



FY2023 ANNUAL BUDGET OVERVIEW

EXECUTIVE SUMMARY

CHEROKEE COUNTY FISCAL YEAR 2023:
OCTOBER 1, 2022 – SEPTEMBER 30, 2023

**FY 2023 Proposed Budget
Operating Funds (Including Transfers)
Comparison with Prior Year Budget**

Operating Funds	FY2023 Proposed Budget	Inc/(Dec)	% Change From FY2022 Budget
General Fund	\$138,266,993	\$13,487,755	10.8%
Fire	\$45,585,912	\$5,200,745	12.9%
EMS	\$15,851,217	\$906,999	6.1%
E911	\$6,998,668	\$619,260	9.7%
Parks & Rec	\$7,370,547	\$1,017,161	16.0%
Senior Services	\$2,106,823	\$131,271	6.6%
Insurance/Benefits	\$27,758,405	\$2,653,401	10.6%
Trans./CATS	\$1,824,889	\$31,776	1.8%
Fleet Maint.	\$2,226,510	\$249,296	12.6%
Other Funds	\$19,501,058	(\$35,944,185)	-64.8%
Total Operating Expenditures	\$267,491,022	(\$11,646,521)	-4.2%

**FY 2023 Proposed Budget
Operating Funds
Expenditures Budget Analysis (Including Transfers)**

Operating Funds	Inc/(Dec)	COLA & Salary Market Adj.	New Positions	Health Care	Other	% Change
General Fund	\$13,487,755	\$7,264,718	\$2,253,709	\$1,259,201	\$2,710,127	10.8%
Fire	\$5,200,745	\$2,123,082	\$820,033	\$543,631	\$1,713,999	12.9%
EMS	\$906,999	\$590,072	\$103,979	\$137,704	\$75,244	6.1%
E911	\$619,260	\$306,356	0	\$81,791	\$231,113	9.7%
Parks & Rec	\$1,017,161	\$233,148	\$282,181	\$50,035	\$451,797	16.0%
Senior Services	\$131,271	\$78,569	\$50,522	\$6,646	(\$4,466)	6.6%
Insurance/Ben	\$2,653,401	\$12,448	0	\$2,103,088	\$537,865	10.6%
Trans. / CATS	\$31,776	\$69,482	0	\$2,283	(\$39,989)	1.8%
Fleet Maint.	\$249,296	\$64,654	\$133,299	\$4,106	\$47,237	12.6%
Other Funds	(\$35,944,185)	\$230,277	0	\$51,809	(\$36,226,271)	-64.8%
Total Operating Expenditures	(\$11,646,521)	\$10,972,805	\$3,643,723	\$4,240,295	(\$30,503,344)	-4.2%

General Fund New Budgeted Positions

- 1 County Manager – County Attorney \$98K
- 1 Elections – Voter Services Specialist \$57K
- 1 Purchasing – Contract Manager \$98K
- 2 Finance – 1 Payroll Specialist, 1 Grant Writer \$152K
- 1 IT – Technology Coordinator \$84K
- 1 Risk Management – Risk Analyst \$88K
- 5 Property Management – 3 Janitorial Technicians, 2 Maintenance Technicians \$276K
- 2 Court Administration – 1 Court Reporter, 1 Calendar Clerk \$171K
- 2 Superior Court – 1 Staff Attorney, 1 Superior Court Judge (supplement only) \$151K
- 4 Clerk of Court – Senior Deputy Clerks \$227K

- 4 District Attorney – 1 Communications/TAC Officer, 3 Investigators \$324K
- 1 Solicitor – Clerk 2 \$48K (replaces PT, net increase \$33K)
- 1 Magistrate Court – Associate Magistrate \$80K (to start 1/1/23)
- 1 Animal Control – Animal Control Officer \$54K
- 2 Engineering – 1 Stormwater Engineer, 1 Development Projects Director \$211K
- 2 Planning and Zoning – 1 Code Compliance Inspector, 1 Planning & Zoning Technician \$126K

31 New Positions \$2.2M

Other Funds New Budgeted Positions

- **19 New Full Time Positions – Other Funds**

- 1 Senior Services – Silver Roamers Activity Assistant \$51K
- 4 Parks and Recreation – 1 Recreation Coordinator, 1 Division Director, 1 Facility Manager, 1 Customer Service Coordinator \$282K
- 11 Fire – 1 Special Projects, 1 Warehouse Specialist, 1 Recruiter, 1 fire Inspector, 1 Fire Inspector/Plans Review, 1 Office Clerk, 5 Firefighters Entry Level \$820K
- 1 EMS – EMS Training Officer \$104K
- 2 Fleet – Technician II \$133K

- **Net Increase for 2023 FT Changes - Other Funds \$1.4M**
- **Total increase for 2023 FT Changes - All Funds \$3.6M**
- **Total 50 New Positions FY2023 Budget**

Total County Wide Expenditures

BUDGETS	FY2022	FY2023
Expenditures & Transfers	\$387.6	\$361.4
2023 v 2022 Decrease %		-6.8%
2023 v 2022 Decrease		-\$26.2

Operating Funds: (\$11.0M)

- 7% COLA +8.4M, \$5K Increases +\$2.6M
- 50 new FT Employees +\$3.6M
- Health Care Increase +\$2.1M
- Insurance Fund Increase +\$2.1M (offset by revenue)
- Other Salary/Benefit Changes +\$3.6M
- Operating/Non-Department (\$34.0M)
- Capital +\$4.8M
- Debt Service (\$3.0M)
- Payments to Other Agencies (\$1.2M)

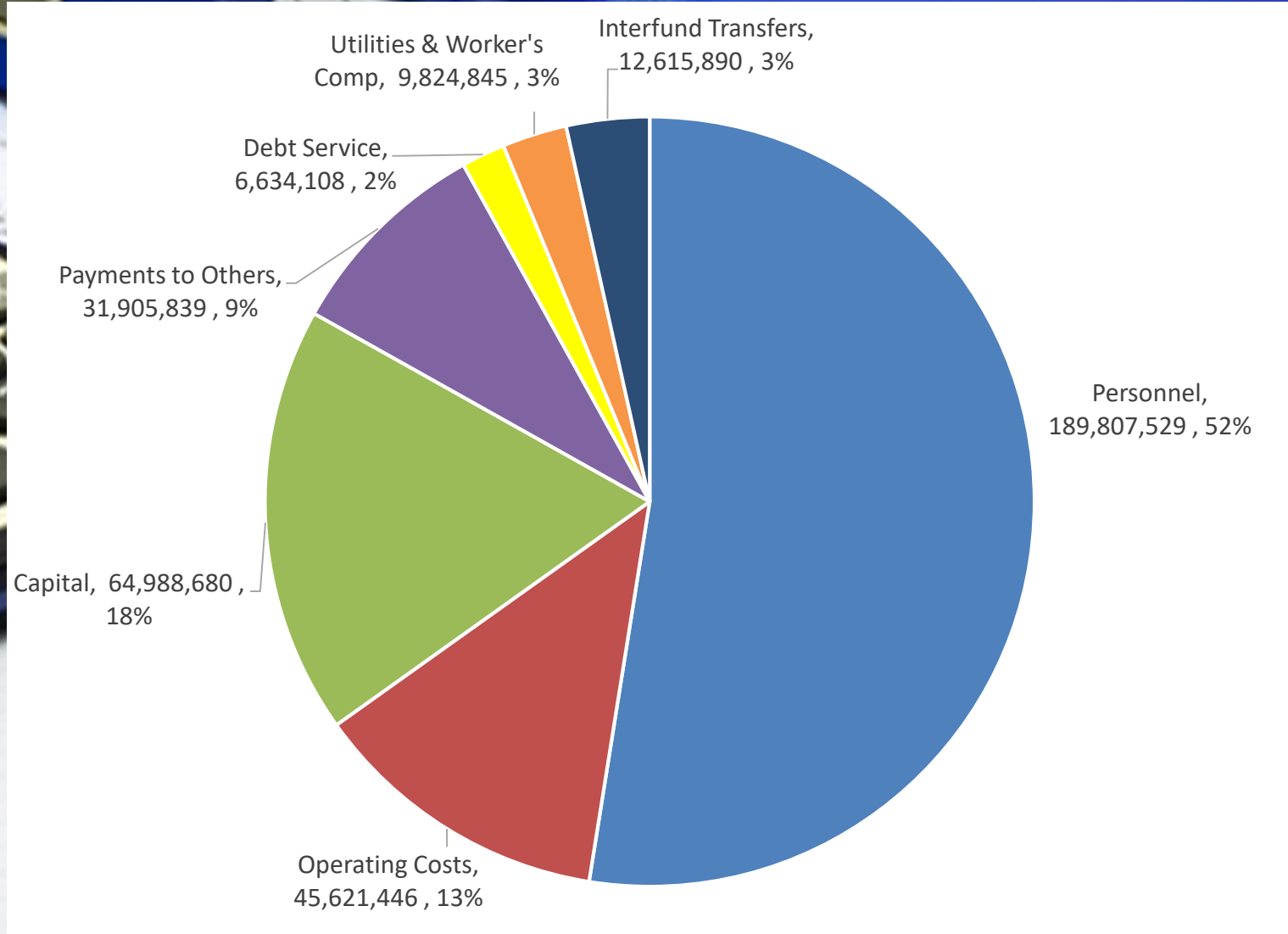
Capital Funds: (\$14.5M)

- 7% COLA +\$0.2M
- Other Salary/Benefit Changes (\$0.3M)
- Capital Projects: (\$19.8M)
- Operating +\$2.6M
- Payments to Other Agencies +\$2.8M

Transfers: (\$0.7M)

- General Fund to EMS +\$0.9M
- General Fund to Parks +\$0.6M
- General Fund to RRDA (\$2.8M)
- Hotel/Motel to Conference Center +\$0.2M
- DATE Fund to Acct Courts +\$0.1M
- Various Others +\$0.2M

Total County Wide Expenditures



General Fund

(\$millions)

BUDGETS

FY2022

FY2023

Expenditures & Transfers

\$124.8

\$138.3

2023 v 2022 Increase %

10.8%

2023 v 2022 Increase \$

\$13.5

Significant drivers of \$13.5M, or 10.8% increase:

- 7% COLA salary adjustment +\$4.7M, \$5,000 Increases +\$2.6M
- Health Care Costs +\$1.3M
- 31 new FT positions +\$2.2M (see headcount slide for list of new positions)
- Other Personnel/Benefits Changes +\$0.5M
- Operating Increases +\$3.7M
- Capital (\$0.8M)
- Payments to Other Agencies +\$0.3M
- Increase in Transfers to Other Funds (\$1.1M) (see next slide for breakdown)

Funding Notes: The Fund will be required to use \$6.3M of its available fund balance. 2021 ending \$52.5M, 2022 forecasted ending \$64.4M, 2023 budgeted ending \$58.1M

General Fund Transfers

The General Fund provides support to the following funds:

Interfund Transfers	FY2022	FY2023	\$ Change	% Change
EMS	5,469,063	6,401,217	932,154	17%
Parks	1,966,765	2,547,547	580,782	30%
Transportation	136,938	140,471	3,533	3%
Senior Services	828,468	915,378	86,910	10%
RRDA	2,765,644	-	(2,765,644)	-100%
Victim Witness	-	49,780	49,780	0%
DUI Court	50,000	62,849	12,849	26%
Grant Match	378,498	379,175	677	0%
Total	11,595,376	10,496,417	(1,098,959)	-9%

- [Senior Center, Transportation, Grant Funds, DUI Court](#): 7% COLA, increased Health Care Costs
- [Parks](#): 7% COLA, increased Health Care Costs, 4 new positions
- [EMS](#): 7% COLA, Increased Health Care Costs, 1 new position
- [RRDA Fund](#): Debt paid off in 2022
- [Victim Witness Fund](#) – Transfer added in 2023 to cover decrease in revenues

Fire Fund

(\$millions)

BUDGETS	FY2022	FY2023
Expenditures	\$40.4	\$45.6
2023 v 2022 Increase %		12.9%
2023 v 2022 Increase \$		\$5.20

Significant \$5.2M, or 12.9% increase:

- 11 new positions +\$0.8M – see headcount slide for list of new positions
- 7% Salary Adjustment +\$2.1M
- Additional Health Care costs +\$0.5M
- FAO/Paramedic and other salary/benefit changes +\$1.7M
- Increased operating costs +\$0.4M
- Capital (\$0.4M)
- Transfer to General Fund for maintenance costs +\$0.1M

Funding Notes:

The Fund will be required to use \$1.0M of its available fund balance. 2021 Ending \$10.6M, 2022 Forecasted Ending \$12.5M, 2023 Budgeted Ending \$11.5M

EMS Fund

(\$millions)

BUDGETS	FY2022	FY2023
Expenditures	\$14.9	\$15.9
2023 v 2022 Increase %		6.1%
2023 v 2022 Increase \$		\$0.91

Significant drivers of \$0.91M, or 6.1% increase:

- 1 new position, EMS Training Officer +\$0.1M
- 7% COLA +\$0.6M
- Increased Health Care +\$0.1M
- Other Personnel/Benefits changes (\$0.1M)
- Operating costs +\$0.2M

Note: True cash expenses are budgeted to be \$12.6M. The EMS Fund is budgeted to generate enough cash collections to cover 49% of its expenditures. The General Fund provides 51% of this fund's cash requirements.

E911 Fund

(\$millions)

BUDGETS	2022	2023
Expenditures	\$6.4	\$7.0
2023 v 2022 Increase %		9.7%
2023 v 2022 Increase \$		\$0.62

Significant drivers of \$0.62M, or 9.7% increase:

- 7% COLA salary adjustment +\$0.3M
- Health care increase +0.1M
- Other salary/benefits changes +\$0.2M

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

Parks & Recreation Fund

(\$millions)

BUDGETS	FY2022	FY2023
Expenditures	\$6.4	\$7.4
2023 v 2022 Increase %		16.0%
2023 v 2022 Increase \$		\$1.02

Significant drivers of \$1.0M, or 16.0% increase:

- 7% COLA salary adjustment +\$0.2M
- 4 new FT positions +\$0.3M – Recreation Coordinator, Division Director, Facility Manager and Customer Service Coordinator
- Part Time increases +\$0.4M
- Other Personnel/Benefit Changes +\$0.1M

Note: CRPA is budgeting \$3.4M in program fees and contributions to cover 47% of expenditures. Alcoholic beverage taxes provide an additional \$1.4M of funding. Together, CRPA expenditures are 65% covered by sources other than property tax.

Senior Services Fund

(\$millions)

BUDGETS	FY2022	FY2023
Expenditures	\$2.0	\$2.1
2023 v 2022 Increase %		6.6%
2023 v 2022 Increase \$		\$0.13

Significant drivers of \$131K, or 6.6% Increase:

- 7% COLA +\$78K
- 1 new FT Silver Roamers Activity Assistant +\$50K
- Other Benefit Changes +\$70K
- Operation Cost Decrease (\$67K)

Note: The Senior Center is budgeting to receive \$1.1M in federal and state grants for operations. This covers 53% of operating expenditures.

Transportation Fund

(\$millions)

BUDGETS	FY2022	FY2023
Expenditures	\$1.8	\$1.8
2023 v 2022 Increase %		1.8%
2023 v 2022 Increase \$		\$0.03

Significant drivers of \$32K, or 1.8% increase:

- 7% COLA +\$69K
- Other personnel & benefit changes +\$42K
- Operating/Allocated Costs (\$62K)
- Capital (\$17K)

Note: This fund is budgeted to receive \$1.4M in grant support. Other revenue is budgeted at \$304K. Therefore 92% of expenditures are budgeted to be covered by sources other than property taxes.

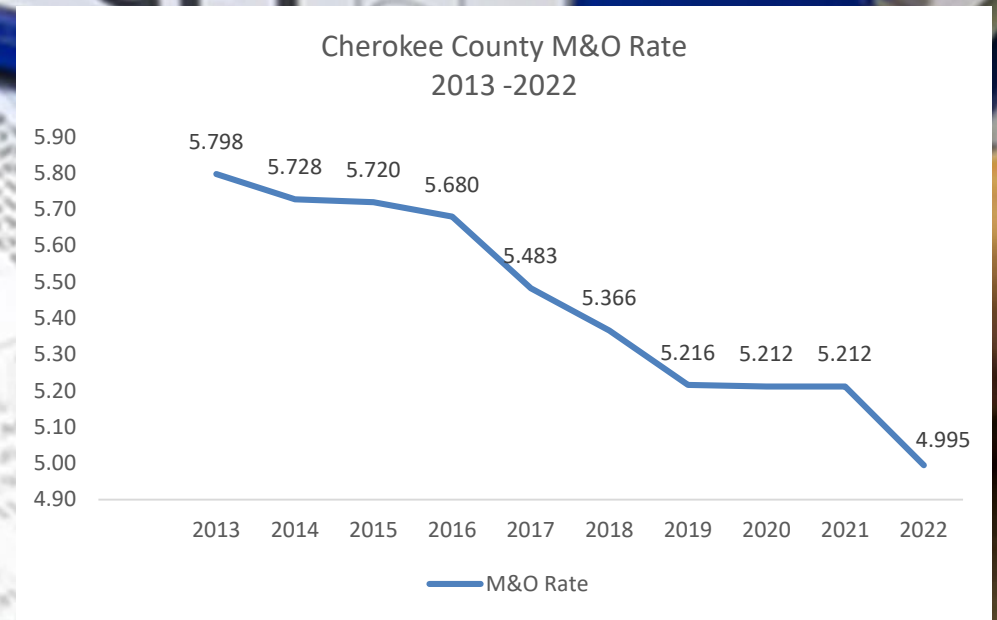
Revenue Summary

2022 Budget vs 2023 Budget

	2022 Budget	2023 Budget	Change Inc/(Dec)	Variance Explanation
Property Taxes	97,594,914	108,558,861	10,963,947	Reflects increase from new growth, inflation
Motor Vehicle/TAVT	17,277,004	22,055,454	4,778,450	TAVT Tax budgeted based on 2022 Forecast
SPLOST	56,200,428	62,842,676	6,642,248	2023 Budget based on 2022 Forecast
Insurance Premium Tax	13,029,770	12,733,963	(295,807)	Based on 2021 actual/2022 forecast
Other Taxes	9,269,000	9,936,384	667,384	2023 Budget based on 2022 Forecast
Licenses & Permits	2,840,000	3,144,225	304,225	2023 Budget based on 2022 Forecast
Intergovernmental	60,889,652	29,357,335	(31,532,317)	2023 budget based on known grants, ARPA grant (\$29.2M)
Charges for Services	57,855,637	63,803,606	5,947,969	Internal service charges +\$3.3M, Impact Fees +\$1.5M, Other \$1.1M
Fines & Forfeitures	6,101,893	6,277,698	175,805	2023 Budget based on 2022 Forecast
Investment Revenue	127,177	123,888	(3,289)	
Miscellaneous Revenue	2,864,980	2,284,348	(580,632)	Only known items budgeted in this category, one time items in 2022 \$0.5M
Bond Proceeds	276,652	385,788	109,136	Lease Agreements for vehicles
Use/(Save) of Reserves	49,957,583	27,278,581	(22,679,002)	Fire Fund +\$0.6M, Capital Funds (\$22.3M), E911 +\$0.6M, ERAP (\$1.6M)
Transfers	13,281,239	12,615,530	(665,709)	Transfer from General Fund to RRDA (\$2.8M), General Fund transfers to other funds +\$1.7M, Hotel Motel to Conference Center +\$0.2M, DATE Fund to Accountability Courts +\$0.2M
Total Funding Sources	387,565,929	361,398,337	(26,167,592)	

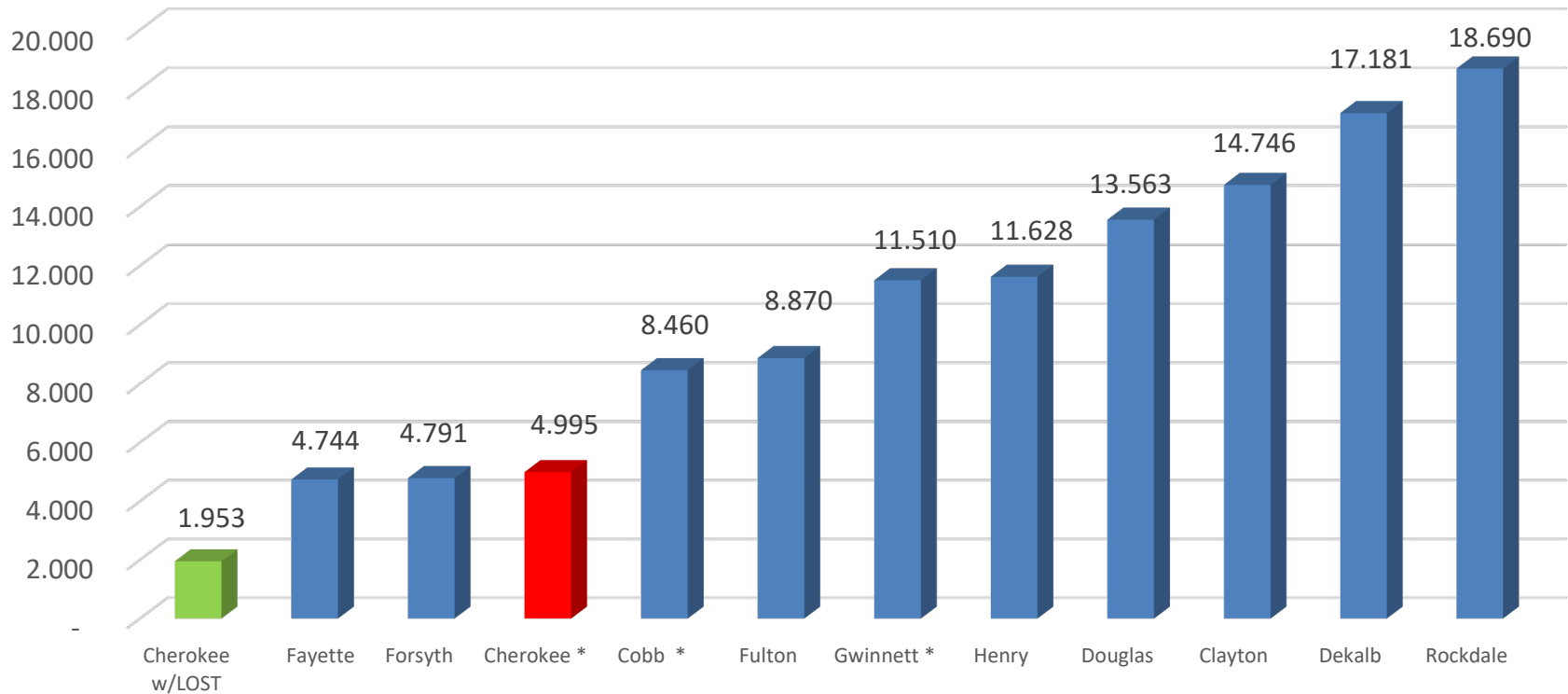
Cherokee County M&O Rate Analysis

	FY21	FY22	Change	%
Rockdale	16.690	18.690	2.000	12.0%
Dekalb	17.181	17.181	-	0.0%
Clayton	14.746	14.746	-	0.0%
Henry	11.628	11.628	-	0.0%
Douglas	13.563	13.563	-	0.0%
Fulton	9.330	8.870	(0.460)	-4.9%
Cobb	8.460	8.460	-	0.0%
Gwinnett	11.510	11.510	-	0.0%
Cherokee	5.212	4.995	(0.217)	-4.2%
Forsyth	4.791	4.791	-	0.0%
Fayette	4.700	4.744	0.044	0.9%



2022 General M&O Millage Rates in the Metro-Atlanta Area

Both counties that have a lower M&O millage than Cherokee have an extra 1% sales tax to supplement their property taxes . Based on SPLOST receipts, if Cherokee County had the additional 1%, the millage rate would be only 1.953mills



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

Your Tax Dollars

\$530.34
of your tax bill
goes to cover
Public Safety &
Judicial
Services.

	DEPT %	YOUR TAX DOLLARS
Function	Of Total	GO TO:
Public Safety	54.08%	\$388.89
Judicial	19.67%	\$141.45
General Administration	16.18%	\$116.41
Public Works	3.66%	\$26.29
Housing and Development	0.58%	\$4.15
Culture and Recreation	4.47%	\$32.11
Health and Welfare	1.36%	\$9.78
TOTAL GENERAL FUND	100%	\$719.08

How does this compare to other counties...

Your Tax Dollars

For an average homeowner in a house assessed at \$372,400:

Summary of Total Tax Bill	2021	2022	Dollar Change
General Fund	\$750.32	\$719.08	-\$31.24
Fire Fund	\$490.38	\$444.50	-\$45.88
Parks Bond	\$64.65	\$52.73	-\$11.92
Total County Portion	\$1,305.35	\$1,216.31	-\$89.04
School Operations	\$2,674.67	\$2,417.49	-\$257.18
School Bond	\$186.20	\$223.44	\$37.24
Total County Schools	\$2,860.87	\$2,640.93	-\$219.94
Total Tax Bill	\$4,166.22	\$3,857.24	-\$308.94

\$0.68

Cherokee County
School District

\$0.19

Cherokee County

\$0.12

Cherokee County Fire
& Emergency Services

\$0.01

Cherokee County Parks



Insurance & Benefits Fund

(\$millions)

BUDGETS	FY2022	FY2023
Expenditures	\$25.1	\$27.8
2023 v 2022 Increase %		10.6%
2023 v 2022 Increase \$		\$2.65

Significant drivers of \$2.65M, or 10.6% Increase:

- Medical Claims budgeted to increase \$2.1M based on previous twelve month history and 8% inflation rate.
- Administration costs increased \$0.5M

Employer Contributions increased 13.1%.
Employee Premiums were not changed.

Fund Balance

	Undesignated	Designated	Total
2021 Actual	\$ 33,052	\$ 148,011	\$ 181,063
2022 Forecast	\$ -	\$ 58,597	\$ 58,597
2023 Budget	\$ -	\$ 24,049	\$ 24,049

Cherokee County



Review of Capital Funds

2023 BUDGET



**FY 2023 Proposed Budget
Capital Funds County Expenditures**

Capital Funds	FY2023 Proposed Budget
Capital Expenditures	
Impact Fees	\$1,148,173
SPLOST V (2006-2012)	\$1,238,113
SPLOST VI (2012 -2018)	\$5,000,000
SPLOST VII (2018-2024)	\$80,238,274
Total Capital Projects	\$87,624,560
Debt Service	\$6,282,755
Total Capital Related	\$93,907,315

Capital Highlights

Safety & Security

Sheriff

- Vehicles \$1.5M
- New Precinct \$5M

Fire

- Stations \$12M
- Support Vehicles \$500k

Marshal

- Vehicles \$320k

Environmental Stewardship

Parks & Recreation

- Recreation Center \$5M
- Other Projects \$6M

Public Works

- Roads & Bridges \$25M

SPLOST V*

Spending = \$1.24M

*SPLOST V sales tax collection period 2006-2012



Fire Department

- Software \$26K



Library

- Building Expansion /Equipment \$1.2M



Roads & Bridges

- Projects & Equipment \$12K

SPLOST 2012*

Spending = \$5M

*SPLOST 2012 sales tax collection period 2012-2018



Airport Expansion \$1M



Library

- Building Expansion \$1M



- Road Construction \$3M
Roads & Bridges

SPLOST 2018*

Spending = \$80.2M

*SPLOST 2018 sales tax collection period 2018-2024



- Road Construction
\$21.6M



Fire Stations, Vehicles,
Ambulances \$12.5M



Court House – New
Parking Deck \$8M



“The Buzz” Recreation
Center, Master Plan
Northeast/Southeast
Parks -Total Parks \$11M






Law Enforcement
Vehicles, K-9 Center/New
Precinct \$6.5M

Other Projects

Charlie Ferguson CC	\$750K
Airport Expansion	\$500K
Facilities Imp	\$435K
IT Imp	\$232K
Marshall Veh/Equip	\$470K
Econ Development	\$500K
Cities Portion	\$17.8M

FY 2023 Proposed Budget Risk Evaluation

Risk Items	Status	Key Drivers
Economy Impact on Revenue Sources and Expenditures	 Current Inflation rate 8.52%	<ul style="list-style-type: none"> • TAVT • SPLOST • Judicial • Vacancies • Energy, Materials, Salaries
Use of Reserves for Recurring Expenditures		<ul style="list-style-type: none"> • General Fund \$2.4M • Fire Fund \$467k • EMS \$545k
Reserves		<ul style="list-style-type: none"> • Strong Fund Balance Position