3	
	TOTAL	8	8	8	5		
	COMMUNICATIONS	PT INTERN	0	0	1	0	
		TOTAL	0	0	1	0	
	CLERK OF SUPERIOR COURT	PT INTERN	0	0	1	0	
		TOTAL	0	0	1	0	
	STATE COURT SOLICITOR	VICTIM WITNESS ADVOCATE	4	4	4	1	
		TOTAL	4	4	4	1	
	PARKS AND RECREATION	PT INTERN	0	0	1	1	
		TOTAL	0	0	1	1	
	SHERIFF	VICTIM WITNESS ADVOCATE	1	0	0	0	
		VICTIM WITNEES PROGRAM COORD	1	0	0	0	
		DEPUTY - CERTIFIED	3	3	0	0	
		TOTAL	5	3	0	0	
	TOTAL MULTIPLE GRANT FUND	17	15	15	7		
	CDBG FUND	COMMUNITY DEV BLOCK GRANT	CDBG MANAGER	1	1	1	1
			CDBG GRANTS COORDINATOR	1	1	1	1
PLANNING & ANALYSIS MANAGER			0.04	0.04	0.04	0	
TOTAL			2.04	2.04	2.04	2	
TOTAL CDBG FUND	2.04	2.04	2.04	2			
VICTIM/WITNESS FUND	DISTRICT ATTORNEY	DIR OFFICE ADMIN-VICTIM SERVIC	0.2	0.2	0.2	0	
		COORDINATOR	0	0	0	0.2	
		PART TIME CLERICAL	1	1	1	1	

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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
VICTIM/WITNESS FUND	DISTRICT ATTORNEY	VICTIM WITNESS ADVOCATE	1	1	1	1
		TOTAL	2.2	2.2	2.2	2.2
	TOTAL VICTIM/WITNESS FUND		2.2	2.2	2.2	2.2
DUI COURT FUND	DUI COURT	CASE MANAGER	1	1	1	1
		DUI/DRUG COURT COORDINATOR	1	1	1	1
		ADMINISTRATIVE ASSISTANT	0	0	0	1
		PART TIME	1	1	1	1
		SECRETARY II	1	1	1	0
	TOTAL	4	4	4	4	
TOTAL DUI COURT FUND		4	4	4	4	
DRUG ACCOUNTABILITY COURT FUND	DRUG ACCOUNTABILITY COURT	ADMINISTRATIVE ASSISTANT	0	0	0	0
		CASE MANAGER	3	3	4	3.76
		DRUG ACC CT COORD	1	1	1	1
		OPERATIONS MANAGER	1	1	0	0
		PART TIME CLERICAL	1	1	1	0
	TOTAL	6	6	6	4.76	
TOTAL DRUG ACCOUNTABILITY COURT FUND		6	6	6	4.76	
TREATMENT ACCT COURT FUND	TREATMENT ACCOUNTABILITY CT	COORD TREATMENT ACCT CT	1	1	1	1
		CASE MANAGER	0	0	1	1
	TOTAL	1	1	2	2	
TOTAL TREATMENT ACCOUNTABILITY COURT FUND		1	1	2	2	
DRUG SCREENING LAB FUND	DRUG SCREENING LAB	DRUG LAB TECHNICIAN	1	1	2	2
		LABORATORY MANAGER	1	1	1	1
		PART TIME	4	4	7	7
	TOTAL	6	6	10	10	
TOTAL DRUG SCREENING LAB FUND		6	6	10	10	
VETERANS COURT FUND	VETERANS COURT	VETERANS CRT COORD	1	1	1	1
		TOTAL	1	1	1	1
TOTAL VETERANS COURT FUND		1	1	1	1	
JUVENILE DRUG COURT FUND	JUVENILE DRUG COURT	JUVENILE DRUG TREATMENT COORD	1	1	1	0.5
		TOTAL	1	1	1	0.5
TOTAL JUVENILE DRUG CT FUND		1	1	1	0.5	

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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024	
			ACTUAL	ACTUAL	EST	BUDGET	
FAMILY TREAT COURT FUND	FAMILY TREATMENT COURT	ACCOUNTABILITY COURT COOR	0	0	0	0.5	
		TOTAL	0	0	0	0.5	
	TOTAL FAMILY TREATMENT COURT FUND		0	0	0	0.5	
FIRE DISTRICT FUND	FIRE ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	2	
		ADMIN OFFICE CLERK	1	1	1	0	
		BATTALION CHIEF	1	1	1	0	
		BUSINESS INTELLIGENCE MANAGER	0	1	0	0	
		DPTY CHIEF COMMUNITY RISK	0	0	1	3	
		DPTY CHIEF OF SUPPORT SERVICES	0	0	1	1	
		DIVISION CHIEF	2	2	1	1	
		EXEC ASSISTANT FIRE	1	1	1	1	
		FIRE SPECIAL PROJECTS	0	0	1	0	
	FIRE ADMINISTRATION	FIRE HEALTH & SAFETY OFFICE	0	0	1	1	
		FIRE INVESTIGATOR	1	1	0	0	
		FIRE CHIEF	1	1	1	1	
		FIRE RECRUITER	0	0	1	0	
		FIRE EQUIPMENT SUPPLY	1	1	1	1	
		GIS/CAD SPECIALIST	1	0	0	0	
		HR ASSISTANT	1	1	1	1	
		HR MANAGER	0	0	1	1	
		HR SPECIALIST	1	1	1	0	
		HR SPECIALIST/BENEFITS COORD	1	1	0	0	
		LOGISTICS MANAGER	1	1	1	1	
		MGR OF INVESTIGATIONS	1	1	0	0	
		PUBLIC AFFAIRS OFFICER	1	1	1	1	
		PUBLIC RELATIONS & RECRUITMENT	0	0	0	1	
		PART TIME	1	1	1	1	
		SENIOR HR SPECIALIST	0	0	0	1	
		SPECIAL PROJECTS	0	0	0	1	
		WAREHOUSE SPECIALIST - FIRE	2	2	3	3	
		TOTAL		19	19	21	22
		FIRE MARSHAL	CLERK 2	0	0	1	1

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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
FIRE DISTRICT FUND	FIRE MARSHAL	DIVISION CHIEF	0	0	0	1
		FIRE MARSHAL	1	1	1	0
		FIRE INSPECTOR	5	5	6	7
		PLANS EXAMINER - FIRE	1	1	2	1
		TOTAL	7	7	10	10
	FIRE OPERATIONS	BATTALION CHIEF	10	10	9	9
		BATTALION CHIEF SHIFT SUPERV	3	3	0	0
		CAPTAIN FIRE	17	17	18	12
		CAPTAIN FIRE PARAMEDIC	0	0	0	9
		DIVISION CHIEF	0	0	3	3
		FIRE APPARATUS OPERATOR	66	65	67	58
		FIRE APPARATUS OPER PARAMEDIC	22	34	39	37
		FIREFIGHTER/EMT	54	36	40	55
		FIREFIGHTER ENTRY LEVEL	22	36	27	37
		FIREFIGHTER PARAMEDIC	4	4	4	2
		LIEUTENANT PARAMEDIC	0	0	0	27
		LIEUTENANT - FIRE	39	39	41	16
		PART TIME FIREFIGHTER ENTRY LEVEL	0	12	12	11
		SERGEANT FIRE	68	68	68	28
		SERGEANT PARAMEDIC	0	0	0	40
		TOTAL	305	324	328	344
	FIRE SPECIAL OPERATIONS	BATTALION CHIEF	0	0	1	0
		DIVISION CHIEF	0	0	0	1
		TOTAL	0	0	1	1
	FIRE PREVENTION	FIRE SAFETY EDUCATOR	2	2	2	2
		SR FIRE SAFETY INSTRUCTOR	1	1	1	1
		TOTAL	3	3	3	3
	FIRE INFORMATION TECHNOLOGY	GIS/CAD SPECIALIST	0	1	0	0
		INFORMATION SYSTEM MANAGER	0	0	0	1
		SYSTEMS SUPPORT SPECIALIST I	3	2	2	2
		SYSTEMS SUPPORT SPECIALIST II	0	1	1	1
		SYSTEMS INFORMATION MANAGER	1	1	1	0

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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024	
			ACTUAL	ACTUAL	EST	BUDGET	
FIRE DISTRICT FUND	FIRE INFORMATION TECHNOLOGY	TOTAL	4	5	4	4	
		FIRE TRAINING	ADMINISTRATIVE ASSISTANT	1	1	0	1
			ADMIN OFFICE CLERK	0	0	1	0
			BATTALION CHIEF	1	1	1	0
			DIVISION CHIEF	1	1	0	1
			FIRE HEALTH/SAFETY	1	1	0	0
			FIRE TRAINING COORD VOLUT OPER	1	1	1	1
			PT TRAINING OFFICER	0	0	0	1
			TRAINING OFFICER	4	3	3	3
	TOTAL	9	8	6	7		
	FIRE INTELLIGENCE	APP SUPPORT ANALYST 1	0	0	1	1	
		BUDGET MANAGER	0	0	1	0	
		BUSINESS INTELLIGENCE MGR	0	0	1	0	
		DIVISION CHIEF	0	0	0	1	
		FINANCE MANAGER AGENCY	0	0	0	1	
		FIRE INVESTIGATOR	0	0	2	2	
	TOTAL	0	0	5	5		
TOTAL FIRE DISTRICT FUND			347	366	378	396	
IMPACT FEE FUND	IMPACT FEES	ACCT. & REPORTS MANAGER	0.1	0.1	0.1	0.1	
		DPTY DIRECTOR P&Z	0.1	0.1	0.1	0.1	
	TOTAL	0.2	0.2	0.2	0.2		
TOTAL IMPACT FEE FUND			0.2	0.2	0.2	0.2	
SPLOST 2018 FUND	SPLOST IT	NETWORK ANALYST	0.25	0.25	0.25	0.25	
		TOTAL	0.25	0.25	0.25	0.25	
	SPLOST 18 JUSTICE CENTER	SR CONSTRUCTION MGR	0.25	0.25	0	0	
		TOTAL	0.25	0.25	0	0	
	SPLOST JAIL CONSTRUCTION	PROGRAM MANAGER	1	1	0	0	
		SR CONSTRUCTION MGR	0.75	0.75	0	0	
	TOTAL	1.75	1.75	0	0		
	SPLOST E-911	SPECIAL PROJECTS MANAGER	0	0	0	0	
TOTAL		0	0	0	0		
SPLOST 2018 ENGINEERING	ACCT. & REPORTS MANAGER	0.3	0.3	0.5	0.5		

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FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST ACTUAL	BUDGET
SPLOST 2018 FUND	SPLOST 2018 ENGINEERING	ADMINISTRATIVE ASSISTANT	0.25	0	0	0.25
		COMMUNITY DEV AGENCY DIR	0.5	0	0.5	0.5
		CHIEF FINANCIAL OFFICER	0.2	0.2	0.3	0.3
		COUNTY ENGINEER	0	0	0.24	0.24
		CONSTRUCTION INSPECTOR	1	1	1	1
		CONSTRUCTION MANAGER	2	2	2	1
		DEPUTY COUNTY MANAGER	0	0.5	0	0
		EXECUTIVE ASSISTANT	0	0.25	0.25	0
		PRECONST ENG TRANSPORTATION	1	1	1	1
		SR CONSTRUCTION MGR	0	0	0	1
		SPLOST ROADWAY PROJECT MGR	1	1	1	1
		STORMWATER MANAGER	0.24	0.24	0	0
		TOTAL	6.49	6.49	6.79	6.79
	SPLOST 2018 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	1	1	1	1
		EQUIPMENT OPERATOR I	4	4	3	3
		EQUIPMENT OPERATOR II	4	4	4	4
		HEAVY EQUIPMENT OPERATOR	7	7	7	7
		LABORER	8	8	10	10
		LABORER I	1	1	0	0
		PART TIME ROADS & BRIDGES	1	1	1	1
		PAVEMENT MANAGER	1	1	1	1
SUPERVISOR/ROADS & BRIDGES		3	3	3	3	
TRUCK DRIVER II		7	7	6	6	
TRUCK DRIVER III	1	1	2	2		
TOTAL	38	38	38	38		
TOTAL SPLOST 2018 FUND			46.74	46.74	45.04	45.04
EMERGENCY MEDICAL SVCS FUND	EMS ADMINISTRATION	ADMINISTRATIVE ASSISTANT	0	0	0	1
		CLINICAL COORDINATOR	0	0	0	1
		DATABASE MANAGER	1	1	0	0
		DIVISION CHIEF	0	0	0	1
		EMS ADMIN ASST BILLING	2	1	1	1
		EMS EXECUTIVE ASSISTANT	0	1	1	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST	BUDGET
EMERGENCY MEDICAL SVCS FUND	EMS ADMINISTRATION	EMS CHIEF	1	1	1	0
		EMS TRAINING OFFICER	1	2	3	2
		PARAMEDIC INSTRUCTOR	0	0	0	1
		PARAMEDIC PROGRAM DPTY DIR	0	0	1	1
		PARAMEDIC PROGRAM DIRECTOR	1	1	1	1
		PART TIME CLINICAL COORDINATOR	1	1	1	0
		QUALITY/QI	2	2	2	2
		TRAINING OFFICER	1	1	0	0
		TOTAL	10	11	11	11
	EMS OPERATIONS	CAPTAIN FIRE	2	2	2	2
		FIRE APPARATUS OPERATOR	22	27	26	26
		FIRE APPARATUS OPER PARAMEDIC	17	20	20	19
		FIREFIGHTER/EMT	23	10	22	29
		FIREFIGHTER ENTRY LEVEL	12	23	11	11
		FIREFIGHTER PARAMEDIC	0	1	1	1
		LIEUTENANT - PARAMEDIC	0	0	0	3
		LIEUTENANT - EMT	5	5	5	2
		MEDCON	6	6	6	6
		SERGEANT EMT	10	10	11	4
		SERGEANT PARAMEDIC	0	0	0	7
TOTAL	97	104	104	110		
TOTAL EMERGENCY MEDICAL SERVICES FUND			107	115	115	121
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	BENEFITS SYSTEMS ADMINISTRATOR	1	1	1	1
		HR ASSISTANT	0.5	0.5	0.5	0
		HR MANAGER	0.5	0.5	0.5	0.5
		HR SPECIALIST	0	0	0	0.5
		STATISTICS & PERFORMANCE MGR	0.2	0.2	0.2	0.2
	TOTAL	2.2	2.2	2.2	2.2	
TOTAL INSURANCE AND BENEFITS FUND			2.2	2.2	2.2	2.2
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	AUTO PARTS TECH	1	1	0	0
		DIRECTOR - FLEET MAINTENANCE	1	1	1	1
		FLEET MNGMT SHOP SUPERVISOR	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2021-2024 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2021	2022	2023	2024
			ACTUAL	ACTUAL	EST ACTUAL	BUDGET
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	FLEET OPERATIONS MANAGER	1	1	1	1
		MECHANIC I	0	0	1	1
		MECHANIC II	2	2	4	4
		MECHANIC III	5	5	5	5
		TOTAL	11	11	13	13
	TOTAL FLEET MAINTENANCE FUND	11	11	13	13	
TOTAL ALL POSITIONS			1912	1987	2112	2154

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.

FY2024 Capital Improvement Budget

The FY2024 Capital Improvement budget is the County's annual appropriation for capital spending which the Board of Commissioners approves. The FY2024 Capital Improvement budget supports, the 5-year CIP which is, tied to the 5 year Strategic Blueprint for Cherokee County. The FY2024 Capital Improvement budget supports the following goals set forth in the Strategic Blueprint.

- Invest in technology and projects that increase public safety
- Provide an innovative, safe, and lasting public infrastructure based on best practices
- Promote financial integrity by effectively and efficiently managing public assets

The County operates under a project-length budget for each capital project fund that is used by the County. The budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until the project is completed.



Capital Improvements

The Capital Improvement Plan (CIP) is a blueprint for planning capital expenditures that will reduce operating costs and help avoid higher replacement costs and unexpected crisis in the future while ensuring the basic health and safety for Cherokee County citizens.

This plan identifies the capital needs of the community over a 5-year period and not only identifies the immediate needs but also seeks to capture longer-term capital needs. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the County. The CIP is the primary document for planning the funding and timing of the needs and priorities that have been approved by The County Board of Commissioners.

The County's philosophy concerning the use of the CIP is that it should be considered as a financial planning tool that lists the County's capital improvement projects, places projects in a priority order, and schedules the projects for funding and implementation.

The CIP should be further considered as a major policy tool for the County Commissioners. The purpose of this plan is to forecast and match projected revenues and major capital needs over a five-year period. The CIP is updated annually to ensure that it addresses new and changing priorities within the County.

The development of the Capital Improvement Plan seeks to achieve the following results:

1. Preserve and improve the infrastructure of Cherokee County through capital asset construction, rehabilitation, and maintenance.
2. Identify and examine current and future capital needs and establish priorities among projects so that available resources are used to deliver the best results to the citizens of Cherokee County.
3. Consolidating and coordinating all department capital requests with the goal of delivering improved service to the Citizens of Cherokee County.
4. Forecasting needed projects with the various funding sources available to Cherokee County.
5. Provide a comprehensive process that allocates limited resources in capital investment in a manner that best supports the Citizens of Cherokee County.

Capital Improvements Plan Policies

1. All County capital improvements will be made in accordance with the Capital Improvements Plan.
2. Future capital expenditures required by changes in population, development, or changes in the economic base will be reviewed and included in the CIP.
3. The County will attempt to maintain all its assets at a level adequate to protect the County's capital investment while minimizing future maintenance and replacement costs.
4. The County will develop a multi-year plan for capital improvements and update it annually.
5. The County will coordinate development of the CIP with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
6. The County will identify the estimated costs and potential funding sources for each capital project before submission for approval.
7. The County will determine the most cost effective financing method for all new projects.
8. All project request will be reviewed and prioritized by the CIP Committee.
9. The funding and implementation of CIP projects are essentially a Pay- As-You-Go (PAYG) basis.
10. Long-term debt is considered and utilized only when the County faces a project that is of such importance and sufficient financial magnitude as to warrant a bond referendum.
11. The CIP is utilized as a planning document that places projects in the annual budget whereby funds are appropriated for them by the Board of Commissioners. Prior to actual initiation of project work, required contracts are presented to the Board of Commissioners for final approval of expending funds.
12. Circumstances may arise during the fiscal year, which make it necessary to amend the adopted Capital Improvements Plan and Budget in order to meet an unforeseen need. A procedure has been developed to provide for the orderly submittal and evaluation of each requested amendment.

CIP Definitions

The capital improvements plan is composed of two parts:

1. The capital budget
2. The capital program

Capital Budget

The capital budget is the upcoming year's spending plan for capital items (Land, Buildings, Equipment or vehicles with a value of \$5,000 or more and with a useful life of at least 1 year.

Capital Program

The capital program is a plan for capital expenditures that extends four years beyond the capital budget. The goals and objectives of the Capital Program are as follows:

- Facilitates coordination between capital needs and the operating budgets over the forecasted time period.
- Enhances the community's credit rating, control of its tax rate, and avoids sudden changes in its debt service requirements.
- Identifies the most economical means of financing capital projects.
- Increases opportunities for obtaining federal and state aid.
- Focuses attention on community objectives and fiscal capacity.
- Keeps the public informed about future needs and projects.
- Coordinates the activities of neighboring and overlapping units of local government to reduce duplication.
- Encourages careful project planning and design to avoid costly mistakes and helps the community reach its desired goals.

Capital Projects

Capital projects result in economic activities that lead to the acquisition, construction, or extension of the useful life of capital assets. Capital assets include land, facilities, parks, outdoor structures, streets, bridges, technology systems, equipment, and other items of value from which the community derives benefit for a significant number of years. Capital expenditures and operating expenditures are primarily differentiated by two characteristics: the dollar amount of the expenditure and the useful life of the asset acquired, constructed, or maintained. Capital expenditures will enhance, acquire or extend the useful life of assets through a variety of activities. Generally, land acquisition, feasibility studies, planning, design, construction, asset rehabilitation, enterprise technology acquisition, and project implementation are activities associated with capital projects. The type of costs that are included in a Capital Project include:

- Obligations for labor and materials and contractors involved in completing a project,
- Acquisition of land or structures,

- Engineering or architectural services, professional studies, or other administrative costs
- Expenses for County vehicles and equipment, and
- Renovating or expanding County facilities, grounds, or equipment.

CIP Committee

The CIP Committee will be composed of the County Manager and the CFO. The Committee will study proposed capital projects and improvements involving major non-recurring tangible assets and projects which:

1. Are purchased or undertaken at intervals of not less than five years
2. Have a useful life of at least 2 years
3. Cost over \$25,000
4. The Committee will also review all proposed vehicle purchases whether purchased or leased

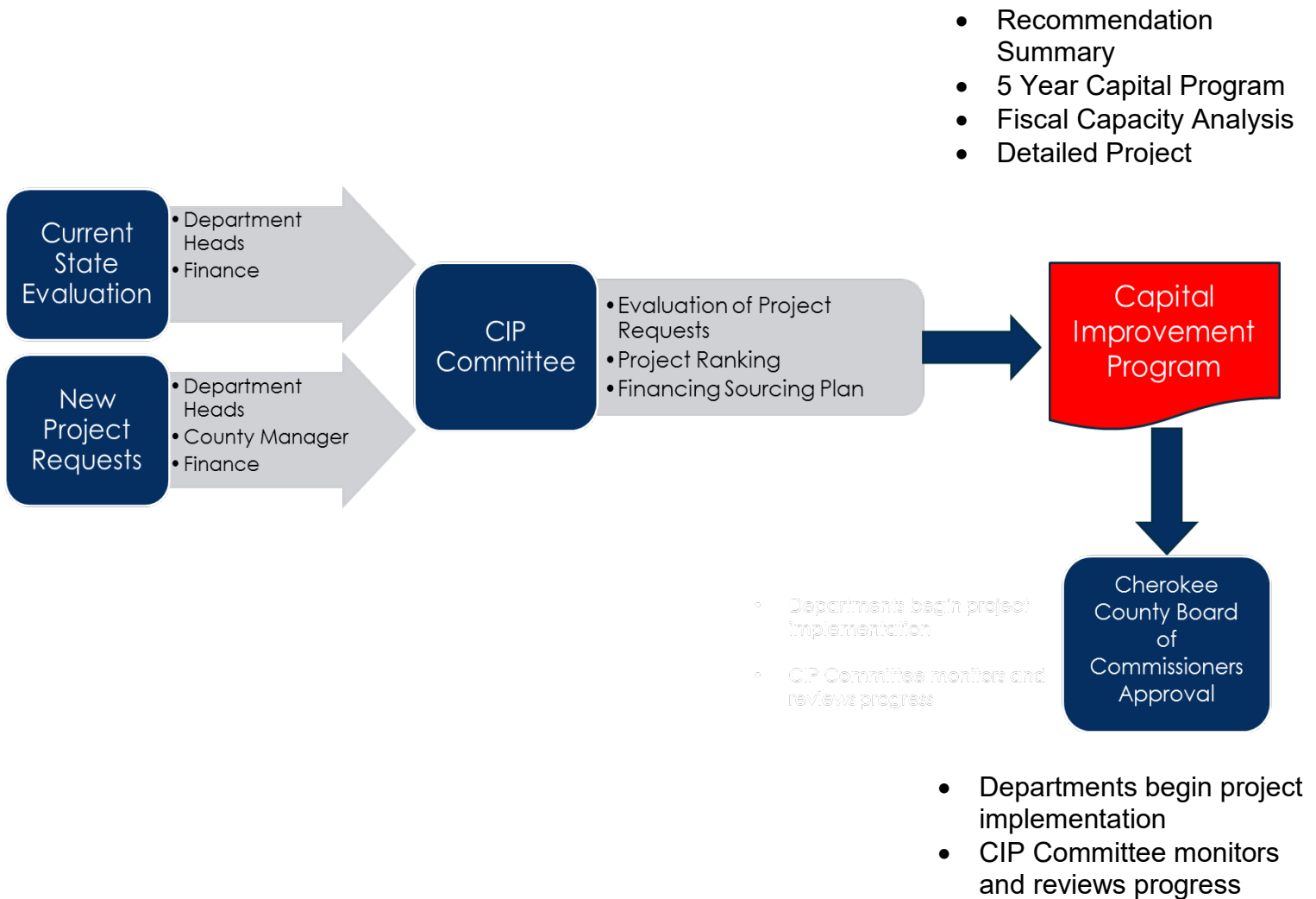
The Committee will consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the citizens of Cherokee County. Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed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

The Committee will analyze the impact of capital improvements to ensure the operational and maintenance costs are balanced with on-going revenue to support the facilities. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and County priorities, and whose operating and maintenance costs have been included in the budget. The Committee will prepare an annual report recommending a Capital Improvement Budget for the next fiscal year, and a Capital Improvement Program including recommended capital improvements for the following five fiscal years.

The Committee will coordinate development of the capital improvement budget with the development of the operating budget. All costs for internal professional service needed to implement the CIP will be included in the operating budget for the year the CIP is to be implemented. The Committee will analyze the ability to afford major expenditures. This analysis will examine recent and anticipated trends in revenues, expenditures, and debt. Key considerations will be given to the following objectives when performing the analysis.

- Stability of the tax rate
- Balancing of debt service and operating expenditures
- Determine available debt capacity and acceptable debt service levels
- Maximize intergovernmental aid for capital expenditures

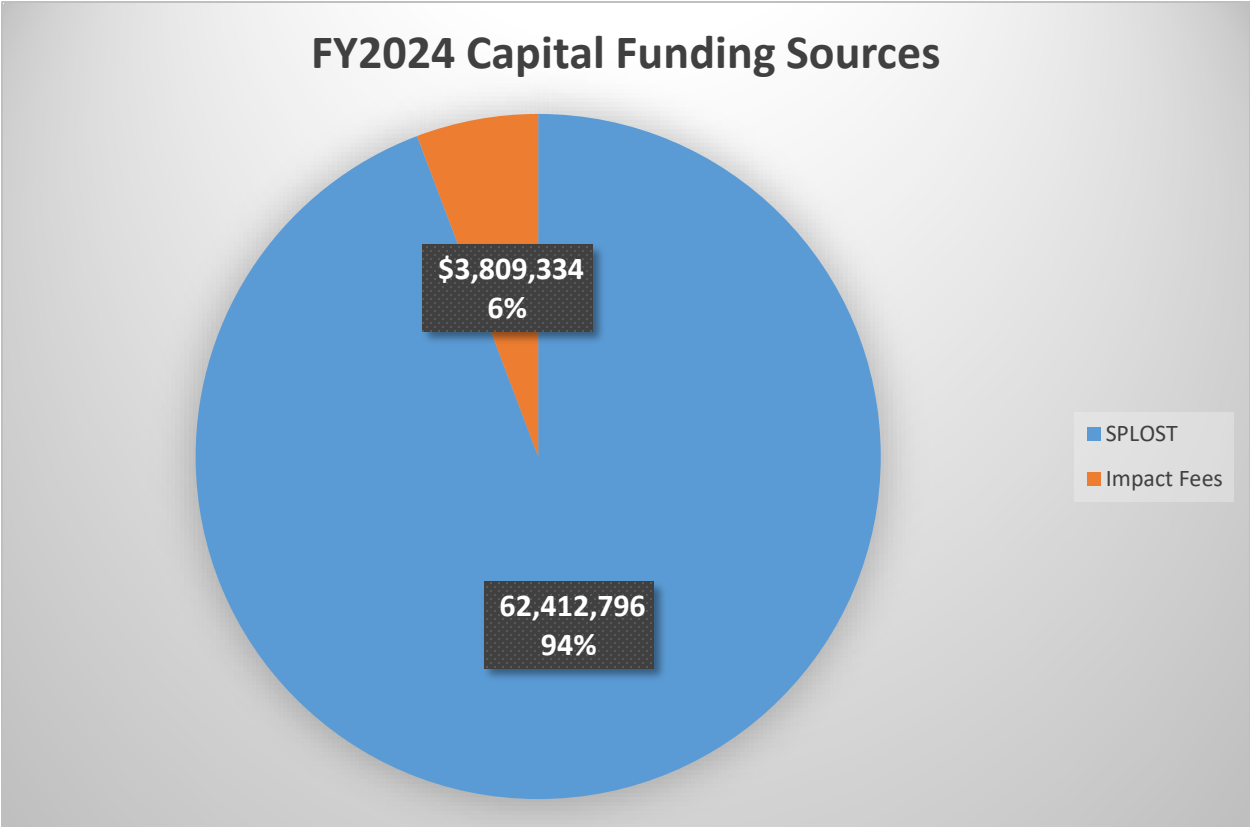
CIP Planning Process Flowchart



FY2024 Budget Capital Projects Funding

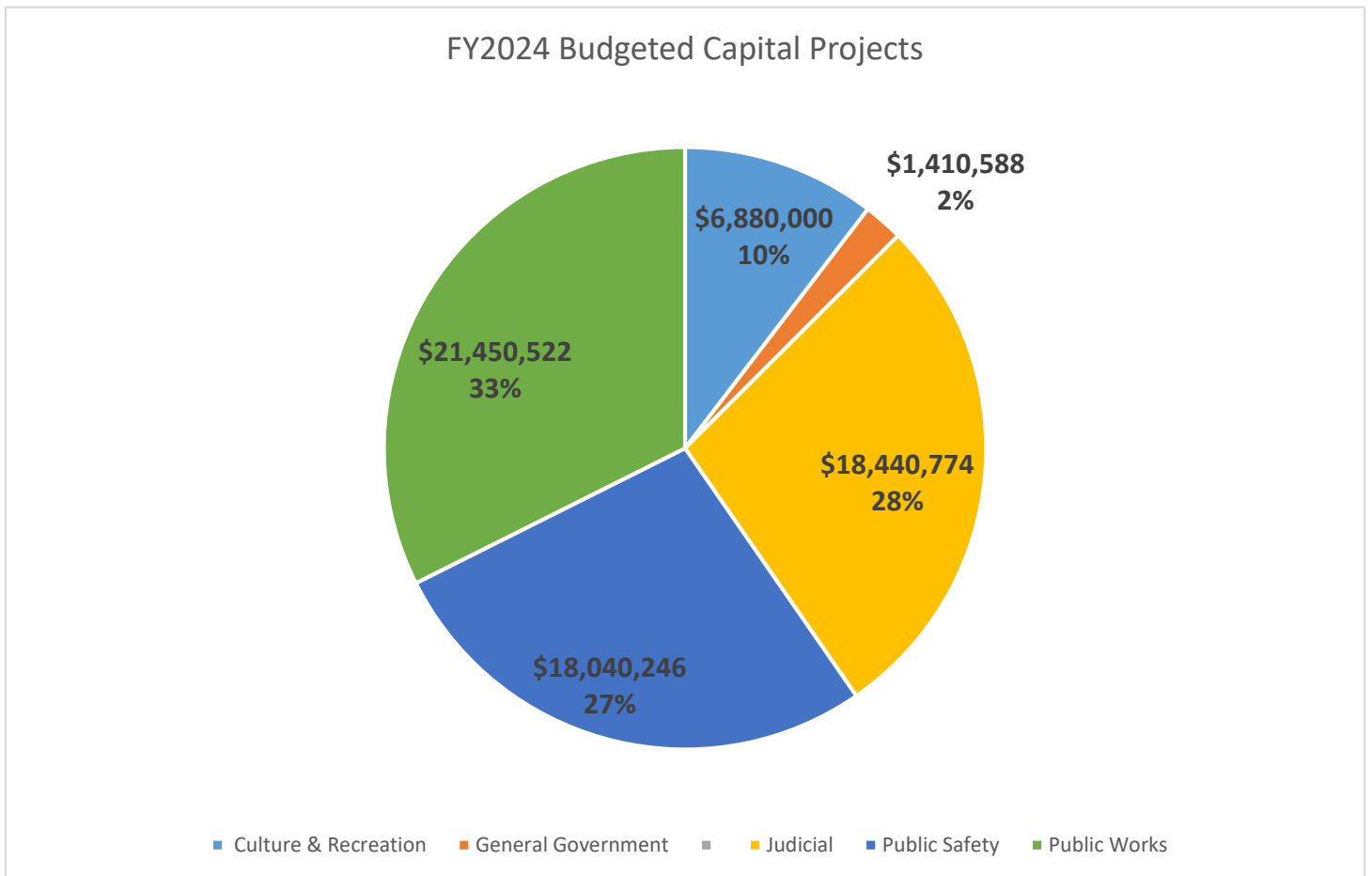
The largest funding source for Capital Projects comes from the Special Local Option Sales Tax (SPLOST). Funds from the General Fund operating budget are used sparingly for capital projects and are usually used for vehicles and other equipment. The funding sources for the FY2024 Capital Improvement Budget are as follows:

• SPLOST – 1% Special Purpose Sales Tax	\$62,412,796
• Impact Fees – Fees charged for various building permits	<u>\$3,809,334</u>
Total Funding	\$66,222,130



FY2024 Budget Capital Projects

In accordance with the focus set forward in the Cherokee County Strategic Blueprint, 43% of the FY2024 Capital Budget will be spent on Public Safety and Public Works, while 28% will be spent in Judicial. The remaining 29% will be spent on General Government, Health & Welfare, and Parks and Recreation as can be seen in the chart below.





Cherokee County Board of Commissioners
 SPLOST VI (2012-2018)
 FY 2024 Budget Spending 323

Department	Project	Carryforward Amount	FY2024 Budget	Remaining Funds
Jail	Jail Expansion	\$6,500	\$6,500	\$0
Fire	Canton Fire Station	\$82,000	\$82,000	\$0
Airport	Airport Expansion	\$203,000	\$203,000	\$0
		\$291,500	\$291,500	\$0



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

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2024 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	\$27,142,000	\$26,293,895	\$850,000	-\$1,895
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$4,000,000	\$4,000,000		\$0
Marshal	Animal Control and County Marshal Vehicles and Equipment	\$1,000,000	\$820,719	\$170,000	\$9,281
E-911 ***	Communications - Radio Project	\$9,606,500	\$12,882,435	\$0	
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	\$15,269,256	\$5,870,744	\$0
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	\$1,754,696	\$14,000,000	\$1,745,304
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$2,800,000	\$2,588,172		\$211,828
Public Works	Roads & Bridges	\$88,500,000	\$80,314,958	\$8,185,042	\$0
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	\$79,162	\$62,480	\$358,358
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	\$759,354	\$4,000,000	\$1,240,646
Economic Development	Business & Economic Development Land Acquisition	\$8,000,000	\$8,000,000		\$0
Total SPLOST VII Referendum		\$186,188,500	\$152,762,647	\$33,138,266	\$3,563,522
IT	IT Upgrade	\$1,035,000	\$868,569	\$150,000	\$16,431
Public Works	Paving Projects	\$7,000,000		\$7,000,000	\$0
Facility Maintenance	Facility Maintenance	\$1,000,000	\$597,141	\$405,000	-\$2,141
Parks & Rec	L.B. Ahrens Recreation Center	\$5,290,000	\$3,302,136	\$0	\$1,987,864
Parks & Rec	Hickory Flat Gym	\$1,500,000	\$1,500,000	\$0	\$0
Parks & Rec	Parks Vehicles	\$212,231	\$212,231	\$0	\$0
Parks & Rec	Cochran Property- Land Acquisition	\$2,649,683	\$2,649,683	\$0	\$0
Parks & Rec	Milford Estate - Land Acqusion	\$2,270,606	\$2,270,606	\$0	\$0
Parks & Rec	Haley Farms - Land Acquisiton	\$3,241,325	\$3,241,325	\$0	\$0
Parks & Rec	Haley Farms Park Plans	\$43,250	\$19,900	\$0	\$23,350
Parks & Rec	Yellow Creek	\$924,600	\$41,583	\$800,000	\$83,017
Parks & Rec	Long Swamp Creek	\$1,000,000	\$35,959	\$740,000	\$224,041
Parks & Rec	NE Area Master Plan	\$71,400	\$71,400		\$0
Parks & Rec	SW Area Park Design	\$2,000,000	\$159,637	\$1,800,000	\$40,363
Parks & Rec	Clark Elementary School Park Land/Tippens	\$641,889	\$641,889		\$0
Parks & Rec	Haygood Property	\$402,254	\$402,254		\$0
Parks & Rec	Charlie Ferguson Comm Center	\$1,000,000	\$699,893		\$300,107
Parks & Rec	Aquatic Center Repairs	\$495,000	\$24,922	\$470,000	\$78
Parks & Rec	Playground	\$30,000	\$0	\$30,000	\$0
Parks & Rec	Various Maintenance Items	\$552,212	\$0	\$550,000	\$2,212
Sheriff	Sheriff 50 Patrol Cars	\$2,500,000	\$2,500,000		\$0
Sheriff	Sheriff Patrol Cars	\$2,719,257	\$1,721,539	\$1,000,000	-\$2,282
Sheriff	Sheriff Precinct - K-9/Traffic	\$6,500,000	\$4,333,744	\$2,000,000	\$166,256
Sheriff	MDT's	\$1,000,000	\$1,000,000		\$0
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000		\$0
Marshall	800MHZ/Premier One Projects	\$1,165,000	\$1,015,000	\$150,000	\$0
Tax Commissioner	Modular Building	\$800,000	\$12,195	\$788,000	-\$195
Fire	Fire Station 15 Yellow Creek	\$1,926,630	\$1,517,782	\$408,848	\$0
Fire	Fire Station 13 Knox Bridge	\$765,703	\$0	\$765,703	\$0
Fire	Remodel Fire Station 18 Remodel	\$133,000	\$0	\$133,000	\$0
Fire	Fire Support Vehicles	\$955,865	\$778,046	\$177,819	\$0
Fire	Training Center Expansion	\$570,000	\$570,000		\$0
Fire	EMS only Station	\$800,000	\$766,150	\$33,850	\$0
Fire	Classroom Trailer at Training Center	\$150,000	\$0	\$150,000	\$0
Fire	Gear Project	\$350,000	\$0	\$350,000	\$0
Fire	HVAC for 5 stations	\$1,000,000	\$320,850	\$610,036	\$69,114
Economic Development	Business & Economic Development Land Acquisition	\$638,491	\$638,491	\$0	\$0
Total Excess SPLOST VII Revenue Projects		\$53,833,396	\$32,412,925	\$18,512,256	\$2,908,215
Total SPLOST VII		\$240,021,896	\$185,175,572	\$51,650,522	\$6,471,737



Cherokee County Board of Commissioners
Impact Fees
FY 2024 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2024 Budget	Remaining Funds
Library	Buildings/ Books	2,945,875	100,000	2,845,875
Fire	Buildings/Equipment	2,392,634	1,531,746	860,888
Parks & Recreation	Various Projects	3,225,704	2,110,000	1,115,704
Roads	Various Projects	766,216		766,216
Public Safety Facility	Various Projects	444,051		444,051
Sheriff	Various Projects	178,569		178,569
Admin/CIE	CIE Update/Board Meetings	472,224	67,588	404,636
Total County Impact Fee Program		10,425,274	3,809,334	6,615,940
City of Canton Impact Fees		\$ 1,427,471		1,427,471
Total Impact Fees		\$ 11,852,744	\$ 3,809,334	\$ 8,043,410

General Fund

Included in this section is an expenditure history for all general fund departments for fiscal year 2021 and 2022, 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 FY2024**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
General Services							
Board of Commissioners	335,316	59,973	30,926				426,215
County Clerk	277,926	96,521	8,296				382,743
County Manager	693,283	83,238	19,409				795,930
Voter Registration/Elections	1,645,089	720,001	99,091				2,464,181
Budgeting & Financial Services	1,121,347	132,355	31,909				1,285,611
County Attorney		351,750	660				352,410
Tax Commissioner	2,372,264	455,900	200,614				3,028,778
Tax Commissioner TAVT 1% Fees		120,000					120,000
Tax Assessor	2,667,880	718,395	144,677			29,066	3,560,018
Communications	374,761	71,820	11,226				457,807
General Administration	-	82,176	88,436		5,000		175,612
Coroner	276,199	78,900	35,562			47,216	437,877
Total General Services	9,764,065	2,971,029	670,806	0	5,000	76,282	13,487,182
Administrative Services Agency							
Administrative Services	228,404	54,147	6,393			0	288,944
Capital Projects		23,623				12,370	35,993
Purchasing	488,623	36,295	13,979				538,897
Information Technology	2,719,834	1,816,252	61,722	95,000			4,692,808
GIS/Mapping	293,898	128,520	18,396	3,500			444,314
Risk Management	249,456	20,275	6,500	34,000			310,231
Facilities Management	2,450,307	662,463	66,682			22,277	3,201,729
Total Office of Financial Mgmt & Bud	6,430,522	2,741,575	173,672	132,500	0	34,647	9,512,916
Human Resources							
Human Resources	431,659	46,384	20,151				498,194
Total Human Resources	431,659	46,384	20,151	0	0	0	498,194
Health & Human Services							
County Health Department					204,401		204,401
Environmental Health					7,134		7,134
DFACS					117,000		117,000
Cherokee Training Center					15,000		15,000
Children and Youth Services					43,000		43,000
Must Ministries					50,000		50,000
County Extension Services					133,761		133,761
Total Health & Human Services	0	0	0	0	570,296	0	570,296
Recreation, Parks and Cultural Affairs							
Cherokee County Libraries					3,298,565		3,298,565
Woodstock Arts					30,000		30,000
Historical Society					75,000		75,000
Total Rec, Parks & Cultural Affairs	0	0	0	0	3,403,565	0	3,403,565
Judicial Services							
Court Administrative Services	2,471,075	253,430	255,157				2,979,662
Superior Court	647,662	224,978	36,812				909,452
Indigent Defense	431,223	3,014,436	11,166				3,456,825
Clerk of Superior Court	5,044,930	785,485	155,080				5,985,495
Board of Equalization	17,940	21,100					39,040
Clerk of Court Tech		163,000					163,000
District Attorney	4,600,549	853,471	214,560	166,950		82,019	5,917,549
State Court	1,231,502	40,951	63,864				1,336,317
State Court Tech		25,000					25,000
State Court Solicitor	2,952,227	152,570	120,345			12,304	3,237,446
Solicitor Video Account		51,000					51,000
Magistrate Court	643,365	23,375	24,490				691,230
Probate Court	1,075,499	106,675	51,730				1,233,904
Juvenile Court	1,337,771	1,142,561	83,493				2,563,825
Juvenile Supervision Fees		50,550					50,550
Total Judicial Services	20,453,743	6,908,582	1,016,697	166,950	0	94,323	28,640,295

**GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2024**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
Law Enforcement							
Vice Control	2,224,520	1,500,691	100,354				3,825,565
Administration	4,316,414	2,548,000	287,175				7,151,589
Criminal Investigation Division	4,333,328	188,577	249,510				4,771,415
Uniform Patrol	12,777,821	441,533	607,724				13,827,078
Training Division	1,181,249	441,400	148,671				1,771,320
Special Operations	3,293,426	242,640	132,405	25,000			3,693,471
SWAT		170,000					170,000
Court Services	3,401,718	114,882	76,374				3,592,974
Crossing Guards	217,108	5,700	9,727				232,535
Adult Correctional Institute	16,347,463	7,225,050	1,428,466				25,000,979
Total Law Enforcement	48,093,047	12,878,473	3,040,406	25,000	0	0	64,036,926
Community Development							
Development Services Center	534,413	82,082	15,386				631,881
Public Works	3,145,263	1,322,799	227,460				4,695,522
Stormwater Engineering	632,432	90,349	23,093		10,000	9,484	765,358
Transportation Engineering	558,803	285,649	17,482				861,934
Engineering	949,213	183,961	57,900				1,191,074
Blalock Road Landfill		335,992	6,625				342,617
Forest Resources Conservation					13,197		13,197
Building Inspections	1,105,995	81,208	47,868	97,065		38,603	1,370,739
Planning and Land Use	960,854	519,010	29,427				1,509,291
Economic Development					737,187		737,187
Total Community Development	7,886,973	2,901,050	425,241	97,065	760,384	48,087	12,118,800
County Marshal							
Cherokee Probation	1,250,135	112,131	65,768				1,428,034
Animal Control	750,411	167,499	31,855				949,765
Animal Shelter	1,495,110	341,180	117,263				1,953,553
Animal Shelter - Special Projects		51,800					51,800
Emergency Management Agency	278,034	142,941	31,590				452,565
Radio Communications	122,712	99,376	2,106				224,194
Code Enforcement	1,863,874	290,237	79,699			8,615	2,242,425
Total County Marshal	5,760,276	1,205,164	328,281	0	0	8,615	7,302,336
Community Services							
Community Services	220,652	14,760	9,604				245,016
Recycling	279,492	104,260	55,394				439,146
Total County Marshal	500,144	119,020	64,998	0	0	0	684,162
Total Interfund Transfers	0	12,793,233	0	0	0	0	12,793,233
Total Operating Budget	99,320,429	42,564,510	5,740,252	421,515	4,739,245	261,954	153,047,905

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, Richard Weatherby; Commissioner Post Three, Benny Carter; Commission Post Four, Corey Ragsdale.

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

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

Voter Registrations/Elections maintains all records of the voting population in Cherokee County and manages all elections for national, state and local offices.

The County Attorney Department is used to account for all outsourced legal services. A staff attorney was added in 2017 and is part of the County Manager's Staff.

The Tax Commissioner is an elected position and is responsible for all general real and personal property tax billings and collections. The current Tax Commissioner is Denise Mastroserio.

Tax Commissioner TAVT 1% Fees is part of the Tax Commissioner's overall budget. The Tax Commissioner receives TAVT fees that are tracked separately under this department.

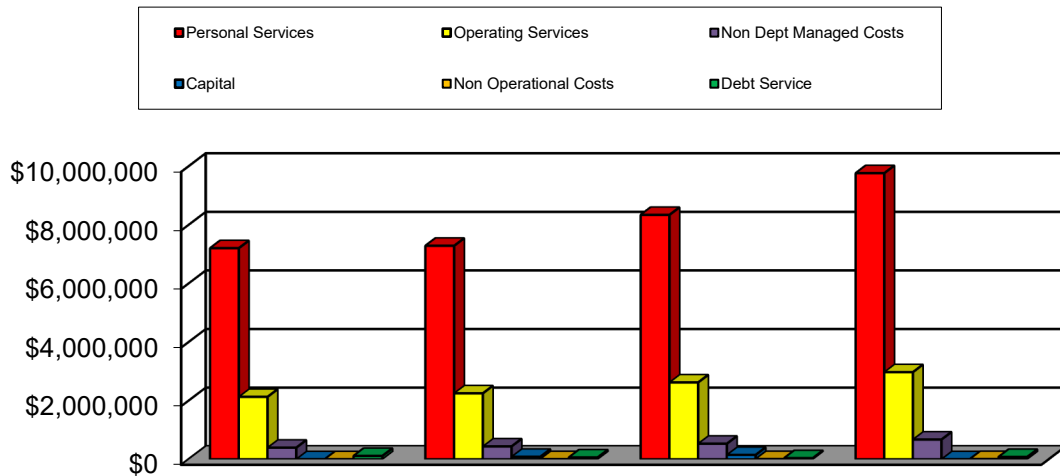
The Tax Assessors office assesses all property to determine valuation according to state and federal guidelines in valuing property for tax purposes.

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

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

The Coroner is an elected official who under title 45 of the OCOGA (Official Code of Georgia Annotated) is charged with investigating sudden, unexplained, unexpected, homicides, suicides, and accidental deaths. The Coroner is charged with determining the cause and manner of these deaths. The Coroner is empowered to convene an Inquest into any death and subpoena documents or testimony in any death which the Coroner takes jurisdiction. The current County Coroner is Sally Sims.

GENERAL SERVICES



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$7,203,605	\$7,284,942	\$8,339,759	\$9,764,065
Operating Services	\$2,127,822	\$2,248,631	\$2,619,987	\$2,971,029
Non Dept Managed Costs	\$393,878	\$435,985	\$529,551	\$670,806
Capital	\$0	\$82,649	\$145,635	\$0
Non-Operational Costs	\$730	\$3,664	\$6,003	\$5,000
Debt Service	\$111,523	\$60,143	\$35,456	\$76,282
Total Budget	\$9,837,558	\$10,116,014	\$11,676,391	\$13,487,182
Change Over Prior Year	---	2.83%	15.42%	15.51%

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.

BOARD OF COMMISSIONERS

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	286,130	293,147	328,975	335,316
Operating Services	39,318	51,820	67,289	59,973
Non-Dept Managed Costs	20,214	21,437	24,070	30,926
Debt Service	727	606	0	0
TOTAL ANNUAL BUDGET	346,388	367,010	420,334	426,215

Department	County Clerk
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Goal #1	Compliance of Open Records Act Requests.
Objective	Continually meet deadlines with the County's streamlined open records online process.

Goal #2	Efficiently maintain resolutions and contracts.
Objective	Continual improvements of processes to align with database and retention software to enable searchability of all County documents.

Goal #3	Ensure efficient codification of all County ordinances.
Objective	Utilize the latest technologies to track ordinances internally and ensure timely codification of searchable online code.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Number of open records requests processed.	4,403	6,116	9,588	12,000
Number of resolutions processed.	115	123	128	135
Number of ordinances processed internally and codified.	16	18	23	28

**GENERAL FUND
COUNTY CLERK
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	246,928	259,904	259,249	277,926
Operating Services	23,628	41,124	31,178	96,521
Non-Dept. Managed Costs	11,113	9,574	10,956	8,296
Debt Service	145	121	0	0
TOTAL ANNUAL BUDGET	281,814	310,723	301,384	382,743

**COUNTY MANAGER
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	738,564	560,748	716,386	693,283
Operating Services	26,634	31,465	37,895	83,238
Non Dept Managed Costs	13,477	13,543	14,322	19,409
Debt Service	9,483	727	562	0
TOTAL ANNUAL BUDGET	788,158	606,483	769,165	795,930

Department	Elections & Voter Registration
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Goal #1	Continuing to Increase voter confidence through voter education and transparency.
Objective	Work with the local parties to send out information about elections, Attend more community outreach events, and conduct Risk Limiting Audits after each election.

Goal #2	Providing specific/advanced training for Poll Workers to build greater knowledge about the election process.
Objective	Creating individual training for each type of Poll Worker (Manager, Assistant Manager, and Clerks), including hands on/classroom style training along with online training.

Goal #3	Increase support staff
Objective	Through the poll worker newsletter, recruit additional support staff (Technicians, Delivery Crews, Absentee Clerks, Temporary Administrative Staff)

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
The number of conducted elections.	1	8	1	5
The number of registered voters (active & inactive)	200,870	204,000	211,480	220,000
The number of poll workers recruited and trained	560	325	153	600

GENERAL FUND
VOTER REGISTRATION AND ELECTIONS
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,147,004	1,189,356	1,283,540	1,645,089
Operating Services	250,939	357,226	518,415	720,001
Non Dept. Managed Costs	53,291	67,108	111,359	99,091
Capital	0	76,670	30,609	0
Debt Service	1,744	1,453	0	0
TOTAL ANNUAL BUDGET	1,452,978	1,691,813	1,943,923	2,464,181

Department	Finance
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Goal #1	To provide timely and accurate financial information to the Board of Commissioners and County Administration, thereby enhancing decision making and promoting confidence and integrity of all financial information
Objective	Provide quarterly financial updates to the Board of Commissioners to include Revenues, Expenditures, Cash Balances and Capital / SPLOST spending

Goal #2	Reduce the number of Voided & Re-issued checks and Unclaimed checks
Objective	Implement ACH check processing for Accounts Payable

Goal #3	Reduce the number inactive Parks & Rec Part-Time employees in order to free up Position numbers and Kronos Licenses
Objective	Implement monthly reporting to Parks & Rec management documenting employees that are not active in payroll

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
ACH Payments	N/A	83	211	300
AP checks issued	16,753	16,791	17,970	18,000
Voided	229	194	182	200

GENERAL FUND
BUDGETING AND FINANCIAL SERVICES
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	813,633	825,818	1,040,773	1,121,347
Operating Services	89,648	108,656	153,261	132,355
Non Dept. Managed Costs	25,340	27,094	30,701	31,909
Capital	0	5,979	0	0
Debt Service	1,308	1,090	0	0
TOTAL ANNUAL BUDGET	929,929	968,637	1,224,735	1,285,611

COUNTY ATTORNEY
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	351,378	248,002	266,072	351,750
Non Dept. Managed Costs	525	485	487	660
Debt Services	291	242	0	0
TOTAL ANNUAL BUDGET	352,193	248,729	266,559	352,410

Department	Tax Commissioner
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Goal #1	Administer state law with integrity and fairness to our residents while providing the highest level of customer service
Objective	Treat all customers with respect and assist them in a timely manner. Continually improve our daily operations to become more efficient, responsive, and better serve the needs of the citizens.

Goal #2	Improve County government operations efficiency--reduce in-office wait times.
Objective	Monitor and evaluate operations and implement strategies to continually improve efficiency in processing transactions--drive customers to on-line and kiosk terminal options.

Goal #3	Submit a timely filed tax digest and meet any and all new requirements of state law.
Objective	Work with all entities to ensure that we meet laws regarding millage rates, work with the Assessor's office to ensure that we have a matching digest with all items required by law.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Mail processing turn around within 2 days	90%	95%	95%	95%
Percentage of motor vehicle tax collected online or via kiosk	35%	36%	39%	40%
Continue to stay in the top third for collection rate in the state (% collected)	99%	99%	98%	98%

**GENERAL FUND
TAX COMMISSIONER
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,393,671	1,481,930	1,767,007	2,372,264
Operating Services	524,769	446,882	467,300	455,900
Non Dept Managed Costs	144,544	161,722	181,174	200,614
Non Operational Costs	511	700	700	0
Debt Service	5,812	4,843	0	0
TOTAL ANNUAL BUDGET	2,069,308	2,096,077	2,416,180	3,028,778

TAX COMMISSIONER TAVT 1% FEES

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	101,235	83,255	0	0
Operating Services	111,307	95,245	138,097	120,000
TOTAL ANNUAL BUDGET	212,542	178,500	138,097	120,000

Department	Tax Assessor
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Goal #1	Our goal is to be a model of assessment administration with a reputation for delivering impartial, accurate, and understandable assessments that surpass statutory requirements. We will satisfy our customers with knowledgeable, courteous and professional service. Our staff will be committed public servants dedicated to a process of ever-improving, responsive, and cost-effective service.
Objective #1	Fairness - defined as: free from bias; evenhanded; impartial or without discrimination.
Objective #2	Service - defined as: understand and accept the department's mission; maintain a staff with the highest level of technical expertise; dedicate ourselves to meeting taxpayer needs and exceeding their expectations; treat all taxpayers with respect.
Objective #3	Teamwork - defined as: cooperation not competition; resolving conflict not creating conflict; developing consensus among staff members; being flexible to new ideas.
Objective #4	Quality and Excellence - defined as: knowing and understanding citizens needs; understanding the systems and processes; being innovative and continually seeking improvement; staying current on all new laws and regulations passed through the General Assembly.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Statistical analysis of the tax digest is our only real performance measure. We are judged by the State to be performing as we are statutorily required to by achieving assessed values which fall within a range on three measures: Sales ratio (between .36-.44), Coefficient of Dispersion (COD no higher than 15.00), and Price Related Differential (PRD between .9-1.10)				
Sales Ratio	38.0000	37.6000	39.8300	40.0000
C.O.D.	8.1000	5.6700	5.6400	6.0000
P.R.D.	1.0200	1.0183	1.0071	1.0000

**GENERAL FUND
TAX ASSESSOR
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	2,069,614	2,135,793	2,393,757	2,667,880
Operating Services	561,556	667,712	752,535	718,395
Non Dept. Managed Costs	91,471	112,856	124,580	144,677
Debt Service	92,014	51,061	29,065	29,066
TOTAL ANNUAL BUDGET	2,814,656	2,967,422	3,299,938	3,560,018

Department	Communications
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Goal #1	Increase newsletter subscriptions
Objective	The Communications Teams manages email newsletters for all four commissioners, as well as a monthly countywide newsletter. A goal in 2023 was to implement a countywide newsletter, which was accomplished with the first issue of The Cherokee Messenger in February 2023. We would like to grow the number of subscribers to those newsletters as a whole.

Goal #2	Increase usage of video
Objective	The FY2024 budget includes a multimedia specialist. With this position and as part of the Communications Five-Year Strategic Plan, we plan to move messaging and educational campaigns to include a video component. Objective is to increase number of videos produced

Goal #3	Increase social media following
Objective	Social media is a go-to news sources for many people. We use this opportunity to engage with our audience, allowing them to get information directly from the county. A consistent hurdle faced by most social media managers is constant update of the algorithms. Part of this object includes strategic timing and placement to ensure social media users are seeing what we distribute.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Newsletter subscriptions (total subscribers)	n/a	1,510	3,541	5,000
Numbers of videos created	28	33	46	50
Social Media Followers net increase	1,891	2,763	2,134	2,000

GENERAL FUND

COMMUNICATIONS

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	234,022	249,643	270,316	374,761
Operating Services	29,653	36,859	48,248	71,820
Non Dept. Managed Costs	3,707	5,250	6,008	11,226
TOTAL ANNUAL BUDGET	267,382	291,752	324,572	457,807

GENERAL ADMINISTRATION

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	64,119	86,902	75,838	82,176
Non Dept. Managed Costs	300	275	300	88,436
Non Operational Costs	0	2,965	5,303	5,000
TOTAL ANNUAL BUDGET	64,419	90,142	81,442	175,612

Department	Coroner's Office
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Goal #1	Making sure all of our staff has completed and continues to remain as educated as possible to help with the skills needed for our office to serve the community
Objective	Continuing to implement education with staff on new laws, new skills, and in conjunction with state and local legislation

Goal #2	Starting our accreditation process within one year
Objective	Reviewing all process and updating our new facility to follow through with our accreditation

Goal #3	Making sure our staff is equipped with enough medical material and vehicles to ensure quality care of our community
Objective	Working side by side with County Commissioners and Administration to come up with a plan for our financial needs

Performance Measures	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Actual	Target
Working on hiring 1 1/2 more staff to ensure proper coverage for case loads. Starting the process for AMBDI Certifications within 4 years			X	
Starting our Accreditation process by following up with Counties that have already been through this process to compare notes. Contacting Accreditations service to start communications.				X
Moving in New Building, making sure we have sufficient medical equipment , supplies, vehicles. so our office can serve our community.				x

**GENERAL FUND
CORONER
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	172,802	205,349	279,757	276,199
Operating Services	54,873	76,738	63,859	78,900
Non Dept. Managed Costs	13,710	16,641	25,594	35,562
Capital	0	0	115,026	0
Debt Service	0	0	5,828	47,216
TOTAL ANNUAL BUDGET	241,386	298,727	490,063	437,877

ADMINISTRATIVE SERVICES AGENCY

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

Capital Projects Management is responsible for 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.

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.

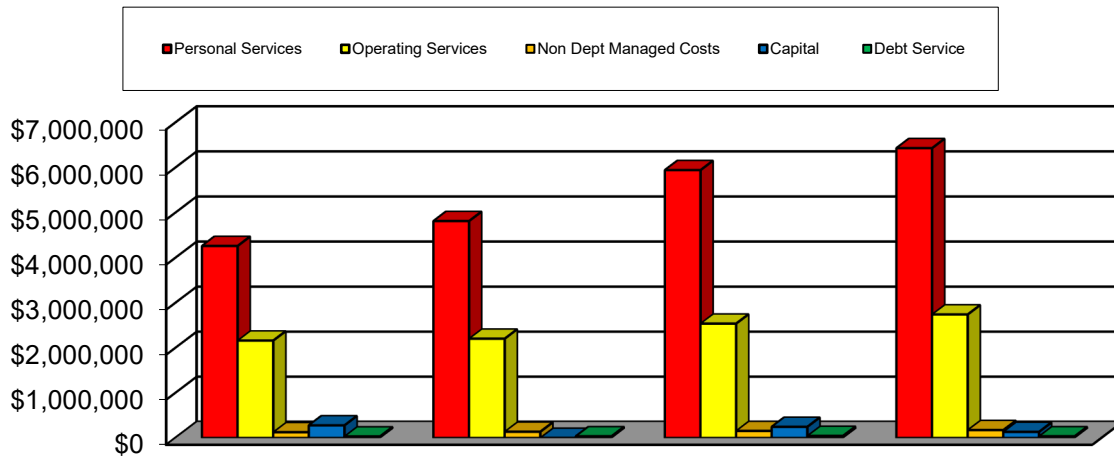
Information Systems & Technology manages all computers and technology projects including purchase of computers and computer equipment, support services, maintaining the networks and security.

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.

Property Management maintains most of the physical buildings and plants of the county, which include the Justice Center, Old Courthouse, the Administration Building, Senior Services, Community Centers, the South Annex, as well as many more. Exceptions to this list are the Cherokee County Adult Detention Center, Fire Departments, Recreation Authority, Water Authority, and Board of Education Properties.

ADMINISTRATIVE SERVICES AGENCY



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$4,261,595	\$4,813,632	\$5,943,389	\$6,430,522
Operating Services	\$2,161,071	\$2,203,298	\$2,537,919	\$2,741,575
Non Dept Managed Costs	\$125,803	\$135,811	\$154,215	\$173,672
Capital	\$277,610	\$0	\$245,010	\$132,500
Debt Service	\$31,732	\$35,270	\$43,009	\$34,647
Total Budget	\$6,857,812	\$7,188,010	\$8,923,542	\$9,512,916
Change Over Prior Year	---	4.81%	24.14%	6.60%

GENERAL FUND
ADMINISTRATIVE SERVICES
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	196,805	210,939	221,301	228,404
Operating Services	22,585	17,328	24,413	54,147
Non Dept. Managed Costs	9,223	9,197	10,393	6,393
Debt Service	8,861	8,812	7,856	0
TOTAL ANNUAL BUDGET	237,473	246,277	263,963	288,944

Department	Capital Projects
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Goal #1	Complete Fire station #13 construction project
Objective	Complete the building and allow the Fire Dept to occupy the building

Goal #2	Complete Designs for 3 parks(Phase 1, Long Swamp Creek, Yellow Creek, and Hwy 92 park and get under Construction.
Objective	Finalize design for all 3 projects, bid for construction and hire Contractor in budget.

Goal #3	Complete Design for Fire Station #30 and complete the construction.
Objective	Finalize plans, hire contractors to build and move the EMS employees in.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Plans finalized in budget	100%	100%	100%	100%
Projects constructed in budget	66%	100%	85%	100%
Projects finished on time.	75%	80%	60%	100%

GENERAL FUND
CAPITAL PROJECTS MANAGEMENT
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	8,876	17,838	23,615	23,623
Debt Service	6,747	13,495	11,808	12,370
TOTAL ANNUAL BUDGET	15,624	31,332	35,423	35,993

Department	Procurement Department
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Goal #1	Timely Purchase Order Processing
Objective	Average Processing of Purchase Requisitions into Purchase Orders of <=/= 2 days of a complete PR submittal.

Goal #2	Oversight of the PO Process.
Objective	Evaluate/ensure PR's are in compliance with Ordinance prior to PO conversion

Goal #3	Reduce cost to meet County needs.
Objective	Save in excess of \$200,000 each year.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Average <=/= 2 days of a complete submittal.	1.30	0.75	0.95	1.75
Count of PO's Processed.	3,259	3,004	2,958	3,000
Cost Savings. NOTE: Actual for FY 2023 cost savings were on a different basis...new measure is cost savings through all competition. Other basis of comparison for prior years has been discontinued in favor of wholistic competitive approach.	\$524,488	\$377,644	\$3,563,768	\$2,000,000

GENERAL FUND

PROCUREMENT

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	320,459	355,573	443,375	488,623
Operating Services	9,781	9,632	17,924	36,295
Non Dept. Managed Costs	9,847	10,588	12,104	13,979
Debt Service	436	363	0	0
TOTAL ANNUAL BUDGET	340,523	376,156	473,402	538,897

Department	Information Technology
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Goal #1	Strengthen and maintain cybersecurity controls and tools to protect County Data and Infrastructure and minimize risks/threats.
Objective	Identify cybersecurity risks on an ongoing basis and implement solutions to minimize the risks based upon potential impacts.

Goal #2	Provide a robust sustainable infrastructure to support the increasing demands
Objective	Forecast and respond to the County's demand for infrastructure services while minimizing cost and service disruption.

Goal #3	Collaborate with departments to prioritize, understand, and respond appropriately to their key initiatives with quality, effective, secure technology solutions.
Objective	Continue partnership with departments/agencies to research new and emerging technologies for secured and improved operational efficiencies.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Percentage of High / Medium Incidents Blocked or False Positive	100%	100%	100%	100%
Number of Servers Maintained	221	232	195	190
Number of Network Equipment Deployed for Growth & EOL	47	60	138	200
Number of Desktop/Laptop/Tablets Purchased & Deployed	173	154	307	400
Number of Help Desk Requests	5,050	5,486	8,494	10,000

GENERAL FUND
INFORMATION TECHNOLOGY SYSTEMS
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,834,550	2,163,144	2,512,791	2,719,834
Operating Services	1,444,094	1,501,997	1,576,143	1,816,252
Non Dept. Managed Costs	45,719	49,647	57,994	61,722
Capital	236,247	0	0	95,000
Debt Service	2,470	2,059	0	0
TOTAL ANNUAL BUDGET	3,563,081	3,716,847	4,146,928	4,692,808

Department	GIS
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Goal #1	Provide High quality and innovative geospatial data to increase efficiency throughout the County departments.
Objective	Utilize new and existing technologies to provide centralized infrastructure required by departments and agencies.

Goal #2	Maintain standardized addressing throughout the County.
Objective	Standardizing addresses maintains high e911 response times as well as improves administrative processes within the county departments.

Goal #3	Serve geospatial data to the public and county departments.
Objective	Maintain and create new gis websites to the public and county departments to serve that data as needed.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Number of Addresses Maintained	106,176	110,247	112,908	114,000
Miles of Streets Maintained	2,395	2,485	2,501	2,600
Spatial Websites Maintained	29	29	29	32

**GENERAL FUND
GIS/MAPPING
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	240,327	252,869	287,168	293,898
Operating Services	87,728	52,527	234,781	128,520
Non Dept Managed Costs	14,059	14,685	16,880	18,396
Capital	0	0	0	3,500
Debt Service	727	606	0	0
TOTAL ANNUAL BUDGET	342,840	320,686	538,829	444,314

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

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

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

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Workers Compensation average cost per claim.	5,532	3,709	4,601	4,155
Experience Modification Ratio.	0.71	0.72	0.73	0.72
Total cost of risk per \$100 of payroll.	\$1.45	\$1.25	\$1.44	\$1.38

**GENERAL FUND
RISK MANAGEMENT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	116,467	133,259	268,954	249,456
Operating Services	6,246	10,820	14,323	20,275
Non-Dept. Managed Costs	4,509	5,042	5,498	6,500
Capital	0	0	0	34,000
TOTAL ANNUAL BUDGET	127,222	149,121	288,774	310,231

Department	Property Management
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Goal #1	Reduce downtime of equipment and emergency HVAC related work orders.
Objective	Increase preventative maintenance frequency to building HVAC systems

Goal #2	Continue to grow and improve maintenance and custodial operations to cover additional facilities being added.
Objective	Annually review staffing needs and request additional staff to support the additional buildings being added.

Goal #3	Continue to improve customer service and work order productivity
Objective	Evaluate and provide sufficient resources including equipment, technology and training to be able to provide more effective and responsive service.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Preventative HVAC work orders completed.	75	88	103	110
Property Management Staff	25	25	31	31
Work orders completed	2,288	2,387	2,223	2,400

**GENERAL FUND
PROPERTY MANAGEMENT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,552,988	1,697,849	2,209,801	2,450,307
Operating Services	581,760	593,156	646,721	662,463
Non Dept. Managed Costs	42,447	46,651	51,346	66,682
Capital	41,363	0	245,010	0
Debt Service	12,491	9,935	23,346	22,277
TOTAL ANNUAL BUDGET	2,231,049	2,347,591	3,176,223	3,201,729

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.

Department	Human Resources
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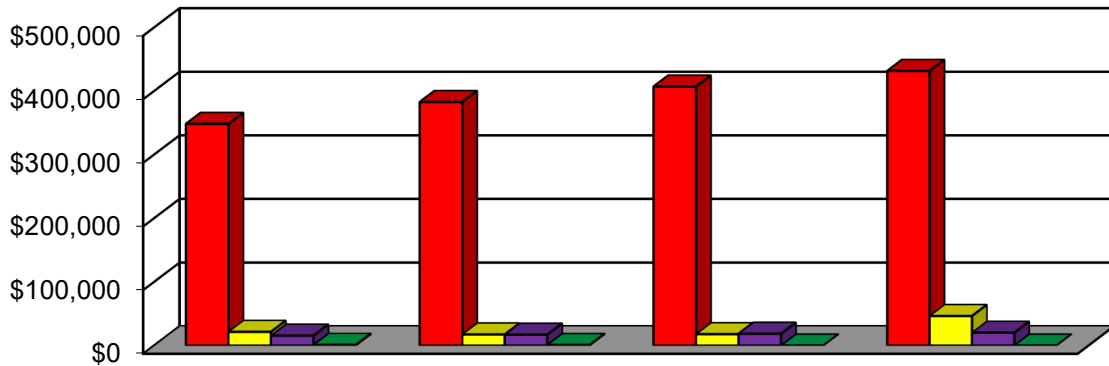
Goal #1	Complete Classification Project to update all job descriptions
Objective	Ensure consistency across all job descriptions

Goal #2	Provide excellent customer service to both internal and external customers, measured by HR Customer Service Reviews received.
Objective	HR team able to answer questions and assist with issue resolution, which results in a positive customer experience.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Certifications earned by members of HR team.	11	10	1	3
HR Customer Service survey: positive reviews(excellent or good)/total reviews	97.1%	97.1%	97.6%	97.6%

HUMAN RESOURCES

BUDGET COMPARISONS



FY21 Actual FY22 Actual FY23 Est. Actual FY24 Budget

Personal Services	\$348,273	\$382,698	\$407,009	\$431,659
Operating Services	\$21,527	\$17,402	\$17,852	\$46,384
Non Dept. Managed Costs	\$15,534	\$17,029	\$18,539	\$20,151
Debt Service	\$1,017	\$848	0	0
Total Budget	\$386,350	\$417,976	\$443,401	\$498,194
Change Over Prior Year	---	8.19%	6.08%	12.36%

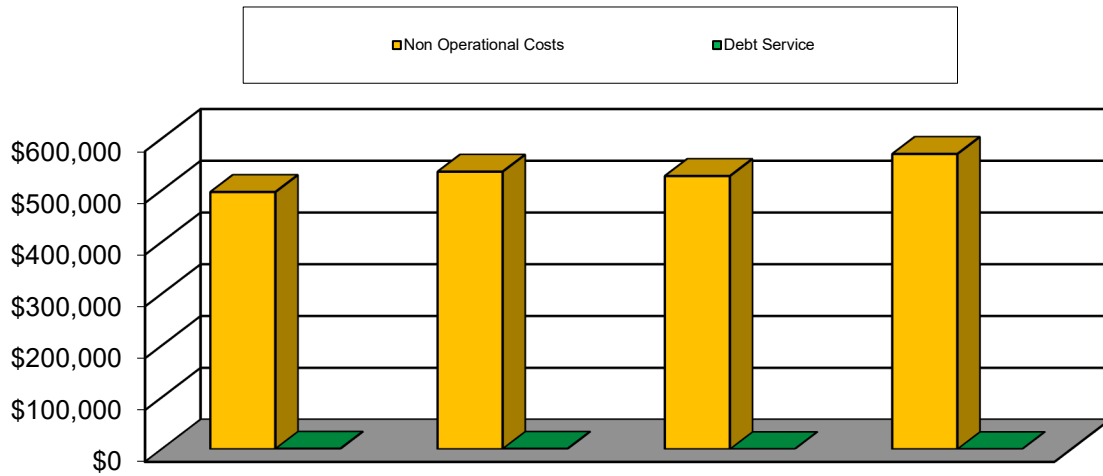
HEALTH AND HUMAN SERVICES

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



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Non Operational Costs	\$496,722	\$536,041	\$527,696	\$570,296
Debt Service	\$872	\$727	\$0	\$0
Total Budget	\$497,594	\$536,767	\$527,696	\$570,296
Change Over Prior Year	---	7.87%	-1.69%	8.07%

HEALTH AND HUMAN SERVICES

Goals & Performance Measures

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

GENERAL FUND

NORTHWEST HEALTH DISTRICT

EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	193,805	193,929	193,929	194,033
Pmts to Other Agencies - Utilities	10,295	9,932	10,196	10,368
Total Non Operational Costs	204,100	203,861	204,125	204,401
TOTAL ANNUAL BUDGET	204,100	203,861	204,125	204,401

ENVIRONMENTAL HEALTH

EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	6,601	7,249	7,637	7,134
Total Non Operational Costs	6,601	7,249	7,637	7,134
TOTAL ANNUAL BUDGET	6,601	7,249	7,637	7,134

GENERAL FUND

DEPARTMENT OF FAMILY AND CHILD SERVICES

EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	76,288	113,692	80,269	117,000
Total Non Operational Costs	76,288	113,692	80,269	117,000
TOTAL ANNUAL BUDGET	76,288	113,692	80,269	117,000

CHEROKEE DAY TRAINING CENTER

EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	12,000	15,000	15,000	15,000
Total Non Operational Costs	12,000	15,000	15,000	15,000
TOTAL ANNUAL BUDGET	12,000	15,000	15,000	15,000

GENERAL FUND

CHILDREN AND YOUTH SERVICES

EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	36,300	31,700	33,800	43,000
Total Non Operational Costs	36,300	31,700	33,800	43,000
TOTAL ANNUAL BUDGET	36,300	31,700	33,800	43,000

MUST MINISTRIES

EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	50,000	50,000	50,000	50,000
Total Non Operational Costs	50,000	50,000	50,000	50,000
TOTAL ANNUAL BUDGET	50,000	50,000	50,000	50,000

Department	Cherokee County Extension/4-H
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Goal #1	Provide a quality and inclusive 4-H Youth Development program for Cherokee County students focusing on public speaking, leadership, service learning and educational learning experiences.
Objective	Increase project achievement public speaking contest participation by 20% for cloverleaf and junior/senior project achievements. Provide a teen leadership training for middle and high school youth to become certified teen leaders. Provide five community service activities to engage youth in service learning. Increase judging team (consumer, poultry and wildlife) by 10% in 2024.

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

Goal #3	Offset the cost of 4-H activities related to public speaking, leadership and judging events by fundraising. Partner with county/community organizations to hold a 4-H rabies clinic (Environmental Health Department, SAFE Kids Cherokee, Cherokee County Animal Shelter, Cherokee Marshal's Office/Animal Control, Cherokee County Schools and local veterinarians).
Objective	Assemble an Extension Leadership Team of community members to assist in planning and implementing the 4-H rabies clinic fundraiser for April 2024 to increase community participation by 20%.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Number of students participating in project achievement/judging teams teen leaders (Does not include in school/after school/middle school club meetings, camp participation, specialty clubs including SAFE shooting sports precision BB, air rifle, archery, horse club or cloverbuds).	57 students	72 students	93 students	108 students
Continue to education/distribute information for sampling procedures to increase resident knowledge and use of Extension services.	786 Residents	913 Residents	1451 Residents	1597 Residents
Number of animals vaccinated at annual rabies clinic.	Not Held	Not Held	579 vaccinations	695 vaccinations

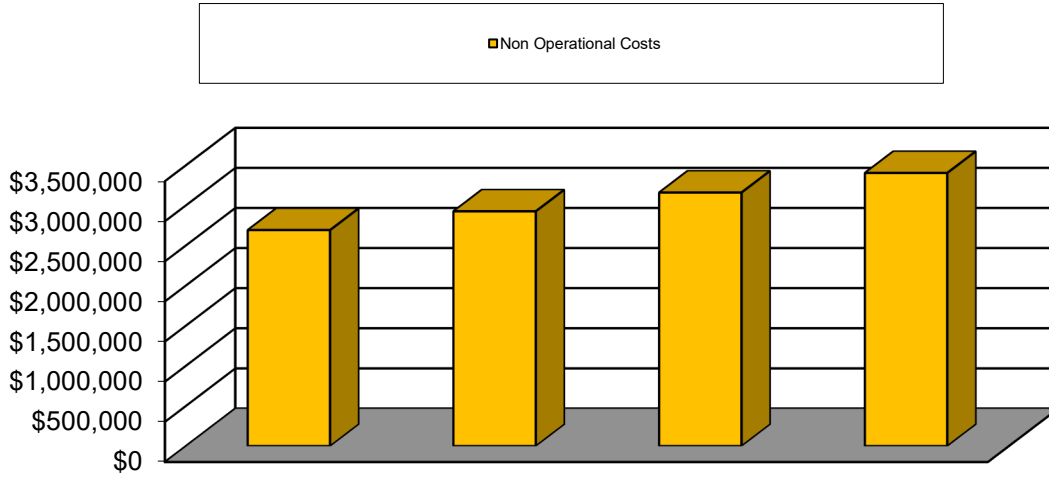
GENERAL FUND
COUNTY EXTENSION SERVICES
EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Non-Operational Costs	111,434	114,538	136,865	133,761
Debt Service	872	727	0	0
TOTAL ANNUAL BUDGET	112,305	115,264	136,865	133,761

RECREATION & CULTURAL AFFAIRS

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

RECREATION & CULTURAL AFFAIRS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Non Operational Costs	\$2,690,845	\$2,924,825	\$3,159,297	\$3,403,565
Total Budget	\$2,690,845	\$2,924,825	\$3,159,297	\$3,403,565
Change Over Prior Year	---	8.70%	8.02%	7.73%

RECREATION AND CULTURAL AFFAIRS

Goals and Performance Measures

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

SEQUOYAH REGIONAL LIBRARY

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	2,600,845	2,832,323	3,054,297	3,298,565
Total Non Operational Costs	2,600,845	2,832,323	3,054,297	3,298,565
TOTAL ANNUAL BUDGET	2,600,845	2,832,323	3,054,297	3,298,565

WOODSTOCK ARTS

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	40,000	30,000	30,000	30,000
Total Non Operational Costs	40,000	30,000	30,000	30,000
TOTAL ANNUAL BUDGET	40,000	30,000	30,000	30,000

CHEROKEE COUNTY HISTORICAL SOCIETY

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Payments to Other Agencies	50,000	62,502	75,000	75,000
Total Non Operational Costs	50,000	62,502	75,000	75,000
TOTAL ANNUAL BUDGET	50,000	62,502	75,000	75,000

JUDICIAL SERVICES

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

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

The **Clerk of Court's** office maintains and safeguards all documents presented for recording. The Clerk of Court is also responsible for the management of the **Board of Equalization** and the **Clerk of Court's Tech Fund**. The current Clerk of Court is Patty Baker.

The **District Attorney** is the chief law enforcement officer for the Blue Ridge Judicial Circuit. It is the District Attorney's responsibility to prosecute all felony crimes committed in Cherokee County. The District Attorney is elected and serves a four-year term. The current District Attorney is Susan Treadaway.

The **State Court of Cherokee County** has jurisdiction over all misdemeanor and traffic, criminal and county ordinance violations filed with the Clerk. The Court also provides a forum for civil litigants in a wide variety of cases. State Court seeks to provide an expedient, fair and impartial forum for all persons in both criminal and civil cases; to provide the most consistent and rigorous programs for people convicted of crimes in the court which will change their behavior for the better; and to provide an unbiased fair forum for citizens in the most professional, cost efficient manner to the citizens of Cherokee County. The judges of State Court are elected by the citizens of Cherokee County to four-year terms. Cherokee County State Court has three full-time judges, Chief Judge W. Alan Jordan, Judge A. Dee Morris and Judge Michelle Helhoski. The State Court is also responsible for the management of the **State Court Tech Fund**.

The Cherokee County **State Court Solicitor General's** office prosecutes the misdemeanor criminal and traffic offenses that appear in the State Court of Cherokee County. The current State Court Solicitor General is Todd Hayes. The Solicitor is also responsible for the management of the **Solicitor Video Account**.

The **Magistrate Court** of Cherokee County is, first and foremost, the people's court – your court. It is the heir of the ancient justice of the peace courts, a tradition that came to the Georgia colony with the English legal system. These courts were always the most accessible to the people. The statutory jurisdiction of the Magistrate Court includes: The hearing of applications for and the issuance of arrest and search warrants; the trial of charges of violations of county ordinances and various state misdemeanor criminal charges; the trial of small claims, that is, civil claims amounting to \$15,000 or less; the trial of eviction and other landlord-tenant disputes; and the conducting of first appearance hearings in all arrests, including felony charges, and the granting of bail for all but certain offenses reserved exclusively for the Superior Court. The current Magistrate Judge is James Drane.

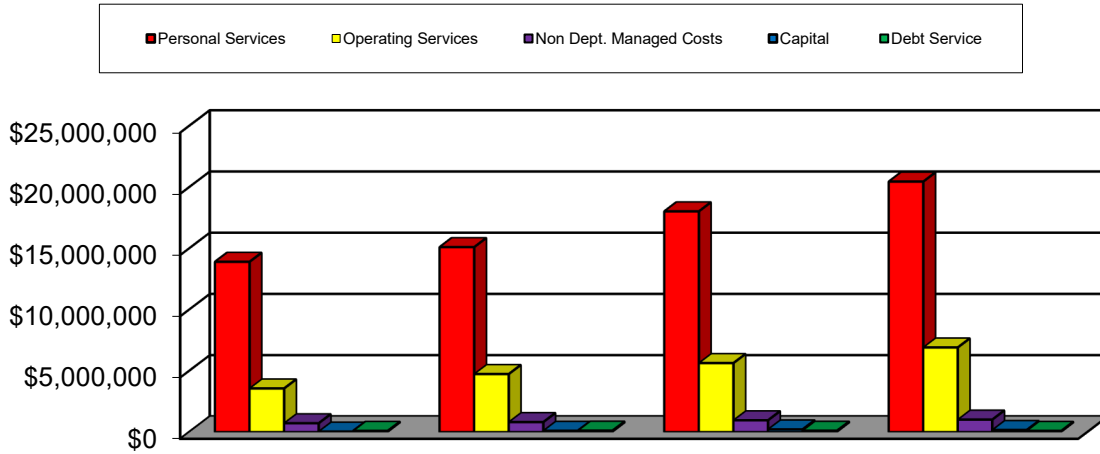
The **Probate Court** has exclusive jurisdiction over probate of wills, administration of estates, appointment of guardians for incapacitated adults and minors, and involuntary hospitalizations of incapacitated adults and minors. The probate court also issues marriage licenses and handgun permits. Due to expanded jurisdiction, the probate court can conduct jury hearings on contested matters that are before it. The probate court judge is Keith Wood.

The **Juvenile Court** of Cherokee County is established by the Constitution and statutes of the State of Georgia. The court has exclusive jurisdiction over cases involving delinquency, status offenders, deprivation, and termination of parental rights. By law, juvenile court judges are appointed for four-year terms by the superior court judges. Cherokee County has two full-time juvenile court judges, Presiding judges are Jennifer Davis and Richard Jones. 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.

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

JUDICIAL SERVICES

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$13,903,400	\$15,103,870	\$18,022,386	\$20,453,743
Operating Services	\$3,563,443	\$4,737,052	\$5,634,673	\$6,908,582
Non Dept. Managed Costs	\$720,444	\$814,381	\$962,075	\$1,016,697
Capital	\$40,884	\$106,849	\$216,854	\$166,950
Debt Service	\$99,814	\$113,931	\$113,378	\$94,323
Total Budget	\$18,327,985	\$20,876,084	\$24,949,366	\$28,640,295
Change Over Prior Year	---	13.90%	19.51%	14.79%

**GENERAL FUND
COURT ADMINISTRATIVE SERVICES
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,368,244	1,681,749	2,085,269	2,471,075
Operating Services	142,351	244,416	135,152	253,430
Non Dept Managed Costs	175,338	183,270	217,854	255,157
Debt Service	1,599	1,332	0	0
TOTAL ANNUAL BUDGET	1,687,532	2,110,767	2,438,274	2,979,662

**SUPERIOR COURT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	391,332	378,741	563,961	647,662
Operating Services	83,586	76,657	140,398	224,978
Non Dept Managed Costs	24,463	66,240	89,170	36,812
Debt Service	1,453	1,211	0	0
TOTAL ANNUAL BUDGET	500,834	522,849	793,529	909,452

Department	Clerk of Courts
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Goal #1	Implementation of a quick satisfaction measurement in each Clerk of Court public lobby area becoming the first court to have implemented such a system.
Objective	Provide an instant metric for the department to be evaluated by the general public with. The system consists of 3 options-- a smile, neutral, and frown face for citizens to leave instant feedback of their experiences with us.

Goal #2	Improve the convenience of services offered to Cherokee County citizens.
Objective	Continuously improve the efficiency of doing business with Cherokee County Clerk of Courts department -- Ex: website improvements, app offerings, AI courthouse lobby interactive maps, kiosks, etc.

Goal #3	Facilitate online communication with Clerk's Office.
Objective	Increase communication with Clerk's Office via online messaging tools (Chat and Forms).

Performance Measures	FY 2024	FY 2025	FY 2026	FY 2027
	Target	Target	Target	Target
Year-over-year actual data of the satisfaction of citizens who visit Clerk of Court departments.	Establish baseline for average court visitors, time of day measures and customer satisfaction results. Collect responses and categorize.	Evaluate adjustments needed for court personnel availability and training. Determine collection of additional information. Hit at least 95% Positive Responses	Review customer satisfaction trends and reallocate needed resources based on results and "busy hours". Maintain and/or improve on 95%.	Evaluate if the service is resulting in actionable data to continue collecting responses. Measure additional data collection.
See if activity increases over time to these services (how many requests for assistance via our webpage).	Design and implement new "mobile" services that enhance the customer interaction. Launch at least 2 new mobile friendly services.	Collect analytics to measure usage and access. Expand via App Store and Google Play	Expand services and evaluate new tools. Use metrics to determine expansion.	Move additional existing services to more mobile friendly / enhanced methods. Set continuous monitoring KPIs.
Monitor the number of requests made through online means processed in a year.	Implement easy way for site visitors to make requests and ask questions.	Measure number of requests and staff responses.	Evaluate customer satisfaction with simple feedback or survey.	Determine efficiencies and improvements based on customer input.

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

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	3,754,143	4,006,077	4,791,287	5,044,930
Operating Services	422,711	559,625	755,683	785,485
Non Dept Managed Costs	119,735	123,393	141,783	155,080
Debt Service	11,625	9,688	0	0
TOTAL ANNUAL BUDGET	4,308,214	4,698,783	5,688,754	5,985,495

**BOARD OF EQUALIZATION
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	8,303	12,678	27,852	17,940
Operating Services	5,501	3,048	15,024	21,100
TOTAL ANNUAL BUDGET	13,804	15,726	42,875	39,040

**CLERK OF COURT TECH
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	35,620	68,924	140,365	163,000
TOTAL ANNUAL BUDGET	35,620	68,924	140,365	163,000

Department	District Attorney
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Goal #1	To represent the people of the State of Georgia effectively and efficiently in the prosecution of felony cases, juvenile delinquencies, and traffic violations, and violations of probation in Cherokee County. It is our goal to close as many cases as opened in FY 2024.
Objective	We will continue to utilize Tracker case management to effectively manage cases in this office along with our new digital evidence storage platform, NICE Justice. We will continue to create templates for a more efficient use of time.

Goal #2	Continue to strengthen the NICE Justice platform. Continue transferring existing cases from shared drives and external drives to this system. The digital evidence system will reduce administration time, reduce inbound calls for evidence, and increases preparedness for court cases. Upload cases to NICE Justice from 2024 straight to the platform.
Objective	We will prioritize moving existing data from our shared P-drive to the Nice Justice platform. We will move towards uploading historical data on external storage devices to the Nice Justice platform.

Goal #3	Mid 2023, our office established a Gang and Organized Crime Unit. We will strive to train all staff to recognize the elements of these types of cases so they may be forwarded to the unit for investigation and prosecution.
Objective	We will continue to standardize the procedures of this newly created unit to ensure successful prosecution.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
We will measure the actual total cases opened to total cases closed in the 2024 fiscal year by using data in Tracker. First number opened, second number closed for all cases handled in office.	3046/2411	2862/3052	2990/3314	3000/2600
Move historical data from external hard drives and the county network p-drive to the NICE Justice platform, in 2024, move new cases directly to the NICE Justice platform.	3406	2862	2990	3200
Measure cases received and closed in this unit; first number received, second number closed for first full budget year, 2024.	n/a	n/a	n/a	50/50

**GENERAL FUND
DISTRICT ATTORNEY
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	3,143,182	3,383,568	3,848,073	4,600,549
Operating Services	350,926	445,649	594,441	853,471
Non Dept Managed Costs	140,219	159,094	178,232	214,560
Capital	40,884	83,122	216,854	166,950
Debt Service	58,930	75,996	93,980	82,019
TOTAL ANNUAL BUDGET	3,734,142	4,147,429	4,931,579	5,917,549

**STATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	886,036	1,034,416	1,182,028	1,231,502
Operating Services	27,936	28,612	30,049	40,951
Non Dept Managed Costs	47,193	51,373	61,043	63,864
Debt Service	1,599	1,332	0	0
TOTAL ANNUAL BUDGET	962,763	1,115,733	1,273,121	1,336,317

**STATE COURT TECH
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	4,435	0	0	25,000
TOTAL ANNUAL BUDGET	4,435	0	0	25,000

Department	Solicitor-General's Office
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Goal #1	Establish a reputation of tough, yet fair, prosecution and achieve the appropriate level of punishment for the crime committed.
Objective	Hire and retain talented staff who can efficiently and thoroughly build a case working with external agencies, as well as each other, to ensure the best possible case outcome.

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

Goal #3	Maintain the appreciable post-pandemic gains made in the processing of cases in State and Magistrate Courts.
Objective	Continue to utilize available resources and staffing to help maintain timeliness in the resolution of new and existing cases, while also ensuring the integrity of the criminal justice process.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Cases opened in Cherokee County State and Magistrate Court	11,047	11,325	10,154	11,000
Cases dispositions for Cherokee County State and Magistrate Court	7,312	9,349	11,401	12,000
Victims Served in Cherokee County State and Magistrate Court	2,330	2,330	2,655	2,700

**GENERAL FUND
STATE COURT SOLICITOR
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,918,421	2,001,199	2,378,572	2,952,227
Operating Services	71,389	100,140	141,653	152,570
Non Dept. Managed Costs	90,597	94,776	106,024	120,345
Capital	0	23,728	0	0
Debt Service	19,377	20,013	19,398	12,304
TOTAL ANNUAL BUDGET	2,099,784	2,239,855	2,645,646	3,237,446

**SOLICITOR VIDEO ACCOUNT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	9,574	179	8,722	51,000
TOTAL ANNUAL BUDGET	9,574	179	8,722	51,000

Department	Magistrate Court
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Goal #1	CONTINUING: Maintain & monitor timely, accurate statistics of all judicial activities (e.g., criminal warrants issued, civil and criminal hearings, etc.).
Objective	EFFICIENCY: Ability to estimate future resource and scheduling needs based on increasing activities caused by a rapidly-increasing county population. Especially important due to anticipated post-COVID & inflationary increase in new civil cases (e.g., foreclosures & debt collection).

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

Goal #3	Gather historical part-time judge hours-worked data & design tools to capture data going forward.
Objective	EFFICIENCY: To be able to analyze and compare judicial workload by man-hours for more efficient task assignments and case scheduling.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
STEWARDSHIP: Budget Surplus - unused taxpayer dollars returned to the County. NOTE: Over-budget was caused by a one-time \$22,000 mandatory upgrade to the electronic warrant system, unknown at the time the budget was made final.	\$12,600	\$7,041	(\$2,723)	\$15,000
EFFICIENCY: Monthly monitoring of newly-opened and newly-closed civil cases, along with volume of open cases at end of each month. Key indicator is number of cases closed as % of cases open at start of each period plus new cases filed during the period. (NOTE: At any given time, 50%-60% of open cases are not ready to be heard by the Court.) NOTE: Have won the "Clearance Excellence Award" every year offered except 2021, when courts were closed due to pandemic.	60.4%	47.8%	49.6%	51.0%
EFFICIENCY: Ensure all orders and judicial decisions are completed and filed within 24 hours.	99.9%	99.9%	99.9%	100.0%
EFFICIENCY: Ensure 24/7/365 judicial coverage in support of law enforcement needs. (New third, full-time judge will increase coverage in FY2023.)	87.5%	91.7%	93.0%	95.0%
EFFICIENCY: Develop methodology for analyzing existing warrant statistics by level of seriousness of crimes charged. Result is based on target date, and data and reporting quality, not raw numbers. (Serious cases require more judicial activities.)	-	In progress (used GBI data for FY2023 budget planning)	In progress -- still developing methodology	
EFFICIENCY: Develop model for analyzing judicial activity by man-hours; gather historical data for comparative purposes.	-	-	In progress -- still developing methodology	

**GENERAL FUND
MAGISTRATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	473,667	478,658	587,179	643,365
Operating Services	10,212	9,738	34,259	23,375
Non Dept. Managed Costs	19,584	18,990	22,136	24,490
Debt Service	436	363	0	0
TOTAL ANNUAL BUDGET	503,899	507,749	643,574	691,230

Department	Probate Court
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Goal #1	Ensure the efficient processing of all petitions and applications submitted to the Probate Court
Objective	Organize the staff and assets of the court to focus on quickly resolving all pending matters

Goal #2	Provide the public with a professional and impartial forum to resolve disputes involving the matters
Objective	Ensure all personnel and judicial officers are fully trained and aware of their obligations under the Judicial Code of Conduct.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Average number of days from filing of uncontested estate petitions to final order entered	26	19	24	20
Average number of days from the date a Weapons Carry License is submitted to the date the license is issued in cases where there is no criminal history present	12	3	3	5

**GENERAL FUND
PROBATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	879,574	932,019	963,373	1,075,499
Operating Services	113,869	68,068	82,180	106,675
Non Dept Managed Costs	35,533	42,469	46,651	51,730
Debt Service	2,470	2,059	0	0
TOTAL ANNUAL BUDGET	1,031,446	1,044,615	1,092,204	1,233,904

**JUVENILE COURT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	732,282	819,659	1,190,365	1,337,771
Operating Services	577,024	620,074	714,354	1,142,561
Non Dept Managed Costs	59,694	63,375	88,764	83,493
Debt Service	1,599	1,332	0	0
TOTAL ANNUAL BUDGET	1,370,599	1,504,441	1,993,483	2,563,825

**JUVENILE COURT SUPERVISION FEES
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	9,797	16,758	35,588	50,550
TOTAL ANNUAL BUDGET	9,797	16,758	35,588	50,550

Department	Indigent Defense Department
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Goal #1	to Establish, Monitor, and increase revenues for Indigent Defense Application Fees.
Objective	Continue to collect, monitor, and oversee the operation of the In-House Collection of Indigent Defense Application Fees.

Goal #2	To establish, monitor, and maintain collection efforts of the Superior Court /State Diversion Program for restitution for Court Appointed Attorney's Fees.
Objective	Continue to monitor, and maintain the operation of collections of the Superior Court/State Diversion Program for restitution of Court Appointed Attorney's Fees.

Goal #3	To establish, monitor, and maintain, and increase collection efforts of the Superior Court /State Accountability Court for restitution for Court Appointed Attorney's Fees.
Objective	Continue to monitor and maintain the operation of collections of the Superior Court/State Accountability Courts for restitution for Court Appointed Attorney's Fees.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
To continue and Increase the In-House collection efforts for Court Appointment Application Fees	15,100	18,500	19,700	20,000
To continue to monitor and maintain collection efforts for restitution for Court Appointed Fees from the Superior Court /State Diversion program.	10,977	14,831	17,981	18,500
To continue to monitor and maintain collection efforts for restitution for Court Appointed Fees from the Superior Court /State Accountability Courts.	1,950	2,000	2,650	3,000

**GENERAL FUND
INDIGENT DEFENSE
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	348,216	375,105	404,428	431,223
Operating Services	1,698,512	2,495,164	2,806,805	3,014,436
Non Dept. Managed Costs	8,088	11,400	10,419	11,166
Debt Service	727	606	0	0
TOTAL ANNUAL BUDGET	2,055,543	2,882,275	3,221,652	3,456,825

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.

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, 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.

SWAT is comprised of the Special Weapons and Tactics Team.

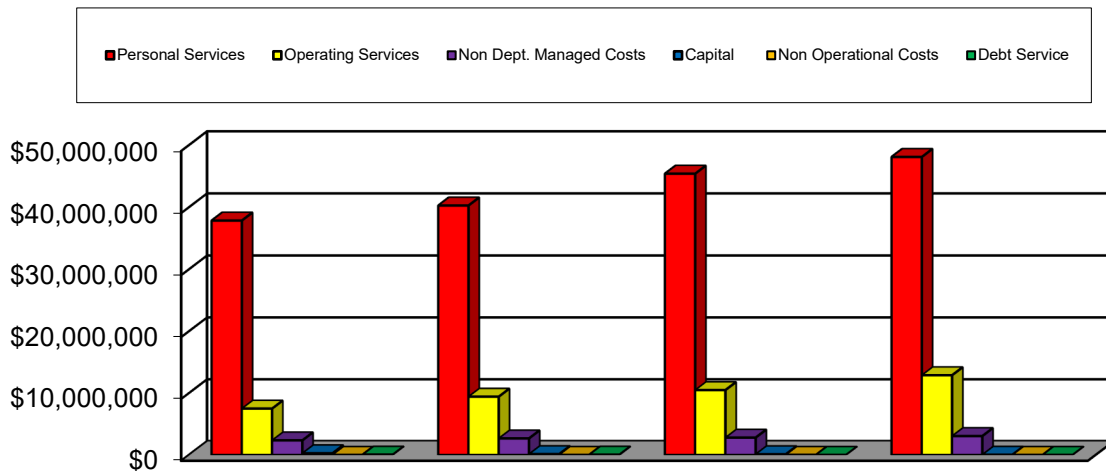
Court Services provides security for Superior, State, Juvenile, Probate and Magistrate Court held at the Cherokee County Justice Center.

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

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

LAW ENFORCEMENT

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$37,843,582	\$40,269,383	\$45,393,720	\$48,093,047
Operating Services	\$7,483,170	\$9,412,593	\$10,475,394	\$12,878,473
Non Dept. Managed Costs	\$2,343,569	\$2,660,411	\$2,786,556	\$3,040,406
Capital	\$255,973	\$118,822	\$99,141	\$25,000
Non Operational Costs	\$1,472	\$1,596	\$2,721	\$0
Debt Service	\$41,706	\$34,755	\$0	\$0
Total Budget	\$47,969,472	\$52,497,560	\$58,757,532	\$64,036,926
Change Over Prior Year	---	9.44%	11.92%	8.99%

Department	Cherokee Sheriff's Office
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Goal #1	Implementation of electronic inmate monitoring software
Objective	Research and obtain software to efficiently track and manage inmates housed within the ADC

Goal #2	Update antiquated medical equipment
Objective	Update equipment to allow for more efficient medical care for the inmates housed within the ADC

Goal #3	Implementation of a new mobile app for the general public
Objective	Build an app that allows our website at your fingertips. This also includes mobile alerts of road closures so citizens stay informed

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Procurement and implementation of electronic inmate management software	0	0	0	1
Procurement of antiquated medical equipment	0	0	0	5
Implementation of new CSO mobile app	0	0	0	1

**GENERAL FUND
LAW ENFORCEMENT ADMINISTRATION
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	2,345,207	3,111,221	4,140,511	4,316,414
Operating Services	1,440,983	1,788,716	1,819,241	2,548,000
Non Dept Managed Costs	220,310	247,097	250,866	287,175
Capital	0	73,937	45,205	0
Debt Service	4,359	3,633	0	0
TOTAL ANNUAL BUDGET	4,010,859	5,224,604	6,255,823	7,151,589

**VICE CONTROL
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,302,135	1,618,356	2,013,840	2,224,520
Operating Services	134,547	243,682	1,055,757	1,500,691
Non Dept. Managed Costs	66,681	104,489	79,712	100,354
Capital	0	44,885	0	0
Debt Service	2,906	2,422	0	0
TOTAL ANNUAL BUDGET	1,506,269	2,013,833	3,149,309	3,825,565

GENERAL FUND
CRIMINAL INVESTIGATION DIVISION (CID)

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	4,058,950	3,895,572	3,885,226	4,333,328
Operating Services	128,841	182,662	218,786	188,577
Non Dept. Managed Costs	192,707	219,005	169,679	249,510
Capital	0	0	7,492	0
Non Operational Costs	1,472	1,596	1,596	0
Debt Service	7,266	6,055	0	0
TOTAL ANNUAL BUDGET	4,389,236	4,304,890	4,282,778	4,771,415

INTELLIGENCE DIVISION
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	0	(2,500)	0	0
Operating Services	84,609	92,460	0	0
Non Dept. Managed Costs	1,502	240	208	0
Debt Service	581	484	0	0
TOTAL ANNUAL BUDGET	86,693	90,684	208	0

**GENERAL FUND
UNIFORM PATROL DIVISION
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	10,225,257	10,508,429	11,857,894	12,777,821
Operating Services	781,194	851,769	614,546	441,533
Non Dept Managed Costs	425,361	526,557	658,468	607,724
Capital	102,627	0	11,516	0
Debt Service	5,667	4,723	0	0
TOTAL ANNUAL BUDGET	11,540,107	11,891,478	13,142,424	13,827,078

**TRAINING DIVISION
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,021,414	1,064,722	1,110,639	1,181,249
Operating Services	446,832	373,681	418,438	441,400
Non Dept. Managed Costs	318,772	108,756	124,834	148,671
Debt Service	2,034	1,695	0	0
TOTAL ANNUAL BUDGET	1,789,052	1,548,854	1,653,911	1,771,320

GENERAL FUND
SPECIAL OPERATIONS
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personnel Services	2,628,960	2,877,566	3,171,699	3,293,426
Operating Services	266,231	268,966	307,521	242,640
Non Dept Managed Costs	121,987	164,443	76,017	132,405
Capital	0	0	34,927	25,000
Debt Service	4,941	4,117	0	0
TOTAL ANNUAL BUDGET	3,022,119	3,315,093	3,590,164	3,693,471

SWAT
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	0	0	0	170,000
TOTAL ANNUAL BUDGET	0	0	0	170,000

COURT SERVICES
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	2,728,048	2,990,047	3,181,828	3,401,718
Operating Services	83,984	84,251	101,811	114,882
Non Dept. Managed Costs	49,125	97,899	99,798	76,374
Capital	153,346	0	0	0
Debt Service	727	606	0	0
TOTAL ANNUAL BUDGET	3,015,229	3,172,803	3,383,437	3,592,974

**GENERAL FUND
CROSSING GUARDS
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	186,995	175,651	199,488	217,108
Operating Services	3,209	2,742	988	5,700
Non Dept. Managed Costs	5,755	5,260	2,417	9,727
TOTAL ANNUAL BUDGET	195,959	183,652	202,893	232,535

**ADULT DETENTION FACILITY
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	13,201,404	14,030,319	15,832,596	16,347,463
Operating Services	4,112,231	5,523,664	5,938,307	7,225,050
Non Dept Managed Costs	936,871	1,186,666	1,324,558	1,428,466
Non Operational Costs	0	0	1,125	0
Debt Service	13,224	11,020	0	0
TOTAL ANNUAL BUDGET	18,263,730	20,751,669	23,096,585	25,000,979

COMMUNITY DEVELOPMENT

Community Development consists of the Development Services Center, Public Works, Stormwater Management Engineering, Transportation Engineering, Engineering, Blalock Landfill, Conservation Administration, Forest Resources Conservation, Building Inspections, Planning and 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/Transportation Engineering does all of the engineering work necessary for public infrastructure improvements to be completed by the Roads and Bridges department or their contracted construction partners. Engineering also works with private developers to determine necessary engineering work needed to make a project comply with County Ordinances and Codes.

The **Blalock Road Landfill** is an old landfill which is in post closure status. The expenses for this operation primarily pertain to environmental monitoring.

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

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

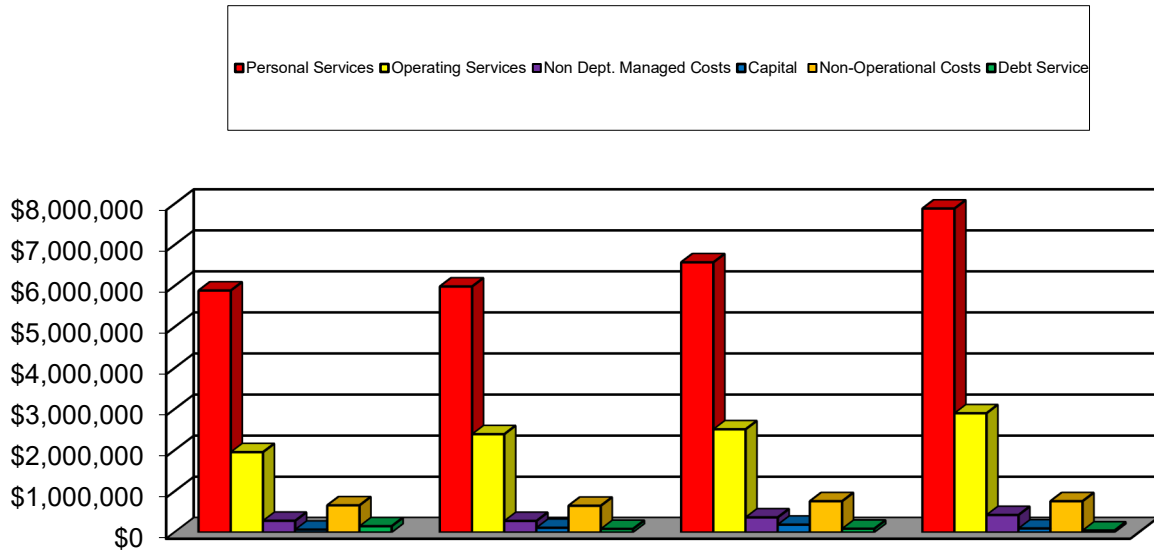
Building Inspections is responsible for inspecting all new commercial and residential construction, renovations and additions to existing structures to ensure substantial compliance to the provisions of state building codes, and review and approval of building plans for compliance to adopted buildings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

Planning and 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



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$5,889,581	\$5,987,357	\$6,577,030	\$7,886,973
Operating Services	\$1,954,651	\$2,391,777	\$2,509,622	\$2,901,050
Non Dept. Managed Costs	\$284,354	\$280,689	\$366,705	\$425,241
Capital	\$68,094	\$113,872	\$190,223	\$97,065
Non-Operational Costs	\$660,384	\$650,384	\$760,384	\$760,384
Debt Service	\$153,012	\$85,547	\$91,090	\$48,087
Total Budget	\$9,010,076	\$9,509,627	\$10,495,054	\$12,118,800
Change Over Prior Year	---	5.54%	10.36%	15.47%

Department	Development Services Center
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Goal #1	Process building permits in a timely manner while following all county ordinances
Objective	Work with contractors and homeowners to provide the detailed information they will need in order to submit a complete application the first time. This will help the process to happen more quickly

Goal #2	Ensure new and existing business owners remain in compliance with county ordinances
Objective	Provide detailed customer service and guidance to new and existing business owners

Goal #3	Give staff the knowledge and confidence to process all DSC permits, licenses and registrations while following ordinances
Objective	Provide more training opportunities to the staff throughout the year

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Permit Fees (PR)	4,587,958	5,750,987	6,537,636	6,800,000
Occupation Tax (LC)	954,167	986,203	1,033,036	1,050,000

GENERAL FUND
DEVELOPMENT SERVICES CENTER
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	451,648	491,376	503,083	534,413
Operating Services	34,793	45,745	31,225	82,082
Non Dept. Managed Costs	11,858	12,460	14,287	15,386
Debt Service	1,017	848	0	0
TOTAL ANNUAL BUDGET	499,316	550,429	548,595	631,881

Department	Public Works
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Goal #1	Pavement maintenance and management of the County's roadway system.
Objective	Annually rate and evaluate all County maintained roads. Develop paving and maintenance program based on rating system data to compile annual paving list. Implement proposed paving into GIS layer to website.

Goal #2	Storm Drainage System Management- proactive maintenance of the County's stormwater management system to meet NPDES MS4 requirements.
Objective	Develop a drainage system inventory with the combined efforts of Public Works and Stormwater Engineering. Designate properly equipped crews to bridge and storm drainage system maintenance.

Goal #3	Proactive response to all roadside maintenance issues.
Objective	Routine roadside maintenance of County right-of-way by means of mowing, trimming, traffic/street sign maintenance and pavement patching. Continued repair of aging infrastructure, curb and sidewalks.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Cherokee County Public Works Resurfacing "In-house" and "LMIG" (miles)	30.3	31.8	30.6	60.0
Stormwater Pipe Improvements completed	133	87	102	150
Percentage of work orders completed	81%	76%	75%	100%

GENERAL FUND

PUBLIC WORKS

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	2,429,275	2,328,666	2,460,321	3,145,263
Operating Services	980,101	1,182,565	1,389,463	1,322,799
Non Dept. Managed Costs	141,696	130,741	188,563	227,460
Capital	68,094	0	34,495	0
Debt Service	1,453	1,211	0	0
TOTAL ANNUAL BUDGET	3,620,619	3,643,184	4,072,842	4,695,522

Department	Stormwater Engineering
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Goal #1	Meet the requirements of all NPDES (National Pollutant Discharge Elimination System) Stormwater Permits issued by the Georgia EPD (Department of Natural Resources Environmental Protection Division)
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Objective	Inspect 20% of urbanized area stormwater infrastructure annually.
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Goal #2	Respond to citizen inquiries and complaints regarding stormwater impacts within 3 business days.
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Objective	Resolve complaints and inventory quantity
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Goal #3	Based on Stormwater Infrastructure Inspections, Provide design and/or oversight of improvement projects
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Objective	Conduct 4 infrastructure projects per year
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Goal #4	Ensure new development adheres to GSWMM & GSWCC regulations for stormwater quantity and quality.
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Objective	Conduct Plan Reviews
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Goal #5	Meet requirements of the FEMA (Federal Emergency Management Agency) National Flood Insurance Program Community Rating System (CRS)
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Objective	Conduct Floodplain Permit Reviews
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Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Inspect Catch Basins	20.1%	20.2%	20.0%	20.0%
Inspect Pipes	22.0%	23.0%	21.8%	20.0%
Inspect Ditches	20.8%	21.0%	21.3%	20.0%
Inspect Ponds	25.3%	25.0%	20.8%	20.0%
Complaints	291	291	242	100.0%
Infrastructure Improvement Projects	4	5	6	4
Stormwater Plan Reviews	1,650	1,579	1,268	500
Floodplain Reviews	467	422	338	1201

GENERAL FUND
STORMWATER MANAGEMENT ENGINEERING
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	409,076	431,705	472,940	632,432
Operating Services	48,393	70,554	66,973	90,349
Non Dept. Managed Costs	11,767	15,509	19,883	23,093
Capital	0	0	37,318	0
Non Operational Costs	10,000	0	10,000	10,000
Debt Service	30,832	20,690	20,085	9,484
TOTAL ANNUAL BUDGET	510,068	538,458	627,199	765,358

Department	Traffic (Transportation) Department
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Goal #1	All traffic signal conflict monitors and school flashers are accessible remotely.
Objective	The reason to have all traffic signals conflict monitors and school flashers is to provide better response to issues that get reported with each device.

Goal #2	Update the Transportation Section of the Development Regulations.
Objective	Modernize the existing Development Regulations to reflect issues that will produce a more quality development project within the County.

Goal #3	Install PTZ Cameras that are remotely accessible at all traffic signals and integration with Sheriff's Office systems.
Objective	The reason to have PTZ Cameras at all traffic signals allows us to monitor traffic along entire corridors remotely and make changes more efficiently. The Sheriff's Office will utilize for assistance with investigations.

Performance Measures	FY 2021	FY 2022	FY 2023	FY2024
	Actual	Actual	Actual	Target
Percentage of Connected Traffic Signal Conflict Monitors	0%	55%	55%	100%
Percentage of Connected School Flashers	12%	12%	12%	100%
Percentage of PTZ Cameras at Traffic Signals	0%	24%	57%	100%

GENERAL FUND
TRANSPORTATION ENGINEERING
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	0	0	416,370	558,803
Operating Services	0	0	237,642	285,649
Non Dept. Managed Costs	0	5	8,240	17,482
Capital	0	0	43,990	0
TOTAL ANNUAL BUDGET	0	5	706,242	861,934

Department	Engineering
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Goal #1	The goal of the County’s Engineering Department is to ensure the proper design, permitting, implementation, and inspection of civil infrastructure and construction associated with development and existing inventory.
Objective	Administrate and review applicable portfolio of private development projects for land disturbance permits, final plats, commercial projects, lot grading plans, minor subdivisions, rezoning applications, variances, etc. for policy/ordinance adherence

Goal #2	Inspect public and private civil infrastructure during construction.
Objective	Inspect trees, roadways, base & paving, curb and gutter, piping, stormwater facilities, and erosion control for all permitted projects

Goal #3	Administrate and review performance and maintenance bonds for conformance.
Objective	Review and maintain civil infrastructure and tree replacement bonds.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Conduct Plan Reviews associated with land disturbance permits, final plats, commercial projects, lot grading plans, minor subdivisions, rezoning applications, variances	1,745	1,544	1,276	500
Conduct Inspections on All Permitted Projects	3,705	4,202	4,476	3,500
Inspect, maintain, and release civil infrastructure and tree replacement bonds	60	91	87	70

GENERAL FUND

ENGINEERING

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	946,617	1,025,090	896,539	949,213
Operating Services	267,238	280,858	109,207	183,961
Non Dept. Managed Costs	48,550	41,195	54,675	57,900
Capital	0	12,477	0	0
Debt Service	51,033	19,546	11,658	0
TOTAL ANNUAL BUDGET	1,313,439	1,379,165	1,072,079	1,191,074

BLALOCK ROAD LANDFILL

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	3,472	1,640	0	0
Operating Services	214,872	371,229	171,429	335,992
Non Dept. Managed Costs	5,465	6,511	6,547	6,625
TOTAL ANNUAL BUDGET	223,809	379,380	177,976	342,617

**GENERAL FUND
CONSERVATION ADMINISTRATION**

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	83,235	140,357	0	0
Operating Services	0	34	0	0
Non Dept. Managed Costs	2,163	2,347	0	0
Debt Service	145	121	0	0
TOTAL ANNUAL BUDGET	85,544	142,859	0	0

FOREST RESOURCES CONSERVATION

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Non Operational Costs	13,197	13,197	13,197	13,197
TOTAL ANNUAL BUDGET	13,197	13,197	13,197	13,197

Department	Building Inspections Department
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Goal #1	Maintain existing staff.
Objective	To continue to help employee with their work needs and personal goal to help make a great department better. To create a atmosphere where an employee will enjoy coming to work.

Goal #2	Conduct building inspection assigned to the department daily.
Objective	Work with builders to make sure all documentation is in our system in order to conduct the inspection requested.

Goal #3	Stay current on all applicable Building Codes.
Objective	Training all inspector on a monthly bases to assure consistency.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Goal #1. Maintain normal level in permit fees per Fiscal Year.	4,587,958	5,750,987	6,537,635	475,000,000
Goal # 2. Conduct all inspections scheduled daily. 2022 had high volume than normal.	32,450	39,836	34,808	34,000
Goal #3. Maintain Monthly Train hours yearly.	43	60	65	60

**GENERAL FUND
BUILDING INSPECTIONS
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	794,411	843,032	979,385	1,105,995
Operating Services	69,859	70,856	75,462	81,208
Non Dept. Managed Costs	40,435	45,944	39,120	47,868
Capital	0	101,395	25,349	97,065
Debt Service	66,933	41,800	59,347	38,603
TOTAL ANNUAL BUDGET	971,639	1,103,026	1,178,663	1,370,739

Department	Planning & Zoning
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Goal #1	Promote the Community Vision through rezonings and other zoning actions.
Objective	Manage the zoning processes to ensure extensive community input and evaluation based on the Community Vision from the Comprehensive Plan.

Goal #2	Ensure orderly growth and development that is consistent with the Community Vision.
Objective	Review and approve development / building permit applications based on current county ordinances and regulations.

Goal #3	Protect local resources through the use of impact fees for capital projects.
Objective	Maintain Qualified Local Government Status through the Annual Impact Fee Report process.

Goal #4	Make sure zoning and development regulations are updated to be effective and efficient.
Objective	Continue updating the Zoning Ordinance as needed to address problems and emerging trends.

Department	Planning & Zoning
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Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Rezoning Cases	52	40	35	100%
Special Use Permits	9	7	6	100%
Variances / Appeals	72	135	89	100%
Administrative Variances	30	34	33	100%
Land Disturbance Plan Applications	129	117	122	100%
Building Permit Plan Reviews	265	279	320	100%
Minor Subdivisions Plat Applications	263	279	271	100%
Sign Permits	102	96	90	100%
Annual Impact Fee Report Approved & Adopted	Yes	Yes	Yes	Complete
Zoning Ordinance Revisions	5	3	7	5

**GENERAL FUND
PLANNING AND ZONING
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	771,847	725,491	848,391	960,854
Operating Services	339,395	369,936	428,222	519,010
Non Dept. Managed Costs	22,419	25,978	35,389	29,427
Capital	0	0	49,072	0
Debt Service	1,599	1,332	0	0
TOTAL ANNUAL BUDGET	1,135,260	1,122,737	1,361,073	1,509,291

**ECONOMIC DEVELOPMENT
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Non-Operational Costs	637,187	637,187	737,187	737,187
TOTAL ANNUAL BUDGET	637,187	637,187	737,187	737,187

COUNTY MARSHAL

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

Cherokee Probation provides Probation Services to Cherokee County citizens.

The **Animal Shelter** provides temporary shelter for domestic animals that have been either abandoned by their owners or picked up by the Animal Control division of the County. The Animal Shelter provides adoption services, spay and neuter services, microchip service and euthanasia for unclaimed animals. **Animal Shelter Special Projects** is used to account for projects completed using donated funds.

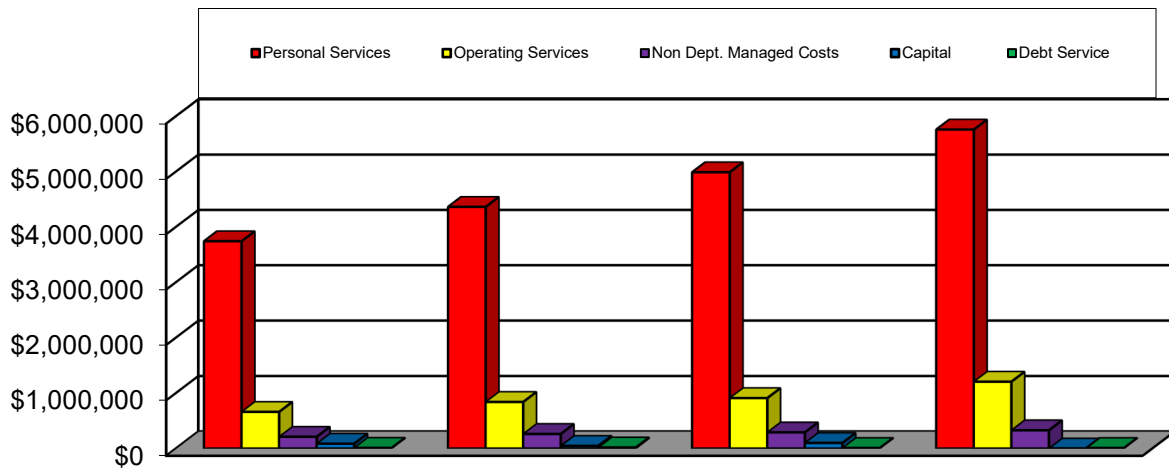
Emergency Management Agency manages many of the homeland security type items and is responsible for all four phases of emergency management; Planning, Mitigation, Response and Recovery for all natural and manmade disasters. The Emergency Management Agency is the main coordination point for all major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

Radio Communications was created mid 2021 to provide the first responders of Cherokee County with the best radio network possible.

The Marshal's office includes Code Enforcement and Animal Control. The **Code Enforcement** team provides for the enforcement of all code of ordinances for the unincorporated portions of Cherokee County, including zoning, development and environmental health rules and regulations, issues citations and warnings, conducts background investigations on certain license applications, serves magistrate bench warrants and subpoenas, provides security for the Board of Commissioners as well as Planning and Zoning meetings, and assists other law enforcement agencies in various areas. The **Animal Control** division provides services to the citizens of Cherokee County through enforcement of local Animal Control ordinances. It also provides safety education programs to area civic groups and schools, impounds stray animals from public and private property, emergency rescue services to injured animals, and issues citations and warnings.

COUNTY MARSHAL

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$3,741,394	\$4,362,165	\$4,988,763	\$5,760,276
Operating Services	\$660,146	\$839,388	\$909,557	\$1,205,164
Non Dept. Managed Costs	\$210,728	\$261,877	\$290,055	\$328,281
Capital	\$86,223	\$46,468	\$99,788	\$0
Debt Service	\$10,899	\$17,693	\$8,611	\$8,615
Total Budget	\$4,709,390	\$5,527,591	\$6,296,774	\$7,302,336
Change Over Prior Year	---	17.37%	13.92%	15.97%

Department	Cherokee Probation Services
-------------------	------------------------------------

Goal #1	Probation Department employees will complete Crisis Intervention Team (CIT) training. As the Department continues to grow, we also continue to endeavor for 100% CIT trained staff.
Objective	Enroll at least one department employee per quarter in a CIT training course.

Goal #2	End each fiscal year at least 5% under budget.
Objective	Director will monitor the budget report on a monthly basis and make spending adjustments if and where needed.

Goal #3	Enhance and strengthen working relationships with Solicitor's Offices and Judges' Offices.
Objective	Director and Operations Manager will speak with one Judge and one Solicitor's Office Court team each month, ensuring that each Judge and Court team is contacted once per quarter.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Number of department employees who completed CIT training	7	3	3	3
Percentage of budget utilized	94.1%	98.3%	89.0%	95.0%
Number of meetings with Judges and Court Teams	21	24	30	24

**GENERAL FUND
CHEROKEE PROBATION
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	645,272	790,496	935,374	1,250,135
Operating Services	50,904	54,351	83,319	112,131
Non Dept. Managed Costs	34,252	36,350	39,940	65,768
TOTAL ANNUAL BUDGET	730,428	881,198	1,058,633	1,428,034

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

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

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

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Total Animal Intake	2,461	2,425	3,011	2,600
Percent Live Animal Exit	69	72	76	80
Social media following	30,483	33,521	37,847	40,000

GENERAL FUND

ANIMAL SHELTER

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,047,052	1,206,423	1,407,260	1,495,110
Operating Services	272,772	308,812	295,440	341,180
Non Dept Managed Costs	79,414	100,884	113,384	117,263
Capital	22,680	0	0	0
Debt Service	1,453	1,211	0	0
TOTAL ANNUAL BUDGET	1,423,371	1,617,330	1,816,084	1,953,553

ANIMAL SHELTER SPECIAL PROJECTS

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Operating Services	0	68,671	41,455	51,800
Capital	0	46,468	49,313	0
TOTAL ANNUAL BUDGET	0	115,139	90,768	51,800

Department	Emergency Management
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Goal #1	Build a culture of preparedness and resiliency within the community.
Objective	Deliver Community Preparedness Education Classes to the citizens of Cherokee County

Goal #2	Enhance Continuity of Operations and Continuity of Government Planning
Objective	Develop Continuity of Operations plans for all county departments

Goal #3	Coordinate Planning with Stakeholders
Objective	Develop a Local Emergency Preparedness Committee

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Deliver 2 Community Preparedness Classes to the citizens of Cherokee County in 2024.	N/A	N/A	4	2
Provide 2 COOP workshops for county departments to attend.	N/A	N/A	N/A	2
Conduct the first meeting of the LEPC.	N/A	N/A	N/A	3rd Qtr/2024

GENERAL FUND

EMERGENCY MANAGEMENT AGENCY

EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	222,730	209,872	253,362	278,034
Operating Services	100,893	88,363	125,799	142,941
Non Dept. Managed Costs	20,896	26,561	31,465	31,590
Capital Outlays	63,543	0	0	0
Debt Service	6,103	5,086	0	0
TOTAL ANNUAL BUDGET	414,165	329,881	410,626	452,565

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

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

Goal #3	Continue to implement technology to provide enhanced and efficient services to first responders.
Objective	Implement a ticket system to improve efficiencies and problem tracking,

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Subscriber programming events completed	5,304	5,500	5,850	6,000
New subscribers added to system	1,768	1,847	1,897	1,922
MCM Trouble Ticket Jobs				180

GENERAL FUND
RADIO COMMUNICATIONS
EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	52,704	99,202	123,390	122,712
Operating Services	6,135	18,195	20,809	99,376
Non Dept. Managed Costs	0	1,531	2,508	2,106
Capital Outlays	0	0	49,300	0
TOTAL ANNUAL BUDGET	58,839	118,928	196,007	224,194

Department	Cherokee Marshal's Office
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Goal #1	Reduce the number of commercial vehicle violations providing Cherokee County residents with a safer roadway.
Objective	Deployment and enforcement of the newly formed Truck Compliance Unit.

Goal #2	Focus educating citizens of Cherokee County in K-9 bite prevention reducing K-9 bite injuries to children.
Objective	Utilizing K-9 "Reggie" we can visit schools, churches, and other civic organizations to discuss bite prevention

Goal #3	Maintain quality of life issues by education, enforcement and strong partnerships with our community.
Objective	Seek 95 % compliance with Code Enforcement calls / violations.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Code Enforcement Initiated	2,000	2,145	2400 (projected)	2,500
Animal Control Initiated	375	474	500 (projected)	525

GENERAL FUND
CODE ENFORCEMENT
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,430,371	1,623,992	1,560,062	1,863,874
Operating Services	153,724	184,657	224,986	290,237
Non Dept. Managed Costs	49,421	63,315	68,289	79,699
Capital Outlays	0	0	546	0
Debt Service	2,616	10,791	8,611	8,615
TOTAL ANNUAL BUDGET	1,636,131	1,882,755	1,862,493	2,242,425

ANIMAL CONTROL
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	343,266	432,180	709,316	750,411
Operating Services	75,717	116,339	117,748	167,499
Non Dept. Managed Costs	26,745	33,236	34,468	31,855
Capital	0	0	630	0
Debt Service	727	606	0	0
TOTAL ANNUAL BUDGET	446,455	582,360	862,162	949,765

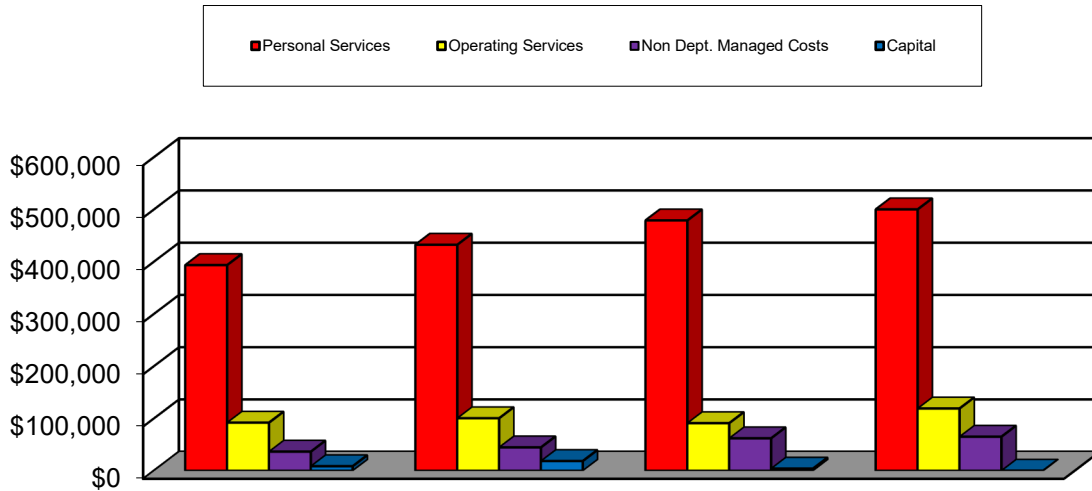
COMMUNITY SERVICES AGENCY

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



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$393,474	\$432,432	\$479,019	\$500,144
Operating Services	\$91,893	\$100,328	\$90,965	\$119,020
Non Dept. Managed Costs	\$36,424	\$44,574	\$61,960	\$64,998
Capital	\$8,500	\$18,440	\$3,964	\$0
Total Budget	\$530,291	\$595,774	\$635,907	\$684,162
Change Over Prior Year	---	12.35%	6.74%	7.59%

COMMUNITY SERVICES EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	190,456	199,131	215,425	220,652
Operating Services	8,083	12,873	6,950	14,760
Non Dept. Managed Costs	2,003	2,068	3,613	9,604
TOTAL ANNUAL BUDGET	200,543	214,071	225,989	245,016

Department	Recycling Center
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Goal #1	Match 2023 Revenue
Objective	Process commodity recyclables to take advantage of market trends to maximize income.

Goal #2	Assist with 50 road clean up events with Keep Cherokee Beautiful
Objective	Utilize Recycling Center resources to assist Keep Cherokee Beautiful with their scheduled roadside Clean up events. Assisting with these events will free up employee resources which would otherwise be used to clean county roadways.

Goal #3	Increase services to our customers.
Objective	Partner with outside vendors to provide additional recycling and disposal options for our customers.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Daily reports, monthly totals and goal of \$15,333	115,00	162,00	184,000	184,000
Weekly and monthly activity reports. Average 4 cleanups per month	836	168	86	50
Adding additional partners and services				

**GENERAL FUND
RECYCLING
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	203,018	233,301	263,593	279,492
Operating Services	83,810	87,455	84,014	104,260
Non Dept. Managed Costs	34,421	42,506	58,347	55,394
Capital	8,500	18,440	3,964	0
TOTAL ANNUAL BUDGET	329,748	381,702	409,919	439,146

INTERFUND TRANSFERS

Interfund Transfers are payments from General Fund to another fund.

GENERAL FUND
INTERFUND TRANSFERS
EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Transfers to Senior Services Fund	788,679	828,468	968,176	1,072,519
Transfers to Parks & Rec Fund	1,767,162	1,966,765	2,623,720	3,155,664
Transfers to Transportation Fund	103,425	136,938	183,600	750,839
Transfers to Grant Fund	425,653	299,925	431,323	169,845
Transfer to Victim Witness Fund	4,537	38,505	52,741	38,287
Transfer to DUI Court	0	50,000	68,835	184,921
Transfers to RRDA Fund	681,349	2,443,751	0	0
Transfers to EMS Fund	4,440,068	5,469,063	6,874,245	7,421,158
Total Interfund Transfers	8,210,873	11,233,414	11,202,640	12,793,233
TOTAL ANNUAL BUDGET	8,210,873	11,233,414	11,202,640	12,793,233

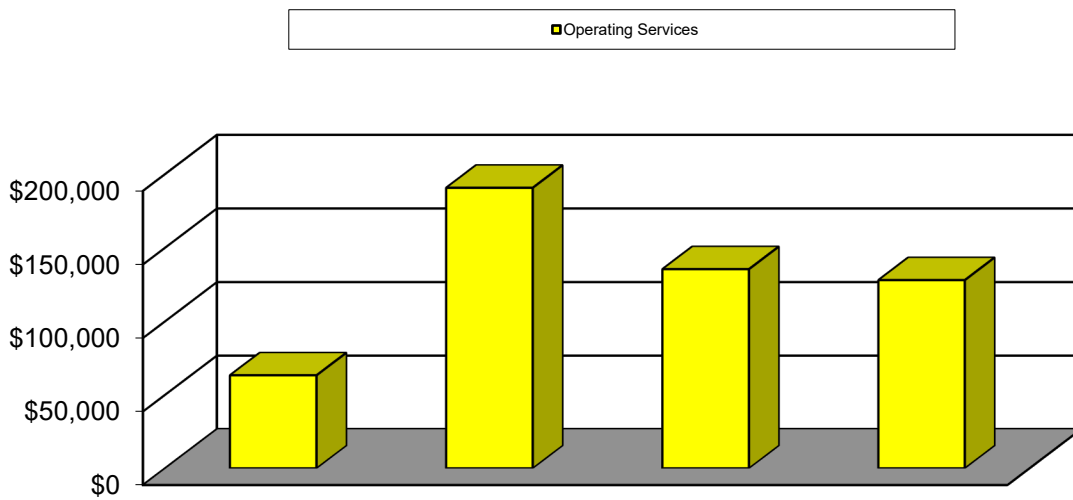
SPECIAL REVENUE FUNDS

The twenty-seven Special Revenue Funds included in this section are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds consist of the Law Library, Sheriff's Forfeitures, NOSA, Emergency 911 Telephone, Senior Services, ERAP, Parks and Recreation, ARPA, Transportation, Multiple Grant, CDBG, DA's Condemnation, Drug Abuse Training and Education, Victim Assistance, DUI Court, Drug Court, Treatment Accountability Court, Drug Screening Lab, Veteran's Court, Juvenile Drug Court, Family Treatment Court, Fire District, Jail, Sheriff's Commissary, Confiscated Assets, Hotel/Motel Tax, and Impact Fee Funds.

LAW LIBRARY FUND

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

BUDGET COMPARISONS

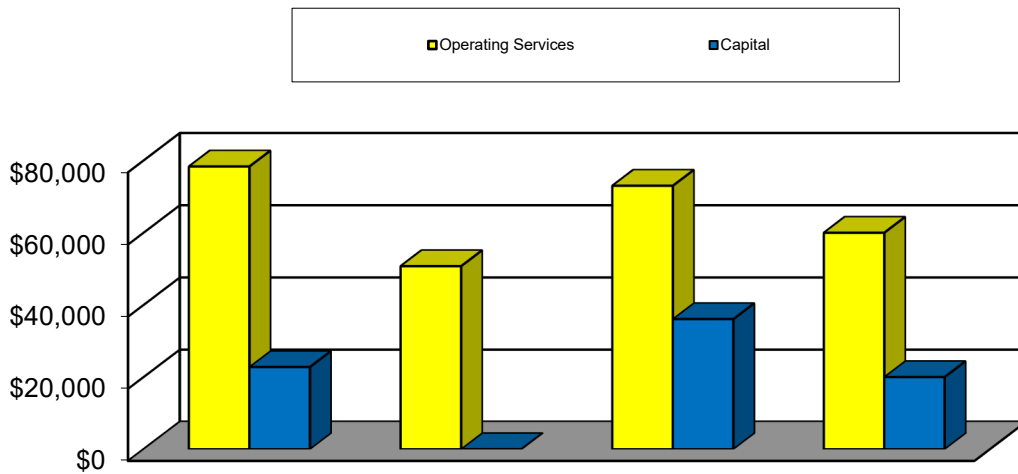


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Operating Services	\$63,264	\$190,695	\$135,436	\$128,000
Total Budget	\$63,264	\$190,695	\$135,436	\$128,000
Change Over Prior Year	---	201.43%	-28.98%	-5.49%

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

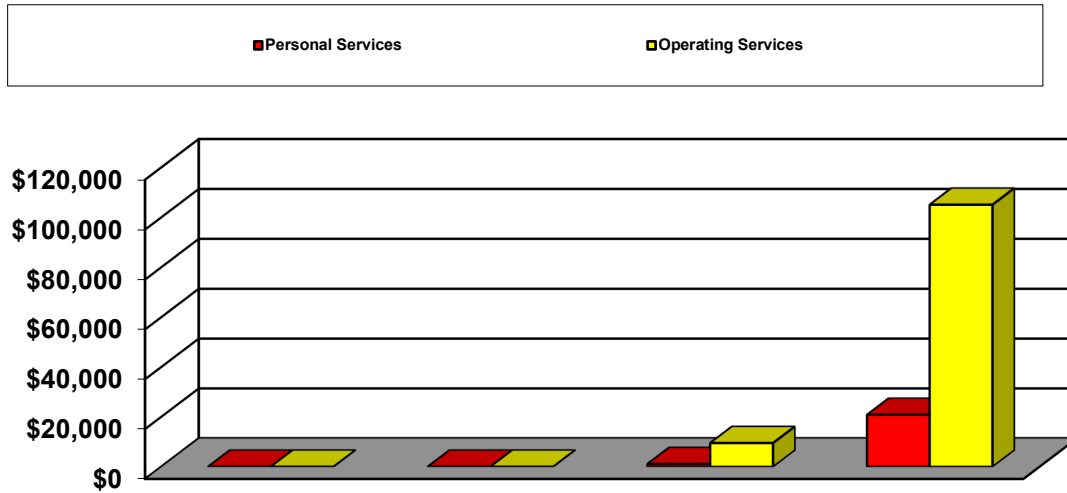


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Operating Services	\$78,347	\$50,754	\$73,016	\$60,000
Capital	\$22,786	\$0	\$36,084	\$20,000
Total Budget	\$101,133	\$50,754	\$109,100	\$80,000
Change Over Prior Year	---	-49.81%	114.96%	-26.67%

NOSA FUND

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

BUDGET COMPARISONS

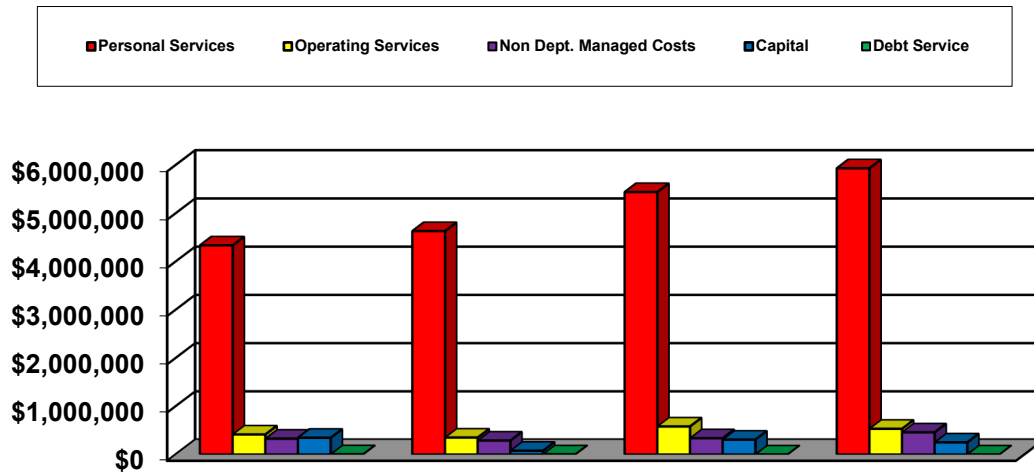


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$0	\$0	\$1,084	\$20,837
Operating Services	\$0	\$0	\$9,505	\$105,086
Total Budget	\$0	\$0	\$10,590	\$125,923
Change Over Prior Year	---	---	---	1089.12%

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.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$4,335,129	\$4,631,299	\$5,440,181	\$5,933,988
Operating Services	\$414,389	\$349,778	\$580,168	\$531,823
Non Dept. Managed Costs	\$327,492	\$287,883	\$336,340	\$458,305
Capital	\$345,641	\$76,157	\$306,990	\$250,000
Debt Service	\$2,906	\$2,422	\$0	0
Total Budget	\$5,425,558	\$5,347,538	\$6,663,678	\$7,174,116
Change Over Prior Year	---	-1.44%	24.61%	7.66%

Department	Cherokee County E9-1-1
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Goal #1	Begin process of an EsiNet system.
Objective	Research providers and product services, long term services and RFP procedures.

Goal #2	Implement new POST standards for Communications Officer yearly recertification hours.
Objective	Implement new training programs to ensure the new required training hours.

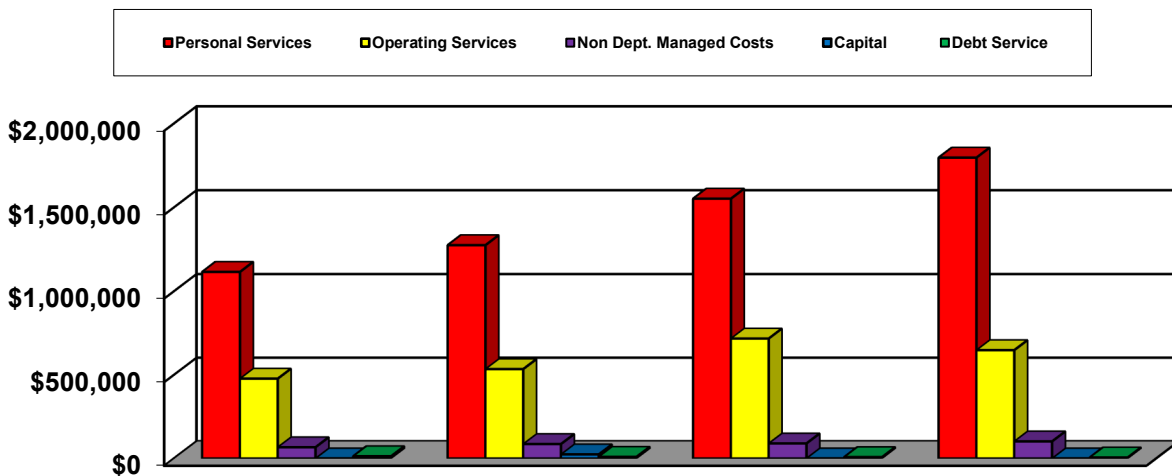
Goal #3	Start hiring of new Communications Officers to be able to split OPS1/Marshal's radio channel into 2 separate channels.
Objective	Start hiring process and start a new hire class to have the appropriate amount of CO's to accomplish this split.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Have met with 3 EsiNet providers to get the information on their product.			started	
New training curriculums and classes are scheduled to meet this objective.			started	
5 conditional job offers have been offered and in the last phase of hiring.			started	

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 wells 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.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$1,115,451	\$1,274,774	\$1,551,846	\$1,796,513
Operating Services	\$477,249	\$534,264	\$717,012	\$647,770
Non Dept. Managed Costs	\$66,944	\$86,025	\$89,608	\$101,961
Capital	0	\$23,988	0	0
Debt Service	\$13,024	\$9,497	\$7,732	\$5,710
Total Budget	\$1,672,668	\$1,928,547	\$2,366,199	\$2,551,954
Change Over Prior Year	---	15.30%	22.69%	7.85%

Department	Senior Services
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Goal #1	Look to provide adequate space for the Roamer Program to meet and have activities.
Objective	Work with Community Services Departments to help come up with an alternate place for the Roamers

Goal #2	Continue to address the ongoing need for Affordable Housing for seniors in Cherokee County
Objective	Continue to work with county and city officials along with other organizations within Cherokee County

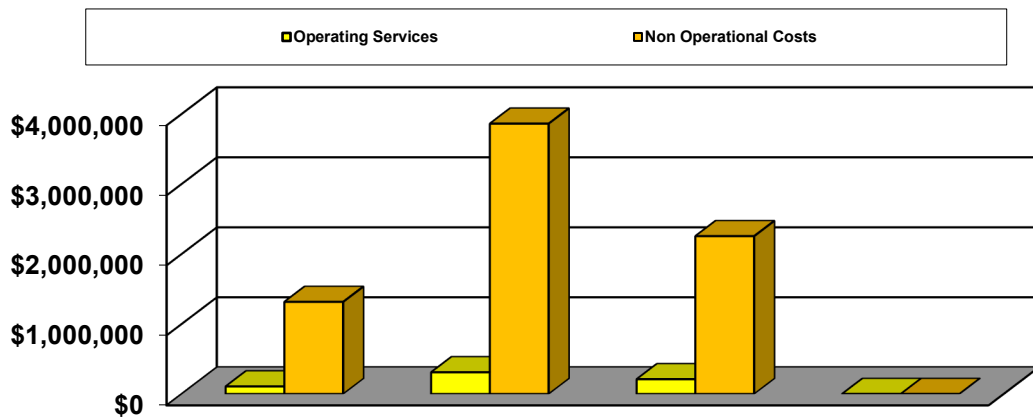
Goal #3	Cherokee Senior Services needs to look at hiring more Part Time support staff to assist programs with long complicated DAS requirements and increase enrollment of clients.
Objective	Continue to stretch our grant funds to use more for those support staff that are needed and work with county officials for more funding.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Cherokee Senior Services has experienced three times the number of clients in the Roamer/ Active Adult Program since 2021 to 2023.	80	220	326	400
Cherokee Senior Services continue to see around a 35 to 40% increase in calls from seniors and families of seniors who are looking for places more affordable.	54	85	117	157
Homemaker Services has increased through the last two years with additional funding and adding two voucher programs for personal care and respite.	95	134	186	200

ERAP FUND

Emergency Rental Assistance Program (ERAP) Fund is a special revenue fund that accounts for Emergency Rental Assistance receipts and expenditures. The objective of the funding is to provide rental assistance, utilities assistance, other expenses related to housing, and housing stability services to low and moderate income persons who have been impacted, directly or indirectly, by the COVID-19 pandemic. Priority of assistance is given to rent and utilities arrearage and persons falling in the two lower tiers of area median income limits (published by HUD) to prevent eviction and keep families stably housed. Program parameters were established by the US Treasury. This is an accounting entity only, not an operational organization. The ERAP funds were fully expended in 2023.

BUDGET COMPARISONS



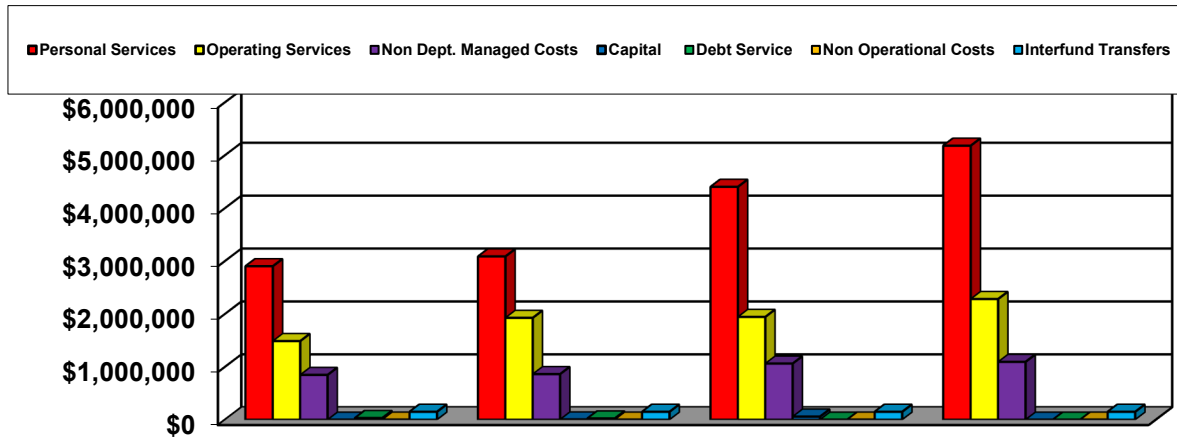
FY21 Actual FY22 Actual FY23 Est. Actual FY24 Budget

Operating Services	\$107,435	\$309,565	\$210,715	0
Non Operational Costs	\$1,315,650	\$3,862,266	\$2,254,603	\$0
Total Budget	\$1,423,084	\$4,171,831	\$2,465,318	\$0
Change Over Prior Year	---	193.15%	-40.91%	-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 six divisions, Administration, Programs, Aquatic Center, Athletics, Facilities and Maintenance.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$2,901,631	\$3,086,358	\$4,403,002	\$5,179,812
Operating Services	\$1,486,450	\$1,925,449	\$1,943,176	\$2,281,353
Non Dept. Managed Costs	\$846,635	\$861,796	\$1,060,993	\$1,092,974
Capital	\$0	\$5,002	\$58,417	\$0
Debt Service	\$30,921	\$22,912	\$0	\$0
Non Operational Costs	\$1,472	\$1,596	\$1,596	\$1,600
Interfund Transfers	\$150,000	\$150,000	\$150,000	\$150,000
Total Budget	\$5,417,109	\$6,053,113	\$7,617,184	\$8,705,739
Change Over Prior Year	---	11.74%	25.84%	14.29%

Department	Cherokee Recreation & Parks
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Goal #1	Maintain financial sustainability by efficiently managing operational budgets and exploring new revenue streams
Objective	Create/ Maintain a Cost Recovery Plan for the agency and expand on new programming ideas and facility rentals

Goal #2	Continue to develop and maintain high priority parks and recreational facilities for the county
Objective	Complete design and start construction of capital projects list: (SW Park- Phase 1, Long Swamp- Phase 1, Yellow Creek- Phase 1, Hobgood- parking lot, adding Hickory Flat Park master plan only, Veterans BB/ SB Complex schematic design only, 6 total projects listed.

Goal #3	Attract, Develop & Retain a high performance workforce for the overall agency
Objective	Provide professional development opportunities and supplemental pay incentives for all FT employees

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Maintain in cash reserves a balance (based on each annual budget)	15.60%	20.10%	14%	12.50%
Review timelines for projects and ensure deadlines are being reached	1	3	6	6
Average number of FT employees with certifications to be over 50%	19%	43%	47%	50%

**PARKS ADMINISTRATION
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	276,485	379,724	437,496	448,165
Operating Services	141,874	155,133	247,476	240,255
Non Dept. Managed Costs	433,694	453,382	560,674	424,119
Non Operational Costs	1,472	1,596	1,596	1,600
Debt Service	2,761	2,301	0	0
TOTAL ANNUAL BUDGET	856,286	992,136	1,247,242	1,114,139

**AQUATIC CENTER
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	799,468	863,175	1,215,566	1,117,211
Operating Services	240,005	291,772	240,529	223,580
Non Dept. Ma Costs	265,487	295,664	366,286	331,846
Capital	0	5,002	0	0
Debt Service	1,017	848	0	0
TOTAL ANNUAL BUDGET	1,305,977	1,456,461	1,822,381	1,672,637

**PROGRAMS
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	480,578	486,910	609,102	773,441
Operating Services	160,873	149,705	189,069	320,195
Non Dept. Managed Costs	2,792	4,409	4,444	6,447
TOTAL ANNUAL BUDGET	644,243	641,024	802,615	1,100,083

PARKS ATHLETICS

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	478,787	465,680	541,195	582,807
Operating Services	535,621	698,984	763,386	886,336
Non Dept. Managed Costs	2,795	4,559	5,286	5,886
TOTAL ANNUAL BUDGET	1,017,203	1,169,223	1,309,867	1,475,029

PARKS FACILITIES

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	0	0	372,650	619,350
Operating Services	0	0	106,942	168,288
Non Dept. Managed Costs	0	0	15,488	197,921
TOTAL ANNUAL BUDGET	0	0	495,080	985,559

PARKS MAINTENANCE

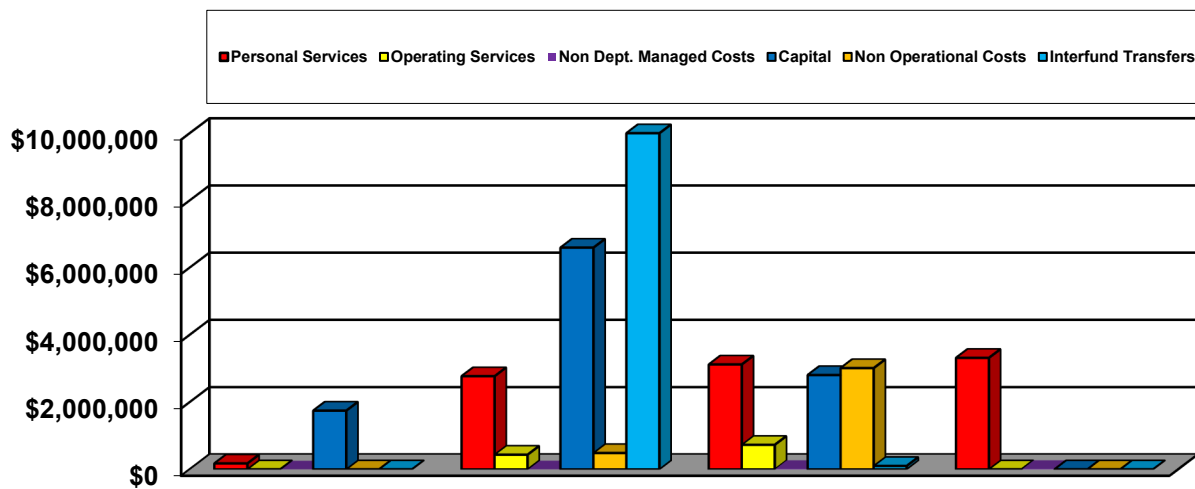
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	866,314	890,870	1,226,994	1,638,838
Operating Services	408,078	629,855	395,774	442,699
Non Dept. Managed Costs	141,866	103,782	108,814	126,755
Capital	0	0	58,417	0
Debt Service	27,143	19,763	0	0
Interfund Transfers	150,000	150,000	150,000	150,000
TOTAL ANNUAL BUDGET	1,593,401	1,794,271	1,939,998	2,358,292

ARPA FUND

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

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$175,133	\$2,768,698	\$3,117,739	\$3,314,176
Operating Services	\$0	\$436,087	\$728,805	0
Non Dept. Managed Costs	\$0	\$3,332	\$16,081	\$15,948
Capital	\$1,744,818	\$6,593,185	\$2,803,464	0
Non Operational Costs	\$0	\$485,496	\$3,009,250	\$0
Interfund Transfers	\$0	\$10,000,000	\$100,000	\$0
Total Budget	\$1,919,951	\$20,286,798	\$9,775,339	\$3,330,124
Change Over Prior Year	---	0.00%	-51.81%	-65.93%

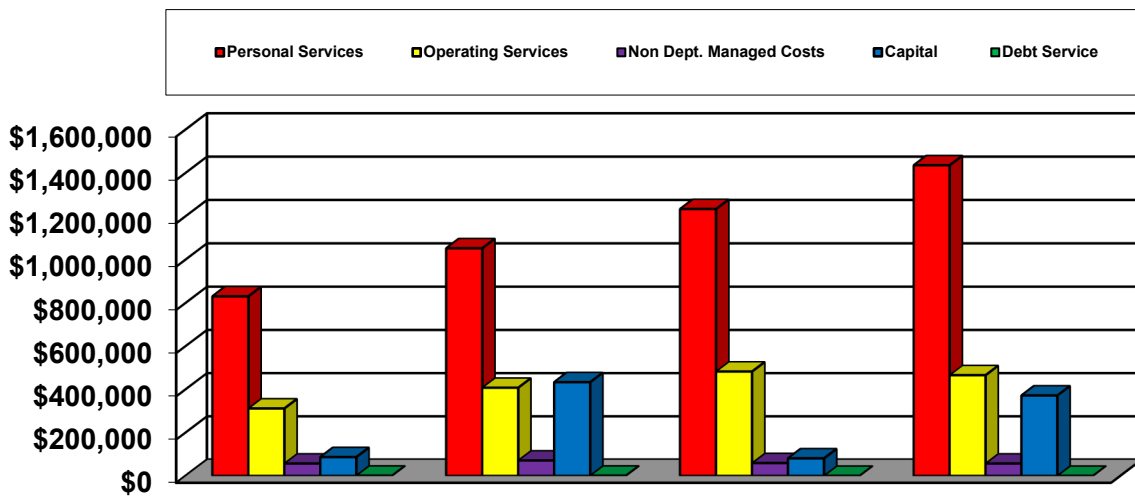
TRANSPORTATION FUND

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.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$830,854	\$1,052,632	\$1,233,548	\$1,435,608
Operating Services	\$311,800	\$407,782	\$482,791	\$465,842
Non Dept. Managed Costs	\$56,968	\$70,992	\$58,884	\$56,954
Capital	\$86,810	\$433,458	\$80,884	\$372,000
Debt Service	\$872	\$727	\$0	\$0
Total Budget	\$1,287,303	\$1,965,590	\$1,856,107	\$2,330,404
Change Over Prior Year	---	52.69%	-5.57%	25.55%

Department	Cherokee Area Transportation System (CATS)
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Goal #1	Update Fixed Route amenities - (Trash Cans) per the CTP study
Objective	Research and purchase amenities (Trash Cans) found in the CTP study

Goal #2	Purchase 4 new vehicles
Objective	Purchase 4 new vehicles to the fleet

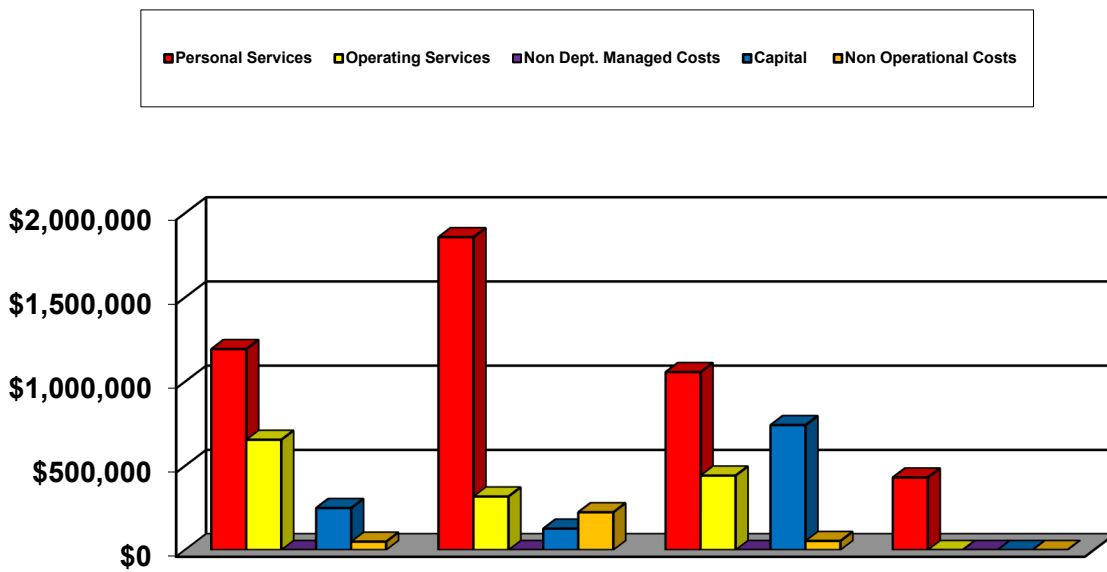
Goal #3	Get new tablet holders for all the buses.
Objective	Research and procure the tablet holders for each bus

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Research and purchase amenities found in the CTP study	3	3	3	7
Purchase 4 new vehicles to the fleet	19	19	21	25
Research and procure the tablet holders for each bus	8	10	15	25

MULTIPLE GRANT FUND

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

BUDGET COMPARISONS

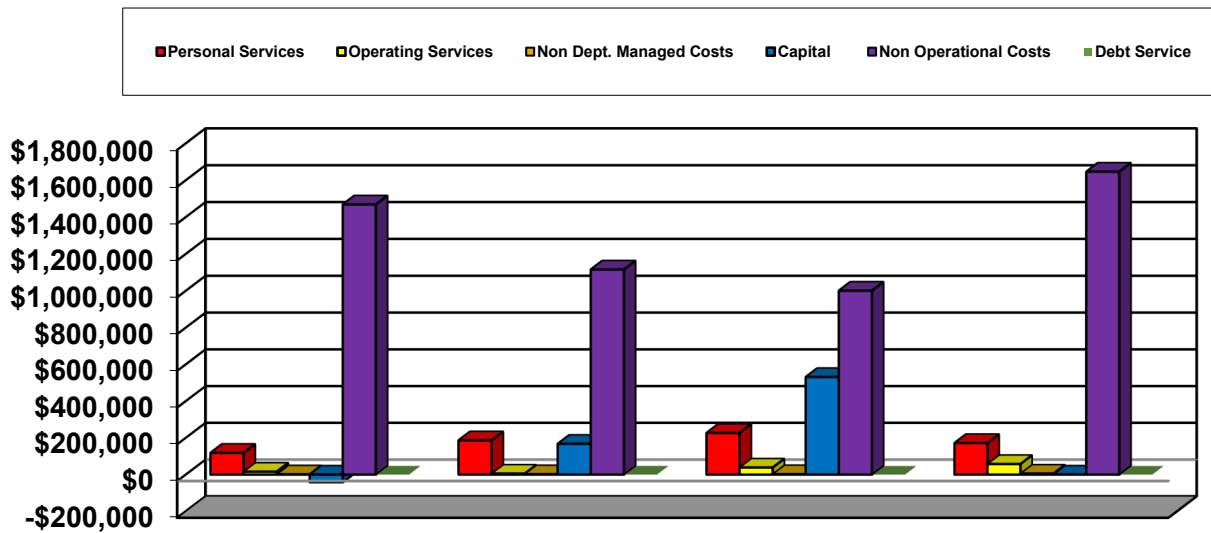


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$1,192,827	\$1,857,254	\$1,056,216	\$430,322
Operating Services	\$654,377	\$317,476	\$441,611	\$0
Non Dept. Managed Costs	\$46	\$0	\$0	\$0
Capital	\$249,173	\$126,892	\$741,339	\$0
Non Operational Costs	\$49,245	\$223,836	\$53,625	\$0
Total Budget	\$2,145,668	\$2,525,458	\$2,292,792	\$430,322
Change Over Prior Year	---	17.70%	-9.21%	-81.23%

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

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$118,351	\$186,552	\$226,692	\$171,809
Operating Services	\$15,859	\$5,218	\$38,532	\$57,533
Non Dept. Managed Costs	\$1,263	\$2,192	\$2,468	\$5,193
Capital	-\$41,593	\$167,528	\$531,429	\$0
Non Operational Costs	\$1,468,732	\$1,115,613	\$1,000,693	\$1,646,657
Debt Service	\$291	\$242	\$0	\$0
Total Budget	\$1,562,902	\$1,477,345	\$1,799,814	\$1,881,192
Change Over Prior Year	---	-5.47%	21.83%	4.52%

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

Goal #2	Increase the affordable housing stock and maintain existing number of elderly housing for low-to-moderate income person.
Objective	Add new construction of affordable homes through the funding of lot acquisitions for a partner nonprofit agency and its Build Program. Fund a minor/emergency home repair program to preserve existing housing and allow low-to-moderate income persons to age in their homes.

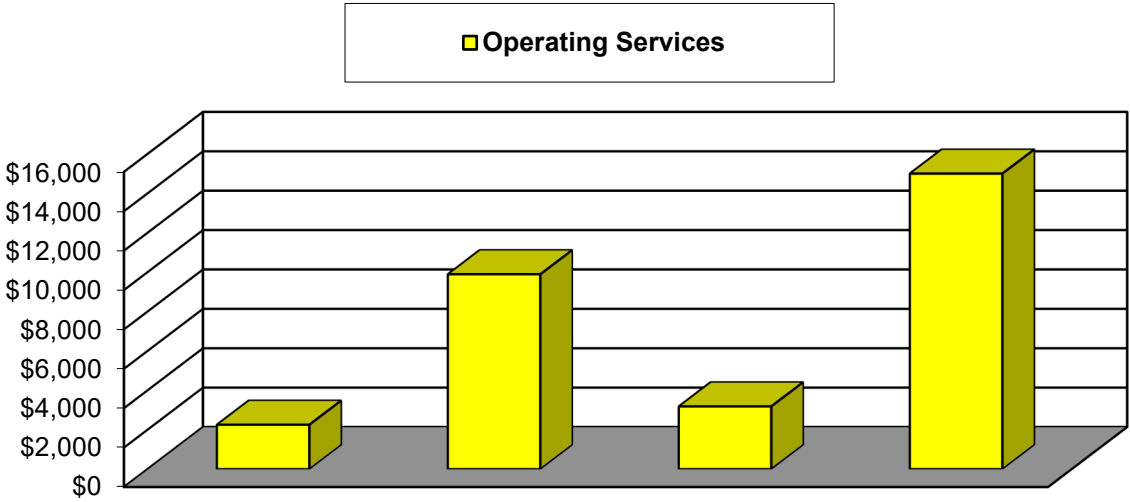
Goal #3	Create a viable community through the investments in services, public facilities, and public infrastructure to improve access to services and facilities, create economic opportunities, and provide suitable living environments for vulnerable and low-to-moderate income populations.
Objective	Achieve a 70% benefit rate on projects that served low-to-moderate income persons.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Target	Target
Unexpended grant funds do not exceed 1.5 times the annual program year's allocation at the measurement date (ratio).	1.45	2.26	1.50	1.50
Addition of new construction of affordable housing units.	3	2	2	3
Through a nonprofit partnership, provide home repairs to the low-to-moderate income elderly, disabled, and veteran populations (households).	17	6	10	10
Grant funds expended on projects that provided services/benefit to persons at a rate of 70% low-to-moderate income.	100%	100%	100%	100%

DA'S CONDEMNATION FUNDS

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

BUDGET COMPARISONS



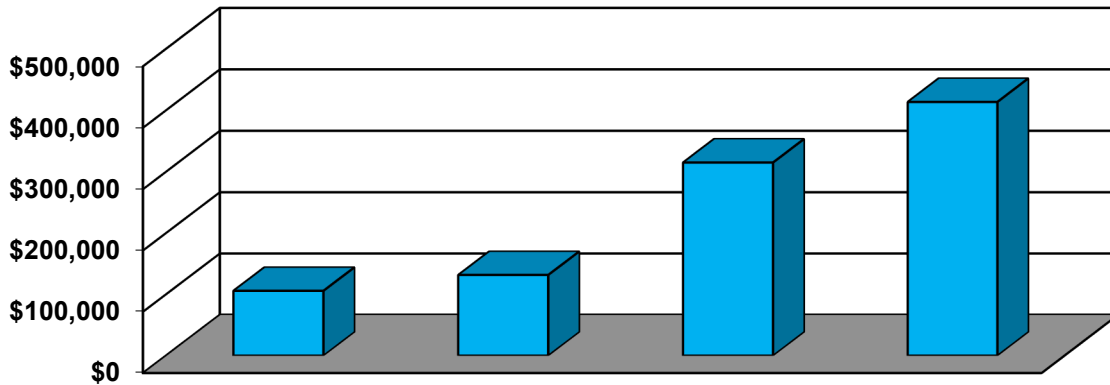
	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Operating Services	\$2,250	\$9,888	\$3,180	\$15,000
Total Budget	\$2,250	\$9,888	\$3,180	\$15,000
Change Over Prior Year	---	339.47%	-67.84%	371.70%

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

Interfund Transfers

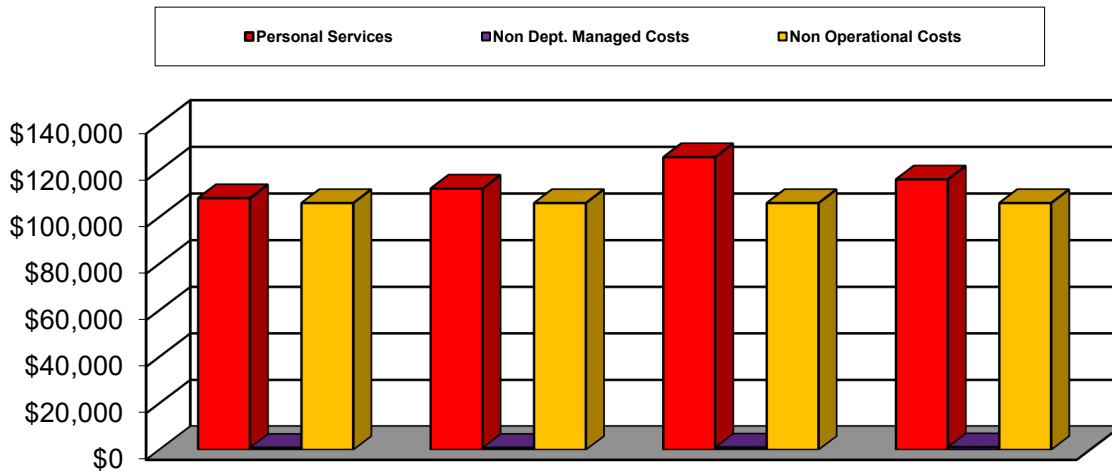


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Interfund Transfers	\$105,660	\$131,573	\$314,977	\$413,581
Total Budget	\$105,660	\$131,573	\$314,977	\$413,581
Change Over Prior Year	---	24.52%	139.39%	31.30%

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

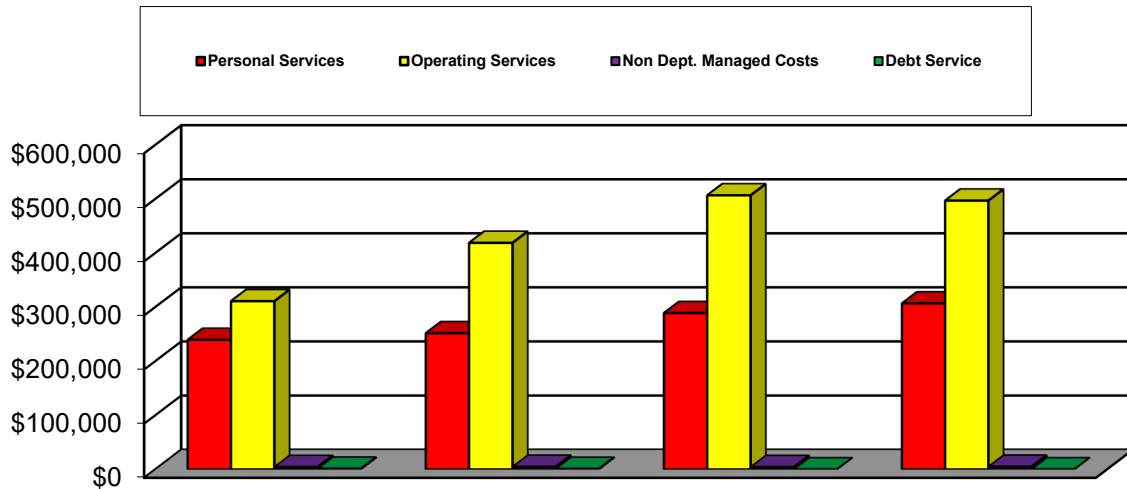


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$108,107	\$112,222	\$125,668	\$116,133
Non Dept. Managed Costs	\$914	\$895	\$1,044	\$1,154
Non Operational Costs	\$106,000	\$106,000	\$106,000	\$106,000
Total Budget	\$215,022	\$219,118	\$232,712	\$223,287
Change Over Prior Year	---	1.90%	6.20%	-4.05%

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



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$239,274	\$251,500	\$288,785	\$306,679
Operating Services	\$310,699	\$418,672	\$506,661	\$496,821
Non Dept. Managed Costs	\$4,386	\$4,751	\$4,299	\$4,883
Debt Service	\$1,163	\$969	\$0	0
Total Budget	\$555,522	\$675,891	\$799,745	\$808,383
Change Over Prior Year	---	21.67%	18.32%	1.08%

Department	Cherokee County DUI Treatment Court
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Goal #1	Protect the public safety of Cherokee County
Objective	Participants abstinence from alcohol and other illicit drugs and promotion of individual accountability to ensure successful completion of the program

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

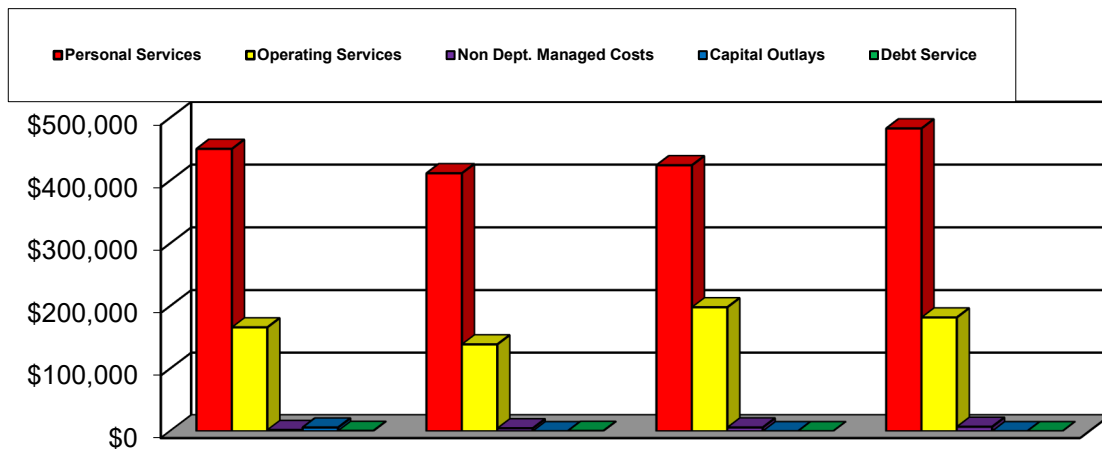
Goal #3	Provide access to continuum of alcohol, drug and other related treatment and rehabilitation services to participants
Objective	Adhere to the Georgia Adult DUI/Drug Court Standards

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Number of participants who met all program requirements and graduated from DUI/Drug Court	22	28	38	62
Number of participants entered into DUI/Drug Court Program	44	51	49	50
Receive and maintain full certification through the Council of Accountability Court Judges	Yes	Yes	Yes	Yes

DRUG ACCOUNTABILITY COURT FUND

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

BUDGET COMPARISONS

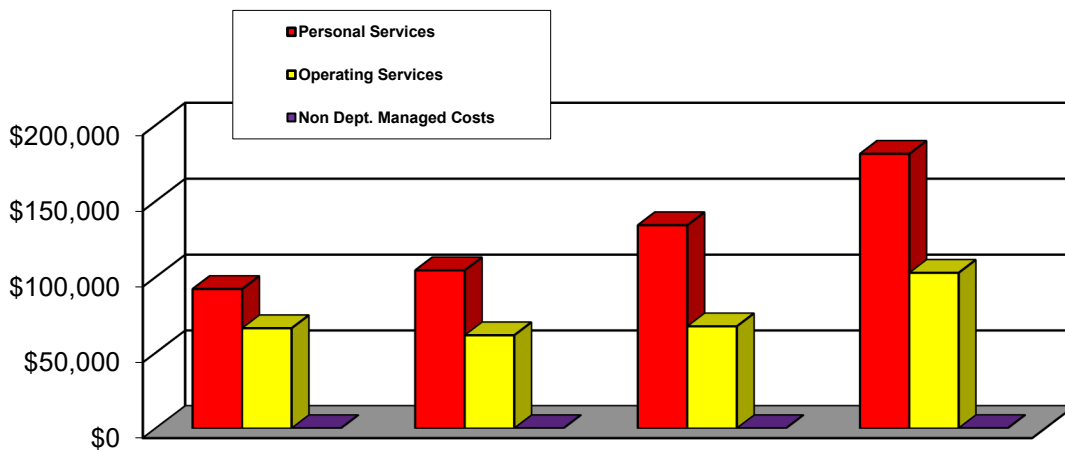


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$450,708	\$411,877	\$424,588	\$483,301
Operating Services	\$166,029	\$138,840	\$198,139	\$181,862
Non Dept. Managed Costs	\$1,981	\$4,621	\$6,005	\$7,100
Capital Outlays	\$5,954	\$0	\$0	0
Debt Service	\$581	\$484	\$0	0
Total Budget	\$625,253	\$555,822	\$628,732	\$672,263
Change Over Prior Year	---	-11.10%	13.12%	6.92%

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



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$92,188	\$104,509	\$134,203	\$181,188
Operating Services	\$66,270	\$61,610	\$67,513	\$102,863
Non Dept. Managed Costs	\$243	\$225	\$231	\$300
Total Budget	\$158,701	\$166,344	\$201,947	\$284,351
Change Over Prior Year	---	4.82%	21.40%	40.80%

Department	Cherokee County Treatment Accountability Court
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Goal #1	Improve the Stability and Functionality of the Cherokee County Treatment Accountability Court Participants
Objective	Ensure participant adherence to the recommended treatment and compliance with program rules/conditions

Goal #2	Improve Public Safety of Cherokee County
Objective	Reduce the occurrence of new law violations of Cherokee County Treatment Accountability Court graduates.

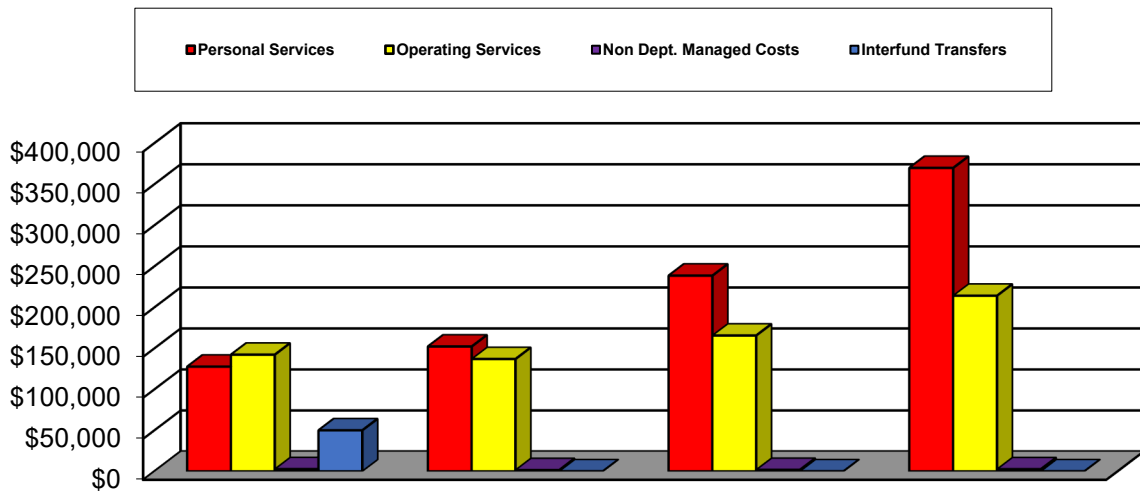
Goal #3	Reduce the Cost the Cherokee County Treatment Accountability Court Participant has on the Local Community
Objective	Supply an alternative to detention and hospitalization for eligible offenders.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Participant graduations during given Fiscal Year and total graduation rate (cumulative).	11 (26.4%)	10 (40.7%)	7 (41.1%)	7 (41.7%)
New law violation of graduates during given Fiscal Year and total recidivism rate for graduates (cumulative).	2 (29.4%)	0 (22.7%)	3 (25.5%)	3 (27.6%)
Cherokee County Treatment Accountability Court Intakes for given Fiscal Year.	12	7	10	15

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, receiving payments for testing and disseminating lab test results.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$127,665	\$152,241	\$238,643	\$369,834
Operating Services	\$142,266	\$136,972	\$165,639	\$214,170
Non Dept. Managed Costs	\$2,621	\$1,492	\$1,740	\$2,522
Interfund Transfers	\$50,000	\$0	\$0	\$0
Total Budget	\$322,552	\$290,706	\$406,022	\$586,526
Change Over Prior Year	---	-9.87%	39.67%	44.46%

Department	Cherokee County Drug Screening Lab
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Goal #1	Provide accurate drugs of abuse testing for the Cherokee County Accountability Courts and Cherokee County Court system.
Objective	Utilize the most up to date equipment and supplies to provide an accuracy rate of 97.9% or better for drug test results.

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

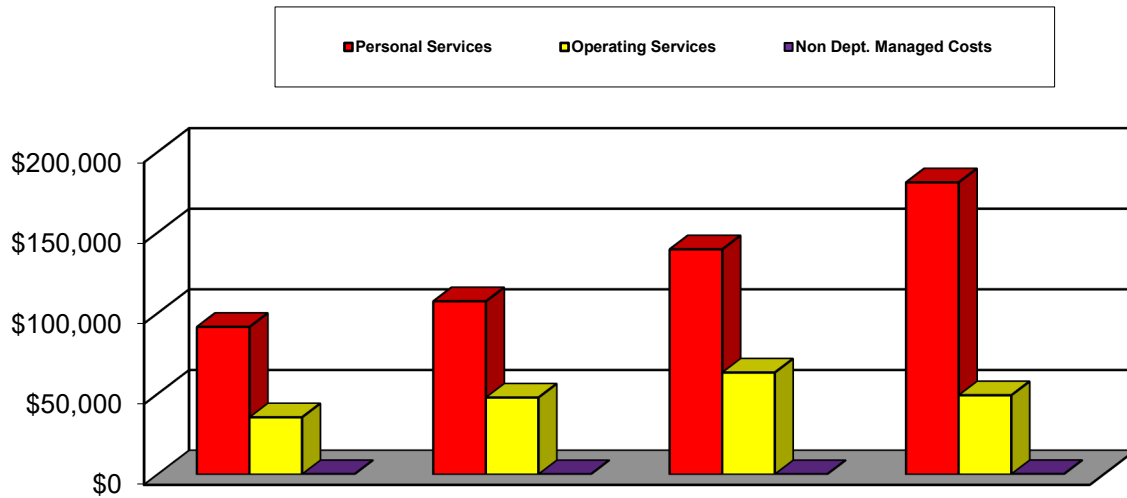
Goal #3	Enhance employee understanding of Court room procedure and processes
Objective	Employees will attend at minimum one live courtroom session per quarter and review direct questioning in preparation for testifying.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Maintain drug testing accuracy rate - on-site Enzyme Immunoassay drug test results compared to forensic LC-MS/MS confirmation testing results with an independent lab	N/A	98.00%	98.10%	98.00%
Processing time at Lab: check-in to final result generation (Average)	N/A	7.2 hours	7.6 hours	7 hours
Live Courtroom sessions attended by lab employees	N/A	N/A	16	32

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.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$91,493	\$107,366	\$139,632	\$181,188
Operating Services	\$35,504	\$47,726	\$63,222	\$49,150
Non Dept. Managed Costs	\$243	\$225	\$231	\$300
Total Budget	\$127,240	\$155,317	\$203,084	\$230,638
Change Over Prior Year	---	22.07%	30.75%	13.57%

Department	Cherokee County Veterans Treatment Court
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Goal #1	Bridge the gap between substance abuse, mental health treatment, and other resources available to veterans from the communities they have served and protected.
Objective	Refer participants to all available community organizations based on individual need.

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

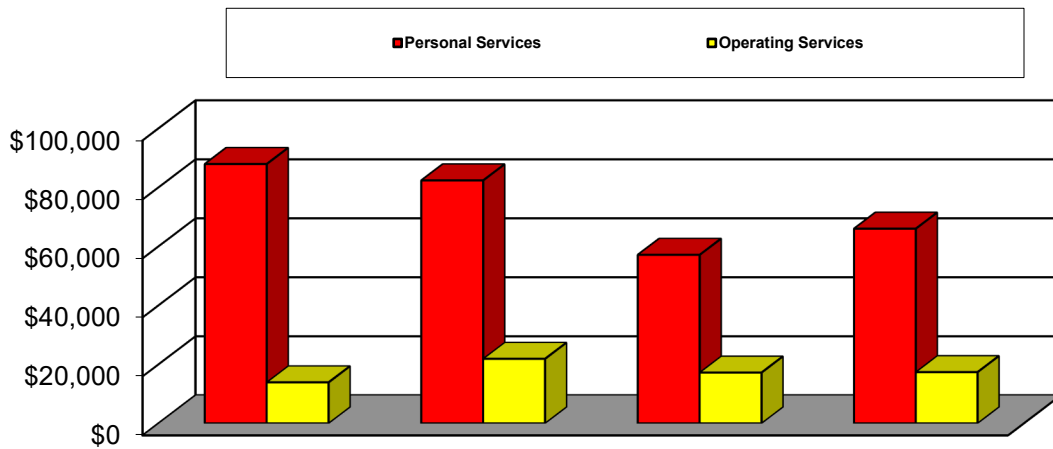
Goal #3	Integrate treatment with the justice system, reduce recidivism, improve the veteran's mental health and/or eliminate substance abuse, promote self-sufficiency, citizenship, and enhance public safety.
Objective	Continue individual and group counseling, breath and urinalysis testing, and random home visits.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Obtain New violations report, within current jurisdiction, for graduates	0	2	2	0
Utilization of community SAIOPs, CSU's, and/or inpatient facilities.	3	5	4	5
Percentage of unexcused positive drug screens	1.15%	0.10%	0.40%	0.30%

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

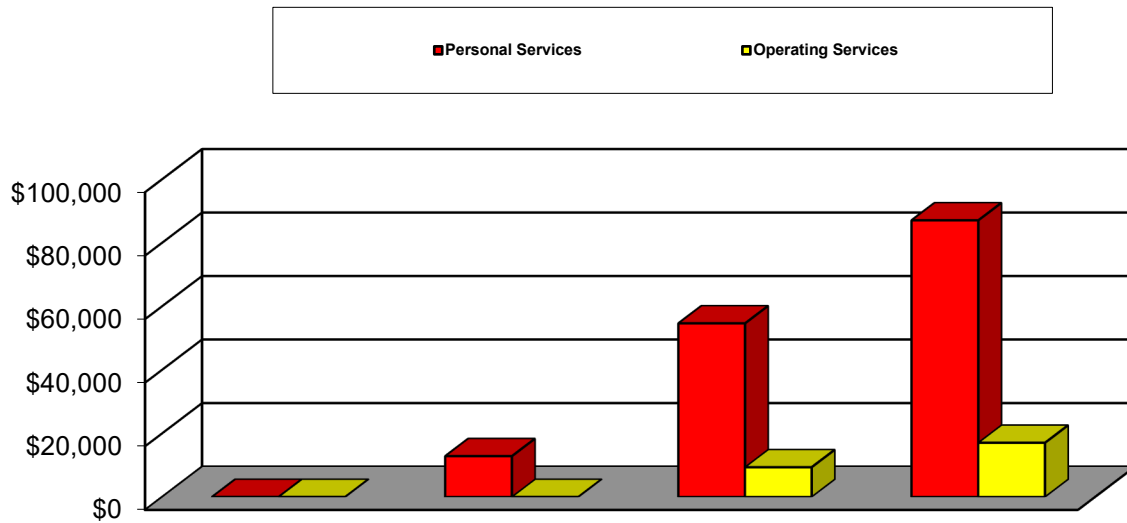


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$87,930	\$82,368	\$57,138	\$66,006
Operating Services	\$13,896	\$21,879	\$17,213	\$17,370
Total Budget	\$101,827	\$104,248	\$74,351	\$83,376
Change Over Prior Year	---	0.00%	0.00%	12.14%

FAMILY TREATMENT COURT FUND

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

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$0	\$12,833	\$54,602	\$87,067
Operating Services	\$0	\$0	\$9,344	\$17,039
Total Budget	\$0	\$12,833	\$63,946	\$104,106
Change Over Prior Year	---	---	398.31%	62.80%

FIRE DISTRICT FUND

The Fire District fund is a special revenue fund supported mainly by a dedicated property tax millage, currently set at 2.764 mills. The divisions within this fund include Administration, Fire Marshal, Fire Operations, Fire Special Operations, Fire Prevention, Fire Information Technology, Fire Training, Fire Intelligence and Emergency Medical Services. Emergency Medical Services is accounted for under a separate fund.

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 Operations** 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.

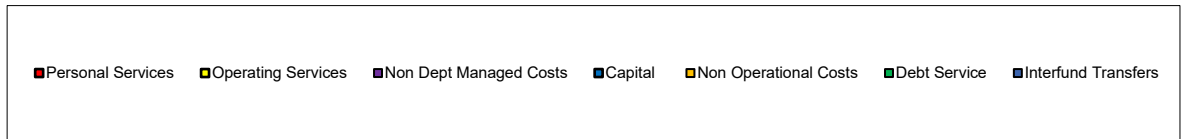
The **Fire Prevention** division is an educational arm of the district and teaches adults and children the importance of fire safety and awareness.

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.

FIRE DISTRICT FUND

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$31,004,873	\$33,256,875	\$38,732,759	\$43,576,778
Operating Services	\$3,346,748	\$4,242,307	\$4,863,568	\$5,282,447
Non Dept Managed Costs	\$1,201,482	\$1,173,592	\$1,388,703	\$1,430,192
Capital	\$386,294	\$513,615	\$546,767	\$282,705
Non Operational Costs	\$2,452	\$3,938	\$0	\$0
Debt Service	\$12,933	\$10,778	\$0	\$0
Interfund Transfers	\$416,398	\$151,355	\$258,441	\$211,236
Total Budget	\$36,371,181	\$39,352,461	\$45,790,238	\$50,783,358
Change Over Prior Year	---	8.20%	16.36%	10.90%

Department	Cherokee Fire & Emergency Services
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Goal #1	Implement EMS Only Operations.
Objective	(1.) Update Personnel Policy Manual to meet the requirements for EMS only employees. (2.) Hire 6 new positions to staff the EMS only station. (3.) Complete implementation for the EMS only operations out of the new Station 30. (4.) Relocate Med-Con 1 to Station 30.

Goal #2	Continue Staffing Plan, in conjunction with the Evergreen classification study, to allow for 3 person minimum on every engine, and 4 person minimum on every aerial apparatus.
Objective	(1.) January - Hire 11 new positions from the fire fund. (2.) June - hire 6 additional positions from the fire fund. (3.) Hire additional personnel to complete staffing plan. (4.) Determine and seek approval for necessary relief factor. (5.) Rewrite all job descriptions (6.) Create step grades for non-sworn personnel.

Goal #3	Continue to Execute Capitol Improvements Plan.
Objective	(1.) Start construction on EMS only Station 30. (2.) Complete construction on the new Station 13. (3.) Complete Renovations of Station 18. (4.) Complete renovation planning and start construction on Station 16. (5.) Continue Station placement and planning for the new station 7 and 29.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Update Personnel Policy Manual. Hire needed staff from EMS fund. Be operationally effective. Relocate Med-Con 1			1	2,3,4
Hire new employees with a January start date. Complete both Fire and AEMT training for new hire "fire fund" employees. Complete Staffing plan.			1	2,3,4
Complete planning for construction of station 30. Complete construction of station 13, 30, 18, and begin construction on 16.			1	2,3,4

FIRE ADMINISTRATION

EXPENDITURE DETAIL

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,849,161	2,151,667	2,529,243	2,837,138
Operating Services	231,505	357,053	1,341,258	1,435,321
Non Dept. Managed Costs	208,249	118,126	128,564	157,973
Capital	83,328	16,426	255,697	282,705
Debt Service	4,214	3,512	0	0
Interfund Transfers	416,398	151,355	258,441	211,236
TOTAL ANNUAL BUDGET	2,792,854	2,798,139	4,513,203	4,924,373

FIRE MARSHAL

EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	557,502	663,415	817,912	1,009,623
Operating Services	48,025	47,403	14,001	54,326
Non Dept. Managed Costs	45,972	39,518	25,581	44,324
Debt Service	1,017	848	0	0
TOTAL ANNUAL BUDGET	652,515	751,184	857,493	1,108,273

FIRE OPERATIONS
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	26,988,856	28,720,828	33,286,984	37,360,694
Operating Services	2,467,753	2,922,538	2,269,773	2,390,194
Non Dept. Managed Costs	853,629	905,918	1,069,053	1,086,930
Capital	228,147	447,189	267,078	0
Non Operational Costs	28	28	0	0
Debt Service	5,667	4,723	0	0
TOTAL ANNUAL BUDGET	30,544,079	33,001,224	36,892,888	40,837,818

FIRE SPECIAL OPERATIONS
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	0	0	141,582	167,169
Operating Services	0	0	47,622	106,491
TOTAL ANNUAL BUDGET	0	0	189,204	273,660

FIRE PREVENTION
EXPENDITURE SUMMARY

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	191,906	235,383	246,290	277,375
Operating Services	39,602	40,952	35,701	47,025
Non Dept. Managed Costs	5,547	7,435	4,366	5,401
Debt Service	436	363	0	0
TOTAL ANNUAL BUDGET	237,492	284,133	286,357	329,801

**FIRE INFORMATION TECHNOLOGY
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	316,365	420,233	331,202	391,394
Operating Services	243,585	407,142	588,819	586,929
Non Dept. Managed Costs	2,246	3,279	8,201	9,987
TOTAL ANNUAL BUDGET	562,196	830,654	928,222	988,310

**FIRE TRAINING
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	1,101,083	1,065,350	778,303	871,546
Operating Services	316,278	467,219	562,260	631,220
Non Dept. Managed Costs	85,840	99,316	152,938	125,577
Capital	74,820	50,000	23,992	0
Non Operational Costs	2,425	3,911	0	0
Debt Service	1,599	1,332	0	0
TOTAL ANNUAL BUDGET	1,582,044	1,687,127	1,517,493	1,628,343

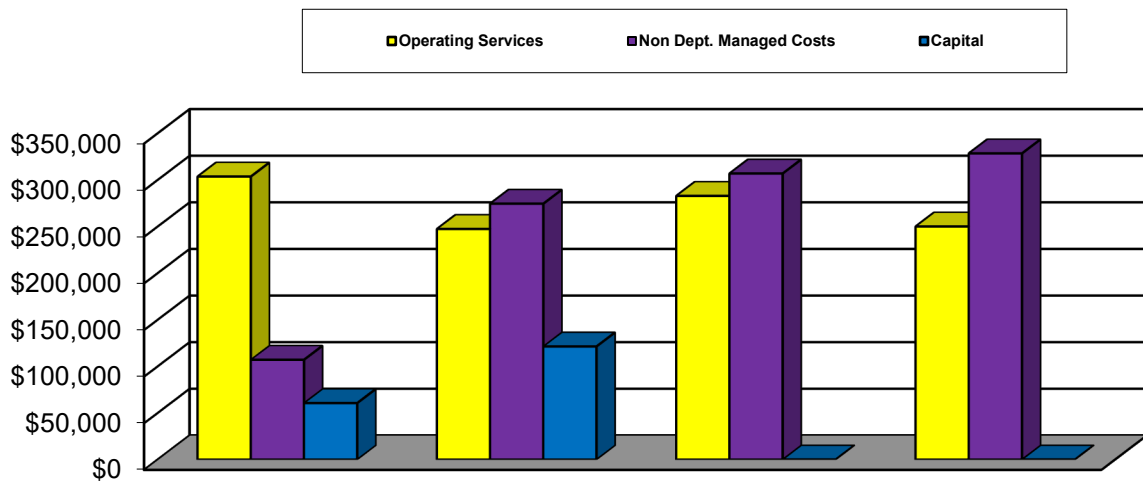
**FIRE INTELLIGENCE
EXPENDITURE SUMMARY**

Category	Actual FY21	Actual FY22	Est. Actual FY23	Budget FY24
Personal Services	0	0	601,244	661,839
Operating Services	0	0	4,134	30,941
TOTAL ANNUAL BUDGET	0	0	605,377	692,780

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

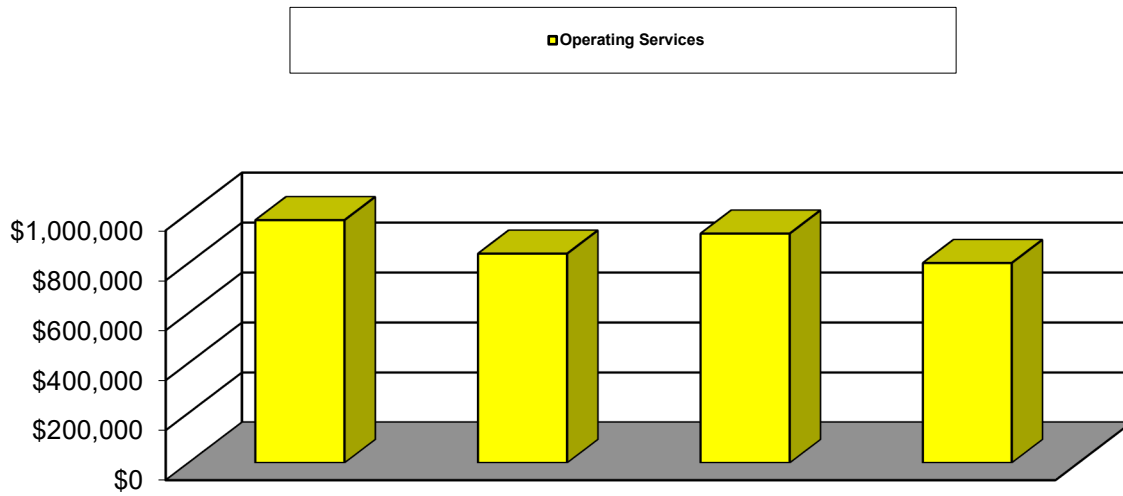


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Operating Services	\$303,568	\$247,350	\$282,790	\$250,000
Non Dept. Managed Costs	\$107,034	\$274,436	\$306,812	\$328,407
Capital	\$60,546	\$121,299	\$0	\$0
Total Budget	\$471,148	\$643,085	\$589,601	\$578,407
Change Over Prior Year	---	36.49%	-8.32%	-1.90%

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

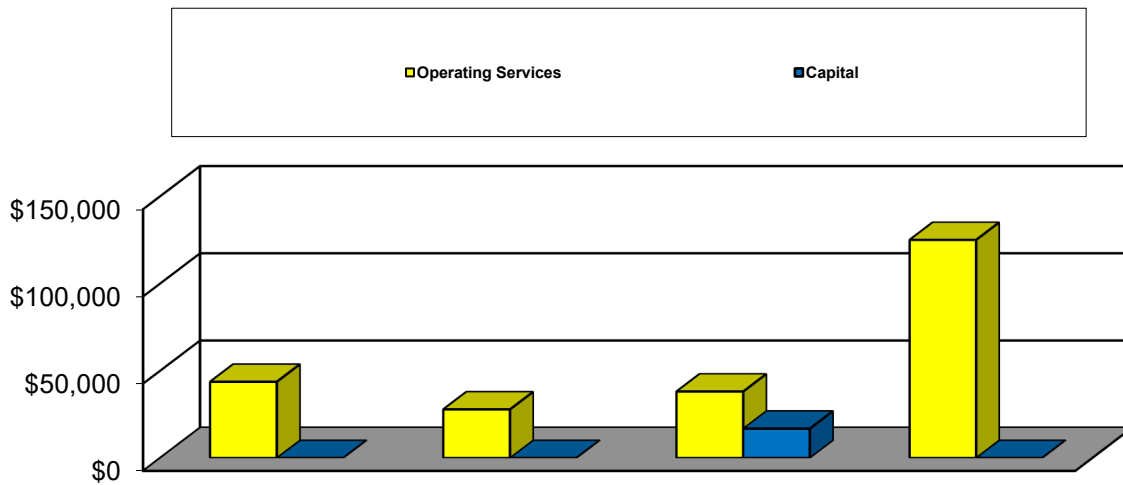


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Operating Services	\$971,695	\$837,537	\$917,909	\$800,000
Total Budget	\$971,695	\$837,537	\$917,909	\$800,000
Change Over Prior Year	---	-13.81%	9.60%	-12.85%

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

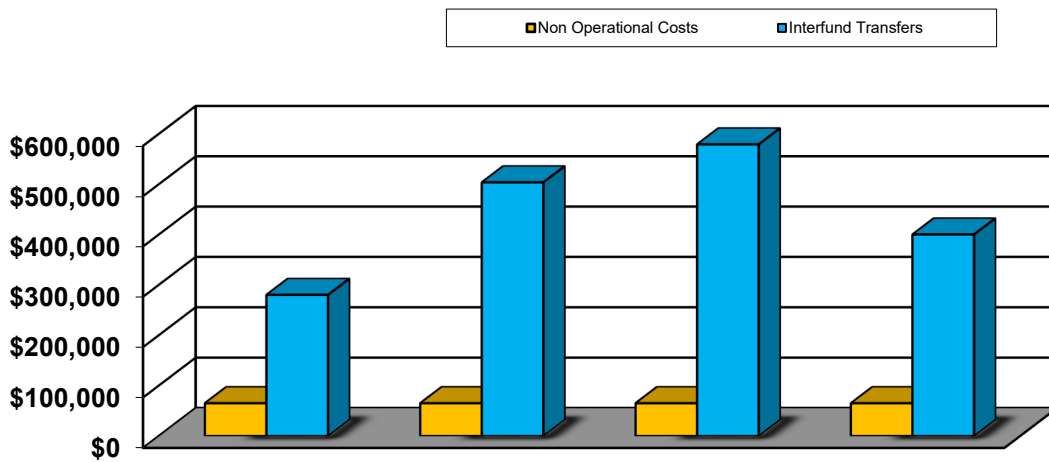


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Operating Services	\$43,670	\$27,850	\$38,087	\$125,000
Capital	\$0	\$0	\$16,836	\$0
Total Budget	\$43,670	\$27,850	\$54,923	\$125,000
Change Over Prior Year	---	-36.23%	97.21%	127.59%

HOTEL/MOTEL TAX FUND

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

BUDGET COMPARISONS

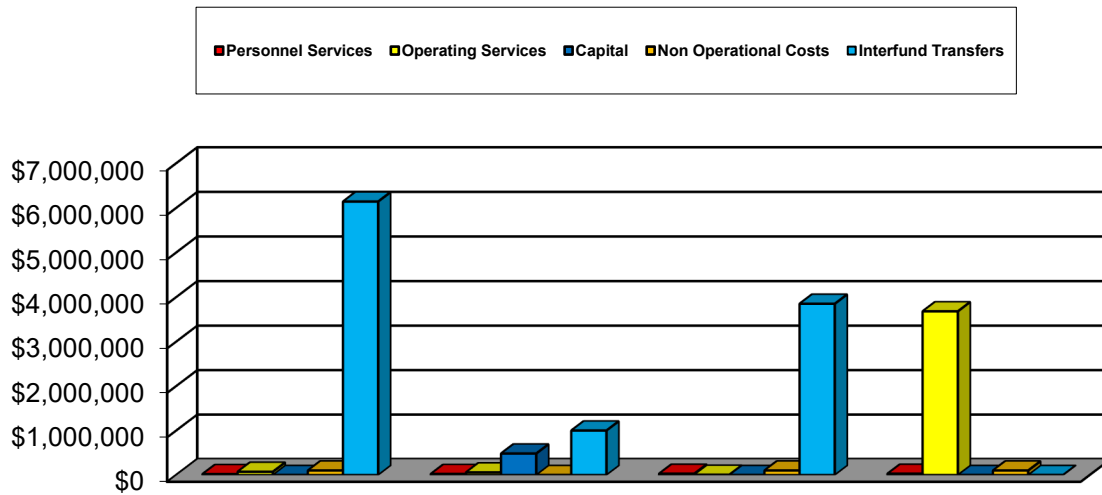


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Non Operational Costs	\$65,000	\$65,000	\$65,000	\$65,000
Interfund Transfers	\$280,018	\$503,709	\$579,215	\$400,000
Total Budget	\$345,018	\$568,709	\$644,215	\$465,000
Change Over Prior Year	---	64.83%	13.28%	-27.82%

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



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personnel Services	\$19,208	\$22,363	\$27,600	\$27,588
Operating Services	\$71,331	\$56,738	\$5,000	\$3,681,746
Capital	\$0	\$482,262	\$0	\$0
Non Operational Costs	\$100,000	\$0	\$100,000	\$100,000
Interfund Transfers	\$6,142,000	\$1,000,000	\$3,851,000	\$0
Total Budget	\$6,332,539	\$1,561,363	\$3,983,600	\$3,809,334
Change Over Prior Year	---	-75.34%	155.14%	-4.37%



Cherokee County Board of Commissioners
Impact Fees
FY 2024 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2024 Budget	Remaining Funds
Library	Buildings/ Books	2,945,875	100,000	2,845,875
Fire	Buildings/Equipment	2,392,634	1,531,746	860,888
Parks & Recreation	Various Projects	3,225,704	2,110,000	1,115,704
Roads	Various Projects	766,216		766,216
Public Safety Facility	Various Projects	444,051		444,051
Sheriff	Various Projects	178,569		178,569
Admin/CIE	CIE Update/Board Meetings	472,224	67,588	404,636
Total County Impact Fee Program		10,425,274	3,809,334	6,615,940
City of Canton Impact Fees		\$ 1,427,471		1,427,471
Total Impact Fees		\$ 11,852,744	\$ 3,809,334	\$ 8,043,410

Capital Projects Funds

Included in this section is an expenditure history for all capital projects funds for fiscal year 2021 and 2022, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.

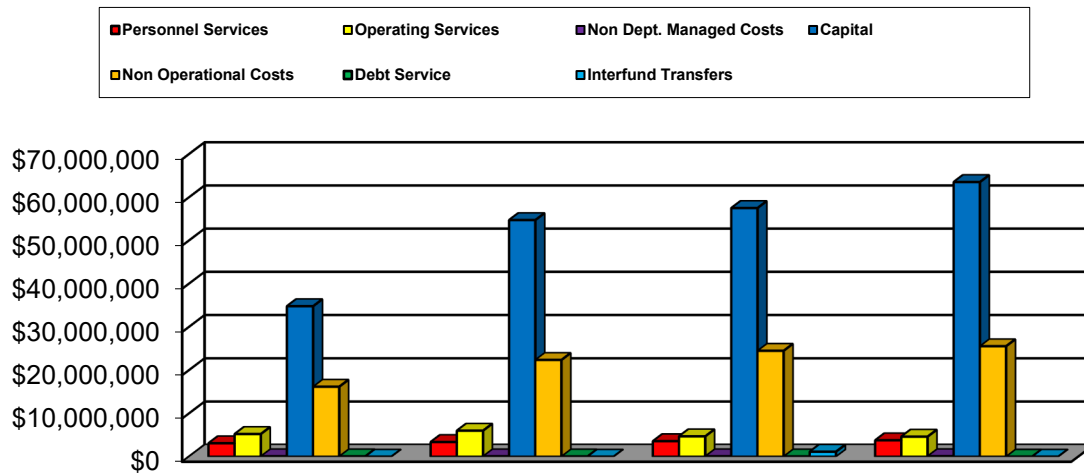
CAPITAL PROJECT FUNDS

The **Special Option Sales Tax Fund** (SPLOST) accounts for a 1% tax on sales.

SPECIAL OPTION SALES TAX (SPLOST) FUNDS

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 2012 was issued from 2012 to 2017. Most projects have finished and the County is spending down balances on the final projects. SPLOST 2018 is the current SPLOST. A list of budgeted projects for each fund is included at the end of this section. SPLOST 2024 will start on 7/1/24.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personnel Services	\$3,096,079	\$3,388,195	\$3,582,190	\$3,784,467
Operating Services	\$5,231,096	\$6,002,228	\$4,699,033	\$4,625,362
Non Dept. Managed Costs	\$91,050	\$82,800	\$94,737	\$109,478
Capital	\$34,782,610	\$54,728,093	\$57,514,573	\$63,538,530
Non Operational Costs	\$16,169,373	\$22,362,266	\$24,474,402	\$25,525,428
Debt Service	\$78,229	\$50,934	\$50,934	\$11,161
Interfund Transfers	\$0	\$0	\$1,145,572	\$0
Total Budget	\$59,448,437	\$86,614,517	\$91,561,441	\$97,594,426
Change Over Prior Year	---	45.70%	5.71%	6.59%

Department	Roadway/SPLOST Program
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Goal #1	Bid for construction and begin construction on 12 roadway projects
Objective	Get the projects that we have in the pipeline out on the street and in construction.

Goal #2	Receive proposals and begin design on 15 roadway projects
Objective	Get projects identified in the corridor studies out for design and in the pipeline

Goal #3	Purchase 80 parcels for right of way and/or easements on roadway projects
Objective	The purchase of right of way on roadway projects can be a long and drawn out process that needs to be done so that the projects can be constructed

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Projects bid for construction	10	15	12	12
Engineering RFP's received and design begun	16	19	20	15
Parcels of right of way and/or easements purchased (does not include Bells Ferry)	64	78	69	80



Cherokee County Board of Commissioners
SPLOST VI (2012-2018)
FY 2024 Budget Spending 323

Department	Project	Carryforward Amount	FY2024 Budget	Remaining Funds
Jail	Jail Expansion	6,500	\$6,500	-
Fire	Canton Fire Station	82,000	\$82,000	-
Airport	Airport Expansion	203,000	203,000	-
		291,500	291,500	-



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

Department	Project	Total SPLOST	YTD	FY2024	Remaining
		Budget	Expenditures	Budget	Funds
Sheriff **	Jail Expansion/Improvements	27,142,000	26,293,895	\$850,000	-\$1,895
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$4,000,000	4,000,000		\$0
Marshal	Animal Control and County Marshal Vehicles and Equipment	\$1,000,000	820,719	170,000	9,281
E-911 ***	Communications - Radio Project	\$9,606,500	12,882,435	-	
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	15,269,256	5,870,744	-
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	1,754,696	14,000,000	1,745,304
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$2,800,000	2,588,172		211,828
Public Works	Roads & Bridges	\$88,500,000	80,314,958	8,185,042	0
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	79,162	62,480	358,358
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	759,354	4,000,000	1,240,646
Economic Development	Business & Economic Development Land Acquisition	\$8,000,000	8,000,000		-
	Total SPLOST VII Referendum	186,188,500	152,762,647	33,138,266	3,563,522
IT	IT Upgrade	\$1,035,000	\$868,569	\$150,000	\$16,431
Public Works	Paving Projects	\$7,000,000		\$7,000,000	\$0
Facility Maintenance	Facility Maintenance	\$1,000,000	\$597,141	\$405,000	-\$2,141
Parks & Rec	L.B. Ahrens Recreation Center	\$5,290,000	\$3,302,136	\$0	\$1,987,864
Parks & Rec	Hickory Flat Gym	\$1,500,000	\$1,500,000	\$0	\$0
Parks & Rec	Parks Vehicles	\$212,231	\$212,231	\$0	\$0
Parks & Rec	Cochran Property- Land Acquisition	\$2,649,683	\$2,649,683	\$0	\$0
Parks & Rec	Milford Estate - Land Acquisition	\$2,270,606	\$2,270,606	\$0	\$0
Parks & Rec	Haley Farms - Land Acquisition	\$3,241,325	\$3,241,325	\$0	\$0
Parks & Rec	Haley Farms Park Plans	\$43,250	\$19,900	\$0	\$23,350
Parks & Rec	Yellow Creek	\$924,600	\$41,583	\$800,000	\$83,017
Parks & Rec	Long Swamp Creek	\$1,000,000	\$35,959	\$740,000	\$224,041
Parks & Rec	NE Area Master Plan	\$71,400	\$71,400		\$0
Parks & Rec	SW Area Park Design	\$2,000,000	\$159,637	\$1,800,000	\$40,363
Parks & Rec	Clark Elementary School Park Land/Tippens	\$641,889	\$641,889		\$0
Parks & Rec	Haygood Property	\$402,254	\$402,254		\$0
Parks & Rec	Charlie Ferguson Comm Center	\$1,000,000	\$699,893		\$300,107
Parks & Rec	Aquatic Center Repairs	\$495,000	\$24,922	\$470,000	\$78
Parks & Rec	Playground	\$30,000	\$0	\$30,000	\$0
Parks & Rec	Various Maintenance Items	\$552,212	\$0	\$550,000	\$2,212
Sheriff	Sheriff 50 Patrol Cars	\$2,500,000	\$2,500,000		\$0
Sheriff	Sheriff Patrol Cars	\$2,719,257	\$1,721,539	\$1,000,000	-\$2,282
Sheriff	Sheriff Precinct - K-9/Traffic	\$6,500,000	\$4,333,744	\$2,000,000	\$166,256
Sheriff	MDT's	\$1,000,000	\$1,000,000		\$0
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000		\$0
Marshall	800MHZ/Premier One Projects	\$1,165,000	\$1,015,000	\$150,000	\$0
Tax Commissioner	Modular Building	\$800,000	\$12,195	\$788,000	-\$195
Fire	Fire Station 15 Yellow Creek	\$1,926,630	\$1,517,782	\$408,848	\$0
Fire	Fire Station 13 Knox Bridge	\$765,703	\$0	\$765,703	\$0
Fire	Remodel Fire Station 18 Remodel	\$133,000	\$0	\$133,000	\$0
Fire	Fire Support Vehicles	\$955,865	\$778,046	\$177,819	\$0
Fire	Training Center Expansion	\$570,000	\$570,000		\$0
Fire	EMS only Station	\$800,000	\$766,150	\$33,850	\$0
Fire	Classroom Trailer at Training Center	\$150,000	\$0	\$150,000	\$0
Fire	Gear Project	\$350,000	\$0	\$350,000	\$0
Fire	HVAC for 5 stations	\$1,000,000	\$320,850	\$610,036	\$69,114
Economic Development	Business & Economic Development Land Acquisition	\$638,491	\$638,491	\$0	\$0
	Total Excess SPLOST VII Revenue Projects	\$53,833,396	\$32,412,925	\$18,512,256	\$2,908,215
	Total SPLOST VII	240,021,896	185,175,572	51,650,522	6,471,737

** \$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



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

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2024 Budget	Remaining Funds
Courts	Court Expansion and Improvements	\$ 74,000,000	- \$	4,440,774	\$ 69,559,226
Public Works	Transportation Infrastructure, Facilities, Equipment	\$ 119,242,765	- \$	2,000,000	\$ 117,242,765
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$ 37,000,000	- \$	3,000,000	\$ 34,000,000
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$ 34,000,000	- \$	280,000	\$ 33,720,000
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$ 15,000,000	- \$	500,000	\$ 14,500,000
Economic Development	Business & Economic Development	\$ 10,000,000	- \$	-	\$ 10,000,000
IT	IT Facilities & Upgrades	\$ 5,200,000			\$ 5,200,000
Library	Library Facilities & Upgrades	\$ 3,000,000			\$ 3,000,000
Tax Commissioner	Tax Commissioner Facilities and Equipment	\$ 3,000,000	- \$	-	\$ 3,000,000
Senior Center	Senior Center - SW area	\$ 2,500,000			\$ 2,500,000
Recycling	Recycling Center Upgrades & Improvements	\$ 2,300,000			\$ 2,300,000
Marshal	Marshal Vehicles and Equipment	\$ 1,500,000	- \$	250,000	\$ 1,250,000
Property Maintenance	General Facilities, Equipment, & Improvements	\$ 1,500,000	- \$	-	\$ 1,500,000
Fleet	Fleet Equipment and Facilities	\$ 500,000	- \$	-	\$ 500,000
Total SPLOST VIII Referendum		\$ 308,742,765	\$ -	\$ 10,470,774	\$ 298,271,991

Debt Service, Enterprise, and Internal Service Funds

Included in this section are expenditure histories for these funds for fiscal year 2021 and 2022, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.

DEBT SERVICE, ENTERPRISE, AND INTERNAL SERVICE FUNDS

DEBT SERVICE FUNDS:

The **Debt Service Fund** is used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest and related costs. The **Resource Recovery Development Fund** accounts for the activities of the Resource Recovery Development Authority of Cherokee County which is primarily the management of bonds. The RRDA bonds were paid in full in 2022 and the fund is included for historic purposes only.

ENTERPRISE FUNDS:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. Shown in this section is the **Conference Center Fund** which records the activity for the Northside Cherokee Conference Center and **Emergency Medical Services**, which provides emergency medical services and ambulance services.

INTERNAL SERVICE FUNDS:

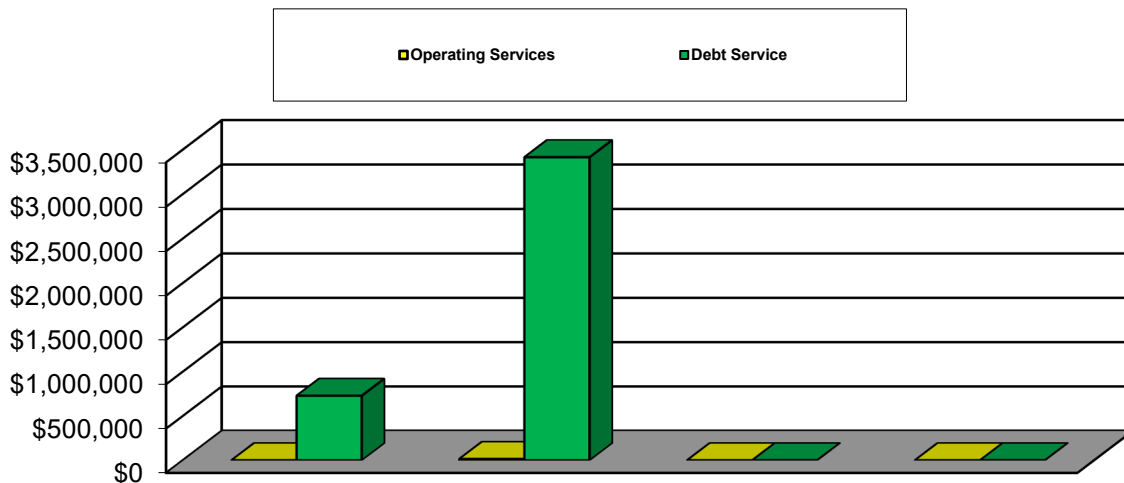
There are two Internal Service Funds, the **Insurance and Benefits Fund**, which allocates the cost of benefits to the individual departments and the **Fleet Maintenance Fund**, which provides for repair and maintenance services for vehicles owned by the various County departments.

RESOURCE RECOVERY DEVELOPMENT FUND

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

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

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Operating Services	\$0	\$14,850	\$0	\$0
Debt Service	\$728,585	\$3,415,303	\$0	\$0
Total Budget	\$728,585	\$3,430,153	\$0	\$0
Change Over Prior Year	---	370.80%	-100.00%	0.00%

DEBT SERVICE FUND

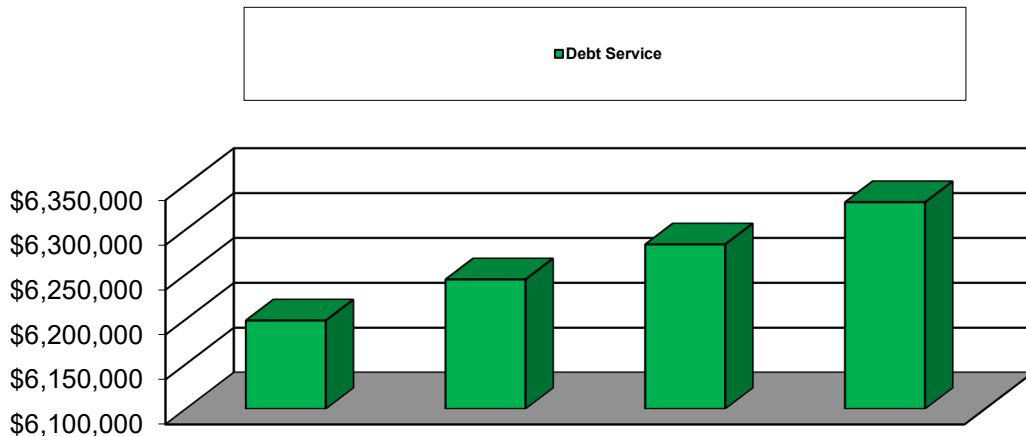
Bond Rating

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

Cherokee County currently pays the debt service on five bonds under the Debt Service Fund. All five are related to the Parks Bond. Proceeds from a dedicated property tax millage rate of 0.319 are collected to make payments on the bonds.

Cherokee County General Obligation bonds have principle of \$5,540,000 and interest of \$790,322 due during FY2024. The outstanding principal balance on these bonds at the beginning of FY2024 is \$36.4M.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Debt Service	\$6,198,540	\$6,244,287	\$6,283,306	\$6,330,322
Total Budget	\$6,198,540	\$6,244,287	\$6,283,306	\$6,330,322
Change Over Prior Year	---	0.74%	0.62%	0.75%

CURRENT BOND PRINCIPAL SUMMARY by YEAR
As of September 30, 2023

	(July)	(July)									
	RRDA "A"	RRDA "B"	RRDA Totals	Parks #5	Parks #6	Parks #7	Parks #8	Parks #9	Parks Totals	All Totals	
9/30/09	\$ 13,205,000	\$ 4,940,000	\$ 18,145,000	\$45,000,000					\$45,000,000	\$63,145,000	
		(290,000)	(290,000)	(2,945,000)	10,767,000				7,822,000	7,532,000	
9/30/10	\$ 13,205,000	\$ 4,650,000	\$ 17,855,000	\$42,055,000	\$10,767,000	\$0	\$0	\$0	\$52,822,000	\$70,677,000	
		(310,000)	(310,000)	(3,050,000)					(3,050,000)	(3,360,000)	
9/30/11	\$ 13,205,000	\$ 4,340,000	\$ 17,545,000	\$39,005,000	\$10,767,000	\$0	\$0	\$0	\$49,772,000	\$67,317,000	
		(325,000)	(325,000)	(1,560,000)			9,810,000		8,250,000	7,925,000	
9/30/12	\$ 13,205,000	\$ 4,015,000	\$ 17,220,000	\$37,445,000	\$10,767,000	\$9,810,000	\$0	\$0	\$58,022,000	\$75,242,000	
		(345,000)	(345,000)	(1,600,000)		(1,670,000)			(3,270,000)	(3,615,000)	
9/30/13	\$ 13,205,000	\$ 3,670,000	\$ 16,875,000	\$35,845,000	\$10,767,000	\$8,140,000	\$0	\$0	\$54,752,000	\$71,627,000	
		(365,000)	(365,000)	(1,635,000)	(350,000)	(920,000)	22,823,000		19,918,000	19,553,000	
9/30/14	\$ 13,205,000	\$ 3,305,000	\$ 16,510,000	\$34,210,000	\$10,417,000	\$7,220,000	\$22,823,000	\$0	\$74,670,000	\$91,180,000	
		(385,000)	(385,000)	(1,680,000)	(450,000)	(840,000)	(1,060,000)		(4,030,000)	(4,415,000)	
9/30/15	\$ 13,205,000	\$ 2,920,000	\$ 16,125,000	\$32,530,000	\$9,967,000	\$6,380,000	\$21,763,000	\$0	\$70,640,000	\$86,765,000	
		(410,000)	(410,000)	(27,020,000)	(550,000)	(770,000)	(635,000)	28,450,000	(525,000)	(935,000)	
9/30/16	\$ 13,205,000	\$ 2,510,000	\$ 15,715,000	\$5,510,000	\$9,417,000	\$5,610,000	\$21,128,000	\$28,450,000	\$70,115,000	\$85,830,000	
	(4,000,000)	(435,000)	(4,435,000)	(1,775,000)	(650,000)	(700,000)	(705,000)	(465,000)	(4,295,000)	(8,730,000)	
9/30/17	\$ 9,205,000	\$ 2,075,000	\$ 11,280,000	\$3,735,000	\$8,767,000	\$4,910,000	\$20,423,000	\$27,985,000	\$65,820,000	\$77,100,000	
	(95,000)	(360,000)	(455,000)	(1,830,000)	(750,000)	(630,000)	(775,000)	(475,000)	(4,460,000)	(4,915,000)	
9/30/18	\$ 9,110,000	\$ 1,715,000	\$ 10,825,000	\$1,905,000	\$8,017,000	\$4,280,000	\$19,648,000	\$27,510,000	\$61,360,000	\$72,185,000	
	(4,105,000)	(380,000)	(4,485,000)	(1,905,000)	(850,000)	(565,000)	(830,000)	(480,000)	(4,630,000)	(9,115,000)	
9/30/19	\$ 5,005,000	\$ 1,335,000	\$ 6,340,000	\$ -	\$ 7,167,000	\$ 3,715,000	\$ 18,818,000	\$ 27,030,000	\$ 56,730,000	\$ 63,070,000	
	(2,075,000)	(435,000)	(2,510,000)		(950,000)	(495,000)	(895,000)	(2,495,000)	(4,835,000)	(7,345,000)	
9/30/20	\$ 2,930,000	\$ 900,000	\$ 3,830,000	\$ -	\$ 6,217,000	\$ 3,220,000	\$ 17,923,000	\$ 24,535,000	\$ 51,895,000	\$ 55,725,000	
	(90,000)	(450,000)	(540,000)		(1,050,000)	(435,000)	(980,000)	(2,535,000)	(5,000,000)	(5,540,000)	
9/30/21	\$ 2,840,000	\$ 450,000	\$ 3,290,000	\$ -	\$ 5,167,000	\$ 2,785,000	\$ 16,943,000	\$ 22,000,000	\$ 46,895,000	\$ 50,185,000	
	(2,840,000)	(450,000)	(3,290,000)		(1,150,000)	(365,000)	(1,075,000)	(2,585,000)	(5,175,000)	(8,465,000)	
9/30/22	\$ -	\$ -	\$ -	\$ -	\$ 4,017,000	\$ 2,420,000	\$ 15,868,000	\$ 19,415,000	\$ 41,720,000	\$ 41,720,000	
					(1,250,000)	(300,000)	(1,170,000)	(2,630,000)	(5,350,000)	(5,350,000)	
9/30/23	\$ -	\$ -	\$ -	\$ -	\$ 2,767,000	\$ 2,120,000	\$ 14,698,000	\$ 16,785,000	\$ 36,370,000	\$ 36,370,000	
					(1,317,000)	(275,000)	(1,268,000)	(2,680,000)	(5,540,000)	(5,540,000)	
9/30/24	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,845,000	\$ 13,430,000	\$ 14,105,000	\$ 30,830,000	\$ 30,830,000	
					(1,450,000)	(180,000)	(1,375,000)	(2,725,000)	(5,730,000)	(5,730,000)	
9/30/25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,665,000	\$ 12,055,000	\$ 11,380,000	\$ 25,100,000	\$ 25,100,000	
						(1,665,000)	(1,495,000)	(2,775,000)	(5,935,000)	(5,935,000)	
9/30/26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,560,000	\$ 8,605,000	\$ 19,165,000	\$ 19,165,000	
							(3,335,000)	(2,815,000)	(6,150,000)	(6,150,000)	
9/30/27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,225,000	\$ 5,790,000	\$ 13,015,000	\$ 13,015,000	
							(3,515,000)	(2,870,000)	(6,385,000)	(6,385,000)	
9/30/28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,710,000	\$ 2,920,000	\$ 6,630,000	\$ 6,630,000	
							(3,710,000)	(2,920,000)	(6,630,000)	(6,630,000)	
9/30/29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

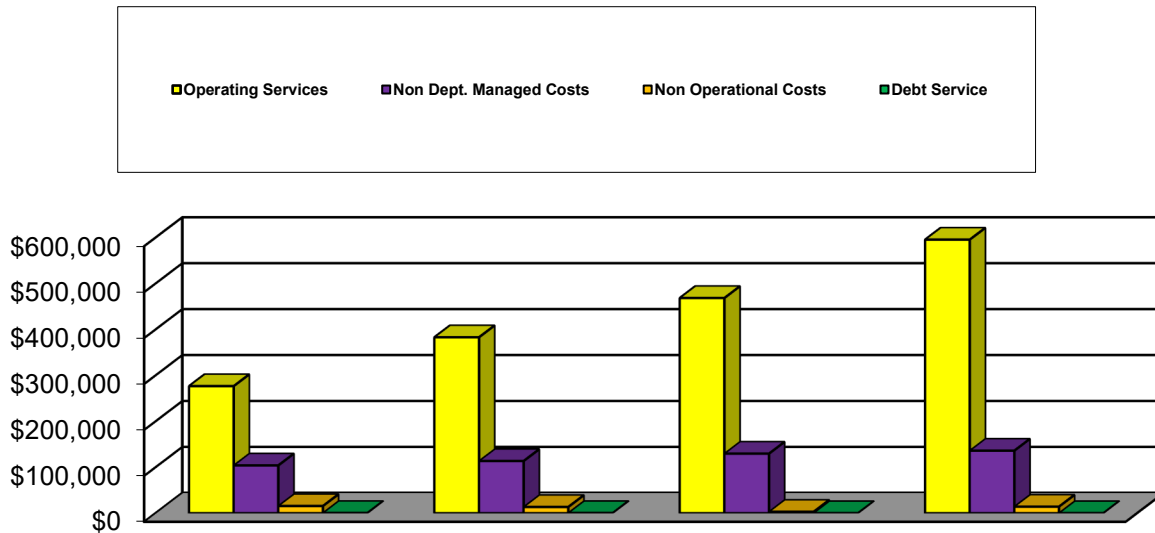
CURRENT BOND INTEREST SUMMARY by YEAR
As of September 30, 2023

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

CONFERENCE CENTER FUND

The conference center fund accounts for the activities of the Northside Cherokee Conference Center. The Conference Center is located at the County Administration Building and was opened late 2008. The Center features 8000 square feet of space, dining room for almost 600 people and full catering services.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Operating Services	\$276,454	\$382,847	\$468,327	\$595,400
Non Dept. Managed Costs	\$103,843	\$113,392	\$129,477	\$135,966
Non Operational Costs	\$15,437	\$13,344	\$2,879	\$14,000
Debt Service	\$291	\$242	\$0	\$0
Total Budget	\$396,025	\$509,825	\$600,683	\$745,366
Change Over Prior Year	---	28.74%	17.82%	24.09%

Department	Conference Center
-------------------	--------------------------

Goal #1	To not only maintain, but improve the venue physically, in light of current market demands regarding style and presentation. To stay ahead of competition as new venues open. To implement improvements while maintaining budget integrity.
Objective	Audio-visual systems update to be completed in 2024. Design enhancements to be developed further if budget allows after A-V expense, are as follows: new patio furnishings, lobby reception station, lobby accent décor, additional lighting, artwork and obtaining bids for new ballroom carpet for the following fiscal year. Additionally, painting Grand Ballroom with color closer to new blue/grey fabric on moveable interior walls.

Goal #2	To be proactive in providing a high level of customer service promoting positive customer experience.
Objective	Provide a welcoming point of first contact with new reception/concierge station in venue lobby. Develop incentives for all venue representatives to adopt customer challenges as their own and solve. Focus on strategic programs for client appreciation, retention and referrals. Continue to obtain and increase numbers of positive reviews.

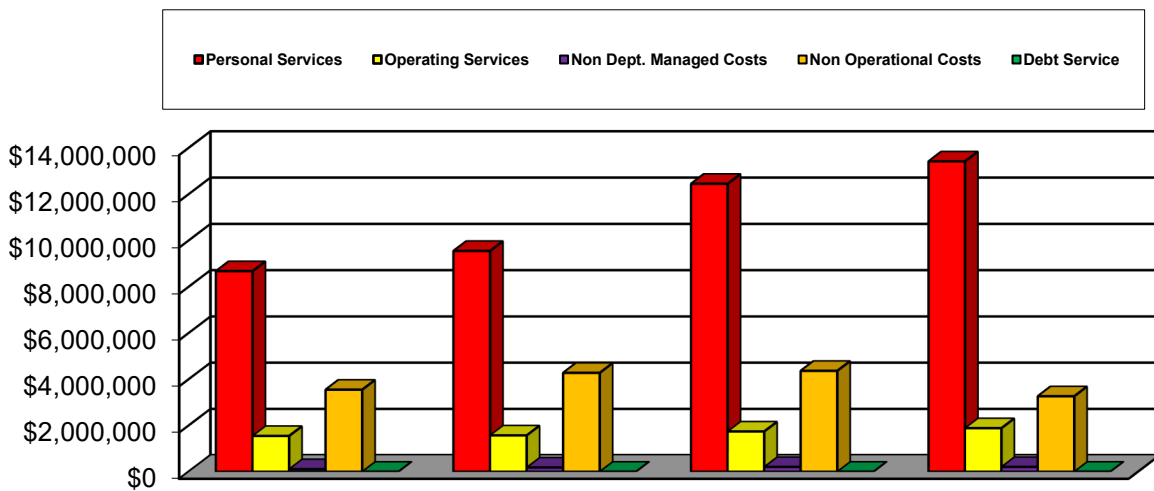
Goal #3	To meet or exceed revenue projections.
Objective	Analyze various target markets and do competitive research to focus on ways to be the "best answer" for the customer in order to ultimately meet or exceed rental revenue projections.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Physical Improvements Annually*-For 2024 the largest portion of this will go to the new audio-visual system. Additional projects may have to be deferred to 2025 due to budget constraints.	0	0	73,799	160,000
Increase Positive Reviews & Awareness in order to maximize sales.	7	10	13	16
Fiscally Responsible to Taxpayers: Meet or exceed revenue projections** set in budget while not exceeding expenses. Operate venue fiscally sound so as not to impact county's general budget.	200,833	315,660	322,009	280,000

EMERGENCY MEDICAL FUND

The Emergency Medical Fund provides medical and ambulance services to citizens of Cherokee County. The revenues are derived from patient and insurance billings for these services and a transfer from the General Fund. The Emergency Medical Fund is operated by the Fire Department.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$8,675,487	\$9,550,221	\$12,450,629	\$13,418,683
Operating Services	\$1,545,559	\$1,569,656	\$1,739,791	\$1,882,658
Non Dept. Managed Costs	\$111,288	\$180,137	\$204,263	\$204,817
Non Operational Costs	\$3,549,200	\$4,278,236	\$4,364,871	\$3,265,000
Debt Service	\$581	\$484	0	0
Total Budget	\$13,882,114	\$15,578,734	\$18,759,554	\$18,771,158
Change Over Prior Year	---	12.22%	20.42%	0.06%

Department	Cherokee Fire & Emergency Services
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Goal #1	Implement EMS Only Operations.
Objective	(1.) Update Personnel Policy Manual to meet the requirements for EMS only employees. (2.) Hire 6 new positions to staff the EMS only station. (3.) Complete implementation for the EMS only operations out of the new Station 30. (4.) Relocate Med-Con 1 to Station 30.

Goal #2	Continue Staffing Plan, in conjunction with the Evergreen classification study, to allow for 3 person minimum on every engine, and 4 person minimum on every aerial apparatus.
Objective	(1.) January - Hire 11 new positions from the fire fund. (2.) June - hire 6 additional positions from the fire fund. (3.) Hire additional personnel to complete staffing plan. (4.) Determine and seek approval for necessary relief factor. (5.) Rewrite all job descriptions (6.) Create step grades for non-sworn personnel.

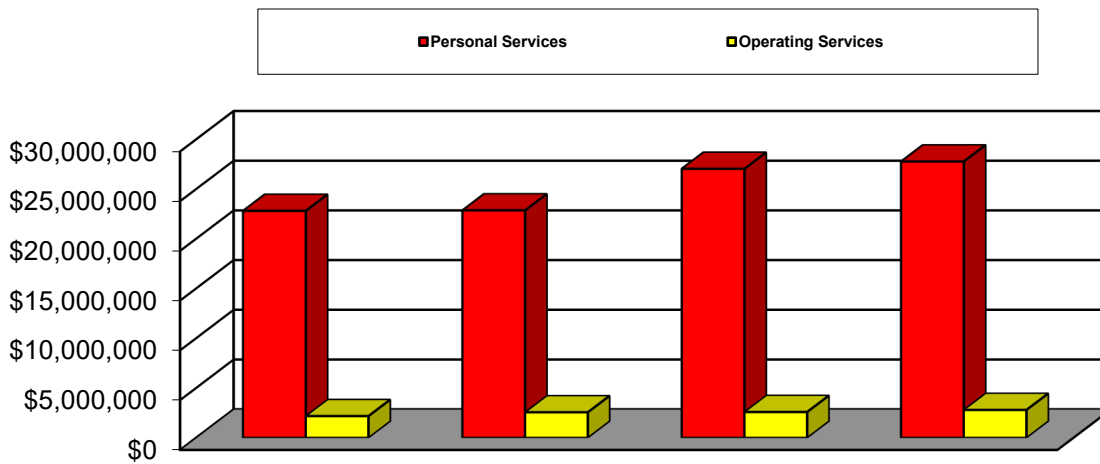
Goal #3	Continue to Execute Capitol Improvements Plan.
Objective	(1.) Start construction on EMS only Station 30. (2.) Complete construction on the new Station 13. (3.) Complete Renovations of Station 18. (4.) Complete renovation planning and start construction on Station 16. (5.) Continue Station placement and planning for the new station 7 and 29.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Update Personnel Policy Manual. Hire needed staff from EMS fund. Be operationally effective. Relocate Med-Con 1			1	2,3,4
Hire new employees with a January start date. Complete both Fire and AEMT training for new hire "fire fund" employees. Complete Staffing plan.			1	2,3,4
Complete planning for construction of station 30. Complete construction of station 13, 30, 18, and begin construction on 16.			1	2,3,4

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

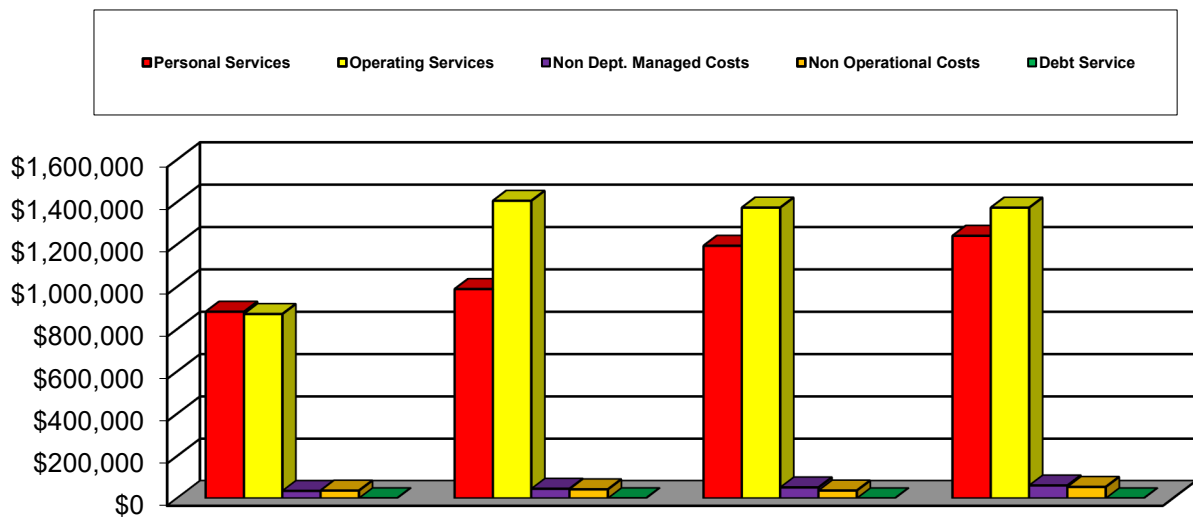


	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$22,807,819	\$22,858,067	\$27,040,722	\$27,775,190
Operating Services	\$2,174,261	\$2,556,852	\$2,586,092	\$2,794,803
Total Budget	\$24,982,080	\$25,414,919	\$29,626,814	\$30,569,993
Change Over Prior Year	---	1.73%	16.57%	3.18%

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.

BUDGET COMPARISONS



	FY21 Actual	FY22 Actual	FY23 Est. Actual	FY24 Budget
Personal Services	\$882,280	\$989,204	\$1,193,633	\$1,240,617
Operating Services	\$871,402	\$1,405,953	\$1,373,809	\$1,373,482
Non Dept. Managed Costs	\$35,251	\$45,228	\$51,704	\$60,974
Non Operational Costs	36,798	\$42,699	\$36,919	\$54,000
Debt Service	436	363	0	0
Total Budget	\$1,825,731	\$2,483,084	\$2,656,066	\$2,729,073
Change Over Prior Year	---	36.00%	6.97%	2.75%

Department	Fleet Services
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Goal #1	Maintain technician productivity
Objective	Track man hours accurately on repair orders across the department.

Goal #2	Maintain County fleet in a cost effective manner
Objective	Check multiple vendors for competitive pricing. Attain multiple bids on larger repairs. Maximize the amount of in-house repairs. Maintain a rigorous Preventive maintenance schedule.

Goal #3	Keep the County fleet downtime to a minimum
Objective	Conduct a thorough multi-point inspection during Preventive Maintenance, maximize in-house repairs, keep known commonly used parts stocked in house. Conduct preventive maintenance in a timely manner.

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Target
Man hours	9,643	11,318	7,236	10,500
Number of work orders	4,240	4,741	3,479	4,500
Average parts \$ per work order	\$ 147.29	\$ 271.60	\$ 260.64	\$ 250.00

Appendix

This section contains a glossary of terms.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

the federal CDBG funds received by the County.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance: Commitments for unperformed contracts for goods or services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LARP: Landscape Architecture and Regional Planning

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

LGIP: Local Government Investment Pool.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ordinance: See “Budget Resolution or Ordinance”

Other Financing Sources: Non-operating revenue received used to

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

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

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

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

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

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

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

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

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

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

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

Resolution: See “Budget Resolution or Ordinance”

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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