



# FY2021 ANNUAL BUDGET OVERVIEW

---

EXECUTIVE SUMMARY

CHEROKEE COUNTY FISCAL YEAR 2021:  
OCTOBER 1, 2020 – SEPTEMBER 30, 2021



# Table of Contents

- Executive Summary Slides 4 - 20
- All Funds Budget Summaries Slides 21 - 37
  - All Funds
  - General Fund
  - Fire Fund
  - E911 Fund
  - Parks & Rec
  - Senior Services
  - Transportation
  - Insurance
- Capital Funds Slides 38 - 42
- Revenue Assumptions Slides 43 - 48
- Glossary Slides 49 - 62

# IN THIS BUDGET OVERVIEW

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



Revenue Assumptions  
Glossary of All Funds

## FY2021 BUDGET REVIEW TOOLS:

- **2021 Budget Overview** – Summary Presentation  
Includes review of major funds, review of significant expenditures, headcount summary, revenue assumptions, and glossary of all funds
- **2021 Budget Book**  
Includes Operating Statements, and Headcount Reports for Each Department/Fund
- Both posted to County Website September 1, 2020
- Hard Copy Available for Public Review – See County Clerk



## IMPORTANT DATES:

**September 15, 2020** at 6 pm  
Public Hearing to Solicit Public Feedback

**October 6, 2020** at 6 pm  
BOC to Consider Adopting FY2021 Budget

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



# FY2021 Key Budget Assumptions

- Market Wage Adjustment
  - Public Safety 8%
  - Non Public Safety 4%
- 42 New Positions
  - 86% Public Safety Positions
- Health Care increase 31.3%
- Defined Benefit rate increase of 1% to 16% of payroll
- M&O Millage Rate partial rollback to 5.212, Fire increase to 3.292
- TAVT budgeted at forecasted 2020 receipts
- SPLOST Growth 6%
- General Fund Use of Reserves \$4.2M
- Fire Fund Use of Reserves \$2.1M



## FY 2021 Proposed Budget Operating Funds (Including Transfers) Comparison with Prior Year Budget

Operating Funds	FY2021 Proposed Budget	Inc/(Dec)	% Change From FY2020 Budget
General Fund	\$111,280,456	\$9,721,415	9.6%
Fire	\$37,773,930	\$3,076,556	8.9%
EMS	\$13,985,068	\$1,792,510	14.7%
E911	\$6,041,317	\$523,611	9.5%
Parks & Rec	\$5,763,072	\$105,075	1.9%
Senior Services	\$1,612,249	(\$210,771)	-11.6%
Insurance/Benefits	23,158,352	\$5,516,593	31.3%
Trans./CATS	\$1,712,542	\$124,812	7.9%
Fleet Maint.	\$1,887,160	\$32,057	1.7%
Other Funds & RRDA	\$8,809,772	(\$2,476,701)	-21.9%
<b>Total Operating Expenditures</b>	<b>\$212,023,918</b>	<b>\$18,205,157</b>	<b>9.4%</b>



## FY 2021 Proposed Budget Operating Funds

### Expenditures Budget Analysis (Including Transfers)

Operating Funds	Inc/(Dec)	Salary Market Adj.	New Positions	Health Care	Defined Benefit	Other	% Change
General Fund	\$9,721,415	\$3,601,853	\$930,335	\$2,949,209	\$470,180	\$1,769,838	9.6%
Fire	\$3,076,556	\$1,998,306	\$570,873	\$1,452,913	\$204,758	(\$1,150,294)	8.9%
EMS	\$1,792,510	\$532,128	\$441,426	\$381,702	\$55,908	\$381,346	14.7%
E911	\$523,611	\$316,071	0	\$64,830	\$31,177	\$111,533	9.5%
Parks & Rec	\$105,075	\$106,112	0	\$75,430	\$14,750	(\$91,217)	1.9%
Senior Services	(\$210,771)	\$37,182	0	\$61,295	\$6,489	(\$315,737)	-11.6%
Insurance/Ben.	\$5,516,593	\$6,184	0	\$5,006,410	\$1,250	\$502,749	31.3%
Trans. / CATS	\$124,812	\$32,402	\$24,350	\$26,029	\$5,277	\$36,754	7.9%
Fleet Maint.	\$32,057	\$28,414	0	\$39,253	\$5,745	(\$41,355)	1.7%
Other Funds & RRDA	(\$2,476,881)	\$90,216	\$32,030	\$110,937	\$15,990	(\$2,726,054)	-21.9%
<b>Total Operating Expenditures</b>	<b>\$18,204,977</b>	<b>\$6,748,868</b>	<b>\$1,999,014</b>	<b>\$10,168,008</b>	<b>\$811,524</b>	<b>(\$1,522,437)</b>	<b>9.4%</b>

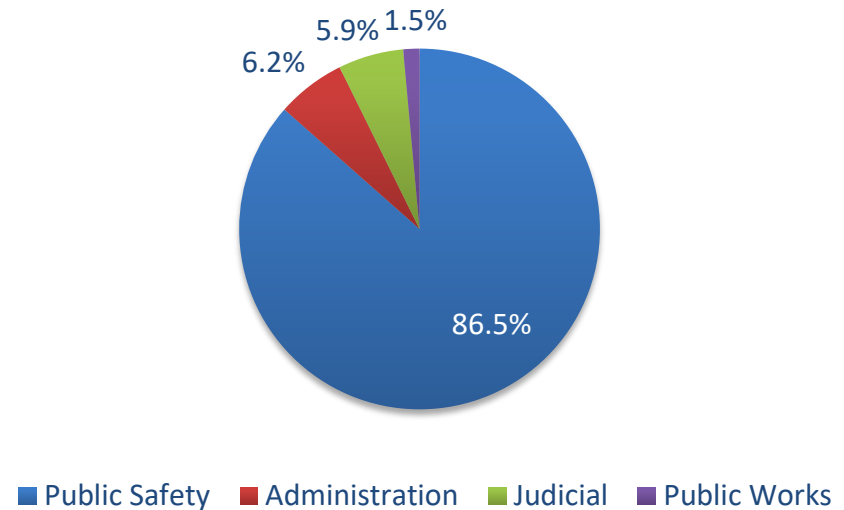


# Budgeted FT Headcount – New Positions

## 2021 Full Time Headcount New Positions

- **14 New Full Time Positions to start 10/1/20**
  - 1 Probation Court – Clerk 1 to replace PT position – Net increase \$28K
  - 1 Sheriff CID – RMS Manager \$86K
  - 2 Sheriff – ADC/Jail – Maintenance Staff \$136K
  - 1 IT – Infrastructure Systems Admin \$102K
  - 1 Recycling – Recycling Operator to replace PT Position – Net increase \$24K
  - 1 Drug Screening Lab – Lab Technician/Assistant to replace PT position – Net increase \$32K
  - 7 EMS – 1 EMS Billing Assistant, 6 Fire Fighter Entry Level \$367K
- **11 New Full Time Positions to start 1/1/21**
  - 11 Firefighting – Fire Fighter Entry Level \$434K
- **17 New Full Time Positions to start 4/1/21**
  - 2 County Probation – Sworn Probation Officers \$59K
  - 1 State Court – Staff Attorney \$37K
  - 14 Sheriff ADC/Jail Positions +\$350K
- **Net Increase for 2021 FT Changes \$1.7M**

## New Positions Cost by Segment \$1.7M





# Workers Compensation



	<b>FY2019 Actuals</b>	<b>FY2020 Budget</b>	<b>Q3 2020 Actuals</b>	<b>FY2021 Budget</b>
<b><u>Costs By Type</u></b>				
New Claims	\$685,176	\$469,337	\$401,435	\$561,072
Carryover Claims	\$105,556	\$140,500	\$393,598	\$283,000
Admin Costs	\$340,867	\$370,000	\$310,311	\$344,000
<b>Total County</b>	<b>\$1,131,599</b>	<b>\$950,518</b>	<b>\$1,105,344</b>	<b>\$1,188,072</b>
<b><u>Costs by Fund</u></b>				
General Fund	\$581,430	\$496,000	\$551,069	\$731,187
Fire Fund	\$401,514	\$268,979	\$393,768	\$298,869
EMS Fund	\$30,901	\$40,680	\$22,451	\$29,325
Other Funds	\$117,754	\$144,859	\$138,056	\$128,691
<b>Total County</b>	<b>\$1,131,599</b>	<b>\$950,518</b>	<b>\$1,105,344</b>	<b>\$1,188,072</b>
2021 Budget for New Claim Costs were based on YTD Feb 2020 and FY2019 results.				
2021 Budget for Carryover Claim Costs were based on review by Bob Alford 2/20				





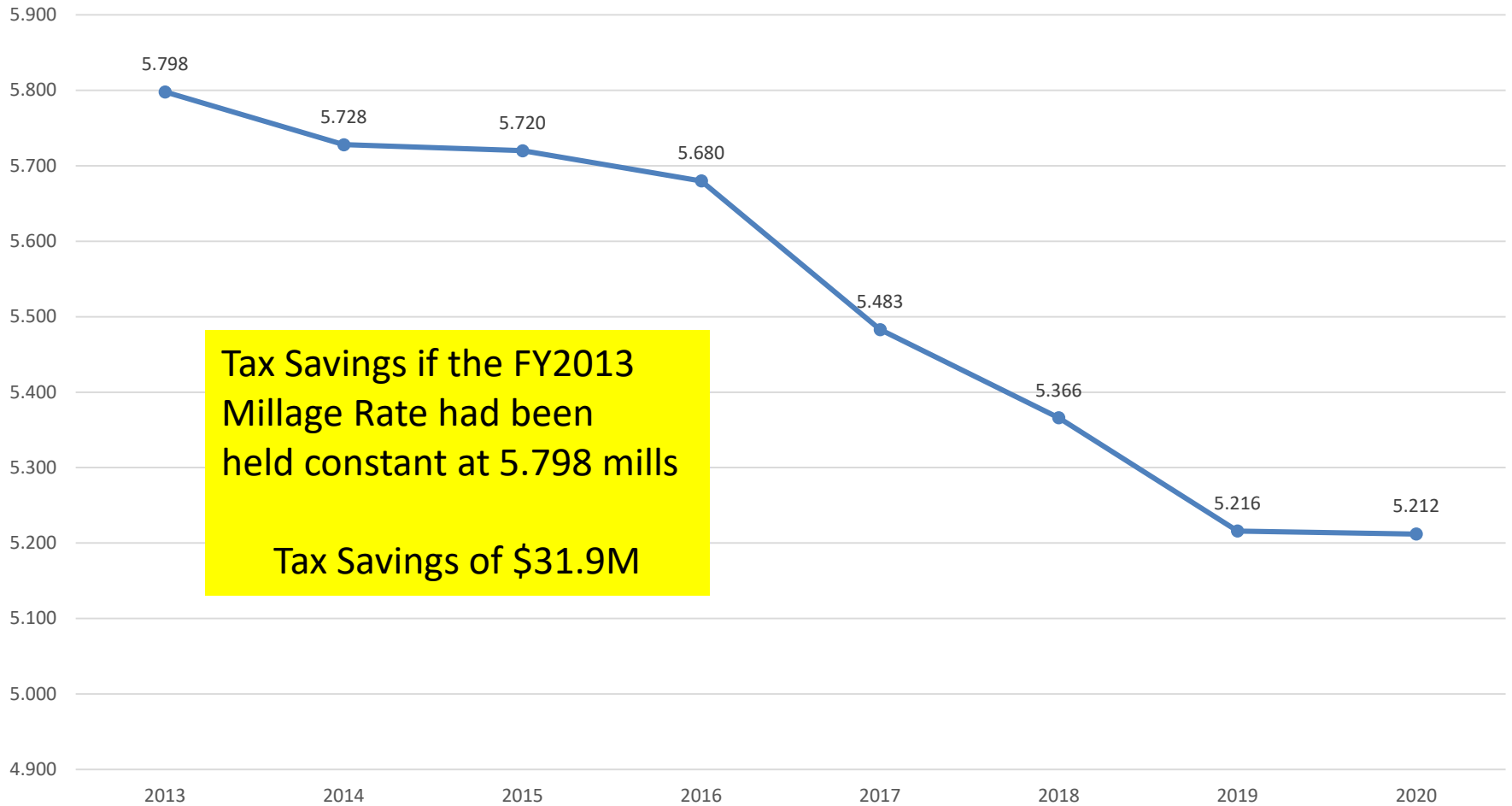
# Revenue Summary All Funds 2020 Budget vs 2021 Budget

	2020 Budget	2021 Budget	Change Increase/ (Decrease)	Variance Explanation
Property Taxes	84,777,672	90,675,972	5,898,300	Reflects increase from new growth, partial rollback of General M & O
Motor Vehicle/TAVT	10,556,459	13,583,404	3,026,945	TAVT Tax increasing based on new formula
SPLOST	43,000,000	48,350,000	5,350,000	2021 Budget based on 2020 Forecast
Insurance Premium Tax	10,433,975	11,400,000	966,025	Based on 2019 actual/2020 forecast
Other Taxes	7,408,500	7,904,500	496,000	2021 Budget based on 2020 Forecast
Licenses & Permits	2,630,000	2,757,000	127,000	2021 Budget based on 2020 Forecast
Intergovernmental	18,320,864	16,672,886	(1,647,978)	2021 budget based on known grants
Charges for Services	50,226,897	56,329,148	6,102,251	Internal service charge for medical contributions increased \$5.8M
Fines & Forfeitures	5,844,186	5,933,388	89,202	2021 Budget based on 2020 Forecast
Investment Revenue	2,065,446	635,500	(1,429,946)	Investment Revenue decreased drastically due to pandemic
Miscellaneous Revenue	2,452,825	2,708,638	255,813	Only known items budgeted in this category
Bond Proceeds	145,933	40,000	(105,933)	Lease Agreements for vehicles
Use/(Save) of Reserves	50,363,036	33,082,811	(17,280,225)	General Fund increased \$0.4M, Fire Fund increased +\$1.6M, Capital Funds decreased (\$21.2M)
Transfers	11,665,781	14,037,660	2,371,879	Transfer from Fire Fund to EMS Fund (\$1.5M), transfer from GF to RRDA Fund (\$1.9M), Trans from General Fund to EMS +\$2.7M, Impact Fee to SPLOST +\$3.0M
<b>TOTAL FUNDING SOURCES</b>	<b>299,891,574</b>	<b>304,110,907</b>	<b>4,219,333</b>	



# Cherokee County M&O Rate Trend Analysis

## Cherokee County M&O Rate





# Your Tax Dollars

For an average homeowner in a house assessed at \$285,100:

Summary of Total Tax Bill	2019 Rates	2020 Rates	Dollar Change
General Fund	\$568.75	\$568.32	(\$0.44)
Fire Fund	\$372.80	\$375.42	\$2.62
Parks Bond	\$54.74	\$52.57	(\$2.17)
<b>Total County Portion</b>	<b>\$996.29</b>	<b>\$996.31</b>	<b>\$0.02</b>
School Operations	\$2,067.14	\$2,067.14	\$0.00
School Bond	\$114.04	\$114.04	\$0.00
<b>Total County Schools</b>	<b>\$2,181.18</b>	<b>\$2,181.18</b>	<b>\$0.00</b>
<b>Total Tax Bill</b>	<b>\$3,177.47</b>	<b>\$3,177.49</b>	<b>\$0.02</b>



**\$0.68**

Cherokee County  
School District

**\$0.18**

Cherokee County

**\$0.12**

Cherokee County Fire  
& Emergency Services

**\$0.02**

Cherokee County Parks



# Your Tax Dollars



Function	Of Total	GO TO:
Public Safety	50.07%	\$284.55
Judicial	17.96%	\$102.07
General Administration	15.87%	\$90.21
Public Works	6.61%	\$37.56
Housing and Development	4.07%	\$23.12
Culture and Recreation	3.99%	\$22.66
Health and Welfare	1.43%	\$8.15
<b>TOTAL GENERAL FUND</b>	<b>100%</b>	<b>\$568.32</b>

How does this compare to other counties...<sup>12</sup>



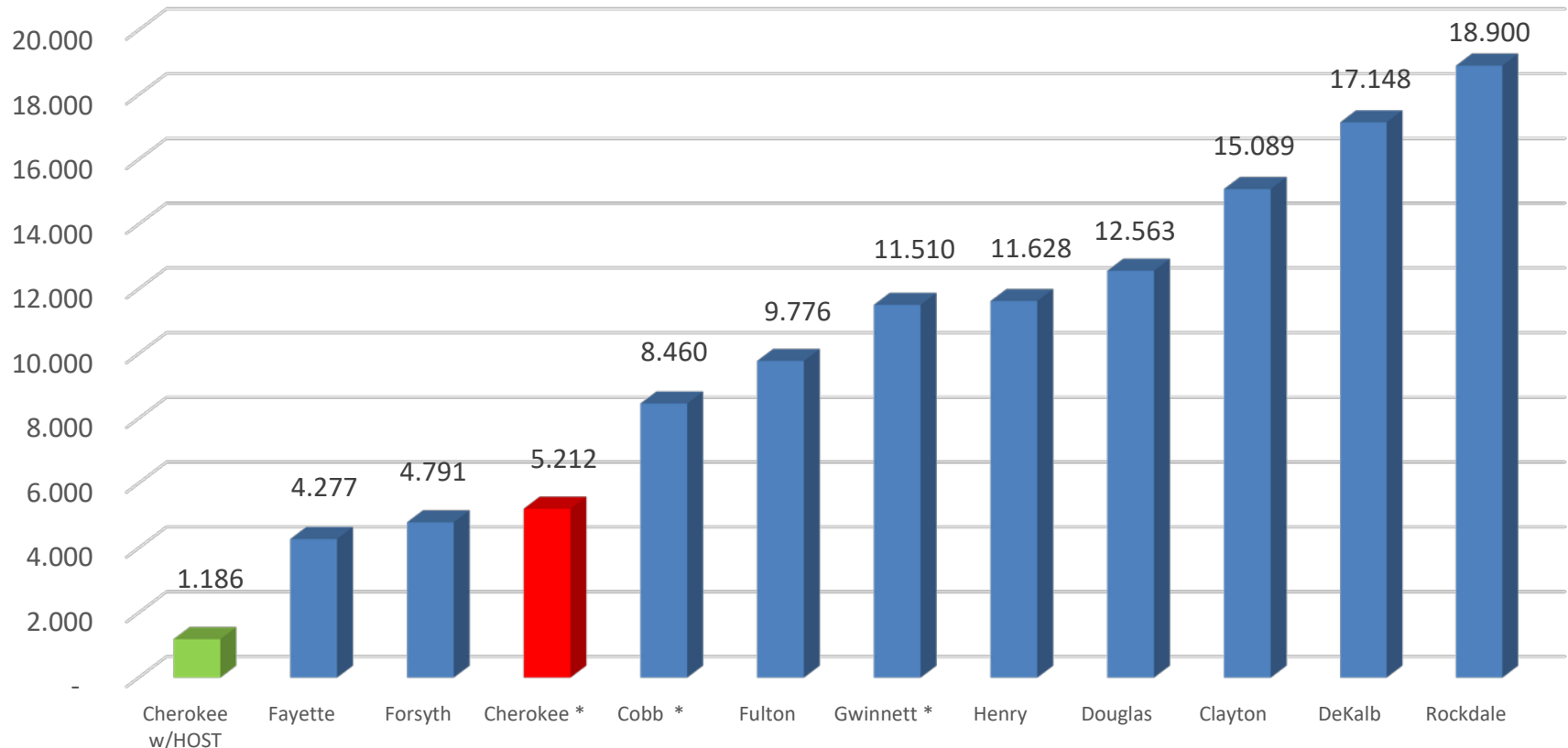
# FY19 vs FY20 M&O Millage Rates

M&O Millage Rates				
	FY19	FY20	Change	%
Rockdale	20.190	18.900	(1.290)	-6.4%
Dekalb	17.148	17.148	-	0.0%
Clayton	15.596	15.089	(0.507)	-3.3%
Henry	12.733	11.628	(1.105)	-8.7%
Douglas	9.990	12.563	2.573	25.8%
Fulton	9.899	9.776	(0.123)	-1.2%
Cobb	8.460	8.460	-	0.0%
Gwinnett	10.119	11.510	1.391	13.7%
<b>Cherokee</b>	<b>5.216</b>	<b>5.212</b>	<b>(0.004)</b>	-0.1%
Forsyth	4.791	4.791	-	0.0%
Fayette	4.392	4.277	(0.115)	-2.6%



# 2020 General M&O Millage Rates in the Metro-Atlanta Area

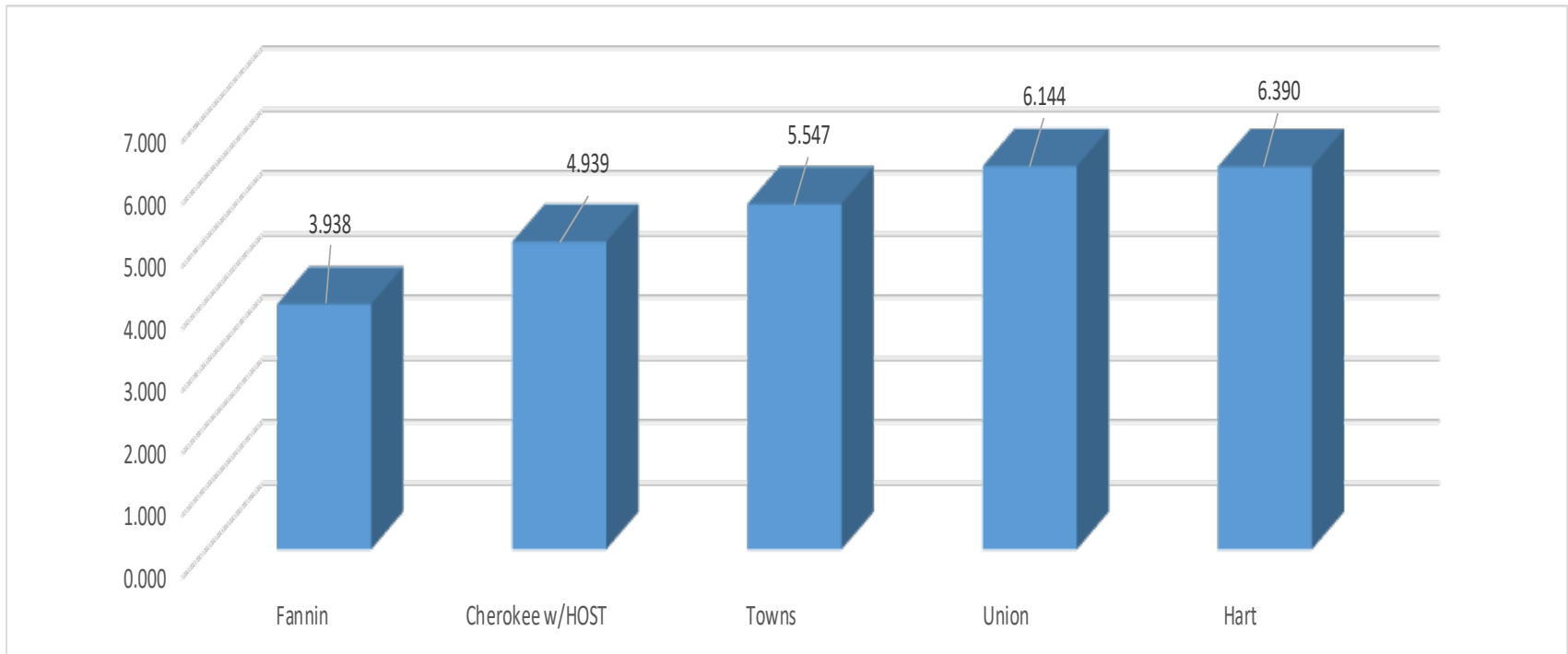
**Both counties that have a lower M&O millage than Cherokee have an extra 1% sales tax to supplement their property taxes . Based on SPLOST receipts, if Cherokee County had the additional 1%, the millage rate would be only 1.186mls**



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



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



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

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



## FY 2021 Proposed Budget Capital Funds County Expenditures

### Projects

#### Parks & Recreation

- Hickory Flat Gym
- Hobgood Park Dugouts
- Union Hill Floor
- Veterans Park - 2 pavilions
- Kenny Askew

#### Roads & Bridges

- Univeter Rd Projects
- SR 140@ E. Cherokee
- SR 140@ Sugar Pike Rd traffic signal
- Woodstock Rd @ Victory Drive roundabout
- Bell Ferry Project

Capital Funds	FY2021 Proposed Budget
<b>Capital Expenditures</b>	
Impact Fees	\$5,686,096
SPLOST V (2006-2012)	\$38,113
SPLOST VI (2012 -2018)	\$18,535,762
SPLOST VII (2018-2024)	\$40,442,754
Parks BOND	0
<b>Total Capital Projects</b>	<b>\$64,702,725</b>
Debt Service	\$6,363,515
<b>Total Capital Related</b>	<b>\$71,066,240</b>

### Capital Highlights

#### Safety & Security

##### Sheriff

- Jail Project \$13.6M
- Vehicles \$3.2M
- Body Cameras \$1.5M
- MDT's \$1M
- New Precinct \$1.5M

##### Fire

- Stations \$5.4M
- Training Facility \$348k
- Ambulances \$850k
- Support Vehicles \$274k
- Turnout Gear \$270k

##### Marshal

- 800 MHz Project \$2.9M
- Vehicles \$220k

Justice Center \$600k

#### Environmental Stewardship

##### Parks & Recreation

- L.B. Ahrens Recreation Center \$5M
- Other Projects \$600k

##### Public Works

- Roads & Bridges \$25.3M





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

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

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

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



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

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

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

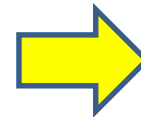
\*\*\* Cities will contribute \$3.3M over 3 years for their portion of the radio project



# FY 2020 Fund Balance Forecast CARES ACT Impact

	General Fund	Fire Fund
Fund Balance @ 9/30/2019	\$36,243,591	\$6,625,002
<b>Forecasted</b>		
Expenditures	\$102,401,648	\$34,697,374
Revenues	\$102,994,701	\$35,127,998
Inc/(Dec) Reserves	\$593,053	\$430,624
<b>CARES ACT</b>		
Inc/(Dec) Reserves	\$5,895,436	\$3,316,186
Fund Balance @9/30/2020	\$42,732,080	\$10,371,812

FY2021 Budgeted Use of Reserves      \$4,216,726      \$2,159,107



CARES ACT FUND 222	
Expenditures	\$9,211,622
Revenue	\$9,211,622
Fund Balance @9/30/2020	\$0



# FY 2021 Proposed Budget Risk Evaluation

Risk Items	Status	Key Drivers
Use of Reserves for Recurring Expenditures	●	<ul style="list-style-type: none"> <li>• General Fund \$4.2M</li> <li>• Fire Fund \$2.1M</li> <li>• EMS \$545k</li> </ul>
Economy Impact on Revenue Sources	●	<ul style="list-style-type: none"> <li>• TAVT</li> <li>• SPLOST</li> <li>• Judicial</li> <li>• Investment Income</li> <li>• Parks &amp; Rec</li> </ul>
2 <sup>nd</sup> CARES ACT Distribution	●	<ul style="list-style-type: none"> <li>• States discretion on any future distributions</li> </ul>



# All Funds Budget Summaries FY2021 Budget



# All Funds Budget Summary

## Expenditures & Transfers

(\$ Millions)

<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures & Transfers	\$299.9	\$304.1
2021 v 2020 Increase %		1.4%
2021 v 2020 Increase		\$4.2

### HIGHLIGHTS

#### Operating Funds: +\$18.6M

- 4%/8% COLA +6.7M
- 42 new FT Employees +\$1.7M
- Defined Benefit increase +\$0.8M
- Health Care Increase +\$5.1M
- Insurance Fund Increase +\$5.1M (offset by revenue)
- Other Salary/Benefit Changes +\$0.6M
- Operating \$1.1M
- Capital (\$0.5M)
- RRDA Bond Payment (\$2.0M)

#### Capital Funds: (\$16.8M)

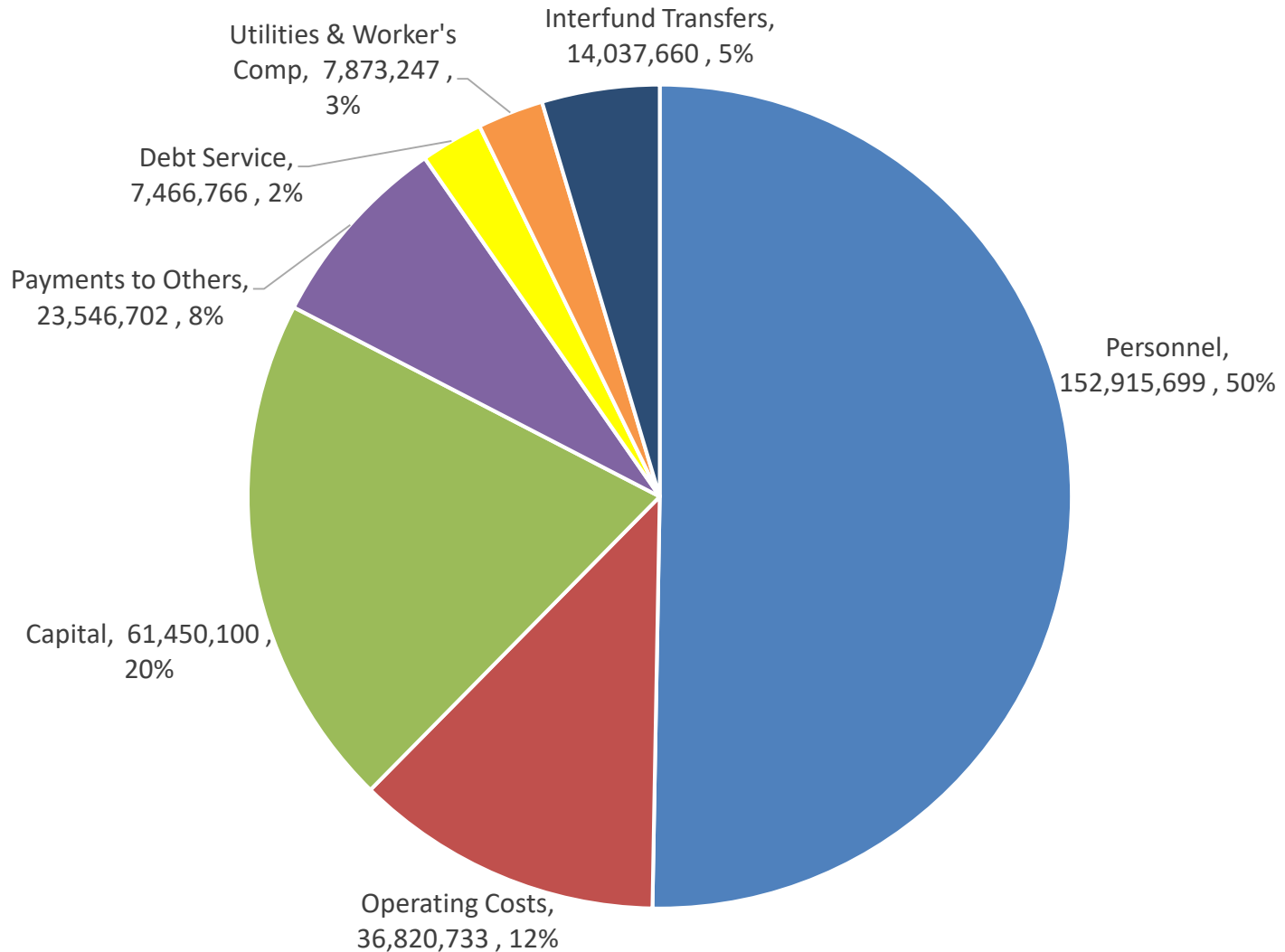
- 4% COLA +\$0.1M
- Health Care Increase +\$0.1M
- Capital Projects: (\$19.7M)
- Operating +\$0.6M
- Payments to Other Agencies +\$2.1M

#### Transfers: +\$2.4M

- Bond Refinance: (\$1.9M)
- Fire Fund to EMS (\$1.5M)
- General Fund to EMS +\$2.7M
- Impact Fees to SPLOST +\$3.0M
- Various Others +\$0.1M



# Total County Wide Expenditures





# All Funds Budget Summary

## Expenditures – Operations (Excludes Transfers)

	2020 Revised Budget	2021 Proposed Budget	Change Increase/ (Decrease)	%
General	94,210,752	103,011,097	8,800,345	9.3%
Fire	33,040,377	37,629,782	4,589,405	13.9%
EMS	12,192,558	13,985,068	1,792,510	14.7%
E911	5,517,706	6,041,317	523,611	9.5%
Parks & Rec (CRPA)	5,507,997	5,613,072	105,075	1.9%
Insurance & Benefits	17,641,759	23,158,352	5,516,593	31.3%
Senior Services	1,823,020	1,612,249	(210,771)	-11.6%
Transportation	1,587,730	1,712,542	124,812	7.9%
Fleet Maint	1,855,103	1,887,160	32,057	1.7%
<b>Total Major Operations</b>	<b>173,377,002</b>	<b>194,650,639</b>	<b>21,273,637</b>	<b>12.3%</b>
<b>Total Other Funds</b>	<b>8,222,103</b>	<b>7,512,034</b>	<b>(710,069)</b>	<b>-8.6%</b>
<b>TOTAL OPERATING</b>	<b>181,599,105</b>	<b>202,162,673</b>	<b>20,563,568</b>	<b>11.3%</b>
<b>RRDA</b>	<b>2,703,875</b>	<b>823,585</b>	<b>(1,880,290)</b>	<b>-69.5%</b>
<b>TOTAL OPERATING &amp; RRDA</b>	<b>184,302,980</b>	<b>202,986,258</b>	<b>18,683,278</b>	<b>10.1%</b>





# All Funds Budget Summary

## Expenditures – Capital (Excludes Transfers)

	2020 Revised Budget	2021 Proposed Budget	Change Increase/ (Decrease)	%
Impact Fees	822,367	686,096	(136,271)	-16.6%
SPLOST V (2006-2012)	38,113	38,113	0	0.0%
SPLOST 2012 (2012-2018)	35,916,910	20,535,762	(15,381,148)	-42.8%
SPLOST 2018 (2018 - 2024)	60,781,908	59,488,827	(1,293,081)	-2.1%
<b>Total Capital Projects</b>	<b>97,559,298</b>	<b>80,748,798</b>	<b>(16,810,500)</b>	<b>-17.2%</b>
Debt Service	6,363,515	6,338,191	(25,324)	-0.4%
<b>TOTAL CAPITAL RELATED</b>	<b>103,922,813</b>	<b>87,086,989</b>	<b>(16,835,824)</b>	<b>-16.2%</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>288,225,793</b>	<b>290,073,247</b>	<b>1,847,454</b>	<b>0.6%</b>



# All Funds Budget Summary

## Interfund Transfers



	2020 Revised Budget	2021 Proposed Budget	Change Increase/ (Decrease)	%
<b><u>General Fund Transfers</u></b>				
General Fund to Senior Services	697,477	788,679	91,202	13.1%
General Fund to Parks & Recreation	1,582,635	1,767,162	184,527	11.7%
General Fund to Transportation	435,011	103,425	(331,586)	-76.2%
General Fund to Grant Fund	321,527	488,676	167,149	52.0%
General Fund to RRDA Fund	2,561,639	681,349	(1,880,290)	-73.4%
General Fund to EMS	1,750,000	4,440,068	2,690,068	153.7%
<b>General Fund Transfers</b>	<b>7,348,289</b>	<b>8,269,359</b>	<b>921,070</b>	<b>12.5%</b>
<b><u>Fire Fund Transfers</u></b>				
Fire Fund to EMS Fund	1,519,713	-	(1,519,713)	-100.0%
Fire Fund to General Fund	137,284	144,148	6,864	5.0%
<b>Fire Fund Transfers</b>	<b>1,656,997</b>	<b>144,148</b>	<b>(1,512,849)</b>	<b>-91.3%</b>
<b><u>Parks to General Fund</u></b>				
<b>Hotel/Motel to Conf Center</b>	<b>142,000</b>	<b>190,000</b>	<b>48,000</b>	<b>33.8%</b>
<b>Drug Screening Lab to DUI Court</b>	<b>65,000</b>	<b>50,000</b>	<b>(15,000)</b>	<b>-23.1%</b>
<b>Impact Fee Fund to SPLOST</b>	<b>2,000,000</b>	<b>5,000,000</b>	<b>3,000,000</b>	<b>150.0%</b>
<b>SPLOST 2018 to SPLOST 2012</b>	<b>150,000</b>	<b>-</b>	<b>(150,000)</b>	<b>-100.0%</b>
<b><u>DATE Fund Transfers</u></b>				
DATE to Drug Court	90,000	107,826	17,826	19.8%
DATE to DUI Court	-	30,172	30,172	0.0%
DATE to Treatment Acct Ct	17,608	23,128	5,520	31.3%
DATE to Veteran's Court	12,558	23,442	10,884	86.7%
DATE to Juv Drug Court	33,329	49,585	16,256	48.8%
<b>DATE Fund Transfers</b>	<b>153,495</b>	<b>234,153</b>	<b>80,658</b>	<b>52.5%</b>
<b>TOTAL INTERFUND TRANSFERS</b>	<b>11,665,781</b>	<b>14,037,660</b>	<b>2,371,879</b>	<b>20.3%</b>



# General Fund

(\$millions)

BUDGETS	2020	2021
Expenditures & Transfers	\$101.6	\$111.3
2021 v 2020 Increase %		9.6%
2021 v 2020 Increase \$		\$9.72
2021 v 2020 Operating Increase %		9.3%
2021 v 2020 Operating \$ Increase		\$8.80

## Significant drivers of 9.72M, or 9.6% increase:

- 4%/8% COLA salary adjustment +\$3.6M
- Increased Defined Benefit costs \$0.5M, Increased Health Care Costs +\$2.9M
- 23 new FT positions +0.9M
  - 2 Sworn Probation Officers (County Probation), 1 Clerk (Probate Court), 1 Staff Attorney (State Court), 1 RMS Manager (Sheriff CID), 2 Maintenance Staff (Sheriff Jail), 14 positions (Sheriff Jail), 1 Infrastructure Systems Admin (IT), 1 Recycling Operator (Recycling)
- Overtime Increase +\$0.2M
- Other Personnel/Benefits Changes +\$0.5M
- Operating Increases +\$0.5M
- Capital (\$0.3M)
- Increase in Transfers to Other Funds +\$0.9M (see next slide for breakdown)



*Funding Notes: The Fund will be required to use \$4.2M of its available fund balance. 2019 ending \$36.2M, 2020 forecasted ending \$37.8M, 2021 budgeted ending \$33.6M*



# General Fund Transfers



The General Fund provides support to the following funds:

<u>Interfund Transfers</u>	<u>2020</u>	<u>2021</u>	<u>\$ Change</u>	<u>% Change</u>
EMS	1,750,000	4,440,068	2,690,068	154%
Parks	1,582,635	1,767,162	184,527	12%
Transportation	435,011	103,425	(331,586)	-76%
Senior Services	697,477	788,679	91,202	13%
RRDA	2,561,639	681,349	(1,880,290)	-73%
Grant Match	321,527	488,676	167,149	52%
<b>Total</b>	<b>7,348,289</b>	<b>8,269,359</b>	<b>921,070</b>	<b>13%</b>

- Parks, Senior Center, Grant Funds: 4% COLA, increased Defined Benefit and Health Care Costs
- EMS: 8% COLA, Increased Defined Benefit and Health Care Costs, Transfer from Fire to EMS eliminated in 2021
- Transportation: Increased Grant revenue in 2021
- RRDA Fund: \$2.0M in 2020 to pay down debt



# Review of Other Major Operating Funds

2021 BUDGET





# Fire Fund

(\$millions)

<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures	\$34.7	\$37.8
2021 v 2020 Increase %		8.9%
2021 v 2020 Increase \$		\$3.08
2021 v 2020 Operating Increase %		13.9%
2021 v 2020 Operating Increase \$		\$4.59

## **Significant drivers of \$3.08M, or 8.9% increase:**

- 11 new positions to start 1/1/21 +\$0.4M, 11 firefighters
- 8% Salary Adjustment +\$2.0M
- Additional Defined Benefit costs +\$0.2M, Additional Health Care costs +\$1.5M
- FAO/Paramedic and other salary Increases +\$0.1M
- Increased operating costs +\$0.3M
- Removed Transfer to EMS (\$1.5M)

*Funding Notes: The Fire District millage rate for 2020 is 3.292, the primary driver of its tax revenue, \$28.4M. In addition, the Fire District receives fire protection revenue from cities in the county of \$7.1M.*

*The Fund will be required to use \$2.2M of its available fund balance. 2019 Ending \$6.6M, 2020 Forecasted Ending \$7.9M, 2021 Budgeted Ending \$5.7M*





# EMS Fund

(\$millions)

<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures	\$12.2	\$14.0
2021 v 2020 Increase %		14.7%
2021 v 2020 Increase \$		\$1.79

## Significant drivers of \$1.79M, or 14.7% increase:

- 7 new positions +\$0.4M, 1 Billing Assistant, 6 firefighters
- 8% COLA +\$0.5M
- Increased Defined Benefit +\$0.1M, Increased Health Care +\$0.4M
- Decreased Operating Costs (\$0.1M)
- Increased Bad Debt Expense +\$0.5M

*Note: True cash expenses are budgeted to be \$10.4M. The EMS Fund is budgeted to generate enough cash collections to cover 52% of its expenditures. The General Fund provides 48% of this fund's cash requirements.*





# E911 Fund



(\$millions)

<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures	\$5.5	\$6.0
2021 v 2020 Increase %		9.5%
2021 v 2020 Increase \$		\$0.52

**Significant drivers of \$523K, or 9.5% increase:**

- 8% COLA salary adjustment +\$316K
- Increased Defined Benefit +\$31K, Increased Health Insurance +\$65K
- Operating Increase +\$103K

*Note: The E911 Fund receives no support from the General Fund/property taxes. All revenues are collected through fees charged by phone companies for landlines, cell phones and prepaid services.*





# Parks & Recreation Fund



Cherokee Recreation & Parks Agency

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



<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures	\$5.7	\$5.8
2021 v 2020 Increase %		1.9%
2021 v 2020 Increase \$		\$0.11

## Significant drivers of \$105K, or 1.9% increase:

- 4% COLA salary adjustment +\$106K
- Increased Defined Benefit +\$15K, Increased Health Insurance +\$75K
- Other Personnel/Benefit Changes (\$80K)
- Operating/Allocated Costs decrease (\$12K)

*Note: CRPA is budgeting \$2.9M in program fees and contributions to cover 50% of expenditures. Alcoholic beverage taxes provide an additional \$1.1M of funding. Together, CRPA expenditures are 69% covered by sources other than property tax.*



# Senior Services Fund



(\$millions)

<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures	\$1.8	\$1.6
2021 v 2020 Decrease %		-11.6%
2021 v 2020 Decrease \$		-\$0.21

## Significant drivers of \$210K, or 11.6% Decrease:

- 4% COLA +\$37K
- Additional Defined Benefit +\$6K, Additional Health Care +\$61K
- Other Benefit Changes (\$18K)
- Operation Cost Decrease (\$297K) – one time grant funding received in 2020

*Note: The Senior Center is budgeting to receive \$751K in federal and state grants for operations. This covers 47% of operating expenditures.*





# Transportation Fund



(\$millions)

<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures	\$1.6	\$1.7
2021 v 2020 Increase %		7.9%
2021 v 2020 Increase \$		\$0.12

## Significant drivers of \$125K, or 7.9% Increase:

- 4% COLA +\$32K
- Defined Benefit Increase +\$5K, Health Care increase +\$26K
- Other personnel & benefit changes +\$37K
- Operating/Allocated Costs +\$25K

*Note: This fund is budgeted to receive \$1.1M in grant support. Other revenue is budgeted at \$550K. Therefore 94% of expenditures are budgeted to be covered by sources other than property taxes.*



# Insurance & Benefits Fund

(\$millions)

<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures	\$17.6	\$22.8
2021 v 2020 Increase %		29.3%
2021 v 2020 Increase \$		\$5.20

**Significant drivers of \$5.20M, or 29.3% Increase:**

- Medical Claims budgeted to increase \$4.6M based on previous twelve month history and 5% inflation rate.
- Administration costs increased \$.4M

<b><u>Fund Balance</u></b>				
	Undesignated	Designated	Total	
2019 Actual	\$ -	\$ 487,613	\$ 487,613	
2020 Forecast	\$ -	\$ 326,838	\$ 326,838	
2020 Budget	\$ -	\$ 237,424	\$ 237,424	

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





# Insurance & Benefits



## FUNDING

- Employer Contributions per employee increased 17.8%.
- Employee Premiums were not changed.
- We are budgeting to use \$89.4k of the ERIP Reserved Fund Balance. There will not be any Undesignated Fund Balance to use.

## CLAIMS

- PEPM: 2019 Actual = \$1014.22    2020 Forecast = \$1095.55    2021 Budget = \$1185.79
- Average # of Enrollees: 2019 Actual = 1232    2020 Forecast = 1286    2021 Budget = 1300
- Net Claims (Includes Stop Loss Reimbursements): 2019= \$15.0M    2020 Forecast = \$16.9M    2021 Budget = \$18.5M

## ADMINISTRATIVE FEES

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

## NET IMPACT

- Based on projected enrollment of 1,300 enrollees (employees & retirees), the Total 2020 Budget for Fund 605:
  - Total Revenues = \$22.09M    Total Expenditures = \$22.18M    Amount used from Reserves (ISRP) = \$89.4k



# Review of Capital Funds

2021 BUDGET





# SPLOST FUNDS



SPLOST V, SPLOST 2012 and SPLOST 2018 combined for comparability  
Includes Transfers & Grants

(\$millions)

<b>BUDGETS</b>	<b>2020</b>	<b>2021</b>
Expenditures	\$96.7	\$80.1
2021 v 2020 Decrease %		-17%
2021 v 2020 Decrease \$		-\$16.67

- **Significant drivers of \$16.67M, or 17% Decrease:**
- Capital funds function much differently than operating funds.
- With SPLOST funding, projects are planned over several years, and revenues are spent as the projects are undertaken/completed.
- Spending can vary year-to-year depending on the project plan.
- When spending increases or decreases – it is related to the specific projects; it is not a reflection of increased/decreased taxes on residents.
- See next slide for remaining projects and planned spending of reserves.



## SPLOST V\* Spending of Reserves = \$38K



### Fire Department \$26K

- Software



### Roads & Bridges \$12K

- Projects & Equipment



### Library Facilities & Books

Carry forward to Future Years \$1.5M





## SPLOST 2012\*

Spending = \$18.6M



Road Construction \$13.4M



"The Buzz Community Center" \$5.0M



Jail Expansion \$.1M

\*SPLOST 2012 sales taxes were collected 2012 – 2018

# SPL<sup>OST</sup>

PENNIES AT WORK

## SPLOST 2018\*

Spending = \$53.5M  
Includes City Portion



Fire Stations, Vehicles,  
Ambulances \$7.2M



Road Construction \$9.1M



Emergency Communication \$2.9M



Marshal Vehicles  
\$0.22M



Law Enforcement  
Vehicles/Equipment/Bldg.  
\$4.5M



Jail \$13.5M

**Other Projects \$3.0M  
Cities Portion \$13.3M**

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



# Revenue Assumptions

## 2021 BUDGET





# Revenue Assumptions



## TAXES (2021 BUDGET = \$171.9M)

- **Property Taxes (all property except vehicles): \$90.7M**
  - Millage Rates: General Fund 5.212, Fire Fund 3.292, Parks Bond 0.461
  - Property tax bills will be due November 15, 2020.
  - Budget assumes 99% of 2020 assessed dollar amount is collected, less commissions on taxes collected
    - Includes 2020 Tax Levy and all prior year collections
- **Motor Vehicle/TAVT: \$13.6M**
  - TAVT monthly average Oct - July 2020: \$1.06M
  - 2021 Budget for TAVT = \$12.8M or \$1.07M per month
- **SPLOST Taxes: \$48.3M**

Average Per Month:

  - 2019 Actual = \$3.63M | 2020 Forecast = \$3.73M | 2021 Budget = \$4.03M



# Revenue Assumptions

## TAXES continued (2021 BUDGET = \$171.9M)

- **Insurance Premium Tax: \$11.4M**
  - 2017 = \$9.3M | 2018 = \$10.0M | 2019 = \$10.7M | 2020 Forecast = \$11.0M
- **All Other Taxes: \$7.9M**
  - Mortgage related, cable television franchise tax, bank franchise tax, hotel/motel tax, alcohol excise tax all budgeted at or slightly below 2020 Annualized Run Rate (as of July YTD)
  - 2020 Forecast = \$9.1M



# Revenue Assumptions

## LICENSES & PERMITS (2021 BUDGET =\$2.8M)

- **Occupation Tax/Business Licenses \$655K**
  - Budget for renewals \$550K, 2020 Forecast \$660K
  - New business licenses budgeted at \$4.6K/month which is slightly less than the 2020 forecast
- **Alcoholic Beverage Licenses \$272K**
  - 2019 Actual = \$268K 2020 Forecast = \$274K
- **Building Inspection \$1.8M**
  - 2019 Actual = \$1.8M, 2020 Forecast += \$1.9M

## INTERGOVERNMENTAL/GRANTS (2021 BUDGET = \$16.7M)

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

- **Multiple Grant Fund:** the 2021 Budget represents only known grants. As new grants are received throughout the year, budget amendments will be completed. 2021 Budget = \$897K
- **CDBG Fund:** The 2021 Budget represents only the grant award that is anticipated to be spent during FY2021. 2021 Budget = \$1.2M
- **Senior Services Fund:** the 2021 Budget = \$751K (represents federal & state grants)
- **Transportation Fund:** the 2021 Budget = \$1.1M (represents federal & state grants)
- **Fire Fund:** Payments from Cities for Fire Service. 2021 Budget = \$7.1M
- **SPLOST Funds:** GDOT LMIG Grant for Roads & Bridges, 2021 Budget = \$4.4M
- **Impact Fee Fund:** Local Share Canton Fire, 2021 Budget = \$122K
- **Special Court Funds:** the 2021 Budget = \$792K (represents federal & state grants)



# Revenue Assumptions

## CHARGES FOR SERVICES (2021 BUDGET = \$56.3M)

Please see County-Wide Budget/Forecast Report for 73 individual revenue accounts. Most accounts budgeted at 2020 Annualized Run Rate – except for known variances:

- This category includes Internal Service Charges for the Insurance & Benefits Fund. This has been budgeted at \$22.1M for 2021 vs the \$17.8M run-rate for 2020. This represents the increased county contribution for more employees and higher PEPM.
- 2020 Forecast for all charges for services = \$48.1M, 2020 budget = \$50.2M – Charges for services are running under budget for 2020 due to closures from the pandemic. These revenues are expected to go back to normal levels for 2021.

## FINES & FORFEITURES (2021 BUDGET = \$5.9M)

- All fines for all courts budgeted at or below 2020 Run Rates.
- 2020 Forecast = \$5.7M, 2020 Budget +\$5.9M – Forecast running under budget due to closures from the pandemic. This revenue is a risk for 2021 if courts continue to run at a reduced capacity.



# Revenue Assumptions

## INTEREST REVENUE (2021 BUDGET = \$0.6M)

- Budgeting 2021 well below 2020 Forecast of \$1.6M – this revenue dropped drastically due to the pandemic and is not expected to recover for several years.

## MISCELLANEOUS REVENUE (2021 BUDGET = \$2.7M)

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

## BOND/DEBT PROCEEDS (2021 BUDGET = \$40K)

- No bond issues are planned for 2021. All Parks Bonds have been fully issued.
- Amount budgeted is for vehicle leases





# Fund Glossary

## 2021 BUDGET





# Glossary of Funds

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



# Glossary of Funds

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



# Glossary of Funds

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



# Glossary of Funds

- Transportation Fund (240) – a special revenue fund that accounts for the activities of the Cherokee Area Transportation System (CATS). CATS provides a variety of transportation services for County residents. Most of the revenue for this fund comes from grants which are legally restricted for specific use by state law.
- Multiple Grant Fund (250) – a special revenue fund that accounts for the purchases and projects related to the receipt of federal, state and local grants. These funds are legally restricted for specific use.
- Community Development Block Grant (CDBG) Fund (251) – a special revenue fund that accounts for CDBG grant receipts and the expenditures. The objective of the grant is the development of viable urban communities by providing support for decent housing and expanded economic opportunities for low and moderate income persons. CDBG does not require a county match. These funds are legally restricted for specific use.



# Glossary of Funds

- DA's Condemnation Fund (253/254) – special revenue funds that account for confiscations by the Cherokee County District Attorney's office. These funds are legally restricted for specific use by state law.
- Drug Abuse Training and Education (DATE) Fund (255) – a special revenue fund that is dedicated to treating and educating individuals who have been in the court system for drug and alcohol related cases. The funding is a state authorized add-on fee to all drug and alcohol related cases and is legally restricted for specific use. A portion of the funds provide for personnel in the District Attorney's office who coordinate cases that relate to drug and alcohol crimes. This fund also makes transfers to the Drug Accountability Court, Treatment Accountability Court and Veterans Court Funds to support their operating expenditures.



# Glossary of Funds

- Victim Assistance Fund (256) – a special revenue fund that is designated to help assist victims of crime. Revenue is provided by a 5% add-on to court fines. A portion of the funds provides for personnel in the District Attorney’s office who coordinate and manage cases where there is a need for victim support. Remaining funds are directed to outside agencies which specialize in victim assistance. The funds are legally restricted for specific use.
- DUI Court Fund (257) – a special revenue fund that accounts for the activities of the Cherokee County DUI Court. This court is a post adjudication court that is designed to coordinate substance abuse intervention with judicial support through an immediate sanction and incentive process. Funds are provided by fees charged to participants in the program plus grant revenue and are legally restricted for specific use.
- Drug Accountability Court Fund (258) – a special revenue fund that accounts for the activities of the Cherokee County Drug Accountability Court. Funds are provided by fees charged to participants in the program, grant revenue, and transfers from the DATE Fund, and are legally restricted for specific use.



# Glossary of Funds

- Treatment Accountability Court Fund (259) – 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 into contact with the Cherokee County Justice System. Funds are provided by grant revenue and transfers from the DATE Fund and are legally restricted to specific use.
- Drug Screening Lab Fund (260) – a special revenue fund that accounts for the operations and proceeds of the Cherokee County Drug Screening Lab.
- Veteran’s Court Fund (261) – a special revenue fund that accounts for the activities of the Cherokee County Veteran’s Court. Funds are provided grant revenue and transfers from the DATE Fund, and are legally restricted for specific use.





# Glossary of Funds

- Juvenile Drug Court Fund (262) – a special revenue fund that accounts for the activities of the Cherokee County Juvenile Drug Court. Funds are provided grant revenue and transfers from the DATE Fund, and are legally restricted for specific use.
- Fire District Fund (270) – a special revenue fund that is supported by a dedicated property tax millage that is legally restricted for Fire Emergency Services operations. The Cherokee County Fire and Emergency Services organization provides high quality, professional medical and fire protection services to the citizens of Cherokee County.
- Jail Fund (271) – a special revenue fund that is legally restricted by state law for maintenance and infrastructure improvements to the jail. Funding is provided through add-on fees to court fines. This fund is managed by the Sheriff’s office.



# Glossary of Funds

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



# Glossary of Funds

- Impact Fee Fund (295) – a capital projects fund that is dedicated to capital and infrastructure construction and improvements as they relate to new development. Fees assessed on new construction provide the revenues. These funds are legally restricted for specific use by state law.
- SPLOST V Fund (322) – a capital projects fund that accounts for the proceeds of a 1% local sales tax levy renewed by voters for 2006 - 2012. The proceeds of this special tax are designated for items in the referendum including a new administration building, courthouse renovations, public safety and senior center facilities and equipment, and transportation projects.
- SPLOST 2012 Fund (323) – a capital projects fund that accounts for the proceeds of a 1% local sales tax levy renewed by voters for 2012 - 2018. The proceeds of this special tax are designated for items in the referendum including a jail expansion, public safety facilities & equipment, transportation and economic development projects.



# Glossary of Funds

- SPLOST 2018 Fund (324) – a capital projects fund that accounts for the proceeds of a 1% local sales tax levy renewed by voters for 2018 - 2024. The proceeds of this special tax as outlined in the referendum include the jail expansion, County 911 center communication upgrade, public safety facilities & equipment, transportation and economic development projects.
- RRDA Fund (375) - accounts for the activities of the Resource Recovery Development Authority of Cherokee County (RRDA). The RRDA was created to acquire, construct and install a solid waste disposal and recycling facility. Bonds were issued in 2007 in the amount of \$18,145,000 for this construction. This facility will collect and recycle natural materials such as leaves, trees and debris. Cowart Properties currently manages this facility under a lease agreement.
- Debt Service Fund (410) – a fund that accounts for the accumulation of resources for payment of General Obligation Bonds. Proceeds from a dedicated property tax millage are collected to make payments on bonds related to Parks



# Glossary of Funds

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



# Glossary of Funds

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