



# CHEROKEE COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2020 ADOPTED BUDGET



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# FISCAL YEAR 2020 BUDGET

## CHEROKEE COUNTY, GEORGIA

### OCTOBER 2019 – SEPTEMBER 2020

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JERRY W. COOPER  
COUNTY MANAGER

STACEY D. WILLIAMS  
ADMINISTRATIVE SERVICES AGENCY DIRECTOR

JIMMY H. MARQUIS  
FINANCE DIRECTOR

ARIANA L. FREIMUTH  
PLANNING & ANALYSIS MANAGER

---

Cherokee County Finance Department  
1130 Bluffs Parkway  
Canton, Georgia 30114



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Cherokee County  
Georgia**

For the Fiscal Year Beginning

**October 1, 2018**

*Christopher P. Morrill*

Executive Director

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## **Commission Chairman and Post Commissioners**



**Harry Johnston**  
**Commission Chairman**



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



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



**Benny Carter**  
**Commissioner, District Three**



**Corey Ragsdale**  
**Commissioner, District Four**



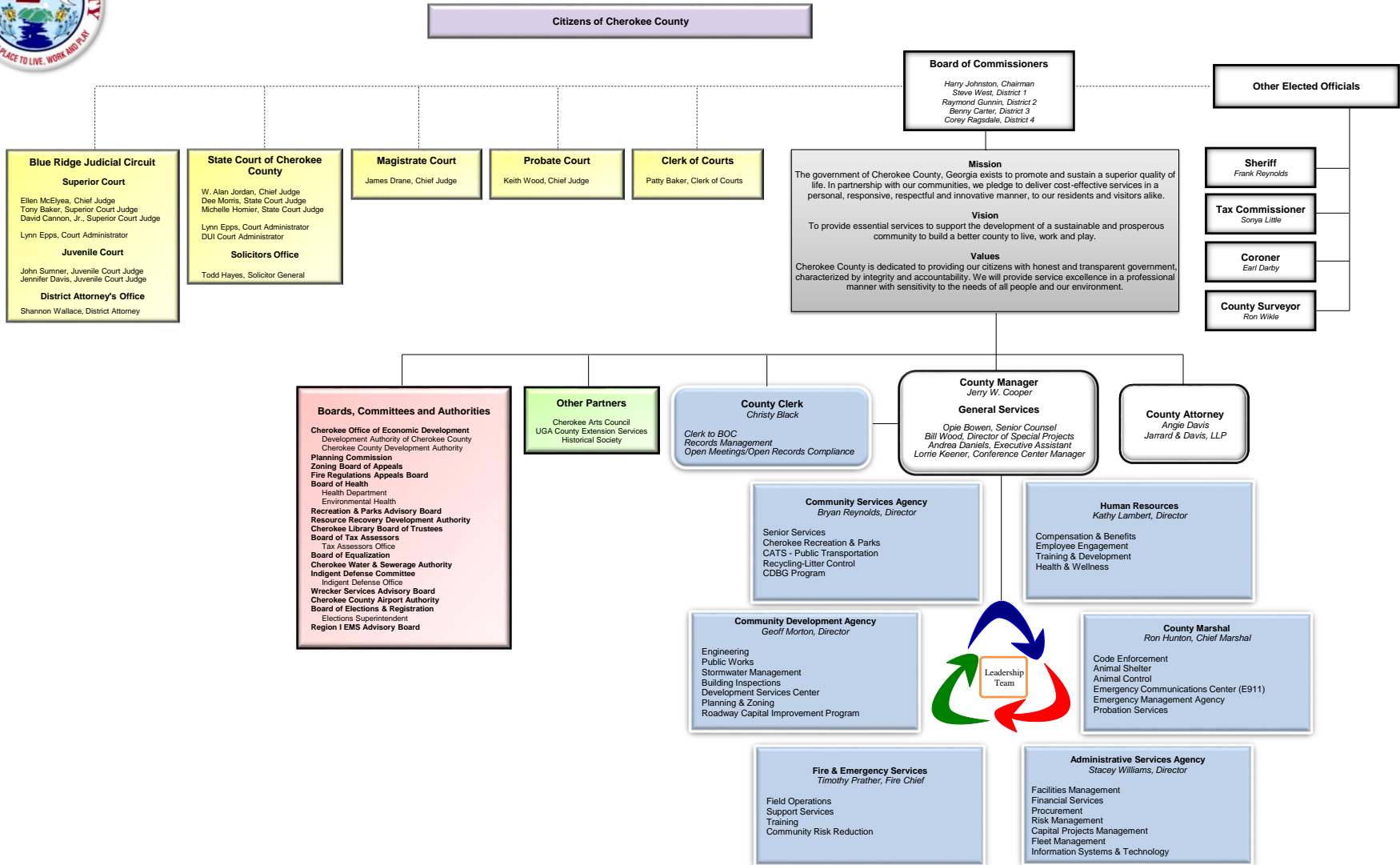
# GEORGIA

Carl Vinson Institute of Government  
University of Georgia





# Cherokee County Government Organizational Chart



# OFFICIALS

AS OF OCTOBER 1, 2019

## Commission Chairman and Post Commissioners

Harry Johnston  
Commission Chairman

Steve West  
Ray Gunnin  
Benny Carter  
Corey Ragsdale

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

## Constitutional Officers

Todd Hayes  
Earl W. Darby  
Sonya Little  
Frank Reynolds  
Ellen McElyea  
David Cannon  
Tony Baker  
W. Alan Jordan  
A. Dee Morris  
Michelle Homier  
John B. Sumner  
Jennifer Davis  
Keith Wood  
Shannon Wallace  
Patty Baker  
James Drane

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

## County Administration

Jerry W. Cooper  
County Manager

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

Tax Assessor  
Animal Shelter Director  
Human Resources Director  
Fire-Emergency Services Director  
Building Inspections Director  
County Clerk  
Finance Director  
Fleet Maintenance Director  
Senior Services Director  
Public Works Director  
Property Management Director  
Administrative Services Agency Director  
Community Services Agency Director  
Community Development Agency Director  
Information Technology Services Director  
Elections Director  
County Marshall  
Planning and Land Use Director  
Cherokee Recreation and Parks Director

**ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET,  
ITS EXECUTION AND EFFECT FOR THE FISCAL YEAR  
BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020**

**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, 2019 through September 30, 2020 a budget for Cherokee County, Georgia, based on the budget estimates as prepared by the County Manager.

**Section II General, Economic Development and General Administration Funds**

There is hereby established a General Fund, Economic Development Fund and General Administration Fund for Cherokee County for the general obligations and legal obligations in FY 2020 with an appropriation of \$100,175,974

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

Taxes	77,982,650
Licenses and Permits	2,630,000
Intergovernmental	51,000
Charges for Services	9,682,514
Fines and Forfeitures	4,938,000
Investment Income	900,000
Miscellaneous	927,509
Contributions	30,000
Bond/Debt Proceeds	122,017
Use/(Save) of Reserves	2,625,000
Transfers in from Other Funds	287,284
	<b>287,284</b>

**Total Estimated General, Economic Development and Administration Revenues      \$100,175,974**

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 \$100,175,974

General Services	8,320,446
Administration Services Agency	6,928,405
Human Resources	358,929
Health and Human Services	507,926
Recreation, Parks and Cultural Affairs	2,558,133
Judicial Services	16,786,313
Law Enforcement	40,051,374
Community Development	3,143,380
Community Services Agency	461,648
Public Works	5,801,016
Marshal	4,026,312
Transfers to Other Funds	7,348,289
Capital Enhancements	221,845
Utilities and Allocated Costs	3,661,958
	<b>3,661,958</b>

**Total Estimated General, Economic Development and Administration Expenditures & Transfers      \$100,175,974**

**Section III Law Library Fund**

There is hereby established a Law Library Fund for Cherokee County with an appropriation of \$123,500

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

Fines and Forfeitures	114,500
Charges for Services	4,000
Investment Revenue	5,000
	<b>5,000</b>

**Total Law Library Fund Revenues      \$123,500**

The following disbursements are authorized for the fiscal year:

Operations	123,500
	<b>123,500</b>

**Total Law Library Fund Expenditures      \$123,500**

**Section IV State Forfeiture Seized Fund**

There is hereby established a State Forfeiture Seized Fund for Cherokee County with an appropriation of \$75,000

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

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

The following disbursements are authorized for the fiscal year:

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

**Section V Emergency 911 Telephone Fund**

There is hereby established an Emergency 911 Telephone Fund for Cherokee County with an appropriation of \$5,517,706

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

Charges for Services	7,400,000
Use/(Save) of Reserves	(1,907,794)
Investment Income	25,000
Miscellaneous	500
<b>Total Emergency 911 Telephone Fund Revenues</b>	<b>\$5,517,706</b>

The following disbursements are authorized for the fiscal year:

Operations	5,517,706
<b>Total Emergency 911 Telephone Fund Expenditures</b>	<b>\$5,517,706</b>

**Section VI Senior Services Fund**

There is hereby established a Senior Services Fund for Cherokee County with an appropriation of \$1,485,307

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

Intergovernmental	751,080
Charges for Services	26,750
Contributions	10,000
Transfer in from General Fund	697,477
<b>Total Senior Services Fund Revenues &amp; Transfers</b>	<b>\$1,485,307</b>

The following disbursements are authorized for the fiscal year:

Operations	1,485,307
<b>Total Senior Services Fund Expenditures</b>	<b>\$1,485,307</b>

**Section VII Parks and Recreation Fund**

There is hereby established a Parks and Recreation Fund for Cherokee County with an appropriation of \$5,550,747

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

Alcoholic Beverage Excise Tax	1,105,000
Charges for Services	2,779,032
Investment/Misc Revenue	14,930
Contributions/Donations	50,000
Sale of Assets	19,150
Transfer in from General Fund	1,582,635
<b>Total Parks and Recreation Fund Revenues &amp; Transfers</b>	<b>\$5,550,747</b>

The following disbursements are authorized for the fiscal year:

Administration	889,801
Programs	778,490
Aquatic Center	1,181,682
Athletics	1,201,638
Maintenance	1,349,136
Transfers to Other Funds	150,000
<b>Total Parks and Recreation Fund Expenditures</b>	<b>\$5,550,747</b>



**Section VIII Transportation Fund**

There is hereby established a Transportation Fund for Cherokee County with an appropriation of \$1,587,730

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

Intergovernmental	582,178
Charges for Services	570,541
Transfers in from General Fund	435,011

**Total Transportation Fund Revenues & Transfers \$1,587,730**

The following disbursements are authorized for the fiscal year:

Operations	1,587,730
------------	-----------

**Total Transportation Fund Expenditures \$1,587,730**

**Section IX Multiple Grant Fund**

There is hereby established a Multiple Grant Fund for Cherokee County with an appropriation of \$1,185,823

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

Intergovernmental	816,596
Use/(Save) of Reserves	47,700
Transfers in from General Fund	321,527

**Total Multiple Grant Fund Revenues \$1,185,823**

The following disbursements are authorized for the fiscal year:

Assoc of Cities & Counties of GA (ACCG2)	47,700
EMA	-
FOCUS	50,000
HEAT1 - Sheriff's Office	172,396
SAFE Kids - Northside Hospital	
Stop Violence Against Women Grant (STPVW)	95,019
Violence Against Women (VAWA2) - Sheriff's Office	61,862
Victims of Crime Act Grant (VOCA) - District Attorney's Office	349,705
Victims of Crime Act Grant (VOCA1) - Solicitor's Office	240,479
Victims of Crime Act Grant (VOCA2) - Sheriff's Office	168,662

**Total Multiple Grant Fund Expenditures \$1,185,823**

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

There is hereby established a CDBG Fund for Cherokee County with an appropriation of \$1,598,836

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

Intergovernmental	1,598,836
-------------------	-----------

**Total CDBG Fund Revenues \$1,598,836**

The following disbursements are authorized for the fiscal year:

Operations	1,598,836
------------	-----------

**Total CDBG Fund Expenditures \$1,598,836**

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

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

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

Fines & Forfeitures	5,000
---------------------	-------

**Total DA Condemnation Fund Revenues \$5,000**

The following disbursements are authorized for the fiscal year:

Operations	5,000
------------	-------

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

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

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

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

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

The following disbursements are authorized for the fiscal year:

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

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

There is hereby established a DATE Fund for Cherokee County with an appropriation of \$268,609

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

Fines and Forfeitures	213,800
Investment Income	5,000
Use/(Save) of Reserves	49,809
<b>Total DATE Fund Revenues</b>	<b>\$268,609</b>

The following disbursements are authorized for the fiscal year:

Operations	148,443
Transfers to Other Funds	120,166
<b>Total DATE Fund Expenditures &amp; Transfers</b>	<b>\$268,609</b>

**Section XIV Victim Assistance Fund**

There is hereby established a Victim Assistance Fund for Cherokee County with an appropriation of \$203,826

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

Fines and Forfeitures	203,826
<b>Total Victim Assistance Fund Revenues</b>	<b>\$203,826</b>

The following disbursements are authorized for the fiscal year:

Operations	203,826
<b>Total Victim Assistance Fund Expenditures</b>	<b>\$203,826</b>

**Section XV DUI Court Fund**

There is hereby established a DUI Court Fund for Cherokee County with an appropriation of \$621,557

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

Intergovernmental	87,674
Fines and Forfeitures	393,883
Contributions	75,000
Transfers in from Other Funds	65,000
<b>Total DUI Court Fund Revenues &amp; Transfers</b>	<b>\$621,557</b>

The following disbursements are authorized for the fiscal year:

Operations	621,557
<b>Total DUI Court Fund Expenditures</b>	<b>\$621,557</b>

**Section XVI Drug Accountability Court Fund**

There is hereby established a Drug Court Fund for Cherokee County with an appropriation of \$600,655

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

Intergovernmental	279,095
Fines and Forefeitures	125,589
Use/(Save) of Reserves	105,971
Transfer in from Other Funds	90,000
<b>Total Drug Court Fund Revenues &amp; Transfers</b>	<b>\$600,655</b>

The following disbursements are authorized for the fiscal year:

Operations	600,655
<b>Total Drug Court Fund Expenditures</b>	<b>\$600,655</b>

**Section XVII Treatment Accountability Court**

There is hereby established a Treatment Accountability Court Fund for Cherokee County with an appropriation of \$121,059

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

Intergovernmental	100,311
Fines and Forfeitures	3,140
Transfers in from Other Funds	17,608

**Total Mental Health Court Fund Revenues \$121,059**

The following disbursements are authorized for the fiscal year:

Operations	121,059
------------	---------

**Total Mental Health Court Fund Expenditures \$121,059**

**Section XVIII Drug Screening Lab**

There is hereby established a Drug Screening Lab Fund for Cherokee County with an appropriation of \$371,332

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

Charges for Services	371,332
----------------------	---------

**Total Drug Screening Lab Fund Revenues \$371,332**

The following disbursements are authorized for the fiscal year:

Operations	306,332
Transfers to Other Funds	65,000

**Total Drug Screening Lab Fund Expenditures \$371,332**

**Section XIX Veteran's Treatment Court**

There is hereby established a Veteran's Treatment Court Fund for Cherokee County with an appropriation of \$117,544

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

Intergovernmental	97,538
Fines and Forfeitures	7,448
Transfers in from Other Funds	12,558

**Total Veteran's Treatment Court Fund Revenues \$117,544**

The following disbursements are authorized for the fiscal year:

Operations	117,544
------------	---------

**Total Veteran's Treatment Court Fund Expenditures \$117,544**

**Section XX Fire District Fund**

There is hereby established a Fire District Fund for Cherokee County with an appropriation of \$34,635,075

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

Taxes	27,488,866
Licenses and Permits	65,000
Intergovernmental	6,259,982
Charges for Services	5,000
Investment Income	250,000
Use/(Save) of Reserves	566,227

**Total Fire District Fund Revenues \$34,635,075**

The following disbursements are authorized for the fiscal year:

Fire Administration	2,404,271
Fire Marshal	613,165
Fire Fighting	27,563,722
Fire Prevention	242,227
Fire Information Technology	602,917
Fire Training	1,551,776
Transfers to Other Funds	1,656,997

**Total Fire District Fund Expenditures \$34,635,075**

**Section XXI Jail Fund**

There is hereby established a Jail Fund for Cherokee County with an appropriation of \$335,363

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

Fine and Forfeitures	395,000
Investment Income	8,000
Use/(Save) of Reserves	(67,637)

**Total Jail Fund Revenues \$335,363**

The following disbursements are authorized for the fiscal year:

Operations	335,363
------------	---------

**Total Jail Fund Expenditures \$335,363**

**Section XXII Sheriff's Commissary Fund**

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

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

Charges for Services	600,000
----------------------	---------

**Total Sheriff's Commissary Fund Revenues \$600,000**

The following disbursements are authorized for the fiscal year:

Operations	600,000
------------	---------

**Total Sheriff's Commissary Fund Expenditures \$600,000**

**Section XXIII Federal Forfeiture Seized Fund**

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

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

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

**Total Confiscated Asset Fund Revenues \$140,000**

The following disbursements are authorized for the fiscal year:

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

**Total Confiscated Asset Fund Expenditures \$140,000**

**Section XXIV Hotel and Motel Tax Fund**

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

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

Taxes	207,000
-------	---------

**Total Hotel and Motel Tax Fund Revenues \$207,000**

The following disbursements are authorized for the fiscal year:

Payments to Other Agencies	65,000
Transfers to Other Funds	142,000

**Total Hotel and Motel Tax Fund Expenditures & Transfers \$207,000**

**Section XXV Impact Fee Fund**

There is hereby established an Impact Fee Fund for Cherokee County with an appropriation of \$2,298,411

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

Intergovernmental	254,520
Charges for Services	1,586,758
Investment Income	202,446
Use/(Save) of Reserves	254,687

**Total Impact Fee Fund Revenues \$2,298,411**

The following disbursements are authorized for the fiscal year:

Operating	48,411
Capital	150,000
Intergovernmental	100,000
Transfers to Other Funds	2,000,000

**Total Impact Fee Fund Expenditures \$2,298,411**

**Section XXVI SPLOST V**

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

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

Investment Income	20,000
Use/(Save) of Reserves	18,113
<b>Total SPLOST V Fund Revenues</b>	<b>\$38,113</b>

The following disbursements are authorized for the fiscal year:

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

**Section XXVII SPLOST 2012**

There is hereby established a SPLOST 2012 Fund for Cherokee County with an appropriation of \$35,766,910

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

Intergovernmental	1,568,395
Investment Income	500,000
Use/(Save) of Reserves	33,698,515
<b>Total SPLOST 2012 Fund Revenues</b>	<b>\$35,766,910</b>

The following disbursements are authorized for the fiscal year:

Public Works/Roads and Bridges	15,848,745
Fleet Services	730,000
Parks and Recreation	7,070,410
Fire and ES (Ambulance/Equipment)	9,160
Senior Center	1,349,996
Sheriff (Jail Expansion)	7,000,000
Fire and ES (Canton Fire Station)	3,700,000
Economic Development	58,599
<b>Total SPLOST 2012 Fund Expenditures</b>	<b>\$35,766,910</b>

**Section XXVIII SPLOST 2018**

There is hereby established a SPLOST 2018 Fund for Cherokee County with an appropriation of \$60,773,465

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

Taxes	43,000,000
Intergovernmental	3,898,393
Investment Income	150,000
Use/(Save) of Reserves	11,725,072
Transfers in from Other Funds	2,000,000
<b>Total SPLOST 2018 Fund Revenues</b>	<b>\$60,773,465</b>

The following disbursements are authorized for the fiscal year:

Due to Cities	12,900,000
General Admin/Facilities	191,000
Information Technology	349,000
Fire and ES (Facilities/Equipment)	6,751,134
Public Works/Roads and Bridges	18,792,446
Parks and Recreation (Site Improvements)	330,000
Marshal (Vehicles)	250,000
Sheriff (Jail Expansion)	16,980,000
Sheriff (Vehicles/Equipment/Bldgs)	500,000
Courts (Justice Center Expansion)	500,000
E-911 (Communications/Radio Project)	3,229,885
<b>Total SPLOST 2018 Fund Expenditures</b>	<b>\$60,773,465</b>

**Section XXVIX Resource Recovery Fund**

There is hereby established a Resource Recovery Fund for Cherokee County with an appropriation of \$2,703,875

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

Rents and Royalties	142,236
Transfers in from Other Funds	2,561,639
<b>Total Resource Recovery Fund Revenues &amp; Transfers</b>	<b>\$2,703,875</b>

The following disbursements are authorized for the fiscal year:

Operations	-
Debt Service Payments	2,703,875
<b>Total Resource Recovery Fund Expenditures</b>	<b>\$2,703,875</b>

**Section XXX Debt Service Fund**

There is hereby established a Debt Service Fund for Cherokee County with an appropriation of \$6,363,515

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

Taxes	6,015,933
Miscellaneous Revenues	150,000
Use/(Save) of Reserves	197,582
<b>Total Debt Service Fund Revenues</b>	<b>\$6,363,515</b>

The following disbursements are authorized for the fiscal year:

Debt Service Payments	6,363,515
<b>Total Debt Service Fund Expenditures</b>	<b>\$6,363,515</b>

**Section XXXI Conference Center Fund**

There is hereby established a Conference Center Fund for Cherokee County with an appropriation of \$513,086

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

Charges for Services	284,000
Miscellaneous Sources	4,200
Contributions/Donations	-
Use/(Save) of Reserves	82,886
Transfers in from Other Funds	142,000
<b>Total Conference Center Fund Revenues &amp; Transfers</b>	<b>\$513,086</b>

The following disbursements are authorized for the fiscal year:

Operations	513,086
<b>Total Conference Center Fund Expenditures</b>	<b>\$513,086</b>

**Section XXXII Emergency Medical Services Fund**

There is hereby established an Emergency Medical Services Fund for Cherokee County with an appropriation of \$12,023,437

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

Charges for Services	8,393,724
Use/(Save) of Reserves	360,000
Transfers in from Other Funds	3,269,713
<b>Total Emergency Medical Services Revenues &amp; Transfers</b>	<b>\$12,023,437</b>

The following disbursements are authorized for the fiscal year:

Operations	12,023,437
<b>Total Emergency Medical Services Fund Expenditures</b>	<b>\$12,023,437</b>

**Section XXXIII Insurance and Benefits Fund**

There is hereby established an Insurance and Benefits Fund for Cherokee County with an appropriation of \$17,641,759

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

Internal Service Charges	16,205,893
Miscellaneous Revenues	1,000,300
Use/(Save) of Reserves	435,566
<b>Total Insurance and Benefits Fund Revenues</b>	<b>\$17,641,759</b>

The following disbursements are authorized for the fiscal year:

Operations	17,641,759
<b>Total Insurance and Benefits Fund Expenditures</b>	<b>\$17,641,759</b>

**Section XXXIV Fleet Maintenance Fund**

There is hereby established a Fleet Maintenance Fund for Cherokee County with an appropriation of \$1,855,103

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

Charges for Services	1,815,103
Miscellaneous Revenue	-
Use/(Save) of Reserves	40,000
<b>Total Fleet Maintenance Fund Revenues</b>	<b>\$1,855,103</b>

The following disbursements are authorized for the fiscal year:

Operations	1,855,103
<b>Total Fleet Maintenance Fund Expenditures</b>	<b>\$1,855,103</b>

**Section XXXV TOTAL CHEROKEE COUNTY BUDGET FY 2020:**

External Funding Sources	\$247,303,620
Use/(Save) of Reserves	\$48,231,697
<b>Total External Funding Sources &amp; Reserves</b>	<b>\$295,535,317</b>
<b>Total Expenditures</b>	<b>\$295,535,317</b>
Total Transfers In	\$11,482,452
Total Transfers Out	\$11,482,452

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 1st day of Oct., 2019.

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, The County's Strategic Blueprint, the Long-Term Financial Plan, a general information segment, a collection of Cherokee County's policies, a history of Cherokee County, and a financial summary.*

# MISSION STATEMENT



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

**OUR GOAL:**

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

**OUR PROMISE:**

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

**OUR COMMITMENT:**

Service Excellence & Continuous Improvement;

Accelerate Infrastructure Improvements;

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

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

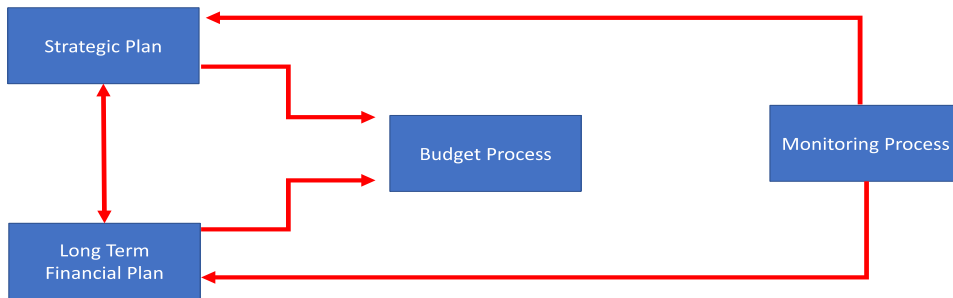
October 1, 2019

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

I am pleased to present to you the Annual Budget for FY2020. The development of the FY2020 budget incorporated the mission, vision, and values that were set forth by the Board of Commissions in the Five Year Strategic Blueprint.

Long-term financial planning emphasizes the long-term effects of decisions made today. Financial planning uses forecasts to provide insight into the future financial capacity requirements so that strategies can be developed to achieve long-term goals when considering the service objectives for Cherokee County. Long-term financial planning, strategic planning, and budgeting combine to form a full system of planning and evaluation.

## The Complete Planning Framework



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

The FY2020 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 FY2020 budget, which totals \$295.5 million – an increase of \$24.1 million, or 8.9%. The budget increase is due to an increase in capital spending of \$19.7 million, which is primarily the result of the jail expansion project and the timing of expenditures for other capital projects.

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

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

## Strategic Goals and Initiatives

The FY2020 budget supports the four pillars of the Five Year Strategic Blueprint, which are:

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

## Personnel

For the more than 1,500 full time county employees who help us provide efficient and responsive services to our residents and business community, this budget provides a well-deserved three-percent (3%) cost of living increase, resulting in an increase in the budget totaling \$2.9 million. In addition to salary related increases, the budget provides an additional 25 full-time employees at a cost of \$1.2 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 FY2020 budget includes the following Public Safety Capital Projects:

- The construction of 2 new Fire Stations located in the North Canton and Sutalee areas of the County and the renovation of 5 existing fire stations.
- The purchase of 6 fire trucks, 4 ambulances, and 3 support vehicles

## FY2020 BUDGET ACCOMPLISHMENTS

### TAXPAYER RELIEF

- General Fund tax rate lowered from 5.366 to 5.216
- Fire District tax rate remained the same at 3.269
- Park Bond tax rate lowered from 0.503 to 0.480

### HEALTHY CASH BALANCE

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

### COMPETITATIVE COMPENSATION & BENEFITS

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

### CAPITAL INVESTMENT COMMITMENT

- The investment in technology and projects that increase public safety represents 46% of the Capital Budget at \$38.5M
- The investment in Transportation and Infrastructure account for 41.6% of the Capital Budget at \$34.8M

## DID YOU KNOW?

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

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

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

The budget also includes thirteen (13) additional fire department and EMS personnel.

### Recreation & Parks

Cherokee County voters approved a \$90 million park bond in 2008 to create open space, enhance, expand recreational, and park facilities. The FY2020 budget includes funds to begin the planning and construction of the LB Ahrens Community Center.

### Transportation and Infrastructure

A Comprehensive Transportation Plan (CTP) was completed by Parsons Brinckerhoff in 2016 that identified transportation and infrastructure needs to meet significant increases in travel demand through 2040 as a result of rapid growth of the County. While many of our transportation priorities, such as major intersection improvements, roadway widening, paving and other improvements are included in the capital budget, the operating budget also supports our transportation priorities. The FY2020 capital budget includes \$34.8 million to fund various transportation projects, which accounts for 41.6% of the total Capital Budget spend in 2020.

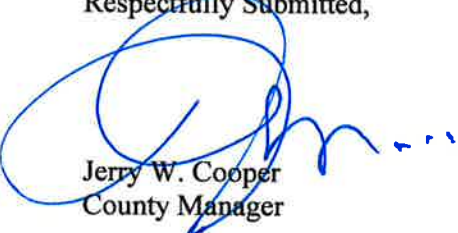
### Debt Management

The County plans to continue our long-term strategy of aggressively retiring debt in order to reduce the amount of interest paid by the County. The FY2020 budget will retire \$2M in RRDA principal bond debt, with plans to have the entire RRDA debt retired in 2022.

### 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 2019, the FY2020 budget adheres to our tradition of frugality that has required county agencies and departments to run efficiently. The staff is looking forward to beginning the new fiscal year with its new opportunities.

Respectfully Submitted,

  
Jerry W. Cooper  
County Manager

### DID YOU KNOW?

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

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

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

# A Five Year Strategic Blueprint

## Cherokee County, Georgia

2017-2021

### “Shaping Your Future”

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#### Board of Commissioners

L. B. “Buzz” Ahrens- Chairman

Steve West- District 1

Raymond Gunnin- District 2

Bob Kovacs- District 3

K. Scott Gordon- District 4

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#### Cherokee County Government

1130 Bluffs Parkway  
Canton, Georgia 30114

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

678.493.6000 (Main)  
678.493.6013 (Fax)



# Milestones

2012-2016

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





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# Forward

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

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

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

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

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

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

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

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

With great respect,



L. B. Ahrens, Jr (Buzz)

'Your' Chairman





# The Charge

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

## Cherokee County is diverse and growing

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



# The Approach

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

## Scope & Scale

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

## Guiding Principles

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

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





# Stakeholders

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

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

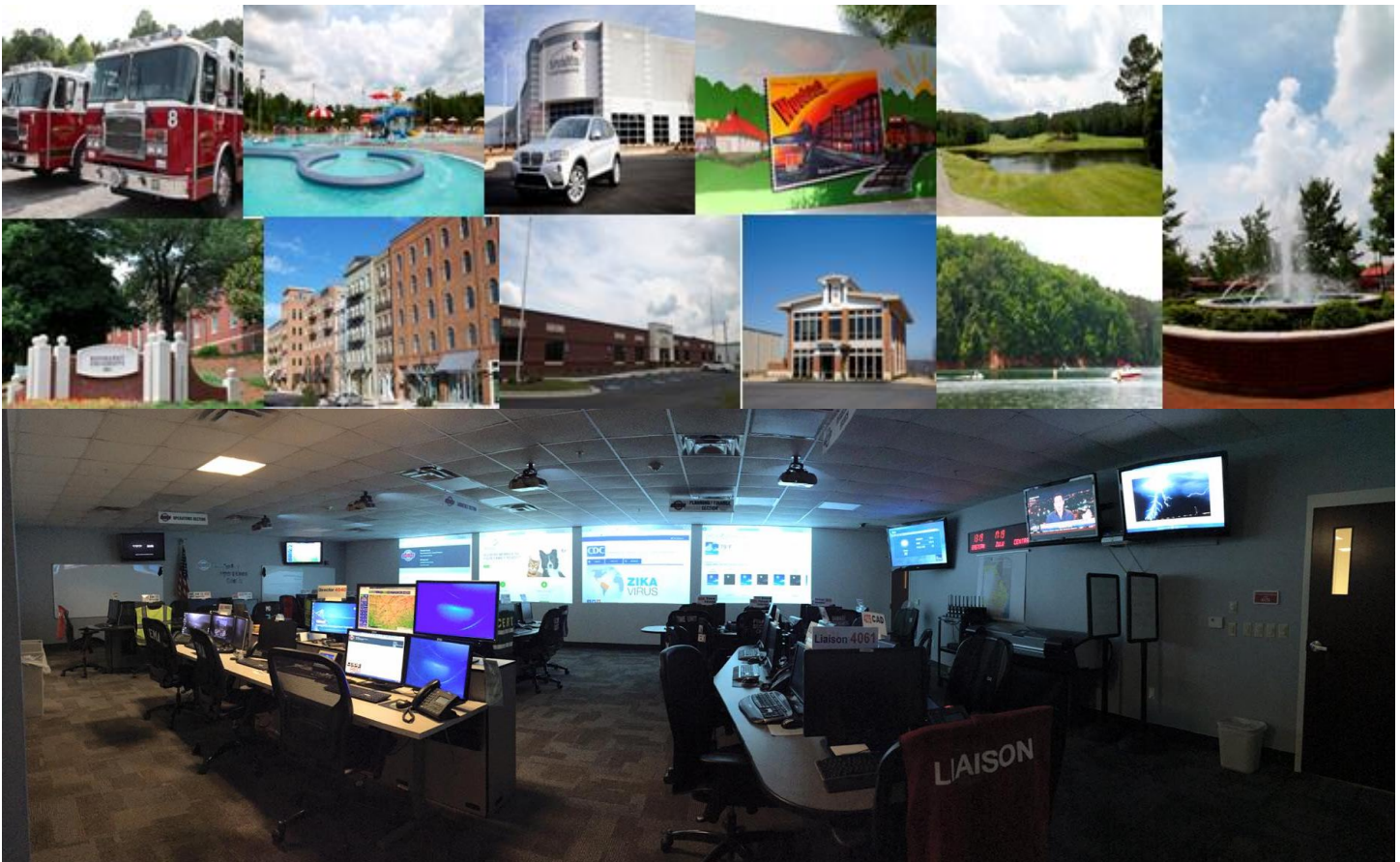


# Mission, Vision & Values

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

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

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





# Summary

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



# Excellence in Government

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

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

### Metrics of Success (Key Performance Indicators)

Average employee turnover below 9%

Achieve Triple A investment rating

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

Reduce Workers Compensation Mod Factor from 0.84 to 0.78

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

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

### Objectives

1.1 Promote financial integrity by effectively and efficiently managing public assets

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

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

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





# Safety & Security

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

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

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

Improve Public Protection Class (PPC) Rating to Class 2

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

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

Top 3 lowest FBI Crime Indexes in ARC Region

Reduce incidents of fatal vehicle accidents

Reduce incidents of deaths and crime as a result of drugs

Law enforcement Emergency Response Times average below 7 minutes

## **Objectives**

2.1 Enhance community preparedness

2.2 Invest in high performing public safety services

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

2.4 Invest in technology and projects that increase public safety



# Economic Prosperity

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

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

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

Development plans approved within 10-14 days

Grow commercial/industrial tax base

Top 3 lowest unemployment rates in ARC Region

Top 3 lowest crime rates in ARC Region

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

## **Objectives**

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

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

3.3 Grow and cultivate innovation and entrepreneurship

3.4 Establish a dynamic quality of place



# Environmental Stewardship

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

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

### Metrics of Success (Key Performance Indicators)

Quality development locates in the Bells Ferry Livable Centers area

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

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

### Objectives

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



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



Jimmy H. Marquis

Prepared by:  
Jimmy Marquis  
Finance Director



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*Cherokee County Board of Commissioners*

Long Term Financial Plan FY 2018-2022

Honorable Chairman and Member of the Commissioners

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

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

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

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

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

Respectfully submitted,

Jerry W. Cooper,

County Manager



## LTFP Goals & Objectives

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

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

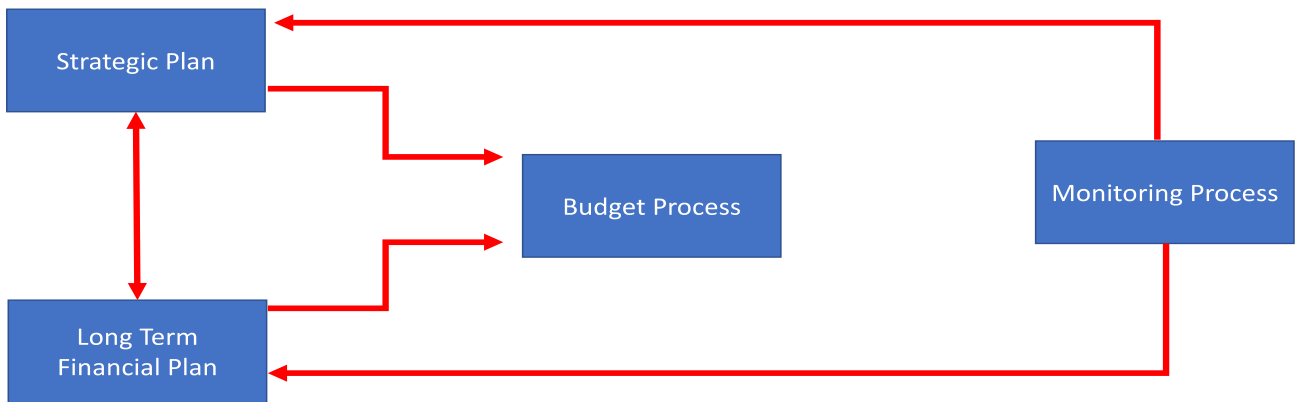
Financial planning uses forecasts to provide insight into the future financial capacity requirements so that strategies can be developed to achieve long-term goals when considering the service objectives for Cherokee County. Sound financial planning requires attention and consensus in the following areas:

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

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



## The Complete Planning Framework



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

Figure 1





## LTFP Planning Process

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

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

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

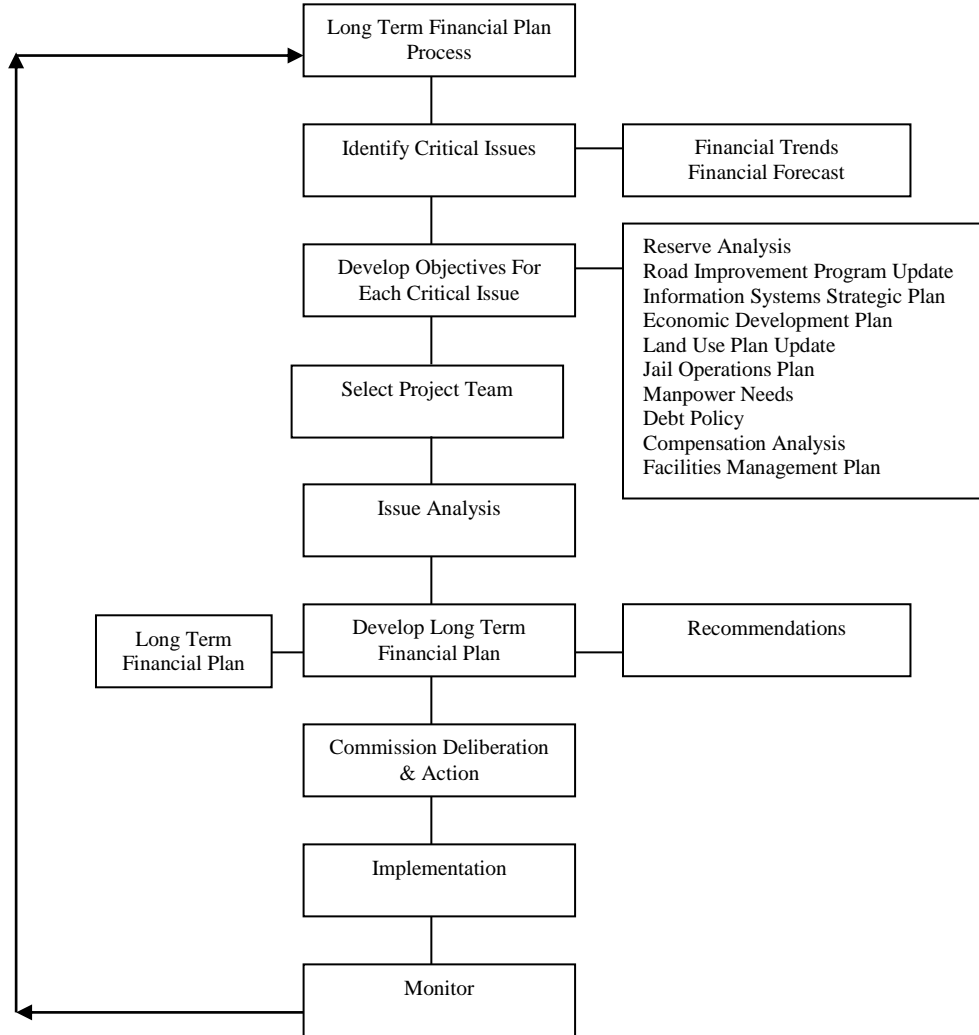


Figure 2



## Economic Environment Analysis

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

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

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

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

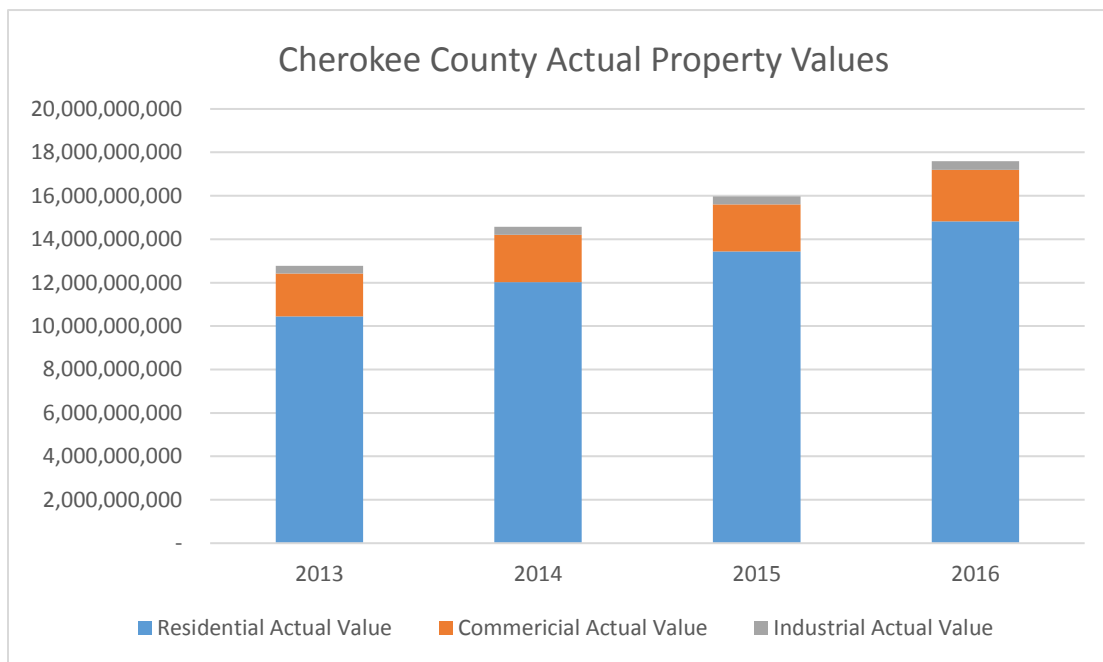


## Property Valuations

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

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

Source: 2016 CAFR



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



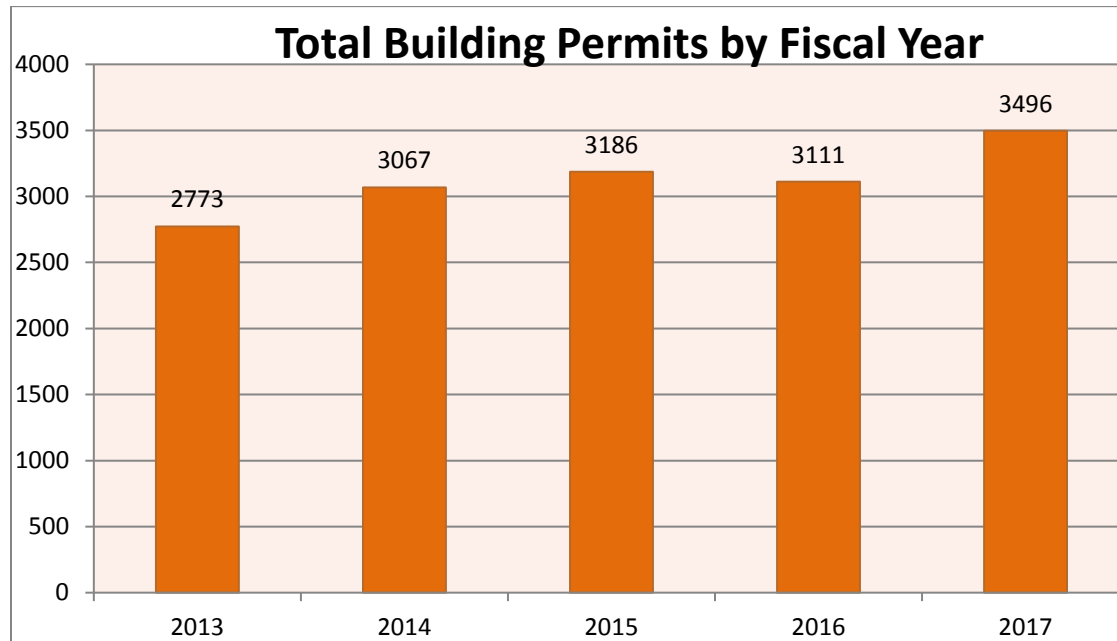
## Building Permits

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

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

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

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

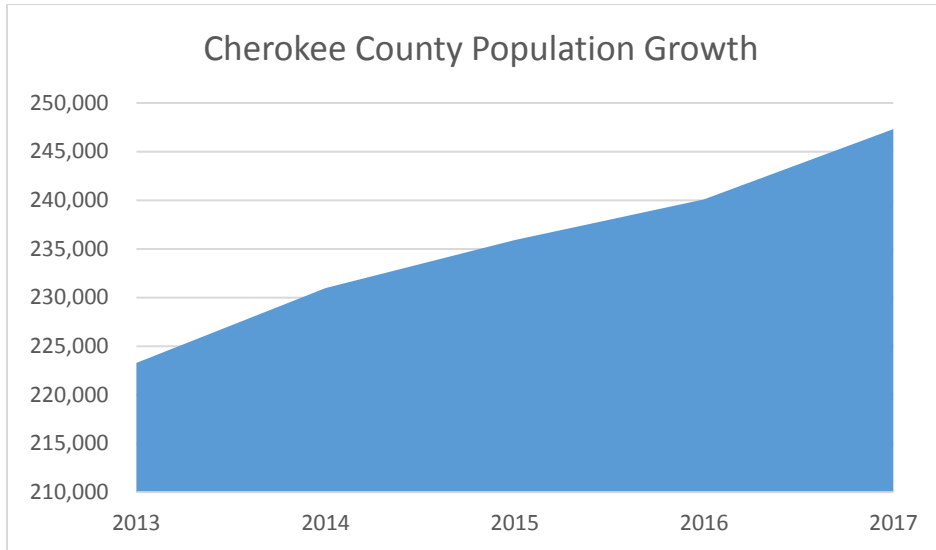


**Analysis:** Cherokee County continues to see an increase in the issuance of building permits which translates into continued construction growth in the county which has a favorable impact on jobs, property values, and property taxes.

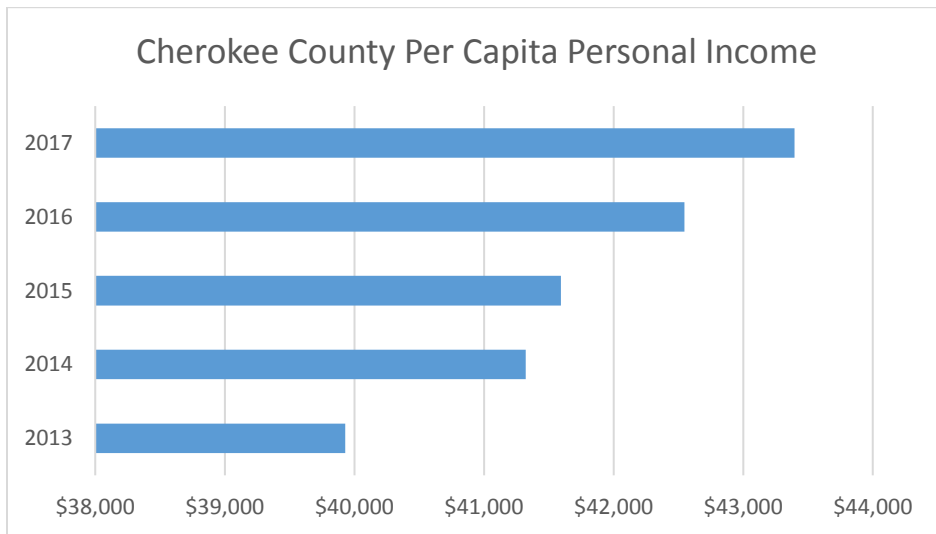


## Population and Per Capita Personal Income

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



Source: Bureau of Labor Statistics



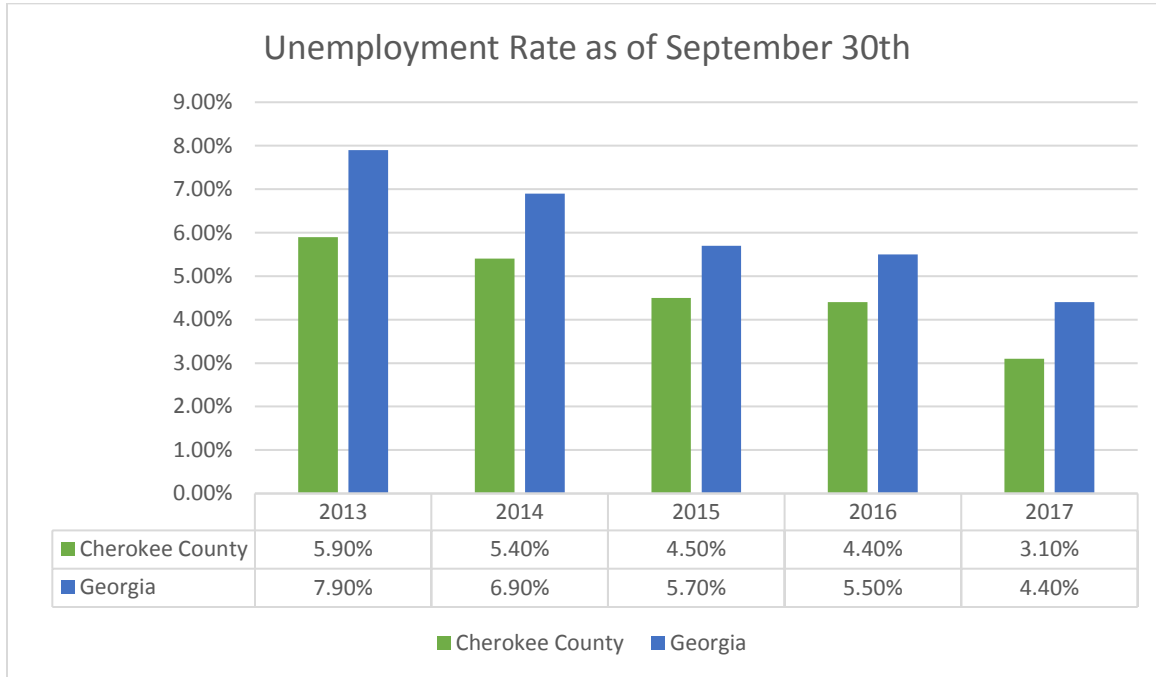
Source: Bureau of Labor Statistics

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



## Employment Base

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



Source: Bureau of Labor Statistics

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



## **LTFP Financial Policies and Goals**

The Financial Policies of Cherokee County are set with the following goals:

1. To maintain a financially viable County that can maintain an adequate level of county services
2. To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes
3. To maintain and enhance the sound fiscal condition of the County.

A review of the Commission adopted Financial Policy should be conducted on an annual basis in conjunction with the preparation of the Long Term Financial Plan. As circumstances change, there is sometimes a need to modify existing fiscal policy statements.

## **LTFP Goals Purpose**

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





## LTFP Goals

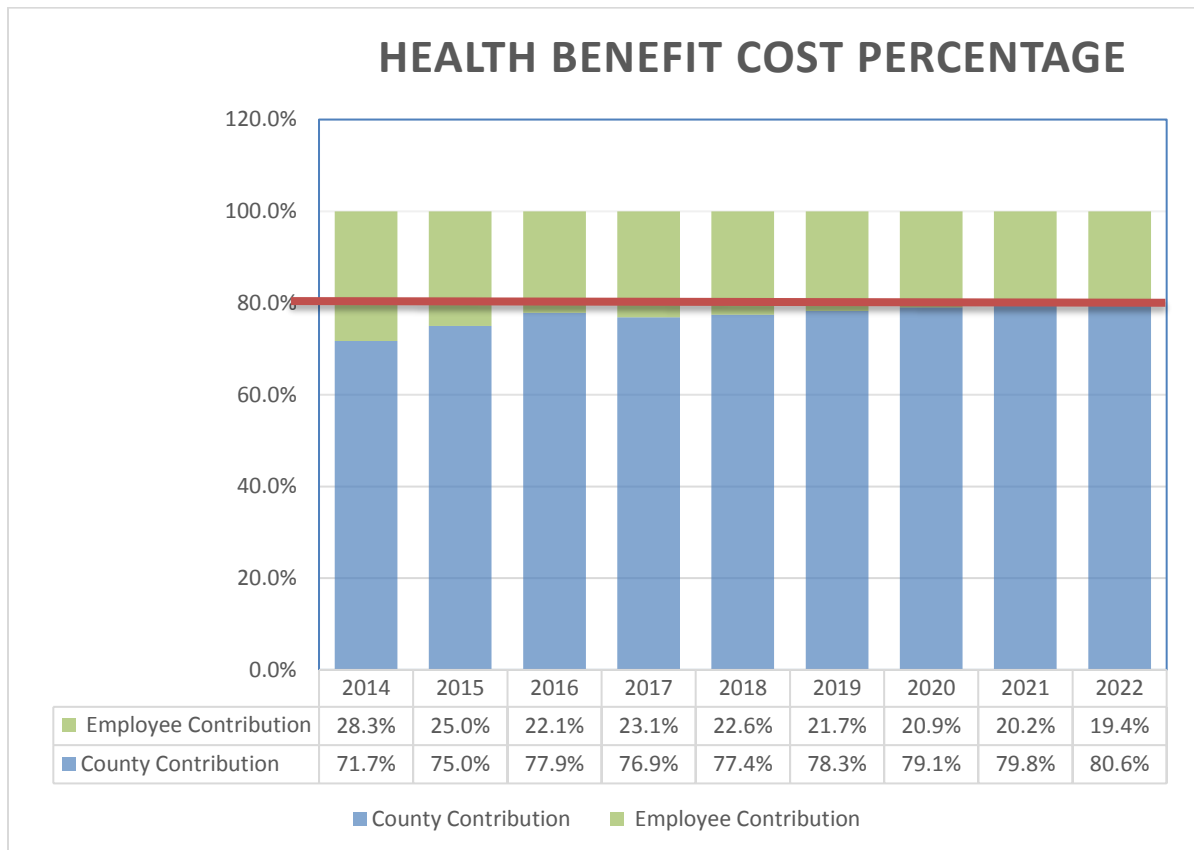
**1. Achieve AAA Investment Rating** – Strong financial management and the AAA rating will serve as the foundation of the County’s reputation in the financial markets and business community. In order to acquire the AAA rating, the County will be evaluated on the following key factors:

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

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



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

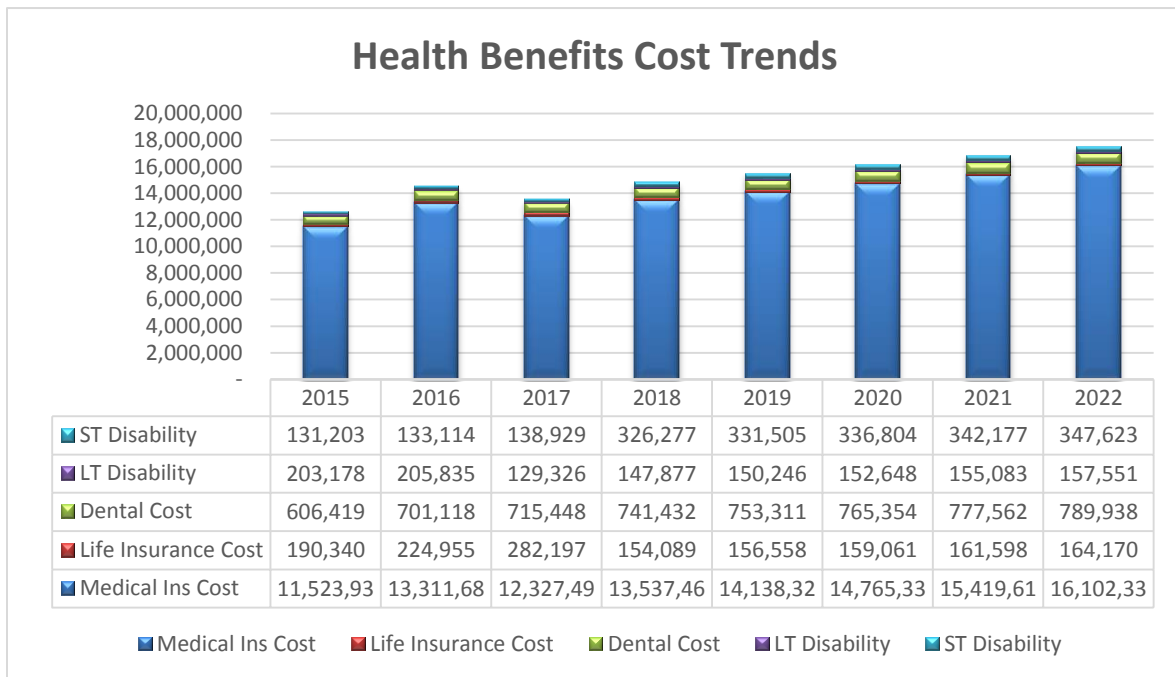




## LTFP Forecasting Assumptions

### Expenditures

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



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



## Expenditures

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



## Revenues

### ➤ Millage Rate Assumptions

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

### M&O Millage Rate Assumptions

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

### Fire Millage Rate Assumptions

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

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

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



# LTFP Detail

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



## Major Operating Funds

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



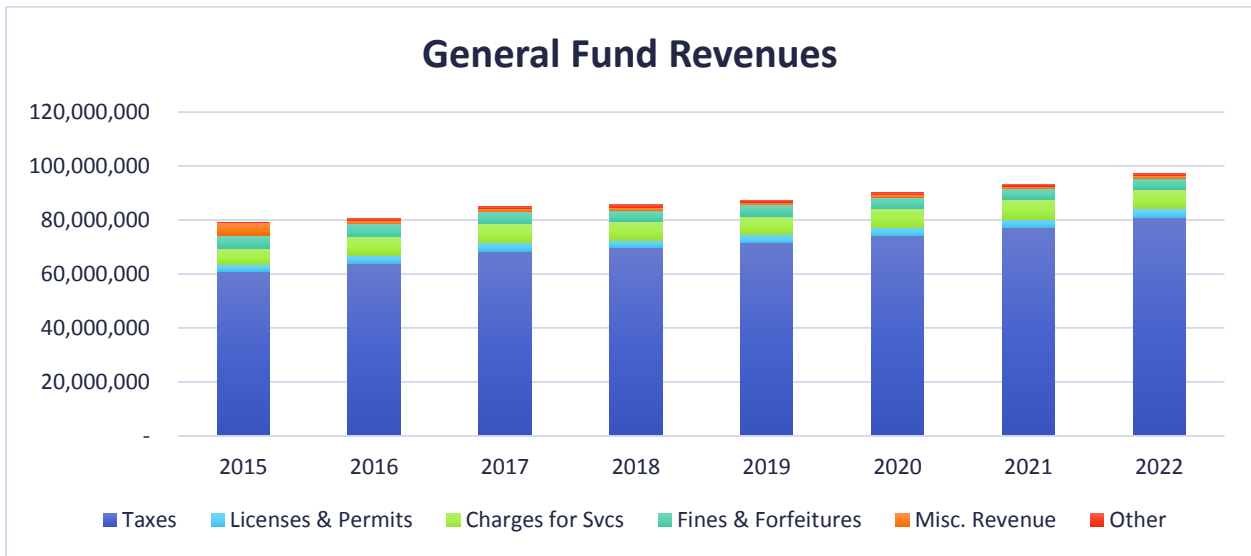
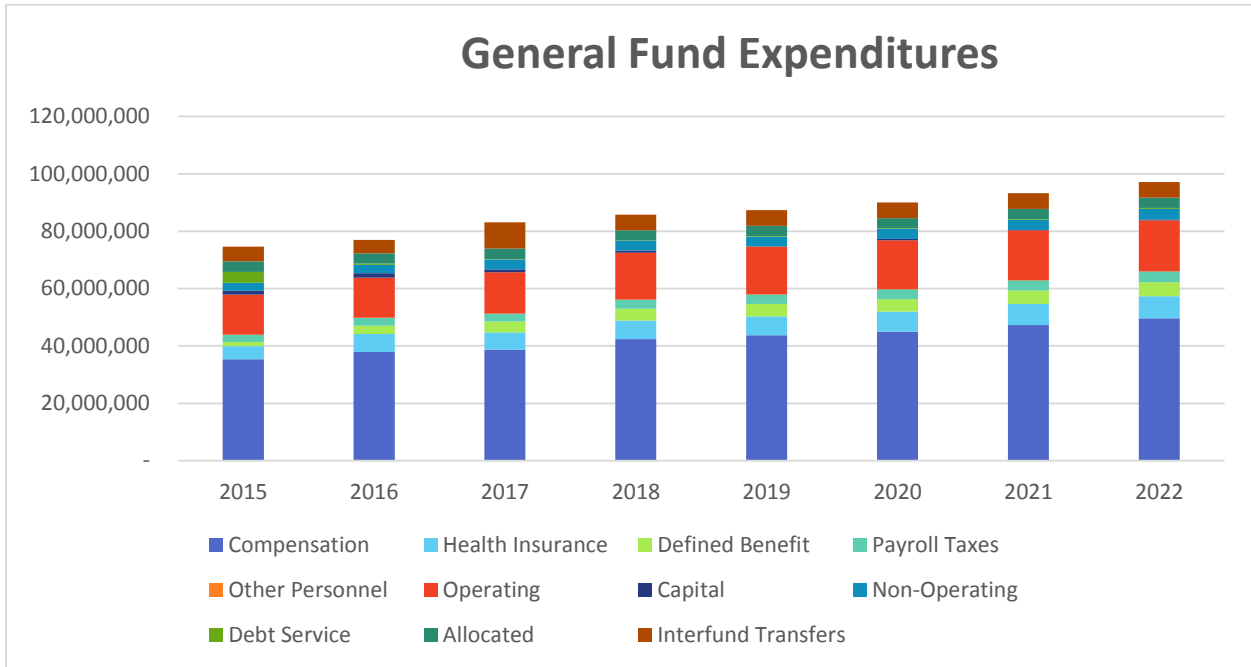
Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**General Fund  
Consolidated Statement**

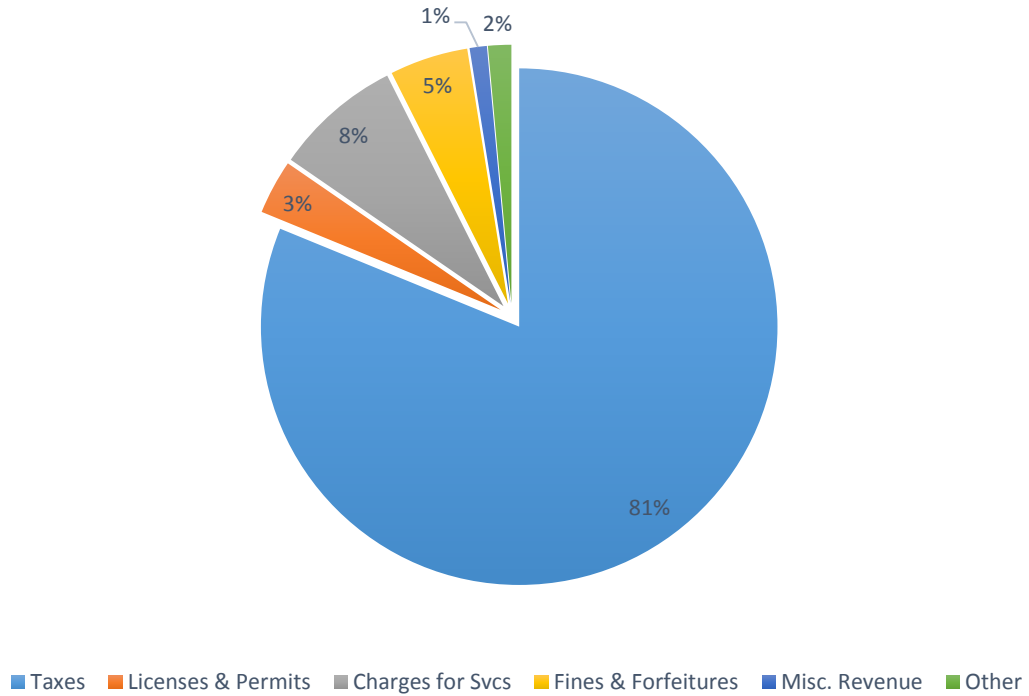
	Historical 2015	Historical 2016	Historical 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
<b>Taxes</b>	60,972,326	64,010,846	68,382,222	69,650,894	71,543,038	74,131,145	77,190,703	80,845,490
<b>Licenses &amp; Permits</b>	2,541,228	2,981,455	3,252,195	2,922,071	2,998,470	3,077,959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



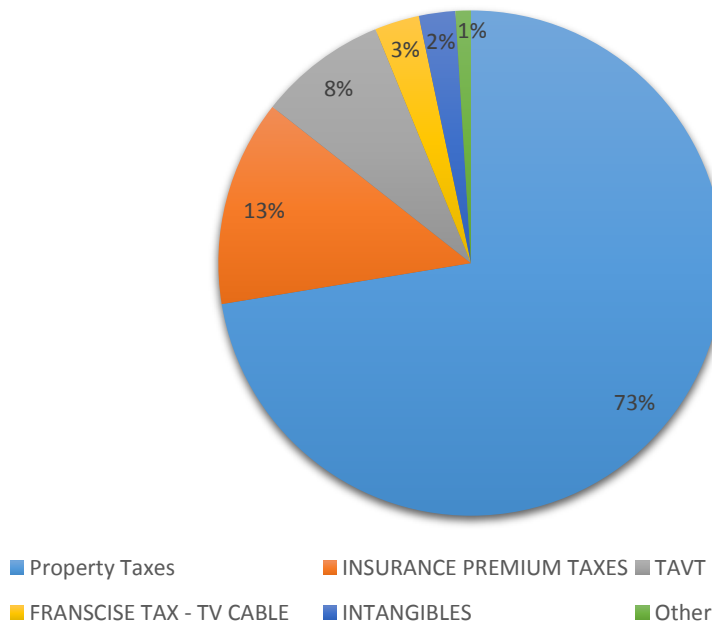




### 2018 General Fund Budgeted Revenue



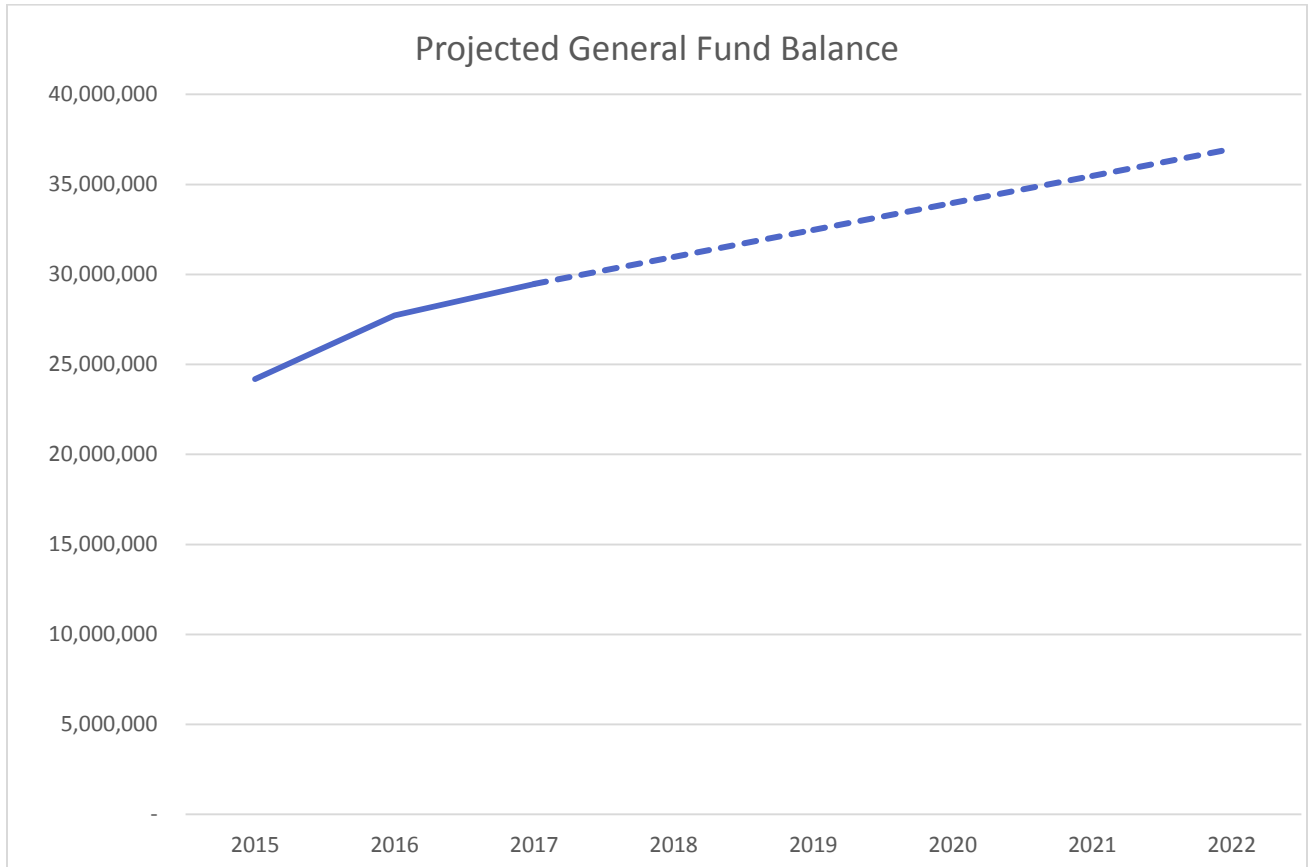
### 2018 Budgeted Tax Revenue by Type





Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

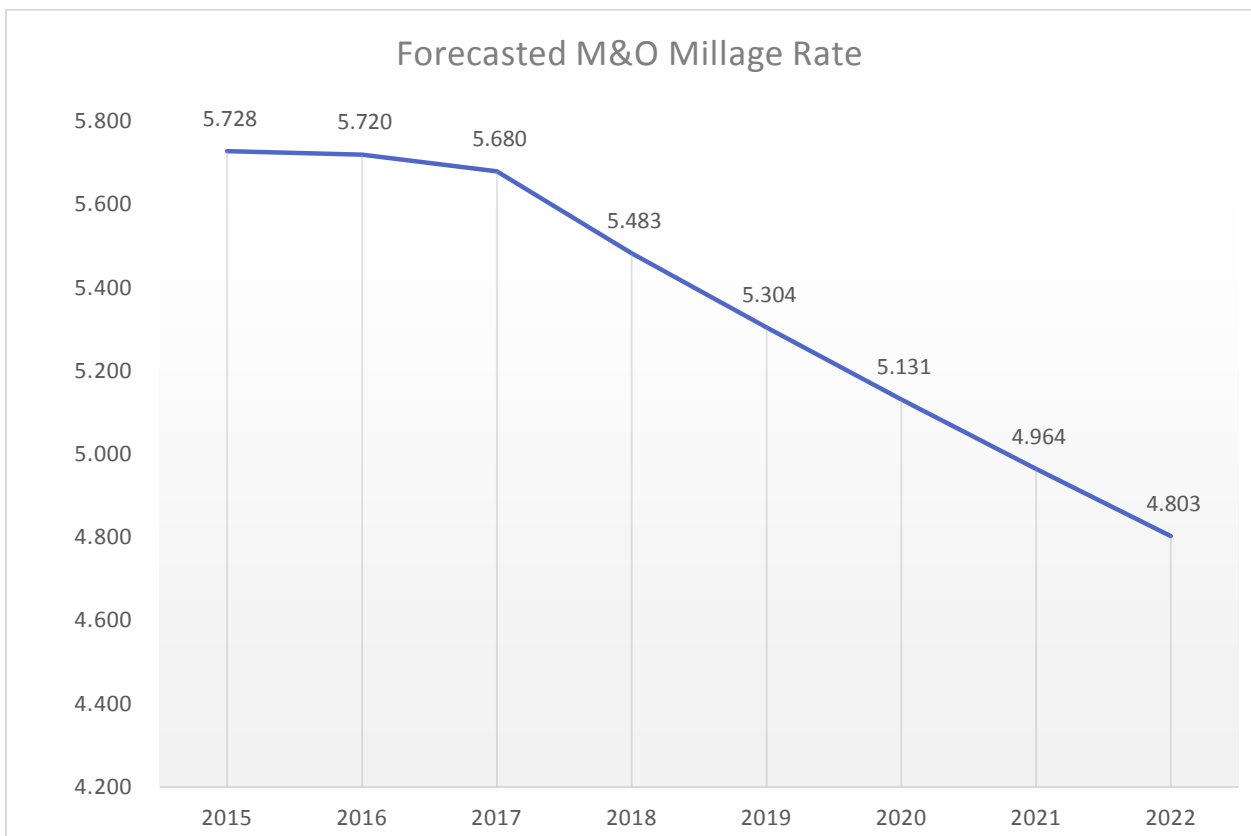




Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

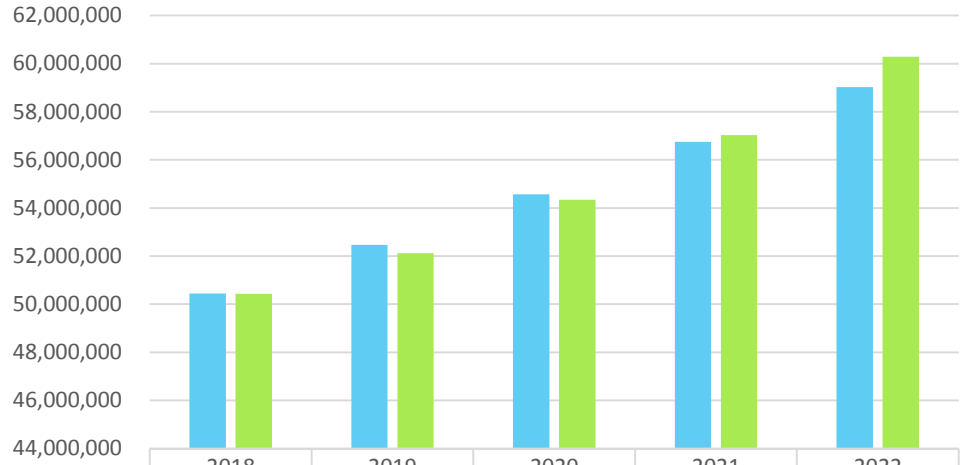
	2016	2017	2018	2019	2020	2021	2022
<b>Forecasting Inputs</b>							
Inflation	4.97%	3.07%	3.73%	3.5%	3.5%	3.5%	3.5%
Growth	1.17%	3.56%	4.71%	4.0%	4.0%	4.0%	4.0%
Total Digest Change	6.14%	6.63%	8.43%	7.5%	7.5%	7.5%	7.5%



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

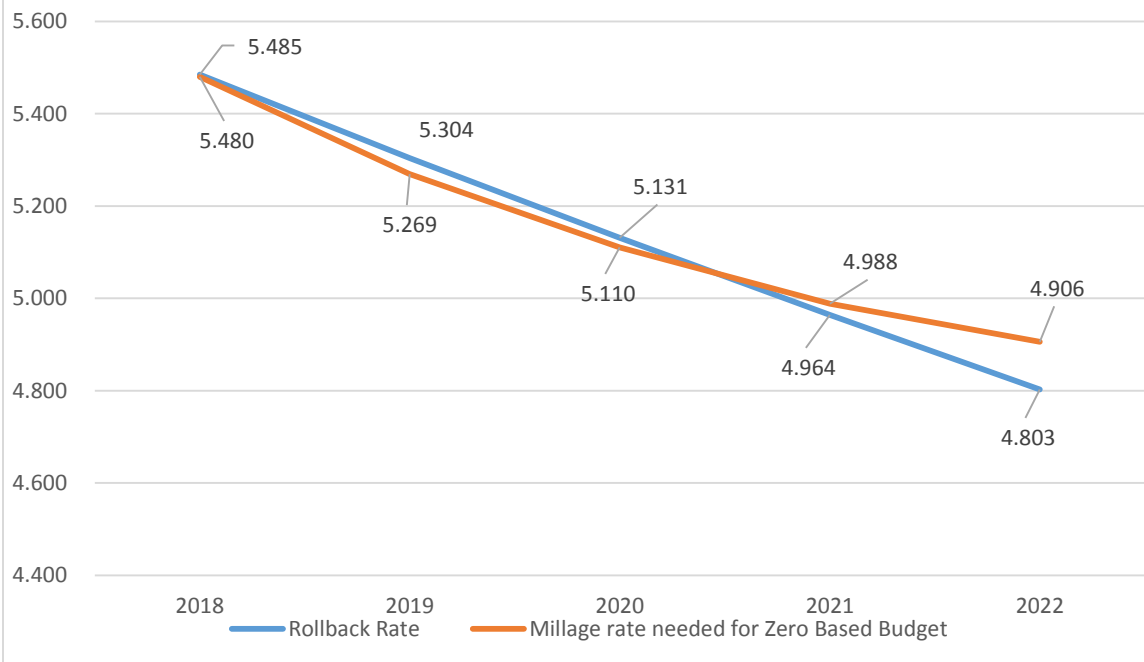


## Forecasted Millage Rate Comparison



	2018	2019	2020	2021	2022
Forecasted Taxes at Rollback Rate	50,450,653	52,468,679	54,567,426	56,750,123	59,020,128
Zero Based Budget Needed Taxes	50,430,210	52,123,550	54,341,984	57,021,872	60,286,731

## Millage M&O Rate Comparison



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



## TAVT Revenue Assumptions

**Assumptions:**

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

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

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

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

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

General Fund Compensation LTFP Worksheet

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

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

Total	42,404,762	890			21	21					42,404,762	43,676,905	44,987,212	47,259,735	49,600,434
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Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**EMS 911 Fund  
Consolidated Statement**

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





### Senior Services Fund Consolidated Statement

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Parks & Rec Fund  
Consolidated Statement**

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



### Transportation Fund Consolidated Statement

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



### Animal Shelter Fund Consolidated Statement

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



## Fire Fund Consolidated Statement

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



## Other Revenue Funds

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Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Total Other Revenue Funds  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Law Library  
Consolidated Statement**

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





Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Sheriff's Forfeitures  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Mutiple Grants  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Community Development  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**DA's Condemnation  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**DA's Condemnation Fund  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

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

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Victim/ Witness Fund  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**DUI**  
**Consolidated Statement**

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





Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Drug Accountability  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Mental Health  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Drug Screening Lab  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Veterans Accountability  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Jail**  
**Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Sheriff's Commissary  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Confiscated Assets Fund  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Hotel /Motel Tax  
Consolidated Statement**

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





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## Debt Maturity Schedule

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



## Debt Summary as of 9/30/2017

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

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



## Cherokee County, GA Enterprise Car Lease Schedule

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**Conference Center  
Consolidated Statement**

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



Cherokee County Board of Commissioners

Long Term Financial Plan FY 2018-2022

**EMS  
Consolidated Statement**

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

# INTRODUCTION

## ***THE BUDGET BOOK***

For easy comprehension, the budget document is divided into six sections: **Introduction; Revenue; Expenditure Summary; Personnel; Capital; and Departmental Budgets.**

The **Introduction** contains the budget message, Strategic Plan, Long-Term Financial plan, budget calendar, the Counties Financial Policies, as well as financial summaries of revenues and expenses for all funds.

The **Revenue** section provides a history of the various funds, and an analysis that helps explain the revenue projections for the General Fund.

The **Expenditure Summary** section provides an overview of the County's FY2020 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 FY2017.

## ***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 2020 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 2020 budget request. Each department was provided training on how to complete their budgets on the MUNIS Financial Software.

The Annual Budget is a fiscal plan that presents the services that will be provided to the community and the funds needed to perform these services. The type of service and the level of service will be defined by the use of program objectives, which should further be defined by performance measures. The County Manager is responsible for formulating the fiscal plan and presenting it to the Board of Commissioners for approval and adoption.

The public hearing/meetings throughout the budget process are considered to be an essential part of the budget process as they are designed to solicit feedback from the public on County

# INTRODUCTION

operations and services. In accord with continuing efforts to apprise the public of County activities, the Adopted 2020 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 2020 Budget are described below:

1. **Strategic Planning Session, January 2019.** 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 2019.** 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 FY2020 Budgets.
3. **Department Budget Entry into MUNIS, Capital Requests, IT Requests and New Personnel Requests Forms, February/March 2019.** The Budget module in the MUNIS accounting system was open for departments to enter their 2020 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 2019.** During this period, Finance reviewed all budgets and clarified details with the departments. Meetings were then held with the County Manager and each Department. At the meetings, the submitted budgets were evaluated in their entirety and additions and cuts were made to balance the funds within the service requirements.
5. **Millage Rate Process, June/July 2019.** 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 2019.** Using the approved millage rate, the 2020 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 1, 2019, the proposed 2020 budget was adopted.
7. **Adjusting the 2020 Budget, throughout FY2020.** The budget may be adjusted throughout FY2020 as per policies adopted by the Board of Commissioners.



# INTRODUCTION

## ***BASIS OF PRESENTATION***

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

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

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

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

### **General Fund**

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

### **Special Revenue Funds**

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

#### **Law Library Fund**

A fund to assist in financing the County Law Library.

#### **State Forfeiture Fund**

A fund to account for Sheriff's state forfeitures.

# INTRODUCTION

## **Emergency Telephone System Fund**

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

## **Senior Services Fund**

A fund to finance the operation of the senior center.

## **Parks and Recreation Fund**

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

## **Transportation Fund**

A fund to finance the operation of local transportation programs.

## **Multiple Grant Fund**

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

## **Community Development Block Grant Fund**

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

## **DA's Condemnation Fund**

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

## **DATE Fund**

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

## **Victim Assistance Fund**

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

## **DUI Court Fund**

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

## **Drug Accountability Court Fund**

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

## **Treatment Accountability Court Fund**

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

## **Drug Screening Lab Fund**

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

# INTRODUCTION

## **Veteran's Court Fund**

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

## **Fire District Fund**

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

## **Jail Fund**

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

## **Sheriff's Commissary Fund**

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

## **Federal Forfeiture/Seized Fund**

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

## **Hotel/Motel Tax Fund**

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

## **Impact Fee Fund**

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

## **Capital Projects Funds**

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

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

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

## **SPLOST Fund V**

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

# INTRODUCTION

## **SPLOST Fund 2012**

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

## **SPLOST Fund 2018**

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

## **Debt Service Funds**

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

## **Resource Recovery Development Fund**

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

## **Debt Service Fund**

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

## **Enterprise Funds**

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

## **Conference Center Fund**

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

## **Emergency Medical Services (EMS) Fund**

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

# INTRODUCTION

## Internal Service Funds

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

### **Fleet Maintenance Fund**

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

### **Insurance Fund**

A fund to finance automobile and personal liability insurance.

## ***BASIS OF ACCOUNTING AND BUDGETING***

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

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

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

Revenues are recorded when they become both measurable and available to pay liabilities of the current period. Expenditures are recorded when a liability is incurred with certain limitations. Proprietary funds use an accrual basis of accounting that is more similar to that used by private businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. At the end of each year, all budget appropriations lapse along with outstanding encumbrances. Funds may be reappropriated in the subsequent fiscal year after review by the Management and Budget Department and approval by the Board of County Commissioners (BOCC).

There is no requirement that Cherokee County’s budget be prepared consistent with GAAP. However, the comparison of (final) budget to actual revenues and expenditures in a subsequent Comprehensive Annual Financial Report (CAFR) requires a reconciliation of the budget to GAAP. Therefore, the County budget is prepared, for the most part, to be consistent with GAAP to minimize the degree of reconciliation needed to compare the budget to actual. How the budget is prepared is labeled either the “basis of budgeting” or the “budgetary basis of accounting.” These terms can be used interchangeably. Several key differences should be disclosed to assist in reconciling between the basis of budgeting used to develop Cherokee County’s budget

# INTRODUCTION

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

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

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

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

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

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

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

# FINANCIAL POLICIES

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

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

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

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

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

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

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

# FINANCIAL POLICIES

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

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



# FINANCIAL POLICIES

- become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred and the liability will be liquidated with current resources.
- **Appropriations at Year End** - All unencumbered appropriations will lapse at year end. Encumbered funds will automatically carry forward to the subsequent year as a revised budget amount. When these encumbrances become expenditures, they will be charged to the subsequent years' revised budget. Finance staff will review all encumbrances at each year end for validity. Encumbrances that are not considered legitimate will be liquidated before the year end rollover.
- **Legal Level of Budgetary Control** - The budget shall be adopted at the legal level of budgetary control which is the department level. In addition, the budgeted amount for salaries and benefits for each department may not be increased or decreased without the approval of the County Commission. Department directors shall have the authority to transfer appropriations within a department within the same fund from one line item subject to the approval of the County Manager.

**CAPITAL EXPENDITURE POLICIES:** The County will maintain physical assets at a level adequate to protect the County's capital investment and minimize future maintenance and replacement costs.

- The County will establish a Capital Equipment Replacement Reserve for the accumulation of funds for the replacement of worn and obsolete equipment, including vehicles.
- The purchase of new or replacement capital equipment with a value of \$5,000 or more and with a minimum useful life of two years will require Commission approval during the budget process. Capital expenditures made outside the budget will require approval of the Board of Commissioners.
- The County will project its equipment replacement and maintenance needs for the next five years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
- Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed to users of the facility. The County will analyze the impact of capital improvements to ensure that operational and maintenance costs are balanced with on-going revenue to support the facilities. The County will annually identify developer fees and permit charges received from non-recurring services performed in the processing of new development.
- The County will make all capital improvements in accordance with an adopted and funded capital improvement program.
- The County will develop an annual five-year plan for capital improvements, including CIP design, development, implementation, and operation and maintenance costs.

# FINANCIAL POLICIES

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

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

## ***Issuing Debt –***

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

## ***Amount of Debt Issuance –***

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

# FINANCIAL POLICIES

## ***Debt Maturity –***

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

## ***Bond Ratings –***

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

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## ***Other Debt Policies –***

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

## **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES:**

### ***Accounting, Auditing and Financial Reporting –***

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

# FINANCIAL POLICIES

## ***Travel and Training –***

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

## ***Investment Policy –***

- Scope:

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

- General Fund
- Special Revenue Funds
- Capital Projects Funds

- Objectives

Investment objectives in order of priority are:

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

# FINANCIAL POLICIES

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

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

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

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

## ➤ Standards of Care

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

# FINANCIAL POLICIES

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

- B. **Delegation of Authority** - The Cherokee County Board of Commissioners shall approve the overall investment policy, while the management and implementation of the policy is delegated to the Finance Director, who shall establish procedures for the operation of the investment program. Such procedures shall include explicit delegation of authority to finance personnel responsible for investment transactions. No person may engage in any investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.
  
- C. **Ethics and Conflicts of Interest**
  - 1. **Establishment of Internal Controls** - It is the policy of the County to establish a system of internal controls, which shall ensure that the assets of Cherokee County are protected from loss, theft or misuse. The internal controls shall address the following:
    - a.) **Control of Collusion** - Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
    - b.) **Separation of functions** - By separating key functions and having different people perform each function, each person can perform a “check and balance” review of the other people in the same area.
    - c.) **Custodial safekeeping** - Securities purchased from any bank or dealer, including appropriate collateral, should be placed into a third-party bank for custodial safekeeping.
    - d.) **Avoidance of bearer from securities** - Bearer from securities are much easier to convert to personal use than securities that are registered in the name of Cherokee County.
    - e.) **Avoidance of physical delivery security** - Book entry securities are much easier to transfer and account for since actual delivery is never taken. Physical delivery securities must be properly safeguarded as are any valuable documents. The potential of fraud and loss increases with physical delivery securities.
    - f.) **Clear delegation of authority to subordinate staff members** - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid any improper actions. Clear delegation of authority also preserves the internal control structure that is built around the various staff positions and their respective responsibilities.
    - g.) **Written confirmation of telephone transactions for investments and wire transfers** - Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by a written communication and approved by the appropriate person.

# FINANCIAL POLICIES

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

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

## ➤ Investment Policies

### A. Safekeeping of Securities

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

### B. Suitable and Authorized Investments

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

# FINANCIAL POLICIES

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

## C. Active Secondary Markets

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

## D. Approved Banker-Dealers

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

## E. Diversification of the Portfolio

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



# FINANCIAL POLICIES

2. To allow efficient and effective placement of proceeds from bond/note sales, the limits on repurchase agreements and the local government investment pool may be exceeded for a maximum of ten business days following the receipt of proceeds, on the direction of the Finance Director.
3. No more than 60% of the entire portfolio may be placed with any one bank or security dealer.

## F. Maximum Maturities

To the extent possible, Cherokee County shall attempt to match its investments with anticipated cash flow requirements. Unless matched with a specific cash flow, the County will not directly invest in securities maturing more than three (3) years from the date of purchase or in accordance with state and local statutes and ordinances. The County shall adopt weighted average maturity limitations (which often range from 90 days to 3 years), consistent with the investment objectives.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIP's, money market accounts, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Maximum maturities or average life by type of investment are as follows:

U.S. Treasury Obligations	3 years
U.S. Government Agency Securities and Securities issued by Instrumentalities of Government Sponsored Corporations	3 years
Repurchase Agreements	180 days
Prime Bankers' Acceptances	270 days
Georgia Fund 1 (LGIP)	3 years
Certificates of Deposit	1 year
Obligations of other political subdivisions of the State of Georgia	3 years
Obligations of the State of Georgia or of other states	3 years

- G. Cherokee County does not wish to allocate resources or to encourage staff to seek optimizing adjustments. Therefore, a buy and hold preference is elected. While this approach may not optimize total return and could involve a sacrifice of yield, it minimizes the chance of loss of principal.
- H. The Finance Director shall have discretion for investing using negotiated management versus the competitive bid process in order to take advantage of increased yield from immediate rate changes. Any negotiated deposit shall meet the County's investment requirements by type and maturity. A negotiated agreement shall have an authorized life not to exceed two years and shall be available to the County within two days of a request for withdrawal.

# FINANCIAL POLICIES

**PURCHASING POLICIES:** Procurement of materials, supplies and services is an important function of Cherokee County's organization. A central purchasing department provides a support service to operating departments. For any purchasing agency to be truly effective, there must be full cooperation between all departments and the purchasing agency. Service to the needs of each department will be the foremost consideration of the purchasing agent. To comply with state and federal law and in order to obtain the greatest value for every dollar spent, it is necessary to follow a set of procedures when purchases are made. The procedures outlined below are to be followed by all Cherokee County employees and constitutionally elected officials in requesting the purchase of equipment and supplies. Changes will be issued as new procedures and methods are approved by administrative action.

## **Functions of the Departments:**

- Using departments should plan their work so that "rush orders" and emergency purchases will be held to a minimum. Requests should be forwarded to the purchasing division in a timely manner to allow the vendors sufficient time to obtain prices from their suppliers and complete the request for quotation.
- The using department should assist the Purchasing Department by suggesting the names of vendors that have access to the particular item or items being requested, especially items of a technical nature. However, the Purchasing Division is not confined to the list of vendors suggested. The Purchasing Department maintains a listing of vendors classified according to materials, equipment, supplies and services. Any responsible and qualified firm may be placed in the vendor list upon receipt of a written letter or applying in person to the Purchasing Division.
- The County is not obligated to purchase equipment or accessories that are delivered for use on a "trial basis".
- No department has the authority to order directly from a vendor or negotiate purchases in excess of \$1,000 before contacting the Purchasing Agent. This is not to be construed that department heads are not to discuss with salesman future purchases concerning their departments.
- No County employee shall purchase supplies, materials or equipment of any kind through Cherokee County for personal use.
- Departments shall not write specifications, which are considered "Closed" (written around one specific brand). Brand names, catalogue numbers, etc., may be submitted as a guide to the vendor as to the type and quality of merchandise desired. However, the wording "or approved equal" will always be added, as we do not want to discriminate against any qualified vendor's merchandise. Competition must be kept in mind throughout the writing of specifications.
- Invoices will not be paid by the Finance Department which have not followed the proper purchasing policies and procedures contained in this document unless specifically approved by the County Manager.

# FINANCIAL POLICIES

## Principals:

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

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

## Procedures:

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

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

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

## Emergency Purchases:

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

# FINANCIAL POLICIES

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

## **Quotation Policies:**

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

## **\*\*NOTE\*\***

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

## **Informal Bids:**

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

## **Formal Sealed Bids:**

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

## **Field Purchase Orders:**

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

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

Listed below are procedures for using the Field Purchases Method:

# FINANCIAL POLICIES

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

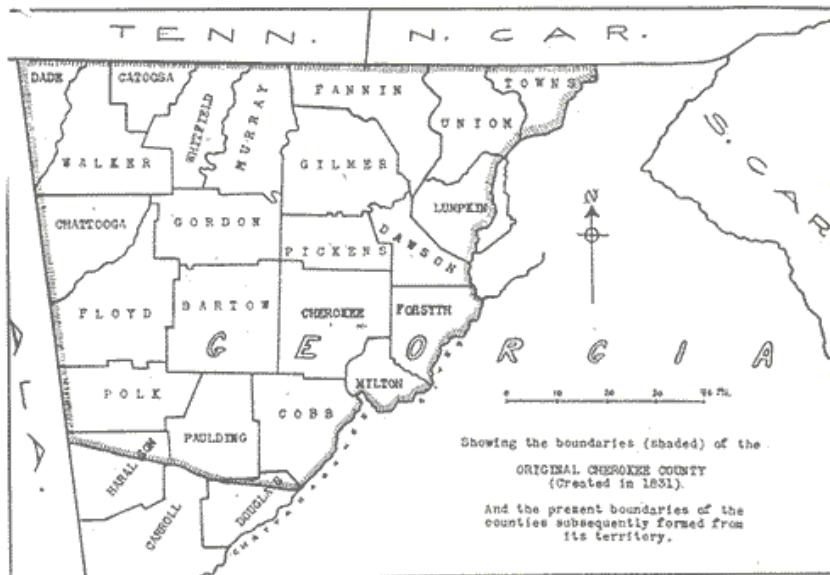
Department Managers will be responsible for all purchases made and also to fund availability. Procurement of materials, supplies and services is an important function of Cherokee County’s organization. A central purchasing department provides a support service to operating departments. For any purchasing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

# CHEROKEE COUNTY HISTORY

## GENERAL INFORMATION ABOUT CHEROKEE COUNTY

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

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



THE ORIGINAL CHEROKEE COUNTY

# CHEROKEE COUNTY HISTORY

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

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

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

## THE TOWNS OF CHEROKEE COUNTY

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

### CANTON

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

# CHEROKEE COUNTY HISTORY

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

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



## BALL GROUND

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



# **CHEROKEE COUNTY HISTORY**

## **WOODSTOCK**

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

## **HOLLY SPRINGS**

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

## **WALESKA**

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

## **THE CHANGING FACE OF CHEROKEE COUNTY GOVERNMENT**

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

# CHEROKEE COUNTY HISTORY

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

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

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



*The Marble Court house of 1929.*

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

## **MORE ON CHEROKEE COUNTY AND ITS PEOPLE**

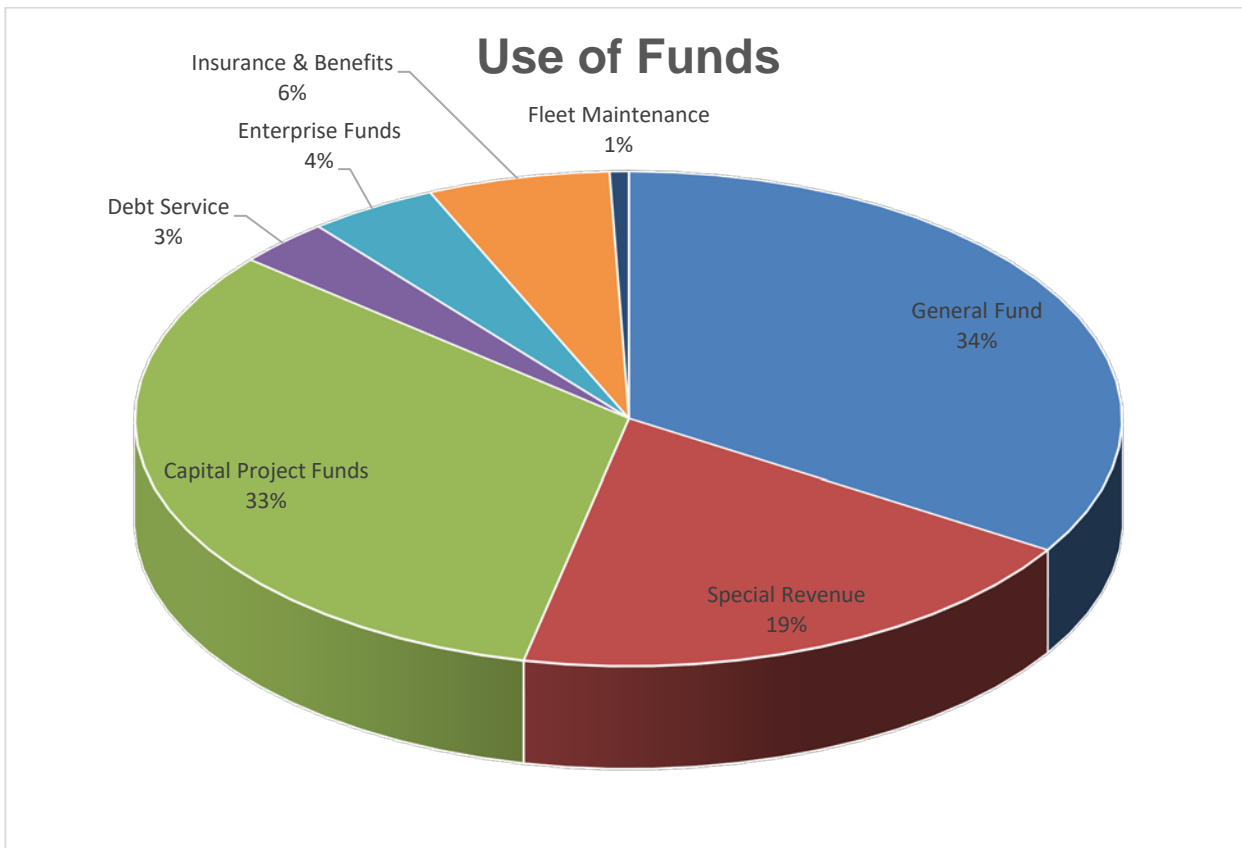
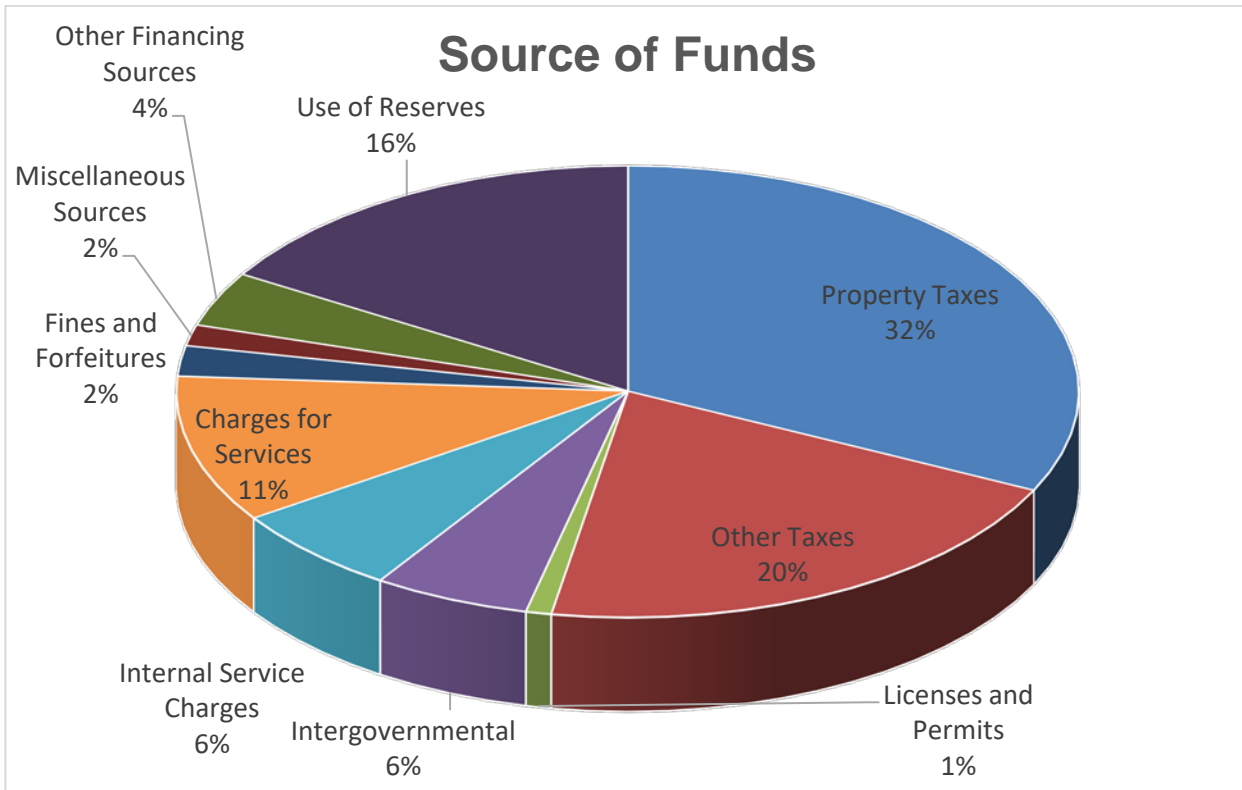
Cherokee County's greatest asset has always been the people who chose to make the county their home. Some of the county's most outstanding native sons included two state governors, Joseph E. Brown and Joseph M. Brown, two Rhode Scholars, Eugene Booth and Dean Rusk (also former Secretary of State), the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

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

## **CHEROKEE COUNTY HISTORY**

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

# SOURCES & USES OF FUNDS 2020 Budget



## COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RESERVES FY2020

FUNDS:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
<b>REVENUES:</b>							
Property Taxes	62,668,675	26,713,866		5,854,933			95,237,474
Other Taxes	15,313,975	2,087,000	43,000,000	161,000			60,561,975
Licenses and Permits	2,630,000	65,000					2,695,000
Intergovernmental	51,000	11,042,810	5,466,788				16,560,598
Internal Service Charges	551,014					18,020,996	18,572,010
Charges for Services	9,131,500	13,343,413			8,677,724		31,152,637
Fines and Forfeits	4,938,000	1,492,186					6,430,186
Investment Income	900,000	495,446	670,000				2,065,446
Contributions	30,000	135,000					165,000
Miscellaneous Sources	927,509	15,430		292,236	4,200	1,000,300	2,239,675
Other Financing Sources	122,017	19,150					141,167
<b>Total Anticipated Revenues</b>	<b>97,263,690</b>	<b>55,409,301</b>	<b>49,136,788</b>	<b>6,308,169</b>	<b>8,681,924</b>	<b>19,021,296</b>	<b>235,821,168</b>
<b>EXPENDITURES:</b>							
Personal Services	66,189,806	39,182,498	3,022,151		7,400,002	16,714,905	132,509,362
Operating Services	18,679,270	9,034,656	652,755		1,743,991	2,682,140	32,792,812
Non Dept Managed Costs	3,660,958	3,054,085	36,986	148,150	223,930	59,817	7,183,926
Non Operational Costs	3,731,443	3,435,150	12,958,599		3,105,600	40,000	23,270,792
<b>Appropriated Expenditures</b>	<b>92,261,477</b>	<b>54,706,389</b>	<b>16,670,491</b>	<b>148,150</b>	<b>12,473,523</b>	<b>19,496,862</b>	<b>195,756,892</b>
Debt Service:							
Principal Retirement				7,345,000			7,345,000
Interest and Fiscal Charges				1,574,240			1,574,240
Lease Payments	344,363	2,161,150	29,165				2,534,678
Capital Projects	221,845	485,375	79,878,832		63,000		80,649,052
<b>Total Anticipated Expenditures</b>	<b>92,827,685</b>	<b>57,352,914</b>	<b>96,578,488</b>	<b>9,067,390</b>	<b>12,536,523</b>	<b>19,496,862</b>	<b>287,859,862</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>4,436,005</b>	<b>(1,943,613)</b>	<b>(47,441,700)</b>	<b>(2,759,221)</b>	<b>(3,854,599)</b>	<b>(475,566)</b>	<b>(52,038,694)</b>
<b>Transfers In</b>	<b>287,284</b>	<b>3,221,816</b>	<b>2,000,000</b>	<b>2,561,639</b>	<b>3,411,713</b>		<b>11,482,452</b>
<b>Transfers Out</b>	<b>(7,348,289)</b>	<b>(327,166)</b>					<b>(7,675,455)</b>
<b>Incr (Decr) in Reserves as a result of Fy19 Operations</b>	<b>(2,625,000)</b>	<b>951,037</b>	<b>(45,441,700)</b>	<b>(197,582)</b>	<b>(442,886)</b>	<b>(475,566)</b>	<b>(48,231,697)</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND</b>				
Category Description	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$53,866,360	\$56,889,239	\$60,574,093	\$62,668,675
Other Taxes	\$14,750,846	\$15,307,785	\$16,083,851	\$15,313,975
Licenses and Permits	\$3,252,195	\$3,235,129	\$2,676,516	\$2,630,000
Intergovernmental	\$53,046	\$138,636	\$363,670	\$51,000
Internal Service Charges	\$217,723	\$452,448	\$520,992	\$551,014
Charges for Services	\$6,718,743	\$7,091,046	\$8,565,279	\$9,131,500
Fines and Forfeitures	\$4,666,763	\$5,140,079	\$4,693,690	\$4,938,000
Investment Income	\$311,915	\$695,107	\$1,276,277	\$900,000
Contributions	\$0	\$0	\$60,687	\$30,000
Miscellaneous Sources	\$1,003,634	\$946,637	\$943,624	\$927,509
Other Financing Sources	\$365,610	\$1,434,823	\$1,207,526	\$409,301
Use of Reserves	\$0	\$0	\$0	\$2,625,000
<b>TOTAL</b>	<b>\$85,206,836</b>	<b>\$91,330,930</b>	<b>\$96,966,205</b>	<b>\$100,175,974</b>
Expenditure Category				
Personal Services	\$51,259,084	\$55,842,184	\$61,358,782	\$66,189,806
Operating Services	\$14,441,243	\$16,343,551	\$17,769,459	\$18,679,270
Non Dept Managed Costs	\$3,831,475	\$3,532,583	\$3,611,760	\$3,660,958
Capital Projects	\$1,002,753	\$1,628,577	\$841,157	\$221,845
Non Operational Costs	\$3,332,458	\$3,413,357	\$3,467,775	\$3,731,443
Debt Service	\$155,997	\$160,359	\$270,812	\$344,363
Interfund Transfers	\$9,230,023	\$5,518,206	\$9,143,760	\$7,348,289
<b>TOTAL</b>	<b>\$83,253,033</b>	<b>\$86,438,817</b>	<b>\$96,463,504</b>	<b>\$100,175,974</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES CAPITAL PROJECT FUNDS</b>				
Category Description	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Est. Actual	Budget
Expenditure Category				
Other Taxes	\$36,606,236	\$38,959,919	\$43,574,062	\$43,000,000
Intergovernmental	\$2,178,063	\$2,358,022	\$3,714,912	\$5,466,788
Investment Income	\$411,328	\$947,750	\$1,535,623	\$670,000
Miscellaneous Sources	\$335,818	\$84,112	\$420,159	\$0
Other Financing Sources	\$670,819	\$3,765,101	\$911,613	\$2,000,000
Use of Reserves	\$0	\$0	\$0	\$45,441,700
<b>TOTAL</b>	<b>\$40,202,264</b>	<b>\$46,114,906</b>	<b>\$50,156,370</b>	<b>\$96,578,488</b>
Expenditure Category				
Personal Services	\$2,114,558	\$2,254,821	\$2,648,675	\$3,022,151
Operating Services	\$2,875,899	\$3,260,639	\$5,084,712	\$652,755
Non Dept Managed Costs	\$36,907	\$34,469	\$39,554	\$36,986
Capital Projects	\$28,609,400	\$13,328,843	\$39,368,823	\$79,878,832
Non Operational Costs	\$11,170,527	\$10,470,627	\$12,636,017	\$12,958,599
Debt Service	\$22,416	\$22,416	\$33,408	\$29,165
Interfund Transfers	\$459,280	\$82,736	\$0	\$0
<b>TOTAL</b>	<b>\$45,288,987</b>	<b>\$29,454,550</b>	<b>\$59,811,189</b>	<b>\$96,578,488</b>

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

Category Description	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Est. Actual	Budget
<b>Revenue Category</b>				
Property Taxes	\$27,713,775	\$29,309,333	\$29,621,281	\$32,568,799
Other Taxes	\$2,371,255	\$2,382,393	\$2,591,336	\$2,248,000
Licenses and Permits	\$78,408	\$70,928	\$64,969	\$65,000
Intergovernmental	\$7,253,336	\$9,845,946	\$10,719,745	\$11,042,810
Internal Service Charges	\$15,891,243	\$16,657,535	\$18,564,981	\$18,020,996
Charges for Services	\$18,947,869	\$19,734,938	\$20,329,128	\$22,021,137
Fines and Forfeitures	\$1,945,871	\$1,687,053	\$1,489,971	\$1,492,186
Investment Income	\$158,682	\$312,948	\$621,757	\$495,446
Contributions	\$378,556	\$415,185	\$306,336	\$135,000
Miscellaneous Sources	\$1,985,514	\$911,693	\$1,563,597	\$1,312,166
Other Financing Sources	\$9,815,716	\$6,487,014	\$10,885,507	\$9,214,318
Use of Reserves	\$0	\$0	\$0	\$164,997
<b>TOTAL</b>	<b>\$86,540,224</b>	<b>\$87,814,965</b>	<b>\$96,758,607</b>	<b>\$98,780,855</b>
<b>Expenditure Category</b>				
Personal Services	\$50,688,187	\$53,376,808	\$60,160,113	\$63,297,405
Operating Services	\$12,055,467	\$12,606,277	\$13,737,641	\$13,460,787
Non Dept Managed Costs	\$3,251,393	\$3,233,077	\$3,469,858	\$3,485,982
Capital Projects	\$4,485,787	\$1,211,202	\$1,218,157	\$548,375
Non Operational Costs	\$3,953,758	\$7,616,183	\$6,756,438	\$6,580,750
Debt Service	\$11,273,358	\$7,831,531	\$11,165,950	\$11,080,390
Interfund Transfers	\$346,422	\$330,771	\$389,352	\$327,166
<b>TOTAL</b>	<b>\$86,054,372</b>	<b>\$86,205,848</b>	<b>\$96,897,509</b>	<b>\$98,780,855</b>

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

Category Description	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Est. Actual	Budget
<b>Revenue Category</b>				
Property Taxes	\$81,580,135	\$86,198,572	\$90,195,374	\$95,237,474
Other Taxes	\$53,728,336	\$56,650,098	\$62,249,249	\$60,561,975
Licenses and Permits	\$3,330,603	\$3,306,057	\$2,741,484	\$2,695,000
Intergovernmental	\$9,484,445	\$12,342,604	\$14,798,327	\$16,560,598
Internal Service Charges	\$16,108,966	\$17,109,983	\$19,085,973	\$18,572,010
Charges for Services	\$25,666,613	\$26,825,985	\$28,894,408	\$31,152,637
Fines and Forfeitures	\$6,612,634	\$6,827,132	\$6,183,662	\$6,430,186
Investment Income	\$881,925	\$1,955,806	\$3,433,658	\$2,065,446
Contributions	\$378,556	\$415,185	\$367,023	\$165,000
Miscellaneous Sources	\$3,324,966	\$1,942,442	\$2,927,380	\$2,239,675
Other Financing Sources	\$10,852,145	\$11,686,938	\$13,004,645	\$11,623,619
Use of Reserves	\$0	\$0	\$0	\$48,231,697
<b>TOTAL</b>	<b>\$211,949,323</b>	<b>\$225,260,800</b>	<b>\$243,881,182</b>	<b>\$295,535,317</b>
<b>Expenditure Category</b>				
Personal Services	\$104,061,830	\$111,473,813	\$124,167,570	\$132,509,362
Operating Services	\$29,372,609	\$32,210,467	\$36,591,811	\$32,792,812
Non Dept Managed Costs	\$7,119,775	\$6,800,129	\$7,121,172	\$7,183,926
Capital Projects	\$34,097,940	\$16,168,621	\$41,428,137	\$80,649,052
Non Operational Costs	\$18,456,743	\$21,500,167	\$22,860,231	\$23,270,792
Debt Service	\$11,451,771	\$8,014,306	\$11,470,170	\$11,453,918
Interfund Transfers	\$10,035,724	\$5,931,713	\$9,533,111	\$7,675,455
<b>TOTAL</b>	<b>\$214,596,392</b>	<b>\$202,099,215</b>	<b>\$253,172,202</b>	<b>\$295,535,317</b>

## STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2020 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2020 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
General Fund	100,175,974	97,550,974	35,118,514	(2,625,000)	32,493,514	13,257,413	19,236,101
Law Library Fund	123,500	123,500	534,301	-	534,301	237,661	296,641
Sheriff's Forfeitures Fund	75,000	75,000	74,150	-	74,150	-	74,150
Emergency E911 Fund	5,517,706	7,425,500	3,543,210	1,907,794	5,451,004	1,026,359	4,424,645
Senior Services	1,485,307	1,485,307	355,163	-	355,163	-	355,163
Parks and Recreation	5,550,747	5,550,747	821,061	-	821,061	-	821,061
Transporation Fund	1,587,730	1,587,730	432,518	-	432,518	-	432,518
Multiple Grant Fund	1,185,823	1,138,123	212,699	(47,700)	164,999	-	164,999
CDBG Fund	1,598,836	1,598,836	23,635	-	23,635	-	23,635
DA's Cond 9-16-19 Fund	5,000	5,000	25,724	-	25,724	-	25,724
DA's Condemnation Fund	30,000	30,000	47,407	-	47,407	-	47,407
DATE Fund	268,609	218,800	636,866	(49,809)	587,057	-	587,057
Victim Assistance Fund	203,826	203,826	83,749	-	83,749	-	83,749
DUI Court Fund	621,557	621,557	1,005,737	-	1,005,737	-	1,005,737
Drug Acct Court Fund	600,655	494,684	258,275	(105,971)	152,304	-	152,304
Treatment Acct Court Fund	121,059	121,059	18,402	-	18,402	-	18,402
Drug Screening Lab Fund	371,332	371,332	177,124	-	177,124	-	177,124
Veteran's Court Fund	117,544	117,544	20,035	-	20,035	-	20,035
Fire District Fund	34,635,075	34,068,848	6,172,707	(566,227)	5,606,480	644,927	4,961,552
Jail Fund	335,363	403,000	1,071,630	67,637	1,139,267	-	1,139,267
Sheriff's Commissary Fund	600,000	600,000	675,410	-	675,410	-	675,410
Federal Forfeiture/Seized Fund	140,000	140,000	136,701	-	136,701	-	136,701
Hotel/Motel Tax Fund	207,000	207,000	-	-	-	-	-



## STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2020 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2020 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
Impact Fee Fund	2,298,411	2,043,724	10,233,191	(254,687)	9,978,504	-	9,978,504
S.P.L.O.S.T. Funds	96,578,488	51,136,788	57,591,292	(45,441,700)	12,149,592	-	12,149,592
RRDA Fund	2,703,875	2,703,875	888,195	-	888,195	-	888,195
Debt Service Fund	6,363,515	6,165,933	365,315	(197,582)	167,733	-	167,733
Conference Center Fund	513,086	430,200	709,366	(82,886)	626,480	-	626,480
EMS Fund	12,023,437	11,663,437	1,621,605	(360,000)	1,261,605	-	1,261,605
Insurance & Benefits Fund	17,641,759	17,206,193	326,839	(435,566)	(108,727)	326,839	(435,566)
Fleet Maintenance Fund	1,855,103	1,815,103	108,521	(40,000)	68,521	-	68,521
<b>All Funds</b>	<b>295,535,317</b>	<b>247,303,620</b>	<b>123,289,342</b>	<b>(48,231,697)</b>	<b>75,057,645</b>	<b>15,493,199</b>	<b>59,564,447</b>

### GENERAL FUND & FIRE FUND

\$625K of reserves will be used to cover operations in the General Fund and \$566K in the Fire Fund. An additional \$2.0M of reserves will be used in the General Fund to pay down debt in the RRDA Fund

### SPLOST FUNDS

Revenues previously collected and held in reserves will be spent in 2020 resulting in a use of reserves of \$45.4M.

### EMS FUND

The EMS fund had a surplus cash balance at the end of 2019. Reserves of \$360K will be used in 2020 to spend down the excess cash.

### INSURANCE AND BENEFITS FUND

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

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX  
FY 2020 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	310,507											310,507
Health & Human Services	Health & Human Services	403,126											403,126
County Extension Service	Health & Human Services	104,800											104,800
Focus Grant	General Services							50,000					50,000
Library	Recreation, Parks & Cultural Affairs	2,454,116											2,454,116
Arts & History	Recreation, Parks & Cultural Affairs	104,017											104,017
RRDA	General Services									2,703,875			2,703,875
County Clerk	General Services	225,360											225,360
County Manager	General Services	759,624											759,624
General Administration	General Services	906,503											906,503
Rental Properties	General Services	21,070											21,070
Hotel/Motel	General Services							207,000					207,000
Conference Center	General Services										513,086		513,086
Voter Registration/Elections	General Services	928,715											928,715
County Attorney	General Services	302,580											302,580
Tax Commissioner	General Services	2,087,836											2,087,836
TAVT 1% Fees	General Services	264,735											264,735
Tax Assessor	General Services	2,812,542											2,812,542
Coroner	General Services	216,606											216,606
Interfund Transfers	General Services	7,348,289											7,348,289
Administrative Services	Administration	324,725											324,725
Budgeting & Financial Svcs	Administration	914,635											914,635
Procurement	Administration	350,055											350,055
Debt Service	Administration									6,363,515			6,363,515
Facilities Management	Administration	2,109,016											2,109,016
Information Tech Systems	Administration	2,971,448											2,971,448
GIS/Mapping	Administration	350,789											350,789
Risk Management	Administration	122,232											122,232
Capital Projects	Administration	23,803											23,803
Fleet Management	Administration											1,855,103	1,855,103
Human Resources	Human Resources	360,963											360,963
ACCG Health Grant	Human Resources							47,700					47,700
Insurance & Benefits	Human Resources											17,641,759	17,641,759
Court Administration Svcs	Judicial Services	1,855,328											1,855,328
Treatment Accountability Court	Judicial Services							121,059					121,059
Drug Screening Lab	Judicial Services							371,332					371,332
Veteran's Court	Judicial Services							117,544					117,544
Law Library	Judicial Services							123,500					123,500
Drug Abuse, Treatment & Edu	Judicial Services							268,609					268,609
Superior Court	Judicial Services	517,724											517,724
Drug Accountability Court	Judicial Services							600,655					600,655
Juvenile Court	Judicial Services	1,388,427											1,388,427
Juvenile Supervision Fees	Judicial Services	64,780											64,780
Indigent Defense	Judicial Services	2,246,646											2,246,646
Clerk of Superior Court	Judicial Services	3,867,950											3,867,950
Board of Equalization	Judicial Services	26,713											26,713
Clerk of Court - Tech	Judicial Services	163,000											163,000
District Attorney	Judicial Services	3,100,870											3,100,870
VOCA Grant	Judicial Services							349,705					349,705
VAWA Grant	Judicial Services							61,862					61,862
STPVW Grant	Judicial Services							95,019					95,019
Condemnation Funds	Judicial Services							35,000					35,000
Victim Assistance	Judicial Services							203,826					203,826
State Court	Judicial Services	969,581											969,581
State Court Tech	Judicial Services	25,000											25,000
DUI Court	Judicial Services							621,557					621,557
State Court Solicitor	Judicial Services	1,972,406											1,972,406
Solicitor Video Account	Judicial Services	27,408											27,408
VOCA Grant	Judicial Services							240,479					240,479
Magistrate Court	Judicial Services	481,587											481,587
Probate Court	Judicial Services	879,077											879,077
Law Enforcement Admin	Law Enforcement	3,362,605											3,362,605
Vice Control	Law Enforcement	1,340,887											1,340,887
Criminal Investigation Div	Law Enforcement	3,793,812											3,793,812

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX  
FY 2020 APPROPRIATED FUNDS**

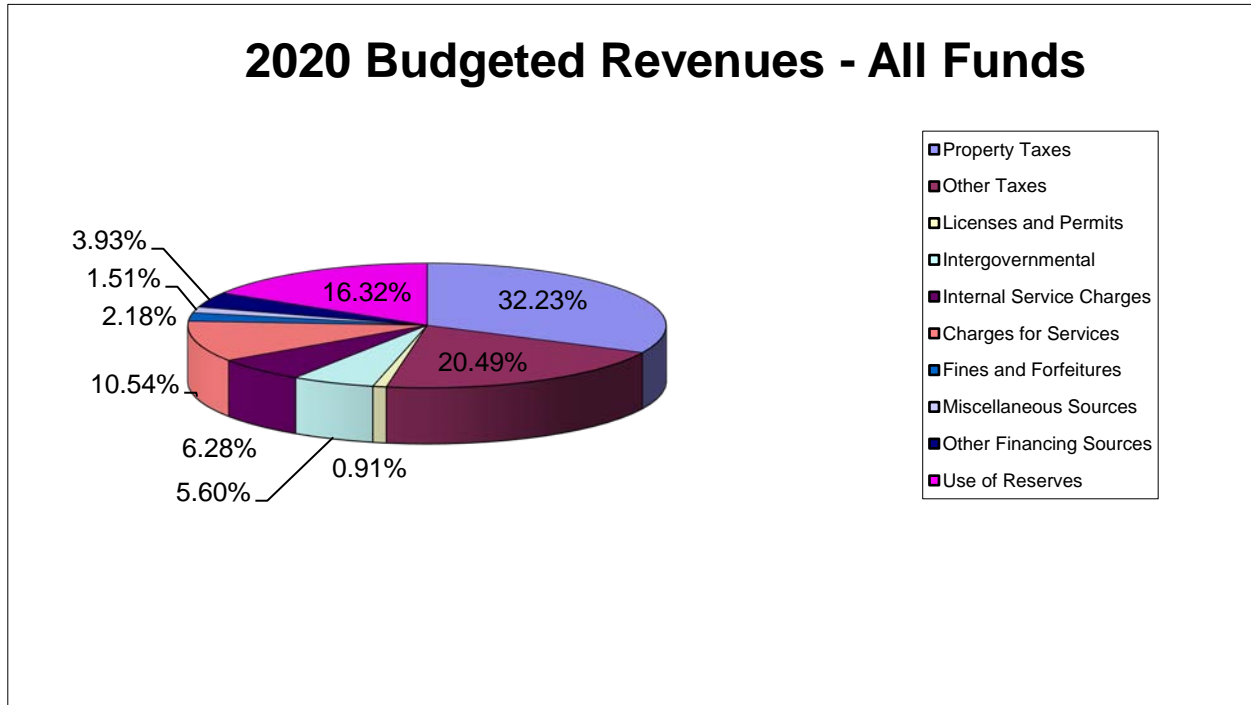
Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Intelligence Division	Law Enforcement	94,089											94,089
Uniform Patrol	Law Enforcement	9,680,700											9,680,700
Training Division	Law Enforcement	1,236,863											1,236,863
Special Operations	Law Enforcement	2,671,872											2,671,872
Court Services	Law Enforcement	2,554,216											2,554,216
Office of Prof Standards	Law Enforcement	259,875											259,875
Crossing Guards	Law Enforcement	211,421											211,421
Adult Correction Institute	Law Enforcement	16,638,216											16,638,216
Sheriff's Forfeitures	Law Enforcement							75,000					75,000
Jail Fund	Law Enforcement							335,363					335,363
Commissary	Law Enforcement							600,000					600,000
Confiscated Assets	Law Enforcement							140,000					140,000
Heat Grant	Law Enforcement							172,396					172,396
VOCA Grant	Law Enforcement							168,662					168,662
Community Development	Community Development												-
Development Svcs Center	Community Development	486,493											486,493
Building Inspections	Community Development	1,003,312											1,003,312
Planning & Land Use	Community Development	1,079,643											1,079,643
Economic Development	Community Development	637,187											637,187
Public Works	Community Development	3,931,558											3,931,558
Stormwater Mgmt Engineering	Community Development	472,301											472,301
Engineering	Community Development	1,290,098											1,290,098
Blalock Road Landfill	Community Development	244,183											244,183
Conservation Admin	Community Development	75,861											75,861
Forest Resources	Community Development	13,197											13,197
Impact Fees	Community Development								2,298,411				2,298,411
SPLOST	Community Development								96,578,488				96,578,488
Marshal	County Marshal												-
Cherokee Probation	County Marshal	621,426											621,426
Animal Control	County Marshal	471,408											471,408
Emergency Mgmt Agency	County Marshal	331,399											331,399
Code Enforcement	County Marshal	1,435,947											1,435,947
Emergency 911	County Marshal		5,517,706										5,517,706
Animal Shelter	County Marshal	1,384,218											1,384,218
Community Services Agency	Community Services	189,405											189,405
Recycling	Community Services	299,193											299,193
CDBG	Community Services							1,598,836					1,598,836
Senior Services	Community Services			1,485,307									1,485,307
Cherokee Recreation & Parks	Community Services				5,550,747								5,550,747
CATS - Public Transportation	Community Services					1,587,730							1,587,730
Fire Administration	Fire & Emergency Services						4,061,268						4,061,268
Fire Marshal	Fire & Emergency Services						613,165						613,165
Fire Fighting	Fire & Emergency Services						27,563,722						27,563,722
Fire Prevention	Fire & Emergency Services						242,227						242,227
Fire Information Technology	Fire & Emergency Services						602,917						602,917
Fire Training	Fire & Emergency Services						1,551,776						1,551,776
Emergency Medical Svcs	Fire & Emergency Services										12,023,437		12,023,437
		100,175,974	5,517,706	1,485,307	5,550,747	1,587,730	34,635,075	6,605,104	98,876,899	9,067,390	12,536,523	19,496,862	295,535,317

# 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 2017 and 2018, estimated revenue for last year and the adopted budget for the current fiscal year.*

# REVENUE SUMMARY

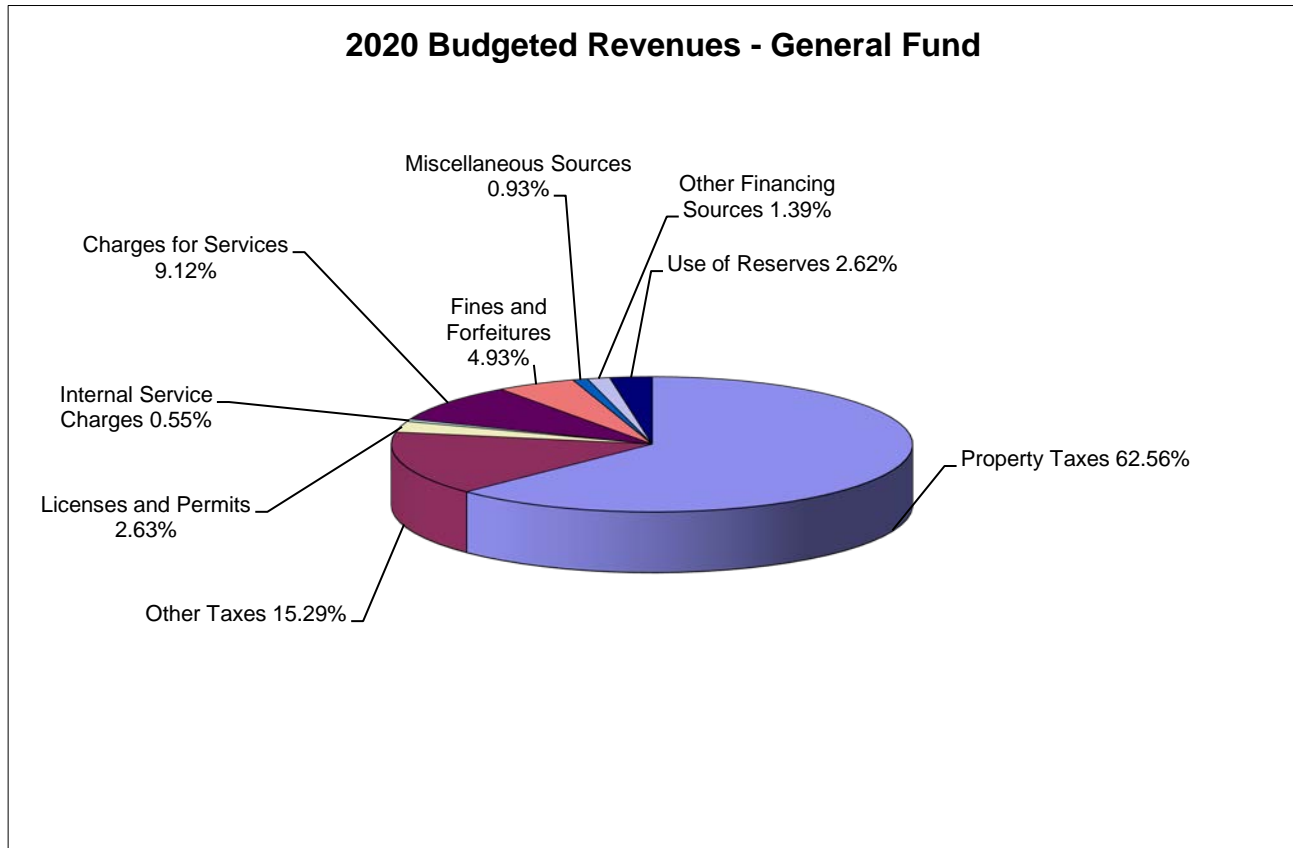
Cherokee County derived its revenues from twelve basic categories, Property Taxes, Other Taxes, Licenses and Permits, Intergovernmental, Internal Service Charges, Fines and Forfeits, Investment Income, Contributions, Miscellaneous Sources, Other Financing Sources and Use of Reserves. These categories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



## GENERAL FUND

The General Fund revenues are made up primarily from taxes with General Property taxes totaling 63% and Other Taxes totaling 15%. Other sources of revenue for the General Fund include Fines and Forfeitures from the court system, Licenses and Permits, which is comprised of business licenses, alcohol licenses, and building inspections. Also included are Charges for Services which include fees from planning and development, landfill, recycling, and tax commissions. Other sources include investment Income, and Miscellaneous Income. This year's budgeted revenues for the General Fund total \$97,550,974. Use of reserves of \$2,625,000 is budgeted to cover capital costs and pay down of debt.

# REVENUE SUMMARY



## OTHER FUNDS

### Emergency 911

The Emergency 911 Telephone Fund revenue is comprised of surcharges on both regular telephone service and wireless telephone service of \$1 and \$1.50 per line respectively. Revenue is also received for phone card charges. The 2019 budget estimates revenues for this fund to be \$5,517,706. This amount includes a savings of reserves of \$1,907,794.

### Senior Services Fund

The Senior Services Fund provides services to the County's elderly population through programs such as Meals on Wheels and caregiver programs. Of the total budgeted revenue of \$1,485,307, \$751,080 or 51%, 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 \$697,477 for 2020.

### Parks and Recreation Fund

Parks and Recreation provides recreation opportunities to the citizens of Cherokee County. The 2020 budgeted revenues of \$5,550,747 are derived from Charges for Services, Beer and Wine Taxes, Contributions and a \$1,582,635 transfer from the General Fund

# REVENUE SUMMARY

## **Transportation Fund**

The Transportation fund tracks the transportation activities of the County. Grants generate \$582,178 or 37% of the fund's total 2020 budgeted revenues of \$1,587,730. Charges for services such as passenger fees equal \$570,541 or 36%. The General Fund also transfers \$435,011 to this fund.

## **Fire District Fund**

The Fire District is funded primarily by property taxes, which represent 77% of the budgeted 2020 revenues of \$34,635,075. The 2019 millage rate of 3.269 mills is the same as the 2018 rate. Other revenues include payments from cities for fire service, licenses and permits, and investment income. Reserves of \$566,227 will be used in 2020.

## **Impact Fee Fund**

The Impact Fee Fund is a special revenue fund which derives its revenues from an impact fee assessed on new development. It is a capital replacement and improvement fund, which supports road development, police and fire protection, libraries, and parks and recreation. Actual fees collected in this fund are estimated to be approximately \$2,190,622 for 2019. Budgeted revenues totaling \$2,298,411 for 2020 include fees, investment income and a use of reserves of \$254,687.

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

Our Special Purpose Local Option Sales Tax (SPLOST 2012) Funds are also capital replacement and improvement funds, which support public safety, roads and bridges, libraries, parks and recreation and general infrastructure improvements. As depicted by the title of these funds, they are a 1% tax on sales generated throughout the County. Tax collections have finished and this SPLOST is spending previously collected taxes on unfinished projects. The total revenues of \$35,766,910 are derived from contributions from the state for road projects, interest revenue and a use of reserves of \$33,698,515.

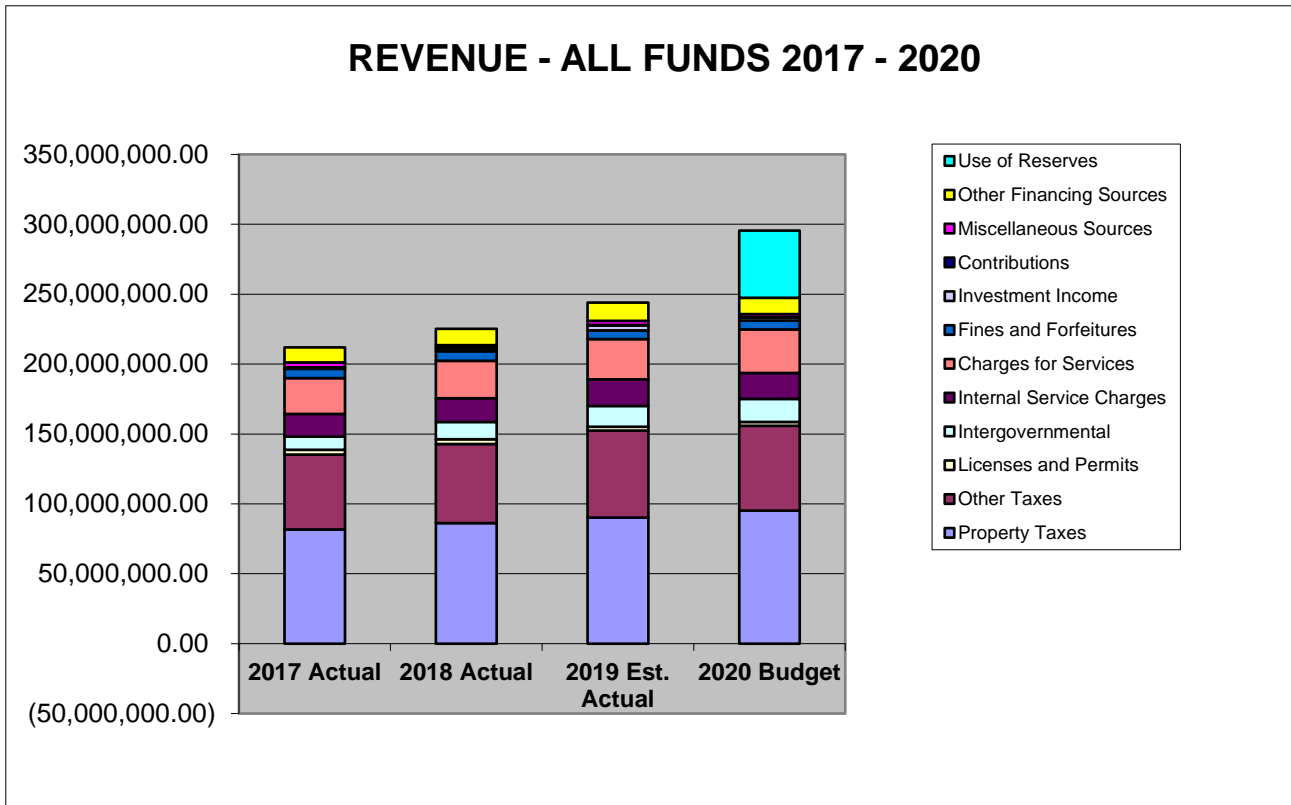
## **Special Purpose Local Option Sales Tax (SPLOST 2018)**

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 2020 budget tax collections are budgeted at \$43,000,000. The remaining revenues of \$17,773,465 are derived from contributions from the state for road projects, interest revenue and a use of reserves of \$11,725,072.

## **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 2020 the amount of patient billings is estimated to be \$8,393,724. The General Fund will contribute \$1,750,000 and the Fire Fund \$1,519,713 as a transfer to the EMS fund. For 2020 the total budgeted revenues for this fund are \$12,023,437 which includes a Use of Reserves of \$360,000.

# REVENUE ANALYSIS



## PROPERTY AND OTHER TAXES

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

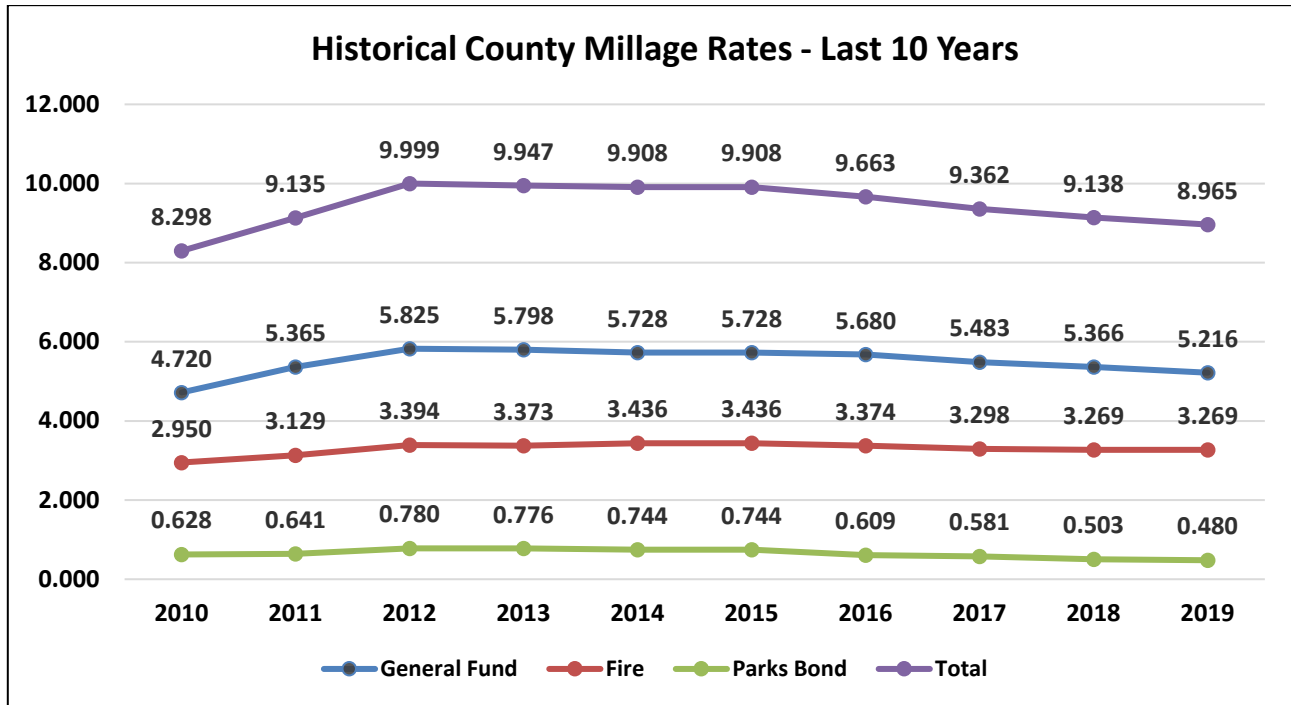
Property tax collections provide revenue for the General Fund, Fire District Fund and Parks Bond Fund. This year the County lowered the millage rate in the General Fund to 5.216 mills. The Fire District millage stayed the same at 3.269 mills. The Parks Bond rate was reduced to 0.480. The average property owner who owns a \$274,200 house could expect to pay \$546.01 for General Fund operations, \$358.54 for Fire District operations, and \$52.65 for the Parks Bond. These amounts exclude the school millage rate, which the school board sets independently.

In 2019, the school board millage was 19.45 mills for maintenance and operations. Therefore, the total millage on property taxes was 27.983 mills. On that same \$274,200 house the total property tax bill would be \$3,053.58.



# 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 FY2020 budget it was estimated using the 2019 tax assessment and applied the 2019 millage rate of 8.965 mills on the 40% total assessed value. This produces a very conservative revenue figure which is the cornerstone of our budget process.

Sales tax collections for fiscal year 2020 were estimated to decrease slightly as compared to 2019 levels. Insurance Premium Taxes continue to increase each year and 2020 was budgeted to increase 4% above 2018 actuals. 2019 actuals were not available at the time the budget was created so 2018 actuals were used. Other taxes are expected to remain at or just slightly above prior year levels.

## LICENSES AND PERMITS

Business and Alcohol Licenses, Building Permits and Fire Permits comprise the revenues in this category.

The County's fees for Business Licenses have remained unchanged for numerous years now and are the lowest in the metro Atlanta area. The 2020 budget was based on prior year

# **REVENUE ANALYSIS**

actuals. Revenue from building permits decreased slightly in 2019. 2019 revenue for this category was \$1,828,384. 2020 was budgeted conservatively at \$1,845,000. All other revenues in this category were budgeted based on historical data.

## **INTERGOVERNMENTAL**

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

Of the \$16,560,598 budgeted, \$5,446,788 will be road project reimbursements from the State. Other amounts in this category include \$751,080 for the Senior Center, \$582,178 for Transportation, \$1,598,836 for CDBG, \$6,259,982 for Fire Protection and \$1,921,734 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 2019 there was a 11% increase in health insurance costs as compared to 2018. 2020 was budgeted 4% lower than 2019 estimated actuals.

## **CHARGES FOR SERVICES**

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

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

# **REVENUE ANALYSIS**

## **FINES AND FORFEITURES**

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

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

## **INVESTMENT INCOME**

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

This revenue source relies totally on economic conditions, therefore, it is the policy of the County to budget conservatively. Therefore, the amount of investment income budgeted for 2020 is lower than 2019 actuals.

## **CONTRIBUTIONS**

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

## **MISCELLANEOUS SOURCES**

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

## **OTHER FINANCING SOURCES**

This category is inter-fund transfers.

The \$11,482,452 budgeted for 2020 in this category is represented by inter-fund transfers, including operational transfers from the General Fund to Senior Center \$687,477, Parks and Recreation \$1,582,635, Transportation \$435,011, Grants, \$321,527, RRDA \$561,639 and EMS \$1,750,000. The General Fund will make a one-time transfer of \$2.0M to the RRDA fund to pay down debt. The Fire Fund will also transfer \$1,519,713 to cover EMS operations

# ***REVENUE ANALYSIS***

## **USE OF RESERVES**

The final revenue category is use of reserves that have been accumulated in prior years. \$48.2 million is budgeted in 2019 in this category. The majority of this amount is made up of the \$45.4M million budgeted in the various Capital Funds. Revenues have outpaced expenses in the SPLOST Fund. The General Fund will use \$625K to fund capital purchases and also \$2.0M to pay down debt in the RRDA fund.

## REVENUE BUDGET HISTORY

### GOVERNMENTAL FUNDS GENERAL FUND

	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
<b>General Property Taxes</b>				
Real Estate	46,336,833	48,249,365	50,024,360	53,895,951
Personal Property	7,529,527	8,639,874	10,549,733	8,772,724
<b>Total General Property Taxes</b>	<b>53,866,360</b>	<b>56,889,239</b>	<b>60,574,093</b>	<b>62,668,675</b>
<b>Other Taxes</b>				
Real Estate Transfer/Intangible	2,387,107	2,307,778	2,385,298	2,030,000
Franchise Fee	2,690,800	2,617,894	2,616,478	2,470,000
Insurance Premium Taxes	9,300,914	10,029,142	10,720,235	10,433,975
Penalties and Interest	372,024	352,971	361,841	380,000
<b>Total Other Taxes</b>	<b>14,750,846</b>	<b>15,307,785</b>	<b>16,083,851</b>	<b>15,313,975</b>
<b>Licenses and Permits</b>				
Alcohol Licenses	259,364	255,750	268,200	250,000
Business Licenses	635,832	598,986	533,562	510,000
Building Inspections	2,340,134	2,346,119	1,828,384	1,845,000
Other Licenses and Permits	16,865	34,275	46,370	25,000
<b>Total Licenses and Permits</b>	<b>3,252,195</b>	<b>3,235,129</b>	<b>2,676,516</b>	<b>2,630,000</b>
<b>Intergovernmental Revenue</b>				
Other Federal/State	0	84,967	305,451	0
Forest Land Protection Grant	6,295	5,940	9,435	5,000
Payment In Lieu of Taxes	46,751	47,728	48,784	46,000
<b>Total Intergovernmental Revenue</b>	<b>53,046</b>	<b>138,636</b>	<b>363,670</b>	<b>51,000</b>
<b>Internal Service Charges</b>				
Internal Svc Chg - Custodial	217,723	452,448	520,992	551,014
<b>Total Internal Service Charges</b>	<b>217,723</b>	<b>452,448</b>	<b>520,992</b>	<b>551,014</b>
<b>Charges For Services</b>				
Court	75,102	86,175	99,115	90,000
Planning and Development	92,680	86,730	86,482	82,500
Landfill/Recycling	2,050,053	2,023,289	3,225,030	3,900,000
Animal Shelter Fees	0	0	131,386	152,000
Prisoner Housing	17,975	5,130	0	0
Commission on Tax Collections	4,044,613	4,441,107	4,646,988	4,530,000
Other Charges For Services	438,320	448,615	376,278	377,000
<b>Total Charges For Services</b>	<b>6,718,743</b>	<b>7,091,046</b>	<b>8,565,279</b>	<b>9,131,500</b>
<b>Fines and Forfeitures</b>	<b>4,666,763</b>	<b>5,140,079</b>	<b>4,693,690</b>	<b>4,938,000</b>
<b>Investment Income</b>	<b>311,915</b>	<b>695,107</b>	<b>1,276,277</b>	<b>900,000</b>
<b>Contributions</b>	<b>0</b>	<b>0</b>	<b>60,687</b>	<b>30,000</b>
<b>Miscellaneous</b>				
Rents and Royalties	167,555	176,663	213,810	197,170
Miscellaneous Reimbursements	813,651	769,974	713,651	725,339
Miscellaneous Forfeitures	22,428	0	16,163	5,000
<b>Total Miscellaneous</b>	<b>1,003,634</b>	<b>946,637</b>	<b>943,624</b>	<b>927,509</b>
<b>Other Financing Sources</b>				
Transfers in From Other Funds	13,600	255,061	735,303	317,284
Proceeds from Capital Leases	65,988	1,050,951	395,418	92,017
Sale of Assets	242,250	78,990	18,225	0
Insurance Recovery Revenue	43,772	49,820	58,580	0
<b>Total Other Financing Sources</b>	<b>365,610</b>	<b>1,434,823</b>	<b>1,207,526</b>	<b>409,301</b>
<b>Use of Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,625,000</b>
<b>Total General Fund</b>	<b>85,206,836</b>	<b>91,330,930</b>	<b>96,966,205</b>	<b>100,175,974</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Est. Actual FY19</u>	<u>Budget FY20</u>
<b>Law Library Fund</b>				
Charges For Services	2,850	4,030	2,989	4,000
Fines and Forfeitures	104,727	112,313	105,516	114,500
Investment Income	3,896	4,776	9,175	5,000
<b>Total Law Library Fund</b>	<b>111,473</b>	<b>121,119</b>	<b>117,680</b>	<b>123,500</b>
<b>Sheriff's Forfeitures Fund</b>				
Intergovernmental Revenue	0	0	77,288	75,000
Fines and Forfeitures	53,539	13,312	0	0
Other Financing Sources	0	0	53,678	0
<b>total Sheriff's Forfeitures Fund</b>	<b>53,539</b>	<b>13,312</b>	<b>130,967</b>	<b>75,000</b>
<b>Emergency 911 Telephone Fund</b>				
Charges For Services	4,601,966	4,863,461	5,442,542	7,400,000
Investment Income	7,260	21,894	41,269	25,000
Miscellaneous	0	5	20	500
Other Financing Sources	2,000	0	0	0
Use of Reserves	0	0	0	(1,907,794)
<b>Total Emergency 911 Telephone Fund</b>	<b>4,611,227</b>	<b>4,885,360</b>	<b>5,483,831</b>	<b>5,517,706</b>
<b>Senior Services Fund</b>				
Intergovernmental Revenue	712,474	757,155	817,950	751,080
Charges For Services	26,690	28,964	18,007	26,750
Contributions	10,881	11,070	10,360	10,000
Miscellaneous	0	175	475	0
Other Financing Sources	31,509	18,502	137	0
Transfers in From Other Funds	551,980	585,120	622,127	697,477
<b>Total Senior Services Fund</b>	<b>1,333,534</b>	<b>1,400,985</b>	<b>1,469,056</b>	<b>1,485,307</b>
<b>Parks and Recreation Fund</b>				
Other Taxes	1,090,198	1,102,518	1,124,536	1,105,000
Charges for Services	2,435,025	2,642,371	2,693,182	2,779,032
Contributions	40,000	45,000	45,000	50,000
Miscellaneous	14,482	63,818	13,689	14,930
Other Financing Sources	117,979	49,855	216,441	19,150
Transfers in From Other Funds	1,148,714	1,364,392	1,491,954	1,582,635
<b>Total Parks and Recreation Fund</b>	<b>4,846,398</b>	<b>5,267,954</b>	<b>5,584,802</b>	<b>5,550,747</b>
<b>Transportation Fund</b>				
Intergovernmental	276,780	488,251	502,756	582,178
Charges for Services	349,274	418,150	444,398	570,541
Miscellaneous	506	878	1,298	0
Other Financing Sources	1,833	2,159	4,147	0
Transfers in From Other Funds	258,633	395,235	384,863	435,011
<b>Total Transportation Fund</b>	<b>887,027</b>	<b>1,304,673</b>	<b>1,337,462</b>	<b>1,587,730</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Est. Actual FY19</u>	<u>Budget FY20</u>
<b>Multiple Grant Fund</b>				
Intergovernmental Revenue	803,715	1,012,889	1,039,052	816,596
Contributions	167,211	209,763	120,000	0
Miscellaneous	22	(0)	0	0
Transfers in From Other Funds	159,336	214,203	181,343	321,527
Use of Reserves	0	0	0	47,700
<b>Total Multiple Grant Fund</b>	<b>1,130,284</b>	<b>1,436,855</b>	<b>1,340,395</b>	<b>1,185,823</b>
<b>CDBG Grant Fund</b>				
Intergovernmental Revenue	812,218	1,369,515	1,249,897	1,598,836
<b>Total CDBG Grant Fund</b>	<b>812,218</b>	<b>1,369,515</b>	<b>1,249,897</b>	<b>1,598,836</b>
<b>Animal Services Fund</b>				
Charges For Services	738,513	739,636	0	0
Fines and Forfeiture	71,246	0	0	0
Contributions	48,073	27,601	0	0
Transfers in From Other Funds	462,718	476,831	0	0
<b>Total Animal Services Fund</b>	<b>1,320,550</b>	<b>1,244,068</b>	<b>0</b>	<b>0</b>
<b>DA 9-16-19 Fund</b>				
Fines and Forfeitures	5,917	5,542	10,285	5,000
<b>Total DA 9-16-19 Fund</b>	<b>5,917</b>	<b>5,542</b>	<b>10,285</b>	<b>5,000</b>
<b>DA's Condemnation Fund</b>				
Fines and Forfeitures	1,577	1,218	1,571	30,000
<b>Total DA's Condemnation Fund</b>	<b>1,577</b>	<b>1,218</b>	<b>1,571</b>	<b>30,000</b>
<b>Drug Abuse Training and Education Fund</b>				
Fines and Forfeitures	271,496	224,548	223,145	213,800
Investment Income	2,745	5,925	8,971	5,000
Use of Reserves	0	0	0	49,809
<b>Total D.A.T.E. Fund</b>	<b>274,241</b>	<b>230,472</b>	<b>232,117</b>	<b>268,609</b>
<b>Victim Assistance Fund</b>				
Fines and Forfeitures	200,004	227,280	226,203	203,826
<b>Total Victim Assistance Fund</b>	<b>200,004</b>	<b>227,280</b>	<b>226,203</b>	<b>203,826</b>
<b>DUI Court Fund</b>				
Intergovernmental	88,684	105,787	98,527	87,674
Fines and Forfeitures	348,279	354,400	318,479	393,883
Contributions	77,269	66,229	67,976	75,000
Transfers in From Other Funds	88,020	88,020	80,000	65,000
<b>Total DUI Court Fund</b>	<b>602,252</b>	<b>614,436</b>	<b>564,982</b>	<b>621,557</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Est. Actual FY19</u>	<u>Budget FY20</u>
<b>Drug Accountability Court Fund</b>				
Intergovernmental	248,449	282,138	324,827	279,095
Fines and Forfeitures	119,910	112,777	117,063	125,589
Transfers in From Other Funds	129,459	115,295	31,765	90,000
Use of Reserves	0	0	0	105,971
<b>Total Drug Acct Court Fund</b>	<b>497,818</b>	<b>510,210</b>	<b>473,656</b>	<b>600,655</b>
<b>Treatment Accountability Court Fund</b>				
Intergovernmental	63,236	67,734	104,139	100,311
Fines and Forfeiture	1,157	3,144	3,954	3,140
Transfers in From Other Funds	12,365	7,675	2,305	17,608
<b>Total Treatment Accountability Ct Fund</b>	<b>76,758</b>	<b>78,553</b>	<b>110,398</b>	<b>121,059</b>
<b>Drug Screening Lab Fund</b>				
Intergovernmental	8,055	0	0	0
Charges for Services	359,755	365,624	515,447	371,332
<b>Total Drug Screening Lab Fund</b>	<b>367,810</b>	<b>365,624</b>	<b>515,447</b>	<b>371,332</b>
<b>Veteran's Accountability Court</b>				
Intergovernmental	12,422	70,884	87,033	97,538
Fines and Forfeiture	200	4,355	16,215	7,448
Transfers in From Other Funds	2,345	7,984	1,866	12,558
<b>Total Veteran's Court</b>	<b>14,967</b>	<b>83,223</b>	<b>105,114</b>	<b>117,544</b>
<b>Fire District Fund</b>				
Real Estate Taxes	20,294,173	21,674,217	22,596,085	25,220,681
Personal Property Taxes	1,661,104	1,657,001	1,548,481	1,493,185
Other Taxes	855,013	865,996	937,983	775,000
Licenses and Permits	78,408	70,928	64,969	65,000
Intergovernmental	4,143,170	5,441,217	5,932,754	6,259,982
Charges For Services	2,183	5,574	7,656	5,000
Investment Income	89,246	164,344	335,483	250,000
Miscellaneous	150	0	3,000	0
Use of Reserves	0	0	0	566,227
Other Financing Sources	83,915	3,261	20,732	0
<b>Total Fire District Fund</b>	<b>27,207,361</b>	<b>29,882,539</b>	<b>31,447,143</b>	<b>34,635,075</b>
<b>Jail Fund</b>				
Fines and Forfeitures	399,821	455,869	467,541	395,000
Investment Income	3,819	8,243	12,482	8,000
Use of Reserves	0	0	0	(67,637)
Other Financing Sources	0	1,215	0	0
<b>Total Jail Fund</b>	<b>403,640</b>	<b>465,327</b>	<b>480,023</b>	<b>335,363</b>



# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Est. Actual FY19</u>	<u>Budget FY20</u>
<b>Sheriff's Commissary Fund</b>				
Charges for Services	606,345	713,179	771,859	600,000
<b>Total Sheriff's Commissary Fund</b>	<b>606,345</b>	<b>713,179</b>	<b>771,859</b>	<b>600,000</b>
<b>Confiscated Assets Fund</b>				
Intergovernmental	0	0	101,934	140,000
Fines and Forfeiture	368,000	172,296	0	0
Investment Income	139	74	1	0
Other Financing Sources	0	0	15,862	0
<b>Total Confiscated Assets Fund</b>	<b>368,139</b>	<b>172,369</b>	<b>117,797</b>	<b>140,000</b>
<b>Hotel/Motel Tax Fund</b>				
Taxes	214,232	211,797	338,415	207,000
<b>Total Hotel/Motel Tax Fund</b>	<b>214,232</b>	<b>211,797</b>	<b>338,415</b>	<b>207,000</b>
<b>Impact Fee Fund</b>				
Intergovernmental	84,133	250,377	364,570	254,520
Charges For Services	1,974,347	1,941,484	1,611,678	1,586,758
Investment Income	51,576	106,013	214,375	202,446
Use of Reserves	0	0	0	254,687
<b>Total Impact Fee Fund</b>	<b>2,110,056</b>	<b>2,297,874</b>	<b>2,190,622</b>	<b>2,298,411</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### CAPITAL PROJECTS FUNDS

	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
<b>Recreation Capital Construction Fund</b>				
Interest Revenues	42,462	28,189	40,298	0
Miscellaneous	135,675	0	27,581	0
Transfers from Other Funds	524,280	0	0	0
<b>Total SPLOST IV Funds</b>	<b>702,417</b>	<b>28,189</b>	<b>67,879</b>	<b>0</b>
<b>Special Option Sales Tax V Funds</b>				
Investment Income	13,397	19,302	33,673	20,000
Use of Reserves	0	0	0	18,113
<b>Total SPLOST V Funds</b>	<b>13,397</b>	<b>19,302</b>	<b>33,673</b>	<b>38,113</b>
<b>Special Option Sales Tax 2012 Funds</b>				
Taxes	36,606,236	29,012,739	0	0
Intergovernmental Revenue	2,178,063	2,358,022	795,399	1,568,395
Investment Income	355,470	893,632	1,270,293	500,000
Miscellaneous	200,143	84,112	189,687	0
Use of Reserves	0	0	0	33,698,515
Other Financing Sources	146,539	383,101	-	0
Transfers from Other Funds	0	3,382,000	869,875	0
<b>Total SPLOST 2012 Funds</b>	<b>39,486,451</b>	<b>36,113,607</b>	<b>3,125,254</b>	<b>35,766,910</b>
<b>Special Option Sales Tax 2018 Funds</b>				
Taxes	0	9,947,180	43,574,062	43,000,000
Intergovernmental Revenue	0	0	2,919,514	3,898,393
Investment Income	0	6,629	191,359	150,000
Miscellaneous	0	0	202,891	0
Other Financing Sources	0	0	41,738	0
Transfers in from Other Funds	0	0	0	2,000,000
Use of Reserves	0	0	0	11,725,072
<b>Total SPLOST 2018 Funds</b>	<b>0</b>	<b>9,953,809</b>	<b>46,929,564</b>	<b>60,773,465</b>
<b>GOVERNMENTAL FUNDS</b>				
<b>DEBT SERVICE FUNDS</b>				
<b>Resource Recovery Development Fund</b>				
Investment Income	0	1,680	0	0
Miscellaneous	142,496	142,236	142,236	142,236
Transfers in From Other Funds	5,101,651	889,337	4,713,473	2,561,639
<b>Total Resource Recovery Development</b>	<b>5,244,147</b>	<b>1,033,253</b>	<b>4,855,709</b>	<b>2,703,875</b>
<b>Debt Service Fund</b>				
Real Estate Taxes	5,327,847	5,548,747	5,132,675	5,516,712
Personal Property Taxes	430,652	429,367	344,041	338,221
Other Taxes	211,812	202,081	190,401	161,000
Miscellaneous	89,163	166,284	220,999	150,000
Use of Reserves	0	0	0	197,582
<b>Total Debt Service Fund</b>	<b>6,059,473</b>	<b>6,346,480</b>	<b>5,888,115</b>	<b>6,363,515</b>

# REVENUE BUDGET HISTORY

## *PROPRIETARY FUNDS*

### ENTERPRISE FUNDS

	<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Est. Actual FY19</u>	<u>Budget FY20</u>
<b>Conference Center Fund</b>				
Charges For Services	324,670	292,044	280,581	284,000
Contributions	21,000	21,000	63,000	0
Miscellaneous	4,183	2,471	5,437	4,200
Use of Reserves	0	0	0	82,886
Transfers in From Other Funds	114,232	111,797	273,415	142,000
<b>Total Conference Center Fund</b>	<b>464,085</b>	<b>427,311</b>	<b>622,433</b>	<b>513,086</b>

<b>Emergency Medical Fund</b>				
Charges For Services	7,526,251	7,720,421	8,540,790	8,393,724
Intergovernmental	0	0	19,018	0
Contributions	14,121	34,522	0	0
Miscellaneous	7	0	18,600	0
Use of Reserves	0	0	0	360,000
Other Financing Sources	57,336	16,762	88,792	0
Transfers in From Other Funds	1,467,591	2,134,691	2,697,058	3,269,713
<b>Total Emergency Medical Fund</b>	<b>9,065,306</b>	<b>9,906,396</b>	<b>11,364,257</b>	<b>12,023,437</b>

## *PROPRIETARY FUNDS*

### INTERNAL SERVICE FUNDS

<b>Insurance and Benefits Fund</b>				
Internal Service Charges	14,405,236	15,215,689	16,881,300	16,205,893
Miscellaneous	1,734,505	535,744	1,156,043	1,000,300
Use of Reserves	0	0	0	435,566
Transfers in From Other Funds	14,377	0	0	0
<b>Total Insurance and Benefits Fund</b>	<b>16,154,119</b>	<b>15,751,433</b>	<b>18,037,344</b>	<b>17,641,759</b>

<b>Fleet Maintenance Fund</b>				
Internal Service Charges	1,486,006	1,441,846	1,683,680	1,815,103
Miscellaneous	0	82	1,800	0
Use of Reserves	0	0	0	40,000
Other Financing Sources	9,723	4,680	5,550	0
<b>Total Fleet Maintenance Fund</b>	<b>1,495,729</b>	<b>1,446,608</b>	<b>1,691,030</b>	<b>1,855,103</b>

# *Expenditure Summary*

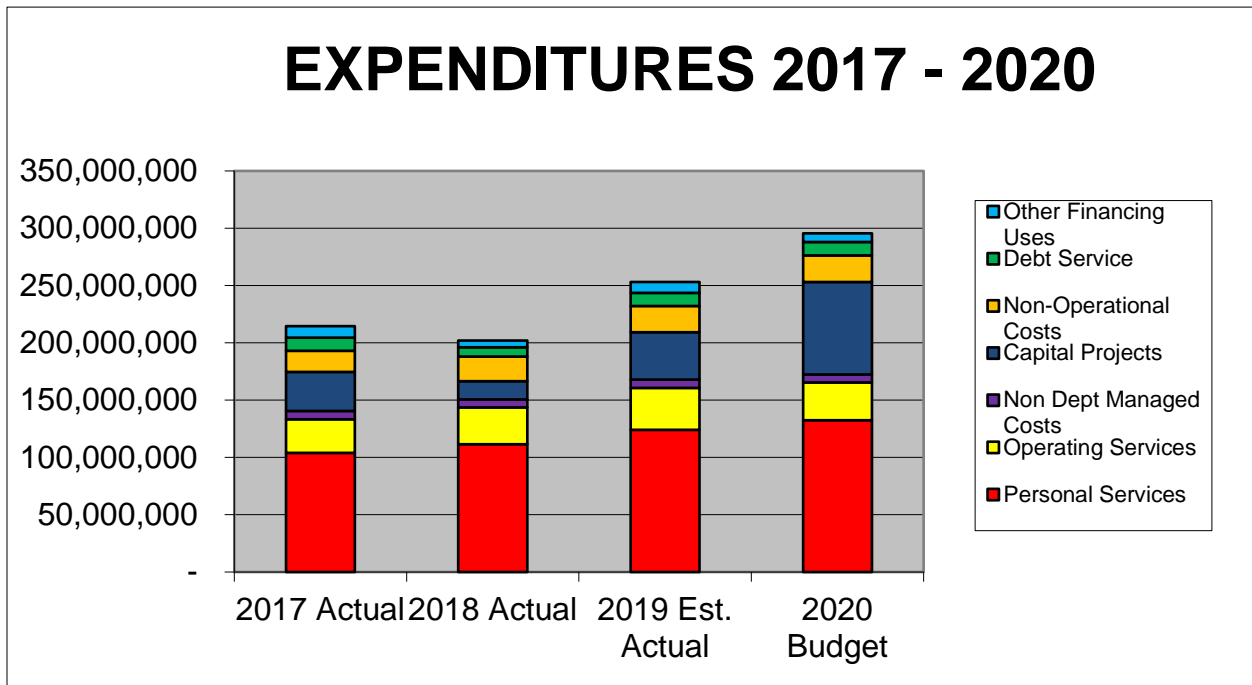
*Included in this section is an expenditure summary for Cherokee County's various funds highlighting major changes between the last fiscal year and the adopted budget for 2020.*

# EXPENDITURE SUMMARY

Cherokee’s total budget for FY2020 is \$295,535,317 for all county funds compared to last year’s estimated actual expenditures of \$253,172,202. This change represents a 17% increase from 2019. Some details worth mentioning about the overall expenditure budget are as follows:

- All departments were asked to keep their budgets level as compared to 2019. Any increase over the prior year budget required approval by the County Manager and was addressed in the budget meetings with the departments.
- Much of the increase in the 2020 Budget is due to capital projects which increased by \$39.2M or 95%. Most of this increase is SPLOST funds due to the timing of multi-year projects.
- Employee cost of living increases of 3% have been budgeted for FY2020. Total cost of the increases is \$2.8M.
- Pension costs (Defined Benefit) have increased do to changes in regulations. Total cost of the increase is \$3.6M.
- 25 FT positions were added for a total cost of \$1.2M. 18 of the positions are in Public Safety and Judicial Services. Details of the new positions can be found under the Personnel Section.

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



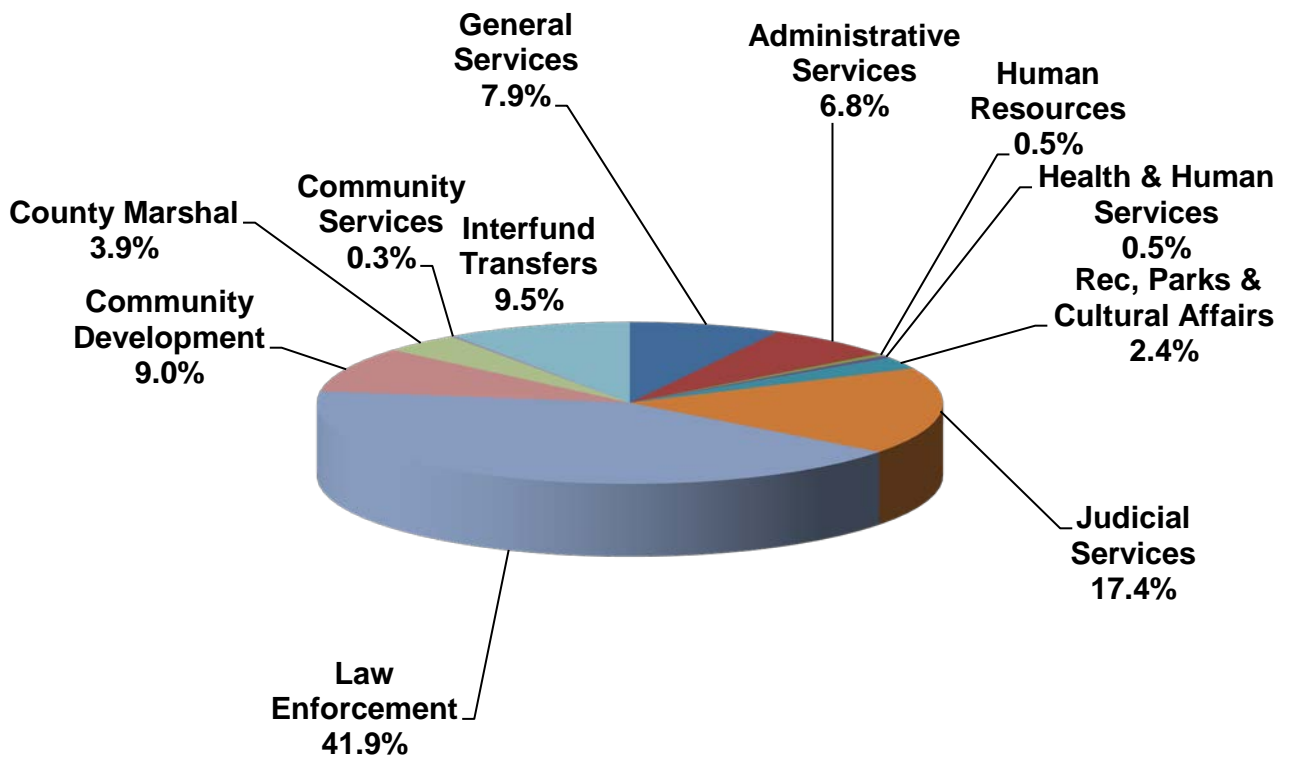
# EXPENDITURE SUMMARY

## GENERAL FUND

The total FY2020 budget of \$100,175,974 for the General Fund increased by \$3.7M or 4% from FY2019's estimated expenditures.

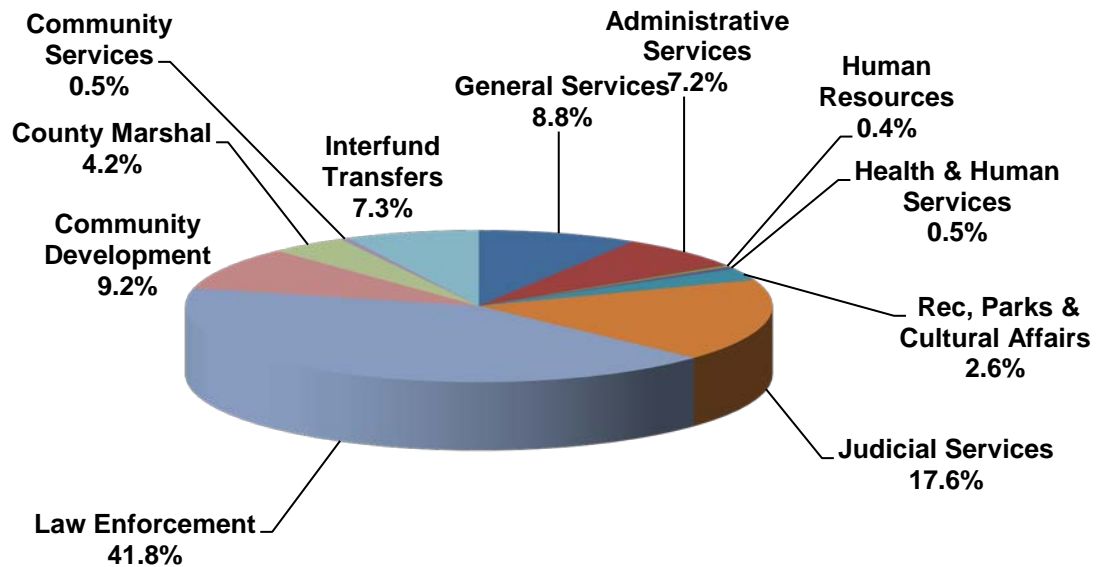
- 3% cost of living for current employees was budgeted for a total of \$1.6M
- Increased Pension Costs (Defined Benefit) of \$2.1M
- 8 new FT positions added in 2020 totaling \$0.4M.
- \$1.0M increases in various operating accounts including a \$0.2M increase to prisoner health care costs and \$0.3M increase to Indigent Defense costs
- \$2.0M one-time transfer to RRDA fund to pay down debt in 2020. \$4.0M was paid down in 2019.

### FY2019 General Fund Estimate



# EXPENDITURE SUMMARY

## FY2020 General Fund Budget



## OTHER FUNDS

Significant changes in other major funds include the following:

- The Transportation Fund increased by 23% in 2020. The 3% COLA, 3 new positions and capital purchases make up the bulk of this increase.
- The Recreational Capital Construction Fund decreased 100%. This fund was fully expended in 2019.
- The Impact Fee Fund increased by 137% and the SPLOST funds increased by 62%. Budgets in these two funds vary based on current projects.
- The RRDA Fund decreased by 45% due to a budgeted one-time transfer of \$4.0M from the General Fund in 2019 to pay down debt. In 2020, the General Fund will transfer \$2.0M for debt paydown.

# EXPENDITURE BUDGET HISTORY

	<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Est. Actual FY19</u>	<u>Budget FY20</u>
<b>General Fund</b>				
Personal Services	51,259,084	55,842,184	61,358,782	66,189,806
Operating Services	14,441,243	16,343,551	17,769,459	18,679,270
Non Department Managed Costs	3,831,475	3,532,583	3,611,760	3,660,958
Capital Projects	1,002,753	1,628,577	841,157	221,845
Non Operational Costs	3,332,458	3,413,357	3,467,775	3,731,443
Debt Service	155,997	160,359	270,812	344,363
Interfund Transfers	9,230,023	5,518,206	9,143,760	7,348,289
<b>Total General Fund</b>	<b>83,253,033</b>	<b>86,438,817</b>	<b>96,463,504</b>	<b>100,175,974</b>
<b>Special Revenue Funds</b>				
Personal Services	30,673,579	33,372,760	35,710,759	39,182,498
Operating Services	8,118,208	8,935,133	9,750,976	9,034,656
Non Department Managed Costs	2,717,352	2,851,267	3,078,358	3,054,085
Capital Projects	4,485,787	1,211,202	1,218,157	485,375
Non Operational Costs	1,108,050	4,106,566	2,712,416	3,435,150
Debt Service	3,616	744,774	160,699	2,161,150
Interfund Transfers	346,422	330,771	389,352	327,166
<b>Total Special Revenue Funds</b>	<b>47,453,013</b>	<b>51,552,473</b>	<b>53,020,717</b>	<b>57,680,080</b>
<b>Capital Project Funds</b>				
Personal Services	2,114,558	2,254,821	2,648,675	3,022,151
Operating Services	2,875,899	3,260,639	5,084,712	652,755
Non Department Managed Costs	36,907	34,469	39,554	36,986
Capital Projects	28,609,400	13,328,843	39,368,823	79,878,832
Non Operational Costs	11,170,527	10,470,627	12,636,017	12,958,599
Debt Service	22,416	22,416	33,408	29,165
Interfund Transfers	459,280	82,736	0	0
<b>Total Capital Project Funds</b>	<b>45,288,987</b>	<b>29,454,550</b>	<b>59,811,189</b>	<b>96,578,488</b>
<b>Debt Service Funds</b>				
Operating Services	32,686	0	0	0
Non Department Managed Costs	134,442	144,920	132,542	148,150
Debt Service	11,269,743	7,086,757	11,005,252	8,919,240
<b>Total Debt Service Funds</b>	<b>11,436,871</b>	<b>7,231,677</b>	<b>11,137,793</b>	<b>9,067,390</b>
<b>Enterprise Funds</b>				
Personal Services	5,299,338	5,259,894	6,586,877	7,400,002
Operating Services	1,408,088	1,311,567	1,412,055	1,743,991
Non Department Managed Costs	363,594	164,281	201,637	223,930
Capital Projects	0	0	0	63,000
Non Operational Costs	2,815,375	3,478,716	4,014,022	3,105,600
<b>Total Enterprise Funds</b>	<b>9,886,396</b>	<b>10,214,458</b>	<b>12,214,591</b>	<b>12,536,523</b>
<b>Internal Service Funds</b>				
Personal Services	14,715,270	14,744,153	17,862,477	16,714,905
Operating Services	2,496,485	2,359,577	2,574,609	2,682,140
Non Department Managed Costs	36,004	72,609	57,321	59,817
Non Operational Costs	30,333	30,901	30,000	40,000
<b>Total Internal Service Funds</b>	<b>17,278,092</b>	<b>17,207,240</b>	<b>20,524,408</b>	<b>19,496,862</b>
<b>GRAND TOTAL</b>	<b>\$214,596,392</b>	<b>\$202,099,215</b>	<b>253,172,202</b>	<b>\$295,535,317</b>



# *Personnel*

*Included in this section is a list of new positions and summary and detailed personnel charts.*

# PERSONNEL

The Personal Services component of the budget consists of employee salaries and benefits. The largest portion of the Personal Services budget is made up of employee salaries. Salary accounts include regular salaries for full-time employees, part-time salaries and overtime salaries for hours. Personnel costs account for 46% of the total County Wide budget.

The following new positions are included in the FY 2020 budget effective October 1, 2019:

- (1) Animal Support Specialist, Animal Shelter
- (1) Law Clerk, State Court
- (3) Assistant District Attorneys, District Attorney (2 start 4/1/20, 1 starts 7/1/20)
- (1) Application Systems/Data Analysis, Information Technology
- (1) Procurement Specialist, Procurement
- (1) Engineering Assistant, Engineering
- (1) Director, Community Services Agency
- (1) Resource Coordinator, Senior Services (replaces PT position)
- (1) Administrative Assistant, Parks Administration
- (1) Dispatcher, CATS
- (2) Fire Inspectors, Fire District
- (1) Systems Support Specialist, Fire District
- (4) Firefighters, Entry Level, Fire District (all to start 4/1/20)
- (6) Fire Fighter Entry Level, EMS

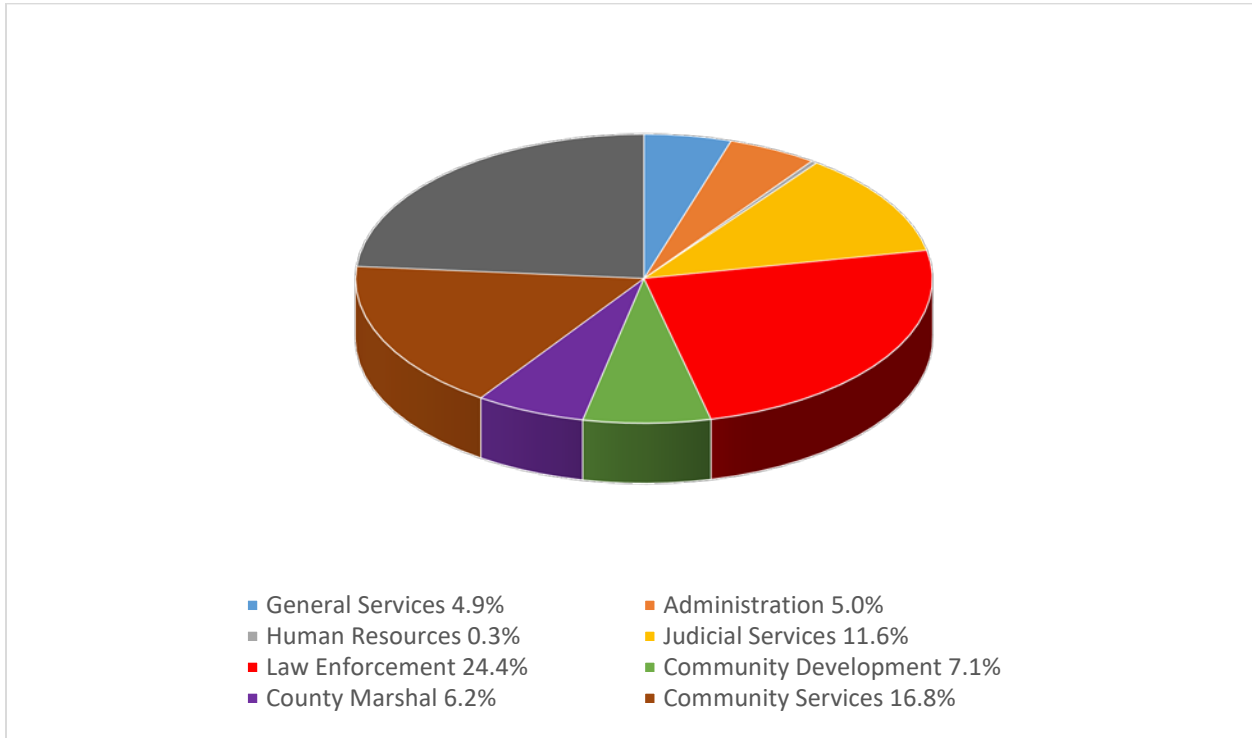
A contingency was also set aside in the General Fund for additional employees for the new Adult Detention Center currently under construction. Funds will be transferred to the Sheriff's department to hire these employees if needed.

## PERSONNEL POSITION SUMMARY BY FUND

<u>FUND</u>	<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Est. Actual FY19</u>	<u>Budget FY20</u>
<b>General Fund</b>				
General Services	83	79	84	85
Commissioners	5	5	5	5
Administrative Services Agency	35	56	58	63
Human Resources	4	4	6	4
Judicial Services	185	188	190	194
Law Enforcement	419	434	448	448
Community Development	74	79	82	83
County Marshal	20	22	51	52
Community Services	5	5	5	6
<b>Total General Fund</b>	<b>830</b>	<b>873</b>	<b>929</b>	<b>939</b>
<b>Special Revenue Funds</b>				
Emergency 911 Telephone Fund	57	57	62	62
Senior Services Fund	23	23	23	23
Parks and Recreation Fund	105	251	251	255
Transportation Fund	17	19	20	23
Multiple Grant Fund	9	18	18	18
CDBG Fund	3	3	2	1
Animal Services Fund	17	17	0	0
Drug Abuse & Treatment Fund	2	2	2	2
Victim Witness Fund	2	2	2	2
DUI Court Fund	5	4	4	4
Drug Accountability Court Fund	4	5	5	5
Treatment Accountability Court Fund	1	1	1	1
Drug Screening Lab Fund	5	5	5	5
Veteran's Court Fund	0	1	1	1
Fire District Fund	264	307	329	336
<b>Total Special Revenue Funds</b>	<b>512</b>	<b>715</b>	<b>724</b>	<b>738</b>
<b>Capital Funds</b>				
Recreation Capital Construction Fund	3	0	0	0
SPLOST Fund	43	44	48	48
<b>Total Capital Funds</b>	<b>45</b>	<b>44</b>	<b>48</b>	<b>48</b>
<b>Enterprise Funds</b>				
Emergency Medical Fund	82	89	93	99
<b>Total Enterprise Funds</b>	<b>82</b>	<b>89</b>	<b>93</b>	<b>99</b>
<b>Internal Services</b>				
Insurance & Benefits Fund	2	2	1	2
Fleet Maintenance Fund	10	10	11	11
<b>Total Internal Services</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>
<b>GRAND TOTAL</b>	<b>1,482</b>	<b>1,732</b>	<b>1,806</b>	<b>1,837</b>

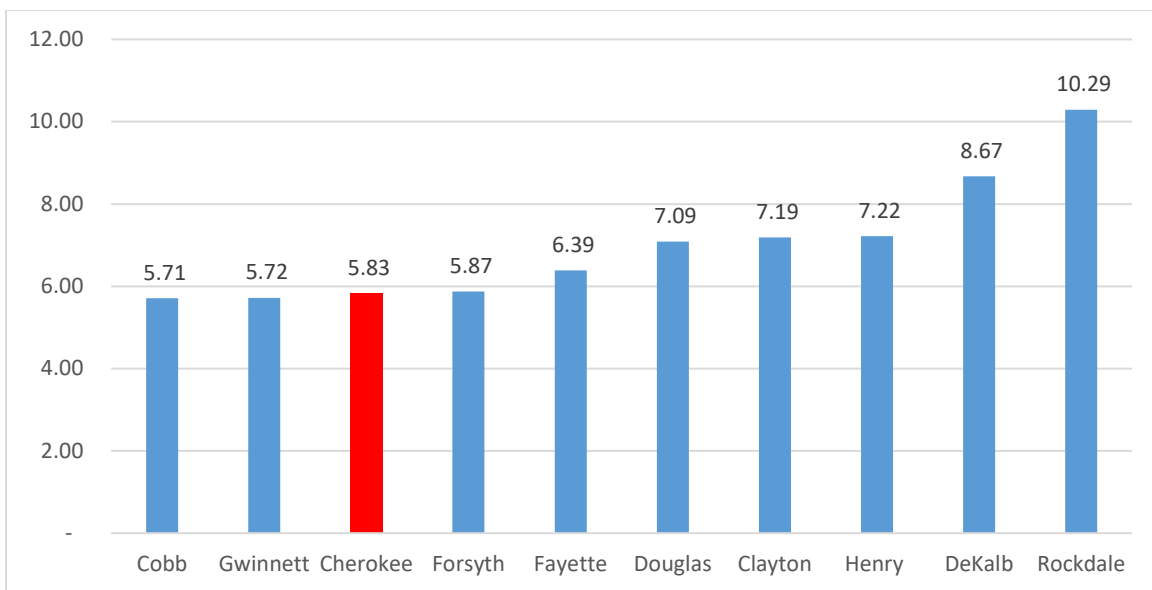
Note: Table includes regular full time and part time positions but does not include temporary or seasonal positions.

## 2020 Authorized Positions by Group



Cherokee County's Employees per capita rate is 5.83, the third lowest in the ARC region.

## 2018 Employees Per Capita



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2017-2020 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
GENERAL FUND	BOARD OF COMMISSIONERS	BOARD OF COMMISSIONER	5	5	5	5
		<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
	COUNTY CLERK	ADMINISTRATIVE ASSISTANT	0	0	1	1
		ADMIN OFF MGR CLERK	1	1	1	1
		<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
	COUNTY MANAGER	ADMINISTRATIVE ASSISTANT	1	1	0	0
		COUNTY MANAGER	1	1	1	1
		CONTRACT MANAGER	1	0	0	0
		EXECUTIVE ASSISTANT	1	1	1	1
		PARALEGAL	0	0	0	0
		PART TIME RECEPTIONIST	1	1	1	1
		STAFF ATTORNEY	1	1	1	1
		SPECIAL PROJECTS MANAGER	0	1	0.85	0.85
		<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>4.85</b>	<b>4.85</b>
	ADMINISTRATIVE SERVICES AGENCY	ADMIN SERVICES AGENCY DIR	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	1	1	1
		<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
	VOTER REGISTRATION	ASSISTANT SUPERVISOR ELECTIONS	1	1	1	1
		CLERK 2	1	1	0	0
		COMMUNITY OUTREACH SPECIALIST	1	1	1	1
		ELECTIONS SUPERVISOR	1	1	1	1
		ELECTRONIC VOTING TECHNICIAN	1	1	2	2
		PART TIME CLERICAL	2	2	2	2
		SENIOR CLERK	1	1	1	1
		VOTER REGISTRATION ASSISTANT	1	1	1	1
		<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
	FINANCE AND BUDGETING	ACCOUNTANT	2	2	2	2
ACCT. & REPORTS MANAGER		0.3	0.3	0.3	0.6	
ACCOUNTS PAYABLE CLERK		1	1	1	1	
CHIEF FINANCIAL OFFICER		0.8	0	0	0.8	
EXPENDITURES SUPERVISOR		1	0	0	0	
FIN DIR PLAN/ANALYSIS		0.86	0	0	0	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2017-2020 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
GENERAL FUND		EXPENDITURES MANAGER	0	1	1	1
		FINANCE DIRECTOR	0	0.85	0.85	0
		FINANCE SPECIALIST	0	0	0	1
		PLANNING & ANALYSIS MANAGER	0	0.96	0.96	0.96
		STATISTICS & PERFORMANCE MGR	0	0	1	0.8
		SENIOR ACCOUNTS PAYABLE CLERK	1	1	1	1
		<b>TOTAL</b>	<b>6.96</b>	<b>7.11</b>	<b>8.11</b>	<b>9.16</b>
	DEVELOPMENT SERVICES CENTER	DIRECTOR DEVELOPMENT SVCS CTR	1	1	0	0
		DEVELOPMENT SERVICES REP	5	5	4	4
		LEAD DEVELP SRV REP	0	0	1	1
		MANAGER DEVELOPMENT SERVICES	0	0	1	1
		<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
	PROCUREMENT	CONTRACT MANAGER	0	1	1	0
		DIR PURCH/RISK MGMT	1	1	1	1
		PROCUREMENT SPECIALIST	0	0	0	1
		SR. FIN/PROCUR. SPEC	1	1	1	2
		<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>
	INFORMATION TECHNOLOGY	ASSISTANT IT DIRECTOR	1	1	1	1
		BUSINESS ANALYST	1	2	2	2
		BUSINESS ANALYST DATA MANAGER	0	1	1	2
		CHIEF INFORMATION OFFICER	1	1	1	1
		DBA/BUSINESS ANALYST	1	0	0	0
		ENTERPRISE NETWORK SECURITY AD	1	0	0	0
		ENTERPRISE NETWORK SYSTEM MGR	0	1	1	1
		INFRASTRUCTURE ADMIN	1	0	0	0
		INFRASTRUCTURE SYST MGR	0	1	1	1
		INFO SECURITY MANAGER	0	1	1	1
		NETWORK ANALYST	0	0	0.75	0.75
		PART TIME INTERN	0	2	2	3
		SR BUSI ANALYST/DATA MGR	0	1	1	1
		SR. DBA/DATA MANAGER	1	0	0	0
	SYSTEM SUPPORT SPECIALIST I	4	3	3	2	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2017-2020 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST.	2020 BUDGET
GENERAL FUND		SYSTEM SUPPORT SPECIALIST II	2	3	3	4
		<b>TOTAL</b>	<b>13</b>	<b>17</b>	<b>17.75</b>	<b>19.75</b>
		GIS/MAPPING				
		GIS ANALYST	1	1	1	1
		MAPPING MANAGER	1	1	1	1
		GIS SPECIALIST I	1	1	1	1
		<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
		HUMAN RESOURCES				
		ADMINISTRATIVE ASSISTANT	0	0	1	1
		BENEFITS & COMP MANAGER	0.5	0.5	0	0
		CHIEF PEOPLE OFFICER	0	0	1	0
		DIRECTOR - HUMAN RESOURCES	1	1	0	1
		HR ASSISTANT	1	1.5	0.5	0.5
		HR MANAGER	1	1	0.5	0.5
		HR SPECIALIST	0	0	0	1
		PEOPLE MANAGER	0	0	1	0
		PEOPLE RESOURCES ASSISTANT	0	0	0	0
		PEOPLE RESOURCES MANAGER	0	0	1	0
		PEOPLE RESOURCES SPECIALIST	0	0	1	0
		PT BENEFITS ASSISTANT	0.5	0	0	0
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>4</b>
		TAX COMMISSIONER				
		ASSISTANT SUPERVISOR TAGS	0	2	2	2
		CHIEF DEPUTY TAX COMMISSIONER	1	1	1	1
		DEPUTY TAX COMMISSIONER	1	0	0	0
		MOTOR VEH ACCTS RECIEVABLE	1	1	1	1
		RECEPTIONIST	1	1	1	1
	SENIOR CLERK	17	19	19	20	
	SUPERVISOR/TAX/TAG	1	2	2	2	
	TITLE REPORT/INVENTORY CLERK	3	0	0	0	
	PROPERTY TAX BOOKEEPER	1	1	1	0	
	TAX COMMISSIONER	1	1	1	1	
	<b>TOTAL</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>28</b>	
	TAX ASSESSOR					
	APPRAISER	13	11	12	12	
	ASSESSORS ASSISTANT	1	1	1	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2017-2020 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
GENERAL FUND		CHIEF APPRAISER	1	1	1	1
		DEPUTY CHIEF APPRAISER	1	1	1	1
		LEAD APPRAISER	5	4	4	4
		PART TIME CLERICAL	1	0	0	0
		RECEIVER OF RECORDS	1	1	1	1
		SENIOR APPRAISER	4	3	3	3
		SECRETARY II	3	2	2	2
		SENIOR CLERK	4	5	6	6
		TAX MAPPER	2	2	2	2
		<b>TOTAL</b>	<b>36</b>	<b>31</b>	<b>33</b>	<b>33</b>
	RISK MANAGEMENT	RISK MANAGER	0	0	0	1
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
	FACILITIES MANAGEMENT	DIRECTOR - FACILITIES MANAGEMENT	1	1	1	1
		JANITORIAL SUPERVISOR	0	3	3	3
		JANITORIAL TECHNICIAN	0	10	10	10
		MAINTENANCE MANAGER	1	1	1	1
		MAINTENANCE TECHNICIAN	6	9	9	9
		<b>TOTAL</b>	<b>8</b>	<b>24</b>	<b>24</b>	<b>24</b>
	COURT ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	1
		COURT ADMINISTRATOR	1	1	1	1
		CERTIFIED COURT INTERPRETER	1	0	0	0
		COURT REPORTER 1	5	5	5	5
		COURT REPORTER 2	3	3	3	3
		PART TIME BALIFF	23	23	23	23
		SUPERIOR COURT CALENDAR CLERK	1	3	3	3
		SECRETARY II	1	1	1	1
		<b>TOTAL</b>	<b>36</b>	<b>37</b>	<b>37</b>	<b>37</b>
SUPERIOR COURT	LAW CLERK	3	3	3	3	
	<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	
INDIGENT DEFENSE	COUNSELOR/INVESTIGATOR	2	2	2	2	
	DIR/INDIGENT DEFENSE	1	1	1	1	
	SECRETARY I	1	1	1	1	



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
GENERAL FUND		<b>TOTAL</b>	4	4	4	4
	CLERK OF SUPERIOR COURT	CHIEF DEPUTY CLERK/SUPERIOR	1	1	1	1
		CHIEF CLERK PROJECT MANAGER	1	1	1	1
		CLERK OF COURTS	1	1	1	1
		CLERK	18	19	19	19
		CLERK 2	8	7	7	6
		DEPUTY CLERK	5	5	5	5
		PT CLERICAL	4	4	4	4
		SENIOR CLERK	14	14	14	15
		SR DEPUTY CLERK	5	5	5	5
		<b>TOTAL</b>	57	57	57	57
	DISTRICT ATTORNEY	ASSISTANT DA	7.35	7.35	7.35	9.35
		DEPUTY CHIEF ASST DA	0	0	0	1
		DIR OFFICE ADMIN-VICTIM SERVIC	0	0	0.8	0.8
		INVESTIGATOR	13	13	13	9
		PART TIME	0	0	2	2
		PART TIME DA FIN DIRECTOR	1	2	0	0
		SENIOR INVESTIGATOR	0	0	0	4
		SENIOR SECRETARY	6	6	6	6
			<b>TOTAL</b>	27.35	28.35	29.15
	STATE COURT	ADMINISTRATIVE ASSISTANT	3	3	3	3
		LAW CLERK	1	1	1	2
		STATE COURT JUDGE	3	3	3	3
		<b>TOTAL</b>	7	7	7	8
	STATE COURT SOLICITOR	ASSISTANT SOLICITOR	8	8	8	8
		CHIEF ASST SOLICITOR	1	1	1	1
		CLERK 2	1	1	2	2
		DPTY ASG	1	1	1	1
		INVESTIGATOR	3	3	3	3
		PART TIME CLERICAL	2	2	2	2
		SECRETARY I	2	2	2	2
		SECRETARY II	2	2	2	2

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST.	2020 BUDGET
GENERAL FUND		SOLICITOR	1	1	1	1
		TRIAL ASSISTANT	4	4	4	4
		<b>TOTAL</b>	<b>25</b>	<b>25</b>	<b>26</b>	<b>26</b>
	MAGISTRATE COURT	ADMINISTRATIVE ASSISTANT	0	1	1	1
		CHIEF ASSOCIATE MAG. JUDGE	1	1	1	1
		CHIEF MAGISTRATE JUDGE	1	1	1	1
		PT MAGISTRATE JUDGE	7	7	7	7
		<b>TOTAL</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>
	PROBATE COURT	DIRECTOR - LICENSING OPERATION	1	1	1	1
		HEARING OFFICER - PROBATE	1	1	1	1
		PROBATE JUDGE	1	1	1	1
		PT CLERK	1	1	1	1
		SR DEPUTY CLERK	6	6	6	6
		<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
	JUVENILE COURT	ADMINISTRATIVE ASSISTANT	2	2	2	2
		JUVENILE COURT INTAKE OFFICER	1	1	1	1
		JUV COURT PROGRAM MGR	2	2	2	2
		JUVENILE COURT JUDGE	2	2	2	2
		<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
	SHERIFF	ACCREDITATION MANAGER	0	0	1	1
		ADMINISTRATIVE ASSISTANT	1	2	1	1
		ADMIN SUPERVISOR	0	1	1	1
		BOND ADMINISTRATOR	1	1	1	1
		CAPTAIN SHERIFF'S OFFICE	6	8	8	9
		CHIEF DEPUTY SHERIFF	1	1	1	1
		CLERK 1	12	17	17	17
		CLERK 2	0	1	6	5
		COMM OFFICER SHERIFF	9	9	9	9
		CORPORAL	39	42	52	53
		CRIME ANALYST	1	2	3	2
		CONTROL ROOM OPERATOR	1	1	1	1
		DIRECTOR ADMIN SER SHERIFF	1	0	0	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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2017-2020 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2017	2018	2019	2020		
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET		
GENERAL FUND		DETENTION CENTER MAINT SUPVSR	1	1	1	1		
		DEPUTY UNCERTIFIED	5	5	4	4		
		DEPUTY - CERTIFIED	238	242	241	237		
		DIRECTOR OF COMMUNICATIONS	0	0	0	1		
		EVIDENCE CUSTODIAN	2	3	3	3		
		EXECUTIVE ASSISTANT	1	1	2	2		
		FORENSIC COMPUTER TECHNICIAN	1	1	1	1		
		HR ASSISTANT	0	0	1	1		
		HR SPECIALIST/BENEFITS COORD	1	1	1	1		
		INMATE COURT COORDINATOR	2	2	2	2		
		INFORMATION SYSTEM MANAGER	0	0	0	1		
		LT COLONEL SHERIFF	0	1	1	1		
		LIEUTENANT - SHERIFF	20	19	21	21		
		MAJOR SHERIFF	3	2	2	2		
		MAINTENANCE TECHNICIAN	2	2	2	2		
		PART TIME DEPUTY	5	5	5	5		
		PART TIME QUARTERMASTER	0	0	1	0		
		PART TIME CROSSING GUARD	14	14	11	12		
		RECORDS COORDINATOR	2	2	2	2		
		RECEPTIONIST	1	1	0	0		
		SECRETARY I	2	1	1	1		
		SECRETARY II	2	2	2	2		
		SERGEANT SHERIFF	38	37	36	37		
		SHERIFF	1	1	1	1		
		SENIOR CLERK	1	1	1	2		
		SENIOR SECRETARY	2	2	2	2		
		TAC OFFICER - SHERIFF	2	2	2	2		
		WARRANT OFFICE COORDINATOR	1	1	1	1		
				<b>TOTAL</b>	<b>419</b>	<b>434</b>	<b>448</b>	<b>448</b>
		COUNTY PROBATION		CNTY PROBATION ACCOUNTS TECH	0	0	1	1
				CNTY PROBATION DRUG TEST TECH	0	0	1	1
				CNTY PROBATION CRT INTAKE CLK	0	0	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
GENERAL FUND		CNTY PROBATION OPERATIONS MGR	0	0	1	1
		COUNTY PROBATION OFFICER	0	0	5	5
		DIRECTOR CNTY PROBATION	0	0	1	1
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>10</b>
	CORONER	CORONER	1	1	1	1
		PART TIME CLERICAL	0	0	0	1
		PART TIME CORONER	3	3	6	6
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>7</b>	<b>8</b>
	ANIMAL CONTROL	ANIMAL CONTROL OFFICER	6	6	6	6
		CO MARSHAL 911 DIRECTOR	0.06	0.06	0	0
		<b>TOTAL</b>	<b>6.06</b>	<b>6.06</b>	<b>6</b>	<b>6</b>
	ANIMAL SHELTER	ADMINSTRATIVE ASSISTANT	0	0	1	1
		SHELTER INTAKE SUPER	0	0	1	1
		ANIMAL SHELTER PROGRAM MGR	0	0	1	1
		ANIMAL SUPPORT SPEC 1	0	0	6	4
		ANIMAL SUPPORT SPEC 2	0	0	3	6
		ANIMAL SUPPORT SPEC 3	0	0	2	2
		VETERINARY TECHNICIAN	0	0	1	1
		DIRECTOR - ANIMAL SHELTER	0	0	1	1
		PT ANIMAL SUPPORT SPEC 1	0	0	1	1
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>18</b>
	EMERGENCY MANAGEMENT AGENCY	DEPUTY DIRECTOR EMA	0	1	1	1
		DIRECTOR/HOMELAND SECURITY	1	1	1	1
		INFORMATION SYSTEM ANALYST	1	1	1	1
		<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
	PUBLIC WORKS	ADMINSTRATIVE ASSISTANT	1	1	1	1
		DIRECTOR ROADS & BRIDGES	1	1	1	1
EQUIPMENT OPERATOR I		3	3	2	2	
EQUIPMENT OPERATOR II		2	3	4	4	
HEAVY EQUIPMENT OPERATOR		3	3	0	0	
LABORER		0	0	13	15	
LABORER 1		5	6	4	2	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2017	2018	2019	2020
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
GENERAL FUND		LABORER 2	10	9	0	0
		LEAD OPERATOR 2	1	1	3	3
		LEAD OPERATOR	0	0	1	1
		MANAGER - ROADS & BRIDGES	2	2	1	1
		OPERATIONS MGR R&B	0	0	1	1
		SIGN AND MARKING TECHNICIAN	1	1	1	1
		SUPERVISOR/ROADS & BRIDGES	3	3	3	3
		TRUCK DRIVER I	1	1	1	1
		TRUCK DRIVER II	5	5	5	5
		<b>TOTAL</b>	<b>38</b>	<b>39</b>	<b>41</b>	<b>41</b>
	STORMWATER ENGINEERING	STORMWATER COORDINATOR	2	2	2	1
		STORMWATER INSP	2	2	3	3
		STORMWATER MANAGER	0	0	0	0.76
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>4.76</b>
	ENGINEERING	ASST COUNTY ENGINEER	1	1	1	1
		ADMINISTRATIVE ASSISTANT	0.55	0.65	0.65	0.75
		ARBORIST	1	1	1	1
		COMMUNITY DEV AGENCY DIR	0	0	0.5	0.5
		DEVELOPMENT INSPECTION MANAGER	1	3	1	1
		DEVELOPMENT INSPECTOR	2	2	4	4
		ENGINEERING ASSISTANT	0	1	1	2
		ENGINEERING TECHNICIAN	1	0	0	0
		PRECONST ENG TRANSPORTATION	1	1	1	1
		PT DEVELOPMENT INSPECTOR	1	1	0	0
		PUBLIC WORKS AGENCY DIR	0.35	0.35	0	0
		<b>TOTAL</b>	<b>8.9</b>	<b>11</b>	<b>10.15</b>	<b>11.25</b>
		RECYCLING CENTER	ADMINISTRATIVE ASSISTANT	0.1	0.1	0.1
	PT RECYCLING		3	3	3	3
	RECYCLING CENTER SUPERVISOR		1	1	1	1
	RECYCLING OPERATOR		1	1	1	1
	<b>TOTAL</b>		<b>5.1</b>	<b>5.1</b>	<b>5.1</b>	<b>5</b>
	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICE AGENCY DIR	0	0	0	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
GENERAL FUND		<b>TOTAL</b>	0	0	0	1
	CONSERVATION ADMINISTRATION	SOIL CONSERVATION	1	1	1	1
		<b>TOTAL</b>	1	1	1	1
	BUILDING INSPECTIONS	BLDG INSP - COMMERCIAL	2	1	1	1
		BUILDING INSPECTOR	5	5	6	6
		COMMERCIAL PLAN REVIEW	0	1	1	1
		DIRECTOR BUILD/DEVELOP SERVICE	0	0	1	1
		DIRECTOR - BUILDING INSPECTION	1	1	0	0
		SENIOR BUILDING INSPECTOR	1	2	2	2
		<b>TOTAL</b>	9	10	11	11
	PLANNING AND LAND USE	COMMUNITY DEV AGENCY DIR	1	1	0	0
		DIRECTOR PLANNING & LAND USE	0	0	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		PLANNER	2	3	3	2
		PRINCIPAL PLANNER	1	1	1	0.9
		PLANNING/ZONING TECHNICIAN	1	1	1	1
		SENIOR PLANNER	0	0	0	1
		ZONING ADMINISTRATOR	1	1	1	1
		<b>TOTAL</b>	7	8	8	7.9
	CODE ENFORCEMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1
		CO MARSHAL 911 DIRECTOR	0.11	0.11	0.5	0.5
		DPTY CHIEF MARSHAL	0	0	1	1
		DEPUTY MARSHAL	5	6	6	6
		DIR TRAINING/EMA/HLS	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		LIEUTENANT MARSHAL	1	1	1	1
		MAJOR MARSHAL	2	2	1	1
	SERGEANT MARSHAL	1	1	2	2	
	<b>TOTAL</b>	12.11	13.11	14.5	14.5	
<b>TOTAL GENERAL FUND</b>			830.48	872.73	928.61	939.32

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2017	2018	2019	2020
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	ACCREDITATION MANAGER	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMINISTRATIVE COMMANDER	0	0	1	1
		ASST DIRECTOR 911	1	1	1	1
		CAD MANAGER E911	1	1	1	1
		CO MARSHAL 911 DIRECTOR	0.67	0.67	0.5	0.5
		COMMUNICATION OFFICER I	9	13	13	24
		COMM OFFICER IN TRAINING	7	3	4	1
		COMM OFFICER 911 COI/COIII	15	15	17	9
		COMM SYS SPECIALIST	1	1	1	1
		COMMUNICATIONS SUPERVISOR	4	4	4	4
		LEAD COMMUNICATION OFFICER	4	4	4	4
		OPERATIONS COMMANDER E911	0	0	1	1
		PART TIME CLERICAL	9	9	9	9
		QUALITY/QI	0	0	1	1
		RECORDS COORDINATOR	1	1	1	1
		TAC OFFICER FIRE/E911	1	1	0	0
		TRAINING COORDINATOR E911	1	1	1	1
<b>TOTAL</b>			<b>56.67</b>	<b>56.67</b>	<b>61.5</b>	<b>61.5</b>
<b>TOTAL EMERGENCY 911 TELEPHONE FUND</b>			<b>56.67</b>	<b>56.67</b>	<b>61.5</b>	<b>61.5</b>
SENIOR SERVICES FUND	SENIOR CENTER	BUDGET VOUCHER COORDINATOR	1	1	1	1
		CASE MANAGER	2	2	3	3
		DIRECTOR - SENIOR SERVICES	1	1	1	1
		HOME DELIVERED MEALS ASST	1	1	1	1
		HDM SUPERVISOR/VOLUNTEER COORD	1	1	1	1
		HOMEMAKER AIDE	3	3	3	3
		HOMEMAKER SUPERVISOR	1	1	1	1
		I&A COORDINATOR	1	1	1	1
		I&A CAREGIVER	1	1	1	1
		PROGRAM MANAGER SENIOR SVCS	1	1	1	1
		PART TIME CLERICAL	7	7	7	6
		PART TIME CASE MANAGER	1	1	0	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2017	2018	2019	2020
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
SENIOR SERVICES FUND		RESOURCE COORDINATOR	0	0	0	1
		KITCHEN/ACTIVITIES/AIDE	1	1	1	1
		SENIOR SERVICES ACTIVITIES COOR	1	1	1	1
		<b>TOTAL</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>
		<b>TOTAL SENIOR SERVICES FUND</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>
PARKS AND RECREATION FUND	CRPA ADMINISTRATION	ADMIN ASSISTANT	0	0	0	1
		BUSINESS MANAGER	1	1	1	1
		DIRECTOR - RECS & PARKS	0.75	1	1	1
		PART TIME REC/PARKS	4	4	4	4
		RECEPTIONIST	1	1	0	0
	<b>TOTAL</b>	<b>6.75</b>	<b>7</b>	<b>6</b>	<b>7</b>	
	CRPA PROGRAMS	RECREATION COORDINATOR	2	2	4	4
		PART TIME REC/PARKS	11	40	40	42
		RECREATION DIVISION DIRECTOR	1	1	1	1
	<b>TOTAL</b>	<b>14</b>	<b>43</b>	<b>45</b>	<b>47</b>	
	AQUATIC CENTER	AQUATICS COORDINATOR	1	1	1	2
		AQUATICS MGR	1	1	1	0
		MAINTENANCE WORKER	1	2	2	0
		AQUATICS RECEPTIONIST	1	0	0	0
		AQUATICS DIVISION DIRECTOR	0	0	0	1
		CUSTOMER SERVICE SPECIALIST	0	1	1	0
		FACILITY COORDINATOR	1	0	0	0
		MARKETING & CUSTOMER SERVICE	0	0	0	1
		MAINTENANCE LEAD	0	0	0	1
		PART TIME REC/PARKS	39	108	108	108
	<b>TOTAL</b>	<b>44</b>	<b>113</b>	<b>113</b>	<b>113</b>	
	CRPA ATHLETICS	ATHLETIC COORDINATOR	4	5	4	4
		ATHLETICS DIVISION DIRECTOR	1	1	1	1
		PART TIME REC/PARKS	12	60	60	61
		RECREATION ASSISTANT	1	0	0	0
<b>TOTAL</b>	<b>18</b>	<b>66</b>	<b>65</b>	<b>66</b>		
CRPA MAINTENANCE	CREW LEADER/CRPA	3	3	3	3	



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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET		
PARKS AND RECREATION FUND		LEAD PARKS WORKER	0	4	3	1		
		MAINTENANCE MANAGER	0	0	0	1		
		PARKS MANAGER	1	1	1	1		
		PARK WORKER I	6	0	1	3		
		PARK WORKER II	4	0	0	0		
		PARK WORKER III	1	0	0	0		
		PARKS WORKER	0	7	7	7		
		PARK MAINTENANCE DIVISION DIR	0.75	1	1	1		
		PARKS MAINTENANCE SUPERVISOR	1	1	1	0		
		PARKS SERVICES COORDINATOR	1	1	1	1		
		PART TIME REC/PARKS	4	4	4	4		
		<b>TOTAL</b>			<b>21.75</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>TOTAL PARKS AND RECREATION FUND</b>			<b>104.5</b>	<b>251</b>	<b>251</b>	<b>255</b>		
TRANSPORTATION FUND	CATS	ADMINISTRATIVE ASSISTANT	1	1	1	0		
		BUS DRIVER	10	12	11	11		
		DISPATCHER	1	1	1	1		
		OFFICE MANAGER	0	0	0	1		
		OPERATIONS COORDINATOR	0	0	0	1		
		TRANSIT OPERATIONS MANAGER	1	1	1	1		
		PART TIME	4	4	6	8		
		PUBLIC WORKS AGENCY DIR	0.15	0.15	0	0		
		<b>TOTAL</b>			<b>17.15</b>	<b>19.15</b>	<b>20</b>	<b>23</b>
		<b>TOTAL TRANSPORTATION FUND</b>			<b>17.15</b>	<b>19.15</b>	<b>20</b>	<b>23</b>
MULTIPLE GRANT FUND	DISTRICT ATTORNEY	ASSISTANT DA	1	1	1	1		
		INVESTIGATOR	1	1	1	1		
		VICTIM WITNESS ASST COOR	1	0	0	0		
		VICTIM WITNESS ADVOCATE	3	6	6	6		
		<b>TOTAL</b>			<b>6</b>	<b>8</b>	<b>8</b>	<b>8</b>
	STATE COURT SOLICITOR	VICTIM WITNESS ADVOCATE	2	4	4	4		
		<b>TOTAL</b>			<b>2</b>	<b>4</b>	<b>4</b>	<b>4</b>
	SHERIFF	VICTIM WITNESS ADVOCATE	0	3	3	3		
VICTIM WITNES PROGRAM COORD		0	1	1	1			

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FUND	DEPARTMENT	POSITION	2017	2018	2019	2020
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
MULTIPLE GRANT FUND		DEPUTY - CERTIFIED	0	2	2	2
		<b>TOTAL</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>6</b>
	EMERGENCY MANAGEMENT AGENCY	PART TIME EMERGENCY MGN	1	0	0	0
		<b>TOTAL</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL MULTIPLE GRANT FUND</b>			<b>9</b>	<b>18</b>	<b>18</b>
CDBG FUND	COMMUNITY DEV BLOCK GRANT	CDBG MANAGER	1	1	1	1
		FINANCE/CDBG SPECIALIST	1	1	1	0
		FIN DIR PLAN/ANALYSIS	0.04	0	0	0
		PLANNING & ANALYSIS MANAGER	0	0.04	0.04	0.04
		PART TIME CLERICAL	1	1	0	0
		<b>TOTAL</b>	<b>3.04</b>	<b>3.04</b>	<b>2.04</b>	<b>1.04</b>
<b>TOTAL CDBG FUND</b>			<b>3.04</b>	<b>3.04</b>	<b>2.04</b>	<b>1.04</b>
ANIMAL SERVICES FUND	ANIMAL SHELTER	ADMINISTRATIVE ASSISTANT	1	1	0	0
		SHELTER INTAKE SUPER	1	1	0	0
		ANIMAL SHELTER PROGRAM MGR	1	1	0	0
		ANIMAL SUPPORT SPEC 1	5	5	0	0
		ANIMAL SUPPORT SPEC 2	3	3	0	0
		ANIMAL SUPPORT SPEC 3	2	2	0	0
		ANIMAL SHELTER MANAGER	0	0	0	0
		<b>TOTAL</b>	<b>17.16</b>	<b>17.16</b>	<b>0</b>	<b>0</b>
<b>TOTAL ANIMAL SERVICES FUND</b>			<b>17.16</b>	<b>17.16</b>	<b>0</b>	<b>0</b>
ANIMAL SERVICES FUND		VETERINARY TECHNICIAN	1	1	0	0
		CO MARSHAL 911 DIRECTOR	0.16	0.16	0	0
		DIRECTOR - ANIMAL SHELTER	1	1	0	0
		PT ANIMAL SUPPORT SPEC 1	2	2	0	0
		<b>TOTAL</b>	<b>17.16</b>	<b>17.16</b>	<b>0</b>	<b>0</b>
<b>TOTAL ANIMAL SERVICES FUND</b>			<b>17.16</b>	<b>17.16</b>	<b>0</b>	<b>0</b>
DRUG ABUSE AND TREATMENT FUND	DRUG COURT	ACCOUNTABILITY COURT PROSECUTOR	1	1	1	1
		<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
	DISTRICT ATTORNEY	ASSISTANT DA	0.65	0.65	0.65	0.65
		<b>TOTAL</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>
<b>TOTAL DRUG ABUSE AND TREATMENT FUND</b>			<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>

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FUND	DEPARTMENT	POSITION	2017	2018	2019	2020
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
VICTIM/WITNESS FUND	DISTRICT ATTORNEY	DIR OFFICE ADMIN-VICTIM SERVIC	0	0	0.2	0.2
		PART TIME CLERICAL	1	1	1	1
		VICTIM WITNESS ADVOCATE	0	0	1	1
		VICTIM WITNESS PROGRAM COORD	1	1	0	0
		<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2.2</b>	<b>2.2</b>
<b>TOTAL VICTIM/WITNESS FUND</b>			<b>2</b>	<b>2</b>	<b>2.2</b>	<b>2.2</b>
DUI COURT FUND	DUI COURT	CASE MANAGER	1	1	1	1
		CASE WORKER	2	1	0	0
		DUI/DRUG COURT COORDINATOR	1	1	1	1
		PART TIME	1	1	1	1
		SECRETARY II	0	0	1	1
<b>TOTAL</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>		
<b>TOTAL DUI COURT FUND</b>			<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>
DRUG ACCOUNTABILITY COURT FUND	DRUG ACCOUNTABILITY COURT	ADMINISTRATIVE ASSISTANT	0	0	1	1
		CASE MANAGER	1.5	3	3	3
		DRUG ACC CT COORD	1	1	1	1
		PART TIME CLERICAL	1	1	0	0
		<b>TOTAL</b>	<b>3.5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>TOTAL DRUG ACCOUNTABILITY COURT FUND</b>			<b>3.5</b>	<b>5</b>	<b>5</b>	<b>5</b>
TREATMENT ACCOUNTABILITY COURT FUND	TREATMENT ACCOUNTABILITY CT	CASE MANAGER	0.5	0	0	0
		COORD TREATMENT ACCT CT	0	0	1	1
		PART TIME	0	1	0	0
		<b>TOTAL</b>	<b>0.5</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL TREATMENT ACCOUNTABILITY COURT FUND</b>			<b>0.5</b>	<b>1</b>	<b>1</b>	<b>1</b>
DRUG SCREENING LAB FUND	DRUG SCREENING LAB	LABORATORY MANAGER	1	1	1	1
		PART TIME	4	4	4	4
		<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>TOTAL DRUG SCREENING LAB FUND</b>			<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
VETERANS COURT FUND	VETERANS COURT	VETERANS CRT COORD	0	1	1	1
		<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL VETERANS COURT FUND</b>			<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST.	2020 BUDGET
FIRE DISTRICT FUND	FIRE ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMIN OFFICE CLERK	1	1	1	1
		ARSON INVESTIGATOR	1	2	2	2
		DB GIS ANALYST	0	1	1	1
		DIVISION CHIEF	2	3	2	2
		EXEC ASSISTANT FIRE	1	1	1	1
		FIRE CHIEF	1	1	1	1
		FIRE EQUIPMENT SUPPLY	1	1	1	1
		HR ASSISTANT	0	1	1	1
		HR SPECIALIST	1	1	1	1
		HR SPECIALIST/BENEFITS COORD	1	1	1	1
		LOGISTICS MANAGER	1	1	1	1
		MAINTENANCE TECH FIRE DEPT	1	1	1	0
		PUBLIC AFFAIRS OFFICER	1	1	1	1
		PART TIME	2	1	1	1
		WAREHOUSE SPECIALIST - FIRE	1	1	1	2
		<b>TOTAL</b>		<b>16</b>	<b>19</b>	<b>18</b>
	FIRE MARSHAL	DEPUTY FIRE MARSHAL	1	1	0	0
		FIRE MARSHAL	1	1	1	1
		FIRE INSPECTOR	1	1	3	5
		PLANS EXAMINER - FIRE	1	1	1	1
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>7</b>
	FIRE FIGHTING	ARSON INVESTIGATOR	1	0	0	0
		BATTALION CHIEF	10	10	10	10
		BATTALION CHIEF SHIFT SUPERV	0	3	3	3
		CAPTAIN FIRE	12	15	16	16
		EMS ADMIN ASST BILLING	1	0	0	0
		FIRE APPARATUS OPERATOR	49	48	50	49
		FIRE APPARATUS OPER PARAMEDIC	12	20	23	27
		FIREFIGHTER	33	36	33	40
		FIREFIGHTER ENTRY LEVEL	12	21	46	43
		FIREFIGHTER PARMEDIC	5	5	3	2

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FUND	DEPARTMENT	POSITION	2017	2018	2019	2020
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
FIRE DISTRICT FUND		LIEUTENANT - FIRE	31	39	39	39
		PART TIME FIREFIGHTER ENTRY LEVEL	2	2	2	0
		SERGEANT FIRE	65	74	66	66
		<b>TOTAL</b>	<b>233</b>	<b>273</b>	<b>291</b>	<b>295</b>
	FIRE PREVENTION	FIRE SAFETY EDUCATOR	0	0	3	2
		FIRE SAFETY EDUCATOR II	1	1	0	0
		SR FIRE SAFETY INSTRUCTOR	1	1	0	1
		<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
	FIRE INFORMATION TECHNOLOGY	DB GIS ANALYST	1	0	0	0
		SYSTEMS SUPPORT SPECIALIST I	1	1	2	3
		SYSTEMS INFORMATION MANAGER	1	1	1	1
		<b>TOTAL</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>4</b>
	FIRE TRAINING	ADMINISTRATIVE ASSISTANT	0	1	1	1
		BATTALION CHIEF	0	0	0	1
		CAPTAIN FIRE	1	1	1	0
		DIVISION CHIEF	1	1	1	1
		FIRE HEALTH/SAFETY	0	0	1	1
		FIRE TRAINING COORD VOLUT OPER	0	0	1	1
		LIEUTENANT - FIRE	1	1	1	1
		PT SAFETY OFFICER FIRE/EMA	1	1	0	0
TRAINING OFFICER		2	2	3	3	
<b>TOTAL</b>		<b>6</b>	<b>7</b>	<b>9</b>	<b>9</b>	
<b>TOTAL FIRE DISTRICT FUND</b>			<b>264</b>	<b>307</b>	<b>329</b>	<b>336</b>
IMPACT FEE FUND	IMPACT FEES	ACCT. & REPORTS MANAGER	0	0	0	0.1
		PRINCIPAL PLANNER	0	0	0	0.1
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.2</b>
<b>TOTAL IMPACT FEE FUND</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.2</b>
RECREATION CAPITAL CONST FUND	CAPITAL PROJECTS ENGINEERING	ADMINISTRATIVE ASSISTANT	0.25	0	0	0
		FINANCE/CDBG SPECIALIST	0	0	0	0
		CHIEF FINANCIAL OFFICER	0.05	0	0	0
		CONSTRUCTION MANAGER	0.25	0	0	0
		CAPITAL PROJECT PROGRAM MGR	1	0	0	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2017	2018	2019	2020
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET
RECREATION CAPITAL CONST FUND		DIRECTOR - PARKS & REC	0.25	0	0	0
		FIN DIR PLAN/ANALYSIS	0.1	0	0	0
		PARK MAINTENANCE DIVISION DIR	0.25	0	0	0
		PROGRAM COORDINATOR	0.5	0	0	0
		<b>TOTAL</b>	<b>2.65</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECREATION CAPITAL CONST FUND</b>			<b>2.65</b>	<b>0</b>	<b>0</b>	<b>0</b>
SPLOST 2012 FUND	SPLOST 2012 JAIL CONST	PROGRAM MANAGER	0	0	0	1
		SR CONSTRUCTION MGR	0	0	0	0.75
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.75</b>
	SPLOST 2012 ENGINEERING	ACCT. & REPORTS MANAGER	0.7	0.7	0	0
		ADMINISTRATIVE ASSISTANT	0.1	0.25	0	0
		CHIEF FINANCIAL OFFICER	0.15	0	0	0
		CONSTRUCTION INSPECTOR	1	1	0	0
		CONSTRUCTION MANAGER	1.75	2	0	0
		FINANCE DIRECTOR	0	0.15	0	0
		PRECONST ENG TRANSPORTATION	1	1	0	0
		PROGRAM COORDINATOR	0.5	1	0	0
		PART TIME	1	0	0	0
		PUBLIC WORKS AGENCY DIR	0.5	0.5	0	0
		<b>TOTAL</b>	<b>6.7</b>	<b>6.6</b>	<b>0</b>	<b>0</b>
	SPLOST 2012 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	0	1	0	0
		EQUIPMENT OPERATOR I	4	4	0	0
		EQUIPMENT OPERATOR II	1	1	0	0
		HEAVY EQUIPMENT OPERATOR	4	4	0	0
		LABORER I	6	7	0	0
		LABORER II	4	3	0	0
LEAD OPERATOR 2		4	4	0	0	
PART TIME ROADS & BRIDGES		1	1	0	0	
PAVEMENT MANAGER		1	1	0	0	
SUPERVISOR/ROADS & BRIDGES		3	3	0	0	
TRUCK DRIVER II		7	7	0	0	
TRUCK DRIVER III	1	1	0	0		

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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
SPLOST 2012 FUND		<b>TOTAL</b>	36	37	0	0
		<b>TOTAL SPLOST 2012 FUND</b>	42.7	43.6	0	1.75
SPLOST 2018 FUND	SPLOST IT	PROGRAM MANAGER	0	0	0.25	0.25
		<b>TOTAL</b>	0	0	0.25	0.25
	SPLOST 18 JUSTICE CENTER	PROGRAM MANAGER	0	0	0	0.25
		<b>TOTAL</b>	0	0	0	0.25
	SPLOST JAIL CONSTRUCTION	PROGRAM MANAGER	0	0	1	0
		SR CONSTRUCTION MGR	0	0	1	0
		<b>TOTAL</b>	0	0	2	0
	SPLOST E-911	SPECIAL PROJECTS MANAGER	0	0	0.15	0.15
		<b>TOTAL</b>	0	0	0.15	0.15
	SPLOST 2018 ENGINEERING	ACCT. & REPORTS MANAGER	0	0	0.7	0.3
		ADMINISTRATIVE ASSISTANT	0	0	0.25	0.25
		COMMUNITY DEV AGENCY DIR	0	0	0.5	0.5
		CHIEF FINANCIAL OFFICER	0	0	0.15	0.2
		CONSTRUCTION INSPECTOR	0	0	1	1
		CONSTRUCTION MANAGER	0	0	2	2
		PRECONST ENG TRANSPORTATION	0	0	1	1
		SPLOST ROADWAY PROJECT MGR	0	0	1	1
		STORMWATER MANAGER	0	0	0	0.24
		<b>TOTAL</b>	0	0	6.6	6.49
	SPLOST 2018 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	0	0	1	1
		EQUIPMENT OPERATOR I	0	0	4	4
		EQUIPMENT OPERATOR II	0	0	3	4
		HEAVY EQUIPMENT OPERATOR	0	0	8	7
LABORER		0	0	8	8	
LABORER I		0	0	1	1	
PART TIME ROADS & BRIDGES		0	0	1	1	
PAVEMENT MANAGER		0	0	1	1	
SUPERVISOR/ROADS & BRIDGES		0	0	3	3	
TRUCK DRIVER II		0	0	8	8	
TRUCK DRIVER III	0	0	1	1		

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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
SPLOST 2018 FUND		<b>TOTAL</b>	0	0	39	39
		<b>TOTAL SPLOST 2018 FUND</b>	0	0	48	46.14
EMERGENCY MEDICAL SVCS FUND	EMERGENCY MEDICAL SERVICES	CAPTAIN FIRE	2	2	1	1
		DIVISION CHIEF	0	0	1	1
		EMS ADMIN ASST BILLING	0	1	1	1
		EMS CHIEF	1	1	0	0
EMERGENCY MEDICAL SVCS FUND		EMS TRAINING OFFICER	1	1	1	1
		FIRE APPARATUS OPERATOR	18	22	18	17
		FIRE APPARATUS OPER PARAMEDIC	10	12	15	20
		FIREFIGHTER	25	15	15	23
		FIREFIGHTER ENTRY LEVEL	7	13	15	13
		FIREFIGHTER PARMEDIC	2	3	1	0
		LIEUTENANT - FIRE	2	2	2	2
		MEDCON	3	3	6	3
		PARAMEDIC PROGRAM DIRECTOR	1	1	1	1
		PART TIME CLINICAL COORDINATOR	0	0	0	1
		PART TIME FIREFIGHTER ENTRY LEVEL	2	2	2	0
		QUALITY/QI	2	2	3	3
		SERGEANT FIRE	6	9	11	12
		<b>TOTAL</b>	82	89	93	99
		<b>TOTAL EMERGENCY MEDICAL SERVICES FUND</b>	82	89	93	99
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	BENEFITS & COMP MANAGER	0.5	0.5	0	0
		HR ASSISTANT	0	0.5	0.5	0.5
		HR MANAGER	1	1	0.5	0.5
		HR OPERATIONS MANAGER	0	0	0	1
		STATISTICS & PERFORMANCE MGR	0	0	0	0.2
		PART TIME HUMAN RESOURCE	0.5	0	0	0
		<b>TOTAL</b>	2	2	1	2.2
		<b>TOTAL INSURANCE AND BENEFITS FUND</b>	2	2	1	2.2



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FUND	DEPARTMENT	POSITION	2017 ACTUAL	2018 ACTUAL	2019 EST. ACTUAL	2020 BUDGET
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	ADMINISTRATIVE ASSISTANT	1	1	0	0
		AUTO PARTS TECH	1	1	1	1
		DIRECTOR - FLEET MAINTENANCE	1	1	1	1
		FLEET MNGMT SHOP SUPERVISOR	0	0	0	1
		FLEET OPERATIONS MANAGER	0	0	1	1
		MECHANIC II	4	3	4	3
		MECHANIC III	3	4	4	4
		<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>
<b>TOTAL FLEET MAINTENANCE FUND</b>		<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>	
<b>TOTAL ALL POSITIONS</b>			<b>1482</b>	<b>1732</b>	<b>1806</b>	<b>1837</b>

# *Capital*

*Included in this section is an outline of the capital improvements budget and process a detailed schedule of budgeted capital expenditures for all county divisions.*

# FY2020 Capital Improvement Budget

The FY2020 Capital Improvement budget is the County's annual appropriation for capital spending which the Board of Commissioners approves. The FY2020 Capital Improvement budget supports the 5 year CIP which is, tied to the 5 year Strategic Blueprint for Cherokee County. The FY2020 Capital Improvement budget supports the following goals set forth in the Strategic Blueprint.

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

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



## **Capital Improvements**

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

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

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

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

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

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

## **Capital Improvements Plan Policies**

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

## **CIP Definitions**

The capital improvements plan is composed of two parts:

1. The capital budget
2. The capital program

### **Capital Budget**

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

### **Capital Program**

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

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

### **Capital Projects**

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

- Obligations for labor and materials and contractors involved in completing a project,
- Acquisition of land or structures,
- Engineering or architectural services, professional studies, or other administrative costs
- Expenses for County vehicles and equipment, and

- Renovating or expanding County facilities, grounds, or equipment.

## **CIP Committee**

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

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

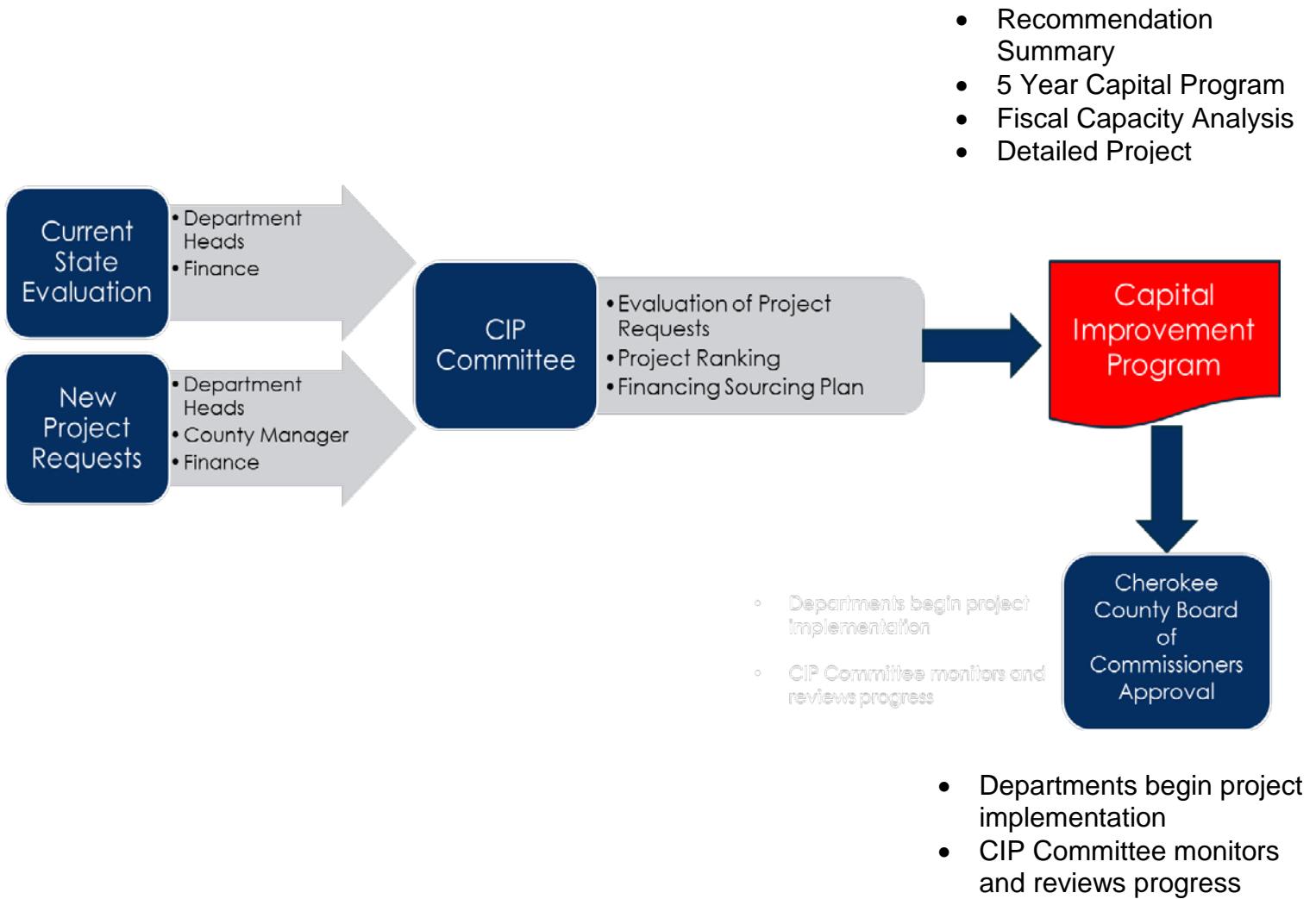
The Committee will consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the citizens of Cherokee County. Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed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

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

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

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

## CIP Planning Process Flowchart



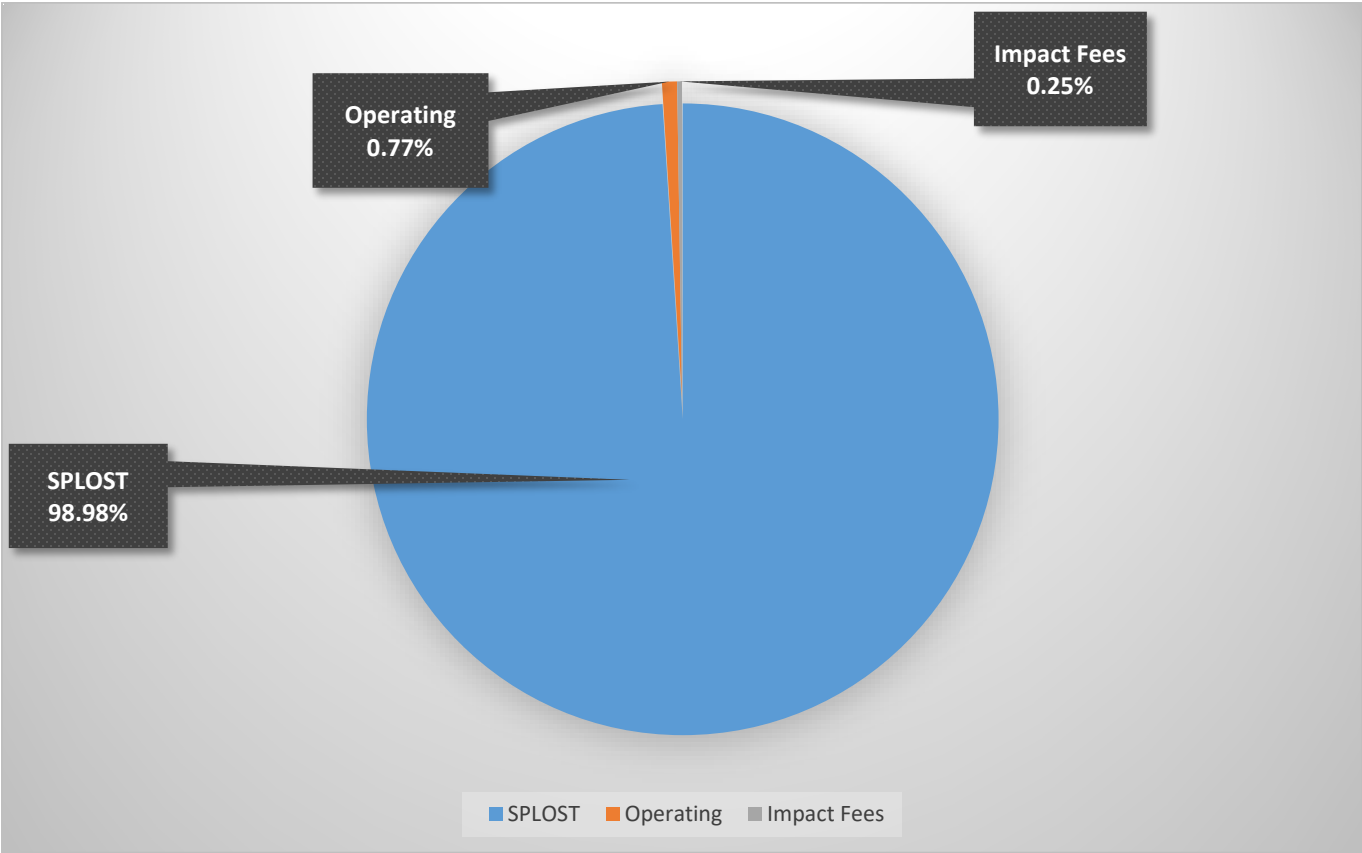


# FY2020 Budget Capital Projects Funding

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 FY2020 Capital Improvement Budget are as follows:

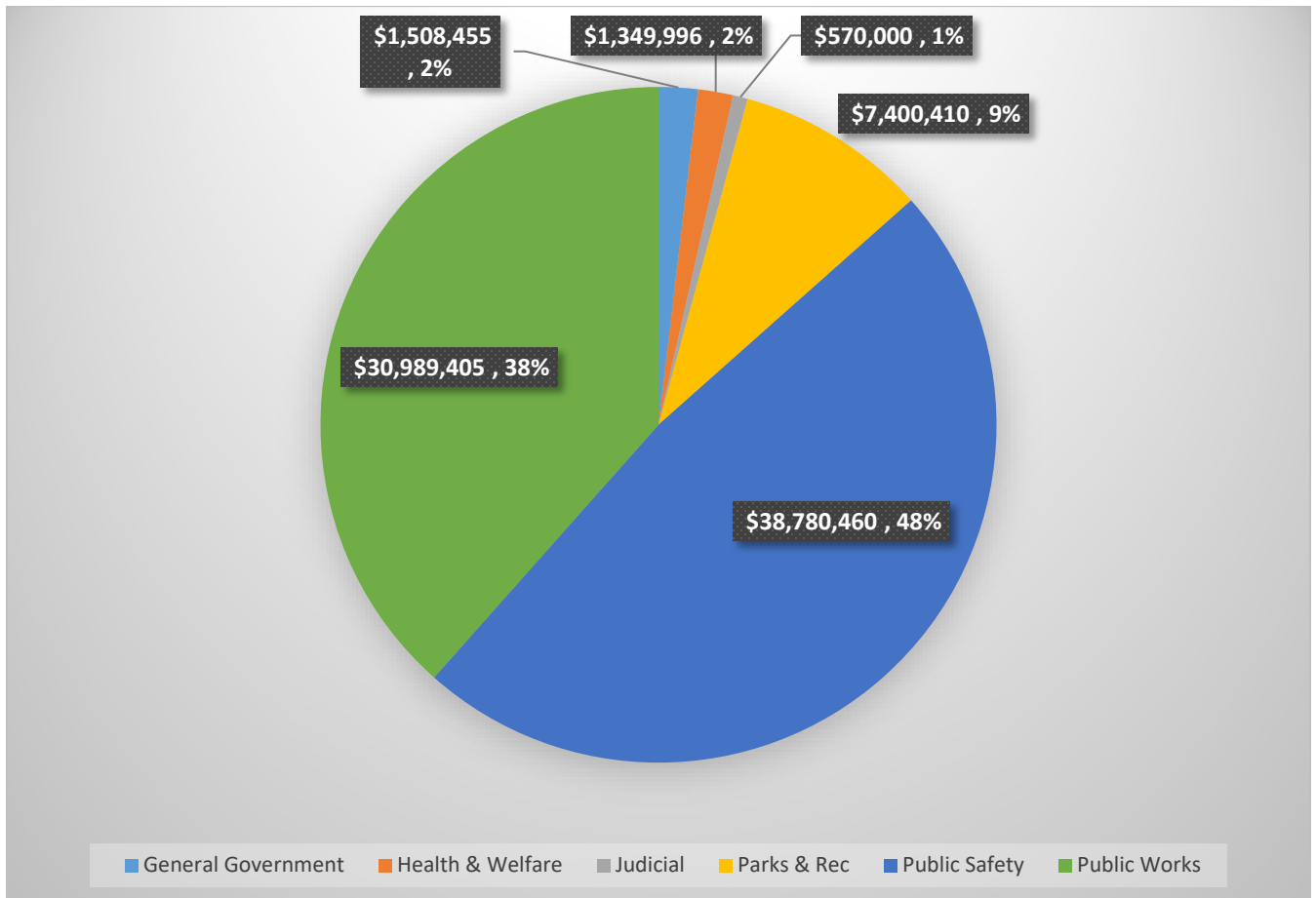
- SPLOST 2012 \$47,873,465
- SPLOST 2018 \$35,766,910
- Operating \$620,220
- Impact Fees \$198,411
- SPLOST V \$38,113

➤ Total Funding \$84,597,119



# FY2020 Budget Capital Projects

In accordance with the focus set forward in the Cherokee County Strategic Blueprint, 86% of the FY2020 Capital Budget will be spent on Public Safety and Public Works. The remaining 10% will be spent on General Government, Health & Welfare, Judicial, and Parks and Recreation as can be seen in the chart below.



## FY 2020 Capital Projects Public Works

<b>Funding</b>	<b>Department</b>	<b>Project</b>	<b>Amount</b>
SPLOST V	Roads & Bridges	Vehicles and Equipment	11,832
SPLOST VI	Roads & Bridges	East Cherokee Drive at SR 140	1,403,263
SPLOST VI	Roads & Bridges	East Cherokee Drive at Tripp Road	268,567
SPLOST VI	Roads & Bridges	SR 140 at Lower Burriss Rd/Puckett Creek Rd	2,561,988
SPLOST VI	Roads & Bridges	Canton Road Sidewalk	610,559
SPLOST VI	Roads & Bridges	Bells Ferry at Victory Dr & Kellogg Creek Rd	185,216
SPLOST VI	Roads & Bridges	Upper Dowda Mill Road	56,917
SPLOST VI	Roads & Bridges	Union Hill Road at Canton Creek	118,433
SPLOST VI	Roads & Bridges	Union Hill Road at Mill Creek	27,407
SPLOST VI	Roads & Bridges	Bells Ferry Road Widening	10,000,000
SPLOST VI	Roads & Bridges	Heard Road Connector - Phases I, IV & V	436,600
SPLOST VI	Roads & Bridges	Ball Ground Bypass - SR 372 Spur	149,793
SPLOST VI	Roads & Bridges	Woodstock Bypass	-
SPLOST VI	Roads & Bridges	Towne Lake Parkway multi-use Sidewalk	30,000
SPLOST VII	Roads & Bridges	SPLOST Engineering Operations	720,137
SPLOST VII	Roads & Bridges	Earney Road - Old Country Pl to Capital City Club	2,432,015
SPLOST VII	Roads & Bridges	Hames Road - SR 92 to Jamerson Rd	250,000
SPLOST VII	Roads & Bridges	Little Road - Culvert Replacement	350,000
SPLOST VII	Roads & Bridges	Shoal Creek Road - Culvert Replacement	24,490
SPLOST VII	Roads & Bridges	Gaddis Road Drainage Improvements	33,850
SPLOST VII	Roads & Bridges	Iron Mountain Road Improvements	4,046
SPLOST VII	Roads & Bridges	Transart Parkway Bridge Replacement	158,500
SPLOST VII	Roads & Bridges	Drainage Repairs	16,129
SPLOST VII	Roads & Bridges	2018 Annual Resurfacing - LMIG	3,250,000
SPLOST VII	Roads & Bridges	Miscellaneous Roadway Striping	50,000
SPLOST VII	Roads & Bridges	Miscellaneous Guardrail	50,000
SPLOST VII	Roads & Bridges	Miscellaneous Right-of-way	100,000
SPLOST VII	Roads & Bridges	Miscellaneous Material Testing	5,000
SPLOST VII	Roads & Bridges	Roadway Design Countywide	100,000
SPLOST VII	Roads & Bridges	Utility Relocations	50,000
SPLOST VII	Roads & Bridges	Trickum Road at SR 92 Intersection	318,963
SPLOST VII	Roads & Bridges	Trickum Road - Belles Lane to Sycamore Dr	284,200
SPLOST VII	Roads & Bridges	Trickum Road - Gunnin Rd to Barnes Rd	159,500
SPLOST VII	Roads & Bridges	Univeter Rd at New Light Rd	37,898
SPLOST VII	Roads & Bridges	Univeter Rd at Pinecrest Rd	3,915
SPLOST VII	Roads & Bridges	Woodstock Rd at Victory Dr Roundabout	54,600
SPLOST VII	Roads & Bridges	Wiley Bridge Rd at Cox Rd Roundabout	63,350
SPLOST VII	Roads & Bridges	Batesville Rd at Sugar Pike	95,063
SPLOST VII	Roads & Bridges	Holbrook Campground Rd at Birmingham Rd	117,326

## FY 2020 Capital Projects Public Works

<b>Funding</b>	<b>Department</b>	<b>Project</b>	<b>Amount</b>
SPLOST VII	Roads & Bridges	Union Hill Rd at Lower Union Hill Rd	109,736
SPLOST VII	Roads & Bridges	Arnold Mill Road Corridor Study	100,000
SPLOST VII	Roads & Bridges	Woodstock Road - Oak Grove ES Left-turn Lane	50,000
SPLOST VII	Roads & Bridges	Copper Creek Drive Sidewalks	315,000
SPLOST VII	Roads & Bridges	Hickory Road Sidewalks	38,000
SPLOST VII	Roads & Bridges	Towne Lake Pkwy to Woodstock Trail Connection	150,000
SPLOST VII	Roads & Bridges	East Cherokee Drive Corridor Study	120,000
SPLOST VII	Roads & Bridges	East Cherokee Drive at SR 140	1,555,811
SPLOST VII	Roads & Bridges	Signal Upgrades	50,000
SPLOST VII	Roads & Bridges	Interchange Operations	150,945
SPLOST VII	Roads & Bridges	Interchange Operations	128,674
SPLOST VII	Roads & Bridges	SR 140 at Batesville Rd/Hickory Road	400,000
SPLOST VII	Roads & Bridges	SR 140 at Sugar Pike Road	225,000
SPLOST VII	Roads & Bridges	Other Misc. Projects	771,906
SPLOST VII	Roads & Bridges	Impact Fee Transfer	2,000,000
Operating	Roads & Bridges	Replace Salt Spreaders	50,400
Operating	Transportation	2-3 Buses + Equip (price dependent)	184,375
<b>Total Public Works</b>			<b>30,989,405</b>

## FY 2020 Capital Projects Public Safety

Funding	Department	Project	Amount
SPLOST V	Fire	Intellitime Time Keeping System	26,281
SPLOST V	Fire	Ambulance Equipment	9,160
SPLOST V	Fire	Canton Fire Station	3,700,000
SPLOAT VI	Sheriff	Jail Expansion	7,000,000
SPLOST VII	Fire	Station 13 (Sutalee) R	2,755,000
SPLOST VII	Fire	Station 17 Replacement	150,000
SPLOST VII	Fire	Station 15 (Yellow Creek) R	300,134
SPLOST VII	Fire	Station 18 (Salacoa) Renovation	288,000
SPLOST VII	Fire	Station 32 (Sugar Pike) R	295,000
SPLOST VII	Fire	Station 5 (Macedonia) R	310,000
SPLOST VII	Fire	Squad/Ambulance/Equipment	675,000
SPLOST VII	Fire	Squad/Ambulance/Equipment	275,000
SPLOST VII	Fire	Fire Apparatus	488,000
SPLOST VII	Fire	Fire Apparatus	488,000
SPLOST VII	Fire	Admin & Support Vehicles	398,000
SPLOST VII	Fire	Support Vehicles	51,000
SPLOST VII	Fire	Turnout Gear	278,000
SPLOST VII	Fire	Zoll Cardiac Monitor	21,000
SPLOST VII	Sheriff	Jail Expansion	16,980,000
SPLOST VII	Law Enforcement	Vehicles, Equipment, & Bldg	500,000
SPLOST VII	Marshal	Vehicles	250,000
SPLOST VII	E-911	Communications - Radio Project	3,229,885
SPLOST VII	E911	Various Projects	50,000
SPLOST VII	E911	Various Projects	15,000
SPLOST VII	E911	Various Projects	35,000
SPLOST VII	EMS	2 Zoll Cardiac Monitors	42,000
SPLOST VII	EMS	Medical Training Simulator	21,000
IMPACT FEES	Fire	City of Canton Impact Fees	150,000
<b>Total Public Safety</b>			<b>38,780,460</b>

**FY 2020 Capital Projects  
Parks & Recreation**

<b>Funding</b>	<b>Department</b>	<b>Project</b>	<b>Amount</b>
SPLOST VI	Parks & Rec	LB Ahrens Community Center Reserve	7,070,410
SPLOST VII	Parks & Rec	Site Improvements	330,000
<b>Total Parks &amp; Recreation</b>			<b>7,400,410</b>

**FY 2020 Capital Projects  
General Government**

<b>Funding</b>	<b>Department</b>	<b>Project</b>	<b>Amount</b>
Impact Fees	Admin/CIE	CIE Update/Board Meetings	48,411
Operating	Information Technology	Solar Winds	38,240
Operating	Information Technology	UPS replacement	8,068
Operating	GIS/Mapping	Replacement Workstation	6,000
Operating	Tax Assessor	2 leased vehicles	52,017
Operating	Tax Assessor	CamaCloud site license, training, Implementation	27,120
SPLOST VI	Business Development Projects	Various Projects	58,599
SPLOST VI	Fleet	Building Expansion	730,000
SPLOST VII	IT Upgrades	Various IT project upgrades	349,000
SPLOST VII	General Facilities	Building Improvements and vehicles	191,000
<b>Total General Government</b>			<b>1,508,455</b>

**FY 2020 Capital Projects  
Health & Welfare**

<b>Funding</b>	<b>Department</b>	<b>Project</b>	<b>Amount</b>
SPLOST VI	Senior Services	Senior Center Expansion	1,349,996
<b>Total Health &amp; Welfare</b>			<b>1,349,996</b>

**FY 2020 Capital Projects  
Judicial**

<b>Funding</b>	<b>Department</b>	<b>Project</b>	<b>Amount</b>
SPLOST VII	Courts	Justice Center Expansion	500,000
Operating	District Attorney	2 leased vehicles	40,000
Operating	Federal Forfeiture/Seized Fund	Budget Based on Prior Year Actuals	30,000
<b>Total Judicial</b>			<b>570,000</b>

# General Fund

*Included in this section is an expenditure history for all general fund departments for fiscal year 2017 and 2018, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each department's activities, services or functions for the current fiscal year.*



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# **GENERAL FUND**

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

**GENERAL FUND  
SUMMARIZED OPERATING BUDGET FY2020**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
<b>General Services</b>							
Board of Commissioners	252,858	38,261	19,388				310,507
County Clerk	203,155	14,437	7,768				225,360
County Manager	683,856	53,500	13,628			8,640	759,624
Voter Registration/Elections	755,807	107,760	65,148				928,715
County Attorney		301,680	900				302,580
Tax Commissioner	1,549,034	387,520	151,282				2,087,836
Tax Commissioner TAVT 1% Fees	88,538	176,197					264,735
Tax Assessor	1,923,043	620,094	91,927	79,137		98,341	2,812,542
General Administration	700,000	158,098	43,405		5,000		906,503
Rental Properties			21,070				21,070
Coroner	148,427	61,200	6,979				216,606
<b>Total General Services</b>	<b>6,304,718</b>	<b>1,918,747</b>	<b>421,495</b>	<b>79,137</b>	<b>5,000</b>	<b>106,981</b>	<b>8,836,078</b>
<b>Administrative Services Agency</b>							
Administrative Services	260,365	45,197	10,513			8,650	324,725
Capital Projects		16,607	445			6,751	23,803
Budgeting & Financial Services	776,119	113,521	24,995				914,635
Purchasing	323,733	17,252	9,070				350,055
Information Technology	1,660,101	1,222,061	42,978	46,308			2,971,448
GIS/Mapping	213,697	116,207	14,885	6,000			350,789
Risk Management	114,007	8,225					122,232
Facilities Management	1,420,574	594,238	83,104			11,100	2,109,016
<b>Total Office of Financial Mgmt &amp; Bud</b>	<b>4,768,596</b>	<b>2,133,308</b>	<b>185,990</b>	<b>52,308</b>	<b>0</b>	<b>26,501</b>	<b>7,166,703</b>
<b>Human Resources</b>							
Human Resources	319,264	24,665	17,034				360,963
<b>Total Human Resources</b>	<b>319,264</b>	<b>24,665</b>	<b>17,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360,963</b>
<b>Health &amp; Human Services</b>							
County Health Department					202,701		202,701
Environmental Health					5,125		5,125
DFACS					97,000		97,000
Cherokee Training Center					12,000		12,000
Children and Youth Services					36,300		36,300
Must Ministries					50,000		50,000
County Extension Services					104,800		104,800
<b>Total Health &amp; Human Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>507,926</b>	<b>0</b>	<b>507,926</b>
<b>Recreation, Parks and Cultural Affairs</b>							
Cherokee County Libraries					2,454,116		2,454,116
Cherokee Arts					40,000		40,000
Historical Society					64,017		64,017
<b>Total Rec, Parks &amp; Cultural Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,558,133</b>	<b>0</b>	<b>2,558,133</b>
<b>Judicial Services</b>							
Court Administrative Services	1,408,382	264,443	182,503				1,855,328
Superior Court	385,048	105,737	26,939				517,724
Indigent Defense	312,075	1,925,491	9,080				2,246,646
Clerk of Superior Court	3,217,613	521,149	129,188				3,867,950
Board of Equalization	17,813	8,900					26,713
Clerk of Court Tech		163,000					163,000
District Attorney	2,403,333	460,028	154,249	40,000		43,260	3,100,870
State Court	893,573	24,735	51,273				969,581
State Court Tech		25,000					25,000
State Court Solicitor	1,776,719	100,271	80,416			15,000	1,972,406
Solicitor Video Account		27,408					27,408
Magistrate Court	440,678	20,213	20,696				481,587
Probate Court	749,045	89,661	40,371				879,077
Juvenile Court	737,944	585,014	65,469				1,388,427
Juvenile Supervision Fees		64,780					64,780
<b>Total Judicial Services</b>	<b>12,342,223</b>	<b>4,385,830</b>	<b>760,184</b>	<b>40,000</b>	<b>0</b>	<b>58,260</b>	<b>17,586,497</b>

**GENERAL FUND  
SUMMARIZED OPERATING BUDGET FY2020**

<b>General Fund Departments</b>	<b>Personal Services</b>	<b>Operating Services</b>	<b>Non Dept Managed Costs</b>	<b>Capital</b>	<b>Non Operational Costs</b>	<b>Debt Service</b>	<b>Total Budget</b>
<b>Law Enforcement</b>							
Vice Control	1,164,355	115,952	60,580				1,340,887
Administration	1,676,229	1,534,737	151,639				3,362,605
Criminal Investigation Division	3,494,873	173,947	124,992				3,793,812
Intelligence Division	-	85,300	8,789				94,089
Uniform Patrol	8,814,799	532,461	333,440				9,680,700
Training Division	855,420	278,030	103,413				1,236,863
Special Operations	2,397,863	227,997	46,012				2,671,872
Court Services	2,428,491	82,924	42,801				2,554,216
Office of Professional Standards	250,378	6,852	2,645				259,875
Crossing Guards	201,287	5,700	4,434				211,421
Adult Correctional Institute	11,749,663	3,974,116	914,437				16,638,216
<b>Total Law Enforcement</b>	<b>33,033,358</b>	<b>7,018,016</b>	<b>1,793,182</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>41,844,556</b>
<b>Community Development</b>							
Development Services Center	402,579	71,534	12,380				486,493
Public Works	2,538,530	1,222,527	120,101	50,400			3,931,558
Stormwater Engineering	381,152	51,948	11,469		10,000	17,732	472,301
Engineering	923,786	267,156	39,067			60,089	1,290,098
Blalock Road Landfill		241,233	2,950				244,183
Conservation Administration	73,266	400	2,195				75,861
Forest Resources Conservation					13,197		13,197
Building Inspections	829,369	70,583	28,560			74,800	1,003,312
Planning and Land Use	681,797	375,531	22,315				1,079,643
Economic Development					637,187		637,187
<b>Total Community Development</b>	<b>5,830,479</b>	<b>2,300,912</b>	<b>239,037</b>	<b>50,400</b>	<b>660,384</b>	<b>152,621</b>	<b>9,233,833</b>
<b>County Marshal</b>							
Cherokee Probation	540,084	73,000	8,342				621,426
Animal Control	334,951	110,988	25,469				471,408
Animal Shelter	983,231	293,323	107,664				1,384,218
Emergency Management Agency	199,918	100,819	30,662				331,399
Code Enforcement	1,213,120	177,878	44,949				1,435,947
<b>Total County Marshal</b>	<b>3,271,304</b>	<b>756,008</b>	<b>217,086</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,244,398</b>
<b>Community Services</b>							
Community Services	173,155	16,250					189,405
Recycling	146,709	125,534	26,950				299,193
<b>Total County Marshal</b>	<b>319,864</b>	<b>141,784</b>	<b>26,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>488,598</b>
<b>Total Interfund Transfers</b>	<b>0</b>	<b>7,348,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,348,289</b>
<b>Total Operating Budget</b>	<b>66,189,806</b>	<b>26,027,559</b>	<b>3,660,958</b>	<b>221,845</b>	<b>3,731,443</b>	<b>344,363</b>	<b>100,175,974</b>

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# GENERAL SERVICES

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

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

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

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

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

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

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

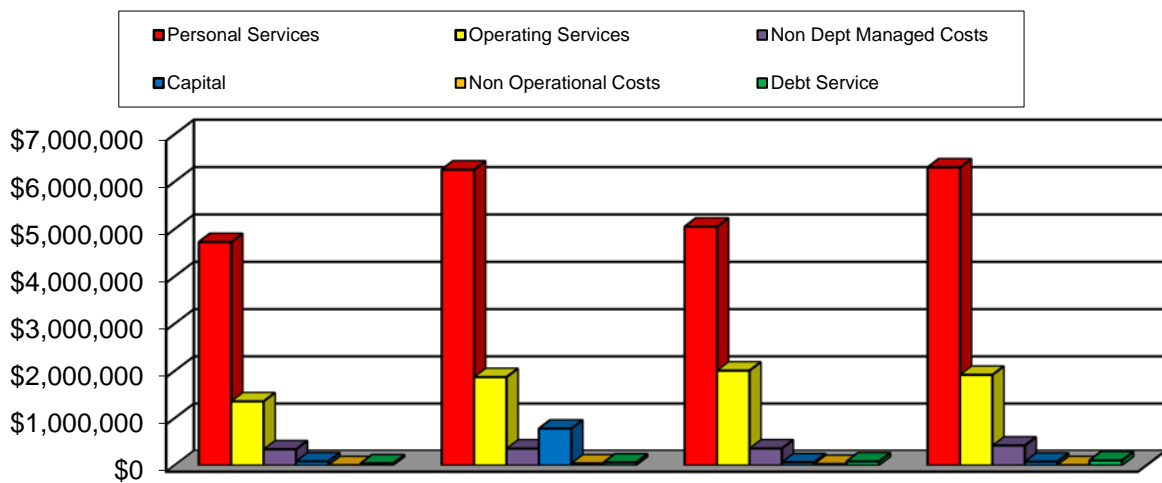
**The Tax Assessors** office assesses all property to determine valuation according to state and federal guidelines in valuing property for tax purposes.

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

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

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

## GENERAL SERVICES



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$4,727,899	\$6,257,460	\$5,053,213	\$6,304,718
Operating Services	\$1,357,790	\$1,871,421	\$2,008,758	\$1,918,747
Non Dept Managed Costs	\$341,689	\$357,747	\$359,238	\$421,495
Capital	\$85,217	\$780,467	\$66,919	\$79,137
Non-Operational Costs	\$5,253	\$42,056	\$30,145	\$5,000
Debt Service	\$43,725	\$61,361	\$84,502	\$106,981
<b>Total Budget</b>	<b>\$6,561,573</b>	<b>\$9,370,511</b>	<b>\$7,602,776</b>	<b>\$8,836,078</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>42.81%</b>	<b>-18.86%</b>	<b>16.22%</b>

## BOARD OF COMMISSIONERS

The Cherokee County Board of Commissioners is dedicated to providing a “Superior Quality of Life” for its residents.

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

**OUR PROMISE:** Listen to you; Respect your Rights; and Represent you with the highest standards of Ethics and integrity.

**OUR COMMITMENT:** Service Excellence and Continuous improvement; Accelerate Infrastructure improvements; State-of-the-art Public Safety facilities; training and personnel; Fiscal Responsibility & Conservative Planning to maintain lowest tax rates in ARC – Metro Atlanta.

### GENERAL FUND BOARD OF COMMISSIONERS EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	219,005	248,307	226,745	252,858
Operating Services	24,771	21,397	51,853	38,261
Non-Dept Managed Costs	18,396	17,450	19,754	19,388
Capital	0	631,812	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>262,172</b>	<b>918,965</b>	<b>298,352</b>	<b>310,507</b>

# COUNTY CLERK

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

## Deliverables

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

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

**GENERAL FUND  
COUNTY CLERK  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	107,416	130,676	163,048	203,155
Operating Services	10,850	11,418	3,775	14,437
Non-Dept. Managed Costs	6,904	6,658	7,774	7,768
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>125,170</b>	<b>148,752</b>	<b>174,597</b>	<b>225,360</b>



## COUNTY MANAGER

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

### Deliverables

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

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

**GENERAL FUND  
COUNTY MANAGER  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	516,547	590,479	652,779	683,856
Operating Services	28,106	36,204	35,611	53,500
Non-Department Managed Costs	10,871	12,387	13,854	13,628
Capital	0	0	36,852	0
Debt Service	0	0	6,458	8,640
<b>TOTAL ANNUAL BUDGET</b>	<b>555,523</b>	<b>639,071</b>	<b>745,554</b>	<b>759,624</b>

# VOTER REGISTRATION AND ELECTIONS

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

## Deliverables

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

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

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	552,674	611,464	662,767	755,807
Operating Services	75,358	94,725	87,844	107,760
Non-Dept. Managed Costs	78,523	66,640	51,481	65,148
<b>TOTAL ANNUAL BUDGET</b>	<b>706,555</b>	<b>772,828</b>	<b>802,092</b>	<b>928,715</b>

## COUNTY ATTORNEY

### Strategy Linkage

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

## GENERAL FUND COUNTY ATTORNEY EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	0
Operating Services	269,645	400,735	437,838	301,680
Non-Dept. Managed Costs	846	1,542	826	900
<b>TOTAL ANNUAL BUDGET</b>	<b>270,491</b>	<b>402,277</b>	<b>438,664</b>	<b>302,580</b>

# TAX COMMISSIONER

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

**GENERAL FUND**

**TAX COMMISSIONER**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Personal Services	1,261,721	1,216,309	1,308,723	1,549,034
Operating Services	369,312	429,047	494,962	387,520
Non Dept Managed Costs	124,576	141,628	149,624	151,282
Non-Operational Costs	1,690	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,757,299</b>	<b>1,786,984</b>	<b>1,953,309</b>	<b>2,087,836</b>

**TAX COMMISSIONER TAVT 1% FEES**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Personal Services	59,098	90,025	77,303	88,538
Operating Services	120,063	126,666	196,905	176,197
Capital	40,660	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>219,821</b>	<b>216,691</b>	<b>274,207</b>	<b>264,735</b>

# TAX ASSESSOR

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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



## GENERAL FUND

### TAX ASSESSOR

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	1,895,907	1,745,358	1,836,501	1,923,043
Operating Services	333,344	579,333	576,527	620,094
Non-Dept. Managed Costs	77,379	87,815	86,027	91,927
Capital	0	148,655	0	79,137
Debt Service	43,725	61,361	78,044	98,341
<b>TOTAL ANNUAL BUDGET</b>	<b>2,350,356</b>	<b>2,622,521</b>	<b>2,577,100</b>	<b>2,812,542</b>

## GENERAL ADMINISTRATION

### Strategy Linkage

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

## GENERAL FUND GENERAL ADMINISTRATION EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	7,944	1,507,778	4,230	700,000
Operating Services	47,853	117,996	86,168	158,098
Non-Dept. Managed Costs	7,551	1,667	300	43,405
Non-Operational Costs	3,563	42,056	30,145	5,000
<b>TOTAL ANNUAL BUDGET</b>	<b>66,910</b>	<b>1,669,497</b>	<b>120,843</b>	<b>906,503</b>

## RENTAL PROPERTIES

### Strategy Linkage

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

### GENERAL FUND RENTAL PROPERTIES EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	0
Non-Dept Managed Costs	11,644	16,703	23,395	21,070
Capital	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>11,644</b>	<b>16,703</b>	<b>23,395</b>	<b>21,070</b>

# CORONER

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

**GENERAL FUND**  
**CORONER**  
**EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	107,586	117,065	121,118	148,427
Operating Services	78,487	53,900	37,275	61,200
Non-Dept. Managed Costs	4,999	5,257	6,203	6,979
Capital	44,557	0	30,067	0
<b>TOTAL ANNUAL BUDGET</b>	<b>235,630</b>	<b>176,222</b>	<b>194,663</b>	<b>216,606</b>

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# ADMINISTRATIVE SERVICES AGENCY

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

**Capital Projects Management** is responsible for the delivery of major capital improvement programs and projects, for the management of outside architects & engineers, planners, landscape architects, general contractors and construction managers. Most of the expenses for this department are under the SPLOST fund. Included in the general fund department are only those expenses that cannot be funded with SPLOST funds.

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

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

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

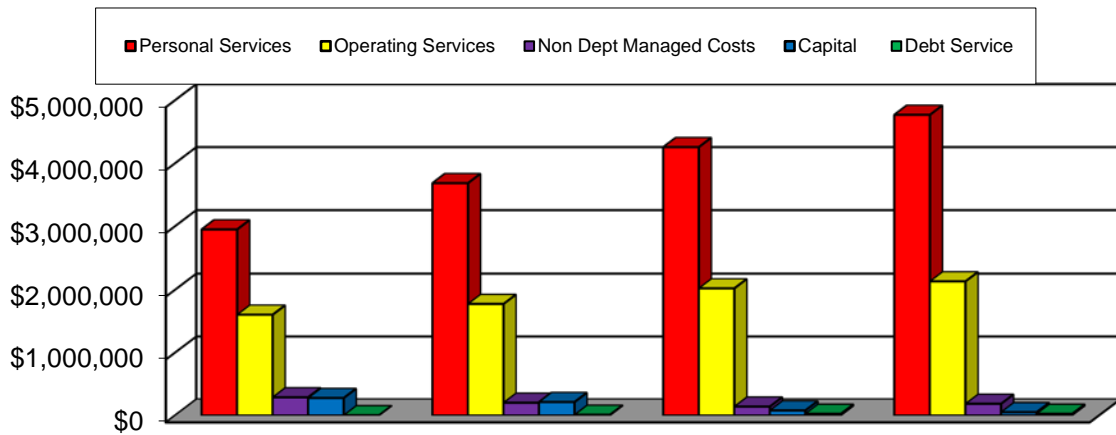
**Geographic Information Systems and Mapping (GIS/Mapping)** is responsible for maintaining and serving all official geographic data, maps, and drawings for Cherokee County.

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

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

## ADMINISTRATIVE SERVICES AGENCY

### BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$2,949,287	\$3,684,101	\$4,255,973	\$4,768,596
Operating Services	\$1,603,211	\$1,774,216	\$2,022,305	\$2,133,308
Non Dept Managed Costs	\$289,840	\$202,770	\$141,733	\$185,990
Capital	\$277,837	\$213,692	\$79,903	\$52,308
Debt Service	\$3,623	\$11,085	\$26,937	\$26,501
<b>Total Budget</b>	<b>\$5,123,799</b>	<b>\$5,885,863</b>	<b>\$6,526,852</b>	<b>\$7,166,703</b>
Change Over Prior Year	---	14.87%	10.89%	9.80%

## ADMINISTRATIVE SERVICES

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

### Deliverables (per each enumerated Objective)

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



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

## GENERAL FUND

### ADMINISTRATIVE SERVICES

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	187,826	212,242	230,347	260,365
Operating Services	19,131	19,971	25,479	45,197
Non-Dept. Managed Costs	6,686	8,022	8,839	10,513
Capital	0	36,515	0	0
Debt Service	0	713	8,570	8,650
<b>TOTAL ANNUAL BUDGET</b>	<b>213,642</b>	<b>277,464</b>	<b>273,234</b>	<b>324,725</b>

# CAPITAL PROJECTS MANAGEMENT

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

## Deliverables (per each enumerated Objective)

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

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

**GENERAL FUND**  
**CAPITAL PROJECTS MANAGEMENT**  
**EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	0
Operating Services	0	0	9,156	16,607
Non-Dept. Managed Costs	0	0	0	445
Debt Service	0	0	6,747	6,751
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>15,903</b>	<b>23,803</b>

## BUDGETING & FINANCIAL SERVICES

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

### Deliverables (per each enumerated Objective)

1. Improve departmental management practices
  1. Improved standard processes that drive decision making throughout the organization
  2. Integrated approach to management emphasizing collaboration and innovation
2. Produce timely, high-quality financial documentation, both required and complementary, to the Board of Commissioners and County Administration

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

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

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	530,873	582,461	719,385	776,119
Operating Services	93,475	102,474	103,777	113,521
Non-Dept. Managed Costs	22,121	22,582	23,824	24,995
<b>TOTAL ANNUAL BUDGET</b>	<b>646,469</b>	<b>707,516</b>	<b>846,986</b>	<b>914,635</b>

# PROCUREMENT

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

## Deliverables (per each enumerated Objective)

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

- Roster of local vendor capabilities and contacts

**3. Produce Cost Savings**

- a. Documented discounts
- b. Documented discount percentages

**GENERAL FUND  
PROCUREMENT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	186,149	239,628	259,751	323,733
Operating Services	3,467	12,471	7,799	17,252
Non-Dept. Managed Costs	8,747	8,171	8,942	9,070
<b>TOTAL ANNUAL BUDGET</b>	<b>198,364</b>	<b>260,270</b>	<b>276,492</b>	<b>350,055</b>



## INFORMATION SYSTEMS & TECHNOLOGY AND GIS/MAPPING

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

### Deliverables (per each enumerated Objective)

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

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

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

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	1,099,635	1,234,604	1,446,177	1,660,101
Operating Services	850,606	1,014,718	1,157,124	1,222,061
Non-Dept. Managed Costs	197,976	71,235	42,984	42,978
Capital	154,215	86,436	66,697	46,308
<b>TOTAL ANNUAL BUDGET</b>	<b>2,302,432</b>	<b>2,406,993</b>	<b>2,712,982</b>	<b>2,971,448</b>

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

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	197,471	205,925	217,681	213,697
Operating Services	106,424	101,195	183,676	116,207
Non-Dept. Managed Costs	14,326	13,379	14,760	14,885
Capital	14,110	8,415	5,547	6,000
<b>TOTAL ANNUAL BUDGET</b>	<b>332,331</b>	<b>328,914</b>	<b>421,664</b>	<b>350,789</b>

## RISK MANAGEMENT

### Strategy Linkage

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

### GENERAL FUND RISK MANAGEMENT EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	114,007
Operating Services	0	0	0	8,225
Non-Dept. Managed Costs	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,232</b>

# FACILITIES MANAGEMENT

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

## Deliverables

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

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

**GENERAL FUND  
FACILITIES MANAGEMENT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	747,333	1,209,241	1,382,633	1,420,574
Operating Services	530,109	523,387	535,294	594,238
Non-Dept. Managed Costs	39,985	79,381	42,386	83,104
Capital	109,511	82,325	7,660	0
Debt Service	3,623	10,372	11,619	11,100
<b>TOTAL ANNUAL BUDGET</b>	<b>1,430,561</b>	<b>1,904,707</b>	<b>1,979,591</b>	<b>2,109,016</b>

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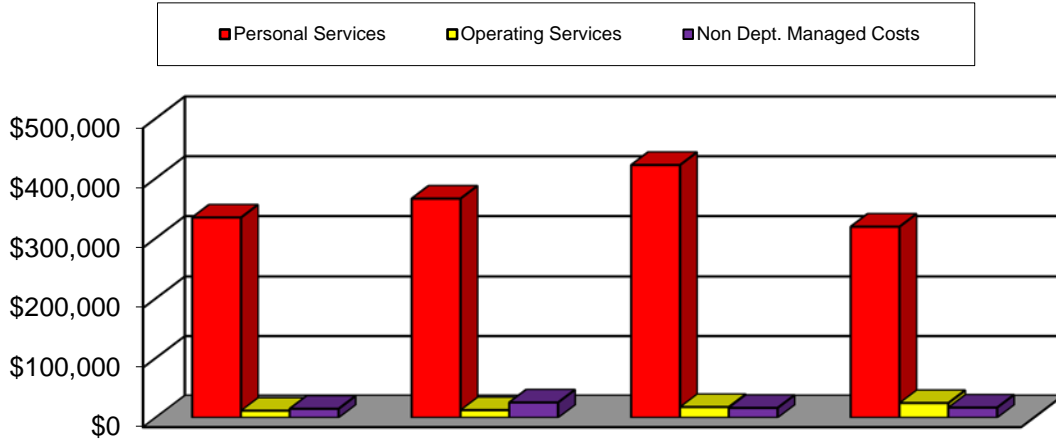
# HUMAN RESOURCES

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

# HUMAN RESOURCES

## BUDGET COMPARISONS



**FY17 Actual    FY18 Actual    FY19 Est. Actual    FY20 Budget**

Personal Services	\$334,561	\$366,218	\$422,388	\$319,264
Operating Services	\$11,819	\$12,723	\$17,946	\$24,665
Non-Dept. Managed Costs	\$14,992	\$25,591	\$16,506	\$17,034
Total Budget	\$361,372	\$404,532	\$456,840	\$360,963
Change Over Prior Year	---	11.94%	12.93%	-20.99%



## Human Resources

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

## Deliverables

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

**GENERAL FUND  
HUMAN RESOURCES  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	334,561	366,218	422,388	319,264
Operating Services	11,819	12,723	17,946	24,665
Non-Dept. Managed Costs	14,992	25,591	16,506	17,034
<b>TOTAL ANNUAL BUDGET</b>	<b>361,372</b>	<b>404,532</b>	<b>456,840</b>	<b>360,963</b>

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# HEALTH AND HUMAN SERVICES

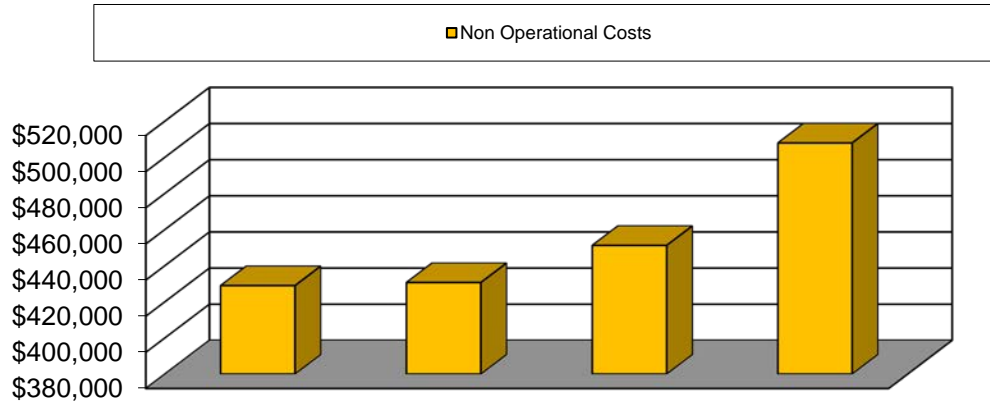
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**Health and Human Services** is a separate authority and component unit of the County and provides health services to the public. Supplements are given to the following entities: Northwest Health District, Environmental Health (utilities only) Department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



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Non-Operational Costs	\$428,959	\$430,670	\$451,224	\$507,926
Total Budget	\$428,959	\$430,670	\$451,224	\$507,926
Change Over Prior Year	---	0.40%	4.77%	12.57%

## HEALTH AND HUMAN SERVICES

Strategy Linkage

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

### GENERAL FUND

#### NORTHWEST HEALTH DISTRICT

#### EXPENDITURE DETAIL

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Payments to Other Agencies	192,333	192,636	192,940	192,333
Pmts to Other Agencies - Utilities	9,492	8,903	11,531	10,368
<b>Total Non-Operational Costs</b>	<b>201,825</b>	<b>201,539</b>	<b>204,470</b>	<b>202,701</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>201,825</b>	<b>201,539</b>	<b>204,470</b>	<b>202,701</b>

### ENVIRONMENTAL HEALTH

#### EXPENDITURE DETAIL

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Payments to Other Agencies	4,558	4,261	4,909	5,125
<b>Total Non-Operational Costs</b>	<b>4,558</b>	<b>4,261</b>	<b>4,909</b>	<b>5,125</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>4,558</b>	<b>4,261</b>	<b>4,909</b>	<b>5,125</b>

**GENERAL FUND**

**DEPARTMENT OF FAMILY AND CHILD SERVICES**

**EXPENDITURE DETAIL**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Payments to Other Agencies	89,740	91,401	97,153	97,000
<b>Total Non-Operational Costs</b>	<b>89,740</b>	<b>91,401</b>	<b>97,153</b>	<b>97,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>89,740</b>	<b>91,401</b>	<b>97,153</b>	<b>97,000</b>

**CHEROKEE DAY TRAINING CENTER**

**EXPENDITURE DETAIL**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Payments to Other Agencies	12,000	12,000	12,000	12,000
<b>Total Non-Operational Costs</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>

**CHILDREN AND YOUTH SERVICES**

**EXPENDITURE DETAIL**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Payments to Other Agencies	36,300	36,300	31,700	36,300
<b>Total Non-Operational Costs</b>	<b>36,300</b>	<b>36,300</b>	<b>31,700</b>	<b>36,300</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>36,300</b>	<b>36,300</b>	<b>31,700</b>	<b>36,300</b>

**GENERAL FUND**

**MUST MINISTRIES**

**EXPENDITURE DETAIL**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Payments to Other Agencies	0	0	0	50,000
<b>Total Non-Operational Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

**COUNTY EXTENSION SERVICES**

**EXPENDITURE DETAIL**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Intergovernmental	84,537	85,169	100,992	104,800
<b>Total Non-Operational Costs</b>	<b>84,537</b>	<b>85,169</b>	<b>100,992</b>	<b>104,800</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>84,537</b>	<b>85,169</b>	<b>100,992</b>	<b>104,800</b>



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# RECREATION, PARKS & CULTURAL AFFAIRS

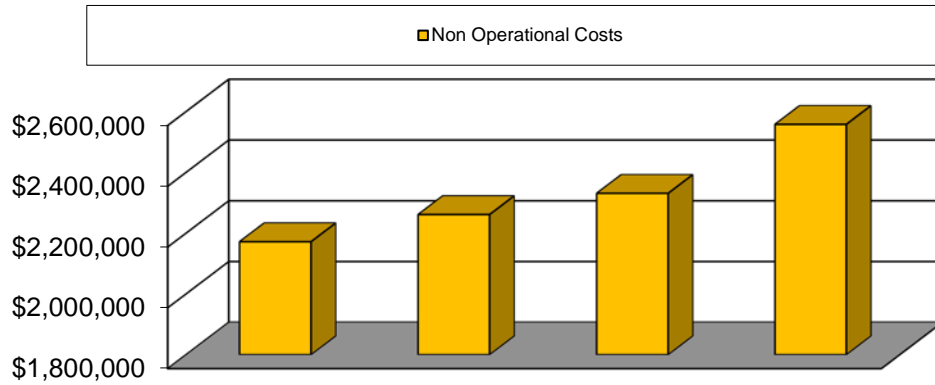
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**Recreation, Parks & Cultural Affairs** is a separate authority and component unit of the County and provides recreation and cultural services to the public. Supplements are given to the following entities: Sequoyah Regional Library, Cherokee County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

# RECREATION, PARKS & CULTURAL AFFAIRS

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Non-Operational Costs	\$2,171,916	\$2,261,374	\$2,331,143	\$2,558,133
Total Budget	\$2,171,916	\$2,261,374	\$2,331,143	\$2,558,133
Change Over Prior Year	---	4.12%	3.09%	9.74%

## RECREATION, PARKS & CULTURAL AFFAIRS

Strategy Linkage

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

### GENERAL FUND

#### SEQUOYAH REGIONAL LIBRARY

##### EXPENDITURE DETAIL

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Payments to Other Agencies	2,101,826	2,191,783	2,254,116	2,454,116
<b>Total Non-Oper. Costs</b>	<b>2,101,826</b>	<b>2,191,783</b>	<b>2,254,116</b>	<b>2,454,116</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>2,101,826</b>	<b>2,191,783</b>	<b>2,254,116</b>	<b>2,454,116</b>

#### CHEROKEE COUNTY ARTS

##### EXPENDITURE DETAIL

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Payments to Other Agencies	40,000	40,000	40,000	40,000
<b>Total Non-Oper. Costs</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

#### CHEROKEE COUNTY HISTORICAL SOCIETY

##### EXPENDITURE DETAIL

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Payments to Other Agencies	30,090	29,591	37,027	64,017
<b>Total Non-Oper. Costs</b>	<b>30,090</b>	<b>29,591</b>	<b>37,027</b>	<b>64,017</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>30,090</b>	<b>29,591</b>	<b>37,027</b>	<b>64,017</b>

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# JUDICIAL SERVICES

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

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

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

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

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

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

The Cherokee County **State Court Solicitor General's** office prosecutes the misdemeanor criminal and traffic offenses that appear in the State Court of Cherokee County. The current State Court Solicitor General is Jessica Moss.

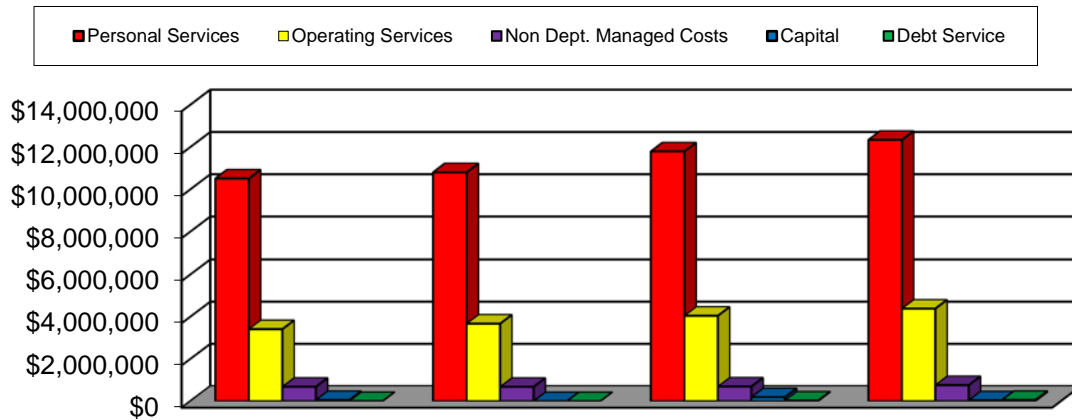
The **Magistrate Court** of Cherokee County is, first and foremost, the people's court – your court. It is the heir of the ancient justice of the peace courts, a tradition that came to the Georgia colony with the English legal system. These courts were always the most accessible to the people. The statutory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

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

The **Juvenile Court** of Cherokee County is established by the Constitution and statutes of the State of Georgia. The court has exclusive jurisdiction over cases involving delinquency, status offenders, deprivation, and termination of parental rights. By law, juvenile court judges are appointed for four-year terms by the superior court judges. Cherokee County has two full-time juvenile court judges, Presiding Judge John B. Sumner and Judge Jennifer Davis. The county receives a grant of \$100,000 from the state to apply towards juvenile court judges' salaries. Otherwise, Cherokee County is responsible for funding juvenile court personnel and operations.

# JUDICIAL SERVICES

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$10,513,706	\$10,808,529	\$11,798,083	\$12,342,223
Operating Services	\$3,414,128	\$3,674,511	\$4,047,470	\$4,385,830
Non-Dept. Managed Costs	\$682,907	\$681,096	\$694,673	\$760,184
Capital	\$54,110	\$0	\$189,384	\$40,000
Debt Service	\$4,382	\$0	\$28,627	\$58,260
Total Budget	\$14,669,233	\$15,164,135	\$16,758,237	\$17,586,497
Change Over Prior Year	---	3.37%	10.51%	4.94%

## COURT ADMINISTRATIVE SERVICES

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

## GENERAL FUND COURT ADMINISTRATIVE SERVICES EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	1,215,563	1,299,933	1,390,770	1,408,382
Operating Services	193,143	213,051	254,407	264,443
Non-Dept. Managed Costs	159,477	151,662	164,982	182,503
<b>TOTAL ANNUAL BUDGET</b>	<b>1,568,182</b>	<b>1,664,646</b>	<b>1,810,159</b>	<b>1,855,328</b>

# SUPERIOR COURT

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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



**GENERAL FUND  
SUPERIOR COURT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	276,755	308,084	375,792	385,048
Operating Services	46,730	47,291	78,825	105,737
Non-Dept. Managed Costs	26,774	25,248	25,837	26,939
<b>TOTAL ANNUAL BUDGET</b>	<b>350,259</b>	<b>380,623</b>	<b>480,454</b>	<b>517,724</b>

**JUVENILE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	649,246	652,735	706,652	737,944
Operating Services	462,552	514,546	546,731	585,014
Non-Dept. Managed Costs	57,393	55,125	60,662	65,469
<b>TOTAL ANNUAL BUDGET</b>	<b>1,169,191</b>	<b>1,222,407</b>	<b>1,314,044</b>	<b>1,388,427</b>

**JUVENILE COURT SUPERVISION FEES  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	0
Operating Services	43,766	35,846	20,269	64,780
<b>TOTAL ANNUAL BUDGET</b>	<b>43,766</b>	<b>35,846</b>	<b>20,269</b>	<b>64,780</b>

## INDIGENT DEFENSE

### Strategy Linkage

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

### Value Proposition

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

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

### Objectives

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

**GENERAL FUND  
INDIGENT DEFENSE  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	221,098	222,450	323,516	312,075
Operating Services	1,673,494	1,779,827	1,930,993	1,925,491
Non-Dept. Managed Costs	9,023	8,999	8,860	9,080
<b>TOTAL ANNUAL BUDGET</b>	<b>1,903,616</b>	<b>2,011,276</b>	<b>2,263,368</b>	<b>2,246,646</b>

# CLERK OF SUPERIOR COURT

## Strategy Linkage

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

## Objectives

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

## Deliverables

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

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

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	2,834,246	2,920,785	3,190,078	3,217,613
Operating Services	502,093	484,211	544,830	521,149
Non-Dept. Managed Costs	119,085	121,026	120,081	129,188
<b>TOTAL ANNUAL BUDGET</b>	<b>3,455,425</b>	<b>3,526,023</b>	<b>3,854,988</b>	<b>3,867,950</b>

**BOARD OF EQUALIZATION  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	13,696	15,394	12,952	17,813
Operating Services	7,616	6,089	6,668	8,900
<b>TOTAL ANNUAL BUDGET</b>	<b>21,312</b>	<b>21,483</b>	<b>19,620</b>	<b>26,713</b>

**CLERK OF COURT TECH  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Operating Services	117,664	161,194	145,117	163,000
Capital	5,511	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>123,175</b>	<b>161,194</b>	<b>145,117</b>	<b>163,000</b>

## DISTRICT ATTORNEY

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

**GENERAL FUND  
DISTRICT ATTORNEY  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	2,045,398	2,047,690	2,188,487	2,403,333
Operating Services	186,882	214,381	319,318	460,028
Non-Dept. Managed Costs	126,220	125,558	138,970	154,249
Capital	48,598	0	129,635	40,000
Debt Service	4,382	0	21,533	43,260
<b>TOTAL ANNUAL BUDGET</b>	<b>2,411,480</b>	<b>2,387,630</b>	<b>2,797,943</b>	<b>3,100,870</b>

## STATE COURT

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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



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

**GENERAL FUND  
STATE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	708,245	713,447	812,111	893,573
Operating Services	31,430	18,618	21,129	24,735
Non-Dept. Managed Costs	46,346	44,396	48,089	51,273
<b>TOTAL ANNUAL BUDGET</b>	<b>786,021</b>	<b>776,461</b>	<b>881,329</b>	<b>969,581</b>

**STATE COURT TECH  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	0
Operating Services	8,555	23,392	20,430	25,000
<b>TOTAL ANNUAL BUDGET</b>	<b>8,555</b>	<b>23,392</b>	<b>20,430</b>	<b>25,000</b>

## STATE COURT SOLICITOR

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

**GENERAL FUND  
STATE COURT SOLICITOR  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	1,551,565	1,566,602	1,626,012	1,776,719
Operating Services	53,501	80,672	66,300	100,271
Non-Dept. Managed Costs	81,774	94,280	69,315	80,416
Capital	0	0	59,748	0
Debt Service	0	0	7,094	15,000
<b>TOTAL ANNUAL BUDGET</b>	<b>1,686,839</b>	<b>1,741,554</b>	<b>1,828,470</b>	<b>1,972,406</b>

**SOLICITOR VIDEO ACCOUNT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	0
Operating Services	10,627	1,611	327	27,408
<b>TOTAL ANNUAL BUDGET</b>	<b>10,627</b>	<b>1,611</b>	<b>327</b>	<b>27,408</b>

# MAGISTRATE COURT

## Strategy Linkage

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

## Value Proposition

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

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

## Objectives

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

**GENERAL FUND  
MAGISTRATE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	311,619	377,839	423,254	440,678
Operating Services	10,828	11,836	15,765	20,213
Non-Dept. Managed Costs	18,524	18,118	19,491	20,696
<b>TOTAL ANNUAL BUDGET</b>	<b>340,971</b>	<b>407,793</b>	<b>458,510</b>	<b>481,587</b>

# PROBATE COURT

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

**GENERAL FUND  
PROBATE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	686,275	683,569	748,459	749,045
Operating Services	65,249	81,944	76,362	89,661
Non-Dept. Managed Costs	38,291	36,682	38,387	40,371
<b>TOTAL ANNUAL BUDGET</b>	<b>789,815</b>	<b>802,196</b>	<b>863,208</b>	<b>879,077</b>

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# LAW ENFORCEMENT

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

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

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

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

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

**Uniform Patrol Division** operated five precincts throughout Cherokee County twenty four hours a day, seven days a week. This division includes both enforcement and traffic officers who provide immediate response to emergency situations and other law enforcement services.

**Training** coordinates the scheduling of personnel attendance at state and local training facilities, provides in-service training and monitors number of hours personal receive annually to assure minimum requirements of the P.O.S.T. Council and the Sheriff's Office are met.

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



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

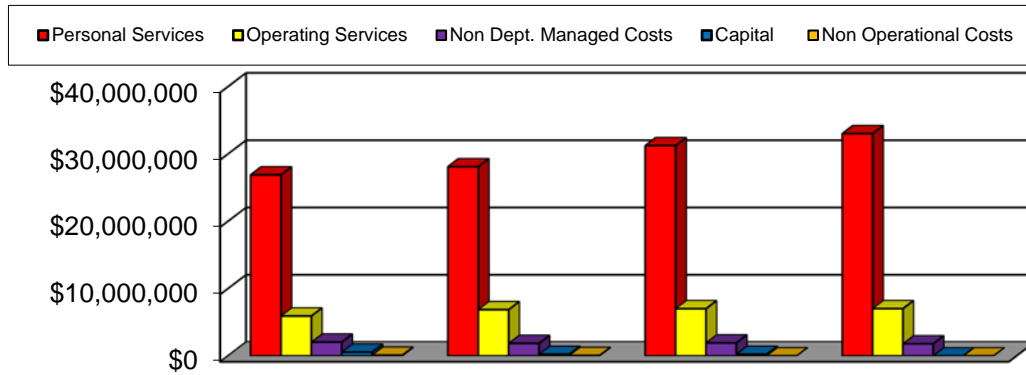
**Crossing Guards** maintain the safe egress and ingress of the buses for the Cherokee County School System.

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

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

# LAW ENFORCEMENT

## BUDGET COMPARISONS



**FY17 Actual    FY18 Actual    FY19 Est. Actual    FY20 Budget**

Personal Services	\$26,904,244	\$28,112,937	\$31,246,518	\$33,033,358
Operating Services	\$5,926,384	\$6,873,512	\$7,008,733	\$7,018,016
Non-Dept. Managed Costs	\$2,052,199	\$1,864,120	\$1,932,771	\$1,793,182
Capital	\$550,611	\$234,578	\$235,747	\$0
Non-Operational Costs	\$99,582	\$62,509	\$5,220	0
<b>Total Budget</b>	<b>\$35,533,020</b>	<b>\$37,147,655</b>	<b>\$40,428,988</b>	<b>\$41,844,556</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>4.54%</b>	<b>8.83%</b>	<b>3.50%</b>

# LAW ENFORCEMENT

## Strategy Linkage

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

## Value Proposition

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

## Objectives

1. Advance the safety of our citizens
2. Increase the safety and security of the Adult Detention Center while improving cost-effectiveness
3. Improve the community's resilience to identify theft and internet fraud
4. Create a safe environment for citizens when conducting transactions such as exchanging money when completing online sales (EBay, Craigslist and Facebook posted sale) or child custody exchange
5. Improve cost-effectiveness by increasing the number of civilian personnel in the Adult Detention Center able to handle administrative duties, thereby freeing Deputies to focus on safety and security of the facility
6. Improve the technological efficiencies for the Cherokee Sheriff's Office to utilize forensic evidence to address cybercrime
7. Create secure video-recorded Public Observation Transaction Space (SPOTS) at each of our precincts as well as CSO Headquarters in FY2020

**GENERAL FUND  
LAW ENFORCEMENT ADMINISTRATION  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	1,516,389	1,379,358	1,585,373	1,676,229
Operating Services	1,371,038	1,445,692	1,395,170	1,534,737
Non-Dept. Managed Costs	147,923	115,028	148,976	151,639
Capital	32,412	8,479	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>3,067,760</b>	<b>2,948,556</b>	<b>3,129,518</b>	<b>3,362,605</b>

**VICE CONTROL  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	867,842	1,027,698	1,128,137	1,164,355
Operating Services	61,183	111,739	99,784	115,952
Non-Dept. Managed Costs	51,566	57,184	77,754	60,580
Capital	3,535	0	29,831	0
<b>TOTAL ANNUAL BUDGET</b>	<b>984,127</b>	<b>1,196,621</b>	<b>1,335,506</b>	<b>1,340,887</b>

**CRIMINAL INVESTIGATION DIVISION (CID)**

**EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	2,274,727	2,411,418	2,796,945	3,494,873
Operating Services	193,565	159,315	165,018	173,947
Non-Dept. Managed Costs	124,204	107,414	113,017	124,992
Capital	0	7,108	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>2,592,496</b>	<b>2,685,255</b>	<b>3,074,979</b>	<b>3,793,812</b>

**GENERAL FUND  
INTELLIGENCE DIVISION  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	514,934	522,530	528,380	0
Operating Services	60,588	52,952	43,464	85,300
Non-Dept. Managed Costs	7,717	10,651	59,001	8,789
<b>TOTAL ANNUAL BUDGET</b>	<b>583,239</b>	<b>586,133</b>	<b>630,845</b>	<b>94,089</b>

**UNIFORM PATROL DIVISION  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	8,913,822	7,763,189	8,648,219	8,814,799
Operating Services	688,888	692,233	698,484	532,461
Non-Dept. Managed Costs	633,749	473,611	418,761	333,440
Capital	514,664	27,511	155,693	0
<b>TOTAL ANNUAL BUDGET</b>	<b>10,751,124</b>	<b>8,956,544</b>	<b>9,921,157</b>	<b>9,680,700</b>

**TRAINING DIVISION  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	670,492	784,131	848,346	855,420
Operating Services	285,944	289,298	251,880	278,030
Non-Dept. Managed Costs	87,834	103,440	80,508	103,413
Capital	0	5,375	39,223	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,044,270</b>	<b>1,182,244</b>	<b>1,219,957</b>	<b>1,236,863</b>

## GENERAL FUND

### SPECIAL OPERATIONS

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personnel Services	1,133,979	2,431,290	2,273,449	2,397,863
Operating Services	276,565	249,886	198,511	227,997
Non-Dept. Managed Costs	7,186	49,755	62,268	46,012
Capital	0	0	11,000	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,417,729</b>	<b>2,730,931</b>	<b>2,545,227</b>	<b>2,671,872</b>

## COURT SERVICES

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	2,328,134	2,170,665	2,402,588	2,428,491
Operating Services	84,902	76,877	92,143	82,924
Non-Dept. Managed Costs	85,635	58,959	38,978	42,801
<b>TOTAL ANNUAL BUDGET</b>	<b>2,498,671</b>	<b>2,306,501</b>	<b>2,533,708</b>	<b>2,554,216</b>

## OFFICE OF PROFESSIONAL STANDARDS

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	214,436	222,706	268,634	250,378
Operating Services	7,541	5,441	88	6,852
Non-Dept. Managed Costs	2,603	3,095	2,583	2,645
<b>TOTAL ANNUAL BUDGET</b>	<b>224,580</b>	<b>231,242</b>	<b>271,305</b>	<b>259,875</b>

## GENERAL FUND

### CROSSING GUARDS

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	186,753	175,596	171,953	201,287
Operating Services	3,579	3,803	1,590	5,700
Non-Dept. Managed Costs	4,052	3,590	39,689	4,434
<b>TOTAL ANNUAL BUDGET</b>	<b>194,384</b>	<b>182,989</b>	<b>213,231</b>	<b>211,421</b>

## ADULT DETENTION FACILITY

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	8,282,736	9,224,355	10,594,494	11,749,663
Operating Services	2,892,591	3,786,277	4,062,603	3,974,116
Non-Dept. Managed Costs	899,731	881,393	891,237	914,437
Capital	0	186,106	0	0
Non-Operational Costs	99,582	62,509	5,220	0
<b>TOTAL ANNUAL BUDGET</b>	<b>12,174,640</b>	<b>14,140,640</b>	<b>15,553,554</b>	<b>16,638,216</b>

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# COMMUNITY DEVELOPMENT

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

**The Development Services Center** serves the community by being the primary point of contact for citizens of Cherokee County and its development community obtaining building and development permits, issuance of business licenses, alcohol license, driver for hire permits and other development services.

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

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

**Engineering** does all of the engineering work necessary for public infrastructure improvements to be completed by the Roads and Bridges department or their contracted construction partners. Engineering also works with private developers to determine necessary engineering work needed to make a project comply with County Ordinances and Codes.

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

**Conservation Administration** oversees water conservation issues in the County and is part of the Limestone Valley Conservation office and coordinates with the University of Georgia on conservation issues.

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



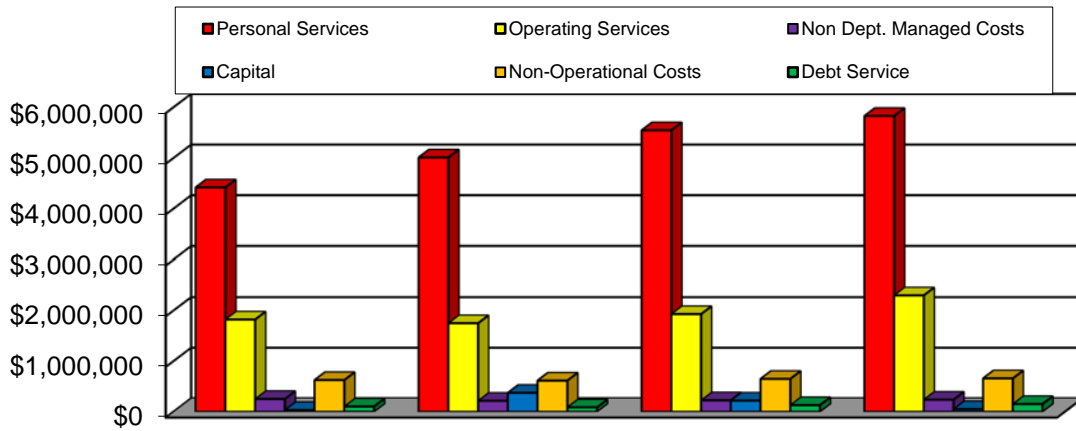
**Building Inspections** is responsible for inspecting all new commercial and residential construction, renovations and additions to existing structures to ensure substantial compliance to the provisions of state building codes, and review and approval of building plans for compliance to adopted buildings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

**Planning and Land Use** is responsible for providing technical support to citizens, property owners, appointed and elected officials in the interpretation of adopted zoning code and land use case management, review of land development proposals for compliance to land use plans and zoning code, preparation and maintenance of the Comprehensive Plan and Future Development Map, and management of the county's impact fee program.

**Economic Development** consists of the Office of Economic Development of Cherokee County which is focused on building the commercial and industrial base of the county in a manner that will preserve the quality of life for the residents. The Office of Economic Development works to recruit new businesses into the community as well as retaining and aiding in the expansion of existing businesses.

# COMMUNITY DEVELOPMENT

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$4,420,308	\$5,012,392	\$5,547,917	\$5,830,479
Operating Services	\$1,823,888	\$1,751,296	\$1,932,126	\$2,300,912
Non-Dept. Managed Costs	\$252,669	\$216,874	\$226,319	\$239,037
Capital	\$34,978	\$373,641	\$219,722	\$50,400
Non-Operational Costs	\$626,748	\$616,748	\$650,043	\$660,384
Debt Service	\$104,266	\$87,912	\$130,746	\$152,621
Total Budget	\$7,262,857	\$8,058,863	\$8,706,873	\$9,233,833
Change Over Prior Year	---	10.96%	8.04%	6.05%

## DEVELOPMENT SERVICES CENTER

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

### Deliverables (for the enumerated Objective)

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

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

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

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	373,462	327,233	372,911	402,579
Operating Services	55,579	25,351	65,662	71,534
Non-Dept. Managed Costs	12,479	13,291	12,596	12,380
<b>TOTAL ANNUAL BUDGET</b>	<b>441,520</b>	<b>365,875</b>	<b>451,169</b>	<b>486,493</b>

## **PUBLIC WORKS**

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

### Deliverables (per each enumerated Objective)

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

## GENERAL FUND

### PUBLIC WORKS

#### EXPENDITURE SUMMARY

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Personal Services	1,928,563	2,412,001	2,425,830	2,538,530
Operating Services	920,910	914,805	976,768	1,222,527
Non-Dept. Managed Costs	122,692	98,321	108,563	120,101
Capital	34,978	158,340	50,540	50,400
<b>TOTAL ANNUAL BUDGET</b>	<b>3,007,143</b>	<b>3,583,468</b>	<b>3,561,701</b>	<b>3,931,558</b>

# STORMWATER MANAGEMENT ENGINEERING

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

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

Deliverables (per each enumerated Objective)

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



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

## GENERAL FUND

### STORMWATER MANAGEMENT ENGINEERING

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	299,670	307,558	350,945	381,152
Operating Services	42,372	42,043	45,748	51,948
Non-Dept. Managed Costs	9,902	10,861	11,482	11,469
Capital	0	0	84,591	0
Non-Operational Costs	10,000	0	0	10,000
Debt Service	10,931	10,931	21,532	17,732
<b>TOTAL ANNUAL BUDGET</b>	<b>372,875</b>	<b>371,393</b>	<b>514,297</b>	<b>472,301</b>

# ENGINEERING

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

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

1. Erosion permits for house construction

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

**GENERAL FUND  
ENGINEERING  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	655,686	721,943	857,095	923,786
Operating Services	225,035	189,615	210,371	267,156
Non-Dept. Managed Costs	27,270	33,321	34,749	39,067
Capital	0	133,229	0	0
Debt Service	33,901	40,854	51,388	60,089
<b>TOTAL ANNUAL BUDGET</b>	<b>941,892</b>	<b>1,118,963</b>	<b>1,153,602</b>	<b>1,290,098</b>

## BLALOCK ROAD LANDFILL

### Strategy Linkage

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

### GENERAL FUND BLALOCK ROAD LANDFILL EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	0
Operating Services	169,990	204,555	235,218	241,233
Non-Dept. Managed Costs	2,189	2,850	2,714	2,950
<b>TOTAL ANNUAL BUDGET</b>	<b>172,179</b>	<b>207,405</b>	<b>237,932</b>	<b>244,183</b>

## CONSERVATION ADMINISTRATION

### Strategy Linkage

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

### GENERAL FUND

#### CONSERVATION ADMINISTRATION

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	65,971	67,908	72,306	73,266
Operating Services	179	227	63	400
Non-Dept. Managed Costs	2,267	2,111	2,207	2,195
<b>TOTAL ANNUAL BUDGET</b>	<b>68,417</b>	<b>70,246</b>	<b>74,576</b>	<b>75,861</b>

### FOREST RESOURCES CONSERVATION

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	0
Non-Operational Costs	14,561	14,561	12,856	13,197
<b>TOTAL ANNUAL BUDGET</b>	<b>14,561</b>	<b>14,561</b>	<b>12,856</b>	<b>13,197</b>

# BUILDING INSPECTIONS

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

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

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

**GENERAL FUND  
BUILDING INSPECTIONS**

**EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	541,790	644,717	802,862	829,369
Operating Services	40,550	53,100	63,552	70,583
Non-Dept. Managed Costs	28,341	26,753	30,057	28,560
Capital	0	82,072	84,591	0
Debt Service	28,712	36,127	57,826	74,800
<b>TOTAL ANNUAL BUDGET</b>	<b>639,392</b>	<b>842,768</b>	<b>1,038,889</b>	<b>1,003,312</b>

## PLANNING AND LAND USE

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

### Deliverables (per each enumerated Objective)

1. Provide effective administration of the Zoning Ordinance



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

- c. A high-quality interactive experience provided to customers with access to real-time information on public hearing applications for re-zonings and variances
6. Manage public resources in an efficient manner
    - Staff reports and other documents related to public hearing applications provided electronically to the Planning Commission and the Zoning Board of Appeals
  7. Partner with Information Systems & Technology Services Partner to integrate rezoning application processes into CityView
    - Integrated rezoning application processes into CityView

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

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	555,166	531,031	665,968	681,797
Operating Services	369,272	321,600	334,743	375,531
Non-Dept. Managed Costs	47,530	29,366	23,952	22,315
<b>TOTAL ANNUAL BUDGET</b>	<b>971,968</b>	<b>881,997</b>	<b>1,024,663</b>	<b>1,079,643</b>

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

Strategy Linkage

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

**GENERAL FUND  
ECONOMIC DEVELOPMENT  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Operating Services	0	0	0	0
Non-Operational Costs	602,187	602,187	637,187	637,187
Debt Service	30,722	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>632,909</b>	<b>602,187</b>	<b>637,187</b>	<b>637,187</b>

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# COUNTY MARSHAL

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

**Cherokee Probation** provides Probation Services to Cherokee County citizens.

The **Animal Control** division provides services to the citizens of Cherokee County through enforcement of local Animal Control ordinances. It also provides safety education programs to area civic groups and schools, impounds stray animals from public and private property, emergency rescue services to injured animals, and issues citations and warnings.

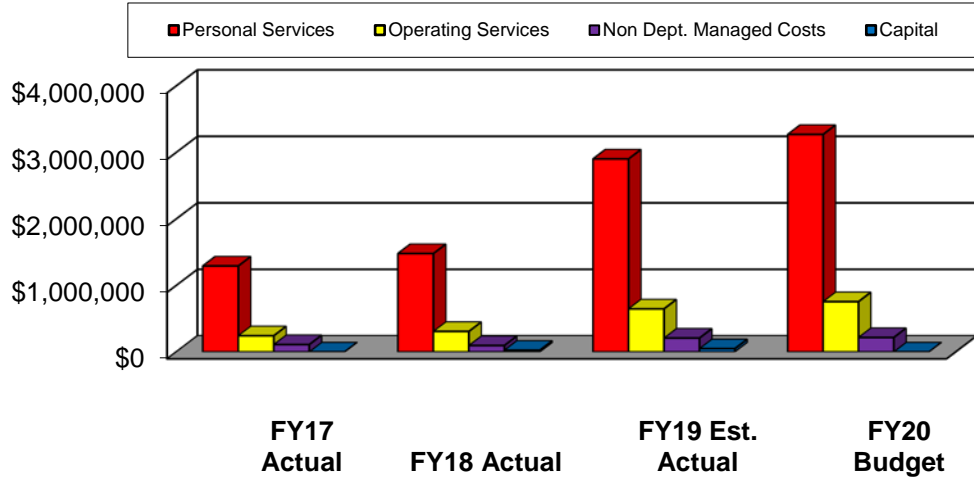
The **Animal Shelter** provides temporary shelter for domestic animals that have been either abandoned by their owners or picked up by the Animal Control division of the County. The Animal Shelter provides adoption services, spay and neuter services, microchip service and euthanasia for unclaimed animals.

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

The **Code Enforcement** team provides for the enforcement of all code of ordinances for the unincorporated portions of Cherokee County, including zoning, development and environmental health rules and regulations, issues citations and warnings, conducts background investigations on certain license applications, serves magistrate bench warrants and subpoenas, provides security for the Board of Commissioners as well as Planning and Zoning meetings, and assists other law enforcement agencies in various areas.

# COUNTY MARSHAL

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$1,292,656	\$1,479,641	\$2,902,655	\$3,271,304
Operating Services	\$243,768	\$308,754	\$648,232	\$756,008
Non-Dept. Managed Costs	\$110,801	\$96,678	\$209,090	\$217,086
Capital	\$0	\$26,200	\$49,483	\$0
Total Budget	\$1,647,224	\$1,911,273	\$3,809,460	\$4,244,398
Change Over Prior Year	---	16.03%	99.32%	11.42%

## CHEROKEE PROBATION

### Strategy Linkage

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

### GENERAL FUND CHEROKEE PROBATION EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	289,550	540,084
Operating Services	0	0	71,455	73,000
Non-Dept. Managed Costs	0	0	20,025	8,342
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>381,030</b>	<b>621,426</b>

# ANIMAL CONTROL

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

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

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

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

7. Warnings

**GENERAL FUND  
ANIMAL CONTROL  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Personal Services	281,403	312,050	326,749	334,951
Operating Services	86,349	86,597	86,370	110,988
Non-Dept. Managed Costs	24,644	23,361	25,178	25,469
Capital	0	26,200	29,329	0
<b>TOTAL ANNUAL BUDGET</b>	<b>392,396</b>	<b>448,207</b>	<b>467,625</b>	<b>471,408</b>



## ANIMAL SHELTER

### Strategy Linkage

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

### Value Proposition

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

### Objectives

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

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

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

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

**GENERAL FUND**  
**ANIMAL SHELTER**  
**EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	897,563	983,231
Operating Services	0	0	263,256	293,323
Non-Dept. Managed Costs	0	0	91,896	107,664
Capital	0	0	18,804	0
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>1,271,518</b>	<b>1,384,218</b>

Accounted for in Animal Shelter Fund prior to FY19

# EMERGENCY MANAGEMENT AGENCY

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

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

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

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

## GENERAL FUND

### EMERGENCY MANAGEMENT AGENCY

#### EXPENDITURE DETAIL

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	126,181	184,969	195,374	199,918
Operating Services	52,036	65,017	73,463	100,819
Non-Dept. Managed Costs	35,639	38,332	30,271	30,662
<b>TOTAL ANNUAL BUDGET</b>	<b>213,856</b>	<b>288,318</b>	<b>299,108</b>	<b>331,399</b>

# CODE ENFORCEMENT

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

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

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

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

**GENERAL FUND  
CODE ENFORCEMENT  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	885,072	982,623	1,193,420	1,213,120
Operating Services	105,383	157,140	153,689	177,878
Non-Dept. Managed Costs	50,517	34,985	41,720	44,949
Capital	0	0	1,350	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,040,972</b>	<b>1,174,748</b>	<b>1,390,179</b>	<b>1,435,947</b>

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# COMMUNITY SERVICES AGENCY

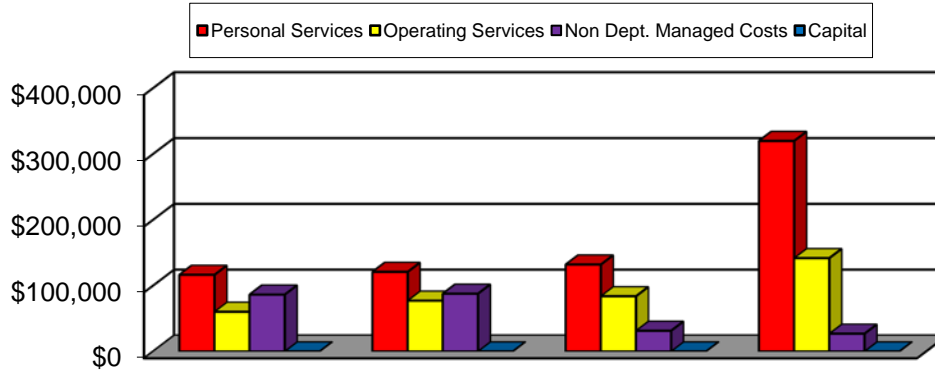
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The Community Services Agency is responsible for Recycling, Senior Center, Cherokee Recreation & Parks, CATS Public Transportation and the CDBG Program. Senior Center, Recreation & Parks, CATS Public Transportation and the CDBG Program are all accounted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



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$116,423	\$120,907	\$132,035	\$319,864
Operating Services	\$60,256	\$77,121	\$83,888	\$141,784
Non-Dept. Managed Costs	\$86,378	\$87,708	\$31,428	\$26,950
Capital	\$0	\$0	\$0	\$0
Total Budget	\$263,057	\$285,735	\$247,352	\$488,598
Change Over Prior Year	---	8.62%	-13.43%	97.53%

## GENERAL FUND COMMUNITY SERVICES EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	0	0	0	173,155
Operating Services	0	0	0	16,250
Non-Dept. Managed Costs	0	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,405</b>



# RECYCLING

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

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

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

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

**GENERAL FUND  
RECYCLING  
EXPENDITURE SUMMARY**

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	116,423	120,907	132,035	146,709
Operating Services	60,256	77,121	83,888	125,534
Non-Dept. Managed Costs	86,378	87,708	31,428	26,950
<b>TOTAL ANNUAL BUDGET</b>	<b>263,057</b>	<b>285,735</b>	<b>247,352</b>	<b>299,193</b>

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# **INTERFUND TRANSFERS**

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Interfund Transfers are payments from one fund to another fund.

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

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Transfers to Senior Services Fund	552,002	585,120	622,127	697,477
Transfers to Parks & Rec Fund	1,148,714	1,364,392	1,491,954	1,582,635
Transfers to Transportation Fund	258,633	395,235	384,863	435,011
Transfers to Grant Fund	159,336	214,203	181,343	321,527
Transfers to Animal Services Fund	462,718	476,831	0	0
Transfer to Parks Bond Fund	65,000	0	0	0
Transfers to RRDA Fund	5,101,651	889,337	4,713,473	2,561,639
Transfers to EMS Fund	1,467,591	1,593,088	1,750,000	1,750,000
Transfers to Ins. & Benefits Fund	14,377	0	0	0
<b>Total Interfund Transfers</b>	<b>9,230,023</b>	<b>5,518,206</b>	<b>9,143,760</b>	<b>7,348,289</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>9,230,023</b>	<b>5,518,206</b>	<b>9,143,760</b>	<b>7,348,289</b>

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# **SPECIAL REVENUE FUNDS**

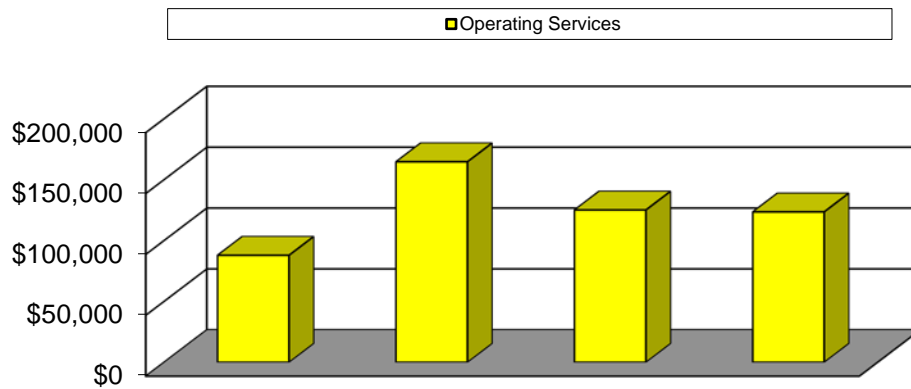
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The twenty-three Special Revenue Funds included in this section are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds consist of the Law Library,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

# LAW LIBRARY FUND

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

## BUDGET COMPARISONS

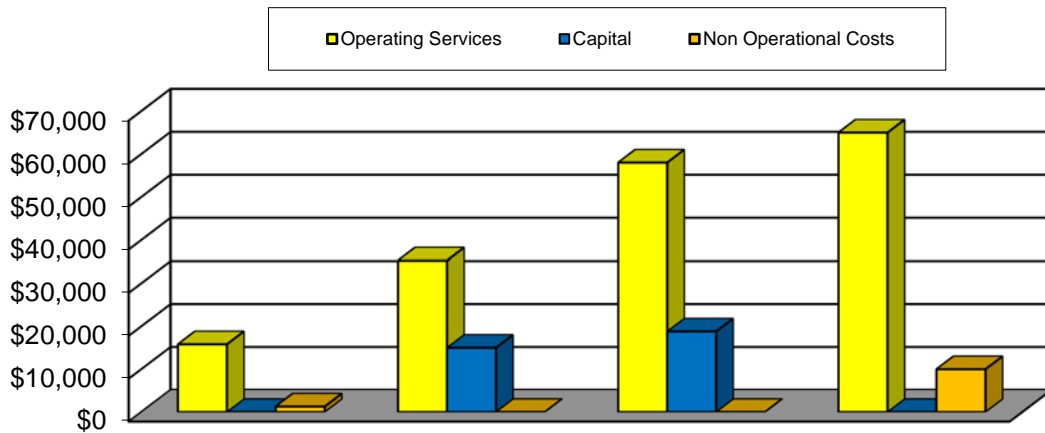


	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Est. Actual</b>	<b>FY20 Budget</b>
Operating Services	\$87,883	\$164,681	\$125,085	\$123,500
Total Budget	\$87,883	\$164,681	\$125,085	\$123,500
Change Over Prior Year	---	87.39%	-24.04%	-1.27%

# 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



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Operating Services	\$15,807	\$35,250	\$58,023	\$65,000
Capital	\$0	\$15,000	\$18,800	\$0
Non-Operational Costs	\$1,300	\$0	\$0	\$10,000
<b>Total Budget</b>	<b>\$17,107</b>	<b>\$50,250</b>	<b>\$76,823</b>	<b>\$75,000</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>193.74%</b>	<b>52.88%</b>	<b>-2.37%</b>

# EMERGENCY E-911 FUND

The Emergency 911 fund provides emergency telephone communication services for the County through special add on fees to land line telephones as well as wireless communications. Police and fire services from both the County and the cities within the County are dispatched from this one Public Safety Answering Point (PSAP). Due to the increase in the population and the popularity of wireless communications we have seen a steady growth in the revenues and expenditures of this fund.

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

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

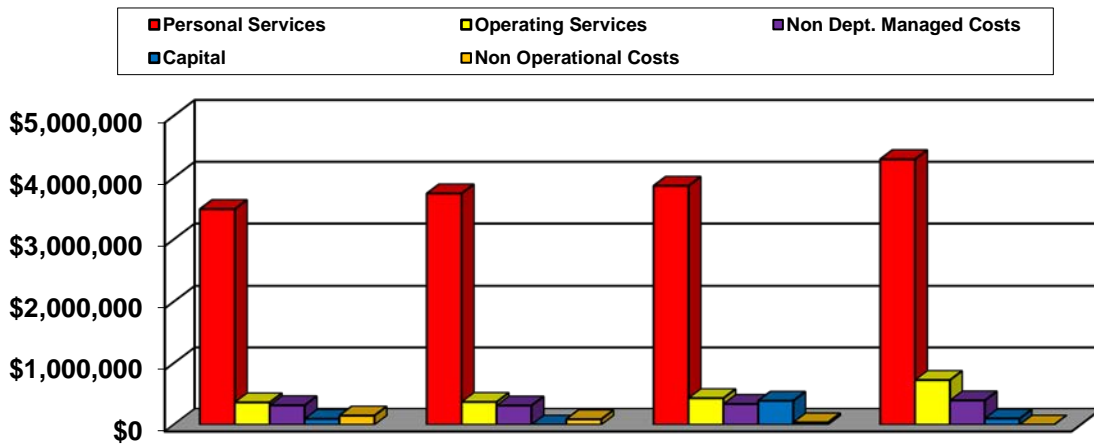
1. Accurately and quickly assessed and processed calls, texts and other communications from the public



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

## EMERGENCY E-911 FUND

### BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$3,489,746	\$3,742,003	\$3,866,527	\$4,297,427
Operating Services	\$363,350	\$369,145	\$430,970	\$726,014
Non-Dept. Managed Costs	\$315,710	\$310,691	\$336,954	\$394,265
Capital	\$95,285	\$0	\$388,867	\$100,000
Non-Operational Costs	\$148,094	\$88,914	\$36,877	\$0
<b>Total Budget</b>	<b>\$4,412,185</b>	<b>\$4,510,753</b>	<b>\$5,060,195</b>	<b>\$5,517,706</b>
Change Over Prior Year	---	2.23%	12.18%	9.04%

# SENIOR SERVICES FUND

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

## Strategy Linkage

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

## Value Proposition

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

## Objectives

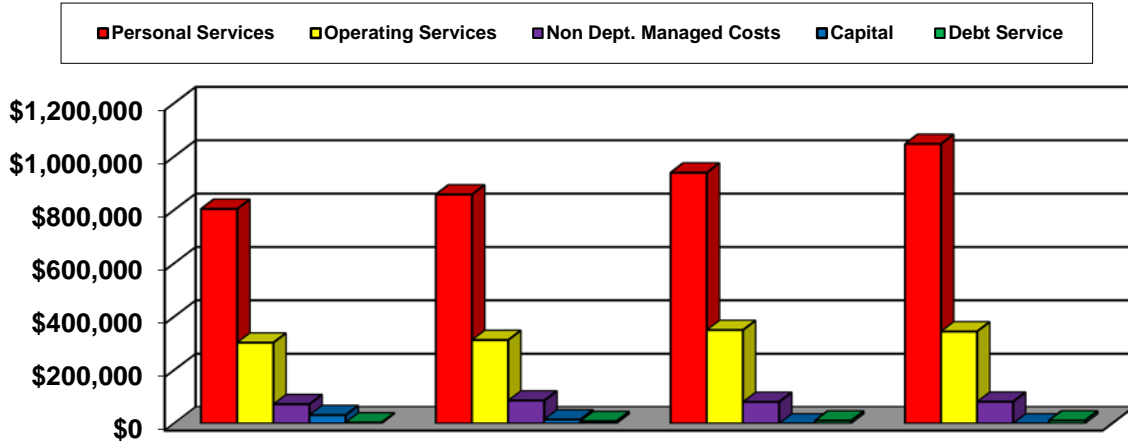
1. Increase services to seniors in need without an operating budget increase
2. Enhance the quality of recreation/wellness programs for the active adults in our community
3. To create a workplace that provides energy and excitement to staff and the customers we serve
4. Promote fiscal responsibility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

Deliverables (for the enumerated Objectives, on the whole)

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

# SENIOR SERVICES FUND

## BUDGET COMPARISONS



**FY17 Actual    FY18 Actual    FY19 Est. Actual    FY20 Budget**

Personal Services	\$804,277	\$858,346	\$940,323	\$1,047,678
Operating Services	\$302,952	\$312,884	\$350,235	\$344,904
Non-Dept. Managed Costs	\$72,389	\$86,115	\$80,847	\$81,575
Capital	\$31,540	\$15,002	\$0	\$0
Debt Service	\$3,616	\$8,676	\$10,699	\$11,150
<b>Total Budget</b>	<b>\$1,214,774</b>	<b>\$1,281,023</b>	<b>\$1,382,104</b>	<b>\$1,485,307</b>
Change Over Prior Year	---	5.45%	7.89%	7.47%

# PARKS AND RECREATION FUND

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

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

## Deliverables (per each enumerated Objective)

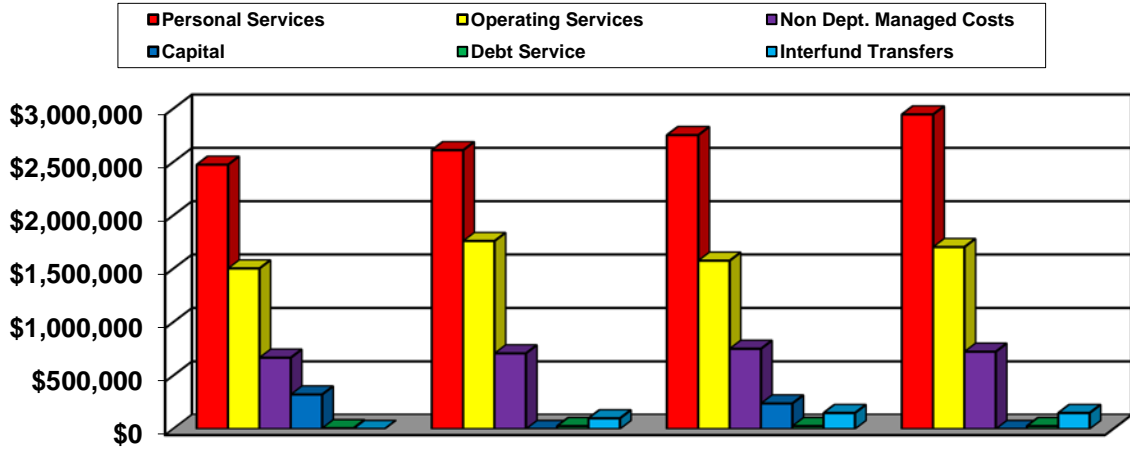
1. Build a diverse system of recreation programs that meets the needs our citizens and enhance the quality of life in Cherokee County
  - a. Effective advertising and marketing of recreational programs to the community
  - b. An evaluation process for all recreation, aquatic and athletic programs

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

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

# PARKS AND RECREATION FUND

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$2,475,437	\$2,611,477	\$2,752,903	\$2,946,695
Operating Services	\$1,502,516	\$1,759,817	\$1,575,458	\$1,703,373
Non-Dept. Managed Costs	\$667,413	\$707,886	\$750,918	\$723,536
Capital	\$322,744	\$0	\$238,994	\$0
Debt Service	\$7,380	\$27,143	\$27,143	\$27,143
Interfund Transfers	0	\$100,000	\$150,000	\$150,000
Total Budget	\$4,975,489	\$5,206,322	\$5,495,415	\$5,550,747
Change Over Prior Year	---	4.64%	5.55%	1.01%



## PARKS AND RECREATION FUND

### ADMINISTRATION

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	264,568	300,821	281,827	296,664
Operating Services	98,800	118,081	128,904	135,684
Non-Dept. Managed Costs	403,090	467,906	470,300	457,453
Capital	0	0	2,557	0
<b>TOTAL ANNUAL BUDGET</b>	<b>766,458</b>	<b>886,808</b>	<b>883,587</b>	<b>889,801</b>

### PROGRAMS

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	301,818	358,955	498,471	509,328
Operating Services	194,827	224,389	234,528	266,821
Non-Dept. Managed Costs	1,943	2,057	1,682	2,341
Capital	0	0	2,557	0
<b>TOTAL ANNUAL BUDGET</b>	<b>498,588</b>	<b>585,402</b>	<b>737,237</b>	<b>778,490</b>

### AQUATIC CENTER

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Est. Actual FY19	Budget FY20
Personal Services	670,844	681,353	719,274	767,119
Operating Services	180,995	261,000	230,678	175,751
Non-Dept. Managed Costs	238,509	214,888	249,841	238,812
<b>TOTAL ANNUAL BUDGET</b>	<b>1,090,348</b>	<b>1,157,241</b>	<b>1,199,793</b>	<b>1,181,682</b>

**PARKS AND RECREATION FUND**

**ATHLETICS**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Personal Services	436,301	473,361	454,013	462,164
Operating Services	669,860	778,112	611,946	737,000
Non-Dept. Managed Costs	3,277	3,124	3,364	2,474
Capital	0	0	14,542	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,109,439</b>	<b>1,254,597</b>	<b>1,083,864</b>	<b>1,201,638</b>

**MAINTENANCE**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Est. Actual FY19</b>	<b>Budget FY20</b>
Personal Services	801,905	796,987	799,318	911,420
Operating Services	358,033	378,234	369,403	388,117
Non-Dept. Managed Costs	20,594	19,911	25,730	22,456
Capital	322,744	0	219,340	0
Debt Service	7,380	27,143	27,143	27,143
Interfund Transfers	0	100,000	150,000	150,000
<b>TOTAL ANNUAL BUDGET</b>	<b>1,510,656</b>	<b>1,322,274</b>	<b>1,590,933</b>	<b>1,499,136</b>

# TRANSPORTATION FUND

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

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

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

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

## Strategy Linkage

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

## Value Proposition

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

## Objectives

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

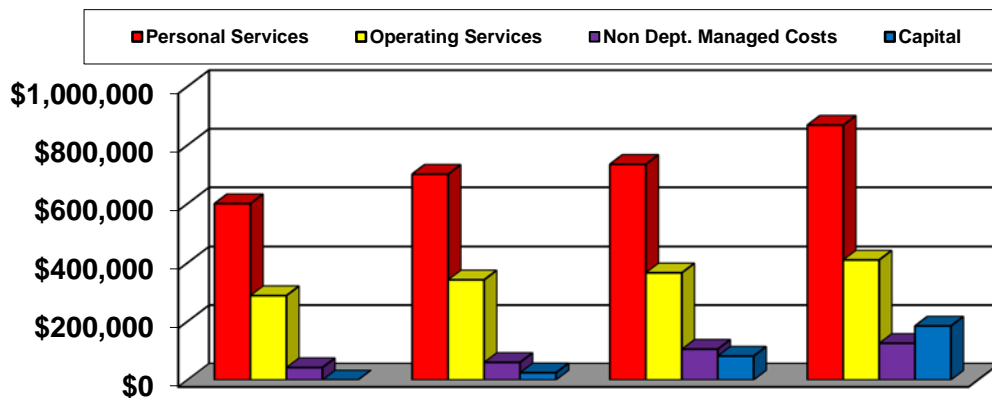
- Allocate resources pursuant to a needs prioritization approach that assigns priorities in the following order: [A] medical and social; [B] higher educational; [C] employment and economic development; and [D] general transportation

Deliverables (for the enumerated Objectives, on the whole)

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

## TRANSPORTATION FUND

### BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$600,014	\$700,816	\$734,364	\$868,185
Operating Services	\$288,065	\$341,969	\$365,987	\$409,894
Non-Dept. Managed Costs	\$42,434	\$60,103	\$105,264	\$125,276
Capital	\$0	\$24,754	\$81,664	\$184,375
<b>Total Budget</b>	<b>\$930,513</b>	<b>\$1,127,641</b>	<b>\$1,287,278</b>	<b>\$1,587,730</b>
Change Over Prior Year	---	21.18%	14.16%	23.34%

## MULTIPLE GRANT FUND

The Grants Fund accounts for the purchases and projects related to the receipt of federal, state and local grants. Grants budgeted for the 2020 fiscal year are as follows:

**Association of County Commissioners Wellness Grant (ACCG2)** - provided by Association of County Commissioners of Georgia (ACCG), this grant provides dedicated funding toward any Employee Wellness Programs and is managed by the Human Resources Department.

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

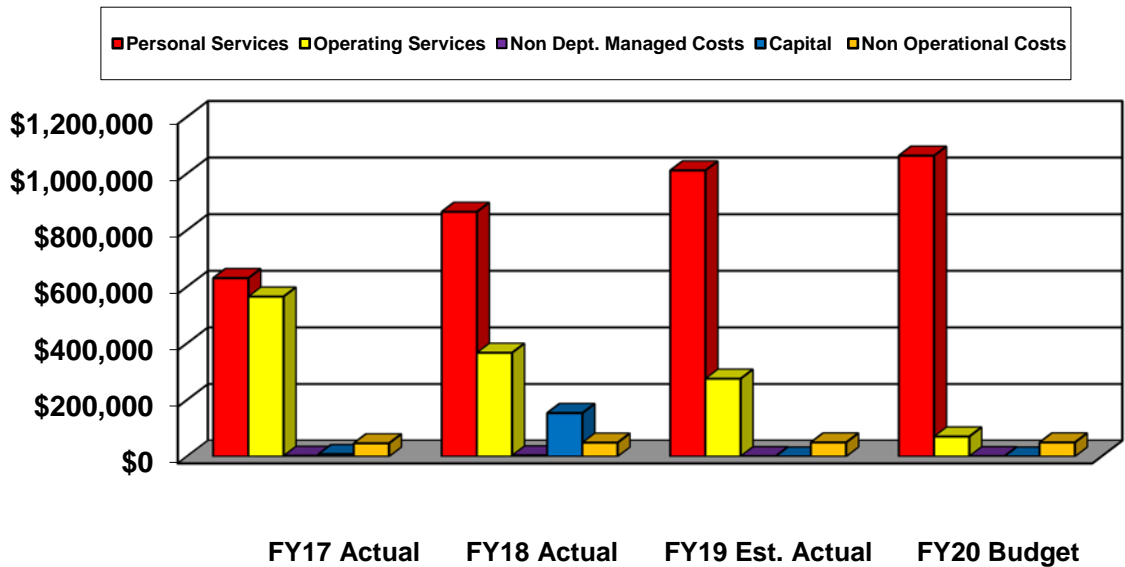
**Victims of Crime Act Grant (VOCA)** – this grant is provided by the U.S. Department of Justice, Office of Justice Programs through the State of Georgia, Criminal Justice Coordinating Council and the Prosecuting Attorney’s Council of Georgia (PACGA). It covers the salaries for one Victim Witness Coordinator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

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

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

# MULTIPLE GRANT FUND

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$630,851	\$865,083	\$1,011,181	\$1,063,517
Operating Services	\$565,381	\$366,881	\$275,302	\$70,902
Non-Dept. Managed Costs	\$2,719	\$4,133	\$1,377	\$1,404
Capital	\$8,518	\$153,956	\$0	\$0
Non-Operational Costs	\$47,000	\$49,250	\$50,000	\$50,000
Total Budget	\$1,254,468	\$1,439,304	\$1,337,861	\$1,185,823
Change Over Prior Year	---	14.73%	-7.05%	-11.36%

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The Community Development Block Grant (CDBG) Fund was created in 2009 to account for Grant Funds when Cherokee County was designated an entitlement community by the United States Housing and Urban Development (HUD). This fund tracks the annual grant awards to participating jurisdictions and non-profits for housing, construction/renovation and services to the low-to-moderate income persons within Cherokee County. Grant funds are also used to administer the program. The annual grant award varies each year and uses a HUD formula based on the population and level of poverty within a community

## Strategy Linkage

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

## Value Proposition

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

## Objectives

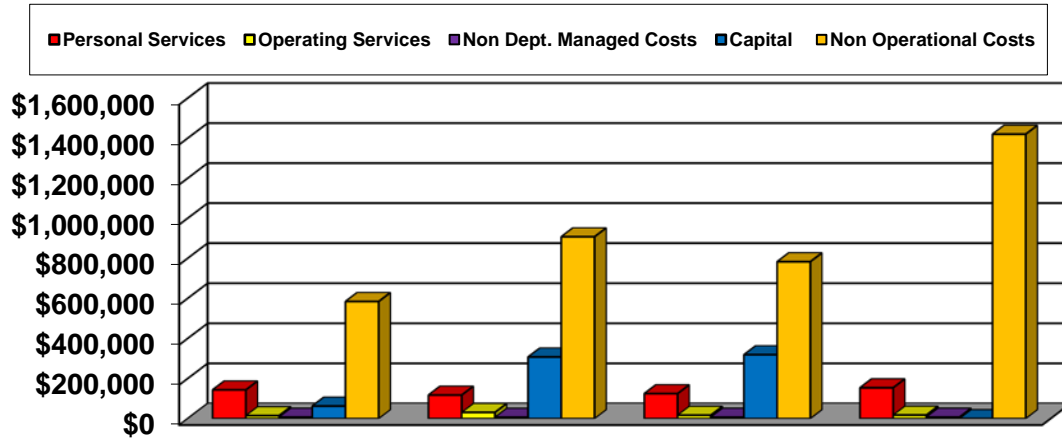
- To comply with federal eligibility and other requirements regarding Community Development Block grant funds

## Deliverables (per each enumerated Objective)

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

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

## BUDGET COMPARISONS



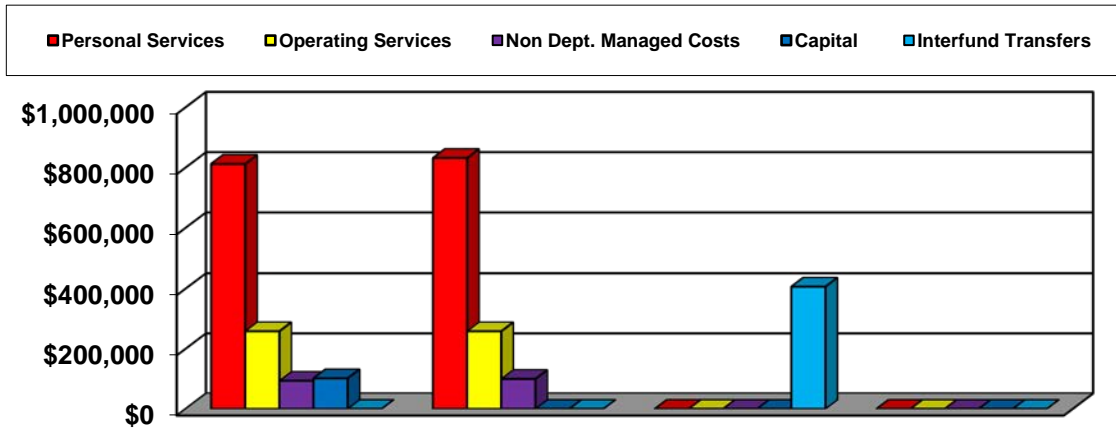
	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$143,338	\$117,352	\$124,578	\$153,882
Operating Services	\$14,878	\$30,803	\$17,052	\$17,584
Non-Dept. Managed Costs	\$7,226	\$6,832	\$7,079	\$7,360
Capital	\$62,500	\$307,259	\$318,530	\$0
Non-Operational Costs	\$584,276	\$907,269	\$782,653	\$1,420,010
Total Budget	\$812,218	\$1,369,515	\$1,249,892	\$1,598,836
Change Over Prior Year	---	68.61%	-8.73%	27.92%



# ANIMAL SHELTER FUND

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

## BUDGET COMPARISONS

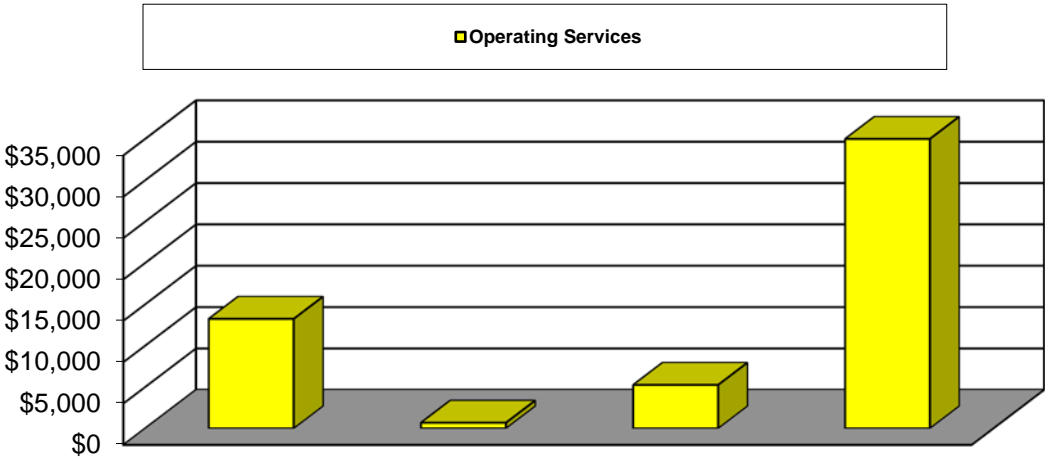


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$812,328	\$831,951	\$0	\$0
Operating Services	\$258,398	\$258,291	\$0	\$0
Non-Dept. Managed Costs	\$93,506	\$99,737	\$0	\$0
Capital	\$101,795	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$406,723	\$0
<b>Total Budget</b>	<b>\$1,266,026</b>	<b>\$1,189,979</b>	<b>\$406,723</b>	<b>\$0</b>
Change Over Prior Year	---	-6.01%	-65.82%	-100.00%

# DA'S CONDEMNATION FUNDS

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

## BUDGET COMPARISONS

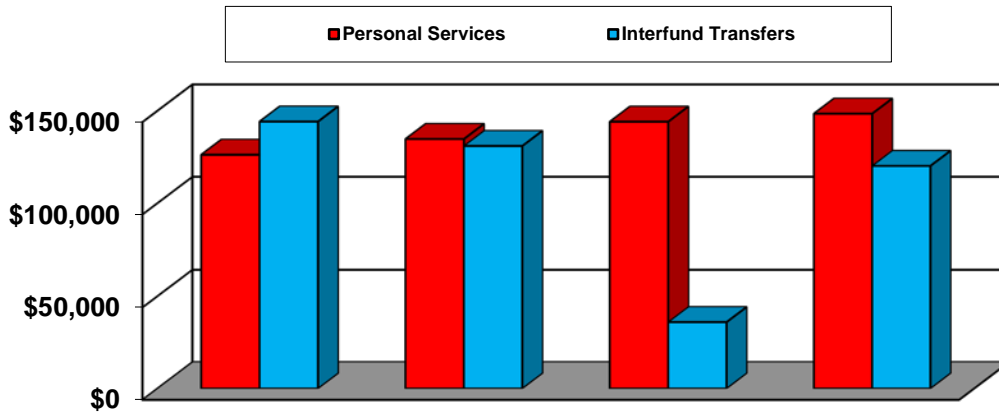


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Operating Services	\$13,246	\$680	\$5,254	\$35,000
Total Budget	\$13,246	\$680	\$5,254	\$35,000
Change Over Prior Year	---	-94.86%	672.09%	566.16%

# DRUG ABUSE TRAINING AND EDUCATION FUND

The Drug Abuse Training and Education fund is dedicated to treating and educating individuals who have been in the court system for drug and alcohol related cases. The funding is a state authorized add-on fee to all drug and alcohol related fines. This is an accounting entity only, not an operational organization. Employees under this fund report to the DA and Drug Court.

## BUDGET COMPARISONS

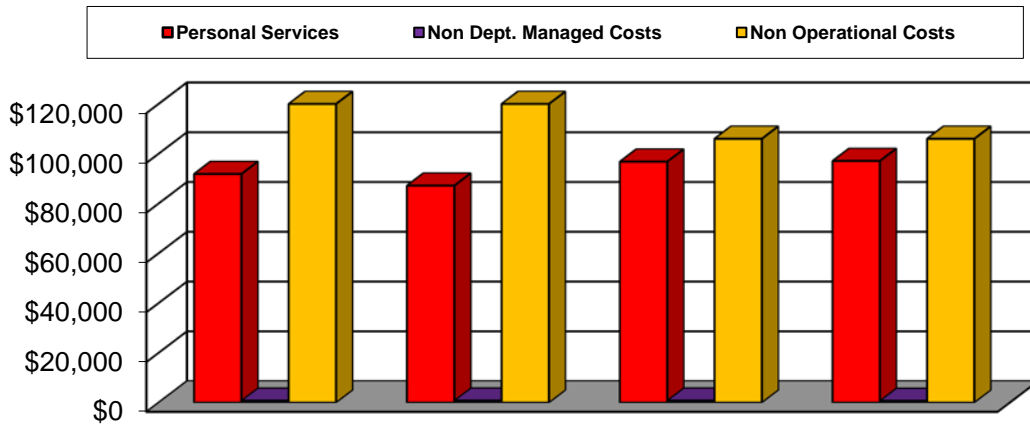


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$126,203	\$134,736	\$144,101	\$148,443
Interfund Transfers	\$144,170	\$130,954	\$35,936	\$120,166
Total Budget	\$270,373	\$265,690	\$180,037	\$268,609
Change Over Prior Year	---	-1.73%	-32.24%	49.20%

# 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. 52% of the funds go to outside agencies that provide such services and child advocacy and psychological treatment. The other 48% 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

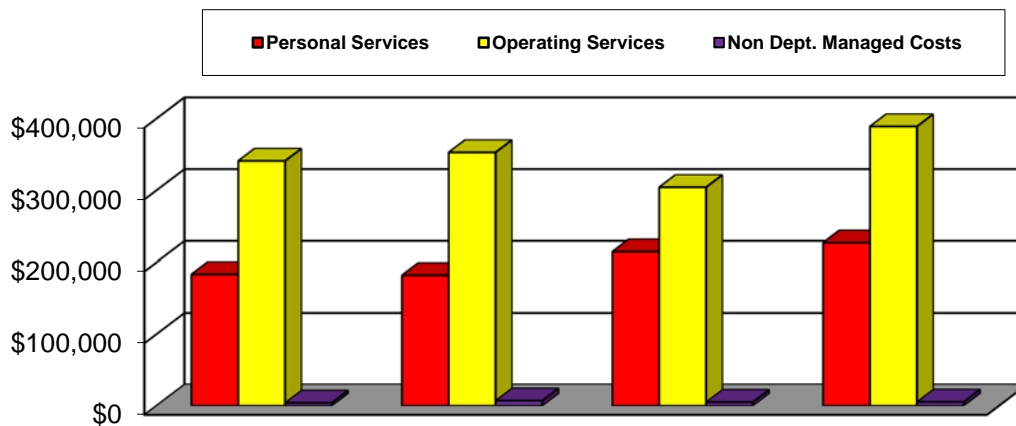


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$91,853	\$87,173	\$96,820	\$97,100
Non-Dept. Managed Costs	\$784	\$806	\$812	\$726
Non-Operational Costs	\$120,000	\$120,000	\$106,000	\$106,000
Total Budget	\$212,637	\$207,979	\$203,633	\$203,826
Change Over Prior Year	---	-2.19%	-2.09%	0.09%

# 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

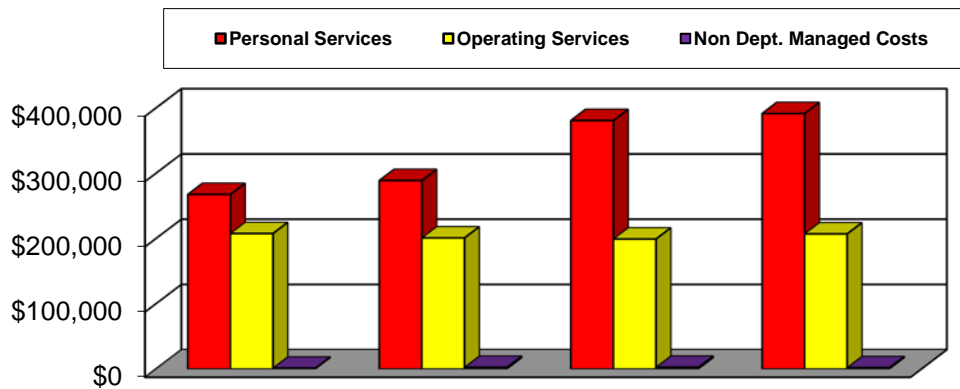


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$183,591	\$182,219	\$214,612	\$227,038
Operating Services	\$341,001	\$352,917	\$304,308	\$389,088
Non-Dept. Managed Costs	\$4,181	\$7,149	\$5,190	\$5,431
Total Budget	\$528,773	\$542,285	\$524,111	\$621,557
Change Over Prior Year	---	2.56%	-3.35%	18.59%

# 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

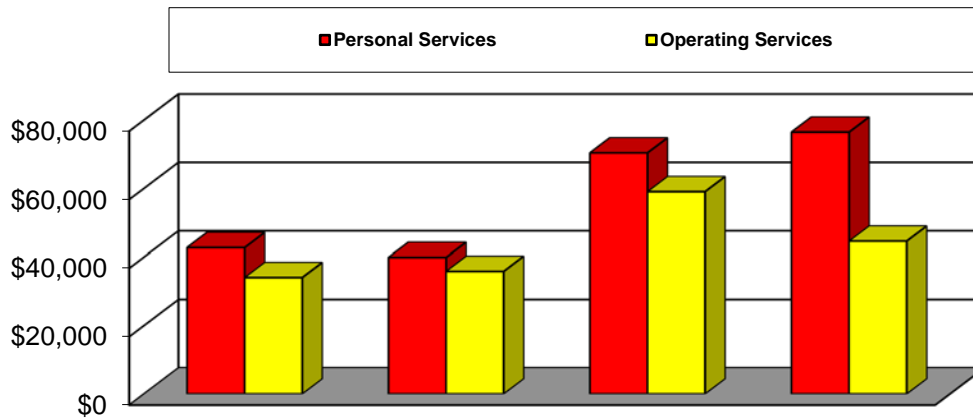


	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Est. Actual</b>	<b>FY20 Budget</b>
Personal Services	\$267,534	\$288,920	\$380,862	\$391,603
Operating Services	\$207,639	\$200,900	\$199,221	\$207,090
Non-Dept. Managed Costs	\$1,296	\$2,531	\$2,661	\$1,962
<b>Total Budget</b>	<b>\$476,469</b>	<b>\$492,351</b>	<b>\$582,743</b>	<b>\$600,655</b>
Change Over Prior Year	---	3.33%	18.36%	3.07%

# 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

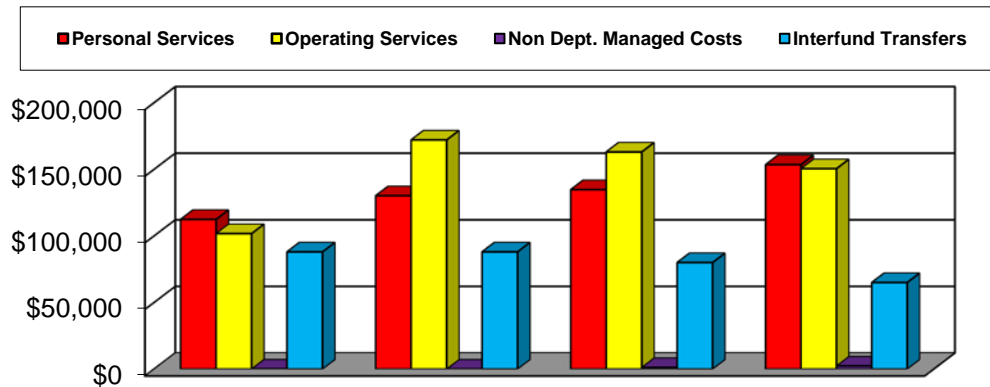


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$42,725	\$39,882	\$70,396	\$76,468
Operating Services	\$34,033	\$35,835	\$59,041	\$44,591
Total Budget	\$76,758	\$75,718	\$129,436	\$121,059
Change Over Prior Year	---	-1.36%	70.95%	-6.47%

# DRUG SCREENING LAB FUND

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

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$112,397	\$130,188	\$134,773	\$153,545
Operating Services	\$101,741	\$172,081	\$163,034	\$150,476
Non-Dept. Managed Costs	\$100	\$0	\$1,225	\$2,311
Interfund Transfers	\$88,020	\$88,020	\$80,000	\$65,000
<b>Total Budget</b>	<b>\$302,257</b>	<b>\$390,289</b>	<b>\$379,032</b>	<b>\$371,332</b>
Change Over Prior Year	---	29.12%	-2.88%	-2.03%



# VETERAN'S COURT FUND

The Veteran's Court Fund is a special revenue fund that accounts for the activities of the Cherokee County Veteran's Court. Funds are provided by grant revenue and transfers from the DATE Fund.

## Strategy Linkage

To promote the "superior quality of life" of Cherokee residents and visitors by successfully rehabilitating veterans with substance use and/or mental health disorders who have come into contact with the criminal justice system through criminal activity in Cherokee County, with a direct impact on the Strategic Imperative Areas of Safety & Security and Economic Prosperity

## Value Proposition

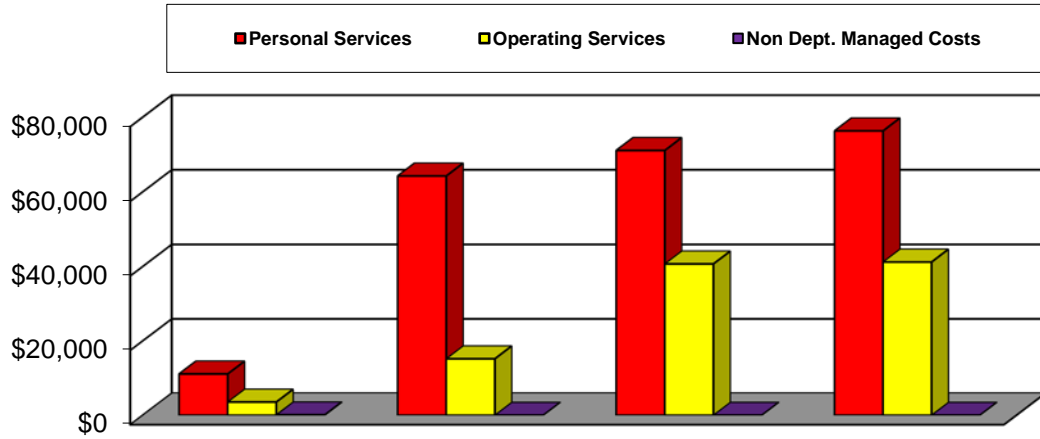
The Veteran Treatment Court coordinates judicially supervised treatment and community resources that will provide the necessary tools to lead to the productive and law abiding lives of the veterans supervised and assisted through its program

## Objectives

1. Bridge the gap between substance abuse, mental health treatment, and other resources available to veterans from the communities they have served and protected
2. With the support of its partners and community stakeholders, reduce the cost of incarceration hospitalization for Veterans Court participants by providing judicial supervision, treatment, and community support
3. Integrate treatment with the justice system, reduce recidivism, improve the veteran's mental health and/or eliminate substance abuse, promote self-sufficiency, citizenship, and enhance public safety

# VETERAN'S COURT FUND

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$11,114	\$64,261	\$71,099	\$76,344
Operating Services	\$3,553	\$15,178	\$40,689	\$41,200
Non-Dept. Managed Costs	\$100	\$0	\$0	\$0
Total Budget	\$14,767	\$79,439	\$111,787	\$117,544
Change Over Prior Year	---	437.95%	40.72%	5.15%

# FIRE DISTRICT FUND

The Fire District fund is a special revenue fund supported mainly by a dedicated property tax millage, currently set at 3.269 mills. The divisions within this fund include Administration, Fire Marshal, Fire Fighting, Fire Prevention, Fire Information Technology, Fire Training and Emergency Medical Services. Emergency Medical Services is accounted for under a separate fund.

**Administration** includes the overall management of the Fire District, budgeting, accounting and payroll functions.

**The Fire Marshal** division provides services such as inspections for new business licenses and new construction. They also provide general services such as fire drill evaluations, alarm system and sprinkler review and fire investigations.

**The Fire Fighting** division is the operational division of the fund and includes all the fire fighters and fire precincts. Teams within the Fire Fighting Division include Field Operation, Arson, Dive Team, Haz-Mat, Rope Rescue, Search and Rescue, and Volunteer.

**The Fire Prevention** division is an educational arm of the district and teaches adults and children the importance of fire safety and awareness.

**Fire Information Technology** provides support for telecommunications, program maintenance, system development, production support and office system services for the Fire department.

**The Fire Training** division prepares the fire fighters through certification programs, continuing education and physical fitness programs.

## Strategy Linkage

To serve as an all-risk life safety response provider that promotes the “superior quality of life” of Cherokee residents and visitors by preserving life and property, promoting public safety and fostering economic growth through leadership, management and actions, with a direct agency operational focus on the Strategic Imperative Areas of Safety & Security, Economic Prosperity and Environmental Stewardship

## Value Proposition

Fire & EMS provides a completely integrated platform of management and operational components to effectively, efficiently and quickly respond to an array of fire-related, medically-related and other emergencies throughout Cherokee County

The management and operational components (Divisions) of the integrated program include: [1] Administration; [2] Fire Marshal; [3] Fire Fighting; [4] Fire Prevention; [5] Fire Information Technology; [6] Fire Training; and [7] Emergency Medical Services

### Objectives (by Division)

**Administration** (includes the overall management of the Fire & EMS, budgeting, accounting and payroll functions)

- To provide administrative services such as human resources, asset management, file management and reporting, purchasing, coordination with vendors and financial services for Fire & EMS

**The Fire Marshal Division** (provides services such as inspections for new business licenses and new construction and other general services such as fire drill evaluations, alarm system and sprinkler review and fire investigations)

- To ensure the safety of the citizens, workforce, and visitors in Cherokee County by effective consultations, plan reviews, inspection programs with enforcement of adopted fire and life safety codes and standards

**The Fire Fighting Division** (includes all the fire fighters and fire precincts who are members of various teams within the Fire Fighting Division, including Field Operations, Arson, Dive Team, Haz-Mat, Rope Rescue, Search and Rescue, and Volunteer)

1. To effectively, efficiently and quickly respond to fire incidents with a high level of quality in the delivery of services to minimize the impact of fire on life and property and achieve the greatest life, health and property loss production possible
2. To ensure investigations that fall within the area of responsibility for Fire & EMS are conducted professionally, arrive at an expert opinion and use industry-accepted standards
3. To ensure that Fire & EMS has resources for responding to both top water and underwater emergencies and drownings on and in any lake, stream or river in Cherokee County
4. To ensure that incidents involving spills, leaks, releases or possible releases of chemical, radiological, biological or possible WMD's are responded to by specially equipped and trained personnel from Fire & EMS

5. To effectively, efficiently and quickly respond to incidents of technical rescue that involve specialized persons training in the use of ropes and specialized equipment and technical rescues
6. To effectively, efficiently and quickly respond to incidents of lost or missing person rescue operations

**The Fire Prevention Division** (the educational arm of Fire & EMS that teaches adults and children the importance of fire safety and awareness)

- To educate residents and business owners in Cherokee County to ensure they can protect themselves and their property from the risk of fire and other hazards

**Fire Information Technology** (provides support for telecommunications, program maintenance, system development, production support and office system services for Fire & EMS)

1. To provide support for telecommunications, program maintenance, systems development, production support and office systems services to Fire & EMS
2. To ensure stable, responsive, and appropriate technological infrastructure to support the mission of Fire & EMS in an efficient, effective and secure manner

**The Fire Training Division** (prepares the fire fighters through certification programs, continuing education and physical fitness programs)

- To provide on-going training, education and certification to fire service personnel to ensure a competent, efficient and effective emergency response organization

**The Emergency Medical Services Division** (provides medical and ambulance services to the residents and visitors of Cherokee County)

- To ensure Cherokee County's emergency medical needs are met by effectively, efficiently and quickly responding to emergency incidents with a high level of quality in the delivery of medical and ambulance services

**Deliverables** (for each Division, with respect to the respective consolidated Objectives)

### **Administration**

1. Agency strategies and plans

2. Improved ISO ratings
3. CFAI Accreditation
4. Management plans and reports
5. Maintained workforce through talent acquisition, development and retention
6. Managed and maintained support and operating assets
7. Records, files and reports
8. Budget, procurement and other financial documents
9. Facilities design

### **The Fire Marshal Division**

1. Environmental assessments
2. Burn, fireworks and special use permits
3. Fire plan reviews
4. Fire reports
5. Fire watch log
6. Business license inspection reports
7. Construction inspection reports
8. Fire alarm and sprinkler system reports
9. Fire drill evaluation reports
10. Public fire education programs

### **The Fire Fighting Division**

1. Fire incident responses
  - a. Structure (house)
  - b. Commercial
  - c. Vehicle
  - d. Brush/Vegetation
  - e. Other
2. Technical Rescue incident responses
  - a. Large animals
  - b. Water rescues
  - c. Rope and high-angle extrications
  - d. Hazardous material incidents
3. Pre-Incident plans

### **The Fire Prevention Division**

1. Community Risk Reduction educational programs and materials
2. "After the Fire" information packets
3. Fire station tours
4. Engine and Squad appearances
5. Child safety seat inspections

### **Fire Information Technology**

1. Telecommunications support

2. Radio system support
3. Records support
4. Program maintenance
5. GIS support
6. Overall technological infrastructure

**The Fire Training Division** (prepares the fire fighters through certification programs, continuing education and physical fitness programs)

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

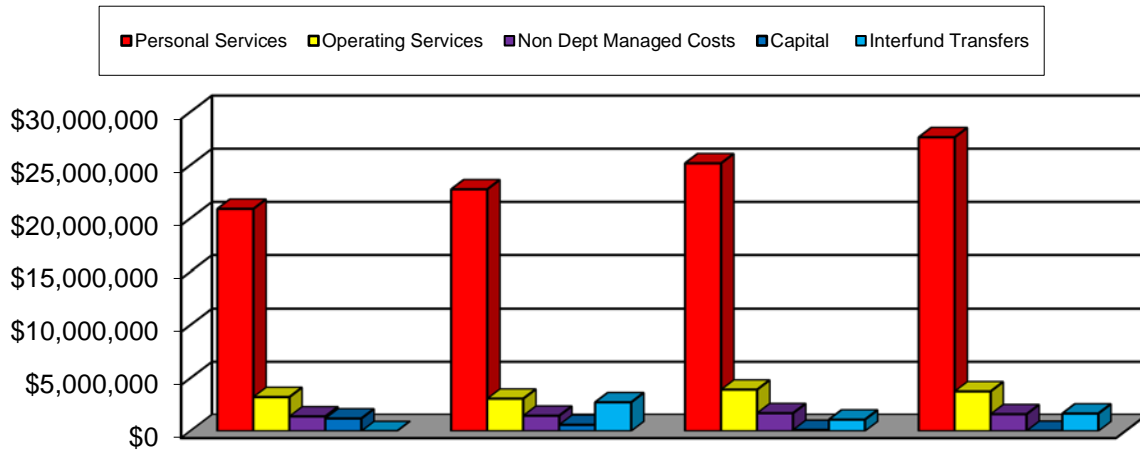
**The Emergency Medical Services Division**

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



# FIRE DISTRICT FUND

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$20,881,430	\$22,718,150	\$25,168,222	\$27,616,162
Operating Services	\$3,211,156	\$3,055,674	\$3,909,041	\$3,746,306
Non Dept Managed Costs	\$1,384,475	\$1,449,500	\$1,691,354	\$1,594,610
Capital	\$1,190,413	\$592,918	\$112,972	\$21,000
Interfund Transfers	0	\$2,713,989	\$1,084,342	\$1,656,997
<b>Total Budget</b>	<b>\$26,667,475</b>	<b>\$30,530,231</b>	<b>\$31,965,931</b>	<b>\$34,635,075</b>
Change Over Prior Year	---	14.48%	4.70%	8.35%

## FIRE DISTRICT FUND

### FIRE ADMINISTRATION

#### EXPENDITURE DETAIL

Category	Actual FY17	Actual FY18	Actual FY19	Budget FY20
Personal Services	1,191,337	1,523,343	1,563,187	1,543,400
Operating Services	171,565	193,128	207,403	277,196
Non-Dept. Managed Costs	502,219	574,479	609,102	583,675
Capital	0	0	93,749	0
Interfund Transfers	0	2,713,989	1,084,342	1,656,997
<b>TOTAL ANNUAL BUDGET</b>	<b>1,865,120</b>	<b>5,004,939</b>	<b>3,557,784</b>	<b>4,061,268</b>

### FIRE MARSHAL

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Actual FY19	Budget FY20
Personal Services	335,351	340,509	409,295	519,325
Operating Services	18,827	29,431	35,091	77,851
Non-Dept. Managed Costs	13,844	14,225	19,366	15,989
<b>TOTAL ANNUAL BUDGET</b>	<b>368,021</b>	<b>384,164</b>	<b>463,752</b>	<b>613,165</b>

### FIRE FIGHTING

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Actual FY19	Budget FY20
Personal Services	18,449,482	19,990,780	22,047,204	24,174,000
Operating Services	2,400,655	2,263,887	2,919,375	2,480,000
Non-Dept. Managed Costs	800,415	788,871	976,057	890,000
Capital	888,639	546,342	10,622	0
<b>TOTAL ANNUAL BUDGET</b>	<b>22,539,192</b>	<b>23,589,881</b>	<b>25,953,259</b>	<b>27,563,700</b>

## FIRE DISTRICT FUND

### FIRE PREVENTION

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Actual FY19	Budget FY20
Personal Services	129,615	105,880	149,195	192,577
Operating Services	24,248	24,597	27,561	47,138
Non-Dept. Managed Costs	2,553	2,989	3,015	2,512
Capital	14,700	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>171,116</b>	<b>133,466</b>	<b>179,771</b>	<b>242,227</b>

## FIRE INFORMATION TECHNOLOGY

#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Actual FY19	Budget FY20
Personal Services	214,851	160,710	187,678	278,675
Operating Services	170,177	178,075	239,127	322,384
Non-Dept. Managed Costs	1,085	1,668	1,087	1,858
<b>TOTAL ANNUAL BUDGET</b>	<b>386,113</b>	<b>340,454</b>	<b>427,892</b>	<b>602,917</b>

## FIRE TRAINING

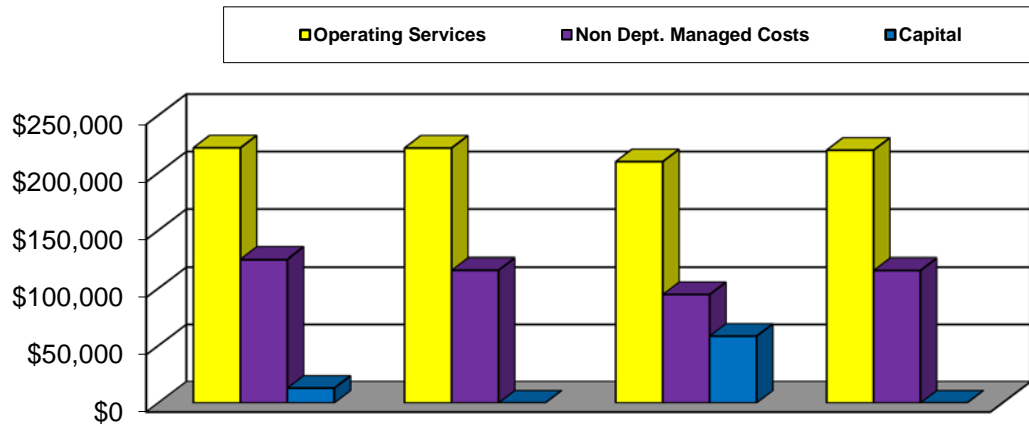
#### EXPENDITURE SUMMARY

Category	Actual FY17	Actual FY18	Actual FY19	Budget FY20
Personal Services	560,794	596,928	811,662	907,591
Operating Services	425,684	366,555	480,484	532,132
Non-Dept. Managed Costs	64,360	67,268	82,726	91,053
Capital	287,074	46,576	8,601	21,000
<b>TOTAL ANNUAL BUDGET</b>	<b>1,337,912</b>	<b>1,077,327</b>	<b>1,383,474</b>	<b>1,551,776</b>

# JAIL FUND

The Jail Fund is a special revenue fund funded through add-on fees to court fines. This fund is dedicated to maintenance and infrastructure improvements to the jail and is controlled by the Sheriff. This is an accounting entity only, not an operational organization.

## BUDGET COMPARISONS

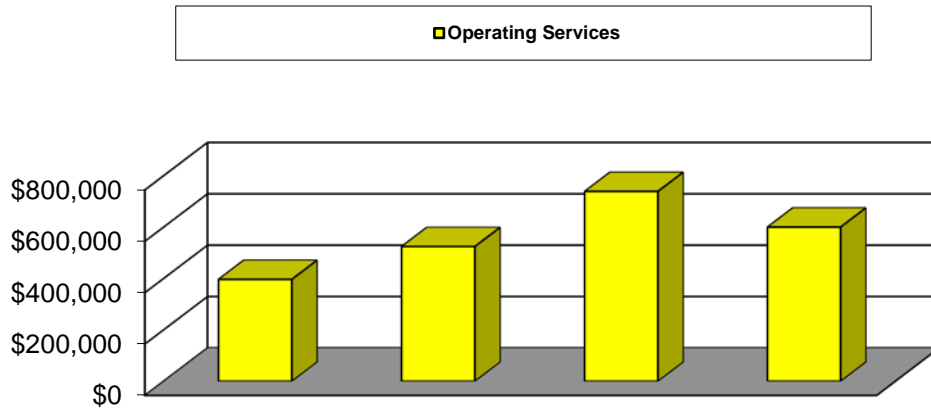


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Operating Services	\$221,780	\$221,616	\$209,742	\$219,734
Non-Dept. Managed Costs	\$125,019	\$115,785	\$94,677	\$115,629
Capital	\$12,995	\$0	\$58,330	\$0
<b>Total Budget</b>	<b>\$359,793</b>	<b>\$337,402</b>	<b>\$362,749</b>	<b>\$335,363</b>
Change Over Prior Year	---	-6.22%	7.51%	-7.55%

# 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

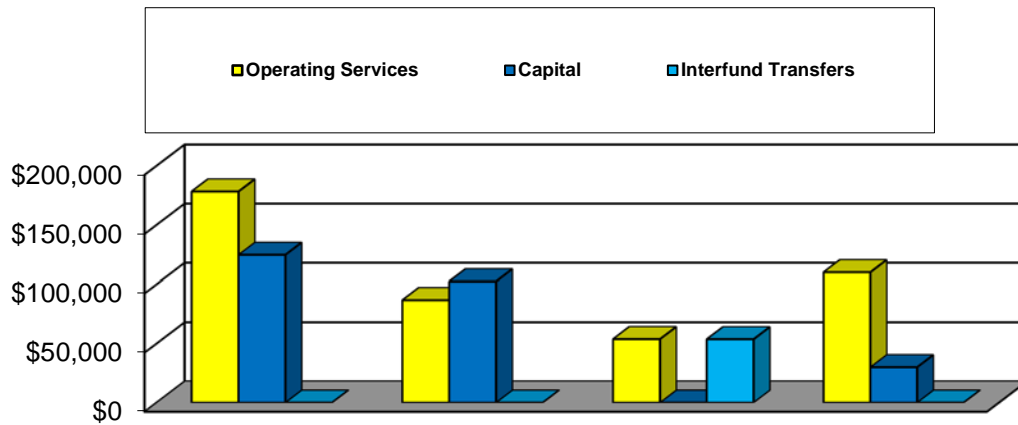


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Operating Services	\$396,401	\$524,329	\$738,861	\$600,000
Total Budget	\$396,401	\$524,329	\$738,861	\$600,000
Change Over Prior Year	---	32.27%	40.92%	-18.79%

# 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

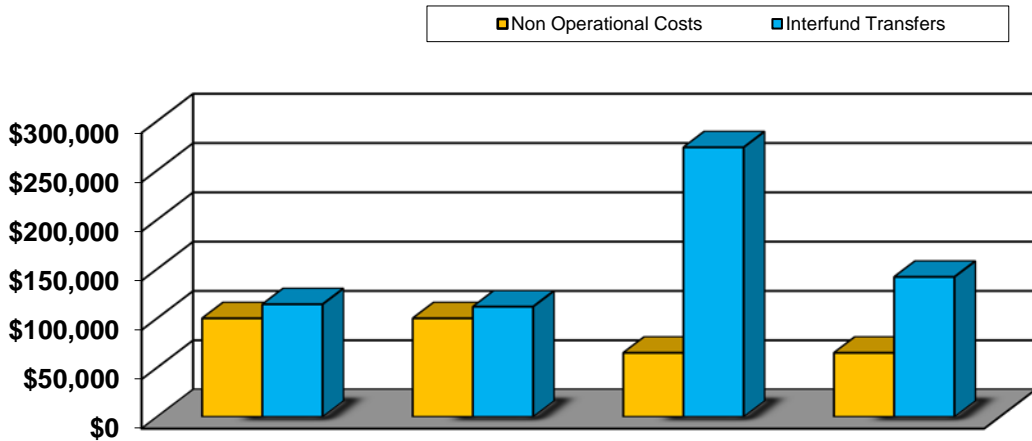


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Operating Services	\$178,252	\$86,710	\$53,798	\$110,000
Capital	\$124,663	\$102,312	\$0	\$30,000
Interfund Transfers	\$0	\$0	\$53,678	\$0
<b>Total Budget</b>	<b>\$302,915</b>	<b>\$189,022</b>	<b>\$107,476</b>	<b>\$140,000</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>-37.60%</b>	<b>-43.14%</b>	<b>30.26%</b>

# HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund is a special revenue fund for the accumulation of a 6% tax on the rental of hotel rooms within the County. Expenditures in this fund support economic development/ tourism. Currently this fund makes transfer to the Conference Center and provides support to the Chamber of Commerce and Cherokee County Office of Economic Development for operating costs.

## BUDGET COMPARISONS



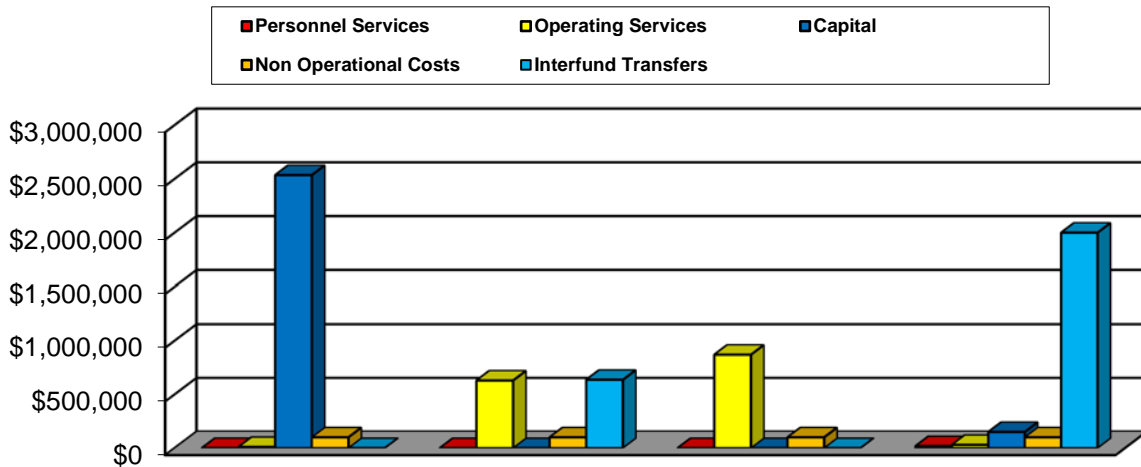
**FY17 Actual    FY18 Actual    FY19 Est. Actual    FY20 Budget**

Non-Operational Costs	\$100,000	\$100,000	\$65,000	\$65,000
Interfund Transfers	\$114,232	\$111,797	\$273,415	\$142,000
Total Budget	\$214,232	\$211,797	\$338,415	\$207,000
Change Over Prior Year	---	-1.14%	59.78%	-38.83%

# 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



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personnel Services	\$740	\$202	\$0	\$18,411
Operating Services	\$10,178	\$629,492	\$869,875	\$30,000
Capital	\$2,535,334	\$0	\$0	\$150,000
Non-Operational Costs	\$100,000	\$100,000	\$100,000	\$100,000
Interfund Transfers	\$0	\$636,098	\$0	\$2,000,000
<b>Total Budget</b>	<b>\$2,646,252</b>	<b>\$1,365,792</b>	<b>\$969,875</b>	<b>\$2,298,411</b>
Change Over Prior Year	---	-48.39%	-28.99%	136.98%





Cherokee County Board of Commissioners  
Impact Fees  
FY 2020 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2020 Budget	Remaining Funds
Library	Buildings/ Books	1,923,480	100,000	1,823,480
Fire	Buildings/Equipment	870,182		870,182
Parks & Recreation	Various Projects	1,015,645		1,015,645
Roads	Various Projects	2,117,480	2,000,000	117,480
Public Safety Facility	Various Projects	3,430,230		3,430,230
Sheriff	Various Projects	52,535		52,535
Admin/CIE	CIE Update/Board Meetings	481,750	48,411	433,339
Total County Impact Fee Program		9,891,302	2,148,411	7,742,891
City of Canton Impact Fees		\$ 165,000	\$ 150,000	15,000
Total Impact Fees		\$ 10,056,302	\$ 2,298,411	\$ 7,757,891

# *Capital Projects Funds*

*Included in this section is an expenditure history for all capital projects funds for fiscal year 2017 and 2018, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.*

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# CAPITAL PROJECT FUNDS

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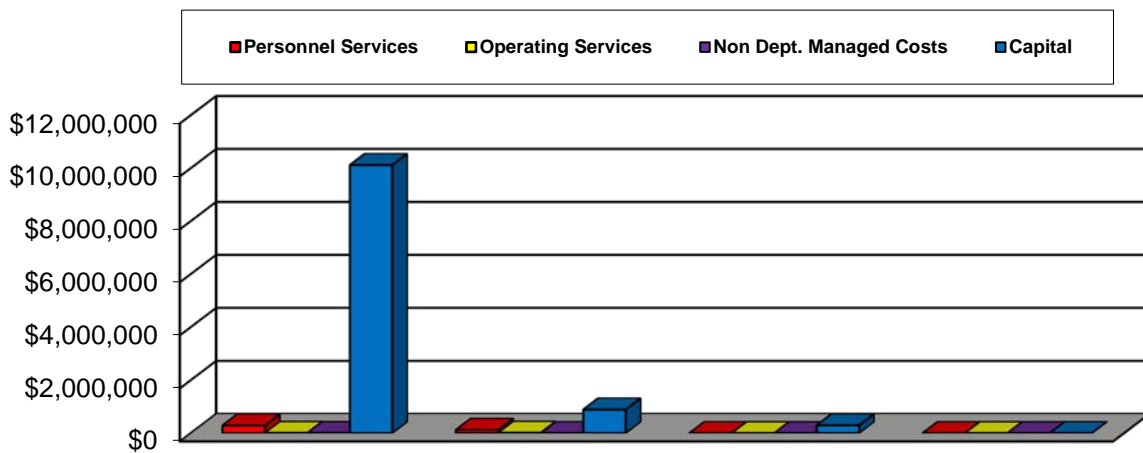
The **Recreation Capital Construction Fund** accounts for the expenditures of bond funds for Parks and Recreation that were issued in previous years. The remaining balance of this fund was expended in 2019.

The **Special Option Sales Tax Fund** (SPLOST) accounts for a 1% tax on sales.

# RECREATION CAPITAL CONSTRUCTION FUND

The Recreation Capital Construction fund was created in 2008 to account for the expenditures of bond funds for Parks and Recreation that were issued 2009 through 2014. This fund was fully expended during Fiscal Year 2019.

## BUDGET COMPARISONS

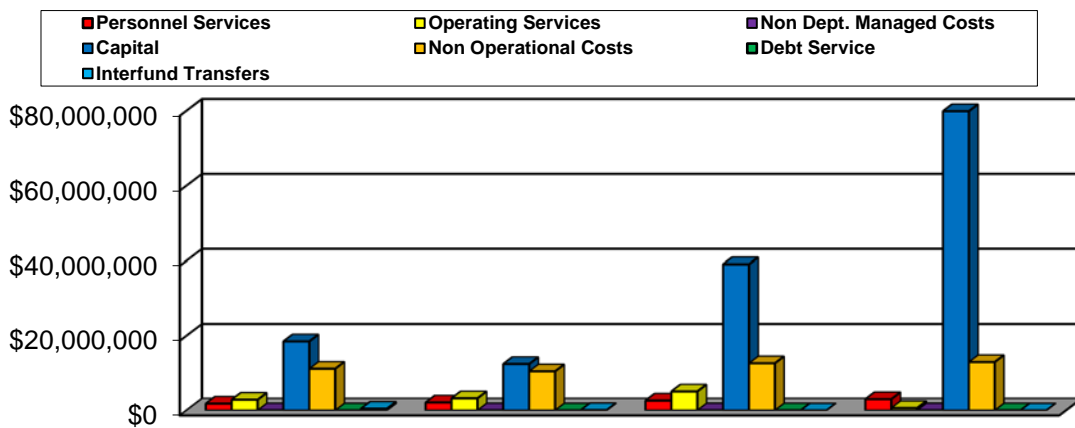


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personnel Services	\$291,585	\$125,709	\$0	\$0
Operating Services	\$7,965	\$17,320	\$0	\$0
Non-Dept. Managed Costs	\$6,255	\$741	\$0	\$0
Capital	\$10,120,059	\$892,196	\$298,768	\$0
<b>Total Budget</b>	<b>\$10,425,863</b>	<b>\$1,035,966</b>	<b>\$298,768</b>	<b>\$0</b>
Change Over Prior Year	---	-90.06%	-71.16%	-100.00%

# SPECIAL OPTION SALES TAX (SPLOST) FUNDS

This Special Option Sales Tax (SPLOST) is a 1% tax on sales, which is directly correlated to the strength of the economy. The County has three different SPLOST funds open. SPLOST V was issued from 2006 to 2011. Most projects have finished and the County is spending down balances on the final projects. SPLOST 2012 was issued from 2012 to 2017. SPLOST 2018 is the current SPLOST. A list of projects for each fund is included at the end of this section.

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personnel Services	\$1,822,974	\$2,129,112	\$2,648,675	\$3,022,151
Operating Services	\$2,867,934	\$3,243,318	\$5,084,712	\$652,755
Non-Dept. Managed Costs	\$30,652	\$33,728	\$39,554	\$36,986
Capital	\$18,489,341	\$12,436,647	\$39,070,055	\$79,878,832
Non-Operational Costs	\$11,170,527	\$10,470,627	\$12,636,017	\$12,958,599
Debt Service	\$22,416	\$22,416	\$33,408	\$29,165
Interfund Transfers	\$459,280	\$82,736	\$0	\$0
<b>Total Budget</b>	<b>\$34,863,124</b>	<b>\$28,418,584</b>	<b>\$59,512,421</b>	<b>\$96,578,488</b>
Change Over Prior Year	---	-18.49%	109.41%	62.28%



Cherokee County Board of Commissioners  
 SPLOST V (2006-2012)  
 FY 2020 Budget Spending Fund 322

<b>Department</b>	<b>Project</b>	<b>Carryforward Amount</b>	<b>FY2020 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 2020 Budget Spending 323

Department	Project	Carryforward Amount	FY2020 Budget	Remaining Funds
Sheriff	Jail Expansion	7,000,000	7,000,000	-
ALS Vehicle & Equipment	Ambulance Equipment	9,160	9,160	-
Public Works	Roads & Bridges	20,000,000	15,848,745	4,151,255
Business Development Projects	Various Projects	58,599	58,599	-
Fleet	Building Expansion	730,000	730,000	-
Senior Services	Senior Center Expansion	1,349,996	1,349,996	-
Parks & Rec	B. Ahrens Community Center Reserve	7,162,566	7,070,410	92,156
Library	Buildings & Books	2,500,000	-	2,500,000
		38,810,321	32,066,910	6,743,411
Fire	Canton Fire Station***	3,700,000	3,700,000	-
		42,510,321	35,766,910	6,743,411

\*\*\* Not in our SPLOST proceeds but transferred to our SPLOST account from Fire impact fees. We are accounting for this project in the SPLOST Fund.



Cherokee County Board of Commissioners  
 SPLOST VII (2018-2024)  
 FY 2020 Budget Spending Fund 324

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2020 Budget	Remaining Funds
Sheriff	Jail Expansion	23,000,000	-	16,980,000	6,020,000
Law Enforcement	Vehicles, Equipment, & Bldg	4,000,000	515,167	500,000	2,984,833
Marshal	Vehicles	1,000,000	107,301	250,000	642,699
E-911	Communications - Radio Project	9,606,500	8,358,906	3,229,885	(1,982,291)
Fire	Facilities & Equipment	21,140,000	2,243,597	6,751,134	12,145,269
Courts	Justice Center Expansion	17,500,000	19,766	500,000	16,980,234
Parks & Rec	Site Improvements	2,800,000	598,070	330,000	1,871,930
Public Works	Roads & Bridges	95,000,000	9,468,511	12,894,053	72,637,436
IT Upgrades	Various IT project upgrades	1,035,000	623,722	349,000	62,278
General Facilities	Building Improvements and vehicles	1,000,000	187,762	191,000	621,238
Economic Development	Various Projects	8,000,000	-	-	8,000,000
Cities	Cities Allocation	69,013,568	11,553,127	12,900,000	44,560,441
		253,095,068	33,675,931	54,875,072	164,544,066
Intergovernmental Funding	Public Works Expenditures			3,898,393	
Impact Fees	Roads Transfer			2,000,000	
		253,095,068	33,675,931	60,773,465	164,544,066



# *Debt Service, Enterprise, and Internal Service Funds*

*Included in this section are expenditure histories for these funds for fiscal year 2017 and 2018, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.*

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# DEBT SERVICE, ENTERPRISE, AND INTERNAL SERVICE FUNDS

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## DEBT SERVICE FUNDS:

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

## ENTERPRISE FUNDS:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. Shown in this section is the **Conference Center Fund** which records the activity for the Northside Cherokee Conference Center and **Emergency Medical Services**, which provides emergency medical services and ambulance services.

## INTERNAL SERVICE FUNDS:

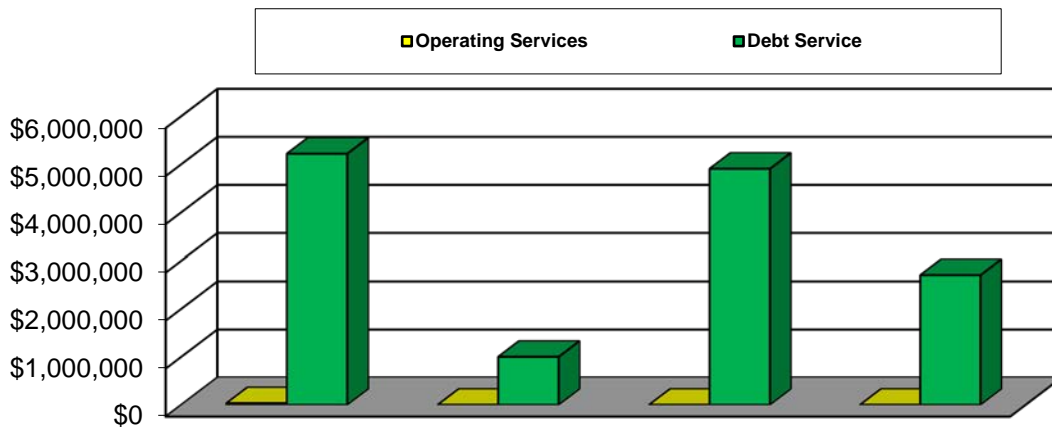
There are two Internal Service Funds, the **Insurance and Benefits Fund**, which allocates the cost of benefits to the individual departments and the **Fleet Maintenance Fund**, which provides for repair and maintenance services for vehicles owned by the various County departments.

# RESOURCE RECOVERY DEVELOPMENT FUND

The Resource Recovery Development Fund accounts for the activities of the Resource Recovery Development Authority of Cherokee County (RRDA). The RRDA was created to acquire, construct and install a solid waste disposal and recycling facility. This facility collects and recycles natural materials such as leaves, trees and debris. Cowart Properties currently managed this facility under a lease agreement. This is an accounting entity only, not an operational organization.

Bonds were issued in 2007 in the amount of \$18,145,000 for this construction. In FY2019 debt payments totaling \$703,875 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 will be made to further pay down the debt. The outstanding principal balance at the beginning of FY2020 is \$6.3M.

## BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Operating Services	\$32,686	\$0	\$0	\$0
Debt Service	\$5,220,202	\$1,002,206	\$4,906,780	\$2,703,875
Total Budget	\$5,252,889	\$1,002,206	\$4,906,780	\$2,703,875
Change Over Prior Year	---	-80.92%	389.60%	-44.90%

# DEBT SERVICE FUND

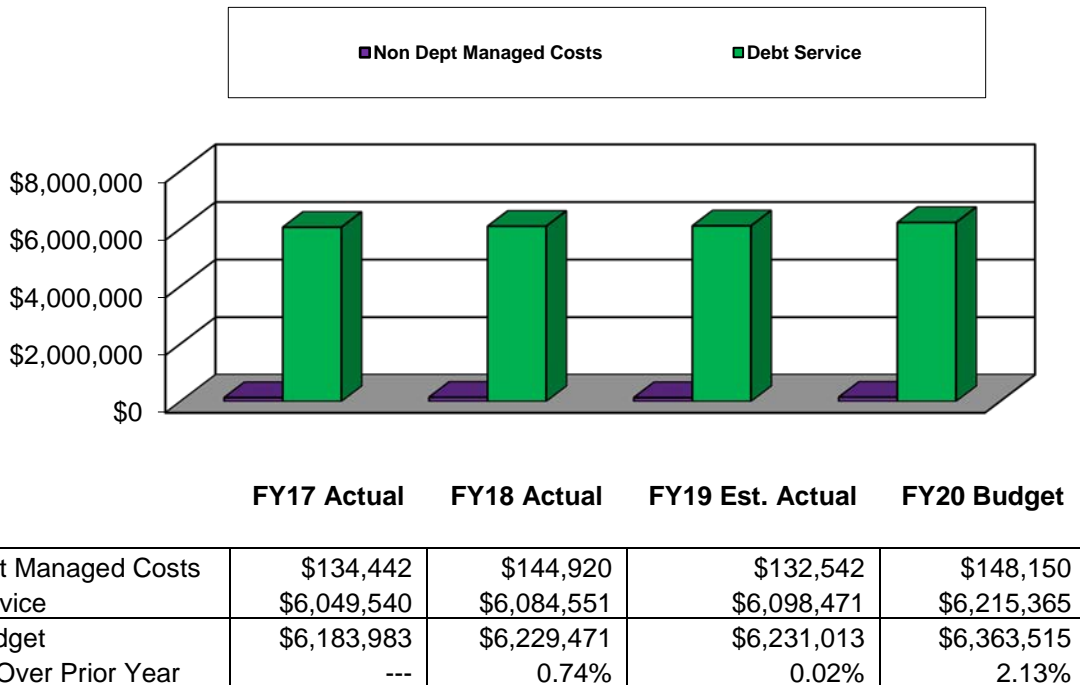
## **Bond Rating**

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 0.480 are collected to make payments on the bonds.

Cherokee County General Obligation bonds have principle of \$4,835,000 and interest of \$1,380,365 due during FY2020. The outstanding principal balance on these bonds at the beginning of FY2020 is \$56.7M.

## BUDGET COMPARISONS



# CONFERENCE CENTER FUND

The conference center fund accounts for the activities of the Northside Cherokee Conference Center. The Conference Center is located at the County Administration Building and was opened late 2008. The Center features 8000 square feet of space, dining room for almost 600 people and full catering services.

## Strategy Linkage

To promote the “superior quality of life” of Cherokee residents and visitors by providing a government-operated facility designed for gatherings of larger groups than are possible at privately owned venues currently existing in Cherokee County, with a direct operational impact on economic on the Strategic Impact Areas of Economic Prosperity and Excellence-in-Government

## Value Proposition

The Conference Center operates in a responsible, cost-effective manner in order to provide a reasonably priced, alternative multi-use-space venue for a broad range of public and private events.

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

## Objectives

1. To consistently deliver an exceptional experience to enrich lives of citizens and guests via a clean, safe and competitively-priced gathering place where they can interact, learn, grow, mark significant milestones/accomplishments, celebrate and enjoy life
2. To provide a quality experience by offering a modern, relevant space, outstanding customer service and excellent products
3. To be self-sufficient via direct sales and indirect revenues spurred by sponsorships, royalties and rental activity boosting other hospitality enterprises
4. To be responsible in the cost-effective use of funds

5. To make a profit in order to maintain a reserve for sustaining the venue in difficult economic times in order to respect public assets
6. To be proactive in offering innovative concepts and anticipating trends in the hospitality industry to facilitate a market-driven approach, both in tangible and intangible offerings, in order to maximize rents
7. To promote county groups and businesses, including the venue's hospitality service partners, whose success will increase economic growth
8. To uphold, attract and maintain positive and valuable human resources and vendors with high standards of professionalism, ethics and integrity to enhance the highest caliber of customer service
9. To create and maintain a clean and safe environment to minimize risk
10. To deliver a high level of client satisfaction by adopting the customer's needs as a top priority

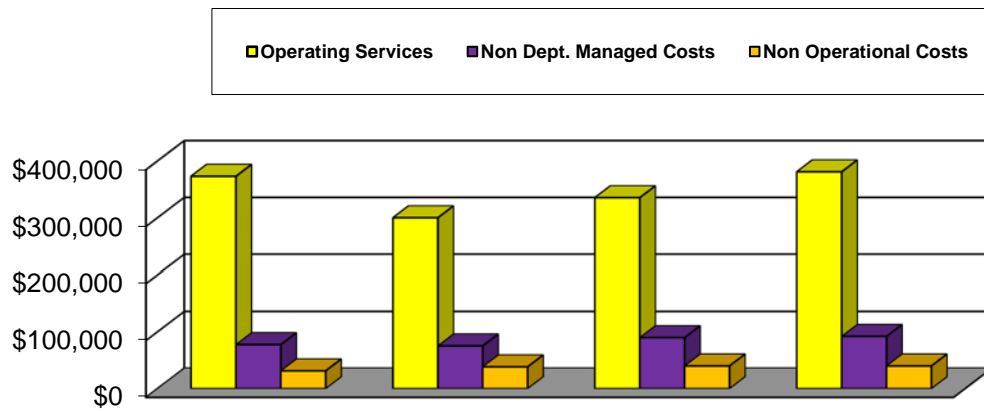
Deliverables (for the enumerated Objectives, on the whole)

1. Outstanding customer experiences evidenced by positive customer reviews
2. Department-managed revenues generated from rentals that meet or exceed projections
3. Department-managed expenses that do not exceed budget
4. A reserve fund of a minimum of one year's rents at all times
5. New or enhanced promotional packages for underdeveloped markets in order to increase revenues
6. Systematic approach to capture additional positive customer reviews
7. Quarterly deep clean of assets (kitchen, chairs, carpet, etc.)

8. Improvements or policy updates that would positively impact customer satisfaction in the following categories: [A] use of time associated with fees; [B] physical use of space, furnishings and assets; [C] policies and agreements regarding food & beverage

## CONFERENCE CENTER FUND

### BUDGET COMPARISONS

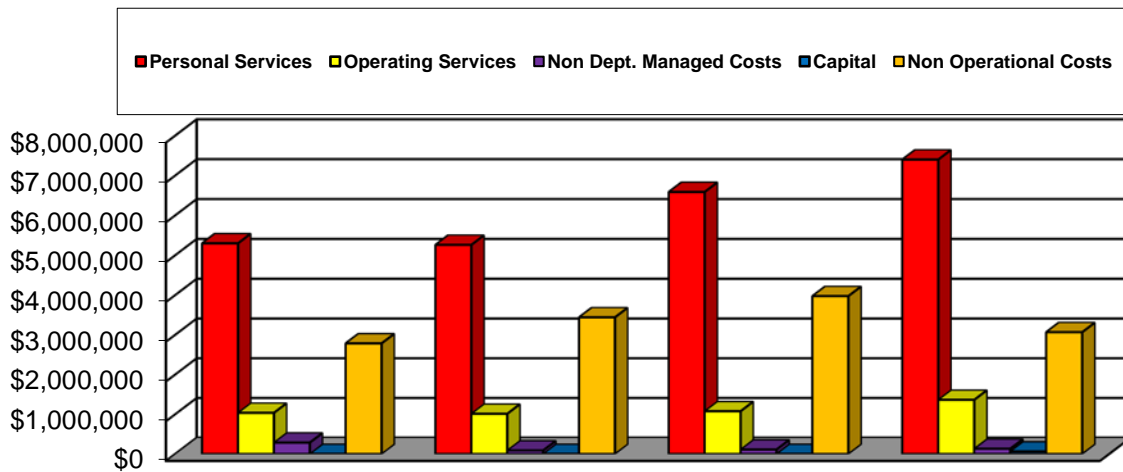


	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Operating Services	\$373,144	\$300,015	\$335,435	\$380,980
Non-Dept. Managed Costs	\$77,598	\$75,251	\$89,903	\$92,106
Non-Operational Costs	\$31,334	\$38,350	\$40,000	\$40,000
Total Budget	\$482,075	\$413,616	\$465,337	\$513,086
Change Over Prior Year	---	-14.20%	12.50%	10.26%

# 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



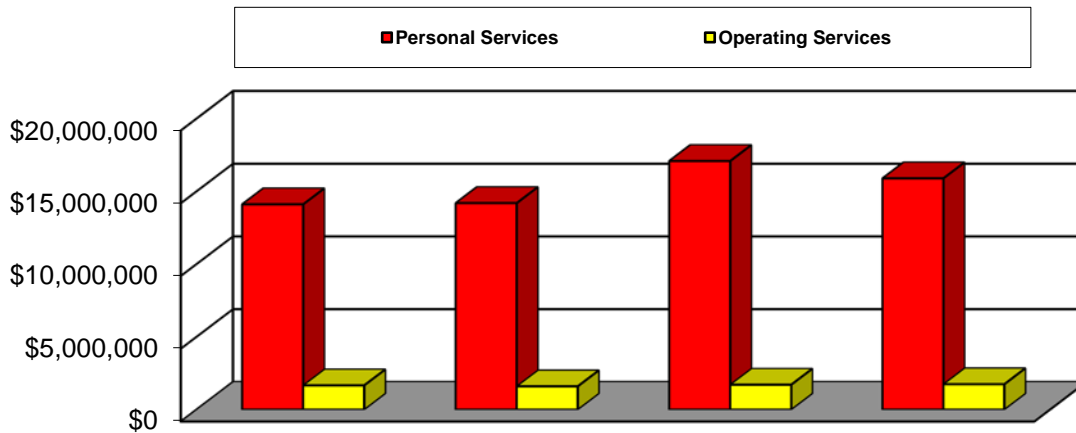
	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$5,299,338	\$5,259,894	\$6,586,877	\$7,400,002
Operating Services	\$1,034,945	\$1,011,553	\$1,076,620	\$1,363,011
Non-Dept. Managed Costs	\$285,997	\$89,030	\$111,735	\$131,824
Capital	\$0	\$0	\$0	\$63,000
Non-Operational Costs	\$2,784,041	\$3,440,366	\$3,974,022	\$3,065,600
<b>Total Budget</b>	<b>\$9,404,321</b>	<b>\$9,800,843</b>	<b>\$11,749,254</b>	<b>\$12,023,437</b>
Change Over Prior Year	---	4.22%	19.88%	2.33%



# 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



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$14,111,870	\$14,197,183	\$17,090,562	\$15,897,759
Operating Services	\$1,665,859	\$1,599,640	\$1,712,635	\$1,744,000
Total Budget	\$15,777,729	\$15,796,823	\$18,803,197	\$17,641,759
Change Over Prior Year	---	0.12%	19.03%	-6.18%

# 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.

## Strategy Linkage

To provide efficient and effective support to ensure that all vehicles and equipment utilized by the CCG and other elected officials are in service and operate safely thereby supporting the CCG's Strategic Imperative Areas of Safety & Security and Environmental Stewardship, with a particular direct departmental operational focus on Safety & Security and Excellence-in-Government

## Value Proposition

Fleet Services works in partnership with all of the CCG's Agencies and Departments and other elected officials to uphold superior professional standards while to provide the highest quality of service and support to ensure the effective and timely repair of government vehicles and equipment to minimize downtime and maximize the operational performance of Agencies, Departments and elected officials

## Objectives

1. Increase the number of in-house repairs relative to the number of vendor repairs
2. Minimize the risk of employee injury
3. Maximize time efficiency
4. Increase the availability of vehicles available for vehicles dropped off for scheduled maintenance

## Deliverables (per each enumerated Objective)

1. Increase the number of in-house repairs relative to the number of vendor repairs
  - a. Increased number of in-house repairs
  - b. Decreased number of vendor repairs

2. Minimize the risk of employee injury

- Decreased injury incidents

3. Maximize time efficiency

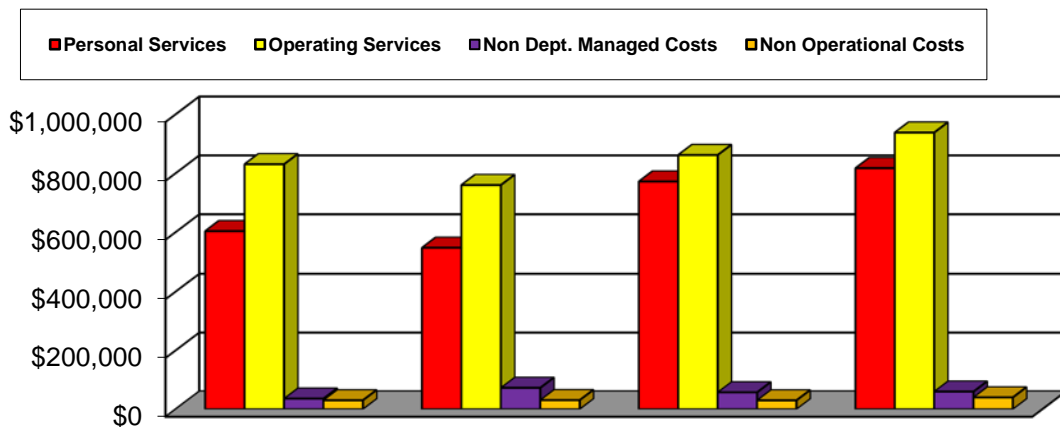
- Decreased length of vehicle stay for maintenance and repairs

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

- Pool vehicle program

## FLEET MAINTENANCE FUND

### BUDGET COMPARISONS



	FY17 Actual	FY18 Actual	FY19 Est. Actual	FY20 Budget
Personal Services	\$603,400	\$546,970	\$771,915	\$817,146
Operating Services	\$830,626	\$759,937	\$861,974	\$938,140
Non-Dept. Managed Costs	\$36,004	\$72,609	\$57,321	\$59,817
Non-Operational Costs	30,333	\$30,901	\$30,000	\$40,000
Total Budget	\$1,500,363	\$1,410,417	\$1,721,211	\$1,855,103
Change Over Prior Year	---	-5.99%	22.04%	7.78%

# *Appendix*

*This section contains a glossary of terms.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in

two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

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

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

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

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

time of the message, and recommendations regarding the financial policy for the coming period.

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

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

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

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

**Capital Assets:** Property and equipment with a unit value of \$5,000 or more and an estimated useful life of two years or more. Capital Assets can also be referred to as Fixed Assets.

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

**Capital Improvement Program (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from

the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

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

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

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

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

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

**Community Development Block Grant Fund:** a fund established to account for the federal CDBG funds received by the County.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Encumbrance:** Commitments for unperformed contracts for goods or services.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

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

Expenditures measure current outlays, while expenses measure total costs.

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

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

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

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

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

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

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



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

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

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

**GAAP:** Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

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

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

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

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

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

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

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

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

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

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

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

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

**Infrastructure:** The basic facilities, equipment, and installations needed for the function of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

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

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

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

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

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

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

**LARP:** Landscape Architecture and Regional Planning

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

**LGIP:** Local Government Investment Pool.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

This term does not include encumbrances.

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

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

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

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

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

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

using the modified accrual basis of accounting.

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

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

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

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

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

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

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

**Operating Expenditures:** Costs associated with the non-capitalized materials and services required in the

daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

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

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

**Ordinance:** See “Budget Resolution or Ordinance”

**Other Financing Sources:** Non-operating revenue received used to assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

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

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

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

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

**Personal Services:** Expenses for salaries, wages, overtime, standby pay,

worker’s compensation, health/life insurance, and retirement employee benefits.

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

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

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

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

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

**Resolution:** See “Budget Resolution or Ordinance”

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

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

expense refunds, capital contributions, and residual equity transfers.

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

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

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

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

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

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

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

**SPLOST Fund V Fund:** A capital projects fund to account for the proceeds of special one percent sales tax levy approved in 2005 for a period of five

years. The proceeds of this special tax were designated for an Administration Building/Conference Center, acquisition, construction and installation of roads, bridges, and sidewalks, park facilities, a Driver's License Facility, Airport expansion and a Children's Shelter.

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

**SPLOST 2018 Fund:** A capital projects fund to account for the proceeds of special one percent sales tax levy approved in 2017 for a period of five years. The proceeds of this special tax are designated for a jail expansion, county 911 center communications upgrade, justice center addition, public safety facilities & equipment, transportation and economic development projects.

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

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

**Tangible Property:** Category of personal property that has physical form

and substance such as furniture, equipment, and inventory.

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

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

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

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

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

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

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

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

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