



# CHEROKEE COUNTY, GEORGIA

## FISCAL YEAR 2022 ADOPTED BUDGET



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# FISCAL YEAR 2022 BUDGET

## CHEROKEE COUNTY, GEORGIA

### OCTOBER 2021 – SEPTEMBER 2022

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GEOFFREY E. MORTON  
COUNTY MANAGER

STACEY D. WILLIAMS  
ADMINISTRATIVE SERVICES AGENCY DIRECTOR

JIMMY H. MARQUIS  
FINANCE DIRECTOR

ARIANA L. FREIMUTH  
PLANNING & ANALYSIS MANAGER

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Cherokee County Finance Department  
1130 Bluffs Parkway  
Canton, Georgia 30114  
[www.cherokeega.com](http://www.cherokeega.com)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Cherokee County  
Georgia**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

Executive Director

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## **Commission Chairman and Post Commissioners**



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



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



**Richard Weatherby**  
**Commissioner, District Two**



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



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

# GEORGIA

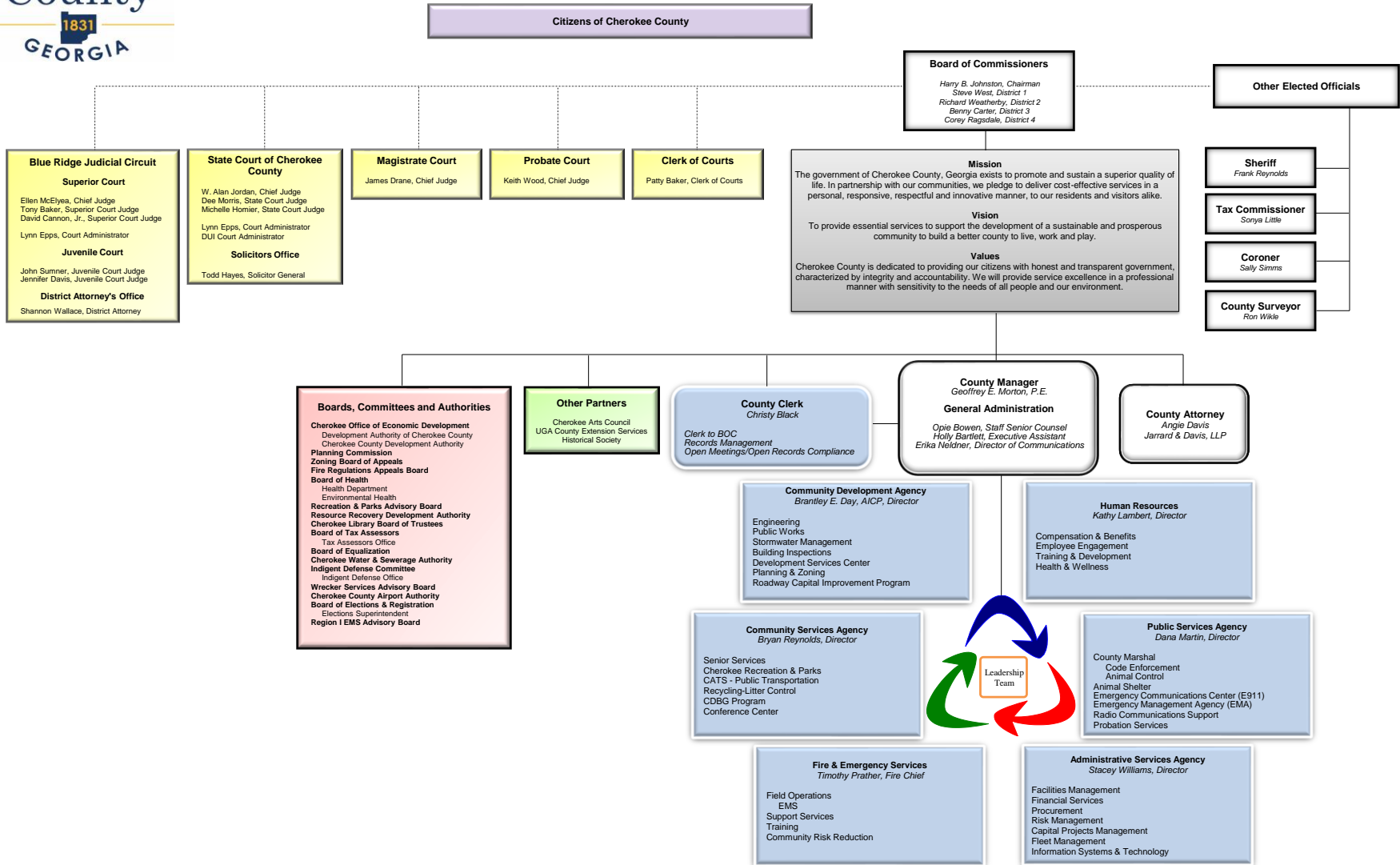


Carl Vinson Institute of Government  
University of Georgia





# Cherokee County Government Organizational Chart



# OFFICIALS

AS OF OCTOBER 1, 2021

## Commission Chairman and Post Commissioners

Harry Johnston  
Commission Chairman

Steve West  
Richard Weatherby  
Benny Carter  
Corey Ragsdale

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

## Constitutional Officers

Todd Hayes  
Sally Sims  
Sonya Little  
Frank Reynolds  
Ellen McElyea  
David Cannon  
Tony Baker  
W. Alan Jordan  
A. Dee Morris  
Michelle Homier  
Jennifer Davis  
Richard A. Jones  
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

Geoffrey E. Morton  
County Manager

Steve Swindell  
Sue Garcia  
Kathy Lambert  
Timothy Prather  
Paul Laney  
Christy Black  
Jimmy Marquis  
Tony Bryant  
Tim Morris  
Greg Powell  
Stephen Dobson  
Matt Williams  
Stacey Williams  
Bryan Reynolds  
Brantley E. Day  
Brenda Flowers  
Anne Dover  
Dana Martin  
Jay Worley

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

**ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET,  
ITS EXECUTION AND EFFECT FOR THE FISCAL YEAR  
BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022**

**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, 2021 through September 30, 2022 a budget for Cherokee County, Georgia, based on the budget estimates as prepared by the County Manager.

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

There is hereby established a General Fund, Economic Development Fund and General Administration Fund for Cherokee County for the general obligations and legal obligations within the fiscal year with an appropriation of \$123,944,437

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

Taxes	98,534,471
Licenses and Permits	2,840,000
Intergovernmental	102,000
Charges for Services	10,850,134
Fines and Forfeitures	4,670,449
Investment Income	60,000
Miscellaneous	791,730
Bond/Debt Proceeds	168,295
Use/(Save) of Reserves	5,626,003
Transfers in from Other Funds	301,355
	301,355

**Total Estimated General, Economic Development and Administration Revenues** **\$123,944,437**

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 \$123,944,437

General Services	9,085,914
Administration Services Agency	8,104,797
Human Resources	413,467
Health and Human Services	519,829
Recreation, Parks and Cultural Affairs	2,935,363
Judicial Services	20,360,680
Law Enforcement	49,157,234
Community Development	3,422,801
Community Services Agency	492,959
Public Works	6,562,910
Marshal	5,081,193
Transfers to Other Funds	11,595,376
Capital Enhancements	1,348,545
Utilities and Allocated Costs	4,863,369
	4,863,369

**Total Estimated General, Economic Development and Administration Expenditures** **\$123,944,437**

**Section III Law Library Fund**

There is hereby established a Law Library Fund for Cherokee County with an appropriation of \$127,500

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

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

**Total Law Library Fund Revenues** **\$127,500**

The following disbursements are authorized for the fiscal year:

Operations	127,500
	127,500

**Total Law Library Fund Expenditures** **\$127,500**

**Section IV State Forfeiture Seized Fund**

There is hereby established a State Forfeiture Seized Fund for Cherokee County with an appropriation of \$70,000

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

Fines & Forfeitures	70,000
<b>Total Sheriff's Forfeitures Fund Revenues</b>	<b>\$70,000</b>

The following disbursements are authorized for the fiscal year:

Operations	70,000
<b>Total Sheriff's Forfeitures Fund Expenditures</b>	<b>\$70,000</b>

**Section V Emergency 911 Telephone Fund**

There is hereby established an Emergency 911 Telephone Fund for Cherokee County with an appropriation of \$6,258,764

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

Charges for Services	6,000,500
Use/(Save) of Reserves	256,764
Investment Income	1,000
Miscellaneous	500
<b>Total Emergency 911 Telephone Fund Revenues</b>	<b>\$6,258,764</b>

The following disbursements are authorized for the fiscal year:

Operations	6,258,764
<b>Total Emergency 911 Telephone Fund Expenditures</b>	<b>\$6,258,764</b>

**Section VI Senior Services Fund**

There is hereby established a Senior Services Fund for Cherokee County with an appropriation of \$1,881,530

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

Intergovernmental	976,592
Charges for Services	60,270
Contributions	14,500
Use/(Save) of Reserves	1,700
Transfer in from General Fund	828,468
<b>Total Senior Services Fund Revenues</b>	<b>\$1,881,530</b>

The following disbursements are authorized for the fiscal year:

Operations	1,881,530
<b>Total Senior Services Fund Expenditures</b>	<b>\$1,881,530</b>

**Section VII Emergency Rental Assistance Program (ERAP) - COVID-19**

There is hereby established an ERAP Fund for Cherokee County with an appropriation of \$1,575,650

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

Use/(Save) of Reserves	1,575,650
<b>Total ERAP Revenues</b>	<b>\$1,575,650</b>

The following disbursements are authorized for the fiscal year:

Operations	1,575,650
<b>Total ERAP Expenditures</b>	<b>\$1,575,650</b>

**Section VIII Parks and Recreation Fund**

There is hereby established a Parks and Recreation Fund for Cherokee County with an appropriation of \$6,144,565

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

Alcoholic Beverage Excise Tax	1,215,000
Charges for Services	2,902,865
Investment/Misc Revenue	14,935
Contributions/Donations	45,000
Transfer in from General Fund	1,966,765

**Total Parks and Recreation Fund Revenues \$6,144,565**

The following disbursements are authorized for the fiscal year:

Administration	898,624
Programs	857,332
Aquatic Center	1,321,603
Athletics	1,266,835
Maintenance	1,650,171
Transfers to Other Funds	150,000

**Total Parks and Recreation Fund Expenditures \$6,144,565**

**Section IX Transportation Fund**

There is hereby established a Transportation Fund for Cherokee County with an appropriation of \$1,701,015

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

Intergovernmental	1,261,893
Charges for Services	302,184
Transfers in from General Fund	136,938

**Total Transportation Fund Revenues \$1,701,015**

The following disbursements are authorized for the fiscal year:

Operations	1,701,015
------------	-----------

**Total Transportation Fund Expenditures \$1,701,015**

**Section X Multiple Grant Fund**

There is hereby established a Multiple Grant Fund for Cherokee County with an appropriation of \$976,837

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

Intergovernmental	598,339
Transfers in from General Fund	378,498

**Total Multiple Grant Fund Revenues \$976,837**

The following disbursements are authorized for the fiscal year:

FOCUS	48,000
Juvenile Justice Incentive Grant (JJIG)	112,000
Stop Violence Against Women Grant (STPVW)	107,616
Victims of Crime Act Grant (VOCA1) - Solicitor's Office	275,372
Victims of Crime Act Grant Base (VOCAB) - District Attorney	346,036
Victims of Crime Act Grant Comp (VOCAC) - District Attorney	87,813

**Total Multiple Grant Fund Expenditures \$976,837**

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

There is hereby established a CDBG Fund for Cherokee County with an appropriation of \$1,142,112

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

Intergovernmental	1,142,112
-------------------	-----------

**Total CDBG Fund Revenues \$1,142,112**

The following disbursements are authorized for the fiscal year:

Operations	1,142,112
------------	-----------

**Total CDBG Fund Expenditures \$1,142,112**



**Section XII 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
<b>Total DA Condemnation Fund Revenues</b>	<b>\$5,000</b>

The following disbursements are authorized for the fiscal year:

Operations	5,000
<b>Total DA Condemnation Fund Expenditures</b>	<b>\$5,000</b>

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

There is hereby established a DATE Fund for Cherokee County with an appropriation of \$226,508

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

Fines and Forfeitures	193,700
Investment Income	200
Use/(Save) of Reserves	32,608
<b>Total DATE Fund Revenues</b>	<b>\$226,508</b>

The following disbursements are authorized for the fiscal year:

Transfers to Other Funds	226,508
<b>Total DATE Fund Expenditures &amp; Transfers</b>	<b>\$226,508</b>

**Section XV Victim Assistance Fund**

There is hereby established a Victim Assistance Fund for Cherokee County with an appropriation of \$215,883

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

Fines and Forfeitures	207,000
Use/(Save) of Reserves	8,883
<b>Total Victim Assistance Fund Revenues</b>	<b>\$215,883</b>

The following disbursements are authorized for the fiscal year:

Operations	215,883
<b>Total Victim Assistance Fund Expenditures</b>	<b>\$215,883</b>

**Section XVI DUI Court Fund**

There is hereby established a DUI Court Fund for Cherokee County with an appropriation of \$534,781

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

Intergovernmental	90,639
Fines and Forfeitures	295,000
Contributions	35,000
Use/(Save) of Reserves	54,071
Transfers in from Other Funds	60,071

**Total DUI Court Fund Revenues & Transfers \$534,781**

The following disbursements are authorized for the fiscal year:

Operations	534,781
------------	---------

**Total DUI Court Fund Expenditures \$534,781**

**Section XVII Drug Accountability Court Fund**

There is hereby established a Drug Court Fund for Cherokee County with an appropriation of \$646,160

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

Intergovernmental	335,672
Fines and Forefeitures	147,009
Use/(Save) of Reserves	15,040
Transfer in from Other Funds	148,439

**Total Drug Court Fund Revenues & Transfers \$646,160**

The following disbursements are authorized for the fiscal year:

Operations	646,160
------------	---------

**Total Drug Court Fund Expenditures \$646,160**

**Section XVIII Treatment Accountability Court**

There is hereby established a Treatment Accountability Court Fund for Cherokee County with an appropriation of \$161,358

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

Intergovernmental	139,319
Fines and Forefeitures	2,000
Transfers in from Other Funds	20,039

**Total Mental Health Court Fund Revenues \$161,358**

The following disbursements are authorized for the fiscal year:

Operations	161,358
------------	---------

**Total Mental Health Court Fund Expenditures \$161,358**

**Section XIX Drug Screening Lab**

There is hereby established a Drug Screening Lab Fund for Cherokee County with an appropriation of \$347,385

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

Charges for Services	347,385
----------------------	---------

**Total Drug Screening Lab Fund Revenues \$347,385**

The following disbursements are authorized for the fiscal year:

Operations	347,385
------------	---------

**Total Drug Screening Lab Fund Expenditures \$347,385**

**Section XX Veteran's Treatment Court**

There is hereby established a Veteran's Treatment Court Fund for Cherokee County with an appropriation of \$132,217

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

Intergovernmental	99,886
Fines and Forfeitures	14,585
Transfers in from Other Funds	17,746
<b>Total Veteran's Treatment Court Fund Revenues</b>	<b>\$132,217</b>

The following disbursements are authorized for the fiscal year:

Operations	132,217
<b>Total Veteran's Treatment Court Fund Expenditures</b>	<b>\$132,217</b>

**Section XXI Juvenile Drug Court**

There is hereby established a Juvenile Drug Court Fund for Cherokee County with an appropriation of \$172,608

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

Intergovernmental	134,745
Fines and Forfeitures	7,650
Transfers in from Other Funds	30,213
<b>Total Veteran's Treatment Court Fund Revenues</b>	<b>\$172,608</b>

The following disbursements are authorized for the fiscal year:

Operations	172,608
<b>Total Veteran's Treatment Court Fund Expenditures</b>	<b>\$172,608</b>

**Section XXII Fire District Fund**

There is hereby established a Fire District Fund for Cherokee County with an appropriation of \$40,362,206

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

Taxes	30,994,137
Intergovernmental	8,810,864
Charges for Services	72,000
Investment Income	18,000
Use/(Save) of Reserves	467,205
<b>Total Fire District Fund Revenues</b>	<b>\$40,362,206</b>

The following disbursements are authorized for the fiscal year:

Fire Administration	2,703,026
Fire Marshal	823,175
Fire Fighting	33,765,737
Fire Prevention	287,575
Fire Information Technology	892,246
Fire Training	1,739,092
Transfers to Other Funds	151,355
<b>Total Fire District Fund Expenditures</b>	<b>\$40,362,206</b>

**Section XXIII Jail Fund**

There is hereby established a Jail Fund for Cherokee County with an appropriation of \$428,719

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

Charges for Services	100,000
Fine and Forfeitures	406,000
Investment Income	500
Use/(Save) of Reserves	(77,781)
<b>Total Jail Fund Revenues</b>	<b>\$428,719</b>

The following disbursements are authorized for the fiscal year:

Operations	428,719
<b>Total Jail Fund Expenditures</b>	<b>\$428,719</b>

**Section XXIV Sheriff's Commissary Fund**

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

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

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

The following disbursements are authorized for the fiscal year:

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

**Section XXV Federal Forfeiture Seized Fund**

There is hereby established a Federal Forfeiture Seized Fund for Cherokee County with an appropriation of \$150,000

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

Fines and Forfeitures	150,000
<b>Total Confiscated Asset Fund Revenues</b>	<b>\$150,000</b>

The following disbursements are authorized for the fiscal year:

Operations	150,000
<b>Total Confiscated Asset Fund Expenditures</b>	<b>\$150,000</b>

**Section XXVI Hotel and Motel Tax Fund**

There is hereby established a Hotel and Motel Tax Fund for Cherokee County with an appropriation of \$220,000

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

Taxes	220,000
<b>Total Hotel and Motel Tax Fund Revenues</b>	<b>\$220,000</b>

The following disbursements are authorized for the fiscal year:

Payments to Other Agencies	65,000
Transfers to Other Funds	155,000
<b>Total Hotel and Motel Tax Fund Expenditures &amp; Transfers</b>	<b>\$220,000</b>

**Section XXVII Impact Fee Fund**

There is hereby established an Impact Fee Fund for Cherokee County with an appropriation of \$2,335,872

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

Intergovernmental	290,000
Charges for Services	2,043,995
Investment Income	8,977
Use/(Save) of Reserves	(7,100)
<b>Total Impact Fee Fund Revenues</b>	<b>\$2,335,872</b>

The following disbursements are authorized for the fiscal year:

Operating	52,610
Capital	2,183,262
Intergovernmental	100,000
<b>Total Impact Fee Fund Expenditures</b>	<b>\$2,335,872</b>

**Section XXVIII SPLOST V**

There is hereby established a SPLOST V Fund for Cherokee County with an appropriation of \$1,488,113

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

Investment Income	500
Use/(Save) of Reserves	1,487,613
<b>Total SPLOST V Fund Revenues</b>	<b>\$1,488,113</b>

The following disbursements are authorized for the fiscal year:

Library	1,450,000
Fire and ES (Computer Systems)	26,281
Roads	11,832
<b>Total SPLOST V Fund Expenditures</b>	<b>\$1,488,113</b>

**Section XXIX SPLOST 2012**

There is hereby established a SPLOST 2012 Fund for Cherokee County with an appropriation of \$16,000,000

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

Investment Income	20,000
Use/(Save) of Reserves	15,980,000
<b>Total SPLOST 2012 Fund Revenues</b>	<b>\$16,000,000</b>

The following disbursements are authorized for the fiscal year:

Public Works	10,000,000
Parks and Recreation	5,000,000
Airport	1,000,000
<b>Total SPLOST 2012 Fund Expenditures</b>	<b>\$16,000,000</b>

**Section XXX SPLOST 2018**

There is hereby established a SPLOST 2018 Fund for Cherokee County with an appropriation of \$80,360,665

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

Taxes	56,200,428
Intergovernmental	2,905,934
Investment Income	15,000
Use/(Save) of Reserves	21,239,303
<b>Total SPLOST 2018 Fund Revenues</b>	<b>\$80,360,665</b>

The following disbursements are authorized for the fiscal year:

Due to Cities	15,710,130
Sheriff - Vehicles/Equipment	750,000
Sheriff - New Precinct (K-9/Traffic Ops)	2,173,331
Marshal - Vehicles/Equipment	240,000
Marshal - 800 MHz Radio/Premier One Projects	1,165,000
E-911	2,002,338
Fire	14,013,109
Courts - Facilities, Equipment and Improvements	8,385,780
Parks and Recreation	8,156,087
Economic Development - Land Acquisition	500,000
General Administration - IT Upgrades, Facility Improvements	559,841
CATS - Transportation Infrastructure, Equip and Improvements	240,000
Airport - Facilities, Equip, Improvements/Expansion	500,000
Public Works	25,965,049
<b>Total SPLOST 2018 Fund Expenditures</b>	<b>\$80,360,665</b>

**Section XXXI Resource Recovery Fund**

There is hereby established a Resource Recovery Fund for Cherokee County with an appropriation of \$2,907,880

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

Rents and Royalties	142,236
Transfers in from Other Funds	2,765,644
<b>Total Resource Recovery Fund Revenues &amp; Transfers</b>	<b>\$2,907,880</b>

The following disbursements are authorized for the fiscal year:

Debt Service Payments	2,907,880
<b>Total Resource Recovery Fund Expenditures</b>	<b>\$2,907,880</b>

**Section XXXII Debt Service Fund**

There is hereby established a Debt Service Fund for Cherokee County with an appropriation of \$6,243,736

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

Taxes	6,207,080
Investment Income	2,000
Miscellaneous Revenues	114,000
Use/(Save) of Reserves	(79,344)
<b>Total Debt Service Fund Revenues</b>	<b>\$6,243,736</b>

The following disbursements are authorized for the fiscal year:

Debt Service Payments	6,243,736
<b>Total Debt Service Fund Expenditures</b>	<b>\$6,243,736</b>

**Section XXXIII Conference Center Fund**

There is hereby established a Conference Center Fund for Cherokee County with an appropriation of \$728,631

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

Charges for Services	150,000
Miscellaneous Sources	282,284
Use/(Save) of Reserves	141,347
Transfers in from Other Funds	155,000
<b>Total Conference Center Fund Revenues &amp; Transfers</b>	<b>\$728,631</b>

The following disbursements are authorized for the fiscal year:

Operations	728,631
<b>Total Conference Center Fund Expenditures</b>	<b>\$728,631</b>

**Section XXXIV Emergency Medical Services Fund**

There is hereby established an Emergency Medical Services Fund for Cherokee County with an appropriation of \$14,919,063

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

Charges for Services	8,455,000
Use/(Save) of Reserves	995,000
Transfers in from Other Funds	5,469,063
<b>Total Emergency Medical Fund Services Revenues &amp; Transfers</b>	<b>\$14,919,063</b>

The following disbursements are authorized for the fiscal year:

EMS Administration	957,107
EMS Operations	13,961,956
<b>Total Emergency Medical Services Fund Expenditures</b>	<b>\$14,919,063</b>

**Section XXXV Insurance and Benefits Fund**

There is hereby established an Insurance and Benefits Fund for Cherokee County with an appropriation of \$25,105,004

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

Internal Service Charges	23,815,590
Miscellaneous Revenues	1,200,000
Use/(Save) of Reserves	89,414
<b>Total Insurance and Benefits Fund Revenues</b>	<b>\$25,105,004</b>

The following disbursements are authorized for the fiscal year:

Operations	25,105,004
<b>Total Insurance and Benefits Fund Expenditures</b>	<b>\$25,105,004</b>

**Section XXXVI Fleet Maintenance Fund**

There is hereby established a Fleet Maintenance Fund for Cherokee County with an appropriation of \$1,977,214

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

Charges for Services	1,939,214
Use/(Save) of Reserves	38,000
<b>Total Fleet Maintenance Fund Revenues</b>	<b>\$1,977,214</b>

The following disbursements are authorized for the fiscal year:

Operations	1,977,214
<b>Total Fleet Maintenance Fund Expenditures</b>	<b>\$1,977,214</b>

**Section XXXVII TOTAL CHEROKEE COUNTY BUDGET FY 2021:**

External Funding Sources	\$292,477,037
Use/(Save) of Reserves	\$47,844,376
<b>Total External Funding Sources &amp; Reserves</b>	<b>\$340,321,413</b>
<b>Total Expenditures</b>	<b>\$340,321,413</b>
Total Transfers In	\$12,278,239
Total Transfers Out	\$12,278,239

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 5th day of October, 2021.

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 and Long-Term Financial Plan.*



# 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, 2021

Mr. Chairman and Members of the Board of Commissioners:

I am pleased to present to you the Annual Budget for FY2022. The development of the FY2022 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 FY2022 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 FY2022 budget, which totals \$340.3 million – an increase of \$18.5 million, or – 5.8%. The budget increase is due to an increase in capital spending of \$12.1 million and an increase in operational spending of \$6.4 million.

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

**FY2022 BUDGET  
ACCOMPLISHMENTS**

**TAXPAYER RELIEF**

- General Fund tax rate remained the same at 5.212
- Fire District tax rate remained the same at 3.292
- Park Bond tax rate lowered from 0.461 to 0.434

**HEALTHY CASH BALANCE**

- Major Operating Cash reserves are 29% of Major Operating Expenditures

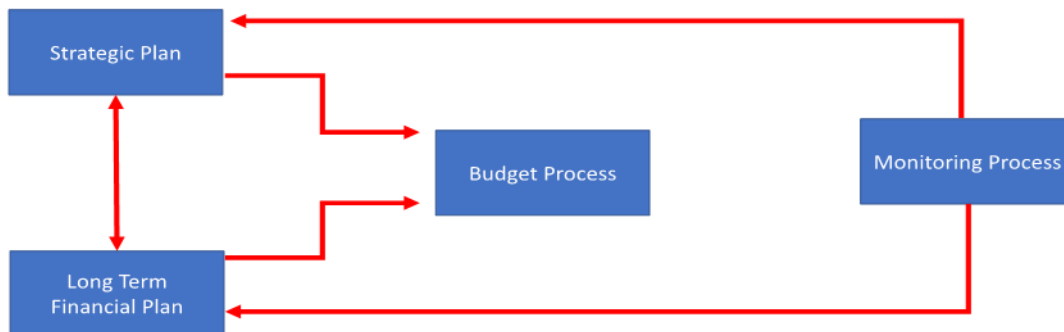
**COMPETITATIVE COMPENSATION &  
BENEFITS**

- Public Safety 5% Salary Market Adjustment, Non Public Safety 4% Salary Market Adjustment
- No increase in healthcare costs to employees

**CAPITAL INVESTMENT COMMITMENT**

- The investment in technology and projects that impact public safety represents 25% of the Capital Budget at \$20.8M
- The investment in Transportation and Infrastructure account for 75% of the Capital Budget at \$61.3M

## The Complete Planning Framework



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

The following is a discussion of the FY2022 Key Budget Assumptions, which includes revenue and expenditures projections, the use of fund balances, and key budget issues.

## FY2022 Key Budget Assumptions

### ➤ Expenditures

- **Market Wage Adjustment** – In order to maintain a competitive compensation package, Public Safety employees will receive a 5% increase and Non-Public safety employees will receive a 4% increase in pay totaling \$5.3M.
- **New Positions** - Forty-one new positions are included in FY2022 for a total of \$2.4M. The increase in new positions is a reflection on the growing population in Cherokee County. In order to continue to provide excellent service levels, the following new positions are included in the FY2022 budget.

▪ Sheriff	9
▪ EMS	6
▪ Court Administration	3
▪ IT	2
▪ Tax Commissioner	2
▪ Fire	13
▪ Juvenile Court	1
▪ Coroner	1
▪ Senior Services	1
▪ Property Management	1
▪ Parks	1
▪ District Attorney	1

The additional personnel in the Fire department is an effort to increase apparatus staffing to 3 personnel per staffed engine and 4 personnel per aerial apparatus. The increase in EMS personnel is to mitigate the growing demand for advanced life support services by increasing the number of ambulances on the road. The Sheriff's office increase in personnel is an effort to bring better law enforcement service to Northeast Cherokee County by increasing the work force in the Uniform Patrol Division and increasing the number of Flock cameras. A new precinct will be open in Ball Ground over the next four years.

- **Health Care Costs** – The continuing rise in Health care costs require an increase of \$1.9M to the FY2022 budget.
- **Capital Accounts** – Capital projects are budgeted to have an increase in spending of \$18.2M as we near the end of spending from the 2012 SPLOST program.
- **Debt payments** –An additional RRDA principal Bond payment of \$2.2M scheduled in the FY2022 budget, will fully retire the RRDA debt in FY2022.

### ➤ Revenue

- **Property Taxes** - The M&O rate remained the same at 5.212. The growth in the County will see property tax revenue increase \$6.9M for the FY2022 budget.

- **Motor Vehicle/TAVT tax** - The TAVT tax receipts will see a \$3M increase over the prior year budget, which is due to growth.
- **SPLOST Revenue** - The FY2022 budget for SPLOST receipts is an increase of \$7.8M over the prior budget. The FY2022 growth rate based on an average of the last 5 years growth rate.
- **Insurance Premium Tax** - The Insurance Premium tax is budgeted for an increase of \$1.6M over the FY2021 budget.

➤ **Use of Fund Balances**

- **General Fund** - The General Fund budgeted to use \$5.6 M of its available fund balance, which is primarily for one-time items. The budgeted use of the Fund Balance consists of \$1M for the Elections building and \$2.2M for the payment of RRDA debt. The forecasted FY2021 fund balance is a healthy \$51.4M.
- **Fire Fund** – The Fire Fund budgeted to use \$.47M of its available fund balance. The forecasted FY2021 fund balance is \$10.5M

➤ **Key Budget Issues**

- **Use of Fund Balance Reserves** - The FY2022 budget reflects the use of fund balance in both the General Fund and the Fire Fund. The use of reserves has been budgeted in prior years but excess revenues and management of expenditures has prevented the actual use of reserves. The fund balances in the General Fund and the Fire Fund have healthy balances. FY2022 budgeted use of Fund Balance is primarily for one-time expenditures and not for normal operations.
- **Health Care Costs** – The FY2022 budget has budgeted a \$1.9M increase in health costs, which is a 8.4% increase of actual costs in FY2021. The continued increase in health care costs are monitored as we implement employee awareness programs in order to control rising costs.
- **ARP Planning** – The Board of Commissioners continue to evaluate projects that can be funded under the American Rescue Plan Act. The Department of Treasury’s final rule and guidance will provide a roadmap to the projects that can be approved by the Board of Commissioners.

**Strategic Goals and Initiatives**

The FY2022 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.

DID YOU KNOW?

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

Cherokee County has the lowest taxes per capita in the Metro-Atlanta Region at \$628.76

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 an five percent (5%) market salary adjustment for Public Safety employees and a four-percent (4%) market salary adjustment for Non-Public Safety employees resulting in an increase in the budget totaling \$5.3 million. In addition to salary related increases, the budget provides an additional 41 full-time employees at a cost of \$2.4 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 FY2022 budget includes the following Public Safety Capital Projects:

- \$10.4 M for the renovation of existing stations and the construction of two new Fire Stations.
- \$1.8M for the purchase of ambulances and support vehicles.
- \$1M for the purchase of additional law enforcement vehicles to support the Sheriff’s office and the Marshal’s office.
- \$2.1M for the building of a K-9/Traffic Precinct
- The budget also includes the addition of (13) fire personnel, (6) EMS personnel and (9) Sheriff ADC/Jail positions.

## Recreation & Parks

Cherokee County voters approved a \$90 million park bond in 2008 to create open space, enhance, expand recreational, and park facilities. The FY2022 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 FY2022 capital budget includes \$36 million to fund various transportation projects, which accounts for 41.6% of the total Capital Budget spend in FY2022.

### 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.

## 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 2021, the FY2022 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,

A handwritten signature in blue ink, appearing to read "Geoffrey E. Morton". The signature is stylized with a large initial "G" and a long horizontal stroke at the end.

Geoffrey E. Morton, P.E.  
County Manager

# 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

---



#### 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**

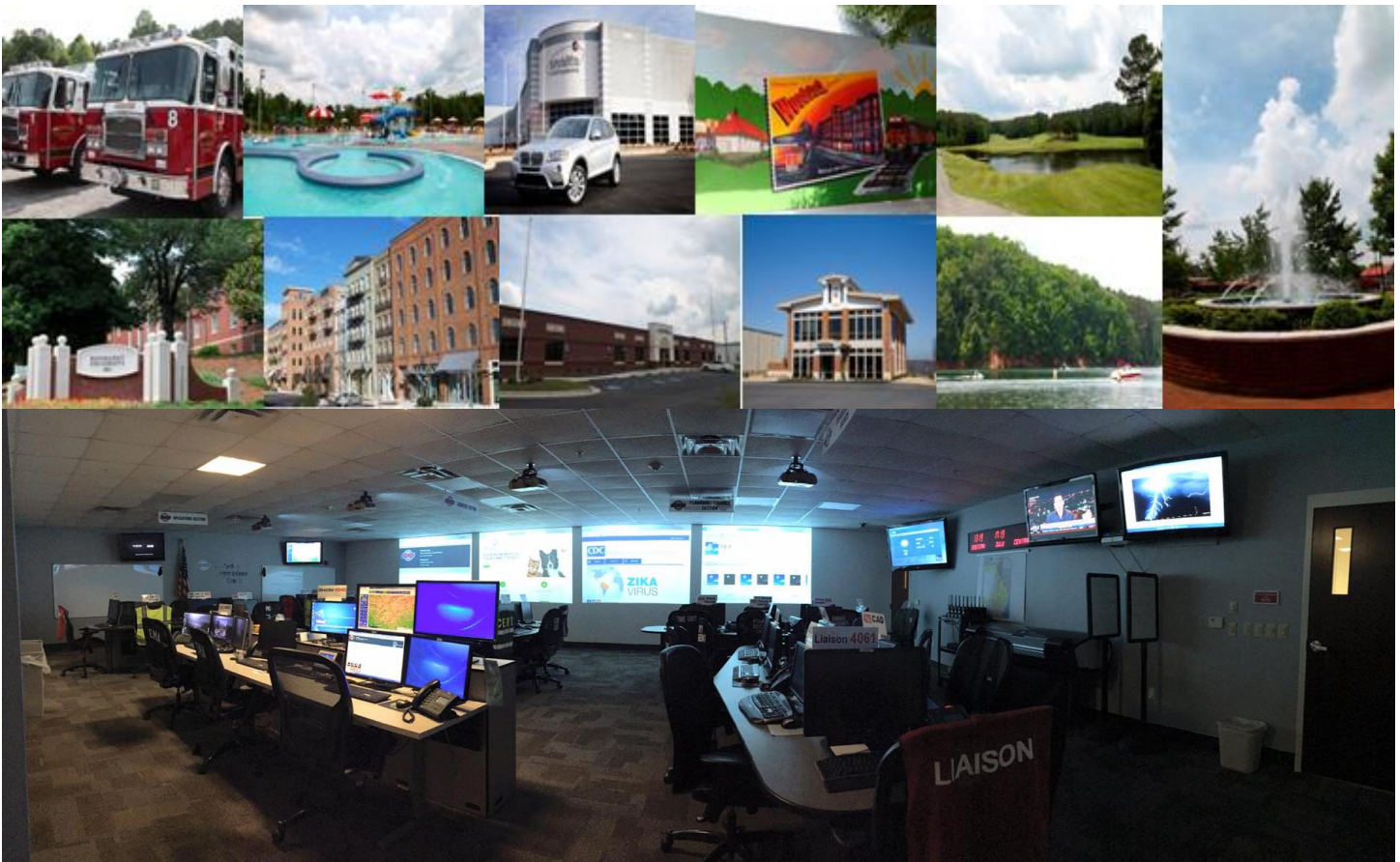


# Mission, Vision & Values

**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 FY2022-FY2024



Jimmy H. Marquis

Prepared by:

Jimmy Marquis

Chief Financial Officer

## **LTFP Goals & Objectives**

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

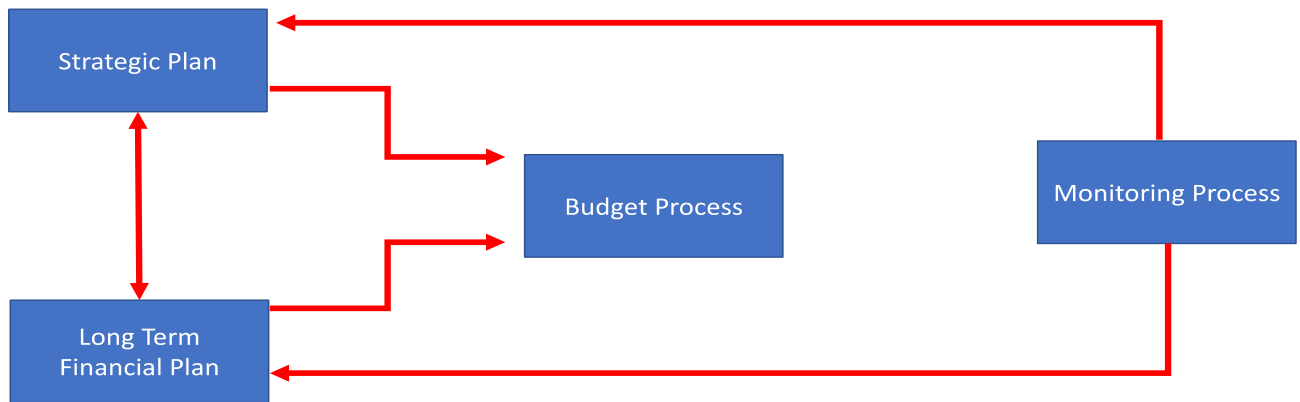
Long-term financial planning emphasizes the long-term effects of decisions made today. Long-term financial planning will enable Commissioners to consider both short-term funding and long-range financial sustainability when considering new programs for the citizens of Cherokee County.

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

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

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

# The Complete Planning Framework



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

Figure 1

## LTFP Planning Process

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

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

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

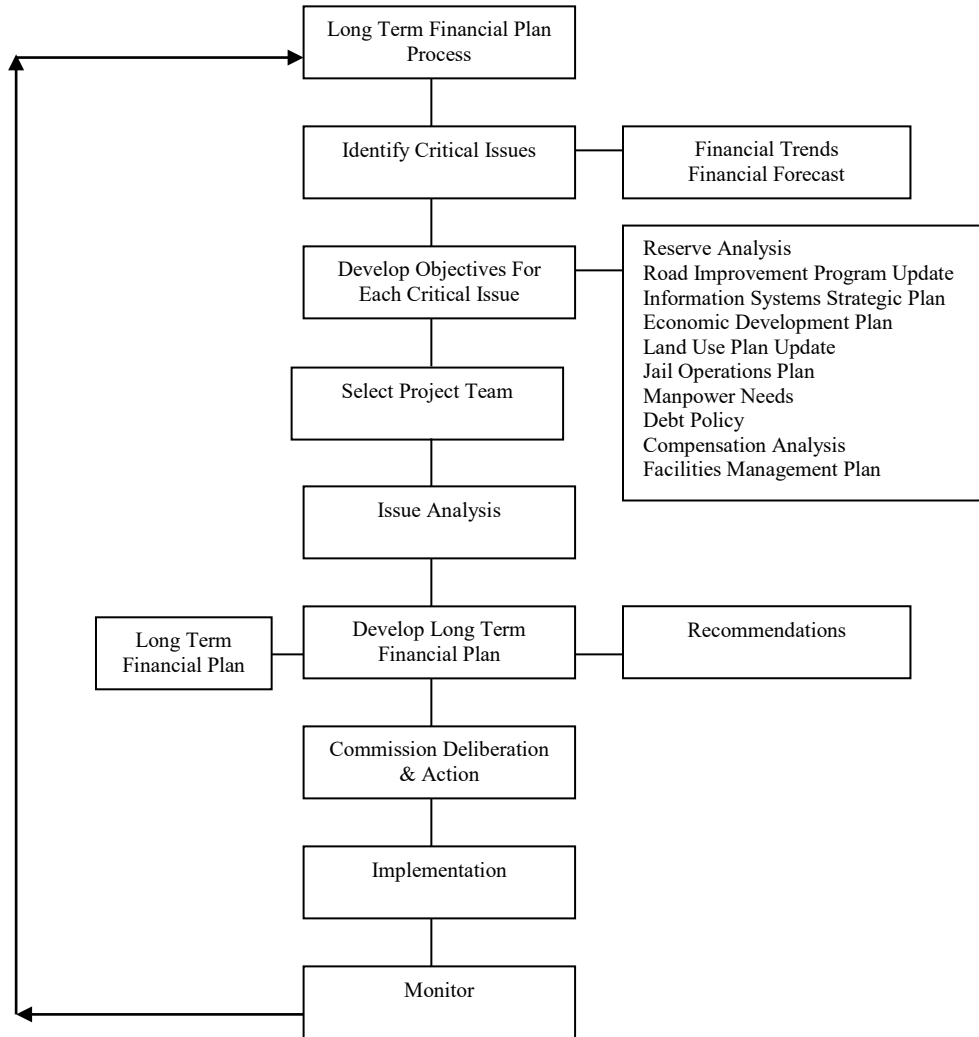


Figure 2



# Economic Environment Analysis

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

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

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

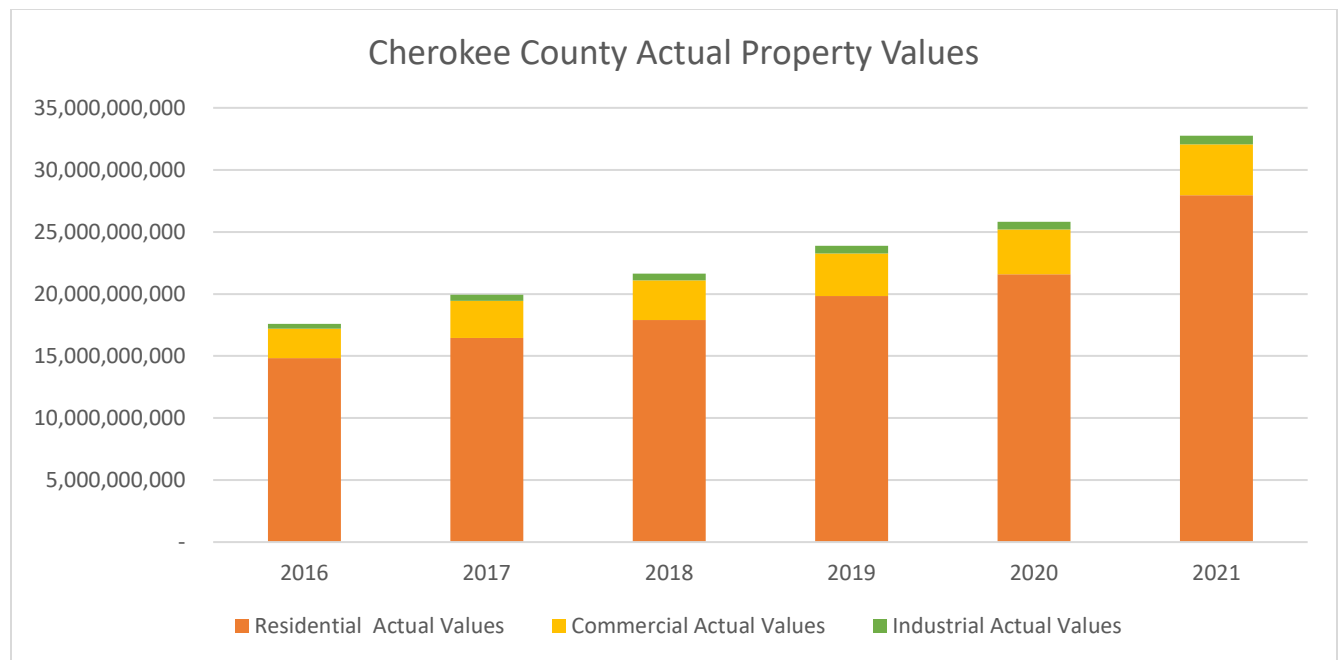
1. Property Valuations
2. Building Permits
3. Population and per Capita Personal Income
4. Employment Base

## Property Valuations

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

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

Source: Cherokee County Tax Assessor



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

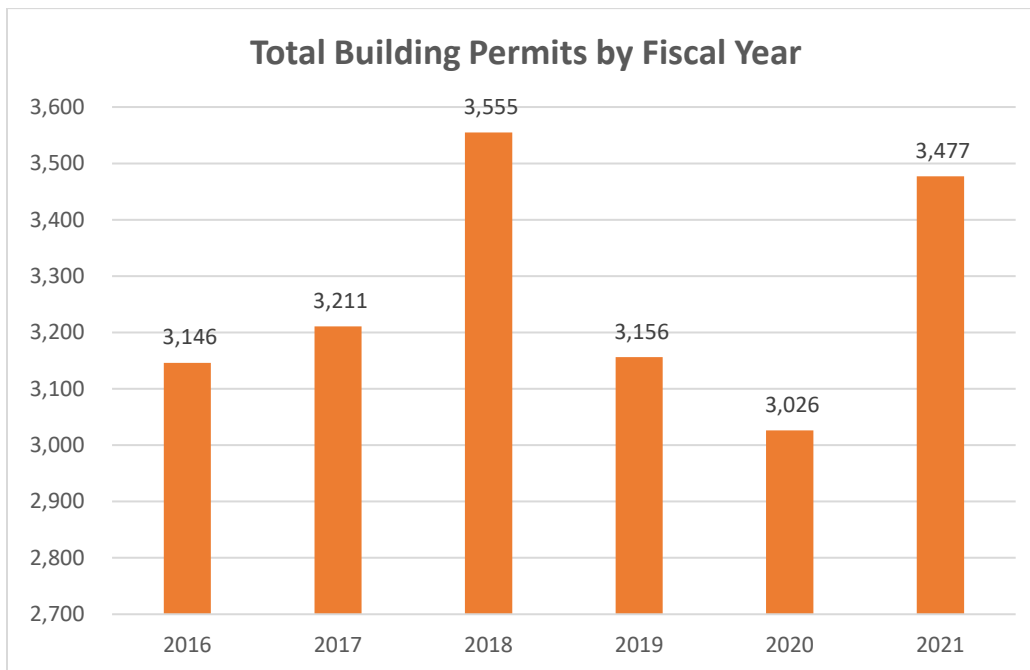
## Building Permits

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

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

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

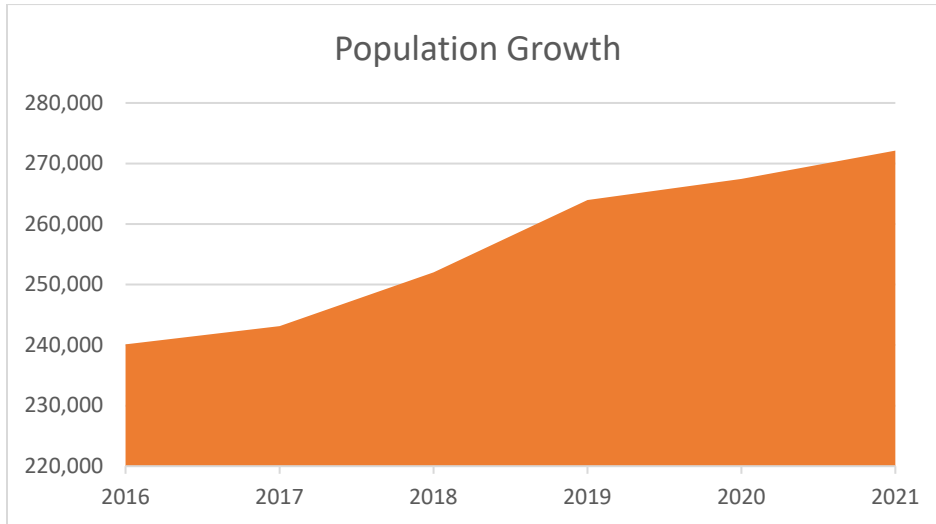
The chart below reflects the total number of building permits by Fiscal Year. We are in the process of further dissecting this data to breakout the types of building permits issued. This will give us greater insight into newly-constructed homes.



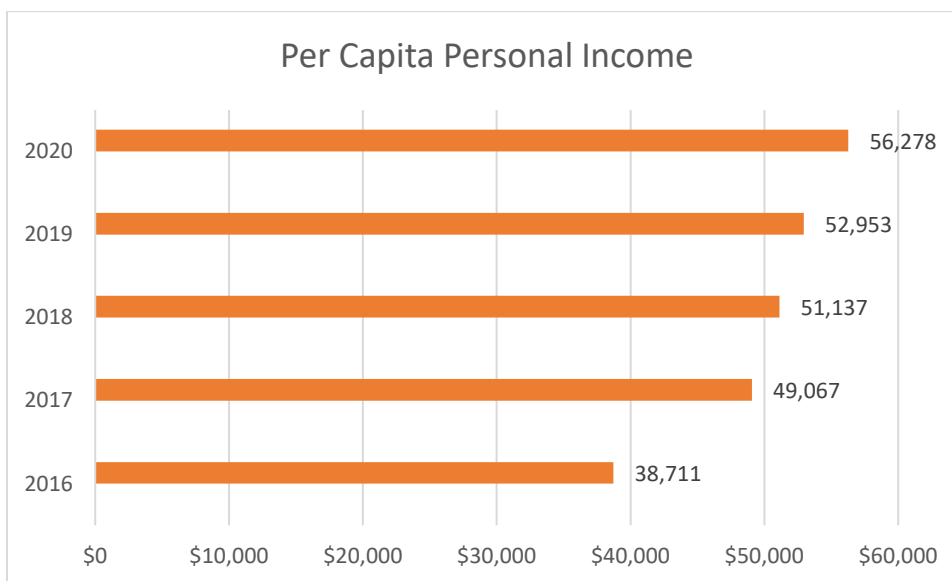
**Analysis:** Cherokee County continues to see an increase in the issuance of building permits which translates into continued construction growth in the county which has a favorable impact on jobs, property values, and property taxes.

## Population and Per Capita Personal Income

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



Source: Bureau of Labor Statistics

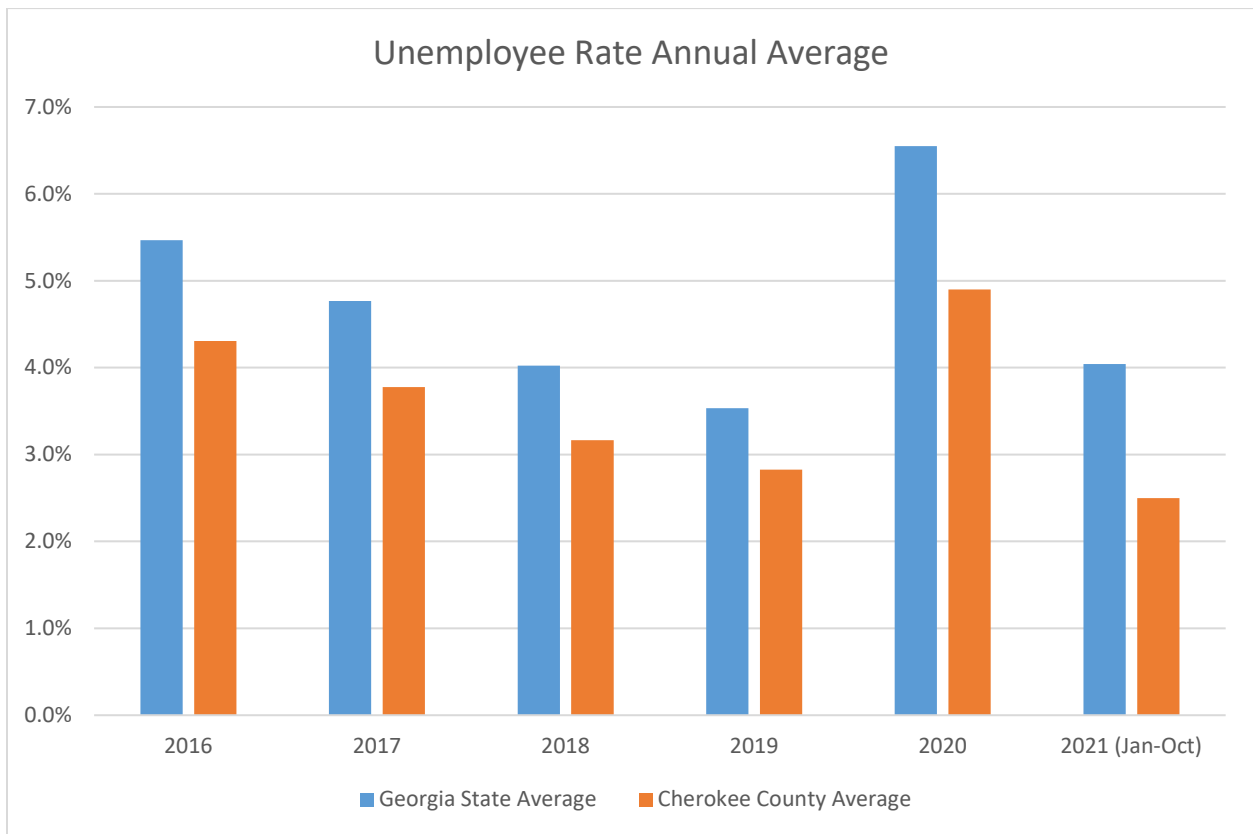


Source: Bureau of Labor Statistics

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

## Employment Base

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



Source: Bureau of Labor Statistics

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

## **LTFP Financial Policies and Goals**

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

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

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

## **LTFP Goals Purpose**

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

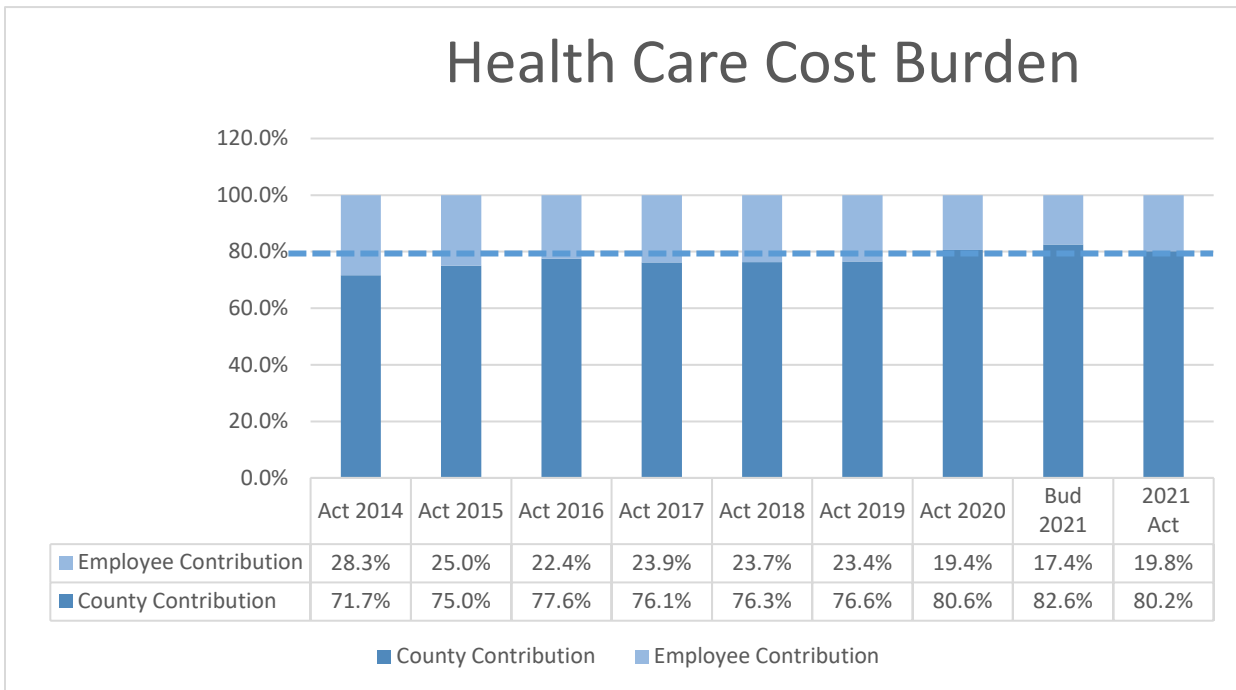
## LTFP Goals

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

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

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

- 2. Debt Policy** - The County does not plan to issue any new debt in the next five years and will strive to accelerate the retirement of current long term debt. Cherokee County will continue to follow the Debt Policies as outlined in the Financial Policies and Procedures.
  
- 3. Reserve Policy** – Increase Fund Balance reserves closer to the median of other peer AAA Counties.
  
- 4. Cash Reserve** – Cash reserves for Major Operating Funds should be equal to or greater than 15% of expenditures.
  
- 5. County/Employee Health Contribution Percentage** – The Counties Contribution percentage of employee health coverage has increased from 71.7% in 2014 to 80.2% in 2020. The target contribution percentage that the County will contribute is 80% of the total health care cost. The graph below highlights that the actual percentage in FY 2021 was 80.2%.

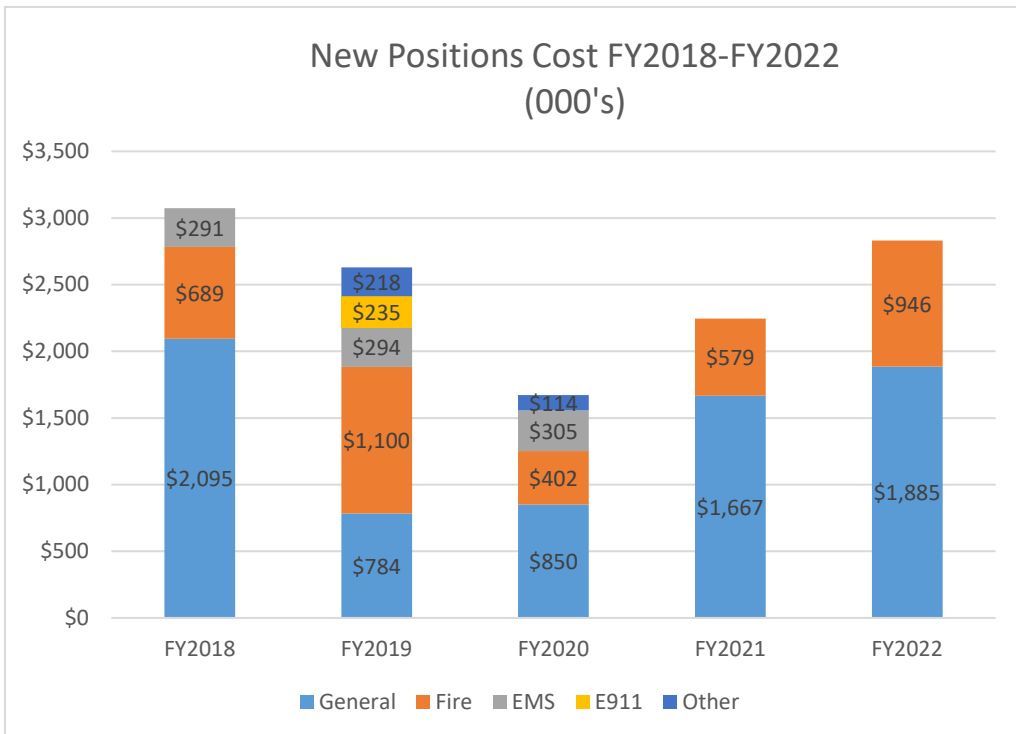
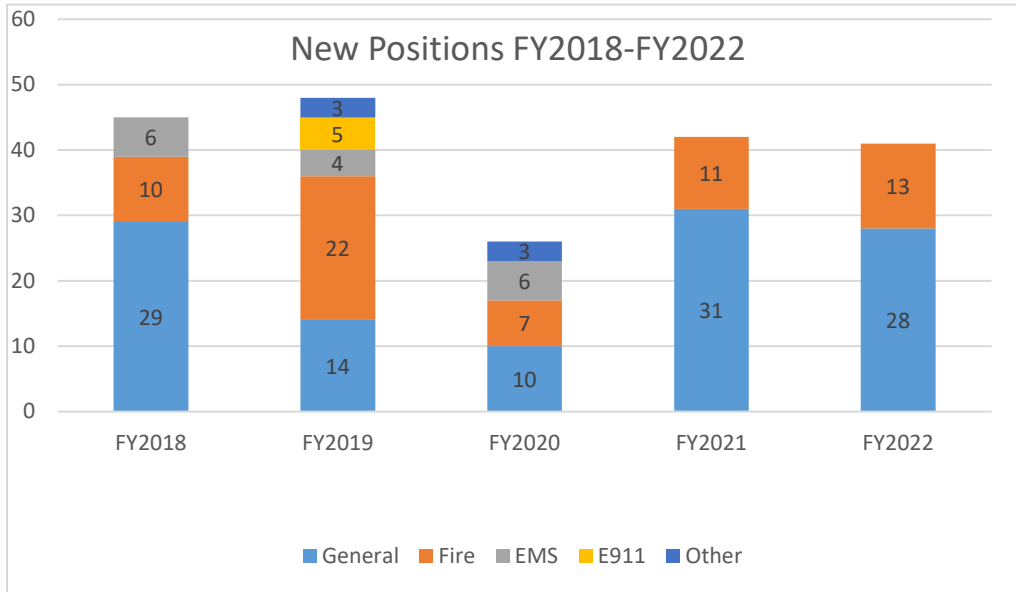




# LTFP Forecasting Assumptions

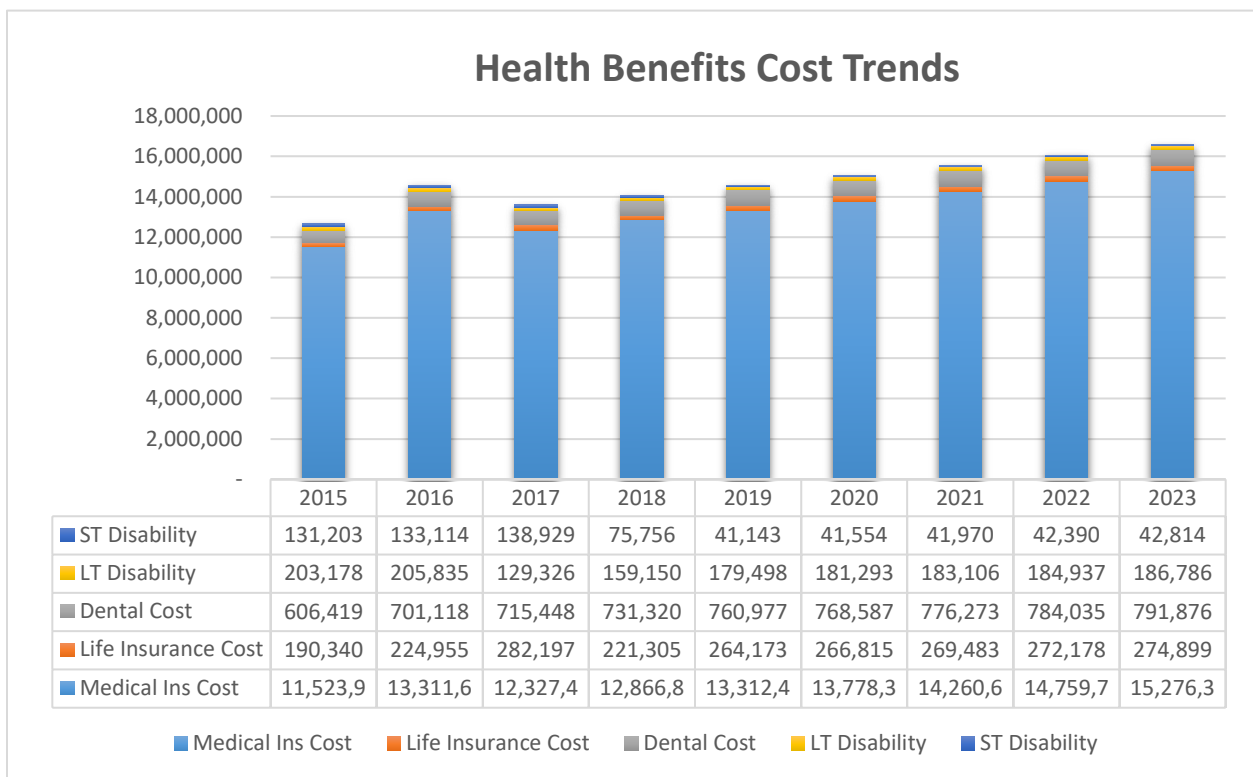
## Expenditures

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



➤ Healthcare Inflation Factor – 12%

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



## Expenditures

- Payroll Taxes
  - FICA 6.20%
  - Medicare 1.45%
  
- Operating Costs – 4% - Inflation factors
  
- Capital – See CIP Document
  
- Debt Service – No new additional debt - See Debt Schedules
  
- Allocated Costs - 4.0% increase per year
  
- No use of any Fund Balances to meet annual operating needs
  
- All transfers between funds remain at 2022 budgeted levels less additional debt payments with a 3% increase
  
- Fund Balance Goal – A fund balance goal has been set for each fund as a target for increasing the fund balance reserve. Each department should review their 3-year plan and develop a plan for meeting their Fund Balance Goal.

# Total County Wide LTFP

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

Fund	Description	Budget 2020	Budget 2021	Forecast 2022	Forecast 2023	Forecast 2024
100	General Fund	100,752,569	111,946,316	123,944,437	127,603,101	134,597,842
205	Law Library	126,822	127,500	127,500	132,600	137,904
210	State Forfeiture Seized Fund	104,089	80,000	70,000	67,000	69,080
215	E911	6,214,084	7,101,198	6,258,764	6,546,087	6,808,650
221	Senior Center	1,537,139	1,914,727	1,881,530	1,977,852	2,062,687
222	Cares Act Fund	0	10,254,602	1,575,650	1,638,676	1,704,223
225	Parks & Rec	4,922,692	5,763,072	6,144,565	6,351,215	6,595,228
232	ARPA	0	0	0	23,000,000	27,000,000
240	Transportation	1,305,679	1,739,010	1,701,015	1,677,313	1,746,524
250	Multiple Grant	1,554,743	2,676,059	976,837	1,021,321	1,065,590
251	CDBG	1,338,184	2,802,591	1,142,112	1,188,580	1,236,484
253	District Attorney	0	5,000	5,000	5,200	5,408
254	DA's Condemnation Fund	14,353	30,000	30,000	31,200	32,448
255	Date Fund	223,298	234,153	226,508	230,000	235,000
256	Victim Witness Fund	203,807	210,417	215,883	229,381	238,240
257	DUI Court Fund	519,262	609,676	534,781	557,478	580,463
258	Drug Accountability Court	582,258	742,590	646,160	676,791	705,255
259	Treatment Accountability Court	139,652	172,446	161,358	166,556	174,237
260	Drug Screening Lab	303,903	412,721	347,385	370,048	384,800
261	Veterans Accoutability Court	122,910	138,056	132,217	138,703	145,294
262	Juvenile Drug Court	68,114	183,756	172,608	180,778	189,169
270	Fire Fund	35,263,211	37,862,884	40,362,206	42,032,124	43,834,602
271	Jail Fund	715,753	837,783	428,719	443,423	458,647
272	Sheriff's Commissary Fund	790,761	800,000	800,000	832,000	865,280
273	Federal Forfeiture Seized Fund	150,845	140,000	150,000	104,000	108,160
275	Hotel Motel tax fund	224,791	255,000	220,000	67,600	70,304
	<b>Total Operating Funds</b>	<b>157,178,919</b>	<b>187,039,557</b>	<b>188,255,235</b>	<b>217,269,026</b>	<b>231,051,520</b>

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

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

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

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

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

## Law Library

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

## State Forfeiture Seized Fund

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



## E911

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

## Senior Center

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

## Cares Act

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

## Parks & Rec

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

## ARPA

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

## Transportation

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

## Multiple Grant

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

## CDBG

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



## District Attorney

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

## DA's Condemnation Fund

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

## Date Fund

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

## Victim Witness Fund

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

## DUI Court Fund

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

## Drug Accountability Court

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

## Treatment Accountability Court

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

## Drug Screening Lab

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



## Veterans Accountability Court

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

## Juvenile Drug Court

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

## Fire Fund

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

## Jail Fund

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

## Sheriff's Commissary Fund

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

## Federal Forfeiture Seized Fund

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

## Hotel Motel tax fund

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

## Impact Fee Fund

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



## SPLOST V

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

## SPLOST 2012

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

## SPLOST 2018

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

## RRDA

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

## Debt Service Fund

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

## Conference Center

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

## EMS

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

## Insurance & Benefits

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



## Fleet Maintenance

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

## Revenues

### ➤ Millage Rate Forecast

#### Millage Rate Forecasting Model FY2022-FY2024

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

### ➤ Other Revenue Accounts – A detailed trend analysis forecast.

## LTFP FY2021-2024 Revenue Detail

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

## LTFP FY2021-2024 Revenue Detail

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

## LTFP FY2021-2024 Revenue Detail

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

## LTFP FY2021-2024 Revenue Detail

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

## LTFP FY2021-2024 Revenue Detail

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

## LTFP FY2021-2024 Revenue Detail

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



# *Introduction*

*This section presents a general information segment, a collection of Cherokee County's policies, a history of Cherokee County, and a financial summary.*

# 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 FY2022 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 FY2019.

## ***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 2022 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 2022 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 2022 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 2022 Budget are described below:

1. **Strategic Planning Session, January 2021.** 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 2021.** 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 FY2022 Budgets.
3. **Department Budget Entry into MUNIS, Capital Requests, IT Requests and New Personnel Requests Forms, February/March 2021.** The Budget module in the MUNIS accounting system was open for departments to enter their 2022 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 2021.** During this period, Finance reviewed all budgets and clarified details with the departments. Face to face meetings between departments and the County Manager were held during this time period. At the meetings, the submitted budgets were evaluated in their entirety and additions and cuts were made to balance the funds within the service requirements.
5. **Millage Rate Process, June/July 2021.** 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 2021.** Using the approved millage rate, the 2022 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 5, 2021, the proposed 2022 budget was adopted. The only change between the proposed budget and the adopted budget was an additional \$2.2M in Use of Reserves added to the General Fund. This money will be used to pay down debt in 2022.

7. **Adjusting the 2022 Budget, throughout FY2022.** The budget may be adjusted throughout FY2022 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 34 different funds. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are functions (i.e., General Services, Administrative Services, Transportation, Public Safety, Planning & Development, and Community Services) and within functions are cost centers (departments).

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

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

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

### **General Fund**

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

### **Special Revenue Funds**

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

#### **Law Library Fund**

A fund to assist in financing the County Law Library.

# INTRODUCTION

## **State Forfeiture Fund**

A fund to account for Sheriff's state forfeitures.

## **Emergency Telephone System Fund**

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

## **Senior Services Fund**

A fund to finance the operation of the senior center.

## **Emergency Rental Assistance Program**

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

## **Parks and Recreation Fund**

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

## **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.

# INTRODUCTION

## **Treatment Accountability Court Fund**

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

## **Drug Screening Lab Fund**

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

## **Veteran's Court Fund**

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

## **Juvenile Drug Court Fund**

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

## **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. While budgets are kept for each project, the budgets presented are fiscal budgets.

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## **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.

## **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.

# INTRODUCTION

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

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

## **Internal Service Funds**

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

### **Insurance Fund**

A fund to finance automobile and personal liability insurance.

### **Fleet Maintenance Fund**

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

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

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

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

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

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



# INTRODUCTION

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

## ***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.

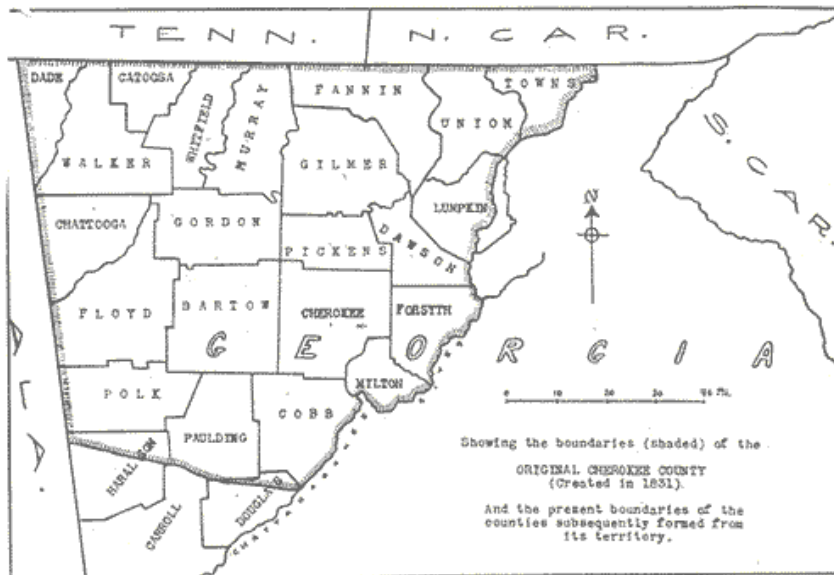


# CHEROKEE COUNTY HISTORY

## 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**

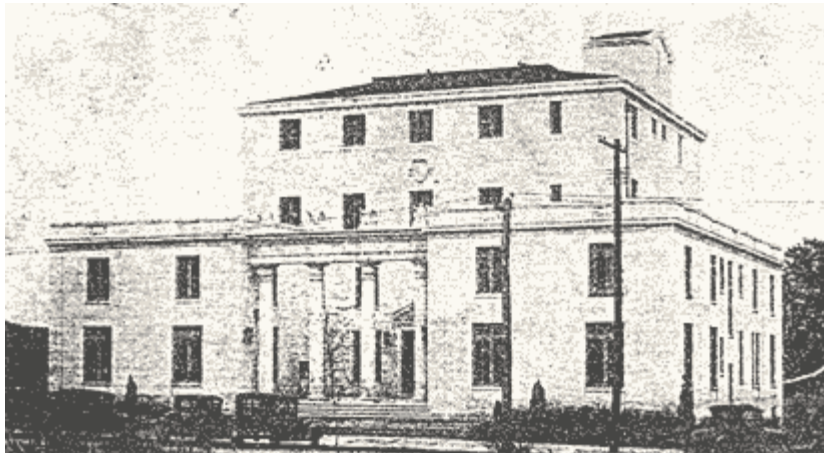
The city of Canton is the county seat, or the center of government business, for Cherokee County. The governing body of Cherokee County is the Board of Commissioners. The Board oversees every aspect of the county’s growth and development, both tangible and intangible. The Board of Commissioners sets 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**

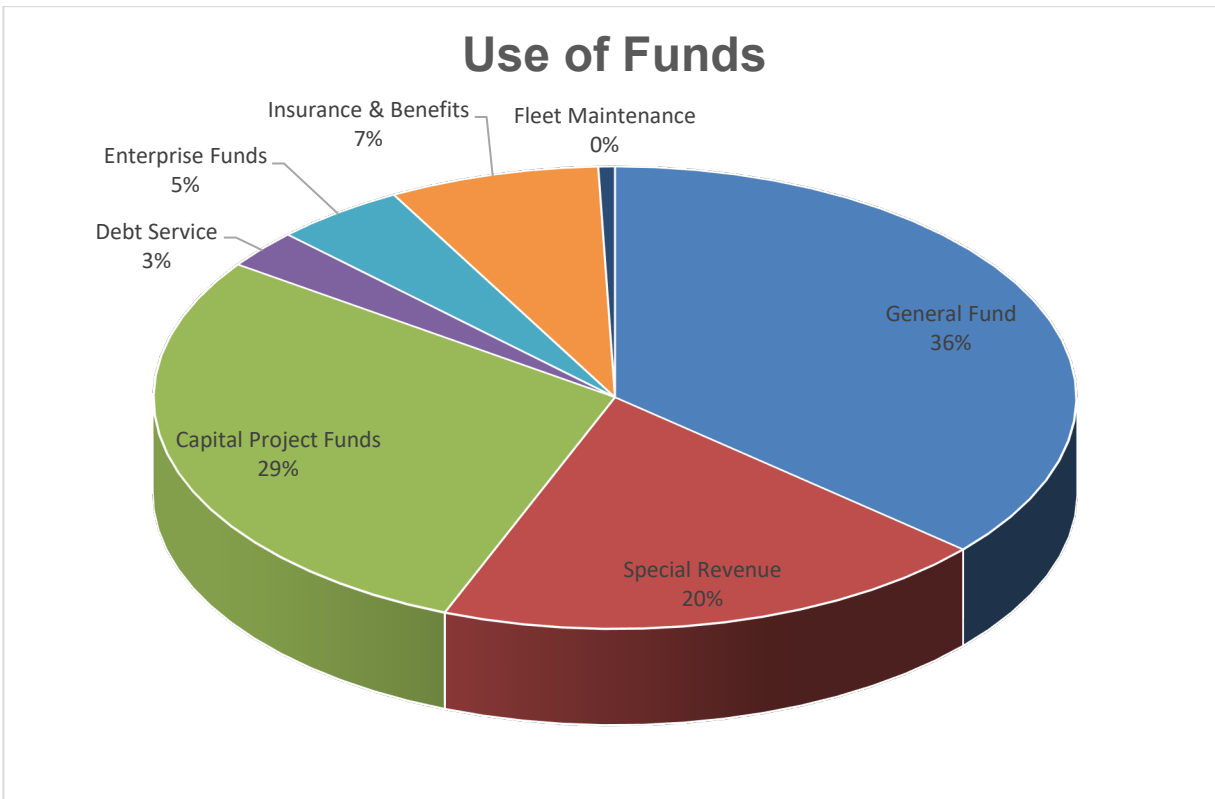
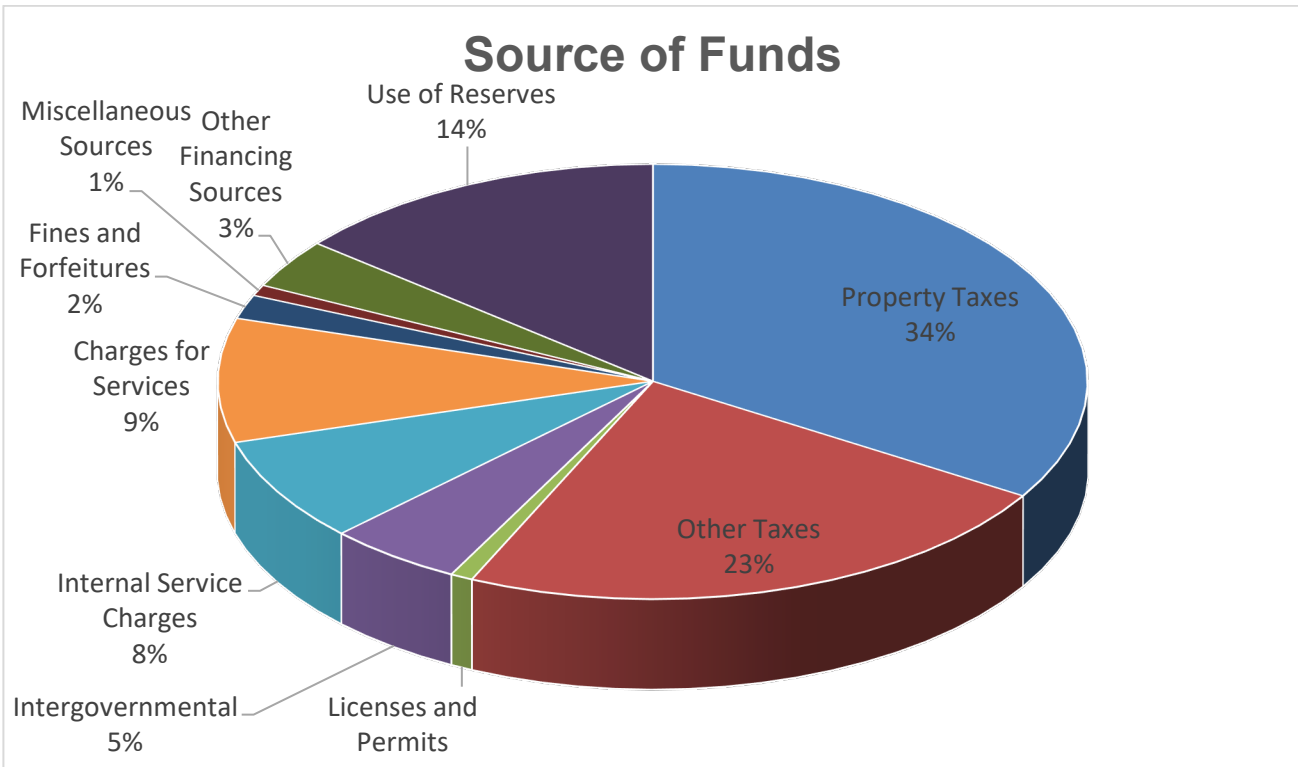
Cherokee County's greatest asset has always been the people who chose to make the county their home. Some of the county's most outstanding native sons included two state governors, Joseph E. Brown and Joseph M. Brown, two Rhode Scholars, Eugene Booth and Dean Rusk (also former Secretary of State), the 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 2022 Budget



## COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RESERVES FY2022

FUNDS:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
<b>REVENUES:</b>							
Property Taxes	79,149,701	29,974,137		5,996,080			115,119,918
Other Taxes	19,384,770	2,455,000	56,200,428	211,000			78,251,198
Licenses and Permits	2,840,000	-					2,840,000
Intergovernmental	102,000	14,100,061	2,905,934				17,107,995
Internal Service Charges	693,131					25,754,804	26,447,935
Charges for Services	10,157,003	12,633,199			8,605,000		31,395,202
Fines and Forfeits	4,670,449	1,430,444					6,100,893
Investment Income	60,000	29,677	35,500	2,000			127,177
Contributions		94,500					94,500
Miscellaneous Sources	791,730	15,435		256,236	282,284	1,200,000	2,545,685
Other Financing Sources	168,295	-					168,295
<b>Total Anticipated Revenues</b>	<b>118,017,079</b>	<b>60,732,453</b>	<b>59,141,862</b>	<b>6,465,316</b>	<b>8,887,284</b>	<b>26,954,804</b>	<b>280,198,798</b>
<b>EXPENDITURES:</b>							
Personal Services	80,527,988	47,132,272	3,449,794		9,976,375	23,435,593	164,522,022
Operating Services	21,241,740	10,263,384	815,231		2,126,744	3,554,563	38,001,662
Non Dept Managed Costs	4,841,614	3,234,793	78,800		279,575	54,062	8,488,844
Non Operational Costs	4,120,576	2,833,250	19,160,130		3,265,000	38,000	29,416,956
<b>Appropriated Expenditures</b>	<b>110,731,918</b>	<b>63,463,699</b>	<b>23,503,955</b>	-	<b>15,647,694</b>	<b>27,082,218</b>	<b>240,429,484</b>
Debt Service:							
Principal Retirement				7,932,500			7,932,500
Interest and Fiscal Charges				1,219,116			1,219,116
Lease Payments	268,598	26,846	50,934				346,378
Capital Projects	1,348,545	2,473,262	74,293,889				78,115,696
<b>Total Anticipated Expenditures</b>	<b>112,349,061</b>	<b>65,963,807</b>	<b>97,848,778</b>	<b>9,151,616</b>	<b>15,647,694</b>	<b>27,082,218</b>	<b>328,043,174</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>5,668,018</b>	<b>(5,231,354)</b>	<b>(38,706,916)</b>	<b>(2,686,300)</b>	<b>(6,760,410)</b>	<b>(127,414)</b>	<b>(47,844,376)</b>
<b>Transfers In</b>	<b>301,355</b>	<b>3,587,177</b>		<b>2,765,644</b>	<b>5,624,063</b>		<b>12,278,239</b>
<b>Transfers Out</b>	<b>(11,595,376)</b>	<b>(682,863)</b>					<b>(12,278,239)</b>
<b>Incr (Decr) in Reserves as a result of Fy22 Operations</b>	<b>(5,626,003)</b>	<b>(2,327,040)</b>	<b>(38,706,916)</b>	<b>79,344</b>	<b>(1,136,347)</b>	<b>(127,414)</b>	<b>(47,844,376)</b>



<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND</b>				
Category Description	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$62,041,591	\$66,912,671	\$75,426,886	\$79,149,701
Other Taxes	\$16,083,851	\$17,866,055	\$19,303,191	\$19,384,770
Licenses and Permits	\$2,676,516	\$3,061,223	\$3,407,080	\$2,840,000
Intergovernmental	\$404,966	\$6,020,779	\$116,671	\$102,000
Internal Service Charges	\$520,992	\$550,572	\$587,695	\$693,131
Charges for Services	\$8,450,666	\$8,972,267	\$10,530,724	\$10,157,003
Fines and Forfeitures	\$4,631,370	\$4,354,910	\$5,226,528	\$4,670,449
Investment Income	\$1,276,277	\$679,821	\$58,970	\$60,000
Miscellaneous Sources	\$943,624	\$945,387	\$874,876	\$791,730
Other Financing Sources	\$1,166,229	\$505,590	\$411,815	\$469,650
Use of Reserves	\$0	\$0	\$0	\$5,626,003
<b>TOTAL</b>	<b>\$98,196,082</b>	<b>\$109,869,275</b>	<b>\$115,944,437</b>	<b>\$123,944,437</b>
Expenditure Category				
Personal Services	\$61,358,782	\$67,510,665	\$73,584,904	\$80,527,988
Operating Services	\$17,763,000	\$16,797,622	\$18,040,504	\$21,241,740
Non Dept Managed Costs	\$3,618,220	\$4,560,946	\$4,130,734	\$4,841,614
Capital Projects	\$841,157	\$481,978	\$2,394,970	\$1,348,545
Non Operational Costs	\$3,467,775	\$3,708,815	\$3,850,153	\$4,120,576
Debt Service	\$270,812	\$324,837	\$450,575	\$268,598
Interfund Transfers	\$9,193,863	\$7,367,706	\$8,206,336	\$11,595,376
<b>TOTAL</b>	<b>\$96,513,608.51</b>	<b>\$100,752,569</b>	<b>\$110,658,176</b>	<b>\$123,944,437</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES CAPITAL PROJECT FUNDS</b>				
Category Description	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Est. Actual	Budget
Expenditure Category				
Other Taxes	\$43,574,062	\$47,920,587	\$55,394,284	\$56,200,428
Intergovernmental	\$3,021,779	\$3,537,346	\$3,321,983	\$2,905,934
Investment Income	\$1,535,623	\$581,767	\$32,652	\$35,500
Miscellaneous Sources	\$420,159	\$178,292	\$231,425	\$0
Other Financing Sources	\$911,613	\$185,750	\$8,291,345	\$0
Use of Reserves	\$0	\$0	\$0	\$38,706,916
<b>TOTAL</b>	<b>\$49,463,237</b>	<b>\$52,403,742</b>	<b>\$67,271,689</b>	<b>\$97,848,778</b>
Expenditure Category				
Personal Services	\$2,648,675	\$2,892,375	\$3,096,079	\$3,449,794
Operating Services	\$5,084,712	\$3,314,599	\$5,231,096	\$815,231
Non Dept Managed Costs	\$39,554	\$57,120	\$91,050	\$78,800
Capital Projects	\$39,308,823	\$47,955,468	\$34,782,610	\$74,293,889
Non Operational Costs	\$12,636,017	\$16,355,139	\$16,169,373	\$19,160,130
Debt Service	\$33,408	\$80,097	\$79,537	\$50,934
Interfund Transfers	\$0	\$150,000	\$0	\$0
<b>TOTAL</b>	<b>\$59,751,189</b>	<b>\$70,804,799</b>	<b>\$59,449,745</b>	<b>\$97,848,778</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL NON MAJOR FUNDS</b>				
Category Description	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$30,284,499	\$32,425,142	\$33,217,443	\$35,970,217
Other Taxes	\$2,591,336	\$3,027,560	\$3,768,987	\$2,666,000
Intergovernmental	\$10,894,585	\$15,361,629	\$48,240,523	\$14,100,061
Internal Service Charges	\$18,564,981	\$21,074,971	\$23,956,472	\$25,754,804
Charges for Services	\$20,250,022	\$19,068,170	\$21,214,417	\$21,238,199
Fines and Forfeitures	\$1,489,971	\$1,237,882	\$1,161,401	\$1,430,444
Investment Income	\$621,757	\$346,898	\$25,788	\$31,677
Contributions	\$306,336	\$167,238	\$996,054	\$94,500
Miscellaneous Sources	\$1,563,597	\$3,552,498	\$2,956,403	\$1,753,955
Other Financing Sources	\$11,020,670	\$9,567,603	\$8,727,087	\$11,976,884
Use of Reserves	\$0	\$0	\$0	\$3,511,457
<b>TOTAL</b>	<b>\$97,587,752</b>	<b>\$105,829,592</b>	<b>\$144,264,574</b>	<b>\$118,528,198</b>
Expenditure Category				
Personal Services	\$60,996,526	\$67,310,591	\$74,818,519	\$80,544,240
Operating Services	\$13,745,484	\$12,639,970	\$13,948,203	\$15,944,691
Non Dept Managed Costs	\$3,469,858	\$3,574,293	\$2,868,634	\$3,568,430
Capital Projects	\$1,217,657	\$2,938,675	\$1,202,744	\$2,473,262
Non Operational Costs	\$5,434,311	\$4,513,780	\$5,983,422	\$6,136,250
Debt Service	\$11,043,093	\$8,968,845	\$6,989,816	\$9,178,462
Interfund Transfers	\$1,762,432	\$2,101,080	\$7,110,883	\$682,863
<b>TOTAL</b>	<b>\$97,669,361</b>	<b>\$102,047,233</b>	<b>\$112,922,222</b>	<b>\$118,528,198</b>

<b>COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL FUNDS</b>				
Category Description	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$92,326,090	\$99,337,813	\$108,644,329	\$115,119,918
Other Taxes	\$62,249,249	\$68,814,203	\$78,466,463	\$78,251,198
Licenses and Permits	\$2,676,516	\$3,061,223	\$3,407,080	\$2,840,000
Intergovernmental	\$14,321,330	\$24,919,754	\$51,679,177	\$17,107,995
Internal Service Charges	\$19,085,973	\$21,625,543	\$24,544,167	\$26,447,935
Charges for Services	\$28,700,688	\$28,040,437	\$31,745,141	\$31,395,202
Fines and Forfeitures	\$6,121,341	\$5,592,792	\$6,387,930	\$6,100,893
Investment Income	\$3,433,658	\$1,608,486	\$117,411	\$127,177
Contributions	\$306,336	\$167,238	\$996,054	\$94,500
Miscellaneous Sources	\$2,927,380	\$4,676,177	\$4,062,703	\$2,545,685
Other Financing Sources	\$13,098,512	\$10,258,942	\$17,430,246	\$12,446,534
Use of Reserves	\$0	\$0	\$0	\$47,844,376
<b>TOTAL</b>	<b>\$245,247,071</b>	<b>\$268,102,608</b>	<b>\$327,480,700</b>	<b>\$340,321,413</b>
Expenditure Category				
Personal Services	\$125,003,983	\$137,713,631	\$151,499,503	\$164,522,022
Operating Services	\$36,593,195	\$32,752,191	\$37,219,803	\$38,001,662
Non Dept Managed Costs	\$7,127,631	\$8,192,359	\$7,090,418	\$8,488,844
Capital Projects	\$41,367,637	\$51,376,121	\$38,380,324	\$78,115,696
Non Operational Costs	\$21,538,104	\$24,577,734	\$26,002,947	\$29,416,956
Debt Service	\$11,347,313	\$9,373,780	\$7,519,929	\$9,497,994
Interfund Transfers	\$10,956,294	\$9,618,786	\$15,317,219	\$12,278,239
<b>TOTAL</b>	<b>\$253,934,158</b>	<b>\$273,604,601</b>	<b>\$283,030,143</b>	<b>\$340,321,413</b>

## STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2022 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2022 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
General Fund	123,944,437	118,318,434	50,646,885	(5,626,003)	45,020,882	724,989	44,295,893
Law Library Fund	127,500	127,500	528,015	-	528,015	-	528,015
Sheriff's Forfeitures Fund	70,000	70,000	52,718	-	52,718	-	52,718
Emergency E911 Fund	6,258,764	6,002,000	3,352,438	(256,764)	3,095,674	1,026,359	2,069,315
Senior Services	1,881,530	1,879,830	416,770	(1,700)	415,070	-	415,070
ERAP Fund	1,575,650	-	8,831,518	(1,575,650)	7,255,868	-	7,255,868
Parks and Recreation	6,144,565	6,144,565	899,989	-	899,989	-	899,989
ARPA 2021 Fund	-	-	24,956,678	-	24,956,678	-	24,956,678
Transporation Fund	1,701,015	1,701,015	630,583	-	630,583	-	630,583
Multiple Grant Fund	976,837	976,837	238,232	-	238,232	-	238,232
CDBG Fund	1,142,112	1,142,112	941	-	941	-	941
DA's Cond 9-16-19 Fund	5,000	5,000	40,273	-	40,273	-	40,273
DA's Condemnation Fund	30,000	30,000	30,709	-	30,709	-	30,709
DATE Fund	226,508	193,900	592,114	(32,608)	559,506	-	559,506
Victim Assistance Fund	215,883	207,000	8,883	(8,883)	0	-	0
DUI Court Fund	534,781	480,710	684,061	(54,071)	629,990	-	629,990
Drug Acct Court Fund	646,160	631,120	108,069	(15,040)	93,029	-	93,029
Treatment Acct Court Fund	161,358	161,358	12,024	-	12,024	-	12,024
Drug Screening Lab Fund	347,385	347,385	190,093	-	190,093	-	190,093
Veteran's Court Fund	132,217	132,217	6,730	-	6,730	-	6,730
Juvenile Drug Court Fund	172,608	172,608	5,231	-	5,231	-	5,231
Fire District Fund	40,362,206	39,895,001	10,620,363	(467,205)	10,153,158	150,000	10,003,158
Jail Fund	428,719	506,500	587,192	77,781	664,973	-	664,973

## STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2022 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2022 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
Sheriff's Commissary Fund	800,000	800,000	358,265	-	358,265	-	358,265
Federal Forfeiture/Seized Fund	150,000	150,000	84,072	-	84,072	-	84,072
Hotel/Motel Tax Fund	220,000	220,000	33,193	-	33,193	-	33,193
Impact Fee Fund	2,335,872	2,342,972	8,576,705	7,100	8,583,805	-	8,583,805
S.P.L.O.S.T. Funds	97,848,778	59,141,862	46,380,354	(38,706,916)	7,673,438	-	7,673,438
RRDA Fund	2,907,880	2,907,880	912,268	-	912,268	-	912,268
Debt Service Fund	6,243,736	6,323,080	(135,506)	79,344	(56,162)	-	(56,162)
Conference Center Fund	728,631	587,284	662,467	(141,347)	521,120	-	521,120
EMS Fund	14,919,063	13,924,063	8,688,498	(995,000)	7,693,498	-	7,693,498
Insurance & Benefits Fund	25,105,004	25,015,590	181,063	(89,414)	91,649	148,011	(56,362)
Fleet Maintenance Fund	1,977,214	1,939,214	748,103	(38,000)	710,103	-	710,103
<b>All Funds</b>	<b>340,321,413</b>	<b>292,477,037</b>	<b>169,929,989</b>	<b>(47,844,376)</b>	<b>122,085,613</b>	<b>2,049,360</b>	<b>120,036,253</b>

### GENERAL FUND & FIRE FUND

\$5.6M of reserves will be used in the General Fund. \$3.4M will be used to cover operations and \$2.2M to pay down debt. \$0.5M will be used in the Fire Fund to cover operations

### ERAP FUND

Revenues previously collected and held in reserves will be spent in 2022 resulting in a use of reserves of \$1.6M.

### SPLOST FUNDS

Revenues previously collected and held in reserves will be spent in 2022 resulting in a use of reserves of \$38.7M.

### EMS FUND

The EMS fund had a surplus cash balance at the end of 2021. Reserves of \$995K will be used in 2021 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 2022 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	360,771											360,771
Health & Human Services	Health & Human Services	407,670											407,670
County Extension Service	Health & Human Services	112,699											112,699
Focus Grant	General Services							48,000					48,000
Library	Recreation, Parks & Cultural Affairs	2,832,323											2,832,323
Arts & History	Recreation, Parks & Cultural Affairs	102,500											102,500
RRDA	General Services									2,907,880			2,907,880
County Clerk	General Services	312,308											312,308
County Manager	General Services	637,840											637,840
General Administration	General Services	178,844											178,844
Hotel/Motel	General Services							220,000					220,000
Conference Center	General Services										728,631		728,631
Communications	General Services	298,705											298,705
Voter Registration/Elections	General Services	2,479,081											2,479,081
County Attorney	General Services	352,710											352,710
Tax Commissioner	General Services	2,450,836											2,450,836
TAVT 1% Fees	General Services	268,933											268,933
Tax Assessor	General Services	3,062,361											3,062,361
Coroner	General Services	326,555											326,555
Interfund Transfers	General Services	11,595,376											11,595,376
Administrative Services	Administration	278,968											278,968
Budgeting & Financial Svcs	Administration	1,008,630											1,008,630
Procurement	Administration	390,076											390,076
Debt Service	Administration									6,243,736			6,243,736
Facilities Management	Administration	2,386,123											2,386,123
Information Tech Systems	Administration	3,822,456											3,822,456
GIS/Mapping	Administration	368,555											368,555
Risk Management	Administration	135,875											135,875
Capital Projects	Administration	21,755											21,755
Fleet Management	Administration											1,977,214	1,977,214
Human Resources	Human Resources	414,044											414,044
Insurance & Benefits	Human Resources											25,105,004	25,105,004
Court Administration Svcs	Judicial Services	2,379,354											2,379,354
Treatment Accountability Court	Judicial Services							161,358					161,358
Drug Screening Lab	Judicial Services							347,385					347,385
Veteran's Court	Judicial Services							132,217					132,217
Juvenile Drug Court	Judicial Services							172,608					172,608
Law Library	Judicial Services							127,500					127,500
Drug Abuse, Treatment & Edu	Judicial Services							226,508					226,508
Superior Court	Judicial Services	587,381											587,381
Drug Accountability Court	Judicial Services							646,160					646,160
Juvenile Court	Judicial Services	1,544,823											1,544,823
Juvenile Supervision Fees	Judicial Services	50,550											50,550
Juvenile Justice Grant	Judicial Services							112,000					112,000
Indigent Defense	Judicial Services	2,770,486											2,770,486
Clerk of Superior Court	Judicial Services	4,475,572											4,475,572
Board of Equalization	Judicial Services	26,840											26,840
Clerk of Court - Tech	Judicial Services	163,000											163,000
District Attorney	Judicial Services	4,136,561											4,136,561
VOCA Grant	Judicial Services							433,849					433,849
STPVW Grant	Judicial Services							107,616					107,616
Condemnation Funds	Judicial Services							35,000					35,000
Victim Assistance	Judicial Services							215,883					215,883
State Court	Judicial Services	1,143,424											1,143,424
State Court Tech	Judicial Services	25,000											25,000
DUI Court	Judicial Services							534,781					534,781
State Court Solicitor	Judicial Services	2,298,748											2,298,748
Solicitor Video Account	Judicial Services	46,000											46,000
VOCA Grant	Judicial Services							275,372					275,372
Magistrate Court	Judicial Services	515,002											515,002
Probate Court	Judicial Services	1,067,579											1,067,579
Law Enforcement Admin	Law Enforcement	4,512,126											4,512,126
Vice Control	Law Enforcement	1,668,478											1,668,478
Criminal Investigation Div	Law Enforcement	4,786,104											4,786,104

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX  
FY 2022 APPROPRIATED FUNDS**

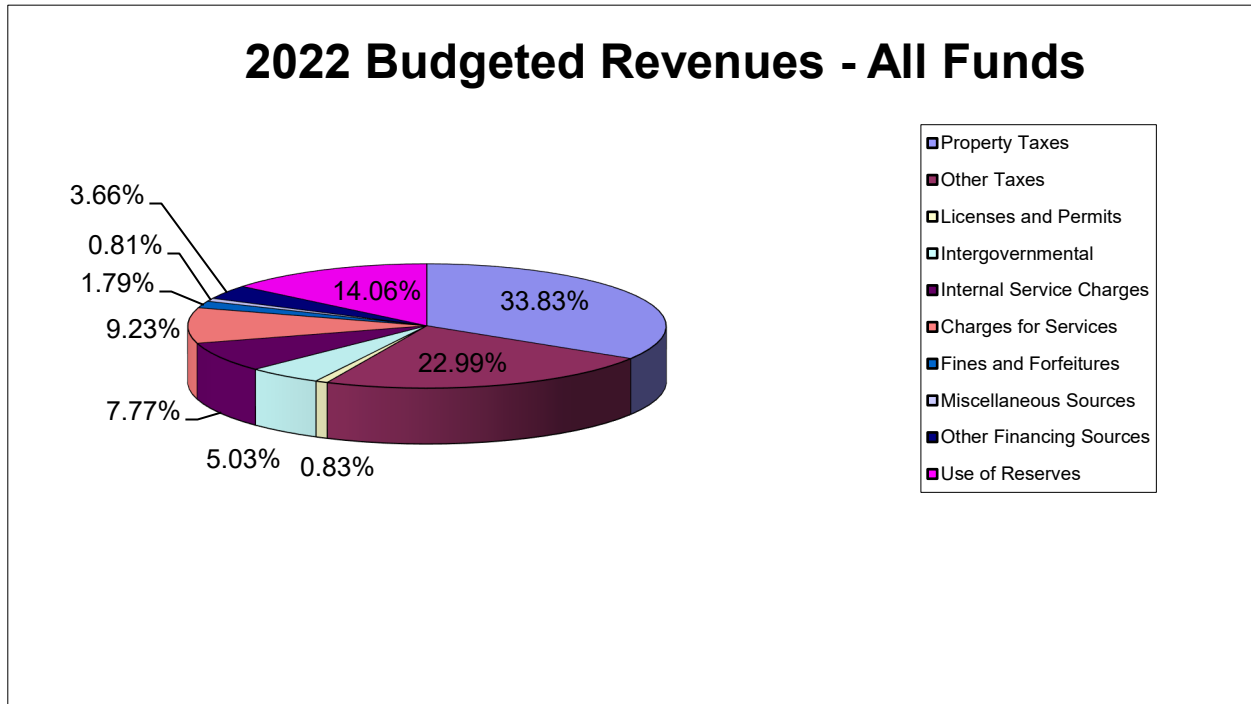
Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Intelligence Division	Law Enforcement	112,500											112,500
Uniform Patrol	Law Enforcement	11,689,797											11,689,797
Training Division	Law Enforcement	1,488,874											1,488,874
Special Operations	Law Enforcement	3,305,300											3,305,300
Court Services	Law Enforcement	2,963,607											2,963,607
Crossing Guards	Law Enforcement	209,924											209,924
Adult Correction Institute	Law Enforcement	21,017,932											21,017,932
Sheriff's Forfeitures	Law Enforcement							70,000					70,000
Jail Fund	Law Enforcement							428,719					428,719
Commissary	Law Enforcement							800,000					800,000
Confiscated Assets	Law Enforcement							150,000					150,000
Community Development	Community Development												-
Development Svcs Center	Community Development	552,651											552,651
Building Inspections	Community Development	1,210,077											1,210,077
Planning & Land Use	Community Development	1,250,106											1,250,106
Economic Development	Community Development	637,187											637,187
Public Works	Community Development	4,249,490											4,249,490
Stormwater Mgmt Engineering	Community Development	593,778											593,778
Engineering	Community Development	1,505,638											1,505,638
Blalock Road Landfill	Community Development	341,317											341,317
Conservation Admin	Community Development	88,193											88,193
Forest Resources	Community Development	13,197											13,197
Impact Fees	Community Development								2,335,872				2,335,872
SPLOST	Community Development								97,848,778				97,848,778
Marshal	County Marshal												-
Cherokee Probation	County Marshal	888,856											888,856
Animal Control	County Marshal	539,162											539,162
Emergency Mgmt Agency	County Marshal	399,682											399,682
Radio Communications	County Marshal	143,192											143,192
Code Enforcement	County Marshal	1,810,063											1,810,063
Emergency 911	County Marshal		6,258,764										6,258,764
Animal Shelter	County Marshal	1,579,983											1,579,983
Community Services Agency	Community Services	209,502											209,502
Recycling	Community Services	341,407											341,407
CDBG	Community Services							1,142,112					1,142,112
Senior Services	Community Services			1,881,530									1,881,530
ERPA	Community Services							1,575,650					1,575,650
Cherokee Recreation & Parks	Community Services				6,144,565								6,144,565
CATS - Public Transportation	Community Services					1,701,015							1,701,015
Fire Administration	Fire & Emergency Services						2,854,381						2,854,381
Fire Marshal	Fire & Emergency Services						823,175						823,175
Fire Fighting	Fire & Emergency Services						33,765,737						33,765,737
Fire Prevention	Fire & Emergency Services						287,575						287,575
Fire Information Technology	Fire & Emergency Services						892,246						892,246
Fire Training	Fire & Emergency Services						1,739,092						1,739,092
Emergency Medical Svcs	Fire & Emergency Services										14,919,063		14,919,063
		123,944,437	6,258,764	1,881,530	6,144,565	1,701,015	40,362,206	7,962,718	100,184,650	9,151,616	15,647,694	27,082,218	340,321,413

# 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 2019 and 2020, 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.

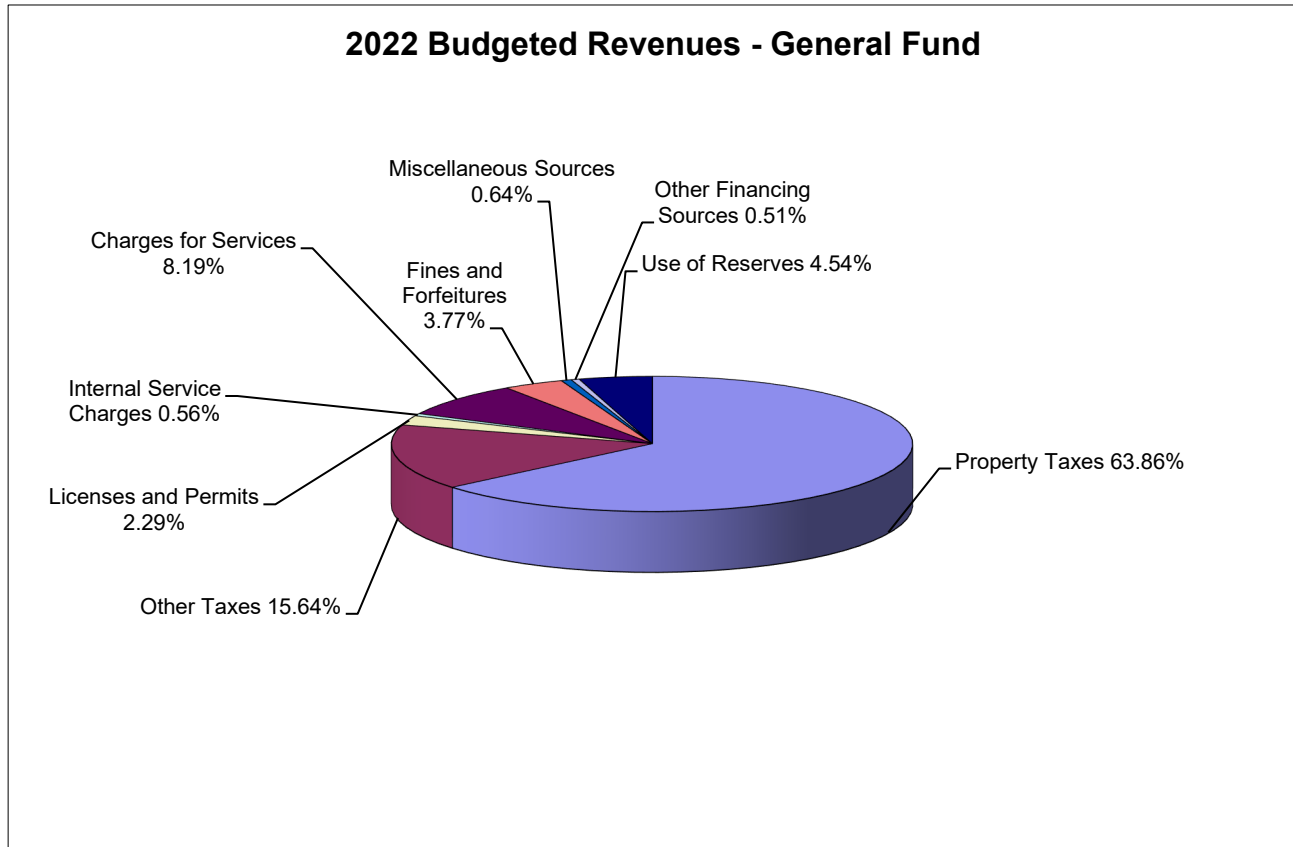


## GENERAL FUND

The General Fund revenues are made up primarily from taxes with General Property taxes totaling 64% and Other Taxes totaling 16%. 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 \$118,318,434. Use of reserves of \$5,626,003 is budgeted.



# REVENUE SUMMARY



## OTHER FUNDS

### Emergency 911

The Emergency 911 Telephone Fund revenue is comprised of surcharges on both regular telephone service and wireless telephone service of \$1 and \$1.50 per line respectively. Revenue is also received for phone card charges. The 2022 budget estimates revenues for this fund to be \$6,258,764. This amount includes a use of reserves of \$256,764.

### 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 \$1,881,530, \$976,592 or 52%, is received as grants from the State and Federal government. The balance of the revenue is derived from charges for services, donations and contributions and a General Fund supplement of \$828,468 for 2022.

### Parks and Recreation Fund

Parks and Recreation provides recreation opportunities to the citizens of Cherokee County. The 2022 budgeted revenues of \$6,144,565 are derived from Charges for Services, Beer and Wine Taxes, Contributions and a \$1,966,765 transfer from the General Fund

# REVENUE SUMMARY

## **Transportation Fund**

The Transportation fund tracks the transportation activities of the County. Grants generate \$1,261,893 or 74% of the fund's total 2022 budgeted revenues of \$1,701,015. Charges for services such as passenger fees equal \$302,184 or 18%. The General Fund also transfers \$136,938 to this fund.

## **Fire District Fund**

The Fire District is funded primarily by property taxes, which represent 77% of the budgeted 2022 revenues of \$40,362,206. The 2021 millage rate of 3.292 mills is equal to the 2020 rate. Other revenues include payments from cities for fire service, licenses and permits, and investment income. Reserves of \$467,205 are budgeted to be used in 2022.

## **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 \$2,334,243 for 2021. Budgeted revenues totaling \$2,335,872 for 2022 include fees, payments from cities, investment income and a savings of reserves of \$7,100.

## **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 \$16,000,000 are derived from interest revenue and a use of reserves of \$15,980,000

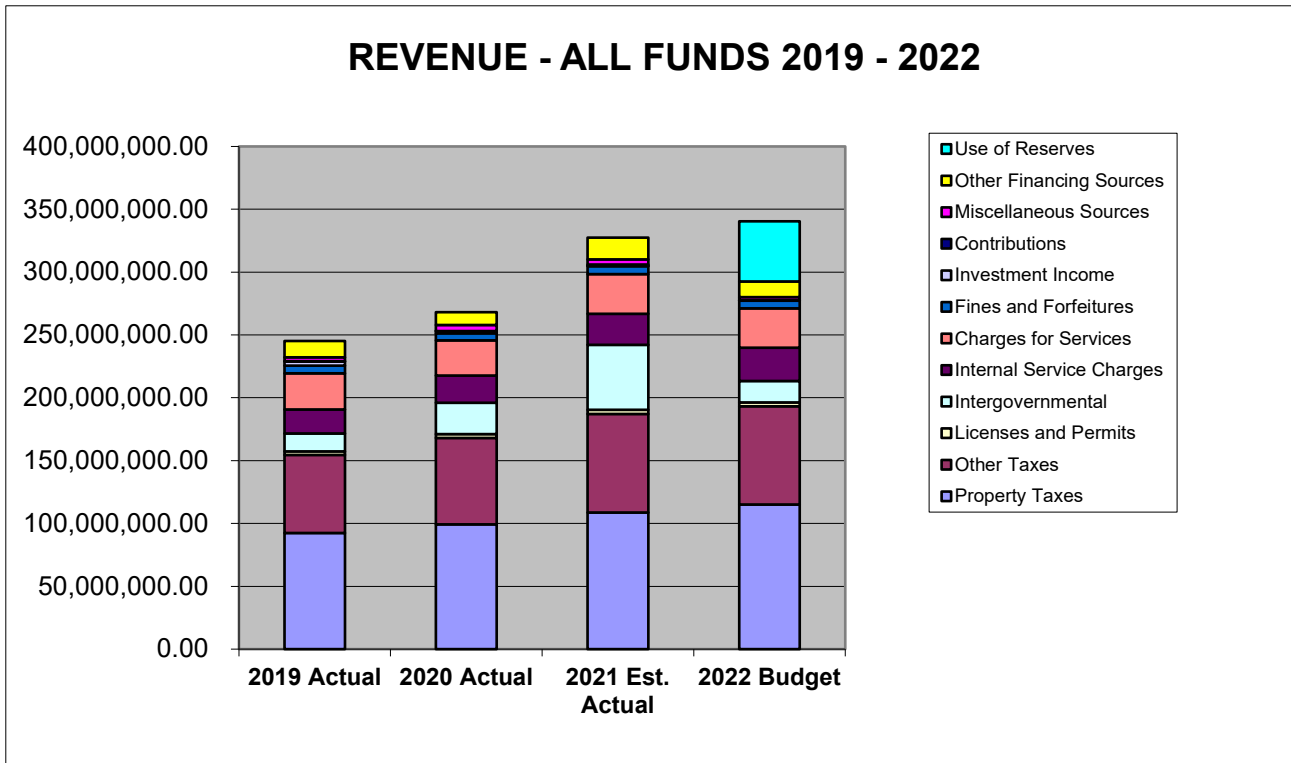
## **Special Purpose Local Option Sales Tax (SPLOST 2018)**

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 2022 budget tax collections are budgeted at \$56,200,428. The remaining revenues of \$24,160,237 are derived from contributions from the state for road projects, interest revenue and a use of reserves of \$21,239,303.

## **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 2022 the amount of patient billings is estimated to be \$8,455,000. The General Fund will contribute \$5,469,063. For 2022 the total budgeted revenues for this fund are \$14,919,063 which includes a Use of Reserves of \$995,000.

# REVENUE ANALYSIS



## PROPERTY AND OTHER TAXES

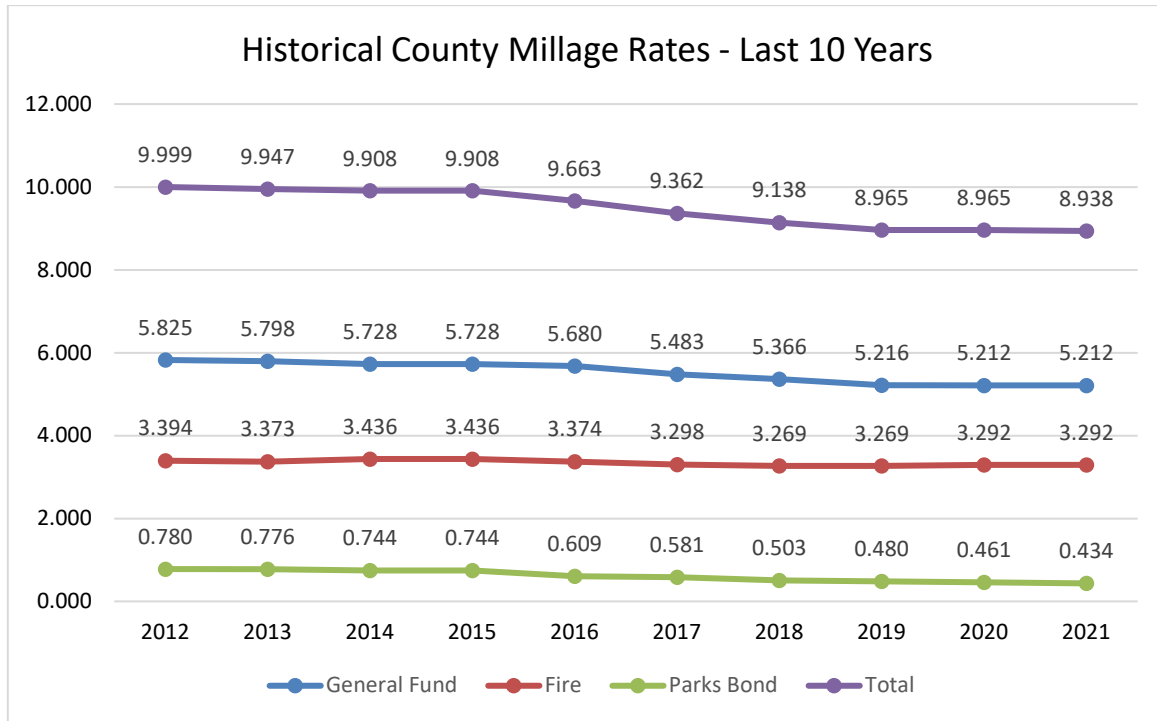
This category of revenue includes General Property Taxes for the General Fund, Fire District and Parks Bond. Other taxes include Real Estate Transfer and Intangible Tax, Franchise Tax, Railroad Equipment Tax, Insurance Premium Tax, Alcoholic Beverage Excise Tax, Hotel/ Motel Tax, Sales Tax and Motor 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 kept the General Fund millage rate the same at 5.212 mills. The Fire District millage also remained the same at 3.292 mills. The Parks Bond rate was reduced to 0.434. The average property owner who owns a \$303,600 house could expect to pay \$606.89 for General Fund operations, \$399.78 for Fire District operations, and \$52.70 for the Parks Bond. These amounts exclude the school millage rate, which the school board sets independently.

In 2021, the school board millage was 18.2 mills for maintenance and operations and 1.25 mill for bonds. Therefore, the total millage on property taxes was 28.388 mills. On that same \$303,600 house the total property tax bill would be \$3,384.98.

# 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 FY2022 budget it was estimated using the 2021 tax assessment and applied the 2021 millage rate of 8.938 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 2022 were estimated to increase slightly as compared to 2021 levels. Insurance Premium Taxes continue to increase each year and 2022 was budgeted to increase 14% above 2020 actuals. 2021 actuals were not available at the time the budget was created so 2020 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 2022 budget was based on prior year

# **REVENUE ANALYSIS**

actuals. Revenue from building permits increased in 2021. 2021 estimated revenue for this category is \$2,377,222. 2022 was budgeted conservatively at \$1,900,000. 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 \$17,107,995 budgeted, \$2,905,934 will be road project reimbursements from the State. Other amounts in this category include \$976,592 for the Senior Center, \$1,261,893 for Transportation, \$1,142,112 for CDBG, \$8,810,864 for Fire Protection and \$2,010,600 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 2021 there was a 20% increase in health insurance costs as compared to 2020. 2022 was budgeted 1% higher than 2021 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. The pandemic during 2020 and 2021 caused a drastic decrease in interest revenue for the County. Only \$127,177 was budgeted for 2022.

## **CONTRIBUTIONS**

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

## **MISCELLANEOUS SOURCES**

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

## **OTHER FINANCING SOURCES**

This category is inter-fund transfers.

The \$12,446,534 budgeted for 2022 in this category is represented by inter-fund transfers, including operational transfers from the General Fund to Senior Center \$828,468, Parks and Recreation \$1,966,765, Transportation \$136,938, Grants, \$378,498, RRDA \$2,765,644 and EMS \$5,469,063.

# ***REVENUE ANALYSIS***

## **USE OF RESERVES**

The final revenue category is use of reserves that have been accumulated in prior years. \$47,844,379 is budgeted in 2022 in this category. The majority of this amount is made up of the \$38,706,916 budgeted in the various Capital Funds. Revenues have outpaced expenses in the SPLOST Fund. The General Fund will use \$3,446,003 for operations and \$2,180,000 for payoff of debt. The Fire Fund will use \$467,205.

## REVENUE BUDGET HISTORY

### GOVERNMENTAL FUNDS GENERAL FUND

	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
<b>General Property Taxes</b>				
Real Estate	51,491,858	53,088,789	57,210,775	61,983,989
Personal Property	10,549,733	13,823,882	18,216,111	17,165,712
<b>Total General Property Taxes</b>	<b>62,041,591</b>	<b>66,912,671</b>	<b>75,426,886</b>	<b>79,149,701</b>
<b>Other Taxes</b>				
Real Estate Transfer/Intangible	2,385,298	3,504,636	4,643,121	3,500,000
Franchise Fee	2,616,478	2,649,869	2,468,536	2,525,000
Insurance Premium Taxes	10,720,235	11,380,706	11,815,774	13,029,770
Penalties and Interest	361,841	330,844	375,761	330,000
<b>Total Other Taxes</b>	<b>16,083,851</b>	<b>17,866,055</b>	<b>19,303,191</b>	<b>19,384,770</b>
<b>Licenses and Permits</b>				
Alcohol Licenses	268,200	284,492	275,850	270,000
Business Licenses	533,562	721,273	641,848	585,000
Building Inspections	1,828,384	2,021,109	2,462,922	1,955,000
Other Licenses and Permits	46,370	34,350	26,460	30,000
<b>Total Licenses and Permits</b>	<b>2,676,516</b>	<b>3,061,223</b>	<b>3,407,080</b>	<b>2,840,000</b>
<b>Intergovernmental Revenue</b>				
Other Federal/State	305,451	24,455	24,405	0
Cares Act	0	5,895,550	0	0
Forest Land Protection Grant	9,435	8,640	0	8,000
Range Revenue	41,296	42,295	41,720	45,000
Payment In Lieu of Taxes	48,784	49,838	50,546	49,000
<b>Total Intergovernmental Revenue</b>	<b>404,966</b>	<b>6,020,779</b>	<b>116,671</b>	<b>102,000</b>
<b>Internal Service Charges</b>				
Internal Svc Chg - Custodial	520,992	550,572	587,695	693,131
<b>Total Internal Service Charges</b>	<b>520,992</b>	<b>550,572</b>	<b>587,695</b>	<b>693,131</b>
<b>Charges For Services</b>				
Court	161,435	537,466	473,678	540,000
Planning and Development	86,482	84,061	107,833	84,000
Landfill/Recycling	3,225,030	3,114,472	5,132,443	4,675,503
Animal Shelter Fees	192,073	156,200	180,798	171,000
Prisoner Housing	0	45,845	125,485	0
Commission on Tax Collections	4,646,988	4,838,113	4,463,255	4,550,000
Other Charges For Services	138,657	196,110	47,232	136,500
<b>Total Charges For Services</b>	<b>8,450,666</b>	<b>8,972,267</b>	<b>10,530,724</b>	<b>10,157,003</b>
<b>Fines and Forfeitures</b>	<b>4,631,370</b>	<b>4,354,910</b>	<b>5,226,528</b>	<b>4,670,449</b>
<b>Investment Income</b>	<b>1,276,277</b>	<b>679,821</b>	<b>58,970</b>	<b>60,000</b>
<b>Miscellaneous</b>				
Rents and Royalties	213,810	179,235	160,485	160,485
Miscellaneous Reimbursements	713,651	757,977	701,743	626,245
Miscellaneous Forfeitures	16,163	8,175	12,647	5,000
<b>Total Miscellaneous</b>	<b>943,624</b>	<b>945,387</b>	<b>874,876</b>	<b>791,730</b>
<b>Other Financing Sources</b>				
Transfers in From Other Funds	694,007	287,284	294,148	301,355
Proceeds from Capital Leases	395,418	108,932	40,884	168,295
Sale of Assets	18,225	9,675	49,127	0
Insurance Recovery Revenue	58,580	99,698	27,656	0
<b>Total Other Financing Sources</b>	<b>1,166,229</b>	<b>505,590</b>	<b>411,815</b>	<b>469,650</b>
<b>Use of Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,626,003</b>
<b>Total General Fund</b>	<b>98,196,082</b>	<b>109,869,275</b>	<b>115,944,437</b>	<b>123,944,437</b>



# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY19</u>	<u>Actual FY20</u>	<u>Est. Actual FY21</u>	<u>Budget FY22</u>
<b>Law Library Fund</b>				
Charges For Services	2,989	1,259	0	4,000
Fines and Forfeitures	105,516	83,513	95,872	122,500
Investment Income	9,175	2,699	458	1,000
<b>Total Law Library Fund</b>	<b>117,680</b>	<b>87,470</b>	<b>96,330</b>	<b>127,500</b>
<b>Sheriff's Forfeitures Fund</b>				
Intergovernmental Revenue	77,288	97,789	86,001	70,000
Other Financing Sources	53,678	0	0	0
<b>total Sheriff's Forfeitures Fund</b>	<b>130,966</b>	<b>97,789</b>	<b>86,001</b>	<b>70,000</b>
<b>Emergency 911 Telephone Fund</b>				
Charges For Services	5,442,542	5,614,923	5,897,998	6,000,500
Investment Income	41,269	20,519	1,013	1,000
Miscellaneous	20	0	0	500
Other Financing Sources	0	1,525	0	0
Use of Reserves	0	0	0	256,764
<b>Total Emergency 911 Telephone Fund</b>	<b>5,483,831</b>	<b>5,636,968</b>	<b>5,899,011</b>	<b>6,258,764</b>
<b>Senior Services Fund</b>				
Intergovernmental Revenue	817,950	764,137	936,868	976,592
Charges For Services	18,007	13,082	40,863	60,270
Contributions	10,360	15,093	9,713	14,500
Miscellaneous	475	0	0	0
Other Financing Sources	137	0	5,400	0
Transfers in From Other Funds	622,127	697,477	788,679	828,468
Use of Reserves	0	0	0	1,700
<b>Total Senior Services Fund</b>	<b>1,469,056</b>	<b>1,489,790</b>	<b>1,781,523</b>	<b>1,881,530</b>
<b>ERAP Fund</b>				
Intergovernmental Revenue	0	0	10,254,602	0
Use of Reserves	0	0	0	1,575,650
<b>Total ERAP Fund</b>	<b>0</b>	<b>0</b>	<b>10,254,602</b>	<b>1,575,650</b>
<b>Parks and Recreation Fund</b>				
Other Taxes	1,124,536	1,172,092	1,261,299	1,215,000
Charges for Services	2,693,182	2,027,883	2,793,020	2,902,865
Contributions	45,000	46,426	15,000	45,000
Miscellaneous	13,689	16,931	14,934	14,935
Other Financing Sources	216,441	19,600	692	0
Transfers in From Other Funds	1,491,954	1,582,635	1,767,162	1,966,765
<b>Total Parks and Recreation Fund</b>	<b>5,584,802</b>	<b>4,865,566</b>	<b>5,852,106</b>	<b>6,144,565</b>
<b>ARPA 2021 Fund</b>				
Intergovernmental Revenue	0	0	25,131,811	0
<b>Total ARPA 2021 Fund</b>	<b>0</b>	<b>0</b>	<b>25,131,811</b>	<b>0</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY19</u>	<u>Actual FY20</u>	<u>Est. Actual FY21</u>	<u>Budget FY22</u>
<b>Transportation Fund</b>				
Intergovernmental	616,517	834,109	1,000,854	1,261,893
Charges for Services	444,398	266,906	203,306	302,184
Miscellaneous	1,298	0	0	0
Other Financing Sources	4,147	2,796	6,301	0
Transfers in From Other Funds	384,863	372,336	103,425	136,938
<b>Total Transportation Fund</b>	<b>1,451,223</b>	<b>1,476,147</b>	<b>1,313,886</b>	<b>1,701,015</b>
<b>Multiple Grant Fund</b>				
Intergovernmental Revenue	1,039,052	1,049,937	819,205	598,339
Contributions	120,000	65,814	961,716	0
Transfers in From Other Funds	231,446	403,619	425,653	378,498
<b>Total Multiple Grant Fund</b>	<b>1,390,498</b>	<b>1,519,369</b>	<b>2,206,574</b>	<b>976,837</b>
<b>CDBG Grant Fund</b>				
Intergovernmental Revenue	1,302,818	1,323,395	1,414,327	1,142,112
<b>Total CDBG Grant Fund</b>	<b>1,302,818</b>	<b>1,323,395</b>	<b>1,414,327</b>	<b>1,142,112</b>
<b>DA 9-16-19 Fund</b>				
Fines and Forfeitures	10,285	7,636	6,913	5,000
<b>Total DA 9-16-19 Fund</b>	<b>10,285</b>	<b>7,636</b>	<b>6,913</b>	<b>5,000</b>
<b>DA's Condemnation Fund</b>				
Fines and Forfeitures	1,571	280	517	30,000
<b>Total DA's Condemnation Fund</b>	<b>1,571</b>	<b>280</b>	<b>517</b>	<b>30,000</b>
<b>Drug Abuse Training and Education Fund</b>				
Fines and Forfeitures	223,145	201,494	163,807	193,700
Investment Income	8,971	3,756	209	200
Use of Reserves	0	0	0	32,608
<b>Total D.A.T.E. Fund</b>	<b>232,117</b>	<b>205,250</b>	<b>164,016</b>	<b>226,508</b>
<b>Victim Assistance Fund</b>				
Fines and Forfeitures	226,203	164,842	174,583	207,000
Use of Reserves	0	0	0	8,883
<b>Total Victim Assistance Fund</b>	<b>226,203</b>	<b>164,842</b>	<b>174,583</b>	<b>215,883</b>
<b>DUI Court Fund</b>				
Intergovernmental	98,527	92,186	68,024	90,639
Fines and Forfeitures	318,479	235,394	196,256	295,000
Contributions	67,976	32,905	125	35,000
Transfers in From Other Funds	80,000	65,000	63,204	60,071
Use of Reserves	0	0	0	54,071
<b>Total DUI Court Fund</b>	<b>564,982</b>	<b>425,485</b>	<b>327,609</b>	<b>534,781</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY19</u>	<u>Actual FY20</u>	<u>Est. Actual FY21</u>	<u>Budget FY22</u>
<b>Drug Accountability Court Fund</b>				
Intergovernmental	324,827	319,701	288,123	335,672
Fines and Forfeitures	117,063	187,350	136,590	147,009
Transfers in From Other Funds	89,982	22,500	44,824	148,439
Use of Reserves	0	0	0	15,040
<b>Total Drug Acct Court Fund</b>	<b>531,872</b>	<b>529,551</b>	<b>469,536</b>	<b>646,160</b>
<b>Treatment Accountability Court Fund</b>				
Intergovernmental	104,139	125,138	138,405	139,319
Fines and Forfeiture	3,954	3,260	7,047	2,000
Transfers in From Other Funds	21,343	17,608	16,085	20,039
<b>Total Treatment Accountability Ct Fund</b>	<b>129,436</b>	<b>146,006</b>	<b>161,537</b>	<b>161,358</b>
<b>Drug Screening Lab Fund</b>				
Charges for Services	515,447	344,181	287,548	347,385
<b>Total Drug Screening Lab Fund</b>	<b>515,447</b>	<b>344,181</b>	<b>287,548</b>	<b>347,385</b>
<b>Veteran's Accountability Court</b>				
Intergovernmental	87,033	105,904	82,354	99,886
Fines and Forfeiture	16,215	18,301	18,780	14,585
Transfers in From Other Funds	9,671	12,558	13,869	17,746
<b>Total Veteran's Court</b>	<b>112,919</b>	<b>136,763</b>	<b>115,003</b>	<b>132,217</b>
<b>Juvenile Drug Court</b>				
Intergovernmental	0	56,581	81,787	134,745
Fines and Forfeiture	0	0	0	7,650
Contributions	0	0	2,500	0
Transfers in From Other Funds	0	16,626	17,678	30,213
<b>Total Juvenile Drug Court</b>	<b>0</b>	<b>73,208</b>	<b>101,965</b>	<b>172,608</b>
<b>Fire District Fund</b>				
Real Estate Taxes	23,135,583	25,059,156	27,113,052	29,702,018
Personal Property Taxes	1,548,481	1,529,706	356,146	272,119
Other Taxes	937,983	1,369,250	1,829,626	1,020,000
Intergovernmental	5,932,754	10,055,052	7,474,681	8,810,864
Charges For Services	72,625	92,829	99,328	72,000
Investment Income	335,483	177,708	15,021	18,000
Contributions	0	7,000	7,000	0
Miscellaneous	3,000	3,616	0	0
Use of Reserves	0	0	0	467,205
Other Financing Sources	20,732	349,133	82,777	0
<b>Total Fire District Fund</b>	<b>31,986,641</b>	<b>38,643,449</b>	<b>36,977,631</b>	<b>40,362,206</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>Actual FY19</u>	<u>Actual FY20</u>	<u>Est. Actual FY21</u>	<u>Budget FY22</u>
<b>Jail Fund</b>				
Prisoner Housing Fee	0	0	0	100,000
Fines and Forfeitures	467,541	335,812	361,038	406,000
Investment Income	12,482	5,225	232	500
Miscellaneous	0	156	0	0
Use of Reserves	0	0	0	(77,781)
<b>Total Jail Fund</b>	<b>480,023</b>	<b>341,193</b>	<b>361,270</b>	<b>428,719</b>
<b>Sheriff's Commissary Fund</b>				
Charges for Services	771,859	622,524	822,787	800,000
<b>Total Sheriff's Commissary Fund</b>	<b>771,859</b>	<b>622,524</b>	<b>822,787</b>	<b>800,000</b>
<b>Confiscated Assets Fund</b>				
Intergovernmental	110,092	95,278	27,293	150,000
Investment Income	1	0	0	0
Miscellaneous	0	4,386	1,882	0
Other Financing Sources	15,862	12,155	0	0
Transfers in from Other Funds	0	892	0	0
<b>Total Confiscated Assets Fund</b>	<b>125,955</b>	<b>112,711</b>	<b>29,175</b>	<b>150,000</b>
<b>Hotel/Motel Tax Fund</b>				
Taxes	338,415	224,791	345,018	220,000
<b>Total Hotel/Motel Tax Fund</b>	<b>338,415</b>	<b>224,791</b>	<b>345,018</b>	<b>220,000</b>
<b>Impact Fee Fund</b>				
Intergovernmental	364,570	273,301	417,278	290,000
Charges For Services	1,611,678	2,158,310	2,334,243	2,043,995
Investment Income	214,375	109,736	7,604	8,977
Use of Reserves	0	0	0	(7,100)
<b>Total Impact Fee Fund</b>	<b>2,190,622</b>	<b>2,541,347</b>	<b>2,759,125</b>	<b>2,335,872</b>

# REVENUE BUDGET HISTORY

## GOVERNMENTAL FUNDS

### CAPITAL PROJECTS FUNDS

	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
<b>Recreation Capital Construction Fund</b>				
Interest Revenues	40,298	0	0	0
Miscellaneous	27,581	0	0	0
<b>Total SPLOST IV Funds</b>	<b>67,879</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Special Option Sales Tax V Funds</b>				
Investment Income	33,673	13,029	523	500
Use of Reserves	0	0	0	1,487,613
<b>Total SPLOST V Funds</b>	<b>33,673</b>	<b>13,029</b>	<b>523</b>	<b>1,488,113</b>
<b>Special Option Sales Tax 2012 Funds</b>				
Intergovernmental Revenue	645,399	410,732	0	0
Investment Income	1,270,293	388,787	18,436	20,000
Miscellaneous	189,687	0	0	0
Use of Reserves	0	0	0	15,980,000
Transfers from Other Funds	869,875	150,000	2,000,000	0
<b>Total SPLOST 2012 Funds</b>	<b>2,975,254</b>	<b>949,518</b>	<b>2,018,436</b>	<b>16,000,000</b>
<b>Special Option Sales Tax 2018 Funds</b>				
Taxes	43,574,062	47,920,587	55,394,284	56,200,428
Intergovernmental Revenue	2,376,381	3,126,614	3,321,983	2,905,934
Investment Income	191,359	179,951	13,694	15,000
Miscellaneous	202,891	178,292	231,425	0
Other Financing Sources	41,738	35,750	1,877,095	0
Transfers in from Other Funds	0	0	4,414,250	0
Use of Reserves	0	0	0	21,239,303
<b>Total SPLOST 2018 Funds</b>	<b>46,386,431</b>	<b>51,441,195</b>	<b>65,252,730</b>	<b>80,360,665</b>
<b>GOVERNMENTAL FUNDS</b>				
<b>DEBT SERVICE FUNDS</b>				
<b>Resource Recovery Development Fund</b>				
Miscellaneous	142,236	142,236	142,236	142,236
Transfers in From Other Funds	4,713,473	2,561,639	681,349	2,765,644
<b>Total Resource Recovery Development</b>	<b>4,855,709</b>	<b>2,703,875</b>	<b>823,585</b>	<b>2,907,880</b>
<b>Debt Service Fund</b>				
Real Estate Taxes	5,256,395	5,486,549	5,692,623	5,953,325
Personal Property Taxes	344,041	349,731	55,622	42,755
Other Taxes	190,401	261,428	333,043	211,000
Investment Income	0	27,255	1,251	2,000
Miscellaneous	220,999	68,588	119,413	114,000
Use of Reserves	0	0	0	(79,344)
<b>Total Debt Service Fund</b>	<b>6,011,835</b>	<b>6,193,552</b>	<b>6,201,952</b>	<b>6,243,736</b>

# REVENUE BUDGET HISTORY

## PROPRIETARY FUNDS

### ENTERPRISE FUNDS

	<u>Actual FY19</u>	<u>Actual FY20</u>	<u>Est. Actual FY21</u>	<u>Budget FY22</u>
<b>Conference Center Fund</b>				
Charges For Services	280,581	200,833	164,510	150,000
Contributions	63,000	0	0	0
Miscellaneous	5,437	9,270	32	282,284
Use of Reserves	0	0	0	141,347
Transfers in From Other Funds	273,415	159,791	246,825	155,000
<b>Total Conference Center Fund</b>	<b><u>622,433</u></b>	<b><u>369,893</u></b>	<b><u>411,367</u></b>	<b><u>728,631</u></b>

### Emergency Medical Fund

Charges For Services	8,396,715	7,725,441	8,570,812	8,455,000
Intergovernmental	19,018	169,120	18,910	0
Miscellaneous	18,600	1,301,005	0	0
Use of Reserves	0	0	0	995,000
Other Financing Sources	88,792	0	21,521	0
Transfers in From Other Funds	2,697,058	3,269,713	4,440,068	5,469,063
<b>Total Emergency Medical Fund</b>	<b><u>11,220,182</u></b>	<b><u>12,465,280</u></b>	<b><u>13,051,312</u></b>	<b><u>14,919,063</u></b>

## PROPRIETARY FUNDS

### INTERNAL SERVICE FUNDS

#### Insurance and Benefits Fund

Internal Service Charges	16,881,300	19,401,745	22,192,425	23,815,590
Miscellaneous	1,156,043	2,006,260	1,665,515	1,200,000
Use of Reserves	0	0	0	89,414
<b>Total Insurance and Benefits Fund</b>	<b><u>18,037,344</u></b>	<b><u>21,408,004</u></b>	<b><u>23,857,940</u></b>	<b><u>25,105,004</u></b>

#### Fleet Maintenance Fund

Internal Service Charges	1,683,680	1,673,226	1,764,047	1,939,214
Miscellaneous	1,800	51	1,012,391	0
Use of Reserves	0	0	0	38,000
Other Financing Sources	5,550	0	1,575	0
<b>Total Fleet Maintenance Fund</b>	<b><u>1,691,030</u></b>	<b><u>1,673,278</u></b>	<b><u>2,778,013</u></b>	<b><u>1,977,214</u></b>

# *Expenditure Summary*

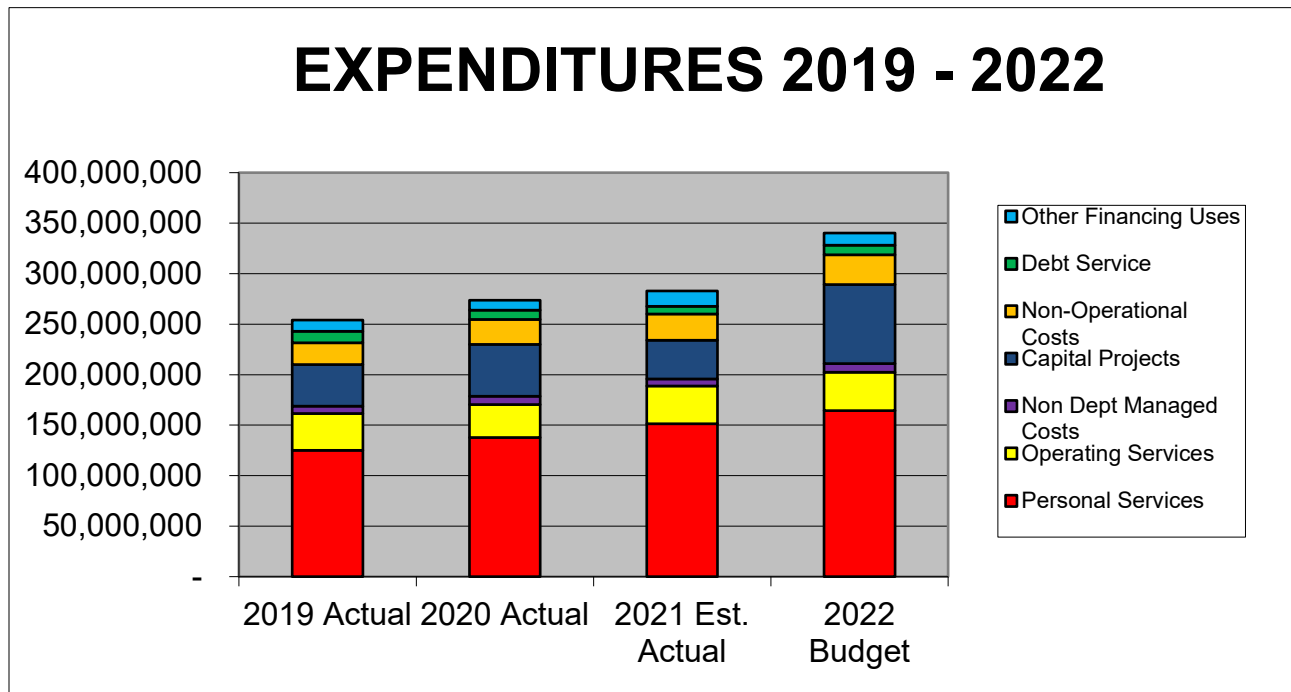
*Included in this section is an expenditure summary for Cherokee County's various funds highlighting major changes between the last fiscal year and the adopted budget for 2022.*

# EXPENDITURE SUMMARY

Cherokee’s total budget for FY2022 is \$340,321,413 for all county funds compared to last year’s estimated actual expenditures of \$283,030,143. This change represents a 20% increase from 2021. Some details worth mentioning about the overall expenditure budget are as follows:

- All departments were asked to keep their budgets level as compared to 2021. Any increase over the prior year budget required approval by the County Manager and was addressed in the budget meetings with the departments.
- A large portion of the increase in the 2022 Budget is due to capital projects which increased by \$39.7M or 104%. Most of this increase is SPLOST funds due to the timing of multi-year projects.
- Employee cost of living increases of 5% for public safety employees and 4% for all other employees have been budgeted for FY2022. Total cost of the increases is \$5.3M.
- Health care costs have increased due to rising costs. Total cost of the increase is \$1.5M.
- 41 FT positions were added for a total cost of \$2.4M. 33 of the positions are in Public Safety and Judicial Services. Details of the new positions can be found under the Personnel Section.
- \$2.0M was budgeted in 2022 for a one time pay down of the bonds.

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

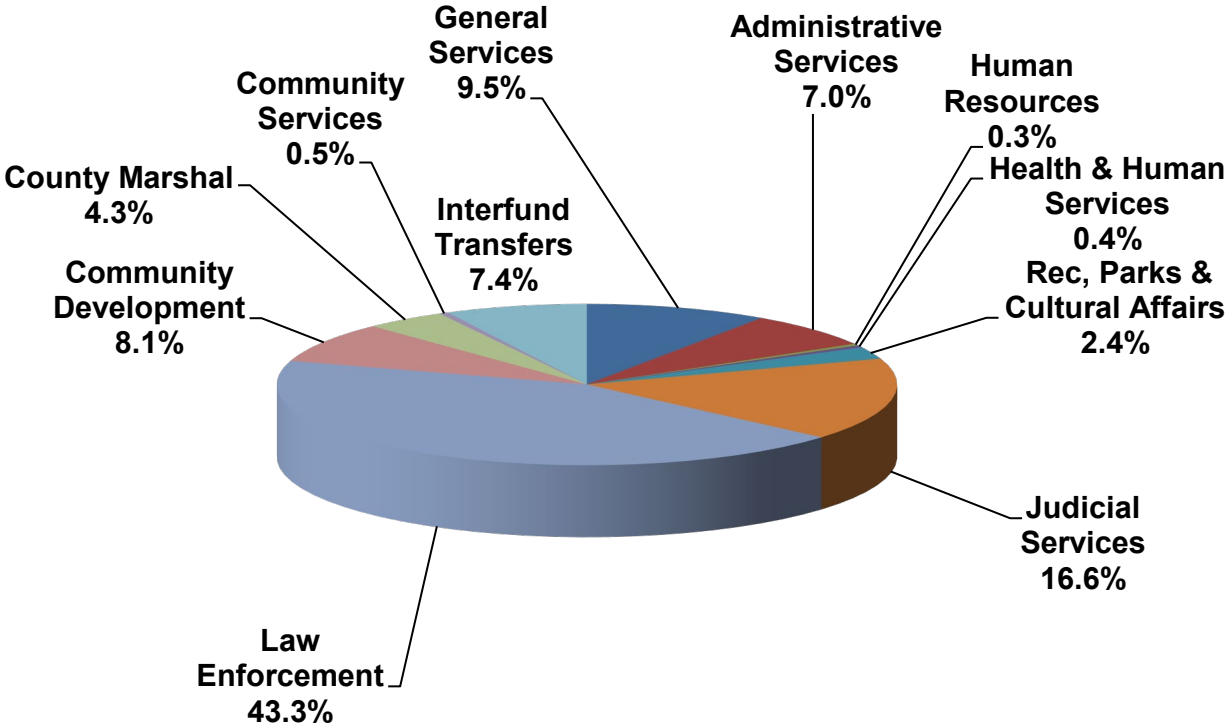


**GENERAL FUND**

The total FY2022 budget of \$123,944,437 for the General Fund increased by \$13.3M or 12% from FY2021’s estimated expenditures.

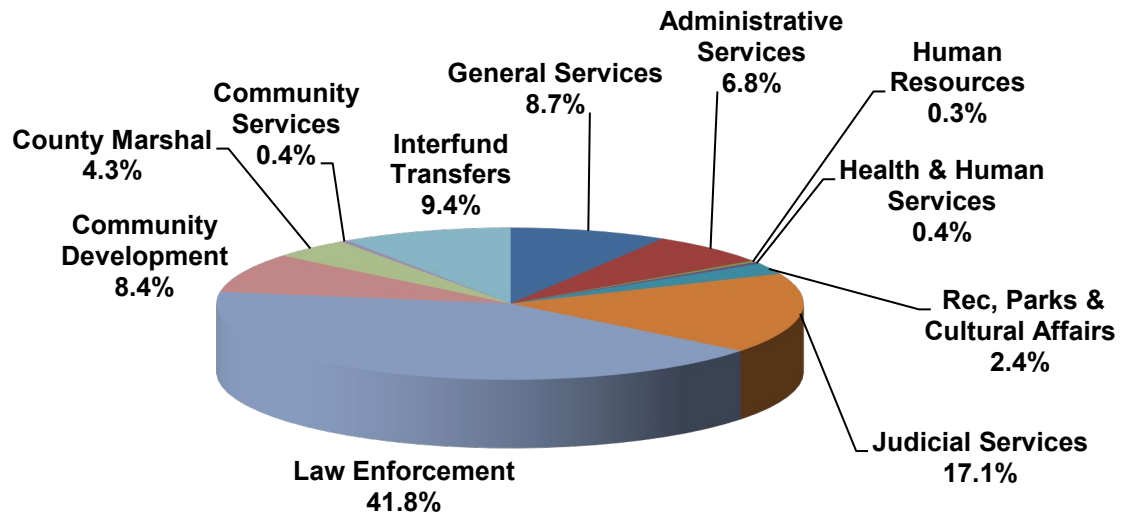
- 5% cost of living for public safety and 4% for all other current employees was budgeted for a total of \$2.9M
- Increased Health Care costs of \$0.7M
- 20 new FT positions added in 2022 totaling \$1.4M.
- \$3.7M increases in various operating and capital accounts including \$1.1M for renovations to the recently purchased building for Elections.
- \$3.3M increase to interfund transfers which includes \$2.1M one-time transfer to RRDA fund to pay down debt in 2022 and \$1.0M increase to funding for EMS.

**FY2021 General Fund Estimate**



**EXPENDITURE SUMMARY**

## FY2022 General Fund Budget



## OTHER FUNDS

Significant changes in other major funds include the following:

- The 911 Fund increased by 14% due to increased personnel and operating costs in FY2022
- The Parks and Recreation Fund increased by 13% in 2022. This is mainly due to the 4% COLA of \$109K and 1 new position.
- The Transportation Fund increased by 32% in 2022. The 4% COLA and capital purchases make up the bulk of this increase.
- The Fire Fund increased by 11%. The 5% COLA, 13 new positions and increased Health Care costs account for the increase.
- The Impact Fee Fund decreased by 63% and the SPLOST funds increased by 65%. Budgets in these two funds vary based on current projects.
- The RRDA Fund increased by 299% due to a budgeted one-time transfer of \$2.1M from the General Fund in 2022 to pay down debt. In 2021, the General Fund did not transfer additional funds for debt payment.
- The EMS fund increased 14%. The 5% COLA, 6 new positions and increased Health Care costs make up the increase

# EXPENDITURE BUDGET HISTORY

	<u>Actual FY19</u>	<u>Actual FY20</u>	<u>Est. Actual FY21</u>	<u>Budget FY22</u>
<b>General Fund</b>				
Personal Services	61,358,782	67,510,665	73,584,904	80,527,988
Operating Services	17,763,000	16,797,622	18,040,504	21,241,740
Non Department Managed Costs	3,618,220	4,560,946	4,130,734	4,841,614
Capital Projects	841,157	481,978	2,394,970	1,348,545
Non Operational Costs	3,467,775	3,708,815	3,850,153	4,120,576
Debt Service	270,812	324,837	450,575	268,598
Interfund Transfers	9,193,863	7,367,706	8,206,336	11,595,376
<b>Total General Fund</b>	<b>96,513,609</b>	<b>100,752,569</b>	<b>110,658,176</b>	<b>123,944,437</b>
<b>Special Revenue Funds</b>				
Personal Services	35,710,759	39,023,572	42,890,823	47,132,272
Operating Services	9,773,068	8,246,930	9,072,714	10,263,384
Non Department Managed Costs	3,078,358	3,231,943	2,618,252	3,234,793
Capital Projects	1,217,657	2,938,675	1,202,744	2,473,262
Non Operational Costs	1,600,174	1,471,621	2,793,985	2,833,250
Debt Service	37,842	37,842	62,691	26,846
Interfund Transfers	1,762,432	2,101,080	7,110,883	682,863
<b>Total Special Revenue Funds</b>	<b>53,180,290</b>	<b>57,051,662</b>	<b>65,752,092</b>	<b>66,646,670</b>
<b>Capital Project Funds</b>				
Personal Services	2,648,675	2,892,375	3,096,079	3,449,794
Operating Services	5,084,712	3,314,599	5,231,096	815,231
Non Department Managed Costs	39,554	57,120	91,050	78,800
Capital Projects	39,308,823	47,955,468	34,782,610	74,293,889
Non Operational Costs	12,636,017	16,355,139	16,169,373	19,160,130
Debt Service	33,408	80,097	78,229	50,934
Interfund Transfers	0	150,000	0	0
<b>Total Capital Project Funds</b>	<b>59,751,189</b>	<b>70,804,799</b>	<b>59,448,437</b>	<b>97,848,778</b>
<b>Debt Service Funds</b>				
Non Department Managed Costs	132,542	128,453	0	0
Debt Service	11,005,252	8,931,003	6,927,125	9,151,616
<b>Total Debt Service Funds</b>	<b>11,137,793</b>	<b>9,059,456</b>	<b>6,927,125</b>	<b>9,151,616</b>
<b>Enterprise Funds</b>				
Personal Services	7,333,920	7,808,167	8,225,411	9,976,375
Operating Services	1,397,806	1,710,889	1,829,951	2,126,744
Non Department Managed Costs	201,637	179,316	215,131	279,575
Non Operational Costs	3,796,780	3,018,523	3,183,700	3,265,000
Debt Service	0	0	872	0
<b>Total Enterprise Funds</b>	<b>12,730,143</b>	<b>12,716,895</b>	<b>13,455,065</b>	<b>15,647,694</b>
<b>Internal Service Funds</b>				
Personal Services	17,951,847	20,478,852	23,702,285	23,435,593
Operating Services	2,574,609	2,682,151	3,045,538	3,554,563
Non Department Managed Costs	57,321	34,582	35,251	54,062
Non Operational Costs	37,357	23,636	5,738	38,000
Debt Service	0	0	436	0
<b>Total Internal Service Funds</b>	<b>20,621,135</b>	<b>23,219,221</b>	<b>26,789,247</b>	<b>27,082,218</b>
<b>GRAND TOTAL</b>	<b>\$253,934,158</b>	<b>\$273,604,601</b>	<b>283,030,143</b>	<b>\$340,321,413</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 48% of the total 2022 County Wide budget. Of the 41 new positions for 2022, 80% are Public Safety.

The following new positions are included in the FY2022 budget to start October 1, 2021:

- (1) Account Coordinator, Court Administration
- (1) Deputy Court Administration, Court Administration
- (1) Interpreter Services Coordinator, Court Administration
- (1) Public Information Officer, District Attorney (replaces 1 PT position)
- (1) Program Manager, Juvenile Court
- (2) Senior Clerks, Tax Commissioner
- (1) Janitorial Technician, Property Management
- (1) Infrastructure Systems Administrator, IT
- (1) Solutions Analyst, IT
- (1) Administrative Assistant, Coroner (replaces 1 PT position)
- (7) Deputy Sheriffs, Sheriff
- (1) Crime Analyst, Sheriff
- (1) Open Records Coordinator, Sheriff
- (1) Congregate Meals Assistant, Senior Services
- (1) Maintenance Tech, Parks and Recreation
- (1) Business Intelligence Chief, Fire
- (6) Fire Fighters Entry Level, EMS

The following new positions are included in the FY2022 budget to start April 1, 2022:

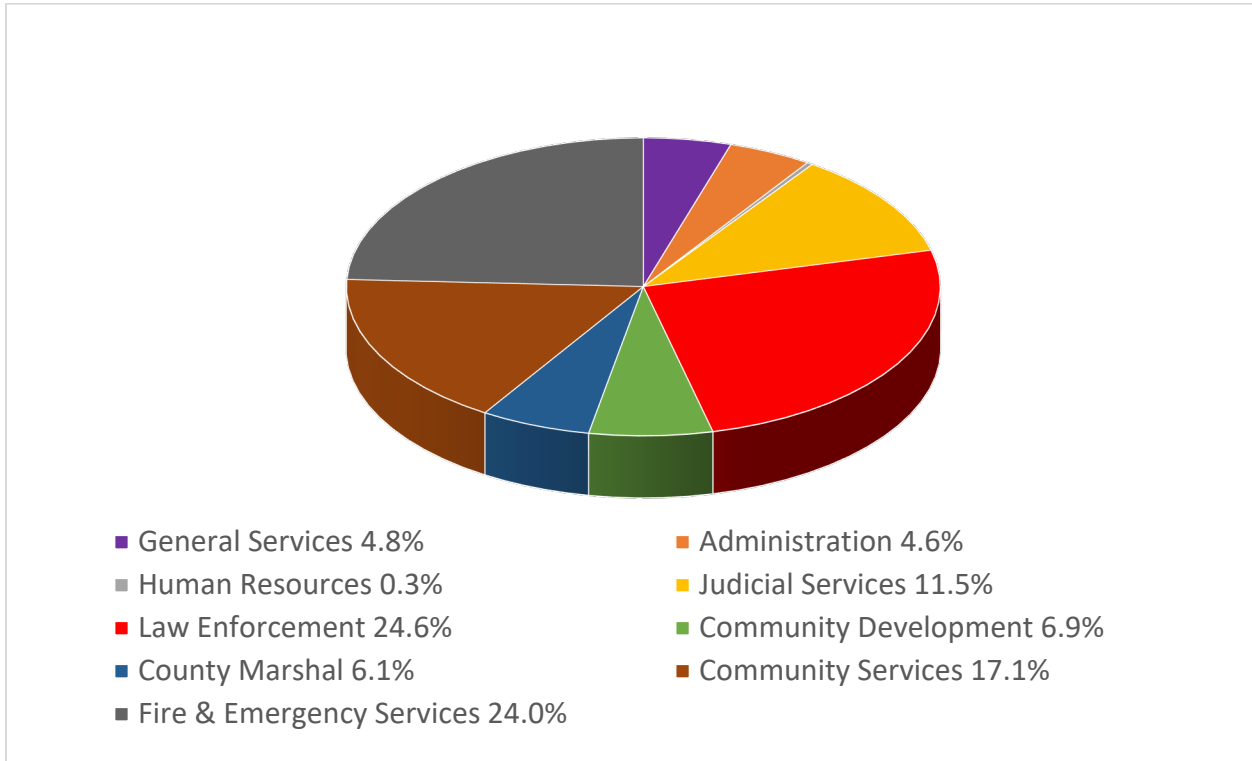
- (12) Fire Fighters Entry Level, Fire

## PERSONNEL POSITION SUMMARY BY FUND

<u>FUND</u>	<u>Actual FY19</u>	<u>Actual FY20</u>	<u>Est. Actual FY21</u>	<u>Budget FY22</u>
<b>General Fund</b>				
General Services	84	86	86	88
Commissioners	5	5	5	5
Administrative Services Agency	58	62	60	63
Human Resources	6	4	4	4
Judicial Services	190	195	198	202
Law Enforcement	448	463	480	491
Community Development	82	83	84	84
County Marshal	51	52	56	56
Community Services	5	6	6	6
<b>Total General Fund</b>	<b>929</b>	<b>955</b>	<b>978</b>	<b>998</b>
<b>Special Revenue Funds</b>				
Emergency 911 Telephone Fund	62	62	62	62
Senior Services Fund	23	24	25	25
Parks and Recreation Fund	251	268	269	270
Transportation Fund	20	23	24	25
Multiple Grant Fund	18	17	17	15
CDBG Fund	2	1	2	2
Drug Abuse & Treatment Fund	2	2	0	0
Victim Witness Fund	2	2	2	2
DUI Court Fund	4	4	4	4
Drug Accountability Court Fund	5	5	6	6
Treatment Accountability Court Fund	1	1	1	1
Drug Screening Lab Fund	5	5	6	6
Veteran's Court Fund	1	1	1	1
Juvenile Drug Court Fund	0	1	1	1
Fire District Fund	329	336	347	358
<b>Total Special Revenue Funds</b>	<b>724</b>	<b>752</b>	<b>767</b>	<b>778</b>
<b>Capital Funds</b>				
SPLOST Fund	48	48	47	47
<b>Total Capital Funds</b>	<b>48</b>	<b>48</b>	<b>47</b>	<b>47</b>
<b>Enterprise Funds</b>				
Emergency Medical Fund	93	99	107	115
<b>Total Enterprise Funds</b>	<b>93</b>	<b>99</b>	<b>107</b>	<b>115</b>
<b>Internal Services</b>				
Insurance & Benefits Fund	1	2	2	2
Fleet Maintenance Fund	11	11	11	11
<b>Total Internal Services</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>GRAND TOTAL</b>	<b>1,806</b>	<b>1,867</b>	<b>1,912</b>	<b>1,951</b>

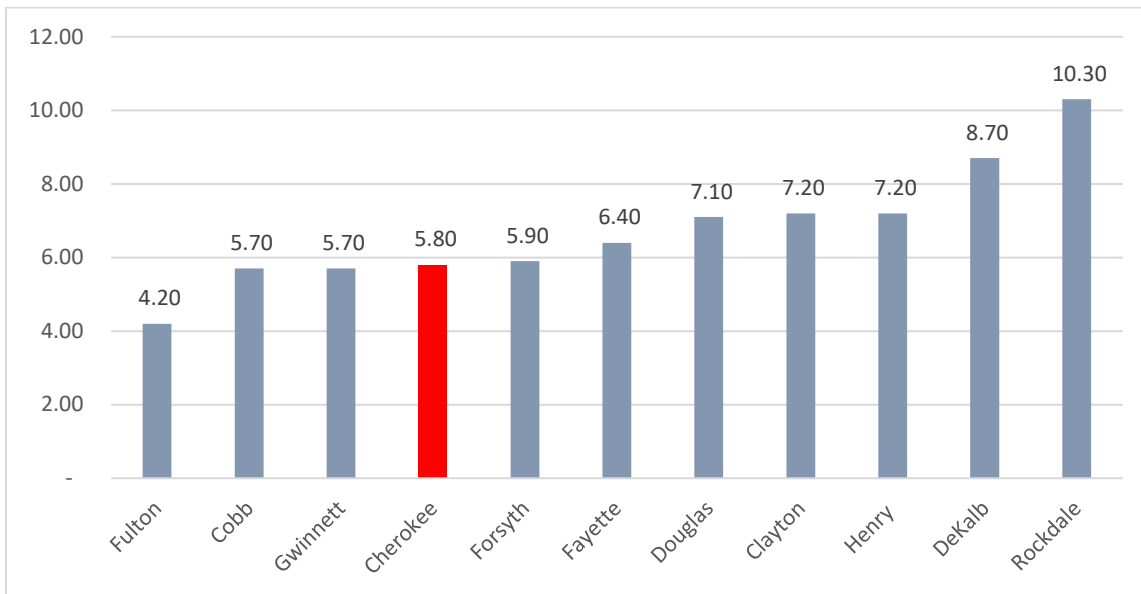
Note: Table includes regular full time and part time positions but does not include temporary or seasonal positions.

## 2022 Authorized Positions by Group



Cherokee County's Employees per capita rate is 5.8, the fourth lowest in the ARC region.

## Employees Per Capita



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019 ACTUAL	2020 ACTUAL	2021 EST.	2022 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	1	1	1	1
		ADMIN OFF MGR CLERK	1	1	1	1
		<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
	COUNTY MANAGER	COUNTY MANAGER	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		PART TIME RECEPTIONIST	1	0	0	0
		STAFF ATTORNEY	1	1	0	0
		SPECIAL PROJECTS MANAGER	0.85	0.85	0	0
		SR COUNSEL	0	0	1	1
		<b>TOTAL</b>	<b>4.85</b>	<b>3.85</b>	<b>3</b>	<b>3</b>
	ADMINISTRATIVE SERVICES AGENCY	ADMIN SERVICES AGENCY DIR	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	0	0	0
		<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>
	VOTER REGISTRATION	ASSISTANT SUPERVISOR ELECTIONS	1	1	1	1
		COMMUNITY OUTREACH SPECIALIST	1	1	1	0
		ELECTIONS SUPERVISOR	1	1	1	1
		ELECTRONIC VOTING TECHNICIAN	2	2	1	1
		ELECTIONS WAREHOUSE SUPERVISOR	0	0	0	1
		PROGRAM MANAGER	0	0	0	1
		PART TIME CLERICAL	2	2	3	2
		RECEPTIONIST	0	0	1	0
		SENIOR CLERK	1	1	1	3
		VOTER REGISTRATION ASSISTANT	1	1	1	0
		<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>
	FINANCE AND BUDGETING	ACCOUNTANT	2	2	2	2
ACCT. & REPORTS MANAGER		0.3	0.6	0.6	0.6	
ACCOUNTS PAYABLE CLERK		1	1	1	1	
CHIEF FINANCIAL OFFICER		0	0.8	0.8	0.8	
EXPENDITURES MANAGER		1	1	1	1	
FINANCE DIRECTOR		0.85	0	0	0	



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
GENERAL FUND	FINANCE AND BUDGETING	FINANCE SPECIALIST	0	1	1	1
		PLANNING & ANALYSIS MANAGER	0.96	0.96	0.96	0.96
		STATISTICS & PERFORMANCE MGR	1	0.8	0.8	0.8
		SENIOR ACCOUNTS PAYABLE CLERK	1	1	1	1
		<b>TOTAL</b>	<b>8.11</b>	<b>9.16</b>	<b>9.16</b>	<b>9.16</b>
	DEVELOPMENT SERVICES CENTER	DEVELOPMENT SERVICES REP	4	4	4	4
		LEAD DEVELOPMENT SERVICES REP	1	1	1	1
		MANAGER DEVELOPMENT SERVICES	1	1	1	1
		<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
	PURCHASING	CONTRACT MANAGER	1	0	0	0
		DIR PURCHASING	1	1	1	1
		PROCUREMENT SPECIALIST	0	1	2	2
		SR. FIN/PROCUR. SPEC	1	2	1	1
		<b>TOTAL</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>
	INFORMATION TECHNOLOGY	ASSISTANT IT DIRECTOR	1	1	1	1
		APPLICATION SERVICES MANAGER	0	0	1	1
		BUSINESS ANALYST	2	2	2	2
		APPLICATION SYSTEMS/DATA ANALY	1	2	2	3
		CHIEF INFORMATION OFFICER	1	1	1	1
		ENTERPRISE NETWORK SYSTEM MGR	1	1	0	0
		INFRASTRUCTURE SYST ADMIN	0	0	1	2
		INFRASTRUCTURE SYST MGR	1	1	0	0
		INFRASTRUCTURE SYST ENGINEER	0	0	1	1
		INFRASTRUCTURE SERV/SEC MGR	0	0	1	1
		WINDOWS SECURITY ENGINEER	1	1	1	1
		NETWORK ANALYST	0.75	0.75	0.75	0.75
		PART TIME INTERN	2	3	0	0
		SR BUSI ANALYST/DATA MGR	1	1	0	0
		SOLUTIONS ANALYST 1	0	0	0	1
		SYSTEM SUPPORT SPECIALIST I	3	2	1	1
		SYSTEM SUPPORT SPECIALIST II	3	4	4	3
	TECHNOLOGY SERVICES MANAGER	0	0	1	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019 ACTUAL	2020 ACTUAL	2021 EST.	2022 BUDGET
GENERAL FUND	INFORMATION TECHNOLOGY	<b>TOTAL</b>	17.75	19.75	17.75	19.75
	GIS/MAPPING	GIS ANALYST	1	1	1	1
		MAPPING MANAGER	1	1	1	1
		GIS SPECIALIST I	1	1	1	1
		<b>TOTAL</b>	3	3	3	3
	HUMAN RESOURCES	ADMINISTRATIVE ASSISTANT	1	1	1	1
		CHIEF PEOPLE OFFICER	1	0	0	0
		DIRECTOR - HUMAN RESOURCES	0	1	1	1
		HR ASSISTANT	0.5	0.5	0.5	0.5
		HR MANAGER	0.5	0.5	0.5	0.5
		HR SPECIALIST	0	1	0	0
		PEOPLE MANAGER	1	0	0	0
		PEOPLE RESOURCES MANAGER	1	0	0	0
		PEOPLE RESOURCES SPECIALIST	1	0	0	0
		SENIOR HR SPECIALIST	0	0	1	1
		<b>TOTAL</b>	6	4	4	4
	TAX COMMISSIONER	ASSISTANT SUPERVISOR TAGS	2	2	1	2
		CHIEF DEPUTY TAX COMMISSIONER	1	1	1	1
		MOTOR VEHIC ACCTS RECIEVABLE	1	1	3	1
		RECEPTIONIST	1	1	1	1
		SENIOR CLERK	19	20	19	22
		SUPERVISOR/TAX/TAG	2	2	2	2
		PROPERTY TAX BOOKEEPER	1	0	0	0
		TAX COMMISSIONER	1	1	1	1
		<b>TOTAL</b>	28	28	28	30
	TAX ASSESSOR	APPRAISER	12	12	12	12
		ASSESSORS ASSISTANT	1	1	1	1
		CHIEF APPRAISER	1	1	1	1
		DEPUTY CHIEF APPRAISER	1	1	1	1
		LEAD APPRAISER	4	4	4	4
		RECEIVER OF RECORDS	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
GENERAL FUND	TAX ASSESSOR	SENIOR APPRAISER	3	3	3	3
		SECRETARY II	2	2	2	4
		SENIOR CLERK	6	6	6	4
		TAX MAPPER	2	2	2	2
		<b>TOTAL</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>
	RISK MANAGEMENT	DIRECTOR RISK MANAGEMENT	0	1	1	1
		<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
	FACILITIES MANAGEMENT	DIRECTOR - FACILITIES MANAGEMENT	1	1	1	1
		JANITORIAL SUPERVISOR	3	3	3	3
		JANITORIAL TECHNICIAN	10	10	10	11
		MAINTENANCE MANAGER	1	1	1	1
		MAINTENANCE TECHNICIAN	9	9	9	9
		<b>TOTAL</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>25</b>
	COMMUNICATIONS	ASST DIRECTOR COMMUNICATIONS	0	1	1	1
		DIRECTOR OF COMMUNICATIONS	0	1	1	1
		<b>TOTAL</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>
	COURT ADMINISTRATION	ACCOUNT COORDINATOR	0	0	0	1
		ADMINISTRATIVE ASSISTANT	1	0	0	0
		COURT ADMINISTRATOR	1	1	1	1
		COURT REPORTER 1	5	5	5	5
		COURT REPORTER 2	3	3	3	3
		COURT SERVICES COORDINATOR	0	1	1	1
		DEPUTY COURT ADMINISTRATOR	0	0	0	1
		INTERPRETER SERVICES COORD	0	0	0	1
		PART TIME BALIFF	23	25	25	25
		SUPERIOR COURT CALENDAR CLERK	3	3	3	3
		SECRETARY II	1	1	1	1
		<b>TOTAL</b>	<b>37</b>	<b>39</b>	<b>39</b>	<b>42</b>
		SUPERIOR COURT	LAW CLERK	3	3	3
	<b>TOTAL</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019 ACTUAL	2020 ACTUAL	2021 EST.	2022 BUDGET
GENERAL FUND	INDIGENT DEFENSE	COUNSELOR/INVESTIGATOR	2	2	2	2
		DIR/INDIGENT DEFENSE	1	1	1	1
		SECRETARY I	1	1	1	1
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
	CLERK OF SUPERIOR COURT	CHIEF DEPUTY CLERK/SUPERIOR	1	1	1	1
		CHIEF CLERK PROJECT MANAGER	1	2	2	2
		CLERK OF COURTS	1	1	1	1
		CLERK	19	21	19	21
		CLERK 2	7	6	5	5
		DEPUTY CLERK	5	5	5	5
		PT CLERICAL	4	0	3	3
		SENIOR CLERK	14	15	14	13
		SR DEPUTY CLERK	5	5	5	4
		<b>TOTAL</b>	<b>57</b>	<b>56</b>	<b>55</b>	<b>55</b>
	DISTRICT ATTORNEY	ACCOUTABILITY COURT PROSECUTOR	0	0	1	1
		ANALYST DA	0	0	0	1
		ASSISTANT DA	7.35	9.35	8	7
		CHIEF ASSISTANT DA	0	0	0	1
		DEPUTY CHIEF ASST DA	0	1	3	3
		DA PUBLIC INFORMATION OFFICER	0	0	0	1
		DIR OFFICE ADMIN-VICTIM SERVIC	0.8	0.8	0.8	0.8
		INVESTIGATOR	13	9	9	9
		PART TIME	2	2	2	0
		SENIOR INVESTIGATOR	0	4	4	4
		SENIOR SECRETARY	6	6	6	6
		<b>TOTAL</b>	<b>29.15</b>	<b>32.15</b>	<b>33.8</b>	<b>33.8</b>
	STATE COURT	ADMINISTRATIVE ASSISTANT	3	3	3	3
		LAW CLERK	1	2	3	3
		STATE COURT JUDGE	3	3	3	3
		<b>TOTAL</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>9</b>

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019 ACTUAL	2020 ACTUAL	2021 EST.	2022 BUDGET
GENERAL FUND	STATE COURT SOLICITOR	ASSISTANT SOLICITOR	8	8	8	8
		CHIEF ASST SOLICITOR	1	1	1	1
		CLERK 2	2	2	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
		SOLICITOR	1	1	1	1
	STATE COURT SOLICITOR	TRIAL ASSISTANT	4	4	4	4
		<b>TOTAL</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>
	MAGISTRATE COURT	ADMINISTRATIVE ASSISTANT	1	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>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
	PROBATE COURT	CLERK 1	0	0	1	1
		DIRECTOR - LICENSING OPERATION	1	1	1	1
		HEARING OFFICER - PROBATE	1	1	1	1
		PROBATE JUDGE	1	1	1	1
		PT CLERK	1	1	0	0
		SR DEPUTY CLERK	6	6	7	7
		<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>
	JUVENILE COURT	ADMINISTRATIVE ASSISTANT	2	2	2	1
		JUVENILE COURT INTAKE OFFICER	1	1	1	1
		JUV COURT PROGRAM MGR	2	2	2	4
		JUVENILE COURT JUDGE	2	2	2	2
		<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>
	SHERIFF	ACCREDITATION MANAGER	1	1	1	2
ADMINISTRATIVE ASSISTANT		1	1	0	0	
ADMIN SUPERVISOR		1	1	1	1	
BOND ADMINISTRATOR		1	1	1	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
GENERAL FUND	SHERIFF	CRIME ANALYST CCID	0	0	0	1
		CAPTAIN SHERIFF'S OFFICE	8	9	10	11
		CHIEF DEPUTY SHERIFF	1	1	1	1
		CLERK 1	17	18	17	17
		CLERK 2	6	5	6	7
		COMM OFFICER SHERIFF	9	9	9	9
		CORPORAL	52	53	53	51
		CRIME ANALYST	3	2	3	3
		CONTROL ROOM OPERATOR	1	1	1	1
		DETENTION CENTER MAINT SUPVSR	1	1	1	0
		DEPUTY UNCERTIFIED	4	4	0	0
		DEPUTY - CERTIFIED	241	251	266	269
		DIRECTOR OF COMMUNICATIONS	0	1	0	0
		EVIDENCE CUSTODIAN	3	3	3	3
		EXECUTIVE ASSISTANT	2	2	2	2
		FORENSIC COMPUTER TECHNICIAN	1	1	1	1
		FLEET MANAGER SO	0	0	1	1
		HR ASSISTANT	1	1	1	0
		HR SPECIALIST/BENEFITS COORD	1	1	1	2
		INMATE COURT COORDINATOR	2	2	2	2
		INFORMATION SYSTEM MANAGER	0	1	1	1
		LT COLONEL SHERIFF	1	1	1	1
		LIEUTENANT - SHERIFF	21	21	22	22
		MAJOR SHERIFF	2	2	2	2
		MAINTENANCE TECHNICIAN	2	2	4	5
		OPEN RECORDS COORDINATOR	0	0	0	1
		PART TIME DEPUTY	5	5	7	7
		PART TIME QUARTERMASTER	1	0	0	0
		PART TIME CROSSING GUARD	11	12	10	10
		RECORDS COORDINATOR	2	2	3	3
		RMS MANAGER	0	0	1	1
		SECRETARY I	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019 ACTUAL	2020 ACTUAL	2021 EST.	2022 BUDGET
GENERAL FUND	SHERIFF	SECRETARY II	2	2	2	2
		SERGEANT SHERIFF	36	37	37	40
		SHERIFF	1	1	1	1
		SENIOR CLERK	1	2	2	2
		SENIOR SECRETARY	2	2	2	2
		TAC OFFICER - SHERIFF	2	2	2	2
		VICTIM WITNESS ADVOCATE	0	0	0	2
		WARRANT OFFICE COORDINATOR	1	1	1	1
		<b>TOTAL</b>	<b>448</b>	<b>463</b>	<b>480</b>	<b>491</b>
	COUNTY PROBATION	CNTY PROBATION ACCOUNTS TECH	1	1	1	1
		CNTY PROBATION DRUG TEST TECH	1	1	1	1
		CNTY PROBATION CRT INTAKE CLK	1	1	1	1
		CNTY PROBATION OPERATIONS MGR	1	1	1	1
		SWORN COUNTY PROBATION OFFICER	0	0	0	2
		COUNTY PROBATION OFFICER	5	5	7	5
		DIRECTOR CNTY PROBATION	1	1	1	1
		<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>12</b>
	CORONER	ADMINISTRATIVE ASSISTANT	0	0	0	1
		CORONER	1	1	1	1
		PART TIME CLERICAL	0	1	1	0
		PART TIME CORONER	6	6	6	6
		<b>TOTAL</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
	ANIMAL CONTROL	ANIMAL CONTROL OFFICER	6	6	6	6
		<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
	ANIMAL SHELTER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		SHELTER INTAKE SUPER	1	1	1	1
		ANIMAL SHELTER PROGRAM MGR	1	1	1	1
		ANIMAL SUPPORT SPEC 1	6	4	5	4
		ANIMAL SUPPORT SPEC 2	3	6	6	7
ANIMAL SUPPORT SPEC 3		2	2	1	1	
VETERINARY TECHNICIAN		1	1	1	1	
DIRECTOR - ANIMAL SHELTER		1	1	1	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
GENERAL FUND	ANIMAL SHELTER	PT ANIMAL SUPPORT SPEC 1	1	1	1	1
		<b>TOTAL</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>18</b>
	EMERGENCY MANAGEMENT AGENCY	DEPUTY DIRECTOR EMA	1	1	1	2
		DIRECTOR/HOMELAND SECURITY	1	1	1	1
		INFORMATION SYSTEM ANALYST	1	1	1	0
		<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
	RADIO COMMUNICATIONS	RADIO COMMUNICATION SPECIALIST	0	0	1	1
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
	PUBLIC WORKS	ADMINSTRATIVE ASSISTANT	1	1	1	1
		DIRECTOR ROADS & BRIDGES	1	1	1	1
		EQUIPMENT OPERATOR I	2	2	2	2
		EQUIPMENT OPERATOR II	4	4	4	4
		LABORER	13	15	15	16
		LABORER 1	4	2	2	1
		LEAD OPERATOR 2	3	3	4	4
		LEAD OPERATOR	1	1	1	1
		MANAGER - ROADS & BRIDGES	1	1	1	1
		OPERATIONS MGR R&B	1	1	1	1
		SIGN AND MARKING TECHNICIAN	1	1	1	1
		SUPERVISOR/ROADS & BRIDGES	3	3	3	3
		TRUCK DRIVER I	1	1	1	0
		TRUCK DRIVER II	5	5	5	6
	<b>TOTAL</b>	<b>41</b>	<b>41</b>	<b>42</b>	<b>42</b>	
	STORMWATER ENGINEERING	COUNTY ENGINEER	0	0.76	0.76	0.76
		STORMWATER COORDINATOR	2	1	1	1
		STORMWATER INSP	3	3	3	3
		<b>TOTAL</b>	<b>5</b>	<b>4.76</b>	<b>4.76</b>	<b>4.76</b>
	ENGINEERING	ASST COUNTY ENGINEER	1	1	1	0
		ADMINSTRATIVE ASSISTANT	0.65	0.75	0.75	0
		ARBORIST	1	1	1	1
		CNTY TRANSPORT ENG	0	0	0	1
		COMMUNITY DEV AGENCY DIR	0.5	0.5	0.5	0



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019 ACTUAL	2020 ACTUAL	2021 EST.	2022 BUDGET
GENERAL FUND	ENGINEERING	DEPUTY COUNTY MANAGER	0	0	0	0.5
		DEVELOPMENT INSPECTION MANAGER	1	1	1	1
		DEVELOPMENT INSPECTOR	4	4	4	4
		ENGINEERING ASSISTANT	1	2	2	2
		EXECUTIVE ASSISTANT	0	0	0	0.75
		PRECONST ENG TRANSPORTATION	1	1	1	1
		PT DEVELOPMENT INSPECTOR	0	0	0	0
		PUBLIC WORKS AGENCY DIR	0	0	0	0
		<b>TOTAL</b>	<b>10.15</b>	<b>11.25</b>	<b>11.25</b>	<b>11.25</b>
	RECYCLING CENTER	ADMINISTRATIVE ASSISTANT	0.1	0	0	0
		PT RECYCLING	3	2	2	2
		RECYCLING CENTER SUPERVISOR	1	1	1	1
		RECYCLING OPERATOR	1	2	2	2
		<b>TOTAL</b>	<b>5.1</b>	<b>5</b>	<b>5</b>	<b>5</b>
	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICE AGENCY DIR	0	1	1	1
	<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	
	CONSERVATION ADMINISTRATION	SOIL CONSERVATION	1	1	1	1
	<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
	BUILDING INSPECTIONS	BLDG INSP - COMMERCIAL	1	1	1	1
		BUILDING INSPECTOR	6	6	6	6
		COMMERCIAL PLAN REVIEW	1	1	1	1
		DIRECTOR BUILD/DEVELOP SERVICE	1	1	1	1
		SENIOR BUILDING INSPECTOR	2	2	2	2
		<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
	PLANNING AND LAND USE	DIRECTOR PLANNING & LAND USE	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		PLANNER	3	2	2	2
		PRINCIPAL PLANNER	1	0.9	0.9	0.9
		PLANNING/ZONING TECHNICIAN	1	1	1	1
SENIOR PLANNER		0	1	1	1	
ZONING ADMINISTRATOR		1	1	1	1	
<b>TOTAL</b>		<b>8</b>	<b>7.9</b>	<b>7.9</b>	<b>7.9</b>	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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FUND	DEPARTMENT	POSITION	2019 ACTUAL	2020 ACTUAL	2021 EST.	2022 BUDGET	
GENERAL FUND	CODE ENFORCEMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1	
		CO MARSHAL 911 DIRECTOR	0.5	0.5	0.5	0	
		CHIEF MARSHAL	0	0	0	1	
		DPTY CHIEF MARSHAL	1	1	1	0	
		DEPUTY MARSHAL	6	6	7	7	
		DIR TRAINING/EMA/HLS	1	1	1	1	
		EXECUTIVE ASSISTANT	1	1	1	1	
		LIEUTENANT MARSHAL	1	1	1	1	
		MAJOR MARSHAL	1	1	1	1	
		PUBLIC SAFETY AGENCY DIRECTOR	0	0	0	0.5	
		SERGEANT MARSHAL	2	2	2	2	
		<b>TOTAL</b>		<b>14.5</b>	<b>14.5</b>	<b>15.5</b>	<b>15.5</b>
		<b>TOTAL GENERAL FUND</b>		<b>928.61</b>	<b>955.32</b>	<b>978.12</b>	<b>998.12</b>

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FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	ACCREDITATION MANAGER	1	1	1	1
		ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMINISTRATIVE COMMANDER	1	1	1	1
		ASST DIRECTOR 911	1	1	0	0
		CAD MANAGER E911	1	1	1	1
		CO MARSHAL 911 DIRECTOR	0.5	0.5	0.5	0
		COMMUNICATION OFFICER I	13	24	26	25
		COMM OFFICER IN TRAINING	4	1	0	0
		COMM OFFICER 911 CTO	17	9	8	9
		COMM SYS SPECIALIST	1	1	1	0
		COMMUNICATIONS SUPERVISOR	4	4	4	4
		DIRECTOR/E911	0	0	1	1
		LEAD COMMUNICATION OFFICER	4	4	4	4
		OPERATIONS COMMANDER E911	1	1	1	1
		PUBLIC SAFETY AGENCY DIRECTOR	0	0	0	0.5
		PART TIME CLERICAL	9	9	9	9
		QUALITY/QI	1	1	1	1
		RECORDS COORDINATOR	1	1	1	1
		TRAINING COORDINATOR E911	1	1	1	1
		RADIO COMMUNICATION MANAGER	0	0	0	1
<b>TOTAL</b>			<b>61.5</b>	<b>61.5</b>	<b>61.5</b>	<b>61.5</b>
<b>TOTAL EMERGENCY 911 TELEPHONE FUND</b>			<b>61.5</b>	<b>61.5</b>	<b>61.5</b>	<b>61.5</b>
SENIOR SERVICES FUND	SENIOR CENTER	ADMINISTRATIVE ASSISTANT	0	0	1	1
		BUDGET VOUCHER COORDINATOR	1	1	1	1
		CONGREGATE MEALS COORD	0	0	0	1
		COMPLIANCE & QLTY ASSURANCE	0	0	0	1
		CASE MANAGER	3	2	3	3
		DIRECTOR - SENIOR SERVICES	1	1	1	1
		HOME DELIVERED MEALS ASST	1	1	1	0
		HDM SUPERVISOR/VOLUNTEER COORD	1	1	1	1
		HOMEMAKER AIDE	3	3	3	3
		HOMEMAKER SUPERVISOR	1	1	1	1

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FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
SENIOR SERVICES FUND	SENIOR CENTER	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
		RESOURCE COORDINATOR	0	1	1	1
		KITCHEN/ACTIVITIES/AIDE	1	1	0	0
		SR. ROAMERS ACTIVITIES COORD	0	1	1	1
		SENIOR SERVICES ACTIVITIES COOR	1	1	1	1
		<b>TOTAL</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>25</b>
	<b>TOTAL SENIOR SERVICES FUND</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>25</b>	
PARKS AND RECREATION FUND	CRPA ADMINISTRATION	ADMIN ASSISTANT	0	1	1	1
		BUSINESS MANAGER	1	1	1	1
		DIRECTOR - RECS & PARKS	1	1	1	1
		PART TIME REC/PARKS	4	4	4	4
		<b>TOTAL</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>
	CRPA PROGRAMS	RECREATION COORDINATOR	4	4	4	4
		PART TIME REC/PARKS	40	52	52	52
		RECREATION DIVISION DIRECTOR	1	1	1	1
		<b>TOTAL</b>	<b>45</b>	<b>57</b>	<b>57</b>	<b>57</b>
	AQUATIC CENTER	AQUATICS COORDINATOR	1	2	2	2
		AQUATICS MGR	1	0	0	0
		MAINTENANCE WORKER	2	0	0	0
		AQUATICS DIVISION DIRECTOR	0	1	1	1
		CUSTOMER SERVICE SPECIALIST	1	0	0	0
		MARKETING & CUSTOMER SERVICE	0	1	1	1
		MAINTENANCE LEAD	0	1	1	1
		PART TIME REC/PARKS	108	113	113	113
		<b>TOTAL</b>	<b>113</b>	<b>118</b>	<b>118</b>	<b>118</b>
	CRPA ATHLETICS	ATHLETIC COORDINATOR	4	4	5	5
		ATHLETICS DIVISION DIRECTOR	1	1	1	1
PART TIME REC/PARKS		60	61	61	61	
<b>TOTAL</b>		<b>65</b>	<b>66</b>	<b>67</b>	<b>67</b>	

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FUND	DEPARTMENT	POSITION	2019	2020	2021	2022		
			ACTUAL	ACTUAL	EST.	BUDGET		
PARKS AND RECREATION FUND	CRPA MAINTENANCE	CREW LEADER/CRPA	3	3	3	3		
		EQUIPMENT MECHANIC PARKS	0	0	1	1		
		LEAD PARKS WORKER	3	1	1	1		
		MAINTENANCE MANAGER	0	1	0	0		
		PARKS MANAGER	1	1	2	2		
		PARK WORKER I	1	3	0	0		
		PARKS WORKER	7	8	11	11		
		PARK MAINTENANCE DIVISION DIR	1	1	1	1		
		PARKS MAINTENANCE SUPERVISOR	1	0	0	0		
		PARKS SERVICES COORDINATOR	1	1	0	0		
		PART TIME REC/PARKS	4	1	1	1		
		TURF SPECIALIST	0	0	0	1		
		<b>TOTAL</b>			<b>22</b>	<b>20</b>	<b>20</b>	<b>21</b>
		<b>TOTAL PARKS AND RECREATION FUND</b>			<b>251</b>	<b>268</b>	<b>269</b>	<b>270</b>
TRANSPORTATION FUND	CATS	ADMINISTRATIVE ASSISTANT	1	0	1	1		
		BUS DRIVER	11	11	11	11		
		DISPATCHER	1	1	1	1		
		MOBILITY MGR/OPERATIONS COORD	0	0	1	1		
		OFFICE MANAGER	0	1	1	1		
		OPERATIONS COORDINATOR	0	1	0	0		
		DIRECTOR CATS TRANSIT	1	1	1	1		
		PART TIME	6	8	8	9		
		<b>TOTAL</b>			<b>20</b>	<b>23</b>	<b>24</b>	<b>25</b>
		<b>TOTAL TRANSPORTATION FUND</b>			<b>20</b>	<b>23</b>	<b>24</b>	<b>25</b>
MULTIPLE GRANT FUND	DISTRICT ATTORNEY	ASSISTANT DA	1	1	1	1		
		INVESTIGATOR	1	1	1	1		
		ASSISTANT COORDINATOR	0	0	0	1		
		VICTIM WITNESS ADVOCATE	6	6	6	5		
		<b>TOTAL</b>			<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
	STATE COURT SOLICITOR	VICTIM WITNESS ADVOCATE	4	4	4	4		
		<b>TOTAL</b>			<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
	SHERIFF	VICTIM WITNESS ADVOCATE	3	2	1	0		

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FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
MULTIPLE GRANT FUND	SHERIFF	VICTIM WITNEES PROGRAM COORD	1	1	1	0
		DEPUTY - CERTIFIED	2	2	3	3
		<b>TOTAL</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>3</b>
		<b>TOTAL MULTIPLE GRANT FUND</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>15</b>
CDBG FUND	COMMUNITY DEV BLOCK GRANT	CDBG MANAGER	1	1	1	1
		CDBG GRANTS COORDINATOR	1	0	1	1
		PLANNING & ANALYSIS MANAGER	0.04	0.04	0.04	0.04
		<b>TOTAL</b>	<b>2.04</b>	<b>1.04</b>	<b>2.04</b>	<b>2.04</b>
<b>TOTAL CDBG FUND</b>	<b>2.04</b>	<b>1.04</b>	<b>2.04</b>	<b>2.04</b>		
DRUG ABUSE AND TREATMENT FUND	DRUG COURT	ACCOUNTABILITY CT PROSECUTOR	1	1	0	0
		<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
	DISTRICT ATTORNEY	ASSISTANT DA	0.65	0.65	0	0
		<b>TOTAL</b>	<b>0.65</b>	<b>0.65</b>	<b>0</b>	<b>0</b>
<b>TOTAL DRUG ABUSE AND TREATMENT FUND</b>	<b>1.65</b>	<b>1.65</b>	<b>0</b>	<b>0</b>		
VICTIM/WITNESS FUND	DISTRICT ATTORNEY	DIR OFFICE ADMIN-VICTIM SERVIC	0.2	0.2	0.2	0.2
		PART TIME CLERICAL	1	1	1	1
		VICTIM WITNESS ADVOCATE	1	1	1	1
		<b>TOTAL</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>
<b>TOTAL VICTIM/WITNESS FUND</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>		
DUI COURT FUND	DUI COURT	CASE MANAGER	1	1	1	1
		DUI/DRUG COURT COORDINATOR	1	1	1	1
		PART TIME SECRETARY II	1	1	1	1
		<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>TOTAL DUI COURT FUND</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>		
DRUG ACCOUNTABILITY COURT FUND	DRUG ACCOUNTABILITY COURT	ADMINISTRATIVE ASSISTANT	1	1	0	0
		CASE MANAGER	3	3	3	3
		DRUG ACC CT COORD	1	1	1	1
		OPERATIONS MANAGER	0	0	1	1
		PART TIME CLERICAL	0	0	1	1
		<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>
<b>TOTAL DRUG ACCOUNTABILITY COURT FUND</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>		

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FUND	DEPARTMENT	POSITION	2019 ACTUAL	2020 ACTUAL	2021 EST.	2022 BUDGET
TREATMENT ACCT COURT FUND	TREATMENT ACCOUNTABILITY CT	COORD TREATMENT ACCT CT	1	1	1	1
		<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
		<b>TOTAL TREATMENT ACCOUNTABILITY COURT FUND</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
DRUG SCREENING LAB FUND	DRUG SCREENING LAB	DRUG LAB TECHNICIAN	0	0	1	1
		LABORATORY MANAGER	1	1	1	1
		PART TIME	4	4	4	4
		<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>
<b>TOTAL DRUG SCREENING LAB FUND</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>		
VETERANS COURT FUND	VETERANS COURT	VETERANS CRT COORD	1	1	1	1
		<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
		<b>TOTAL VETERANS COURT FUND</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
JUVENILE DRUG COURT FUND	JUVENILE DRUG COURT	JUVENILE DRUG TREATMENT COORD	0	1	1	1
		<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
		<b>TOTAL JUVENILE DRUG CT FUND</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
FIRE DISTRICT FUND	FIRE ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMIN OFFICE CLERK	1	1	1	1
		ARSON INVESTIGATOR	2	2	0	0
		BATTALION CHIEF	0	0	1	1
		BUSINESS INTELLIGENCE MANAGER	0	0	0	1
		DB GIS ANALYST	1	1	0	0
		DIVISION CHIEF	2	2	2	2
		EXEC ASSISTANT FIRE	1	1	1	1
		FIRE IMVESTIGATOR	0	0	1	1
		FIRE CHIEF	1	1	1	1
		FIRE EQUIPMENT SUPPLY	1	1	1	1
		GIS/CAD SPECIALIST	0	0	1	0
		HR ASSISTANT	1	1	1	1
		HR SPECIALIST	1	1	1	1
		HR SPECIALIST/BENEFITS COORD	1	1	1	1
		LOGISTICS MANAGER	1	1	1	1
		MGR OF INVESTIGATIONS	0	0	1	1
		MAINTENANCE TECH FIRE DEPT	1	0	0	0

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FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
FIRE DISTRICT FUND	FIRE ADMINISTRATION	PUBLIC AFFAIRS OFFICER	1	1	1	1
		PART TIME	1	1	1	1
		WAREHOUSE SPECIALIST - FIRE	1	2	2	2
		<b>TOTAL</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>19</b>
	FIRE MARSHAL	FIRE MARSHAL	1	1	1	1
		FIRE INSPECTOR	3	5	5	5
		PLANS EXAMINER - FIRE	1	1	1	1
		<b>TOTAL</b>	<b>5</b>	<b>7</b>	<b>7</b>	<b>7</b>
	FIRE FIGHTING	BATTALION CHIEF	10	10	10	10
		BATTALION CHIEF SHIFT SUPERV	3	3	3	3
		CAPTAIN FIRE	16	16	17	17
		FIRE APPARATUS OPERATOR	50	49	66	65
		FIRE APPARATUS OPER PARAMEDIC	23	27	22	34
		FIREFIGHTER	33	40	54	36
		FIREFIGHTER ENTRY LEVEL	46	43	22	40
		FIREFIGHTER PARMEDIC	3	2	4	4
		LIEUTENANT - FIRE	39	39	39	39
		PART TIME FIREFIGHTER ENTRY LEVEL	2	0	0	0
		SERGEANT FIRE	66	66	68	68
		<b>TOTAL</b>	<b>291</b>	<b>295</b>	<b>305</b>	<b>316</b>
	FIRE PREVENTION	FIRE SAFETY EDUCATOR	3	2	2	2
		SR FIRE SAFETY INSTRUCTOR	0	1	1	1
		<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
	FIRE INFORMATION TECHNOLOGY	GIS/CAD SPECIALIST	0	0	0	1
		SYSTEMS SUPPORT SPECIALIST I	2	3	3	2
		SYSTEMS SUPPORT SPECIALIST II	0	0	0	1
		SYSTEMS INFORMATION MANAGER	1	1	1	1
		<b>TOTAL</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>5</b>
	FIRE TRAINING	ADMINISTRATIVE ASSISTANT	1	1	1	1
		BATTALION CHIEF	0	1	1	1
		CAPTAIN FIRE	1	0	0	0
		DIVISION CHIEF	1	1	1	1



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FUND	DEPARTMENT	POSITION	2019	2020	2021	2022	
			ACTUAL	ACTUAL	EST. ACTUAL	BUDGET	
FIRE DISTRICT FUND	FIRE TRAINING	FIRE HEALTH/SAFETY	1	1	1	1	
		FIRE TRAINING COORD VOLUT OPER	1	1	1	1	
		LIEUTENANT - FIRE	1	1	0	0	
		TRAINING OFFICER	3	3	4	3	
		<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>8</b>	
<b>TOTAL FIRE DISTRICT FUND</b>			<b>329</b>	<b>336</b>	<b>347</b>	<b>358</b>	
IMPACT FEE FUND	IMPACT FEES	ACCT. & REPORTS MANAGER	0	0.1	0.1	0.1	
		PRINCIPAL PLANNER	0	0.1	0.1	0.1	
		<b>TOTAL</b>	<b>0</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	
<b>TOTAL IMPACT FEE FUND</b>			<b>0</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	
SPLOST 2012 FUND	SPLOST 2012 JAIL CONST	PROGRAM MANAGER	0	1	0	0	
		SR CONSTRUCTION MGR	0	0.75	0	0	
		<b>TOTAL</b>	<b>0</b>	<b>1.75</b>	<b>0</b>	<b>0</b>	
<b>TOTAL SPLOST 2012 FUND</b>			<b>0</b>	<b>1.75</b>	<b>0</b>	<b>0</b>	
SPLOST 2018 FUND	SPLOST IT	NETWORK ANALYST	0.25	0.25	0.25	0.25	
		<b>TOTAL</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	
	SPLOST 18 JUSTICE CENTER	SR CONSTRUCTION MGR	0	0.25	0.25	0.25	
		<b>TOTAL</b>	<b>0</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	
SPLOST JAIL CONSTRUCTION			1	0	1	1	
SPLOST 2018 FUND		SR CONSTRUCTION MGR	1	0	0.75	0.75	
		<b>TOTAL</b>	<b>2</b>	<b>0</b>	<b>1.75</b>	<b>1.75</b>	
		SPLOST E-911			0.15	0.15	0
	<b>TOTAL</b>			<b>0.15</b>	<b>0.15</b>	<b>0</b>	<b>0</b>
	SPLOST 2018 ENGINEERING			0.7	0.3	0.3	0.3
	ADMINISTRATIVE ASSISTANT			0.25	0.25	0.25	0
	COMMUNITY DEV AGENCY DIR			0.5	0.5	0.5	0
	CHIEF FINANCIAL OFFICER			0.15	0.2	0.2	0.2
	CONSTRUCTION INSPECTOR			1	1	1	1
	CONSTRUCTION MANAGER			2	2	2	2
DEPUTY COUNTY MANAGER			0	0	0	0.5	
EXECUTIVE ASSISTANT			0	0	0	0.25	
PRECONST ENG TRANSPORTATION			1	1	1	1	

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SPLOST 2018 FUND	SPLOST 2018 ENGINEERING	SPLOST ROADWAY PROJECT MGR	1	1	1	1
		STORMWATER MANAGER	0	0.24	0.24	0.24
		<b>TOTAL</b>	<b>6.6</b>	<b>6.49</b>	<b>6.49</b>	<b>6.49</b>
	SPLOST 2018 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	1	1	1	1
		EQUIPMENT OPERATOR I	4	4	4	4
		EQUIPMENT OPERATOR II	3	4	4	4
		HEAVY EQUIPMENT OPERATOR	8	7	7	7
		LABORER	8	8	8	8
		LABORER I	1	1	1	1
		PART TIME ROADS & BRIDGES	1	1	1	1
		PAVEMENT MANAGER	1	1	1	1
		SUPERVISOR/ROADS & BRIDGES	3	3	3	3
		TRUCK DRIVER II	8	8	7	7
		TRUCK DRIVER III	1	1	1	1
	<b>TOTAL</b>	<b>39</b>	<b>39</b>	<b>38</b>	<b>38</b>	
<b>TOTAL SPLOST 2018 FUND</b>			<b>48</b>	<b>46.14</b>	<b>46.74</b>	<b>46.74</b>
EMERGENCY MEDICAL SVCS FUND	EMS ADMINISTRATION	DATABASE MANAGER	0	0	1	1
		EMS ADMIN ASST BILLING	0	0	2	1
		EMS EXECUTIVE ASSISTANT	0	0	0	1
		EMS CHIEF	0	0	1	1
		EMS TRAINING OFFICER	0	0	1	2
		PARAMEDIC PROGRAM DIRECTOR	0	0	1	1
		PART TIME CLINICAL COORDINATOR	0	0	1	1
		QUALITY/QI	0	0	2	2
		TRAINING OFFICER	0	0	1	1
		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>11</b>
	EMS OPERATIONS	CAPTAIN FIRE	1	1	2	2
		DIVISION CHIEF	1	1	0	0
		EMS ADMIN ASST BILLING	1	1	0	0
		EMS TRAINING OFFICER	1	1	0	0
FIRE APPARATUS OPERATOR		18	17	22	27	
FIRE APPARATUS OPER PARAMEDIC		15	20	17	20	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2019-2022 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2019	2020	2021	2022
			ACTUAL	ACTUAL	EST.	BUDGET
EMERGENCY MEDICAL SVCS FUND	EMS OPERATIONS	FIREFIGHTER	15	23	23	10
		FIREFIGHTER ENTRY LEVEL	15	13	12	23
		FIREFIGHTER PARMEDIC	1	0	0	1
		LIEUTENANT - FIRE	2	2	5	5
		MEDCON	6	3	6	6
		PARAMEDIC PROGRAM DIRECTOR	1	1	0	0
		PART TIME CLINICAL COORDINATOR	0	1	0	0
		PART TIME FIREFIGHTER ENTRY LEVEL	2	0	0	0
		QUALITY/QI	3	3	0	0
		SERGEANT FIRE	11	12	10	10
		<b>TOTAL</b>		<b>93</b>	<b>99</b>	<b>97</b>
<b>TOTAL EMERGENCY MEDICAL SERVICES FUND</b>			<b>93</b>	<b>99</b>	<b>107</b>	<b>115</b>
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	BENEFITS SYSTEMS ADMINISTRATOR	0	0	1	1
		HR ASSISTANT	0.5	0.5	0.5	0.5
		HR MANAGER	0.5	0.5	0.5	0.5
		HR OPERATIONS MANAGER	0	1	0	0
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	STATISTICS & PERFORMANCE MGR	0	0.2	0.2	0.2
		<b>TOTAL</b>	<b>1</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>
<b>TOTAL INSURANCE AND BENEFITS FUND</b>			<b>1</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	ADMINISTRATIVE ASSISTANT	0	0	0	0
		AUTO PARTS TECH	1	1	1	1
		DIRECTOR - FLEET MAINTENANCE	1	1	1	1
		FLEET MNGMT SHOP SUPERVISOR	0	1	1	1
		FLEET OPERATIONS MANAGER	1	1	1	1
		MECHANIC II	4	3	2	2
		MECHANIC III	4	4	5	5
		<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>TOTAL FLEET MAINTENANCE FUND</b>			<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>TOTAL ALL POSITIONS</b>			<b>1806</b>	<b>1867</b>	<b>1912</b>	<b>1951</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.*

# FY2022 Capital Improvement Budget

The FY2022 Capital Improvement budget is the County's annual appropriation for capital spending which the Board of Commissioners approves. The FY2022 Capital Improvement budget supports the 5 year CIP which is, tied to the 5 year Strategic Blueprint for Cherokee County. The FY2022 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

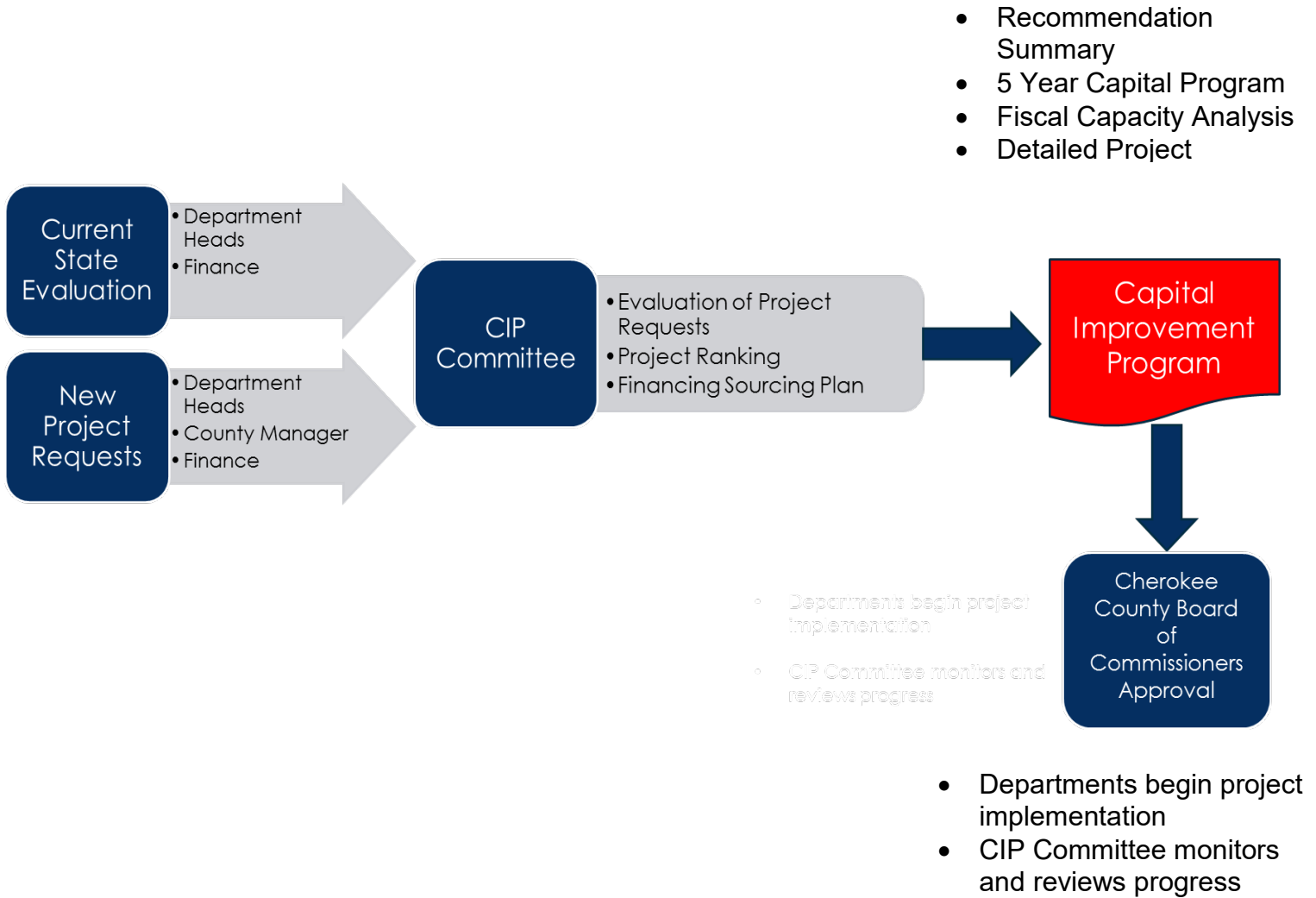
The Committee will consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the citizens of Cherokee County. Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed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

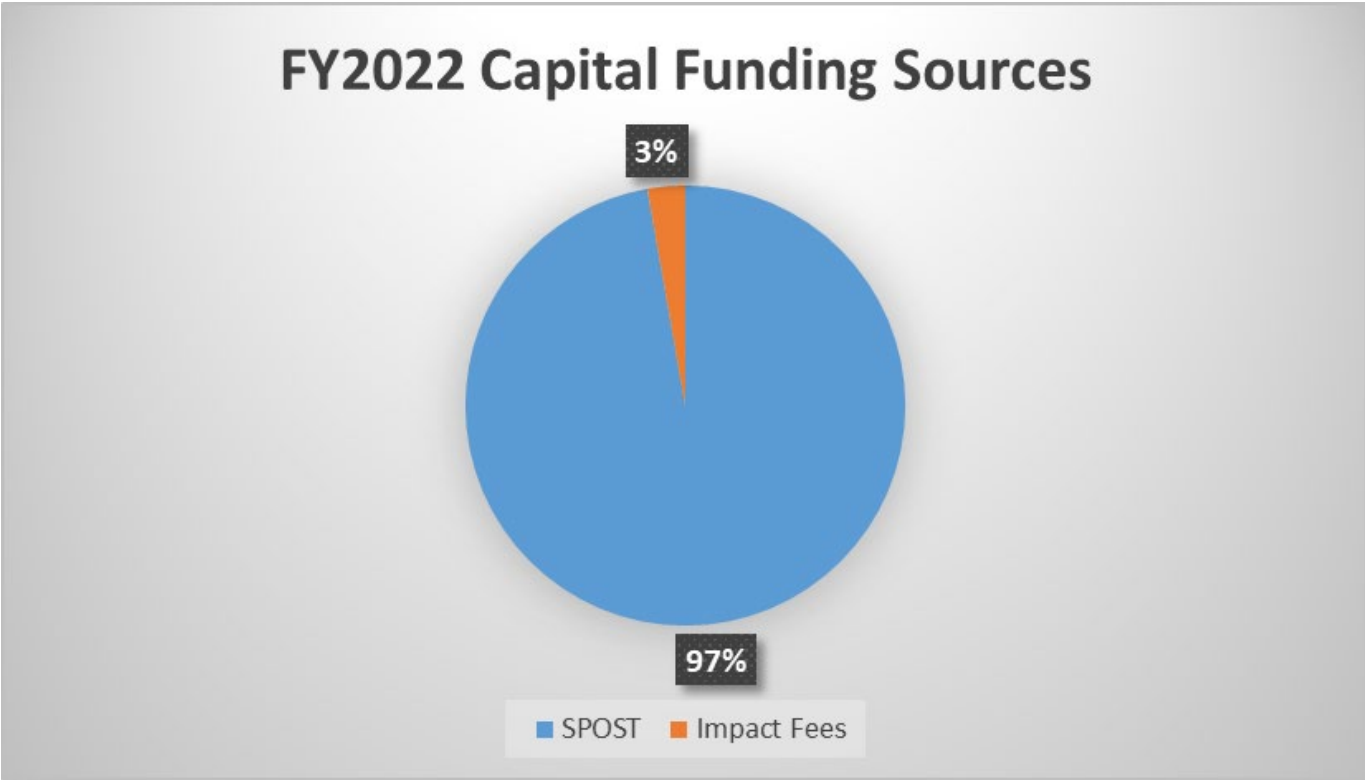


# FY2022 Budget Capital Projects Funding

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 FY2021 Capital Improvement Budget are as follows:

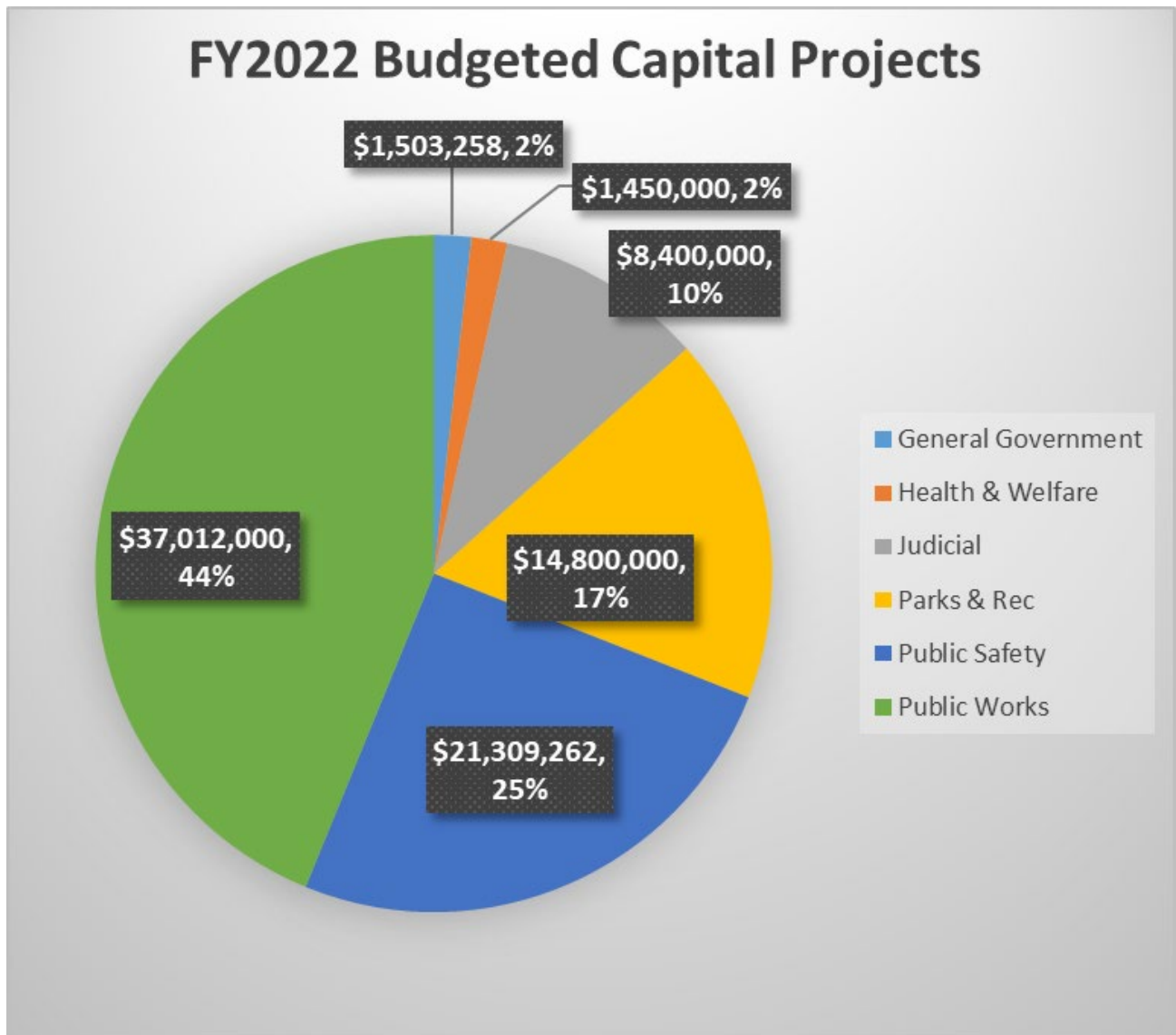
- SPLOST – 1% Special Purpose Sales Tax \$82,138,648
- Impact Fees – Fees charged for various building permits \$2,335,872

**Total Funding** **\$84,474,520**



# FY2022 Budget Capital Projects

In accordance with the focus set forward in the Cherokee County Strategic Blueprint, 69% of the FY2022 Capital Budget will be spent on Public Safety and Public Works. The remaining 31% will be spent on General Government, Health & Welfare, Judicial, and Parks and Recreation as can be seen in the chart below.





Cherokee County Board of Commissioners  
 SPLOST V (2006-2012)  
 FY 2022 Budget Spending Fund 322

Department	Project	Carryforward Amount	FY2022 Budget	Remaining Funds
Library	Books, Materials, Other Capital	1,452,968	1,450,000	2,968
Fire	Intellitime Time Keeping System	26,281	26,281	-
Public Works	Vehicles and Equipment	11,832	11,832	-
	Total	1,491,081	1,488,113	2,968



Cherokee County Board of Commissioners  
 SPLOST VI (2012-2018)  
 FY 2022 Budget Spending 323

Department	Project	Carryforward Amount	FY2022 Budget	Remaining Funds
Public Works	Roads & Bridges	11,377,185	\$10,000,000	1,377,185
Parks & Rec	L.B. Ahrens Recreation Center	5,559,856	\$5,000,000	559,856
Airport	Airport Expansion	1,326,578	1,000,000	326,578
		18,263,619	16,000,000	2,263,619



**Cherokee County Board of Commissioners**  
**SPLOST VII (2018-2024)**  
**FY 2022 Budget Spending Fund 324**

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2022 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	27,142,000	27,142,000	\$0	-
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$4,000,000	1,668,950	750,000	1,581,050
Marshal	Animal Control and County Marshal Vehicles and Equipment	\$1,000,000	395,475	240,000	364,525
E-911 ***	Communications - Radio Project	\$9,606,500	10,880,098	2,002,338	
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	5,721,983	10,513,109	4,904,908
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	989,740	8,385,780	8,124,480
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$2,800,000	1,787,254	597,541	415,205
Public Works	Roads & Bridges	\$88,500,000	34,911,147	25,965,049	27,623,804
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	20,416	240,000	239,584
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	759,354	500,000	4,740,646
Economic Development	Business & Economic Development Land Acquisition	\$8,000,000	2,950,066	500,000	4,549,934
	<b>Total SPLOST VII Referendum</b>	<b>186,188,500</b>	<b>87,226,484</b>	<b>49,693,817</b>	<b>52,544,135</b>
IT	IT Upgrade	\$1,035,000	\$657,531	\$259,841	117,628
Facility Maintenance	Facility Maintenance	\$1,000,000	\$187,735	\$300,000	512,265
Parks & Rec	L.B. Ahrens Recreation Center	\$5,500,000	\$0	\$5,000,000	500,000
Parks & Rec	Hickory Flat Gym Project	\$1,500,000	\$101,237	\$1,191,546	207,217
Parks & Rec	Land Acquisition, Cochran Property	\$4,270,683	\$4,270,683	\$0	-
Parks & Rec	Milford Estate Park Property	\$2,253,765	\$2,253,765	\$0	-
Parks & Rec	Free Home Elementary Gym	\$800,000	\$0	\$0	800,000
Parks & Rec	Cochran Park Area Master Plan/Design/Construction	\$2,000,000	\$13,800	\$667,000	1,319,200
Parks & Rec	SW Area Park Design/Construction	\$2,000,000	\$0	\$700,000	1,300,000
Parks & Rec	Clark Elementary School Park Land	\$600,000	\$0	\$0	600,000
Sheriff	Sheriff 50 Patrol Cars	\$2,500,000	\$2,500,000	\$0	-
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000	\$0	-
Marshal	800MHZ/Premier One Projects	\$1,165,000	\$0	\$1,165,000	-
Tax Commissioner	Modular Building	\$800,000	\$0	\$0	800,000
Fire	Fire Station 15 Yellow Creek	\$1,750,000	\$0	\$1,750,000	-
Fire	Fire Station 13 Knox Bridge	\$1,750,000	\$0	\$1,750,000	-
Fire	Training Center Expansion	\$570,000	\$570,000	\$0	-
Sheriff	Sheriff Precinct - K-9/Traffic	\$4,500,000	\$0	\$2,173,331	2,326,669
Sheriff	MDT's	\$1,000,000	\$1,000,000	\$0	-
	<b>Total Excess SPLOST VII Revenue Projects</b>	<b>\$35,494,448</b>	<b>\$12,054,751</b>	<b>\$14,956,718</b>	<b>\$8,482,979</b>
	<b>Total SPLOST VII</b>	<b>221,682,948</b>	<b>99,281,235</b>	<b>64,650,535</b>	<b>61,027,114</b>
				84,474,520	
				6,243,736	
				90,718,256	

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

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



Cherokee County Board of Commissioners  
Impact Fees  
FY 2022 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2022 Budget	Remaining Funds
Library	Buildings/ Books	2,374,497	100,000	2,274,497
Fire	Buildings/Equipment	1,909,232	483,262	1,425,970
Parks & Recreation	Various Projects	1,745,477	1,700,000	45,477
Roads	Various Projects	321,228		321,228
Public Safety Facility	Various Projects	56,215		56,215
Sheriff	Various Projects	73,878		73,878
Admin/CIE	CIE Update/Board Meetings	464,361	52,610	411,751
Total County Impact Fee Program		6,944,888	2,335,872	4,609,016
City of Canton Impact Fees		\$ 838,662		838,662
Total Impact Fees		\$ 7,783,550	\$ 2,335,872	\$ 5,447,678



	Original SPLOST								
	Referendum	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
SPLOST Receipts	252,961,892	6,845,957	43,031,063	47,557,858	54,038,875	56,200,429	58,448,446	50,722,394	316,845,021
Jail Portion	23,000,000	957,990	3,831,960	3,831,960	3,831,960	3,831,960	3,831,960	2,882,210	23,000,000
Mtn Park	25,000	25,000							25,000
City Portion	70,890,392	1,887,120	11,759,731						13,646,851
County Portion	159,046,500	3,975,846	27,439,372	30,608,128	35,144,841	36,657,928	38,231,540	33,488,129	205,545,784
<b>Total Jail &amp; County</b>	<b>182,046,500</b>	<b>4,933,836</b>	<b>31,271,332</b>	<b>34,440,088</b>	<b>38,976,801</b>	<b>40,489,888</b>	<b>42,063,500</b>	<b>36,370,339</b>	<b>228,545,784</b>

	YTD Spend Forecast					Total
	Budget	FY2021	FY2022	FY2023	FY2024	
<b>Level 1 Projects</b>						
Jail Expansion and Improvements	\$27,142,000	\$27,142,000				\$27,142,000
<b>County Projects</b>						
Law Enforcement Vehicles/Facilities/Equipment	\$4,000,000	\$1,668,950	\$750,000	\$750,000	\$831,050	\$4,000,000
Animal Control and County Marshal Vehicles and Equipment	\$1,000,000	\$395,475	\$240,000	\$200,000	\$164,525	\$1,000,000
Emergency Communications Center and Improvements***	\$9,606,500	\$10,880,098	\$2,002,338			\$12,882,436
Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	\$5,721,983	\$10,513,109	\$4,078,175	\$826,733	\$21,140,000
Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	\$989,740	\$8,385,780	\$6,500,000	\$1,624,480	\$17,500,000
Parks and Recreation Facilities, Equipment and Improvements	\$2,800,000	\$1,787,254	\$597,541	\$210,934	\$204,271	\$2,800,000
Transportation Infrastructure (Roads & Bridges)	\$88,500,000	\$34,911,147	\$25,965,049	\$15,050,000	\$12,573,804	\$88,500,000
Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	\$20,416	\$240,000	\$150,000	\$89,584	\$500,000
Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	\$759,354	\$500,000	\$2,200,000	\$2,540,646	\$6,000,000
Business & Economic Development Land Acquisition	\$8,000,000	\$2,950,066	\$500,000	\$3,000,000	\$1,549,934	\$8,000,000
<b>Total Level 1 and County Projects</b>	<b>\$186,188,500</b>	<b>\$87,226,484</b>	<b>\$49,693,817</b>	<b>\$32,139,109</b>	<b>\$20,405,027</b>	<b>\$189,464,437</b>

	Excess SPLOST Revenue		YTD Spend Forecast			
		FY2021	FY2022	FY2023	FY2024	Total
Total Referendum						
IT Upgrade	\$1,035,000	\$657,531	\$259,841	\$117,628		\$1,035,000
Facility Maintenance	\$1,000,000	\$187,735	\$300,000	\$312,265	\$200,000	\$1,000,000
L.B. Ahrens	\$5,500,000		\$5,000,000	\$500,000		\$5,500,000
Hickory Flat Gymnasium Project	\$1,500,000	\$101,237	\$1,191,546	\$207,217		\$1,500,000
Land Acquisition, Cochran Property	\$4,270,683	\$4,270,683				\$4,270,683
Milford Estate Park Property	\$2,253,765	\$2,253,765				\$2,253,765
Free Home Elementary Gym	\$800,000			\$800,000		\$800,000
Cochran Park Area Master Plan/Design/Construction	\$2,000,000	\$13,800	\$667,000	\$1,309,000	\$10,200	\$2,000,000
SW Area Park Design/Construction	\$2,000,000		\$700,000	\$1,200,000	\$100,000	\$2,000,000
Clark Elementary School Park Land	\$600,000			\$600,000		\$600,000
Sheriff 50 Patrol Cars	\$2,500,000	\$2,500,000				\$2,500,000
Historical Society Renovations	\$500,000	\$500,000				\$500,000
Fire Station 15 Yellow Creek	\$1,750,000		\$1,750,000			\$1,750,000
Fire Station 13 Knox Bridge	\$1,750,000		\$1,750,000			\$1,750,000
Training Center Expansion	\$570,000	\$570,000				\$570,000
Sheriff Precinct - K-9/Traffic	\$4,500,000		\$2,173,331	\$2,326,669		\$4,500,000
MDT's	\$1,000,000	\$1,000,000				\$1,000,000
Marshall- 800MHZ/Premier One Projects	\$1,165,000		\$1,165,000			\$1,165,000
Tax Commissioner - Modular Building	\$800,000			\$800,000		\$800,000
<b>Total Excess SPLOST Projects</b>	<b>\$35,494,448</b>	<b>\$12,054,751</b>	<b>\$0</b>	<b>\$14,956,718</b>	<b>\$8,172,779</b>	<b>\$35,494,448</b>
<b>Total Projects Spend</b>	<b>\$221,682,948</b>	<b>\$99,281,235</b>	<b>\$0</b>	<b>\$64,650,535</b>	<b>\$40,311,888</b>	<b>\$224,958,885</b>

Other Revenue Sources:					
Cities Payment as System License for Radio Project***	\$3,272,632	\$2,151,542		\$1,121,090	\$3,272,632
Impact Fee Transfer for Jail Expansion	\$4,142,000				\$0



# *General Fund*

*Included in this section is an expenditure history for all general fund departments for fiscal year 2019 and 2020, 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 FY2022**

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	291,619	46,695	22,457				360,771
County Clerk	254,658	47,611	10,039				312,308
County Manager	568,302	54,525	15,013				637,840
Voter Registration/Elections	874,666	433,615	70,800	1,100,000			2,479,081
County Attorney		351,750	960				352,710
Tax Commissioner	1,846,983	429,224	174,629				2,450,836
Tax Commissioner TAVT 1% Fees	92,738	176,195					268,933
Tax Assessor	2,249,327	643,952	122,381			46,701	3,062,361
Communications	241,214	52,000	5,491				298,705
General Administration		85,976	87,868		5,000		178,844
Coroner	240,163	71,000	15,392				326,555
<b>Total General Services</b>	<b>6,659,670</b>	<b>2,392,543</b>	<b>525,030</b>	<b>1,100,000</b>	<b>5,000</b>	<b>46,701</b>	<b>10,728,944</b>
<b>Administrative Services Agency</b>							
Administrative Services	214,951	45,197	10,170			8,650	278,968
Capital Projects		15,008				6,747	21,755
Budgeting & Financial Services	861,895	117,417	29,318				1,008,630
Purchasing	362,124	16,650	11,302				390,076
Information Technology	2,209,946	1,502,935	54,325	55,250			3,822,456
GIS/Mapping	247,625	98,557	16,373	6,000			368,555
Risk Management	120,706	9,882	5,287				135,875
Facilities Management	1,669,896	606,366	97,861			12,000	2,386,123
<b>Total Office of Financial Mgmt &amp; Bud</b>	<b>5,687,143</b>	<b>2,412,012</b>	<b>224,636</b>	<b>61,250</b>	<b>0</b>	<b>27,397</b>	<b>8,412,438</b>
<b>Human Resources</b>							
Human Resources	370,811	24,656	18,577				414,044
<b>Total Human Resources</b>	<b>370,811</b>	<b>24,656</b>	<b>18,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414,044</b>
<b>Health &amp; Human Services</b>							
County Health Department					202,701		202,701
Environmental Health					6,669		6,669
DFACS					97,000		97,000
Cherokee Training Center					15,000		15,000
Children and Youth Services					36,300		36,300
Must Ministries					50,000		50,000
County Extension Services					112,699		112,699
<b>Total Health &amp; Human Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520,369</b>	<b>0</b>	<b>520,369</b>
<b>Recreation, Parks and Cultural Affairs</b>							
Cherokee County Libraries					2,832,323		2,832,323
Cherokee Arts					40,000		40,000
Historical Society					62,500		62,500
<b>Total Rec, Parks &amp; Cultural Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,934,823</b>	<b>0</b>	<b>2,934,823</b>
<b>Judicial Services</b>							
Court Administrative Services	1,876,036	315,782	187,536				2,379,354
Superior Court	404,037	150,668	32,676				587,381
Indigent Defense	370,079	2,390,602	9,805				2,770,486
Clerk of Superior Court	3,784,562	552,373	138,637				4,475,572
Board of Equalization	17,940	8,900					26,840
Clerk of Court Tech		163,000					163,000
District Attorney	3,369,210	487,241	174,481	40,000		65,629	4,136,561
State Court	1,051,570	37,369	54,485				1,143,424
State Court Tech		25,000					25,000
State Court Solicitor	2,046,713	134,909	103,126			14,000	2,298,748
Solicitor Video Account		46,000					46,000
Magistrate Court	469,033	25,765	20,204				515,002
Probate Court	929,747	95,900	41,932				1,067,579
Juvenile Court	846,058	632,007	66,758				1,544,823
Juvenile Supervision Fees		50,550					50,550
<b>Total Judicial Services</b>	<b>15,164,985</b>	<b>5,116,066</b>	<b>829,640</b>	<b>40,000</b>	<b>0</b>	<b>79,629</b>	<b>21,230,320</b>

**GENERAL FUND  
SUMMARIZED OPERATING BUDGET FY2022**

<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	1,417,336	175,695	75,447				1,668,478
Administration	2,742,895	1,558,784	210,447				4,512,126
Criminal Investigation Division	4,360,765	192,283	233,056				4,786,104
Intelligence Division	0	111,600	900				112,500
Uniform Patrol	10,352,461	736,291	601,045				11,689,797
Training Division	1,000,723	361,606	126,545				1,488,874
Special Operations	2,897,288	268,500	139,512				3,305,300
Court Services	2,799,888	97,365	66,354				2,963,607
Crossing Guards	186,887	5,700	17,337				209,924
Adult Correctional Institute	15,648,224	4,242,943	1,126,765				21,017,932
<b>Total Law Enforcement</b>	<b>41,406,467</b>	<b>7,750,767</b>	<b>2,597,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,754,642</b>
<b>Community Development</b>							
Development Services Center	472,634	66,241	13,776				552,651
Public Works	2,813,053	1,278,153	158,284				4,249,490
Stormwater Engineering	454,530	91,372	17,791		10,000	20,085	593,778
Engineering	1,121,430	322,055	44,663			17,490	1,505,638
Blalock Road Landfill		335,992	5,325				341,317
Conservation Administration	85,153	400	2,640				88,193
Forest Resources Conservation					13,197		13,197
Building Inspections	853,690	100,824	58,582	128,295		68,686	1,210,077
Planning and Land Use	817,152	406,387	26,567				1,250,106
Economic Development					637,187		637,187
<b>Total Community Development</b>	<b>6,617,642</b>	<b>2,601,424</b>	<b>327,628</b>	<b>128,295</b>	<b>660,384</b>	<b>106,261</b>	<b>10,441,634</b>
<b>County Marshal</b>							
Cherokee Probation	772,250	72,000	44,606				888,856
Animal Control	379,182	126,516	33,464				539,162
Animal Shelter	1,178,864	295,328	105,791				1,579,983
Emergency Management Agency	246,248	122,027	31,407				399,682
Radio Communications	96,449	45,416	1,327				143,192
Code Enforcement	1,545,273	193,030	63,150			8,610	1,810,063
<b>Total County Marshal</b>	<b>4,218,266</b>	<b>854,317</b>	<b>279,745</b>	<b>0</b>	<b>0</b>	<b>8,610</b>	<b>5,360,938</b>
<b>Community Services</b>							
Community Services	195,229	12,050	2,223				209,502
Recycling	207,775	77,905	36,727	19,000			341,407
<b>Total County Marshall</b>	<b>403,004</b>	<b>89,955</b>	<b>38,950</b>	<b>19,000.00</b>	<b>0</b>	<b>0</b>	<b>550,909</b>
<b>Total Interfund Transfers</b>	<b>0</b>	<b>11,595,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,595,376</b>
<b>Total Operating Budget</b>	<b>80,527,988</b>	<b>32,837,116</b>	<b>4,841,614</b>	<b>1,348,545</b>	<b>4,120,576</b>	<b>268,598</b>	<b>123,944,437</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, Richard Weatherby; Commissioner Post Three, Benny Carter; Commission Post Four, Corey Ragsdale.

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

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

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

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

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

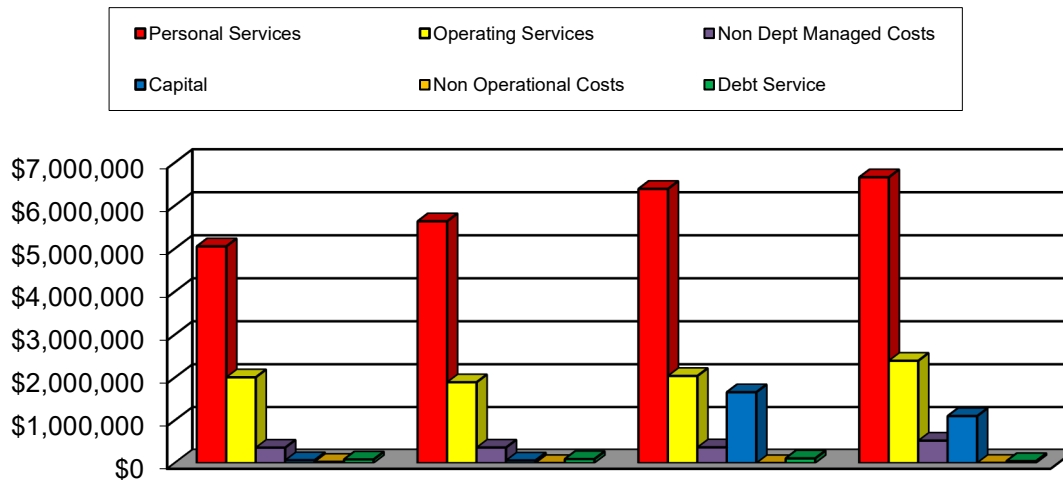
The **Communications Division** was created in 2020 and is responsible for external and internal communications for Cherokee County.

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

**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 Sally Sims.

## GENERAL SERVICES



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$5,053,213	\$5,636,284	\$6,389,971	\$6,659,670
Operating Services	\$2,006,299	\$1,891,155	\$2,037,809	\$2,392,543
Non Dept. Managed Costs	\$361,697	\$363,827	\$368,538	\$525,030
Capital	\$66,919	\$61,913	\$1,657,686	\$1,100,000
Non-Operational Costs	\$30,145	\$869	\$730	\$5,000
Debt Service	\$84,502	\$93,878	\$110,215	\$46,701
<b>Total Budget</b>	<b>\$7,602,776</b>	<b>\$8,047,925</b>	<b>\$10,564,950</b>	<b>\$10,728,944</b>
Change Over Prior Year	---	5.86%	31.28%	1.55%

## 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 FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	226,745	264,124	286,130	291,619
Operating Services	51,853	37,205	39,318	46,695
Non-Dept Managed Costs	19,754	24,912	20,214	22,457
Debt Service	0	0	727	0
<b>TOTAL ANNUAL BUDGET</b>	<b>298,352</b>	<b>326,241</b>	<b>346,388</b>	<b>360,771</b>

## COUNTY CLERK

<b>Goal #1</b>	Compliance of Open Records Act Requests.
<b>Objective</b>	Evaluate software periodically to ensure we are meeting the demands of public inquiries, while streamlining processes for County records custodians.

<b>Goal #2</b>	Efficiently maintain resolutions, ordinances and contracts.
<b>Objective</b>	Develop and implement a policy to align with database software to enable quick searchability of all County documents.

<b>Goal #3</b>	Accurately record Board of Commissioners meeting minutes.
<b>Objective</b>	Constantly assess the latest technologies to ensure all agenda materials are made available to the Board, staff and the public.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Number of Open Records Requests Processed online	1,301	2,831	4,403	5,000
Number of resolutions processed	100	97	115	120
Number of Ordinances processed	21	10	18	20



**GENERAL FUND  
COUNTY CLERK  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	163,048	208,752	246,928	254,658
Operating Services	3,775	12,003	23,628	47,611
Non-Dept. Managed Costs	7,774	7,784	11,113	10,039
Debt Service	0	0	145	0
<b>TOTAL ANNUAL BUDGET</b>	<b>174,597</b>	<b>228,540</b>	<b>281,814</b>	<b>312,308</b>

**COUNTY MANAGER  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	652,779	684,141	738,564	568,302
Operating Services	35,611	35,289	26,632	54,525
Non-Dept. Managed Costs	13,854	13,935	13,477	15,013
Capital	36,852	0	0	0
Debt Service	6,458	8,611	9,483	0
<b>TOTAL ANNUAL BUDGET</b>	<b>745,554</b>	<b>741,975</b>	<b>788,155</b>	<b>637,840</b>

## VOTER REGISTRATION AND ELECTIONS

<b>Goal #1</b>	Increase voter confidence through voter education and transparency.
<b>Objective</b>	Work with the local and state parties to send out information about elections. Attend more community outreach events. The director and one other member will be serving on the Georgia Association of Voter Registration and Elections Officials legislative committee for 2022.

<b>Goal #2</b>	Increase elections office productivity.
<b>Objective</b>	All staff members will become Georgia Election Official Certified and continue cross training of new staff. Conduct a study to determine if an additional staff person is needed.

<b>Goal #3</b>	Work towards decreasing the cost of elections.
<b>Objective</b>	Conducting a cost study to determine where we can decrease expenditures.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
The number of conducted elections.	11	3	1	8
The number of registered voters (active & inactive).	189,624	197,834	200,870	204,000
The number of poll workers recruited and trained.	349	560	325	600

## GENERAL FUND

### VOTER REGISTRATION AND ELECTIONS EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	662,767	756,383	1,147,004	874,666
Operating Services	87,844	163,507	250,929	433,615
Non-Dept. Managed Costs	51,481	56,187	53,291	70,800
Capital	0	0	1,657,686	1,100,000
Debt Service	0	0	1,744	0
<b>TOTAL ANNUAL BUDGET</b>	<b>802,092</b>	<b>976,077</b>	<b>3,110,654</b>	<b>2,479,081</b>

## COUNTY ATTORNEY

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Operating Services	437,838	353,590	351,378	351,750
Non-Dept. Managed Costs	826	805	525	960
Debt Services	0	0	291	0
<b>TOTAL ANNUAL BUDGET</b>	<b>438,664</b>	<b>354,396</b>	<b>352,193</b>	<b>352,710</b>

## TAX COMMISSIONER

<b>Goal #1</b>	To provide accurate information in a timely, professional and courteous manner to the taxpayers.
<b>Objective</b>	Hold in house educational training for clerks on any new state laws and on customer service.

<b>Goal #2</b>	Submit a timely filed tax digest and meet all requirements of state law.
<b>Objective</b>	Work with all entities to make sure we meet all advertising guidelines, work with The Assessor's Office to make sure we have a matching digest with all items required by law.

<b>Goal #3</b>	Committed to fiscal responsibility in the use of funds budgeted to the office.
<b>Objective</b>	Work with all vendors, to find the most cost efficient and cost-effective way to accomplish the goals of this office.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Mail processing turn around within 2 days	90%	80%	90%	95%
Accuracy of data entry at or above 95%	96%	92%	94%	95%
Continue to stay in the top third for collection rate in the State (% collected)	100%	100%	99%	98%

**GENERAL FUND**  
**TAX COMMISSIONER**  
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	1,308,723	1,426,984	1,444,289	1,846,983
Operating Services	494,962	433,159	524,769	429,224
Non-Dept. Managed Costs	149,624	146,115	144,544	174,629
Non-Operational Costs	0	0	511	0
Debt Service	0	0	5,812	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,953,309</b>	<b>2,006,258</b>	<b>2,119,925</b>	<b>2,450,836</b>

**TAX COMMISSIONER TAVT 1% FEES**  
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	77,303	98,699	50,618	92,738
Operating Services	196,905	141,084	111,307	176,195
<b>TOTAL ANNUAL BUDGET</b>	<b>274,207</b>	<b>239,783</b>	<b>161,925</b>	<b>268,933</b>

## TAX ASSESSOR

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Statistical analysis of the tax digest is our only real performance measure. We are judged by the State to be performing as we are statutorily required to by achieving assessed values which fall within a range on three measures: Sales ratio (between .36-.44), Coefficient of Dispersion (COD no higher than 15.00), and Price Related Differential (PRD between .9-1.10)				
Sales Ratio	38.4700	38.0500	39.0800	40.0000
C.O.D.	6.6100	7.1300	4.9000	6.0000
P.R.D.	0.9959	0.9986	1.0036	1.0000

# GENERAL FUND

## TAX ASSESSOR

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	1,836,501	1,972,712	2,069,614	2,249,327
Operating Services	574,068	561,678	561,301	643,952
Non-Dept. Managed Costs	88,487	89,353	91,471	122,381
Capital	0	61,913	0	0
Debt Service	78,044	85,267	92,014	46,701
<b>TOTAL ANNUAL BUDGET</b>	<b>2,577,100</b>	<b>2,770,923</b>	<b>2,814,401</b>	<b>3,062,361</b>

## COMMUNICATIONS

<b>Goal #1</b>	Increase Social Media Engagement
<b>Objective</b>	Social media is an engagement tool that many users get their news and information from. We want to increase our followers so they come to the source for information and so we can better share what is happening in Cherokee County. Goal is to increase by 2,000 or more followers per year.

<b>Goal #2</b>	Improve communications materials for Commissioners and Department Heads
<b>Objective</b>	Use our skillsets to improve marketing/communications materials for elected officials and staff to share at speaking engagements, conferences, and interactions with members of the community.

<b>Goal #3</b>	Improve internal communication
<b>Objective</b>	Engage Cherokee County employees and utilize tools to increase their awareness of roles and responsibilities of other departments. Encourage shared materials like Quick Facts and annual reports.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Social Media Followers net increase (Facebook, Twitter, Instagram, LinkedIn--analytics tracking only available for FB and Twitter)	n/a	4,409	1,891	2,000
Press Releases (Department started midway through FY2020)	n/a	57	102	110
Number of formal internal communications sent (including BOC newsletters)	n/a	5	58	75



## GENERAL FUND

### COMMUNICATIONS

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	0	83,615	234,022	241,214
Operating Services	0	15,848	29,653	52,000
Non-Dept. Managed Costs	0	323	3,707	5,491
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>99,786</b>	<b>267,382</b>	<b>298,705</b>

## GENERAL ADMINISTRATION

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	4,230	0	0	0
Operating Services	86,168	81,765	64,119	85,976
Non-Dept. Managed Costs	300	325	300	87,868
Non-Operational Costs	30,145	869	0	5,000
<b>TOTAL ANNUAL BUDGET</b>	<b>120,843</b>	<b>82,958</b>	<b>64,419</b>	<b>178,844</b>

## RENTAL PROPERTIES

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Non-Dept. Managed Costs	23,395	17,207	16,186	0
Non-Operational Costs	0	0	219	0
<b>TOTAL ANNUAL BUDGET</b>	<b>23,395</b>	<b>17,207</b>	<b>16,405</b>	<b>0</b>

## CORONER

<b>Goal #1</b>	Making sure all of our staff has completed and continues to remain as educated as possible to help with the skills needed for our office
<b>Objective</b>	Making sure all staff are aware of new laws, new skills, and in conjunction with other departments in Cherokee County stay aware of anything that could help our community.

<b>Goal #2</b>	Getting organized, make more efficient processes
<b>Objective</b>	To go digital with most of our forms and reports. Get back up in place for closed cases

<b>Goal #3</b>	Create a death report with all aspects needed for all offices in Cherokee County.
<b>Objective</b>	Pull info from all department and GAVERS for the death report so it is the most effective report, reporting on all death in Cherokee County not just Coroner deaths. All other departments can then pull from our information.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Through the Coroner's Association and ABMDI training our staff can get continuing education class that are relevant to our office. We schedule continuing education with each Deputy Coroner. I would like each Coroner who has been her more than 5 years to be ABMDI certified.				X
Pulling old case files and scanning into digital format. Creating digital Coroner's report. Making all forms needed by Deputy Coroner's digital. This allows everything to be transferred between guys in the field and admin in office more efficient.			X	
This shall be done in stages (most of which is already completed). 1- Create report 2- put all coroner deaths on report 3-reporting enough info that will be useful to other departments, combining all necessary info into one report. 3- allowing other departments to have access to the report 4- Pull information from GAVERS to report on all deaths in Cherokee County			X	

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

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	121,118	140,874	172,802	240,163
Operating Services	37,275	56,026	54,776	71,000
Non-Dept. Managed Costs	6,203	6,880	13,710	15,392
Capital	30,067	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>194,663</b>	<b>203,781</b>	<b>241,288</b>	<b>326,555</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.

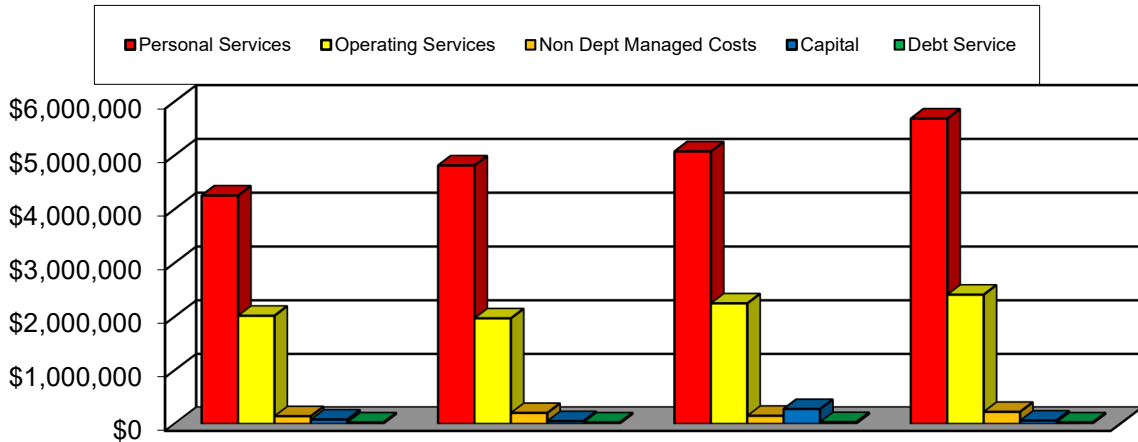
**Geographic Information Systems and Mapping (GIS/Mapping)** is responsible for maintaining and serving all official geographic data, maps, and drawings for Cherokee County.

**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



**FY19 Actual    FY20 Actual    FY21 Est. Actual    FY22 Budget**

Personal Services	\$4,255,973	\$4,814,415	\$5,075,229	\$5,687,143
Operating Services	\$2,020,300	\$1,972,326	\$2,250,379	\$2,412,012
Non Dept Managed Costs	\$143,739	\$203,993	\$151,143	\$224,636
Capital	\$79,903	\$51,790	\$277,610	\$61,250
Debt Service	\$26,937	\$26,937	\$33,040	\$27,397
<b>Total Budget</b>	<b>\$6,526,852</b>	<b>\$7,069,461</b>	<b>\$7,787,401</b>	<b>\$8,412,438</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>8.31%</b>	<b>10.16%</b>	<b>8.03%</b>

## ADMINISTRATIVE SERVICES

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	230,347	228,912	196,805	214,951
Operating Services	25,479	22,937	22,560	45,197
Non-Dept. Managed Costs	8,839	10,861	9,223	10,170
Debt Service	8,570	8,570	8,861	8,650
<b>TOTAL ANNUAL BUDGET</b>	<b>273,234</b>	<b>271,280</b>	<b>237,448</b>	<b>278,968</b>

## CAPITAL PROJECTS MANAGEMENT

<b>Goal #1</b>	Complete Public Works Project
<b>Objective</b>	Complete Building and move in Roads & Bridges

<b>Goal #2</b>	Complete all construction projects on time
<b>Objective</b>	Compare percentage complete vs. schedule

<b>Goal #3</b>	Complete all construction projects on budget
<b>Objective</b>	Compare percentage spent vs. overall budget

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
COMPLETION ON TIME	100%	66%	100%	100%
COMPLETION IN BUDGET	100%	100%	75%	100%

## CAPITAL PROJECTS MANAGEMENT

### EXPENDITURE SUMMARY

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Operating Services	9,156	8,050	8,830	15,008
Debt Service	6,747	6,747	6,747	6,747
<b>TOTAL ANNUAL BUDGET</b>	<b>15,903</b>	<b>14,797</b>	<b>15,578</b>	<b>21,755</b>



## BUDGETING & FINANCIAL SERVICES

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

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
ACH Payments	N/A	N/A	N/A	50
AP checks issued	16,428	16,136	16,753	16,700
Voided & Re-issued checks and Unclaimed checks	133	172	229	229

## BUDGETING AND FINANCIAL SERVICES

### EXPENDITURE SUMMARY

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	719,385	801,647	813,633	861,895
Operating Services	103,777	101,201	89,648	117,417
Non-Dept. Managed Costs	23,824	25,477	25,340	29,318
Debt Service	0	0	1,308	0
<b>TOTAL ANNUAL BUDGET</b>	<b>846,986</b>	<b>928,325</b>	<b>929,929</b>	<b>1,008,630</b>

## PROCUREMENT

<b>Goal #1</b>	Timely Purchase Order processing.
<b>Objective</b>	Average processing of Purchase Requisitions into Purchase Orders of <= 2 days of a complete PR submittal.

<b>Goal #2</b>	Oversight of the PO Process.
<b>Objective</b>	Evaluate/ensure PR's are in compliance Ordinance prior to PO Conversion.

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Average <= 2 days of a complete submittal.	1.73	1.77	1.30	2.00
Count of PO's Processed.	3,901	3,729	3,259	3,000
Cost Savings.	\$214,449	\$221,509	\$524,488	\$200,000

**PROCUREMENT  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	259,751	316,285	320,459	362,124
Operating Services	7,799	13,780	9,781	16,650
Non-Dept. Managed Costs	8,942	9,122	9,847	11,302
Debt Service	0	0	436	0
<b>TOTAL ANNUAL BUDGET</b>	<b>276,492</b>	<b>339,187</b>	<b>340,523</b>	<b>390,076</b>

## INFORMATION SYSTEMS & TECHNOLOGY

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

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

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

## INFORMATION SYSTEMS & TECHNOLOGY

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Percentage of High / Medium Incidents Blocked or False Positive	100%	100%	100%	100%
Number of Servers Maintained	172	197	221	240
Number of Network Equipment Deployed for Growth & EOL	285	98	47	60
Number of Desktop/Laptop/Tablets Purchased & Deployed	215	470	173	200
Number of HelpDesk Requests	5,480	4,866	5,050	5,000

## EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	1,446,177	1,667,240	1,834,550	2,209,946
Operating Services	1,157,124	1,193,455	1,444,077	1,502,935
Non-Dept. Managed Costs	42,984	44,357	45,719	54,325
Capital	66,697	45,790	236,247	55,250
Debt Service	0	0	2,470	0
<b>TOTAL ANNUAL BUDGET</b>	<b>2,712,982</b>	<b>2,950,842</b>	<b>3,563,063</b>	<b>3,822,456</b>

## GIS/MAPPING

<b>Goal #1</b>	Provide high quality and innovative geospatial data to increase efficiency throughout the County
<b>Objective</b>	Utilize new/emerging technologies to provide centralized infrastructure required by departments and agencies.

<b>Goal #2</b>	Provide address standardization across enterprise systems.
<b>Objective</b>	Maintain accurate, consistent, and up-to-date geographic databases.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Number of Addresses Maintained	102,299	103,589	106,176	106,926
Number of Building Footprints Maintained	109,481	113,436	116,710	117,200
Number of Spatial Websites Maintained	21	22	29	29
Miles of Streets Maintained	2,266	2,377	2,395	2,463

**GIS/MAPPING  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	217,681	220,139	240,327	247,625
Operating Services	183,676	45,342	87,728	98,557
Non-Dept. Managed Costs	14,760	15,168	14,059	16,373
Capital	5,547	6,000	0	6,000
Debt Service	0	0	727	0
<b>TOTAL ANNUAL BUDGET</b>	<b>421,664</b>	<b>286,649</b>	<b>342,840</b>	<b>368,555</b>



## RISK MANAGEMENT

<b>Goal #1</b>	Minimize risk against accidental property and financial loss
<b>Objective</b>	Purchase commercial insurance, use of risk transfer for exposures that present significant loss

<b>Goal #2</b>	Develop risk strategies to mitigate loss
<b>Objective</b>	Utilizing loss assessments, benchmarking data, reviewing loss trends, promote employee safety thru training and education

<b>Goal #3</b>	Adopt best risk management practices to identify, evaluate and eliminate losses
<b>Objective</b>	Risk identification~ Risk Avoidance ~ Risk control ~ Risk Finance

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Workers' Comp average cost per claim	\$4,345	\$2,184	\$1,637	\$1,500
Experience Modification rate	0.71	0.75	0.72	0.70
Total Cost of Risk per \$100/payroll	\$1.71	\$1.59	\$1.70	\$1.69

**RISK MANAGEMENT  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	0	111,796	116,467	120,706
Operating Services	0	4,593	6,208	9,882
Non-Dept. Managed Costs	0	2,291	4,509	5,287
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>118,680</b>	<b>127,184</b>	<b>135,875</b>

## FACILITIES MANAGEMENT

<b>Goal #1</b>	Reduce downtime of equipment and emergency HVAC related work orders.
<b>Objective</b>	Increase preventative maintenance frequency to building HVAC systems

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

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Preventative HVAC work orders completed.	40	64	75	85
Property Management Staff	25	25	25	25
Work orders completed	2,572	2,321	2,223	2,445

**FACILITIES MANAGEMENT  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	1,382,633	1,468,395	1,552,988	1,669,896
Operating Services	533,288	582,969	581,547	606,366
Non-Dept. Managed Costs	44,391	96,716	42,447	97,861
Capital	7,660	0	41,363	0
Debt Service	11,619	11,619	12,491	12,000
<b>TOTAL ANNUAL BUDGET</b>	<b>1,979,591</b>	<b>2,159,700</b>	<b>2,230,835</b>	<b>2,386,123</b>

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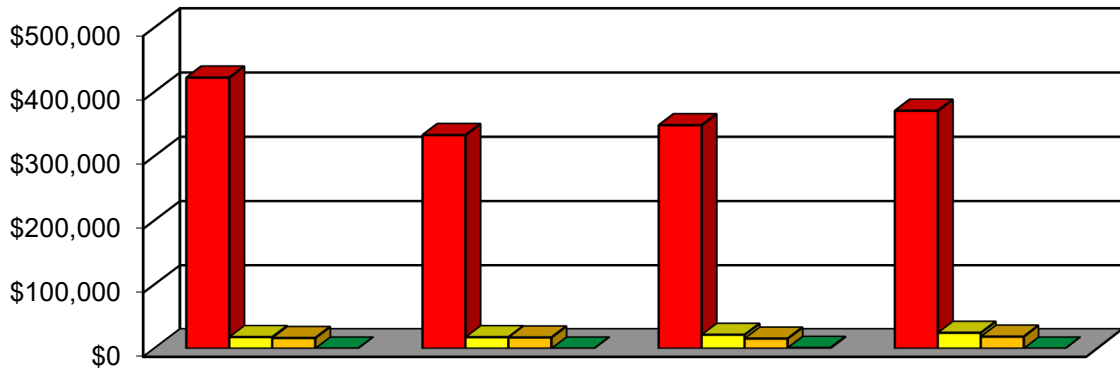
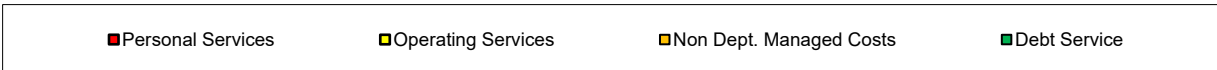
# HUMAN RESOURCES

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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



**FY19 Actual    FY20 Actual    FY21 Est. Actual    FY22 Budget**

Personal Services	\$422,388	\$333,006	\$348,273	\$370,811
Operating Services	\$17,946	\$17,725	\$21,527	\$24,656
Non-Dept. Managed Costs	\$16,506	\$17,295	\$15,534	\$18,577
Debt Service	0	0	\$1,017	0
<b>Total Budget</b>	<b>\$456,840</b>	<b>\$368,026</b>	<b>\$386,350</b>	<b>\$414,044</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>-19.44%</b>	<b>4.98%</b>	<b>7.17%</b>

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# HEALTH AND HUMAN SERVICES

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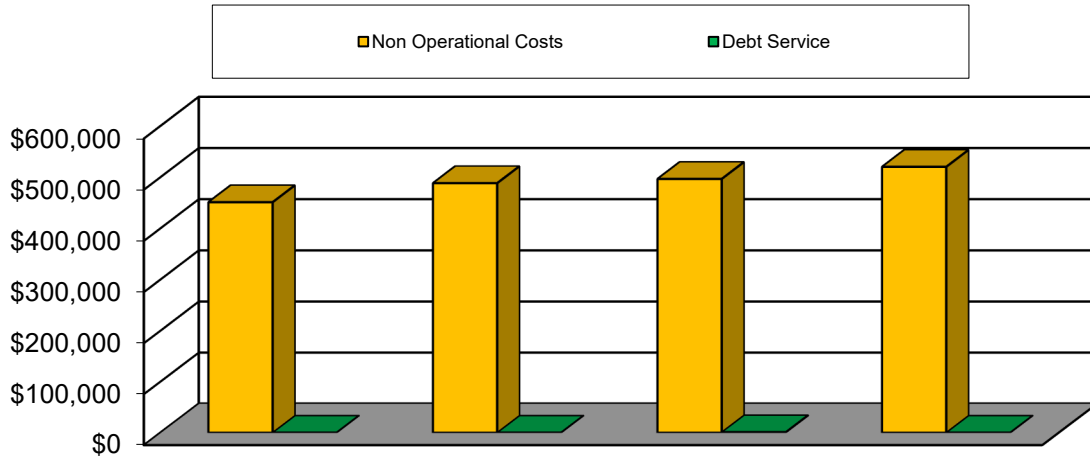
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**Health and Human Services** is a separate authority and component unit of the County and provides health services to the public. Supplements are given to the following entities: Northwest Health District, Environmental Health (utilities only) Department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



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Non-Operational Costs	\$451,224	\$488,435	\$496,722	\$520,369
Debt Service	\$0	\$0	\$872	\$0
Total Budget	\$451,224	\$488,435	\$497,594	\$520,369
Change Over Prior Year	---	8.25%	1.88%	4.58%



## HEALTH AND HUMAN SERVICES

### Goals & Performance Measures

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

## NORTHWEST HEALTH DISTRICT

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Payments to Other Agencies	192,940	192,333	193,805	192,333
Pmts. to Other Agencies - Utilities	11,531	10,266	10,295	10,368
<b>Total Non-Operational Costs</b>	<b>204,470</b>	<b>202,599</b>	<b>204,100</b>	<b>202,701</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>204,470</b>	<b>202,599</b>	<b>204,100</b>	<b>202,701</b>

## ENVIRONMENTAL HEALTH

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Payments to Other Agencies	4,909	6,142	6,601	6,669
<b>Total Non-Operational Costs</b>	<b>4,909</b>	<b>6,142</b>	<b>6,601</b>	<b>6,669</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>4,909</b>	<b>6,142</b>	<b>6,601</b>	<b>6,669</b>

**DEPARTMENT OF FAMILY AND CHILD SERVICES**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Payments to Other Agencies	97,153	92,592	76,288	97,000
<b>Total Non-Operational Costs</b>	<b>97,153</b>	<b>92,592</b>	<b>76,288</b>	<b>97,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>97,153</b>	<b>92,592</b>	<b>76,288</b>	<b>97,000</b>

**CHEROKEE DAY TRAINING CENTER**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Payments to Other Agencies	12,000	12,000	12,000	15,000
<b>Total Non-Operational Costs</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>15,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>15,000</b>

**CHILDREN AND YOUTH SERVICES**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Payments to Other Agencies	31,700	17,900	36,300	36,300
<b>Total Non-Operational Costs</b>	<b>31,700</b>	<b>17,900</b>	<b>36,300</b>	<b>36,300</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>31,700</b>	<b>17,900</b>	<b>36,300</b>	<b>36,300</b>

**MUST MINISTRIES**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Payments to Other Agencies	0	50,000	50,000	50,000
<b>Total Non-Operational Costs</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**COUNTY EXTENSION SERVICES**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Non-Operational Costs	100,992	107,202	111,434	112,699
Debt Service	0	0	872	0
<b>TOTAL ANNUAL BUDGET</b>	<b>100,992</b>	<b>107,202</b>	<b>112,305</b>	<b>112,699</b>

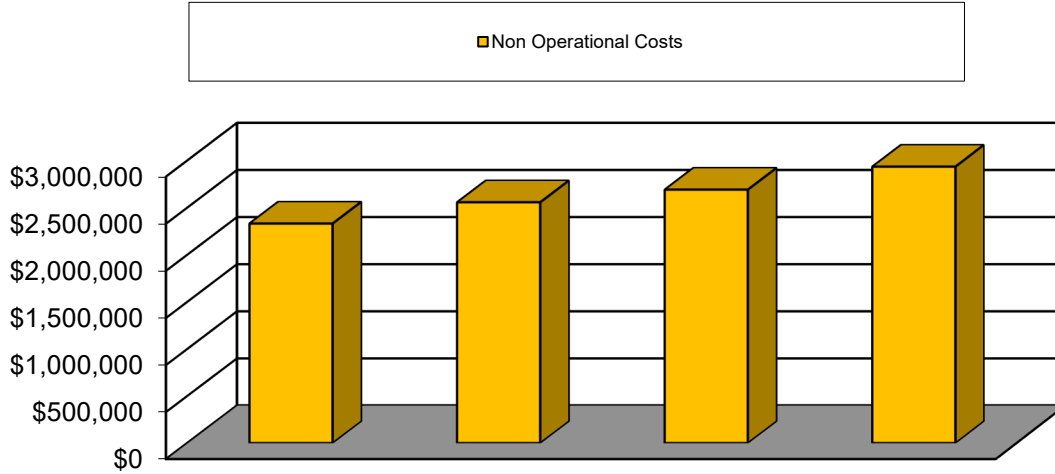
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# RECREATION & CULTURAL AFFAIRS

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

# RECREATION & CULTURAL AFFAIRS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Non-Operational Costs	\$2,331,143	\$2,556,628	\$2,690,845	\$2,934,823
Total Budget	\$2,331,143	\$2,556,628	\$2,690,845	\$2,934,823
Change Over Prior Year	--	9.67%	5.25%	9.07%

## RECREATION AND CULTURAL AFFAIRS

### Goals and Performance Measures

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

### SEQUOYAH REGIONAL LIBRARY

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Payments to Other Agencies	2,254,116	2,454,116	2,600,845	2,832,323
<b>Total Non-Operational Costs</b>	<b>2,254,116</b>	<b>2,454,116</b>	<b>2,600,845</b>	<b>2,832,323</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>2,254,116</b>	<b>2,454,116</b>	<b>2,600,845</b>	<b>2,832,323</b>

### CHEROKEE COUNTY ARTS

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Payments to Other Agencies	40,000	40,000	40,000	40,000
<b>Total Non-Operational 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 SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Payments to Other Agencies	37,027	62,512	50,000	62,500
<b>Total Non-Operational Costs</b>	<b>37,027</b>	<b>62,512</b>	<b>50,000</b>	<b>62,500</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>37,027</b>	<b>62,512</b>	<b>50,000</b>	<b>62,500</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.

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 Todd Hayes. The Solicitor is also responsible for the management of the **Solicitor Video Account**.

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

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

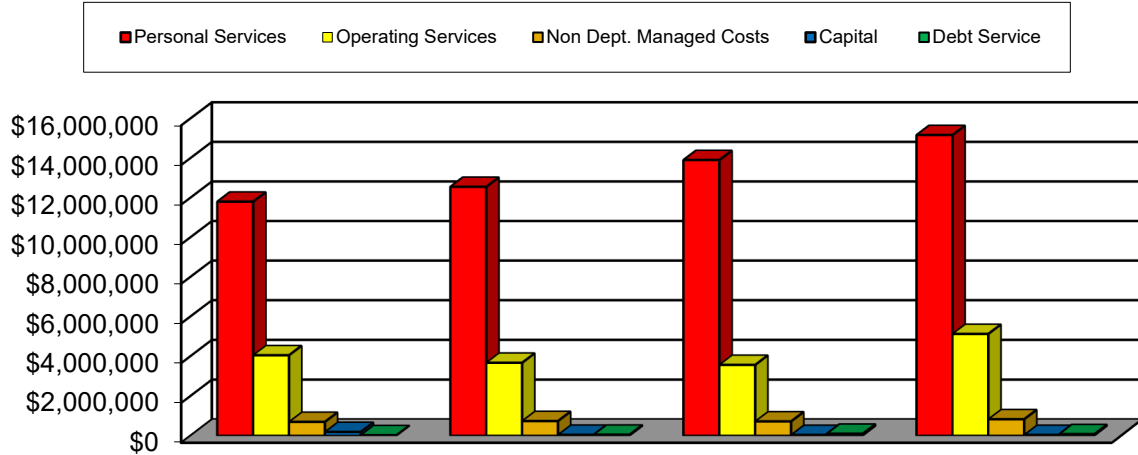
The **Juvenile Court** of Cherokee County is established by the Constitution and statutes of the State of Georgia. The court has exclusive jurisdiction over cases involving delinquency, status offenders, deprivation, and termination of parental rights. By law, juvenile court judges are appointed for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

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



# JUDICIAL SERVICES

## BUDGET COMPARISONS



	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Est. Actual</b>	<b>FY22 Budget</b>
Personal Services	\$11,798,083	\$12,548,906	\$13,903,400	\$15,164,985
Operating Services	\$4,045,476	\$3,668,101	\$3,560,921	\$5,116,066
Non-Dept. Managed Costs	\$696,668	\$739,221	\$720,444	\$829,640
Capital	\$189,384	\$47,020	\$40,884	\$40,000
Debt Service	\$28,627	\$53,746	\$99,814	\$79,629
<b>Total Budget</b>	<b>\$16,758,238</b>	<b>\$17,056,994</b>	<b>\$18,325,463</b>	<b>\$21,230,320</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>1.78%</b>	<b>7.44%</b>	<b>15.85%</b>

## COURT ADMINISTRATIVE SERVICES

➤ **Goals:**

1. Have sufficient space to conduct court as needed
2. Have each courtroom equipped with the technology necessary to present remote evidence
3. Have adequate personnel to maintain continuity of operations

➤ **Objectives:**

1. Identify or acquire adequate space for an additional Superior Court judge. Reconfigure, relocate or redesign the third State Court courtroom to accommodate 12-person jury trials and other calendars to permit all persons required to be in the courtroom without exceeding the maximum occupancy requirements for the room.
2. Update aging and outdated technology. Install modern technology in courtrooms not currently equipped.
3. Hire sufficient staff to fill personnel shortages affected by the pandemic. Fill open positions which will enable maintaining efficient work flow processes.

**Performance Measures:**

Provide required support, personnel and accommodations for Americans with Disability Act for:

687 scheduled Superior Court calendars  
 594 scheduled State Court calendars  
 226 scheduled Juvenile Court Calendars  
 208 scheduled Magistrate & Probate Calendars

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	1,390,770	1,336,839	1,368,244	1,876,036
Operating Services	254,407	122,530	142,351	315,782
Non-Dept. Managed Costs	164,982	176,821	175,338	187,536
Debt Service	0	0	1,599	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,810,159</b>	<b>1,636,190</b>	<b>1,687,532</b>	<b>2,379,354</b>

## SUPERIOR COURT

➤ **Goals:**

4. Have sufficient space to conduct court as needed
5. Balance the rights and interests of individual litigants, the limited resources of the judicial branch, and a realistic assessment of the capabilities of other participants in the justice system, and the interests of the citizens of the state in having an effective, fair and efficient system of justice

➤ **Objectives:**

4. Accommodate the increasing need for adequate space to provide a judicial forum for the resolution of cases
5. Cases are moved in a manner consistent with fairness to all parties and court purposes, objectives and needs are presented clearly and compellingly

**Clearance Rates:**

<b>CIVIL</b>				
<b>YEAR</b>	<b>OPEN</b>	<b>FILED</b>	<b>DISPOSED</b>	<b>CLEARANCE RATE</b>
<b>2019</b>	2,908	2,642	2,586	98%
<b>2020</b>	2,956	2,264	2,241	99%

<b>CRIMINAL</b>				
<b>YEAR</b>	<b>OPEN</b>	<b>FILED</b>	<b>DISPOSED</b>	<b>CLEARANCE RATE</b>
<b>2019</b>	1,005	3,072	3,207	104%
<b>2020</b>	1,624	2,396	1,794	75%

### EXPENDITURE SUMMARY

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	375,792	349,284	391,332	404,037
Operating Services	78,825	82,540	83,586	150,668
Non-Dept. Managed Costs	25,837	26,682	24,463	32,676
Debt Service	0	0	1,453	0
<b>TOTAL ANNUAL BUDGET</b>	<b>480,454</b>	<b>458,506</b>	<b>500,834</b>	<b>587,381</b>

**JUVENILE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	706,652	741,974	732,282	846,058
Operating Services	546,732	499,878	577,024	632,007
Non-Dept. Managed Costs	60,662	63,387	59,694	66,758
Debt Service	0	0	1,599	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,314,045</b>	<b>1,305,239</b>	<b>1,370,599</b>	<b>1,544,823</b>

**JUVENILE COURT SUPERVISION FEES  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Operating Services	20,269	23,950	9,797	50,550
<b>TOTAL ANNUAL BUDGET</b>	<b>20,269</b>	<b>23,950</b>	<b>9,797</b>	<b>50,550</b>

## CLERK OF SUPERIOR COURT

<b>Goal #1</b>	Implement Effective Technology Governance
<b>Objective</b>	Through the use of internal and third-party tools, the Clerk's office will implement defined standards and procedures for the justification, procurement and deployment of technology resources.

<b>Goal #2</b>	Provide Internal and External Support
<b>Objective</b>	Utilize training options to increase staff skillsets to further improve the services provided to the public. Through mobile technologies, expand on the services offered to the public.

<b>Goal #3</b>	Manage IT Spending and Budget
<b>Objective</b>	Explore additional services offered by existing vendors to build a larger support ecosystem. Consolidate available services within the office to streamline search, access and retrieval.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Shortened timeframes at the window	Establish a baseline for 'average time at window'	Reduction by 5%	Additional 5% Reduction	TBD
Better customer satisfaction	Build a Measure for Customer Satisfaction	Improve on that measure	Improve on that measure	Introduce additional measurement criteria
Increased online access and information	Number of Services / Extent of Services	Increase number of services offered	Expand on existing services offered	Increase number of services offered

**CLERK OF SUPERIOR COURT  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	3,190,078	3,339,971	3,754,143	3,784,562
Operating Services	544,830	398,393	422,695	552,373
Non-Dept. Managed Costs	120,081	124,122	119,735	138,637
Debt Service	0	0	11,625	0
<b>TOTAL ANNUAL BUDGET</b>	<b>3,854,988</b>	<b>3,862,486</b>	<b>4,308,198</b>	<b>4,475,572</b>

**BOARD OF EQUALIZATION  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	12,952	7,969	8,303	17,940
Operating Services	6,668	3,983	5,501	8,900
<b>TOTAL ANNUAL BUDGET</b>	<b>19,620</b>	<b>11,953</b>	<b>13,804</b>	<b>26,840</b>

**CLERK OF COURT TECH  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Operating Services	145,117	86,466	35,620	163,000
<b>TOTAL ANNUAL BUDGET</b>	<b>145,117</b>	<b>86,466</b>	<b>35,620</b>	<b>163,000</b>

## DISTRICT ATTORNEY

<b>Goal #1</b>	To represent the people of the State of Georgia effectively and efficiently in the prosecution of felony cases, juvenile delinquencies, and traffic violations, and violations of probation in Cherokee County. It is our goal to close as many cases as opened in FY 2022.
<b>Objective</b>	We will continue to utilize Tracker case management to effectively manage cases in this office. We will continue to create templates for a more efficient use of time. We will also continue to work on the development of data options to request from the Prosecuting Attorney's Council so as to get the statistical data needed to measure objectives. We will work towards an electronic closed file system.

<b>Goal #2</b>	Continue to utilize the Blue Ridge Judicial Circuit Pre-Trial Diversion Program to divert less serious crimes so as to better use resources for the more serious crimes in Cherokee County. It is our goal to increase the number of participants by 20% in FY 2022.
<b>Objective</b>	To the extent possible, continue standardized policies and procedures of the diversion program and review and streamline the alternate resolution acceptance matrix.

<b>Goal #3</b>	Continue to work through the backlog of cases caused by the COVID pandemic. Our goal is to close at least 50% of backlog cases on calendars as of 10/15/21 by 9/30/22. As of 10/15/21, we had 1173 cases pending on the trial calendar.
<b>Objective</b>	We will line up teams to cover more courtrooms to decrease this backlog. We have received eleven positions via ARPA funds to aid in this process. By adding staff to our current terms, we will be better able to handle the demands of visiting judges to efficiently move more cases.

## DISTRICT ATTORNEY

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
We will measure the actual total cases opened to total cases closed in the 2022 fiscal year by using data in Tracker. First number opened, second number closed for all cases handled in office.	3490/2370	2966/3524	3046/2411	3400/2400
We will review the total number of participants and calculate the percentage of program growth.	93	49	97	116
We will measure the percent of backlog cases closed by using data from Tracker.	n/a	n/a	1,173	586

## EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	2,188,487	2,524,381	3,143,182	3,369,210
Operating Services	317,323	337,052	348,426	487,241
Non Dept Managed Costs	140,965	148,520	140,219	174,481
Capital	129,635	47,020	40,884	40,000
Debt Service	21,533	39,746	58,930	65,629
<b>TOTAL ANNUAL BUDGET</b>	<b>2,797,943</b>	<b>3,096,719</b>	<b>3,731,642</b>	<b>4,136,561</b>



## STATE COURT

➤ **Goals:**

1. Have sufficient space to conduct court in a manner consistent with mission
  
2. Ensure the effective and continuous evaluation of case flow throughout all case types utilizing both qualitative and quantitative information in order to identify issues and areas of interest to build support for the implementation and management of change

➤ **Objectives:**

1. Reconfigure, relocate or redesign the third State Court courtroom to accommodate 12-person jury trials and other calendars to permit all persons required to be in the courtroom without exceeding the maximum occupancy requirements for the room.
  
2. Create an additional layer of granularity for case processing statistics to provide efficient and prompt feedback to judicial officers and support judge-driven case management.

**Clearance Rates:**

<b>CIVIL</b>				
<b>YEAR</b>	<b>OPEN</b>	<b>FILED</b>	<b>DISPOSED</b>	<b>CLEARANCE RATE</b>
<b>2019</b>	1,402	1,237	947	77%
<b>2020</b>	1,705	1,240	1,008	81%

<b>CRIMINAL</b>				
<b>YEAR</b>	<b>OPEN</b>	<b>FILED</b>	<b>DISPOSED</b>	<b>CLEARANCE RATE</b>
<b>2019</b>	10,389	14,595	12,343	85%
<b>2020</b>	7,841	9,035	7,068	78%

**STATE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	812,111	852,042	886,036	1,051,570
Operating Services	21,129	26,376	27,936	37,369
Non-Dept. Managed Costs	48,089	50,222	47,193	54,485
Debt Service	0	0	1,599	0
<b>TOTAL ANNUAL BUDGET</b>	<b>881,329</b>	<b>928,640</b>	<b>962,763</b>	<b>1,143,424</b>

**STATE COURT TECH  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Operating Services	20,430	14,543	4,435	25,000
<b>TOTAL ANNUAL BUDGET</b>	<b>20,430</b>	<b>14,543</b>	<b>4,435</b>	<b>25,000</b>

## STATE COURT SOLICITOR

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

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

<b>Goal #3</b>	Address the significant pandemic-generated caseload in State and Magistrate Courts.
<b>Objective</b>	We aim to utilize available resources and staffing to help ensure the timely resolution of new and existing cases, while also maintaining the integrity of the process.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Cases filed in Cherokee County State and Magistrate Court	13,761	8,859	11,047	12,000
Cases dispositions for Cherokee County State and Magistrate Court	11,517	6,790	7,312	13,000
Victims Served in Cherokee County State and Magistrate Court	2,478	2,248	2,330	2,500

**STATE COURT SOLICITOR  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	1,626,012	1,836,251	1,918,421	2,046,713
Operating Services	66,300	62,458	71,383	134,909
Non-Dept. Managed Costs	69,315	75,981	90,597	103,126
Capital	59,748	0	0	0
Debt Service	7,094	14,000	19,377	14,000
<b>TOTAL ANNUAL BUDGET</b>	<b>1,828,470</b>	<b>1,988,690</b>	<b>2,099,778</b>	<b>2,298,748</b>

**SOLICITOR VIDEO ACCOUNT  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Operating Services	327	14,448	9,574	46,000
<b>TOTAL ANNUAL BUDGET</b>	<b>327</b>	<b>14,448</b>	<b>9,574</b>	<b>46,000</b>

## MAGISTRATE COURT

<b>Goal #1</b>	CONTINUING: Eliminate COVID-19 pandemic-related trial and hearing backlog.
<b>Objective</b>	To reduce or eliminate backlog of "ready" cases caused by court closure during the COVID-19 pandemic, with minimal cost to the County budget.

<b>Goal #2</b>	CONTINUING: Maintain & monitor timely, accurate statistics of all judicial activities (e.g., criminal warrants issued, civil and criminal hearings, etc.).
<b>Objective</b>	Ability to estimate future resource and scheduling needs, including long-term planning for the need to add a third full-time judge, based on increasing activities caused by a rapidly-increasing county population.

<b>Goal #3</b>	NEW: Address whether third full-time judge will be needed (target Fall 2022 for review).
<b>Objective</b>	Stay ahead of increasing workload caused by increasing population and noticeable increase in serious, violent crimes. Those crimes cause disproportionate increases in judicial activities. Requires developing method to categorize warrant statistics by level of severity of crime.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Monthly monitoring of newly-opened and newly-closed cases, along with volume of open cases at end of each month. Key indicator is closure rate as % of cases open at start of each period. (NOTE: Open cases include many that are not ready to be heard.)		44.9%	38.4%	50.0%
Reach pre-pandemic activity level as an indicator of reducing any remaining case backlog.	24,504	22,151	23,774	24,500
Develop methodology for analyzing existing warrant statistics by level of seriousness of crimes charged. Result is based on target date, and data and reporting quality, not raw numbers.				YES

## MAGISTRATE COURT

### EXPENDITURE SUMMARY

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	423,254	441,055	473,667	469,033
Operating Services	15,765	8,934	10,212	25,765
Non-Dept. Managed Costs	19,491	20,272	19,584	20,204
Debt Service	0	0	436	0
<b>TOTAL ANNUAL BUDGET</b>	<b>458,510</b>	<b>470,261</b>	<b>503,899</b>	<b>515,002</b>

## PROBATE COURT

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

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Average number of days from filing of uncontested estate petitions to final order entered	28	24	26	24
Average number of days from the date a Weapons Carry License is submitted to the date the license is issued in cases where there is no criminal history present	10	14	12	10

**PROBATE COURT  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	748,459	791,181	879,574	929,747
Operating Services	76,362	88,551	113,869	95,900
Non-Dept. Managed Costs	38,387	44,370	35,533	41,932
Debt Service	0	0	2,470	0
<b>TOTAL ANNUAL BUDGET</b>	<b>863,208</b>	<b>924,103</b>	<b>1,031,446</b>	<b>1,067,579</b>



## INDIGENT DEFENSE

<b>Goal #1</b>	To establish, monitor, and increase revenues for Indigent Defense Application Fees.
<b>Objective</b>	Continue to collect, monitor, and oversee the operation of the In-House collections of Indigent Defense Application Fees.

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

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
To Continue and Increase the In-house Collections efforts for Court Appointed Application Fees	22,800	13,310	15,100	16,000
To Continue to Monitor and Maintain Collection efforts for restitution for Court Appointed Fees from the Superior Court Diversion program		4,500	10,977	11,000
To Continue to Monitor and Maintain Collection efforts for restitution for court appointed fees from the Superior Court Accountability Courts		3,200	1,950	2,000

**INDIGENT DEFENSE  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	323,516	327,958	348,216	370,079
Operating Services	1,930,993	1,897,999	1,698,512	2,390,602
Non-Dept. Managed Costs	8,860	8,845	8,088	9,805
Debt Service	0	0	727	0
<b>TOTAL ANNUAL BUDGET</b>	<b>2,263,368</b>	<b>2,234,802</b>	<b>2,055,543</b>	<b>2,770,486</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.

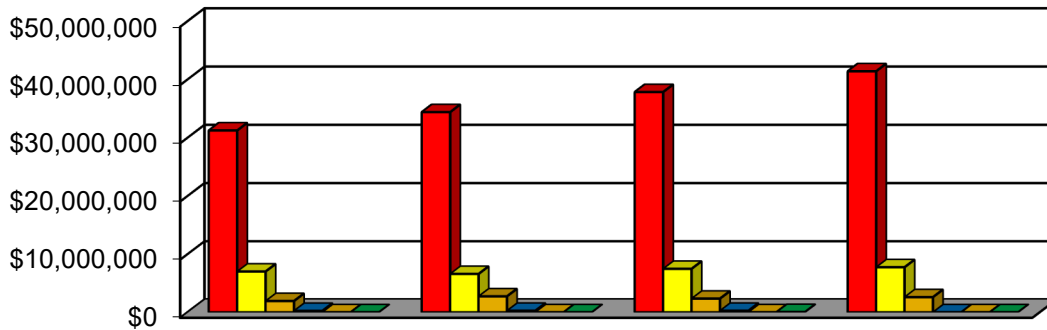
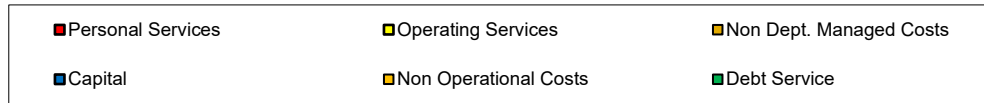
**Crossing Guards** maintain the safe egress and ingress of the buses for the Cherokee County School System.

**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



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$31,246,518	\$34,399,429	\$37,843,582	\$41,406,467
Operating Services	\$7,008,733	\$6,596,539	\$7,473,501	\$7,750,767
Non-Dept. Managed Costs	\$1,932,771	\$2,737,795	\$2,343,569	\$2,597,408
Capital	\$235,747	\$256,944	\$255,973	\$0
Non-Operational Costs	\$5,220	\$0	\$1,472	\$0
Debt Service	\$0	\$0	\$41,706	\$0
<b>Total Budget</b>	<b>\$40,428,988</b>	<b>\$43,990,706</b>	<b>\$47,959,803</b>	<b>\$51,754,642</b>
Change Over Prior Year	---	8.81%	9.02%	7.91%

## LAW ENFORCEMENT

<b>Goal #1</b>	Increase law enforcement visibility in northeast Cherokee County
<b>Objective</b>	Open Ball Ground precinct with a new Lieutenant, Sergeant, Corporal, and two Deputies, with the goal of fully staffing over the next four years.

<b>Goal #2</b>	Develop relationship with Ball Ground and Nelson residents and businesses
<b>Objective</b>	Attend HOA and host Neighborhood and Town Hall meetings to introduce officers assigned to the new Ball Ground Precinct.

<b>Goal #3</b>	Improve ability and time needed to solve criminal incidents by identifying vehicles quickly.
<b>Objective</b>	Increase number of Flock tag reader cameras in targeted locations

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Open Ball Ground Precinct; increase personnel to full staffing	0	0	4 sworn	9 sworn
Number of Flock tag readers	0	3	7	35
Create Neighborhood watch groups in Ball Ground precinct subdivisions			1	4

**LAW ENFORCEMENT ADMINISTRATION**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	1,585,373	1,787,131	2,345,207	2,742,895
Operating Services	1,395,170	1,232,857	1,440,289	1,558,784
Non-Dept. Managed Costs	148,976	148,276	220,310	210,447
Capital	0	156,266	0	0
Debt Service	0	0	4,359	0
<b>TOTAL ANNUAL BUDGET</b>	<b>3,129,518</b>	<b>3,324,531</b>	<b>4,010,165</b>	<b>4,512,126</b>

**VICE CONTROL  
EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	1,128,137	1,193,654	1,302,135	1,417,336
Operating Services	99,784	127,792	134,528	175,695
Non-Dept. Managed Costs	77,754	59,742	66,681	75,447
Capital	29,831	0	0	0
Debt Service	0	0	2,906	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,335,506</b>	<b>1,381,187</b>	<b>1,506,251</b>	<b>1,668,478</b>

**CRIMINAL INVESTIGATION DIVISION (CID)**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	2,796,945	3,591,812	4,058,950	4,360,765
Operating Services	165,018	179,633	128,009	192,283
Non-Dept. Managed Costs	113,017	144,026	192,707	233,056
Capital	0	5,852	0	0
Non-Operational Costs	0	0	1,472	0
Debt Service	0	0	7,266	0
<b>TOTAL ANNUAL BUDGET</b>	<b>3,074,979</b>	<b>3,921,323</b>	<b>4,388,404</b>	<b>4,786,104</b>

**INTELLIGENCE DIVISION**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	528,380	0	0	0
Operating Services	43,464	77,329	84,609	111,600
Non-Dept. Managed Costs	59,001	4,912	1,502	900
Capital	0	13,041	0	0
Debt Service	0	0	581	0
<b>TOTAL ANNUAL BUDGET</b>	<b>630,845</b>	<b>95,281</b>	<b>86,693</b>	<b>112,500</b>



**UNIFORM PATROL DIVISION  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	8,648,219	9,088,104	10,225,257	10,352,461
Operating Services	698,484	731,607	774,479	736,291
Non-Dept. Managed Costs	418,761	476,049	425,361	601,045
Capital	155,693	15,735	102,627	0
Debt Service	0	0	5,667	0
<b>TOTAL ANNUAL BUDGET</b>	<b>9,921,157</b>	<b>10,311,495</b>	<b>11,533,391</b>	<b>11,689,797</b>

**TRAINING DIVISION  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	848,346	889,907	1,021,414	1,000,723
Operating Services	251,880	365,418	446,832	361,606
Non-Dept. Managed Costs	80,508	90,315	318,772	126,545
Capital	39,223	0	0	0
Debt Service	0	0	2,034	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,219,957</b>	<b>1,345,640</b>	<b>1,789,052</b>	<b>1,488,874</b>

## SPECIAL OPERATIONS

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personnel Services	2,273,449	2,374,489	2,628,960	2,897,288
Operating Services	198,511	230,454	266,055	268,500
Non-Dept. Managed Costs	62,268	72,040	121,987	139,512
Capital	11,000	62,800	0	0
Debt Service	0	0	4,941	0
<b>TOTAL ANNUAL BUDGET</b>	<b>2,545,227</b>	<b>2,739,784</b>	<b>3,021,943</b>	<b>3,305,300</b>

## COURT SERVICES

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	2,402,588	2,580,483	2,728,048	2,799,888
Operating Services	92,143	96,651	83,516	97,365
Non-Dept. Managed Costs	38,978	35,567	49,125	66,354
Capital	0	3,250	153,346	0
Debt Service	0	0	727	0
<b>TOTAL ANNUAL BUDGET</b>	<b>2,533,708</b>	<b>2,715,951</b>	<b>3,014,761</b>	<b>2,963,607</b>

**OFFICE OF PROFESSIONAL STANDARDS  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	268,634	342,454	145,212	0
Operating Services	88	4,025	509	0
Non-Dept. Managed Costs	2,583	2,364	4,498	0
<b>TOTAL ANNUAL BUDGET</b>	<b>271,305</b>	<b>348,844</b>	<b>150,219</b>	<b>0</b>

**CROSSING GUARDS**

**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	171,953	118,993	186,995	186,887
Operating Services	1,590	2,390	3,209	5,700
Non-Dept. Managed Costs	39,689	19,112	5,755	17,337
<b>TOTAL ANNUAL BUDGET</b>	<b>213,231</b>	<b>140,494</b>	<b>195,959</b>	<b>209,924</b>

**ADULT DETENTION FACILITY**

**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	10,594,494	12,432,402	13,201,404	15,648,224
Operating Services	4,062,603	3,548,383	4,111,466	4,242,943
Non-Dept. Managed Costs	891,237	1,685,390	936,871	1,126,765
Non-Operational Costs	5,220	0	0	0
Debt Service	0	0	13,224	0
<b>TOTAL ANNUAL BUDGET</b>	<b>15,553,554</b>	<b>17,666,176</b>	<b>18,262,965</b>	<b>21,017,932</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.

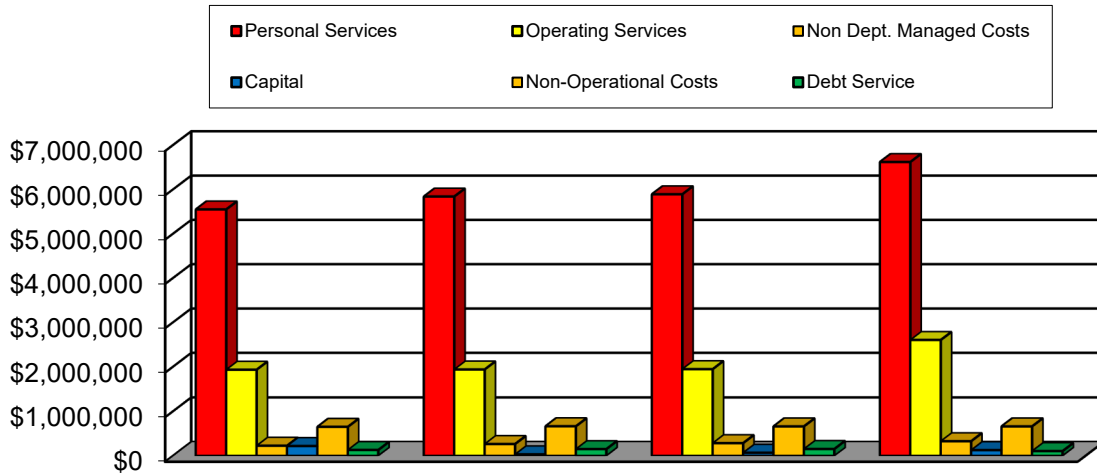
**Building Inspections** is responsible for inspecting all new commercial and residential construction, renovations and additions to existing structures to ensure substantial compliance to the provisions of state building codes, and review and approval of building plans for compliance to adopted buildings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



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$5,547,917	\$5,838,585	\$5,889,581	\$6,617,642
Operating Services	\$1,932,126	\$1,937,125	\$1,945,268	\$2,601,424
Non-Dept. Managed Costs	\$226,319	\$264,228	\$284,354	\$327,628
Capital	\$219,722	\$32,390	\$68,094	\$128,295
Non-Operational Costs	\$650,043	\$662,884	\$660,384	\$660,384
Debt Service	\$130,746	\$150,276	\$153,012	\$106,261
<b>Total Budget</b>	<b>\$8,706,873</b>	<b>\$8,885,489</b>	<b>\$9,000,693</b>	<b>\$10,441,634</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>2.05%</b>	<b>1.30%</b>	<b>16.01%</b>

## DEVELOPMENT SERVICES CENTER

<b>Goal #1</b>	Process Permits per ordinances and processing within a timely manner
<b>Objective</b>	Work with developers, homeowners, and contractors to efficiently and effectively process permit request while providing excellent customer service

<b>Goal #2</b>	Assist New and Existing Business with occupational tax certificates to ensure compliance
<b>Objective</b>	Provide customer service and guidance to new and existing business owners, making sure to give comfort in our processing and satisfaction with the county

<b>Goal #3</b>	Give confidence and knowledge to our development service center representatives with processing all DSC items
<b>Objective</b>	Establish training in a variety of areas with internal departments, research outside training opportunities as well

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Permitting Fees	3,364,075	4,147,685	4,587,958	4,800,000
Planning Application Fees	279,973	312,726	399,849	410,000
Occupations Tax	804,022	1,000,410	921,943	1,000,000

**DEVELOPMENT SERVICES CENTER**

**EXPENDITURE SUMMARY**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	372,911	419,790	451,648	472,634
Operating Services	65,662	48,007	34,793	66,241
Non-Dept. Managed Costs	12,596	12,350	11,858	13,776
Debt Service	0	0	1,017	0
<b>TOTAL ANNUAL BUDGET</b>	<b>451,169</b>	<b>480,146</b>	<b>499,316</b>	<b>552,651</b>



## PUBLIC WORKS

<b>Goal #1</b>	Pavement Management- Proactive pavement maintenance of the County's roadway system.
<b>Objective</b>	Annually rate and evaluate all County maintained roads. Develop paving program based on rating system data and compile annual paving list. Work with GIS and IT to create layers that link proposed paving to website.

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

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Cherokee County Public Works Resurfacing "In-house" and "LMIG" (miles)	43.5	29.6	30.3	45.0
Stormwater Pipe Improvements completed	44	49	133	150
Percentage of work orders completed	81%	80%	81%	100%

## PUBLIC WORKS

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	2,425,830	2,526,381	2,429,275	2,813,053
Operating Services	976,768	939,958	971,284	1,278,153
Non-Dept. Managed Costs	108,563	104,561	141,696	158,284
Capital	50,540	32,390	68,094	0
Debt Service	0	0	1,453	0
<b>TOTAL ANNUAL BUDGET</b>	<b>3,561,701</b>	<b>3,603,290</b>	<b>3,611,802</b>	<b>4,249,490</b>

## STORMWATER MANAGEMENT ENGINEERING

<b>Goal #1</b>	Meet the requirements of all NPDES (National Pollutant Discharge Elimination System) Stormwater Permits issued by the Georgia EPD (Department of Natural Resources Environmental Protection Division)
<b>Objective</b>	Inspect 20% of urbanized area stormwater infrastructure annually.

<b>Goal #2</b>	Respond to citizen inquiries and complaints regarding stormwater impacts within 3 business days.
<b>Objective</b>	Resolve complaints and inventory quantity

<b>Goal #3</b>	Based on Stormwater Infrastructure Inspections, Provide design and/or oversight of improvement projects
<b>Objective</b>	Conduct 4 infrastructure projects per year

<b>Goal #4</b>	Ensure new development adheres to GSWMM & GSWCC regulations for stormwater quantity and quality.
<b>Objective</b>	Conduct Plan Reviews

<b>Goal #5</b>	Meet requirements of the FEMA (Federal Emergency Management Agency) National Flood Insurance Program Community Rating System (CRS)
<b>Objective</b>	Conduct Floodplain Permit Reviews

## STORMWATER MANAGEMENT ENGINEERING

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Inspect Catch Basins	20.3%	20.2%	20.1%	20.0%
Inspect Pipes	21.0%	21.5%	22.0%	20.0%
Inspect Ditches	20.6%	21.8%	20.8%	20.0%
Inspect Ponds	28.0%	15.8%	25.3%	20.0%
Complaints	307	455	291	100.0%
Infrastructure Improvement Projects	8	8	4	4
Stormwater Plan Reviews	1,114	1,473	1,650	100.0%
Floodplain Reviews	542	556	773	100.0%

## STORMWATER MANAGEMENT ENGINEERING

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	350,945	405,114	409,076	454,530
Operating Services	45,748	43,741	48,368	91,372
Non-Dept. Managed Costs	11,482	11,748	11,767	17,791
Capital	84,591	0	0	0
Non-Operational Costs	0	12,500	10,000	10,000
Debt Service	21,532	31,016	30,832	20,085
<b>TOTAL ANNUAL BUDGET</b>	<b>514,297</b>	<b>504,118</b>	<b>510,043</b>	<b>593,778</b>

## ENGINEERING

<b>Goal #1</b>	All traffic signals and school flashers are accessible remotely.
<b>Objective</b>	The reason to have all traffic signals and school flasher is to provide better response to issues that get reported with each device.

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

<b>Goal #3</b>	Continue Weekly Inspections of active Development Sites.
<b>Objective</b>	Stay active in our inspections of Development Sites to ensure compliance with State and Federal Guidelines. Quality inspection protects the existing citizens as well as developer if the site remains in compliance.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Percentage of Connected Traffic Signals	0%	100%	100%	100%
Percentage of Connected School Flashers	0%	0%	12%	100%
Inspections of Development Sites (2019 Partial Data)	153	4,762	4,498	4,500

**ENGINEERING**  
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	857,095	901,754	946,617	1,121,430
Operating Services	210,371	228,223	266,897	322,055
Non-Dept. Managed Costs	34,749	39,812	48,550	44,663
Debt Service	51,388	51,388	51,033	17,490
<b>TOTAL ANNUAL BUDGET</b>	<b>1,153,602</b>	<b>1,221,177</b>	<b>1,313,097</b>	<b>1,505,638</b>

**BLALOCK ROAD LANDFILL**

Goals and Performance Measures

N/A – This is a division of Community Development which is only used to account for expenses for the closure of a County landfill.

**BLALOCK ROAD LANDFILL**  
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	0	0	3,472	0
Operating Services	235,218	270,792	214,872	335,992
Non-Dept. Managed Costs	2,714	4,310	5,465	5,325
<b>TOTAL ANNUAL BUDGET</b>	<b>237,932</b>	<b>275,101</b>	<b>223,809</b>	<b>341,317</b>

## CONSERVATION ADMINISTRATION

<b>Goal #1</b>	Provide a quality and inclusive 4-H Youth Development program for Cherokee County students focusing on public speaking, leadership, service learning and educational learning experiences.
<b>Objective</b>	Increase project achievement public speaking contest participation by 20% for cloverleaf and junior/senior project achievements. Provide a teen leadership training for middle and high school youth to become certified teen leaders. Provide five community service activities to engage youth in service learning. Increase judging team (consumer, poultry and wildlife) by 10% in 2022. Participation numbers have significantly decrease due to the Covid-19 pandemic.

<b>Goal #2</b>	Construct an outdoor classroom at the demonstration and working garden at Veteran's Park to complement agricultural and Master Gardener programming.
<b>Objective</b>	Seek funding/fundraise for an outdoor classroom covered pavilion in the center of the garden space to allow agricultural programming and Extension/Master Gardener utilization of the space for community outreach.

<b>Goal #3</b>	Provide supplemental information for clients conducting well water testing.
<b>Objective</b>	Create a quick guide for frequently asked questions for clients to use when determining what type of water test kit to complete which will be linked to the County Extension webpage.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Number of students participating in project achievement/judging teams/teen leaders (Does not include in school/after school/middle school club meetings, camp participation, specialty clubs including SAFE shooting sports precision BB, air rifle, archery, horse club or cloverbuds).	113 Students	87 Students	57 Students	72 students
Continue fundraising for outdoor classroom by doing a plant sale for FY2022.	NA	\$ 1,570.00	\$ 2,078.00	\$ 2,500.00
Work to create a quick guide and distribute to clients conducting water sampling.	NA	NA	NA	Distribute to 100 clients



## CONSERVATION ADMINISTRATION

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	72,306	78,834	83,235	85,153
Operating Services	63	156	0	400
Non Dept. Managed Costs	2,207	2,219	2,163	2,640
Debt Service	0	0	145	0
<b>TOTAL ANNUAL BUDGET</b>	<b>74,576</b>	<b>81,209</b>	<b>85,544</b>	<b>88,193</b>

## FOREST RESOURCES CONSERVATION

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Non-Operational Costs	12,856	13,197	13,197	13,197
<b>TOTAL ANNUAL BUDGET</b>	<b>12,856</b>	<b>13,197</b>	<b>13,197</b>	<b>13,197</b>

## BUILDING INSPECTIONS

<b>Goal #1</b>	Use the most current construction cost for building permitting.
<b>Objective</b>	To bring to the Board of Commissioners the most current International Code Council's construction cost and to adjust annually on October 1st.

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

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Increase in permit fees per Fiscal Year	3,364,075	4,147,685	4,587,958	4,725,000
Conduct all inspections scheduled daily up by 5%.	32,245	29,263	32,450	34,000
Increase Monthly Train hours yearly.	24	30	43	60

## BUILDING INSPECTIONS

### EXPENDITURE SUMMARY

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	802,862	809,948	794,411	853,690
Operating Services	63,552	58,871	69,660	100,824
Non-Dept. Managed Costs	30,057	55,386	40,435	58,582
Capital	84,591	0	0	128,295
Debt Service	57,826	67,873	66,933	68,686
<b>TOTAL ANNUAL BUDGET</b>	<b>1,038,889</b>	<b>992,078</b>	<b>971,440</b>	<b>1,210,077</b>

## PLANNING AND ZONING

<b>Goal #1</b>	Promote the Community Vision through rezonings and other zoning actions.
<b>Objective</b>	Manage the zoning processes to ensure extensive community input and evaluation based on the Community Vision from the Comprehensive Plan.

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

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

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

## PLANNING AND ZONING

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Rezoning Cases	32	37	52	100%
Special Use Permits	11	7	9	100%
Variances / Appeals	85	65	72	100%
Administrative Variances	17	32	30	100%
Land Disturbance Plan Reviews	98	98	129	100%
Building Permit Plan Reviews	230	209	265	100%
Minor Subdivisions Plat Reviews	150	221	265	100%
Sign Permits	55	87	102	100%
Annual Impact Fee Report Approved & Adopted	Yes	Yes	Yes	Complete

**PLANNING AND ZONING  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	665,968	696,764	771,847	817,152
Operating Services	334,743	347,342	339,395	406,387
Non-Dept. Managed Costs	23,952	33,843	22,419	26,567
Debt Service	0	0	1,599	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,024,663</b>	<b>1,077,949</b>	<b>1,135,260</b>	<b>1,250,106</b>

**ECONOMIC DEVELOPMENT  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Operating Services	0	36	0	0
Non-Operational Costs	637,187	637,187	637,187	637,187
<b>TOTAL ANNUAL BUDGET</b>	<b>637,187</b>	<b>637,223</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.

**Cherokee Probation** provides Probation Services to Cherokee County citizens.

The **Animal Shelter** provides temporary shelter for domestic animals that have been either abandoned by their owners or picked up by the Animal Control division of the County. The Animal Shelter provides adoption services, spay and neuter services, microchip service and euthanasia for unclaimed animals.

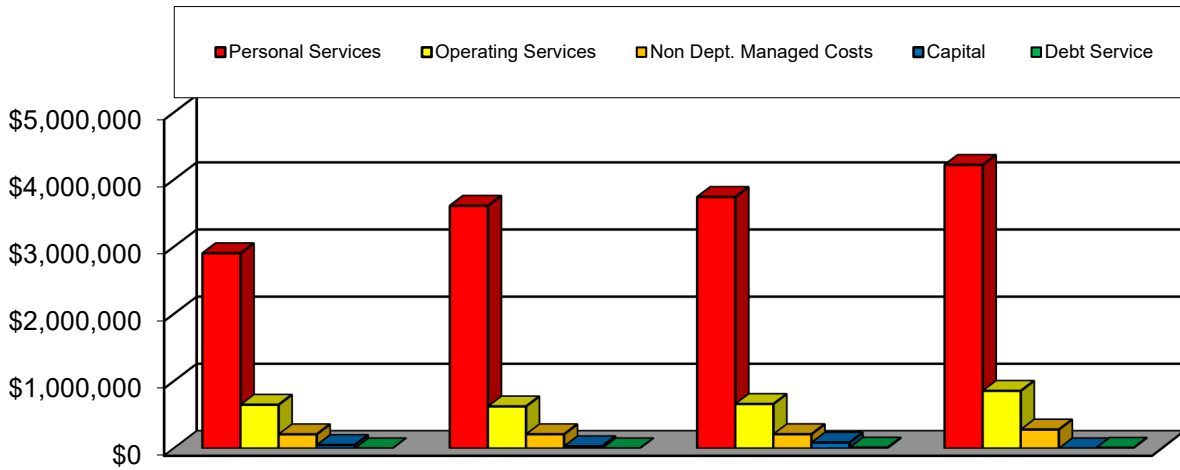
**Emergency Management Agency** manages many of the homeland security type items and is responsible for all four phases of emergency management; Planning, Mitigation, Response and Recovery for all natural and manmade disasters. The Emergency Management Agency is the main coordination point for all major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

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

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

# COUNTY MARSHAL

## BUDGET COMPARISONS



	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Est. Actual</b>	<b>FY22 Budget</b>
Personal Services	\$2,902,655	\$3,609,788	\$3,741,394	\$4,218,266
Operating Services	\$648,232	\$623,068	\$659,271	\$854,317
Non-Dept. Managed Costs	\$209,090	\$210,215	\$210,728	\$279,745
Capital	\$49,483	\$31,921	\$86,223	\$0
Debt Service	\$0	\$0	\$10,899	\$8,610
<b>Total Budget</b>	<b>\$3,809,460</b>	<b>\$4,474,992</b>	<b>\$4,708,515</b>	<b>\$5,360,938</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>17.47%</b>	<b>5.22%</b>	<b>13.86%</b>



## CHEROKEE PROBATION

<b>Goal #1</b>	All Probation Department employees will complete Crisis Intervention Team (CIT) training and become CIT certified (two employees joined the department in 2019 already certified)
<b>Objective</b>	Enroll at least one department employee per quarter in a CIT training course.

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

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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Number of department employees who completed CIT training	N/A	1	7	3
Percentage of budgeted utilized	62.8%	98.9%	94.1%	95.0%
Number of meetings with Judges and Court Teams	N/A	6	21	24

**CHEROKEE PROBATION  
EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	289,550	579,239	645,272	772,250
Operating Services	71,455	43,623	50,902	72,000
Non-Dept. Managed Costs	20,025	13,477	34,252	44,606
<b>TOTAL ANNUAL BUDGET</b>	<b>381,030</b>	<b>636,338</b>	<b>730,426</b>	<b>888,856</b>

## ANIMAL SHELTER

<b>Goal #1</b>	Reduce the number of animals entering the shelter
<b>Objective</b>	Conduct microchipping events for the public, microchip animals upon reclaim, assist TNR groups with Spay/Neuter, assist ACO with Return in Field, and conduct offsite clinics for low income areas

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

<b>Goal #3</b>	Continue to provide customer service and animal care at the highest level
<b>Objective</b>	Conduct training of staff on medical and animal behavior as well as customer service

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Total Animal Intake	3,320	2,519	2,461	2,200
Live exit all animals	66%	65%	69%	70%
Social media followed	23,970	26,817	30,483	34,000

## ANIMAL SHELTER

### EXPENDITURE SUMMARY

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	897,563	1,052,760	1,047,052	1,178,864
Operating Services	263,256	265,385	272,760	295,328
Non-Dept. Managed Costs	91,896	83,828	79,414	105,791
Capital	18,804	25,935	22,680	0
Debt Service	0	0	1,453	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,271,518</b>	<b>1,427,908</b>	<b>1,423,359</b>	<b>1,579,983</b>

## EMERGENCY MANAGEMENT AGENCY

<b>Goal #1</b>	Build a culture of preparedness and resiliency within the community.
<b>Objective</b>	Develop and implement a community wide disaster and preparedness education program.

<b>Goal #2</b>	Increase the readiness of the county's response and recovery capabilities.
<b>Objective</b>	Create a robust Shelter Management Team.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Work with the Communications Department to enhance social media training and operations.	N/A	N/A	N/A	April/3rd Qtr
Develop in-person public education curriculum for children, adults, seniors, and other affected groups.	N/A	N/A	N/A	March/2nd Qtr
Identify additional locations within the County for potential shelters.	N/A	N/A	N/A	April/3rd Qtr

**EMERGENCY MANAGEMENT AGENCY**

**EXPENDITURE DETAIL**

<b>Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Est. Actual FY21</b>	<b>Budget FY22</b>
Personal Services	195,374	234,947	222,730	246,248
Operating Services	73,463	104,887	100,755	122,027
Non-Dept. Managed Costs	30,271	29,103	20,896	31,407
Capital Outlays	0	0	63,543	0
Debt Service	0	0	6,103	0
<b>TOTAL ANNUAL BUDGET</b>	<b>299,108</b>	<b>368,937</b>	<b>414,027</b>	<b>399,682</b>

## RADIO COMMUNICATIONS

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

<b>Goal #2</b>	Schedule and manage annual preventative maintenance on all annual subscribers and fixed sites to include firmware updates and programming changes.
<b>Objective</b>	Establish timely and accurate scheduling and completion of vendor required and suggested preventative maintenance to maintain warranty and recommended operating levels and update any manufacture recommended firmware and routinely make subscriber programming changes at the agency's request.

<b>Goal #3</b>	Continue to implement technology to provide enhanced and efficient services to first responders.
<b>Objective</b>	Research and test technologies that can help increase efficiency, reduce the time out of service, reduce response times and increase department accountability and measurables.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Subscriber programming events completed			5,304	5,500
New subscribers added to system			1,768	1,808

**RADIO COMMUNICATIONS**  
**EXPENDITURE DETAIL**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	0	0	52,704	96,449
Operating Services	0	0	6,126	45,416
Non-Dept. Managed Costs	0	0	0	1,327
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>58,829</b>	<b>143,192</b>



## MARSHAL'S OFFICE

<b>Goal #1</b>	Continue to preserve and improve quality of life issues by providing Cherokee County residents with a healthy, safe and quality community.
<b>Objective</b>	Achieve a 95% voluntary compliance rate of code compliance violations within 90 days.

<b>Goal #2</b>	Provide citizens with Animal Control Enforcement and education.
<b>Objective</b>	Animal Control Officers remain current on animal enforcement ordinances and state law issues by actively patrolling the community, responding to calls for service and maintaining the partnership between the Animal Control Division and the community.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Code Enforcement - Officer Initiated	1,172	1,436	2,000	2,400
Animal Control - Officer Initiated	238	408	375	450

**CODE ENFORCEMENT**  
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	1,193,420	1,367,314	1,430,371	1,545,273
Operating Services	153,689	134,608	153,222	193,030
Non-Dept. Managed Costs	41,720	45,256	49,421	63,150
Capital	1,350	0	0	0
Debt Service	0	0	2,616	8,610
<b>TOTAL ANNUAL BUDGET</b>	<b>1,390,179</b>	<b>1,547,179</b>	<b>1,635,629</b>	<b>1,810,063</b>

**ANIMAL CONTROL**  
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	326,749	375,528	343,266	379,182
Operating Services	86,370	74,565	75,507	126,516
Non-Dept. Managed Costs	25,178	38,551	26,745	33,464
Capital	29,329	5,986	0	0
Debt Service	0	0	727	0
<b>TOTAL ANNUAL BUDGET</b>	<b>467,625</b>	<b>494,631</b>	<b>446,245</b>	<b>539,162</b>

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# COMMUNITY SERVICES AGENCY

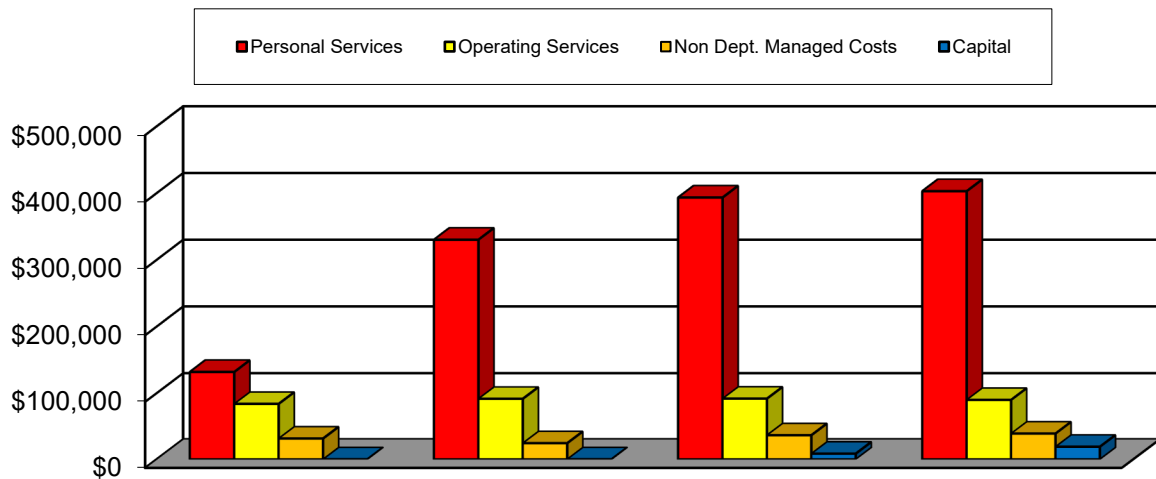
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The Community Services Agency is responsible for Recycling, Senior Center, Cherokee Recreation & Parks, CATS Public Transportation and the CDBG Program. Senior Center, Recreation & Parks, CATS Public Transportation and the CDBG Program are all accounted 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



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$132,035	\$330,251	\$393,474	\$403,004
Operating Services	\$83,888	\$91,583	\$91,829	\$89,955
Non-Dept. Managed Costs	\$31,428	\$24,373	\$36,424	\$38,950
Capital	0	0	\$8,500	\$19,000
<b>Total Budget</b>	<b>\$247,352</b>	<b>\$446,207</b>	<b>\$530,227</b>	<b>\$550,909</b>
Change Over Prior Year	---	80.39%	18.83%	3.90%

## COMMUNITY SERVICES

### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	0	178,517	190,456	195,229
Operating Services	0	9,502	8,081	12,050
Non-Dept. Managed Costs	0	218	2,003	2,223
<b>TOTAL ANNUAL BUDGET</b>	<b>0</b>	<b>188,237</b>	<b>200,540</b>	<b>209,502</b>

## RECYCLING

<b>Goal #1</b>	Generate \$125,000 in revenue for fiscal year 2021.
<b>Objective</b>	Utilize our in-house resources and manpower to process metal and recyclable commodities based on market value of returns.

<b>Goal #2</b>	Clean 100 miles of roadway within Cherokee county.
<b>Objective</b>	Reactively and proactively respond to requests for roadway clean ups to include proactively seeking out areas in need of attention.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Daily reports, monthly totals. Monthly goal of \$12,500	56,000	68,000	115,000	125,000
Weekly and monthly activity reports. Minimum 12.5 miles per month.	836	168		100

## RECYCLING EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	132,035	151,734	203,018	207,775
Operating Services	83,888	82,081	83,749	77,905
Non-Dept. Managed Costs	31,428	24,155	34,421	36,727
Capital	0	0	8,500	19,000
<b>TOTAL ANNUAL BUDGET</b>	<b>247,352</b>	<b>257,970</b>	<b>329,687</b>	<b>341,407</b>

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# **INTERFUND TRANSFERS**

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Interfund Transfers are payments from General Fund to another fund.

## INTERFUND TRANSFERS

### EXPENDITURE DETAIL

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Transfers to Senior Services Fund	622,127	697,477	788,679	828,468
Transfers to Parks & Rec Fund	1,491,954	1,582,635	1,767,162	1,966,765
Transfers to Transportation Fund	384,863	372,336	103,425	136,938
Transfers to Grant Fund	231,446	403,619	425,653	378,498
Transfer to DUI Court	0	0	0	50,000
Transfers to RRDA Fund	4,713,473	2,561,639	681,349	2,765,644
Transfers to EMS Fund	1,750,000	1,750,000	4,440,068	5,469,063
<b>Total Interfund Transfers</b>	<b>9,193,863</b>	<b>7,367,706</b>	<b>8,206,336</b>	<b>11,595,376</b>
<b>TOTAL ANNUAL BUDGET</b>	<b>9,193,863</b>	<b>7,367,706</b>	<b>8,206,336</b>	<b>11,595,376</b>

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# **SPECIAL REVENUE FUNDS**

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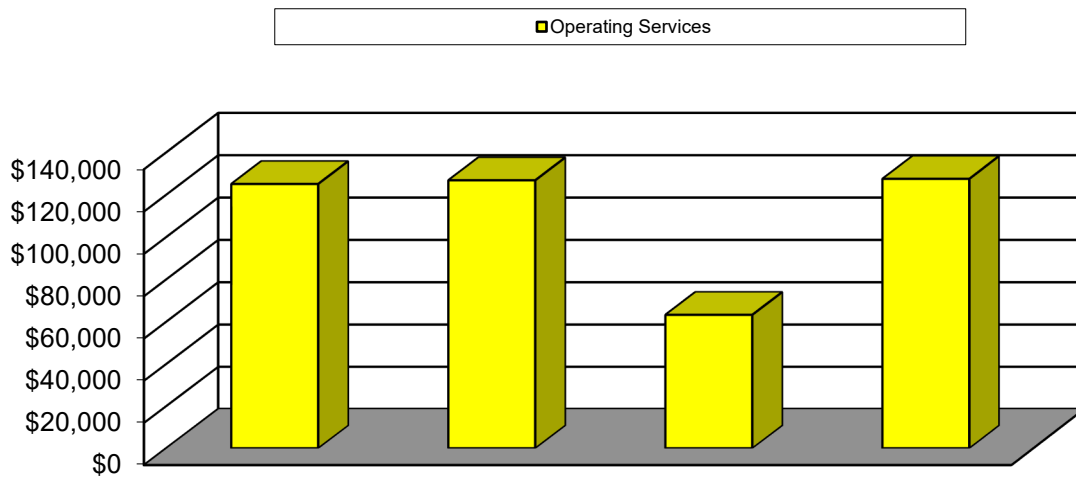
The twenty-five Special Revenue Funds included in this section are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds consist of the Law Library, Sheriff's Forfeitures, Emergency 911 Telephone, Senior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

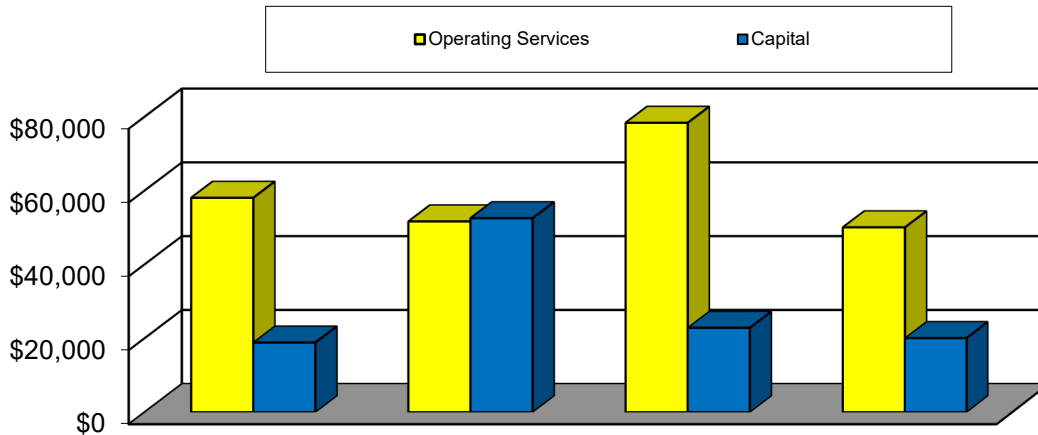


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Operating Services	\$125,085	\$126,822	\$63,264	\$127,500
Total Budget	\$125,085	\$126,822	\$63,264	\$127,500
Change Over Prior Year	---	1.39%	-50.12%	101.54%

# 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

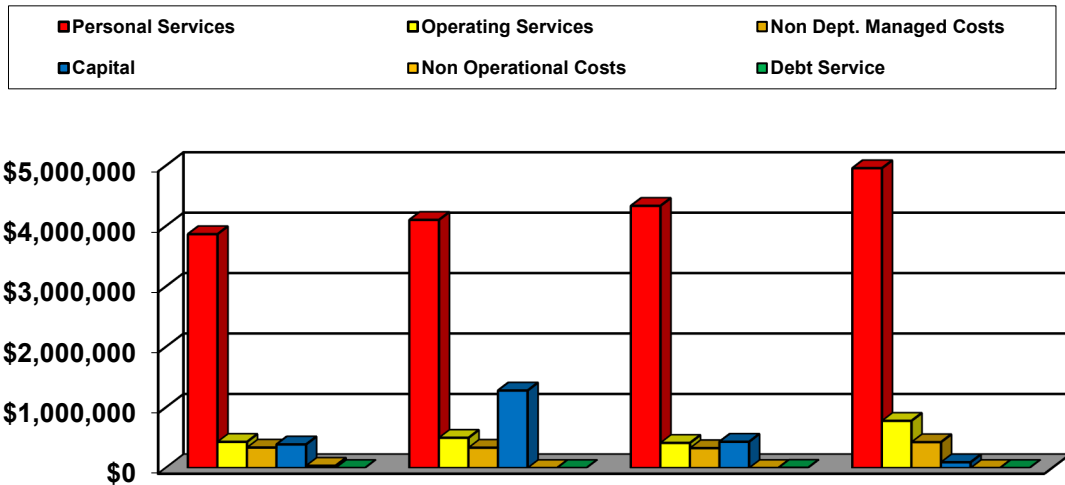


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Operating Services	\$58,023	\$51,607	\$78,347	\$50,000
Capital	\$18,800	\$52,482	\$22,786	\$20,000
Total Budget	\$76,823	\$104,089	\$101,133	\$70,000
Change Over Prior Year	---	35.49%	-2.84%	-30.78%

# EMERGENCY E-911 FUND

The Emergency 911 fund provides emergency telephone communication services for the County through special add on fees to land line telephones as well as wireless communications. Police and fire services from both the County and the cities within the County are dispatched from this one Public Safety Answering Point (PSAP). Due to the increase in the population and the popularity of wireless communications we have seen a steady growth in the revenues and expenditures of this fund.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$3,866,527	\$4,102,640	\$4,335,129	\$4,959,184
Operating Services	\$430,970	\$498,373	\$414,364	\$778,076
Non-Dept. Managed Costs	\$336,954	\$334,254	\$327,492	\$426,504
Capital	\$388,867	\$1,278,818	\$432,774	\$95,000
Non-Operational Costs	\$36,877	0	0	0
Debt Service	0	0	\$2,906	0
Total Budget	\$5,060,195	\$6,214,085	\$5,512,665	\$6,258,764
Change Over Prior Year	---	22.80%	-11.29%	13.53%

# EMERGENCY 911 FUND

<b>Goal #1</b>	Implement 800mhz radio system by March 29,2021
<b>Objective</b>	To increase radio coverage and interoperability for public safety responders

<b>Goal #2</b>	Purchase portable radio for each radio console/workstation
<b>Objective</b>	Allows radio communications from 911 to responders in the event of radio console failure

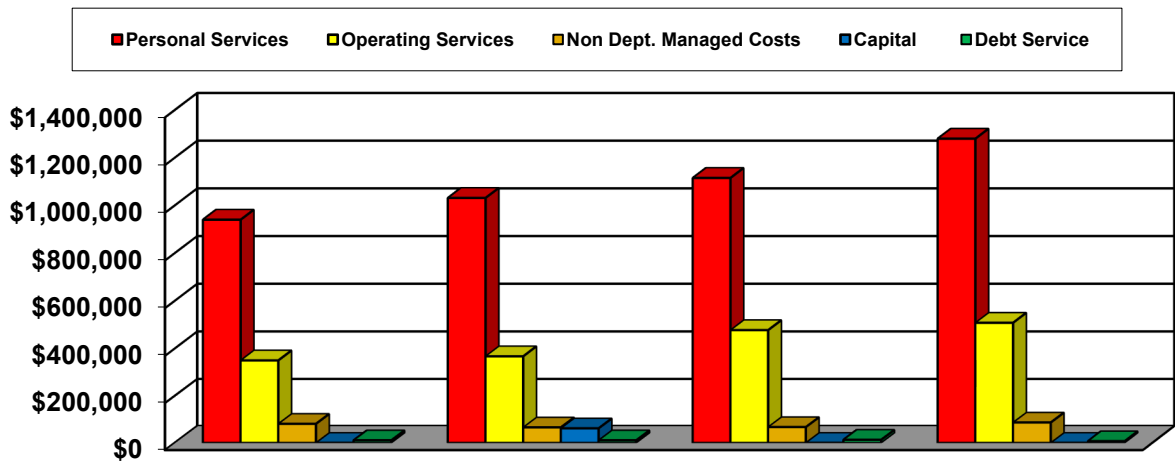
<b>Goal #3</b>	Enroll employee in Reinhardt University's OML Program
<b>Objective</b>	Invest in employees continuing education for the betterment of the agency and personnel

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Go live on system for all Cherokee County first responders/users			all user agencies live on system	
Portable radios purchased			8 portable radios purchased and programmed	
Employee enrolled in program			Employee enrolled and began program in August 2021	

# SENIOR SERVICES FUND

Cherokee County Senior Service’s professional staff offers an array of social services with in-home homemaker aides, social, nutrition and health activities. Meals are provided on site and home delivered. Alzheimer Respite and Caregiver Services which include off site support groups. The main center is located in Canton with collaborative sites in Waleska and Ball Ground. Volunteer opportunities are offered through our Volunteer program. Senior Services provide transportation to our seniors to our Canton Center as wells as other demand response transportation. We also provide transportation vouchers and our Volunteer Driver Program. Funding is provided primarily through the Atlanta Regional Commission on Aging and fees and donations through the community and Volunteer Aging Counsel.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$940,323	\$1,031,630	\$1,115,451	\$1,280,111
Operating Services	\$350,235	\$367,395	\$477,149	\$507,974
Non-Dept. Managed Costs	\$80,847	\$65,726	\$66,944	\$86,362
Capital	0	\$61,689	0	0
Debt Service	\$10,699	\$10,699	\$13,024	\$7,083
<b>Total Budget</b>	<b>\$1,382,104</b>	<b>\$1,537,139</b>	<b>\$1,672,568</b>	<b>\$1,881,530</b>
Change Over Prior Year	---	11.22%	8.81%	12.49%

# SENIOR SERVICES FUND

<b>Goal #1</b>	Expanding our Senior Center programing to other areas of Cherokee County.
<b>Objective</b>	Find an area in the southern portion of Cherokee County for another Senior Center site.

<b>Goal #2</b>	Expanding our services to the Active Adult groups in Cherokee County.
<b>Objective</b>	Design a plan to provide more to those seniors 55 and older and any future site for them to meet.

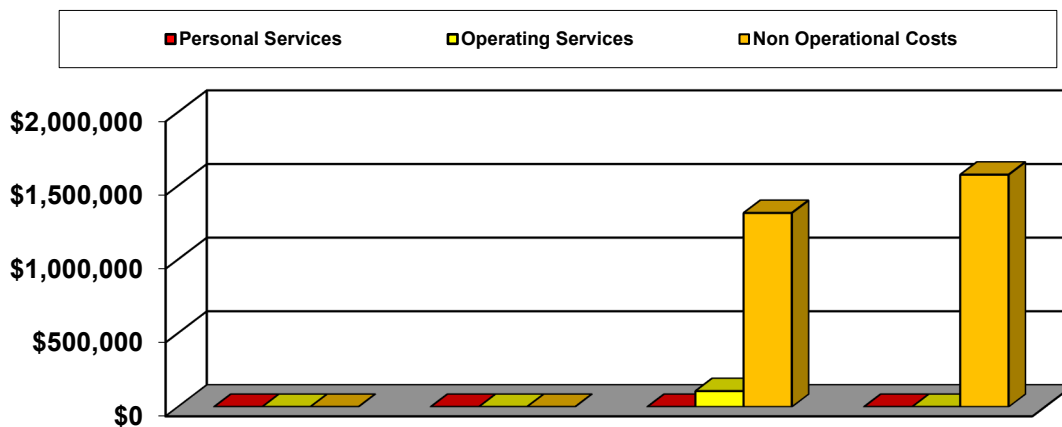
<b>Goal #3</b>	Affordable Housing for seniors in Cherokee County.
<b>Objective</b>	To continue to work with county and city officials on the needs of seniors who no longer can afford to live in Cherokee.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Canton Senior Center outgrowing its capacity level. Percentage of seniors attending who live more in the south end of the county.	35	NA	45	60
Cherokee County Active Adult Program has seen a sharp rise in new members and that trend will continue upwards.	80	65	100	125
Cherokee Senior Services Information and Assistance has experienced an increase of phone calls of seniors needing to find places to live that they can afford.	28	40	54	85

# ERAP FUND

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

## BUDGET COMPARISONS

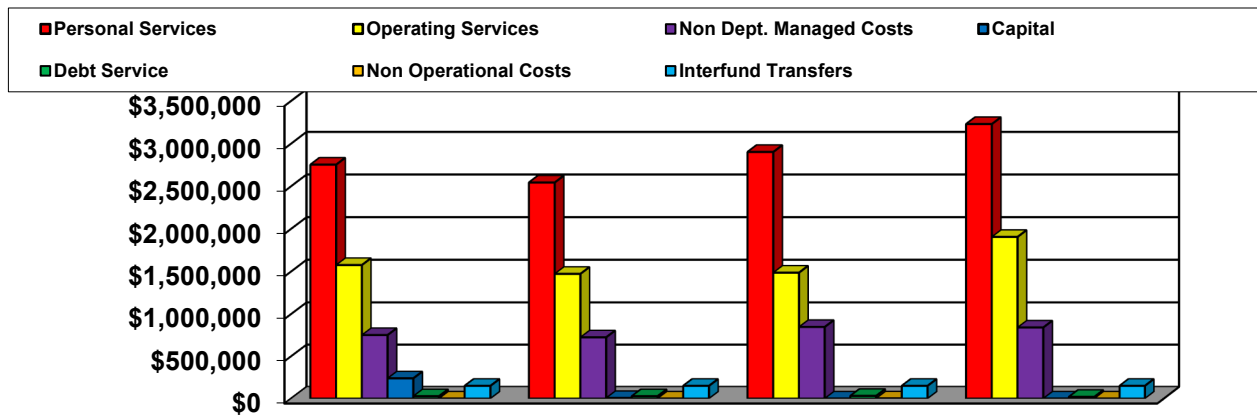


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$107,435	\$0
Non-Operational Costs	\$0	\$0	\$1,315,650	\$1,575,650
<b>Total Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,423,084</b>	<b>\$1,575,650</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>0.00%</b>	<b>0.00%</b>	<b>10.72%</b>

# 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.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$2,752,903	\$2,543,615	\$2,901,631	\$3,228,932
Operating Services	\$1,575,458	\$1,472,073	\$1,485,892	\$1,905,276
Non-Dept. Managed Costs	\$750,918	\$723,757	\$846,635	\$840,594
Capital	\$238,494	\$6,104	\$0	\$0
Debt Service	\$27,143	\$27,143	\$30,921	\$19,763
Non-Operational Costs	\$0	\$0	\$1,472	\$0
Interfund Transfers	\$150,000	\$150,000	\$150,000	\$150,000
<b>Total Budget</b>	<b>\$5,494,915</b>	<b>\$4,922,693</b>	<b>\$5,416,551</b>	<b>\$6,144,565</b>
Change Over Prior Year	---	-10.41%	10.03%	13.44%



## PARKS AND RECREATION FUND

<b>Goal #1</b>	Promote financial sustainability by efficiently managing operational budgets and creating new revenue streams
<b>Objective</b>	Create Cost Recovery Plan for the Agency and expand on programming ideas for each division

<b>Goal #2</b>	Develop high priority parks and recreation facilities
<b>Objective</b>	Identify, complete design, bidding, and construction of capital projects (SW Parks- construction documents complete, NE Parks- comp plan complete, The Buzz- near completion, HFG Reno- completion, KA- completion, Hobgood- completion). 5 of the 6 should be completed as stated. The last should be completed 1Q of FY23

<b>Goal #3</b>	Attract, Develop & Retain a high-performance workforce for the overall Agency
<b>Objective</b>	Provide professional development opportunities and supplemental pay incentives for all FT employees

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Attain 15% in cash reserves (based on the current fiscal operating budget)	9.6%	8.3%	15.6%	15%
Review timelines for projects and ensure deadlines are being reached	N/A	0	1	5
Average number of FT employees with certifications to be over 50%	5%	19%	42%	51%

## PARKS AND RECREATION FUND

### ADMINISTRATION

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	281,827	256,471	276,485	313,023
Operating Services	128,904	122,827	141,316	138,516
Non-Dept. Managed Costs	470,300	435,204	433,694	447,085
Capital	2,557	0	0	0
Non-Operational Costs	0	0	1,472	0
Debt Service	0	0	2,761	0
<b>TOTAL ANNUAL BUDGET</b>	<b>883,587</b>	<b>814,501</b>	<b>855,728</b>	<b>898,624</b>

### PROGRAMS

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	498,471	433,481	480,578	548,979
Operating Services	234,528	116,194	160,873	304,916
Non-Dept. Managed Costs	1,682	2,427	2,792	3,437
Capital	2,557	0	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>737,237</b>	<b>552,102</b>	<b>644,243</b>	<b>857,332</b>

### AQUATIC CENTER

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	719,274	628,015	799,468	841,032
Operating Services	230,678	194,320	240,005	232,639
Non-Dept. Managed Costs	249,841	234,091	265,487	247,932
Debt Service	0	0	1,017	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,199,793</b>	<b>1,056,426</b>	<b>1,305,977</b>	<b>1,321,603</b>

**PARKS AND RECREATION FUND  
ATHLETICS**

**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	454,013	413,674	478,787	510,761
Operating Services	611,946	650,503	535,621	751,974
Non-Dept. Managed Costs	3,364	2,704	2,795	4,100
Capital	14,542	6,104	0	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,083,864</b>	<b>1,072,985</b>	<b>1,017,203</b>	<b>1,266,835</b>

**MAINTENANCE**

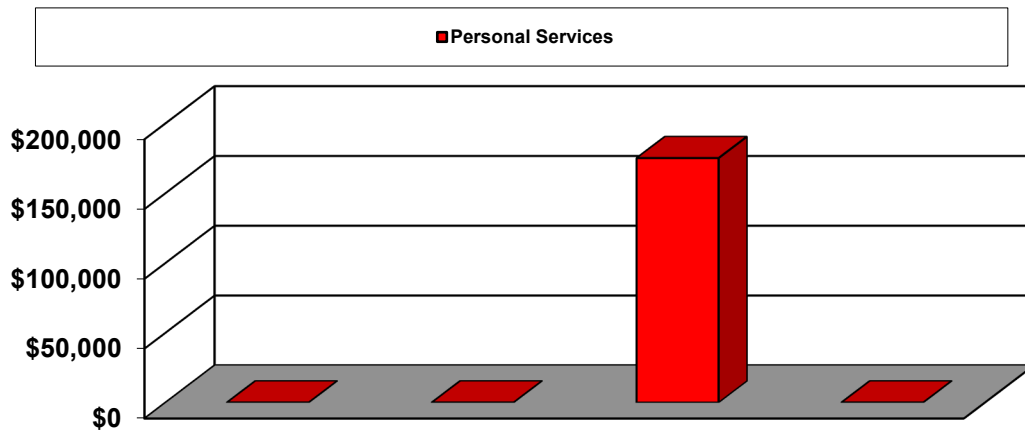
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	799,318	811,976	866,314	1,015,137
Operating Services	369,403	388,229	408,078	477,231
Non-Dept. Managed Costs	25,730	49,331	141,866	138,040
Capital	218,840	0	0	0
Debt Service	27,143	27,143	27,143	19,763
Interfund Transfers	150,000	150,000	150,000	150,000
<b>TOTAL ANNUAL BUDGET</b>	<b>1,590,433</b>	<b>1,426,678</b>	<b>1,593,401</b>	<b>1,800,171</b>

# ARPA FUND

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

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$0	\$0	\$175,133	\$0
Total Budget	\$0	\$0	\$175,133	\$0
Change Over Prior Year	---	0.00%	0.00%	-100.00%

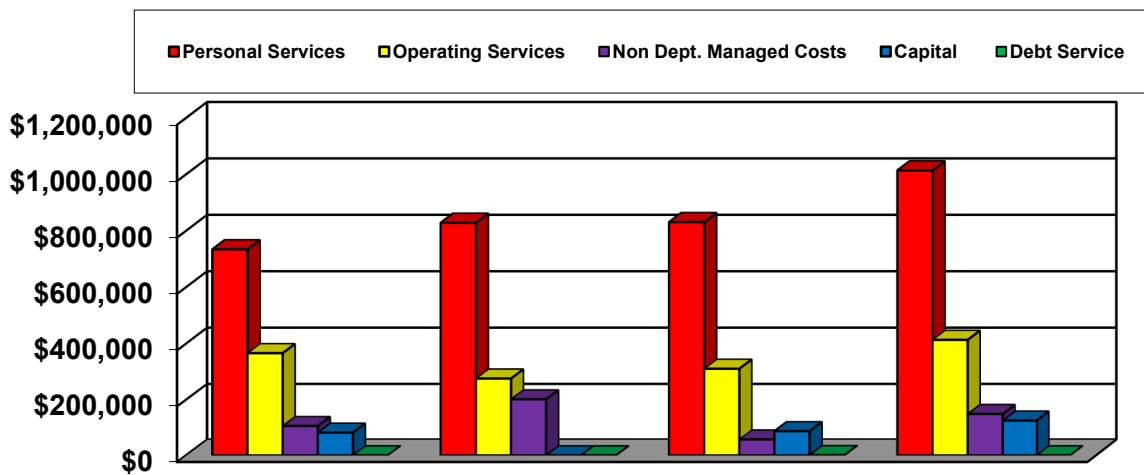
# TRANSPORTATION FUND

The Cherokee Area Transportation System (CATS) offers a variety of transportation services to County residents.

CATS provides rural transportation services for all residents of the County. Currently service is provided to, but not limited to, the following establishments: Cherokee County Senior Services, Cherokee Training Center, Highland Rivers, Department of Family and Children Services (DFCS), local medical facilities in Woodstock and Canton, and area nursing homes. In addition, the service provides a demand response fare box service for those who need transportation to go pay bills, buy groceries or to just go shopping.

Van pool groups are another service provided by CATS. A van pool is a group of commuters who are “ride-matched” by home and work location into a group who travel in a van furnished by CATS. The groups meet at a localized parking lot and are driven directly to work by a volunteer driver who is a fellow commuter. The vans are provided by Enterprise Rideshare and include full maintenance, insurance and backup services. CATS also provides Fixed Route Service with ADA complimentary paratransit within the Canton area.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$734,364	\$828,493	\$830,854	\$1,014,202
Operating Services	\$365,987	\$275,851	\$310,784	\$413,177
Non-Dept. Managed Costs	\$105,264	\$201,336	\$56,968	\$148,636
Capital	\$81,664	\$0	\$86,810	\$125,000
Debt Service	\$0	\$0	\$872	\$0
<b>Total Budget</b>	<b>\$1,287,278</b>	<b>\$1,305,680</b>	<b>\$1,286,288</b>	<b>\$1,701,015</b>
Change Over Prior Year	---	1.43%	-1.49%	32.24%

# TRANSPORTATION FUND

<b>Goal #1</b>	Utilizing our on the way feature, that's in our current dispatch software.
<b>Objective</b>	Conduct employee training with office personnel on new feature.

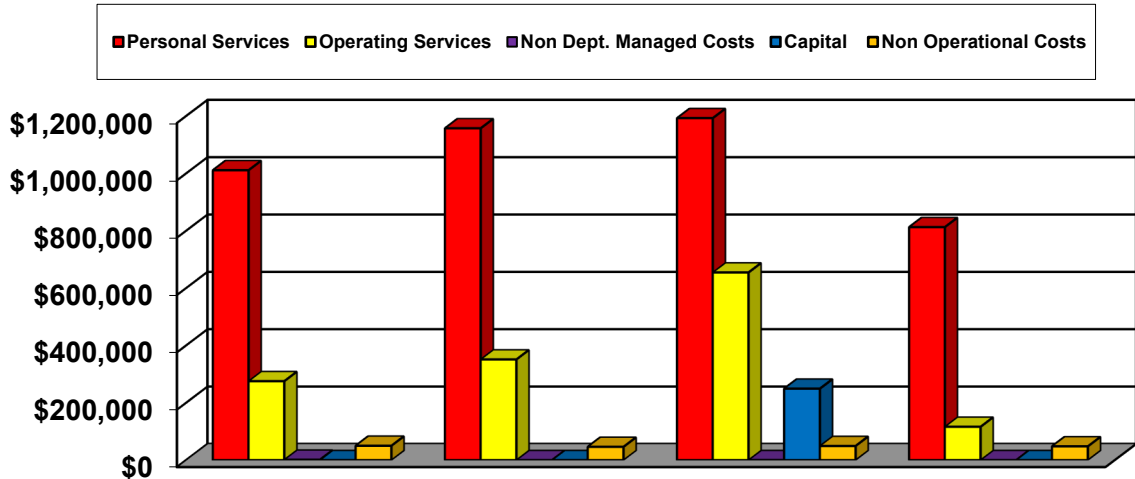
<b>Goal #2</b>	Implement a competitive salary structure for the agency.
<b>Objective</b>	Completed an audit of current pay wages and looked at surrounding counties that are similar in population.

<b>Goal #3</b>	Expand the number of drivers to meet the growing demand of transportation needed in Cherokee County.
<b>Objective</b>	Complete an interoffice audit of existing drivers and trips requested.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Activate the (on the way feature) for select group of DHS clients	N/A	N/A	N/A	10
Starting pay for new drivers	\$11.66 hr	\$11.66 hr	\$11.66 hr	\$15.00 hr
Number of drivers need to meet Cherokee Counties transportation needs.	16	16	19	20

# MULTIPLE GRANT FUND

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

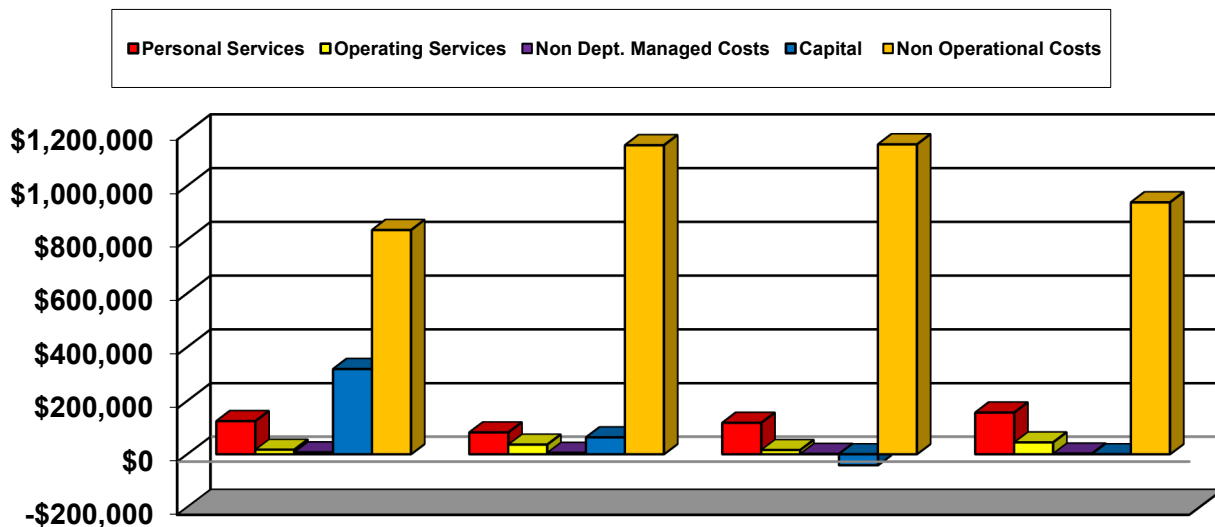


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$1,011,181	\$1,157,431	\$1,192,827	\$812,637
Operating Services	\$275,301	\$351,058	\$654,377	\$116,200
Non-Dept. Managed Costs	\$1,377	\$0	\$46	\$0
Capital	\$0	\$0	\$249,173	\$0
Non-Operational Costs	\$50,000	\$46,254	\$49,245	\$48,000
<b>Total Budget</b>	<b>\$1,337,860</b>	<b>\$1,554,743</b>	<b>\$2,145,668</b>	<b>\$976,837</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>16.21%</b>	<b>38.01%</b>	<b>-54.47%</b>

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The Community Development Block Grant (CDBG) Fund was created in 2009 to account for Grant Funds when Cherokee County was designated an entitlement community by the United States Housing and Urban Development (HUD). This fund tracks the annual grant awards to participating jurisdictions and non-profits for housing, construction/renovation and services to the low-to-moderate income persons within Cherokee County. Grant funds are also used to administer the program. The annual grant award varies each year and uses a HUD formula based on the population and level of poverty within a community

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$124,578	\$82,166	\$118,351	\$156,527
Operating Services	\$17,052	\$36,228	\$15,859	\$44,512
Non-Dept. Managed Costs	\$7,079	\$5,198	\$1,263	\$2,473
Capital	\$318,530	\$63,543	-\$41,593	\$0
Non-Operational Costs	\$835,574	\$1,151,050	\$1,154,166	\$938,600
Debt Service	\$0	\$0	\$291	\$0
<b>Total Budget</b>	<b>\$1,302,813</b>	<b>\$1,338,184</b>	<b>\$1,248,336</b>	<b>\$1,142,112</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>2.72%</b>	<b>-6.71%</b>	<b>-8.51%</b>



# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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

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

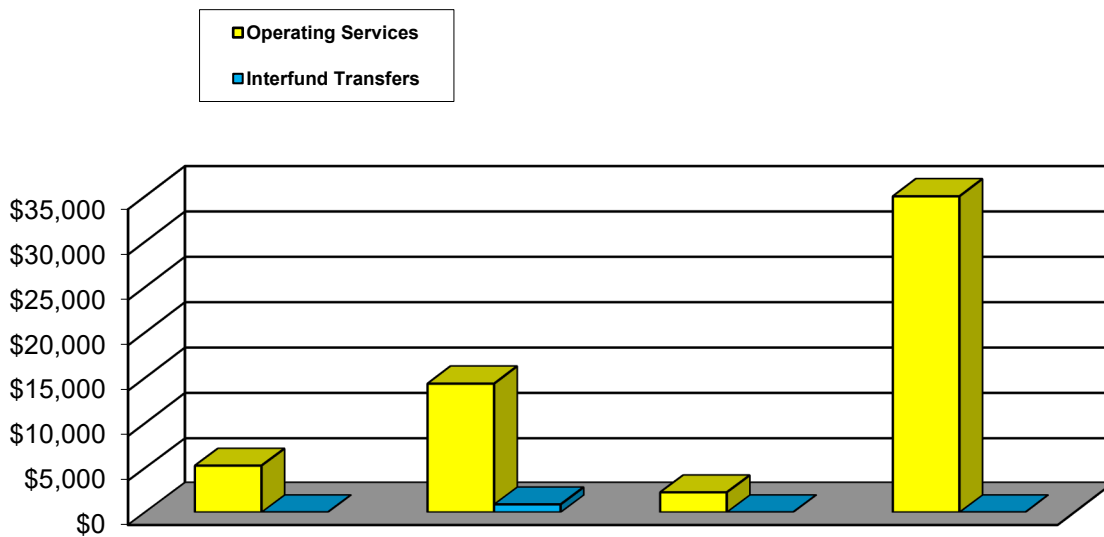
<b>Goal #3</b>	Create a viable community through the investments in services, public facilities, and public infrastructure to improve access to services and facilities, create economic opportunities, and provide suitable living environments for vulnerable and low-to-moderate income populations.
<b>Objective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

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Unexpended grant funds do not exceed 1.5 times the annual program year's allocation at the measurement date (ratio).	1.31	0.98	1.45	1.50
Addition of new construction of affordable housing units.	6	1	3	4
Through a nonprofit partnership, provide home repairs to the LMI elderly, disabled, and veteran populations (households).	16	10	17	10
Grant funds expended on projects that provided services/benefit to persons at a rate of 70% LMI.	100%	100%	100%	70%

# 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

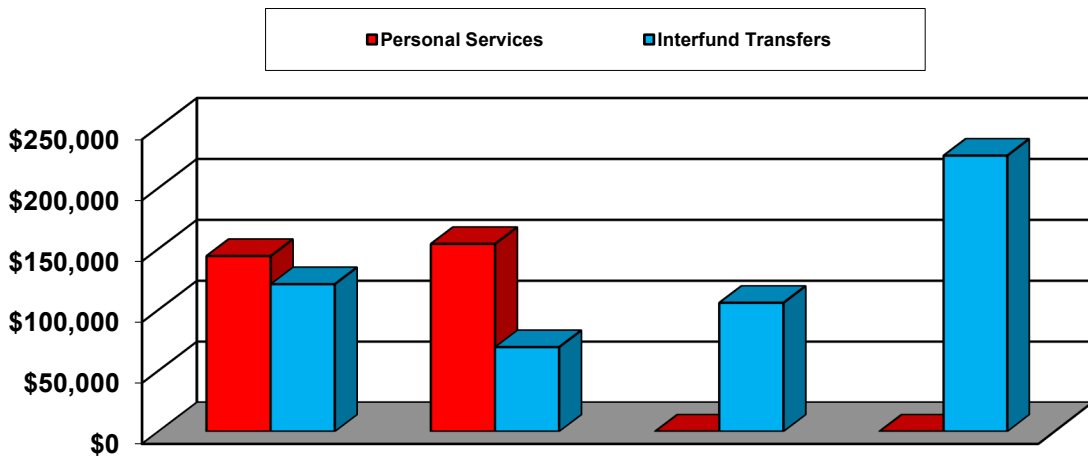


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Operating Services	\$5,254	\$14,353	\$2,250	\$35,000
Interfund Transfers	\$0	\$892	\$0	\$0
<b>Total Budget</b>	<b>\$5,254</b>	<b>\$15,245</b>	<b>\$2,250</b>	<b>\$35,000</b>
Change Over Prior Year	---	190.16%	-85.24%	1455.56%

# DRUG ABUSE TRAINING AND EDUCATION FUND

The Drug Abuse Training and Education fund is dedicated to treating and educating individuals who have been in the court system for drug and alcohol related cases. The funding is a state authorized add-on fee to all drug and alcohol related fines. This is an accounting entity only, not an operational organization

## BUDGET COMPARISONS

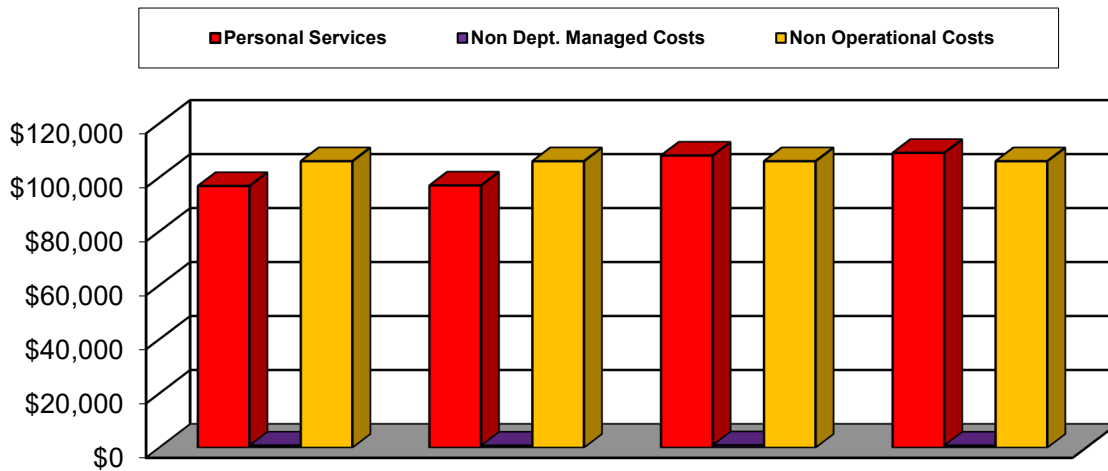


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$144,101	\$154,005	\$0	\$0
Interfund Transfers	\$120,996	\$69,292	\$105,660	\$226,508
Total Budget	\$265,097	\$223,298	\$105,660	\$226,508
Change Over Prior Year	---	-15.77%	-52.68%	114.37%

# VICTIM ASSISTANCE FUND

The Victim Assistance fund gets its resources from a 5% add-on to court fines. This fund is designed to help assist victims of crime. 49% of the funds go to outside agencies that provide such services and child advocacy and psychological treatment. The other 51% is used to support the salaries in the District Attorney’s office of personnel who coordinate and manage cases where there is a need for victim support. This is an accounting entity only, not an operational organization.

## BUDGET COMPARISONS

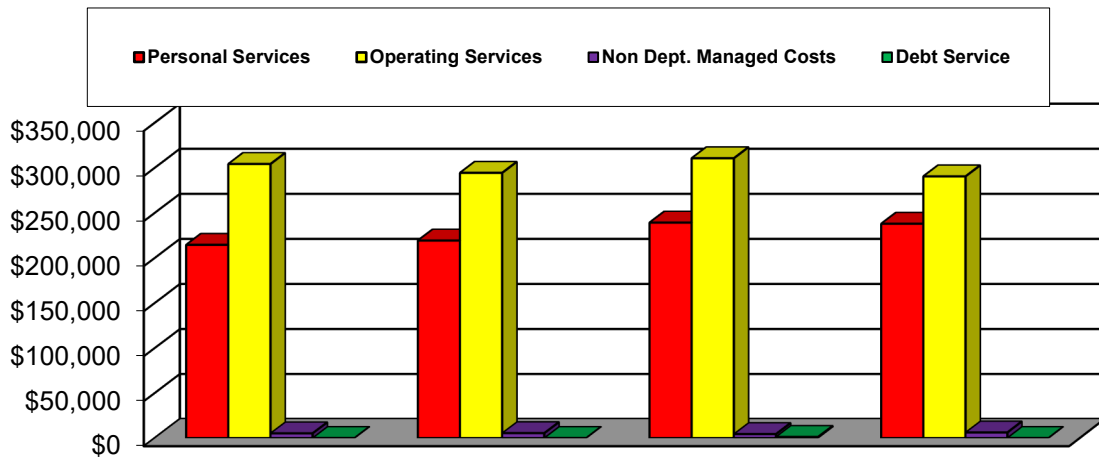


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$96,820	\$97,018	\$108,107	\$109,087
Non-Dept. Managed Costs	\$812	\$789	\$914	\$796
Non-Operational Costs	\$106,000	\$106,000	\$106,000	\$106,000
Total Budget	\$203,633	\$203,807	\$215,022	\$215,883
Change Over Prior Year	---	0.09%	5.50%	0.40%

# 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



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$214,612	\$219,352	\$239,274	\$238,031
Operating Services	\$304,308	\$294,501	\$310,686	\$290,581
Non-Dept. Managed Costs	\$5,190	\$5,408	\$4,386	\$6,169
Debt Service	0	0	\$1,163	0
Total Budget	\$524,111	\$519,262	\$555,509	\$534,781
Change Over Prior Year	---	-0.93%	6.98%	-3.73%

## DUI COURT FUND

<b>Goal #1</b>	Protect the public safety of Cherokee County
<b>Objective</b>	Participants abstinence from alcohol and other illicit drugs and promotion of individual accountability to ensure successful completion of the program

<b>Goal #2</b>	Reduce incarceration rates in Cherokee County
<b>Objective</b>	Provide alternative sentencing to qualifying persons within 6 months of offense

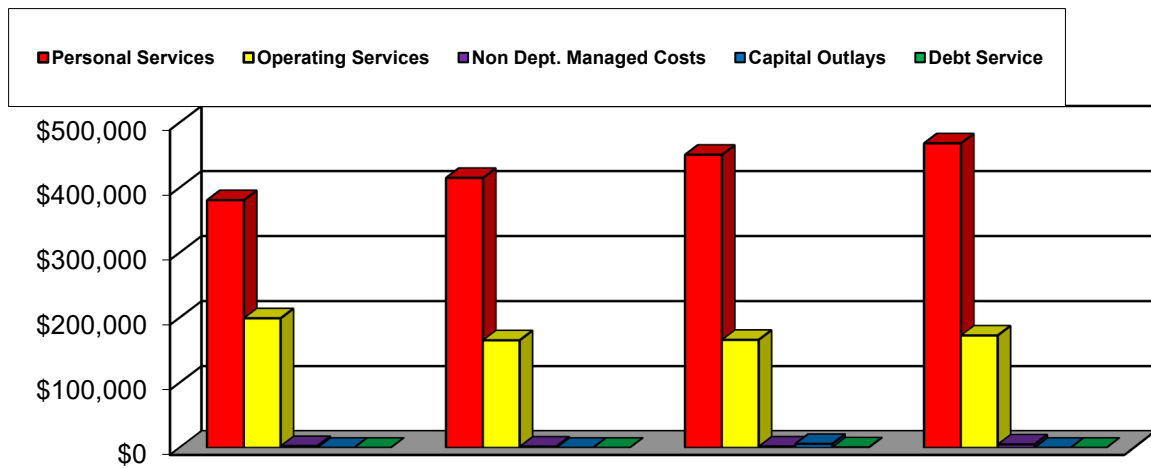
<b>Goal #3</b>	Provide access to a continuum of alcohol, drug and other related treatment and rehabilitation services to participants
<b>Objective</b>	Adhere to the Georgia Adult DUI/Drug Court Standards

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Number of participants who met all program requirements and graduated from DUI/Drug Court	47	26	22	38
Number of participants entered into DUI/Drug Court Program	38	25	44	48
Receive certification through the Council of Accountability Court Judges (every 2 years)	Yes	N/A	Yes	N/A

# 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

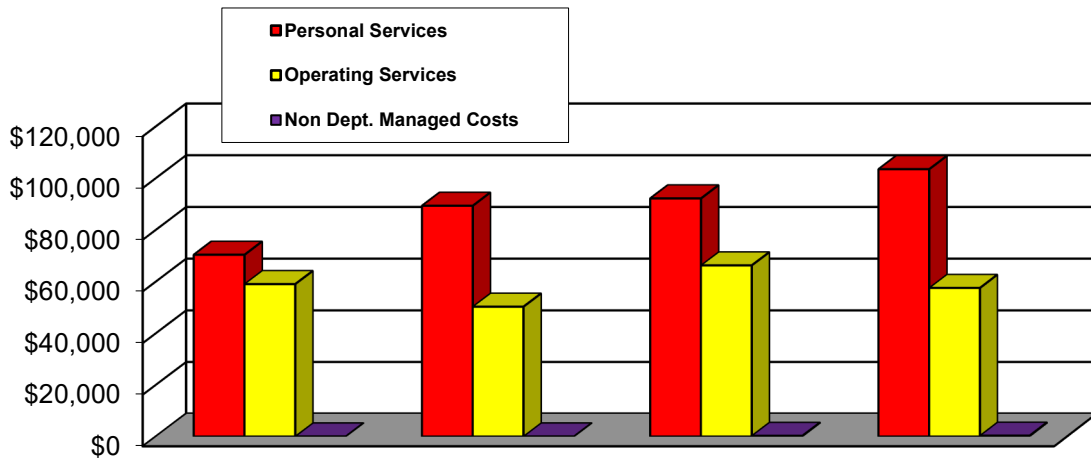


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$380,862	\$415,079	\$450,708	\$468,302
Operating Services	\$199,221	\$165,312	\$166,029	\$172,710
Non-Dept. Managed Costs	\$2,661	\$1,866	\$1,981	\$5,148
Capital Outlays	0	0	\$5,954	0
Debt Service	0	0	\$581	0
<b>Total Budget</b>	<b>\$582,743</b>	<b>\$582,257</b>	<b>\$625,253</b>	<b>\$646,160</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>-0.08%</b>	<b>7.38%</b>	<b>3.34%</b>

# 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



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$70,396	\$89,348	\$92,188	\$103,498
Operating Services	\$59,041	\$50,304	\$66,270	\$57,560
Non-Dept. Managed Costs	\$0	\$0	\$243	\$300
Total Budget	\$129,436	\$139,653	\$158,701	\$161,358
Change Over Prior Year	---	7.89%	13.64%	1.67%



# TREATMENT ACCOUNTABILITY COURT FUND

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

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

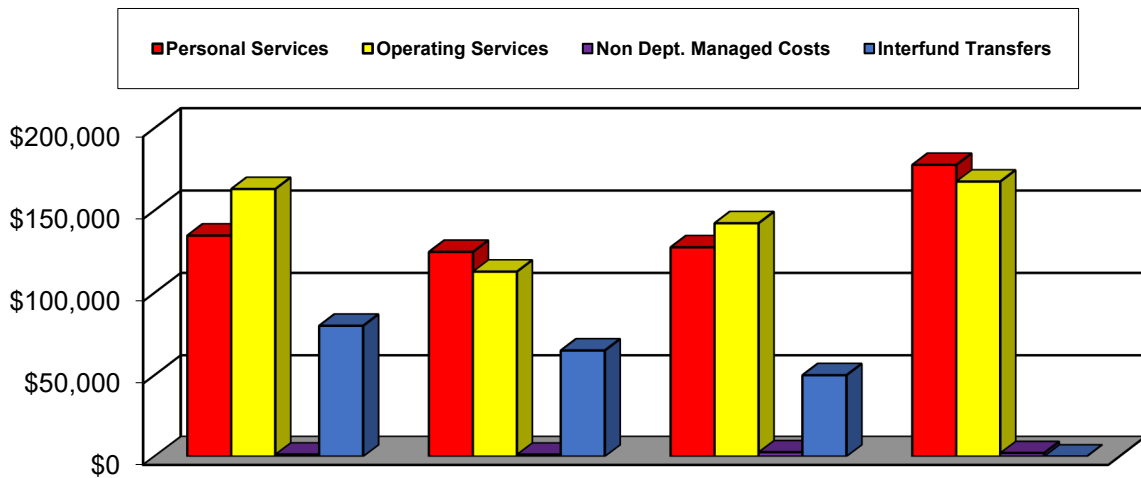
<b>Goal #3</b>	Reduce the Cost the Cherokee County Treatment Accountability Court Participant has on the Local Community.
<b>Objective</b>	Supply an alternative to detention and hospitalization for eligible offenders.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Participant graduations during given Fiscal Year and total graduation rate (cumulative).	9	4	11	12
	17.3%	28.4%	26.4%	41.4%
New law violation of graduates during given Fiscal Year and total recidivism rate for graduates (cumulative).	3	5	2	0
	15.8%	34.8%	29.4%	27.6%
Cherokee County Treatment Accountability Court Intakes for given Fiscal Year.	15	20	12	12

# DRUG SCREENING LAB FUND

The Drug Screening Lab is responsible for screening all clients for the presence of drugs and/or alcohol in their system, maintenance of lab equipment, maintaining the chain of custody of evidence, providing court testimony regarding laboratory results, receiving payments for testing and disseminating lab test results.

## BUDGET COMPARISONS

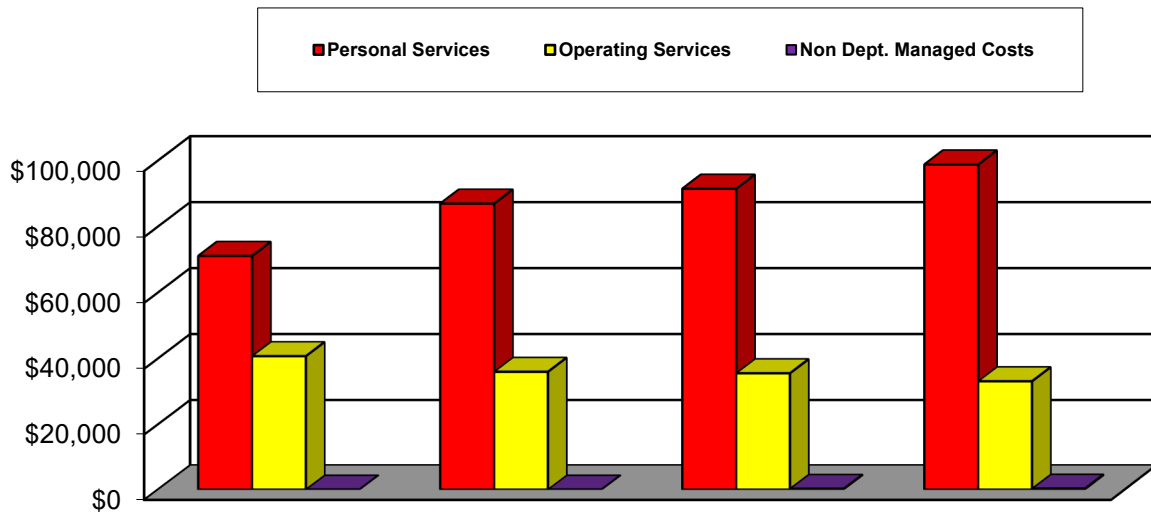


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$134,773	\$124,862	\$127,665	\$177,696
Operating Services	\$163,034	\$112,866	\$142,266	\$167,558
Non-Dept. Managed Costs	\$1,225	\$1,174	\$2,621	\$2,131
Interfund Transfers	\$80,000	\$65,000	\$50,000	\$0
<b>Total Budget</b>	<b>\$379,032</b>	<b>\$303,903</b>	<b>\$322,552</b>	<b>\$347,385</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>-19.82%</b>	<b>6.14%</b>	<b>7.70%</b>

# VETERAN'S COURT FUND

The Veteran's Court Fund is a special revenue fund that accounts for the activities of the Cherokee County Veteran's Court. Funds are provided by grant revenue and transfers from the DATE Fund.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$71,099	\$86,965	\$91,493	\$98,837
Operating Services	\$40,689	\$35,945	\$35,504	\$33,080
Non-Dept. Managed Costs	\$0	\$0	\$243	\$300
<b>Total Budget</b>	<b>\$111,787</b>	<b>\$122,910</b>	<b>\$127,240</b>	<b>\$132,217</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>9.95%</b>	<b>3.52%</b>	<b>3.91%</b>

## VETERAN'S COURT FUND

<b>Goal #1</b>	Bridge the gap between substance abuse, mental health treatment, and other resources available to veterans from the communities they have served and protected.
<b>Objective</b>	Refer participants to all available community organizations based on individual need.

<b>Goal #2</b>	Reduce the cost of incarceration hospitalization for Veterans Court participants by providing judicial supervision, treatment, and community support.
<b>Objective</b>	Utilize community stakeholders SAIOPs and/or Inpatient facilities for crisis stabilization.

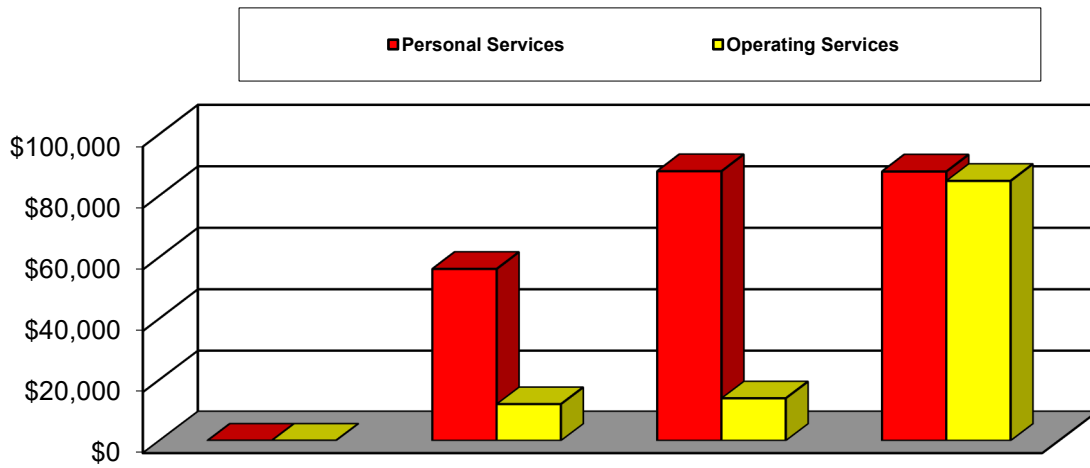
<b>Goal #3</b>	Integrate treatment with the justice system, reduce recidivism, improve the veteran's mental health and/or eliminate substance abuse, promote self-sufficiency, citizenship, and enhance public safety.
<b>Objective</b>	Continue individual and group counseling, breath and urinalysis testing, and random home visits.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Obtain New violations report, within current jurisdiction, for graduates	0	1	0	0
Utilization of community SAIOPs, CSU's, and/or inpatient facilities.	5	6	3	5
Percentage of unexcused positive drug screens	2.60%	2.26%	1.15%	0.60%

# JUVENILE DRUG COURT FUND

Juvenile Drug Court Fund is a special revenue fund that accounts for the activities of the Cherokee County Juvenile Drug Court. Funds are provided by grant revenue and transfers from the DATE Fund, and are legally restricted for specific use.

## BUDGET COMPARISONS



**FY19 Actual    FY20 Actual    FY21 Est. Actual    FY22 Budget**

Personal Services	\$0	\$56,129	\$87,930	\$87,835
Operating Services	\$0	\$11,986	\$13,896	\$84,773
Total Budget	\$0	\$68,115	\$101,827	\$172,608
Change Over Prior Year	---	0.00%	0.00%	69.51%

## FIRE DISTRICT FUND

The Fire District fund is a special revenue fund supported mainly by a dedicated property tax millage, currently set at 3.292 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.

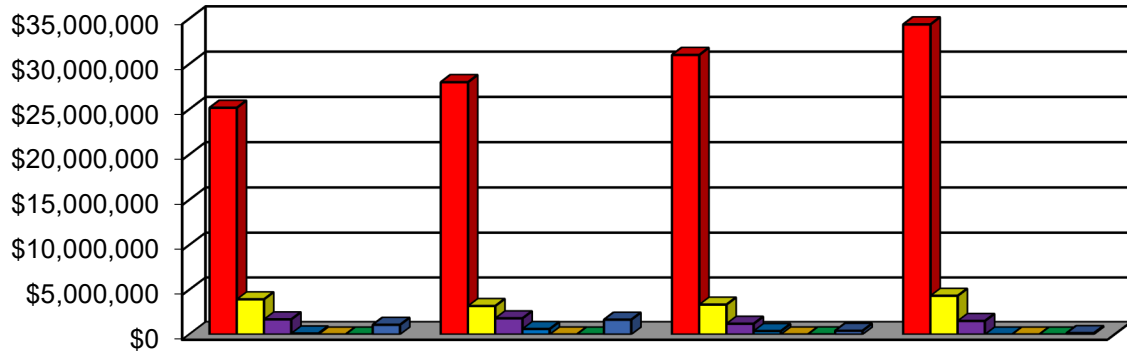
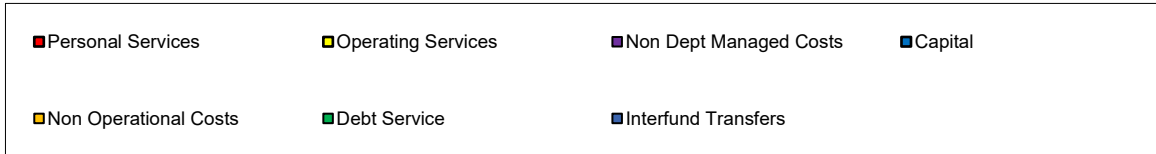
The **Fire Prevention** division is an educational arm of the district and teaches adults and children the importance of fire safety and awareness.

**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.

# FIRE DISTRICT FUND

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$25,168,222	\$27,998,508	\$31,004,873	\$34,377,062
Operating Services	\$3,931,134	\$3,182,244	\$3,338,077	\$4,322,128
Non-Dept. Managed Costs	\$1,691,354	\$1,808,333	\$1,201,482	\$1,511,661
Capital	\$112,972	\$614,704	\$386,294	\$0
Non-Operational Costs	\$0	\$2,425	\$2,452	\$0
Debt Service	\$0	\$0	\$12,933	\$0
Interfund Transfers	\$1,084,342	\$1,656,997	\$416,398	\$151,355
<b>Total Budget</b>	<b>\$31,988,024</b>	<b>\$35,263,210</b>	<b>\$36,362,510</b>	<b>\$40,362,206</b>
Change Over Prior Year	---	10.24%	3.12%	11.00%

# FIRE DISTRICT FUND

<b>Goal #1</b>	To Become an Internationally Accredited Agency
<b>Objective</b>	1. Complete all tasks and related documentation by the targeted deadlines. 2. Upload all documents by March 2022. 3. Conduct site team assessment summer 2022. 4. Appear before the CPSE Board fall 2022.

<b>Goal #2</b>	Enhance existing EMS response to mitigate growing demand for ALS service.
<b>Objective</b>	1. Place additional transports unit and MEDCON at strategic locations to meet department goals. Ensure appropriate initial training and continuing education. 3. Improve quality assurance in data/records maintenance to maintain high level of awareness of key performance indicators.

<b>Goal #3</b>	Improve Infrastructure to meet the needs of the community.
<b>Objective</b>	1. Search for property to replace outdated stations and new stations. 2. Complete architectural designs for two stations (Station 13 & 15). Identify funding sources for future construction projects.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
CPSE International Accreditation Obtained				1
New Squad placed in service Station-20				1
Construction begins on replacement Station-15-Spring 2022; Property acquired for Station-13-January 2022 with construction begin 3rd quarter 2022				2



## FIRE DISTRICT FUND

### FIRE ADMINISTRATION

#### EXPENDITURE DETAIL

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	1,563,187	1,676,474	1,849,161	2,020,920
Operating Services	207,403	224,190	230,754	453,807
Non-Dept. Managed Costs	609,102	630,923	208,249	228,299
Capital	93,749	304,683	83,328	0
Debt Service	0	0	4,214	0
Interfund Transfers	1,084,342	1,656,997	416,398	151,355
<b>TOTAL ANNUAL BUDGET</b>	<b>3,557,784</b>	<b>4,493,266</b>	<b>2,792,103</b>	<b>2,854,381</b>

### FIRE MARSHAL

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	409,295	543,406	557,502	652,854
Operating Services	35,091	26,175	47,909	64,333
Non-Dept. Managed Costs	19,366	134,777	45,972	105,988
Debt Service	0	0	1,017	0
<b>TOTAL ANNUAL BUDGET</b>	<b>463,752</b>	<b>704,357</b>	<b>651,382</b>	<b>823,175</b>

## FIRE DISTRICT FUND

### FIRE FIGHTING

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	22,047,204	24,439,728	26,988,856	29,857,163
Operating Services	2,941,468	2,230,308	2,460,361	2,847,277
Non-Dept. Managed Costs	976,057	954,309	853,629	1,061,297
Capital	10,622	185,872	228,147	0
Non-Operational Costs	0	0	28	0
Debt Service	0	0	5,667	0
<b>TOTAL ANNUAL BUDGET</b>	<b>25,975,352</b>	<b>27,810,218</b>	<b>30,536,687</b>	<b>33,765,737</b>

### FIRE PREVENTION

#### EXPENDITURE SUMMARY

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	149,195	184,857	191,906	223,238
Operating Services	27,561	21,669	39,442	56,010
Non-Dept. Managed Costs	3,015	2,502	5,547	8,327
Debt Service	0	0	436	0
<b>TOTAL ANNUAL BUDGET</b>	<b>179,771</b>	<b>209,028</b>	<b>237,331</b>	<b>287,575</b>

**FIRE DISTRICT FUND**  
**FIRE INFORMATION TECHNOLOGY**  
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	187,678	219,937	316,365	561,025
Operating Services	239,127	324,570	243,585	328,148
Non-Dept. Managed Costs	1,087	1,981	2,246	3,073
<b>TOTAL ANNUAL BUDGET</b>	<b>427,892</b>	<b>546,488</b>	<b>562,196</b>	<b>892,246</b>

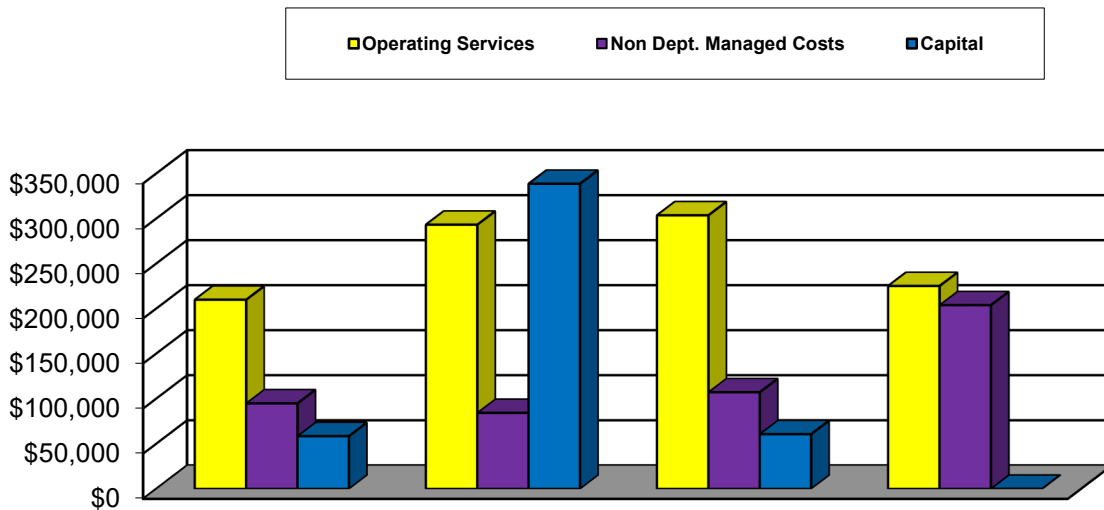
**FIRE TRAINING**  
**EXPENDITURE SUMMARY**

Category	Actual FY19	Actual FY20	Est. Actual FY21	Budget FY22
Personal Services	811,662	934,106	1,101,083	1,061,862
Operating Services	480,484	355,332	316,027	572,553
Non-Dept. Managed Costs	82,726	83,841	85,840	104,677
Capital	8,601	124,149	74,820	0
Non-Operational Costs	0	2,425	2,425	0
Debt Service	0	0	1,599	0
<b>TOTAL ANNUAL BUDGET</b>	<b>1,383,474</b>	<b>1,499,853</b>	<b>1,581,793</b>	<b>1,739,092</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

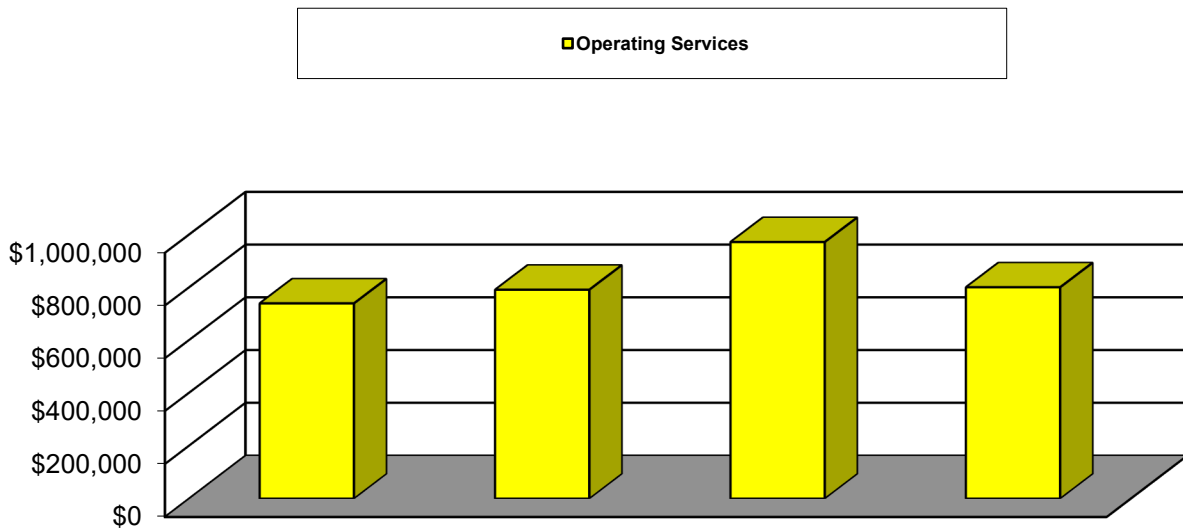


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Operating Services	\$209,742	\$293,080	\$303,568	\$225,000
Non-Dept. Managed Costs	\$94,677	\$84,100	\$107,034	\$203,719
Capital	\$58,330	\$338,573	\$60,546	\$0
<b>Total Budget</b>	<b>\$362,749</b>	<b>\$715,753</b>	<b>\$471,148</b>	<b>\$428,719</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>97.31%</b>	<b>-34.17%</b>	<b>-9.01%</b>

# 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

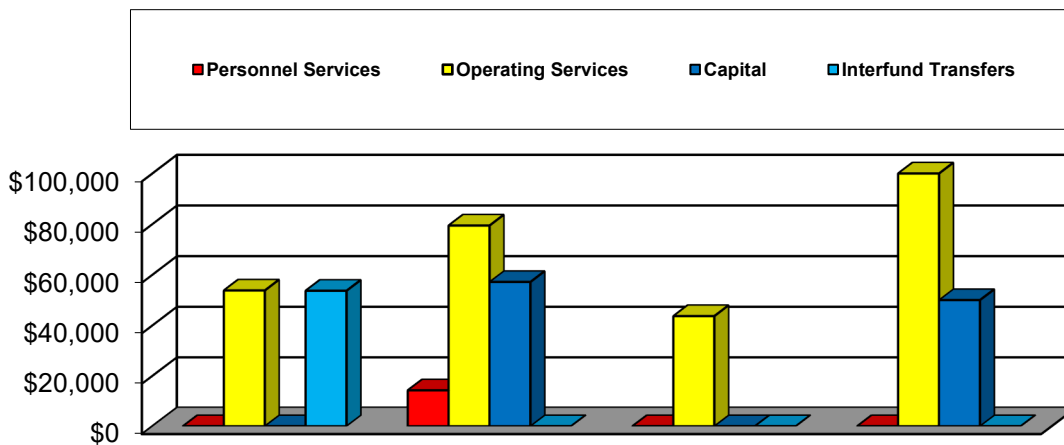


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Operating Services	\$738,861	\$790,761	\$971,695	\$800,000
Total Budget	\$738,861	\$790,761	\$971,695	\$800,000
Change Over Prior Year	---	7.02%	22.88%	-17.67%

# 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

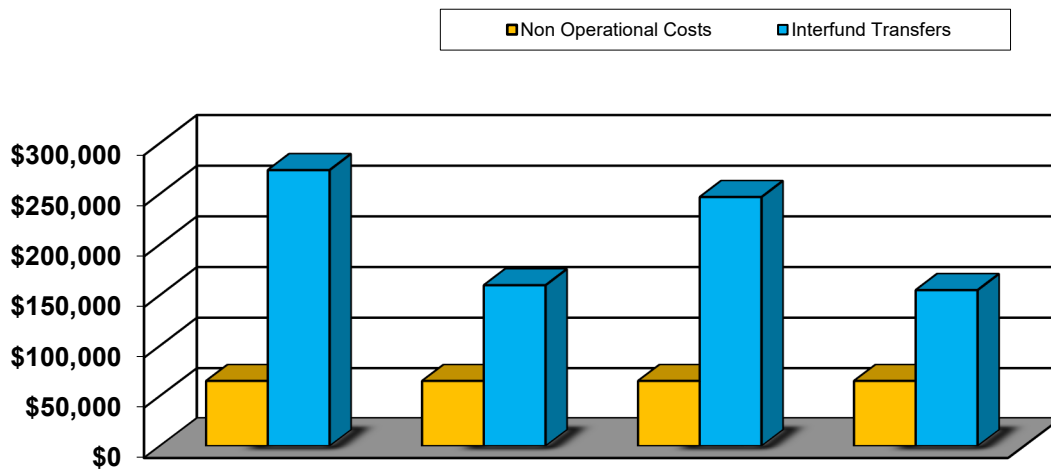


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personnel Services	\$0	\$14,239	\$0	\$0
Operating Services	\$53,798	\$79,445	\$43,670	\$100,000
Capital	\$0	\$57,161	\$0	\$50,000
Interfund Transfers	\$53,678	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$107,476</b>	<b>\$150,844</b>	<b>\$43,670</b>	<b>\$150,000</b>
Change Over Prior Year	---	40.35%	-71.05%	243.48%

# 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



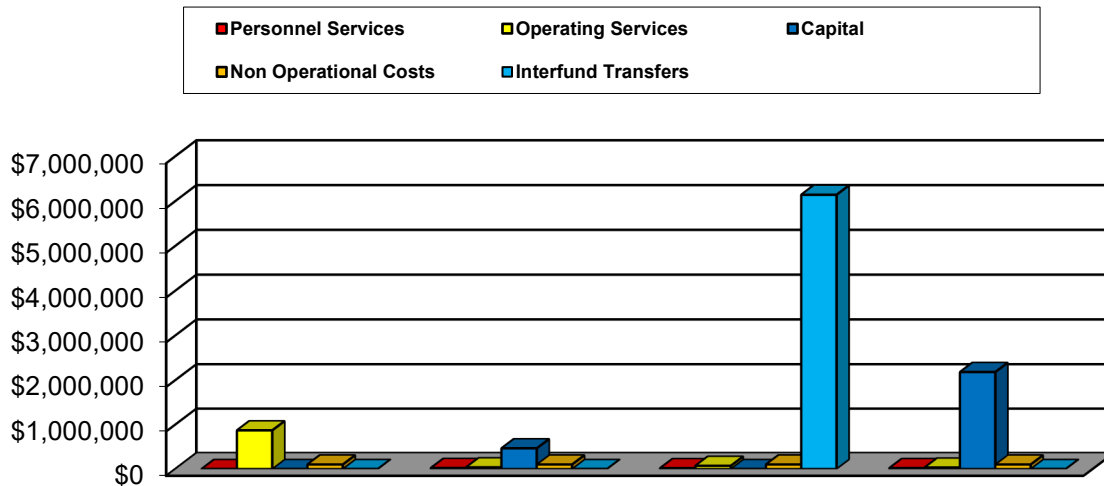
**FY19 Actual    FY20 Actual    FY21 Est. Actual    FY22 Budget**

Non Operational Costs	\$65,000	\$65,000	\$65,000	\$65,000
Interfund Transfers	\$273,415	\$159,791	\$246,825	\$155,000
Total Budget	\$338,415	\$224,791	\$311,825	\$220,000
Change Over Prior Year	---	-33.58%	38.72%	-29.45%

# 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



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personnel Services	\$0	\$22,092	\$19,208	\$20,331
Operating Services	\$869,875	\$36,726	\$71,331	\$32,279
Capital	\$0	\$465,601	\$0	\$2,183,262
Non-Operational Costs	\$100,000	\$100,000	\$100,000	\$100,000
Interfund Transfers	\$0	\$0	\$6,142,000	\$0
<b>Total Budget</b>	<b>\$969,875</b>	<b>\$624,420</b>	<b>\$6,332,539</b>	<b>\$2,335,872</b>
Change Over Prior Year	---	-35.62%	914.15%	-63.11%





Cherokee County Board of Commissioners  
Impact Fees  
FY 2022 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2022 Budget	Remaining Funds
Library	Buildings/ Books	2,374,497	100,000	2,274,497
Fire	Buildings/Equipment	1,909,232	483,262	1,425,970
Parks & Recreation	Various Projects	1,745,477	1,700,000	45,477
Roads	Various Projects	321,228		321,228
Public Safety Facility	Various Projects	56,215		56,215
Sheriff	Various Projects	73,878		73,878
Admin/CIE	CIE Update/Board Meetings	464,361	52,610	411,751
Total County Impact Fee Program		6,944,888	2,335,872	4,609,016
City of Canton Impact Fees		\$ 838,662		838,662
Total Impact Fees		\$ 7,783,550	\$ 2,335,872	\$ 5,447,678

# *Capital Projects Funds*

*Included in this section is an expenditure history for all capital projects funds for fiscal year 2019 and 2020, 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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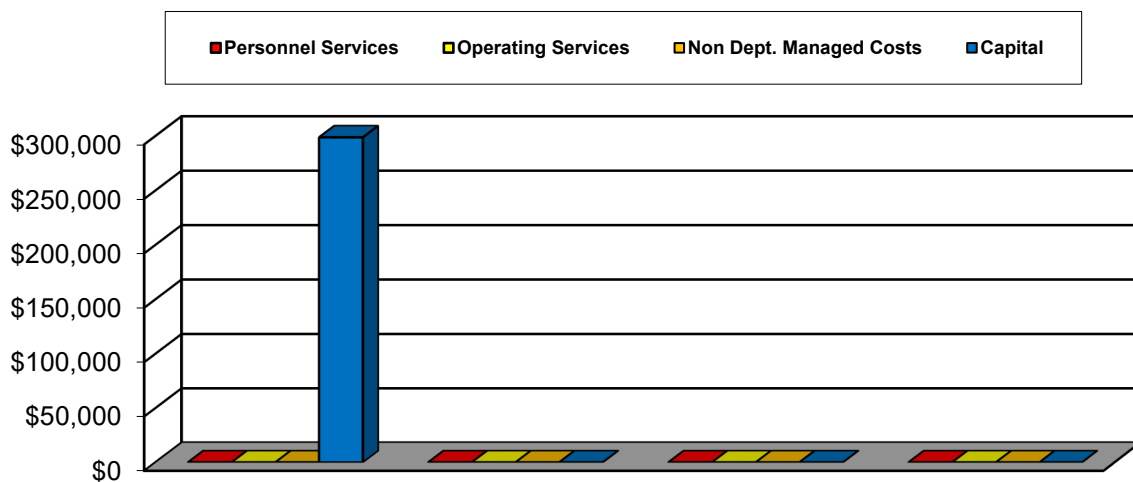
The **Recreation Capital Construction Fund** accounts for the expenditures of bond funds for Parks and Recreation that were issued in previous years. The remaining balance of this fund was expended in 2019. This fund is included for history only.

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

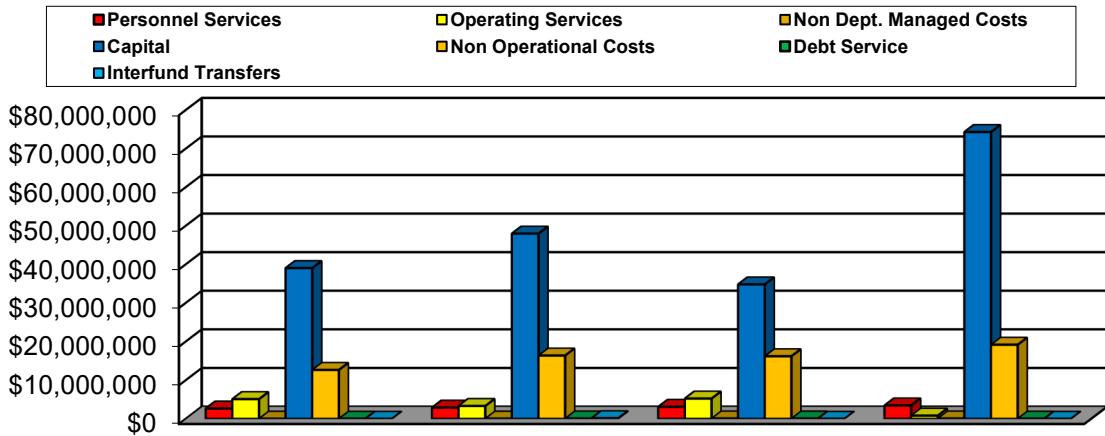


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personnel Services	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0
Non-Dept. Managed Costs	\$0	\$0	\$0	\$0
Capital	\$298,768	\$0	\$0	\$0
Total Budget	\$298,768	\$0	\$0	\$0
Change Over Prior Year	---	-100%	0%	0%

# 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 budgeted projects for each fund is included at the end of this section.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personnel Services	\$2,648,675	\$2,892,375	\$3,096,079	\$3,449,794
Operating Services	\$5,084,712	\$3,314,599	\$5,231,096	\$815,231
Non-Dept. Managed Costs	\$39,554	\$57,120	\$91,050	\$78,800
Capital	\$39,010,055	\$47,955,468	\$34,782,610	\$74,293,889
Non-Operational Costs	\$12,636,017	\$16,355,139	\$16,169,373	\$19,160,130
Debt Service	\$33,408	\$80,097	\$78,229	\$50,934
Interfund Transfers	\$0	\$150,000	\$0	\$0
<b>Total Budget</b>	<b>\$59,452,421</b>	<b>\$70,804,799</b>	<b>\$59,448,437</b>	<b>\$97,848,778</b>
Change Over Prior Year	---	19.09%	-16.04%	64.59%

## SPECIAL OPTION SALES TAX (SPLOST) FUNDS

<b>Goal #1</b>	Bid for construction and begin construction on 10 roadway projects
<b>Objective</b>	Get the projects that we have in the pipeline out on the street and in construction.

<b>Goal #2</b>	Receive proposals and begin design on 12 roadway projects
<b>Objective</b>	Get projects identified in the corridor studies out for design and in the pipeline

<b>Goal #3</b>	Purchase 80 parcels for right of way and/or easements on roadway projects
<b>Objective</b>	The purchase of right of way on roadway projects can be a long and drawn out process that needs to be done so that the projects can be constructed

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Projects bid for construction	9	9	10	10
Engineering RFP's received and design begun	10	16	16	12
Parcels of right of way and/or easements purchased (does not include Bells Ferry)	105	89	64	80



Cherokee County Board of Commissioners  
 SPLOST V (2006-2012)  
 FY 2022 Budget Spending Fund 322

<b>Department</b>	<b>Project</b>	<b>Carryforward Amount</b>	<b>FY2022 Budget</b>	<b>Remaining Funds</b>
Library	Books, Materials, Other Capital	1,452,968	1,450,000	2,968
Fire	Intellitime Time Keeping System	26,281	26,281	-
Public Works	Vehicles and Equipment	11,832	11,832	-
	Total	1,491,081	1,488,113	2,968



Cherokee County Board of Commissioners  
 SPLOST VI (2012-2018)  
 FY 2022 Budget Spending 323

<b>Department</b>	<b>Project</b>	<b>Carryforward Amount</b>	<b>FY2022 Budget</b>	<b>Remaining Funds</b>
Public Works	Roads & Bridges	11,377,185	\$10,000,000	1,377,185
Parks & Rec	L.B. Ahrens Recreation Center	5,559,856	\$5,000,000	559,856
Airport	Airport Expansion	1,326,578	1,000,000	326,578
		18,263,619	16,000,000	2,263,619





Cherokee County Board of Commissioners  
 SPLOST VII (2018-2024)  
 FY 2022 Budget Spending Fund 324

Department	Project	Total SPLOST Budget	YTD Expenditures	FY2022 Budget	Remaining Funds
Sheriff **	Jail Expansion/Improvements	27,142,000	27,142,000	\$0	-
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$4,000,000	1,668,950	750,000	1,581,050
Marshal	Animal Control and County Marshal Vehicles and Equipment	\$1,000,000	395,475	240,000	364,525
E-911 ***	Communications - Radio Project	\$9,606,500	10,880,098	2,002,338	
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	5,721,983	10,513,109	4,904,908
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	989,740	8,385,780	8,124,480
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$2,800,000	1,787,254	597,541	415,205
Public Works	Roads & Bridges	\$88,500,000	34,911,147	25,965,049	27,623,804
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	20,416	240,000	239,584
Public Works	Airport Facilities, Equipment , Improvements & Expansion	\$6,000,000	759,354	500,000	4,740,646
Economic Development	Business & Economic Development Land Acquisition	\$8,000,000	2,950,066	500,000	4,549,934
<b>Total SPLOST VII Referendum</b>		<b>186,188,500</b>	<b>87,226,484</b>	<b>49,693,817</b>	<b>52,544,135</b>
IT	IT Upgrade	\$1,035,000	\$657,531	\$259,841	117,628
Facility Maintenance	Facility Maintenance	\$1,000,000	\$187,735	\$300,000	512,265
Parks & Rec	L.B. Ahrens Recreation Center	\$5,500,000	\$0	\$5,000,000	500,000
Parks & Rec	Hickory Flat Gym Project	\$1,500,000	\$101,237	\$1,191,546	207,217
Parks & Rec	Land Acquisition, Cochran Property	\$4,270,683	\$4,270,683	\$0	-
Parks & Rec	Milford Estate Park Property	\$2,253,765	\$2,253,765	\$0	-
Parks & Rec	Free Home Elementary Gym	\$800,000	\$0	\$0	800,000
Parks & Rec	Cochran Park Area Master Plan/Design/Construction	\$2,000,000	\$13,800	\$667,000	1,319,200
Parks & Rec	SW Area Park Design/Construction	\$2,000,000	\$0	\$700,000	1,300,000
Parks & Rec	Clark Elementary School Park Land	\$600,000	\$0	\$0	600,000
Sheriff	Sheriff 50 Patrol Cars	\$2,500,000	\$2,500,000	\$0	-
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000	\$0	-
Marshall	800MHZ/Premier One Projects	\$1,165,000	\$0	\$1,165,000	-
Tax Commissioner	Modular Building	\$800,000	\$0	\$0	800,000
Fire	Fire Station 15 Yellow Creek	\$1,750,000	\$0	\$1,750,000	-
Fire	Fire Station 13 Knox Bridge	\$1,750,000	\$0	\$1,750,000	-
Fire	Training Center Expansion	\$570,000	\$570,000	\$0	-
Sheriff	Sheriff Precinct - K-9/Traffic	\$4,500,000	\$0	\$2,173,331	2,326,669
Sheriff	MDT's	\$1,000,000	\$1,000,000	\$0	-
<b>Total Excess SPLOST VII Revenue Projects</b>		<b>\$35,494,448</b>	<b>\$12,054,751</b>	<b>\$14,956,718</b>	<b>\$8,482,979</b>
<b>Total SPLOST VII</b>		<b>221,682,948</b>	<b>99,281,235</b>	<b>64,650,535</b>	<b>61,027,114</b>

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

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

# *Debt Service, Enterprise, and Internal Service Funds*

*Included in this section are expenditure histories for these funds for fiscal year 2019 and 2020, 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:

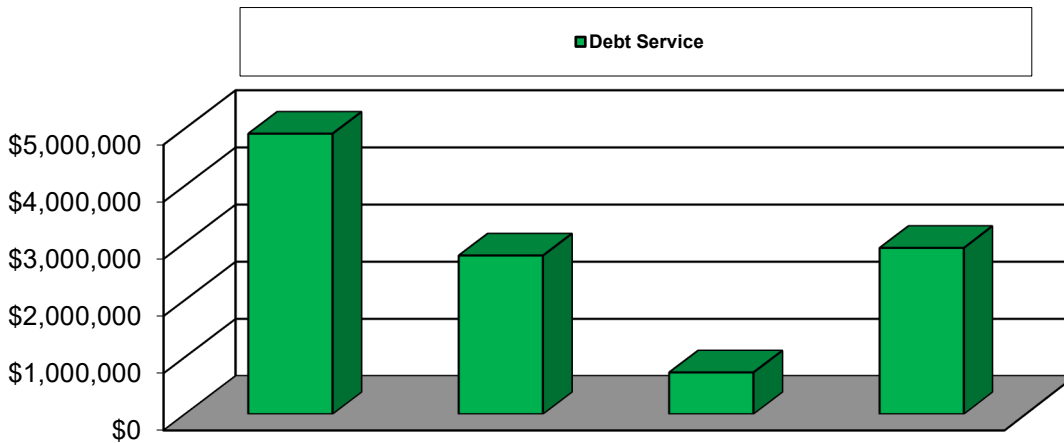
There are two Internal Service Funds, the **Insurance and Benefits Fund**, which allocates the cost of benefits to the individual departments and the **Fleet Maintenance Fund**, which provides for repair and maintenance services for vehicles owned by the various County departments.

# 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 FY2022 debt payments totaling \$727,380 are owed by Cherokee County on the bonds. In FY2017 and FY2019 a one-time payment of \$4.0M was made to pay down the debt. In FY2020 an additional \$2.0M was made to further pay down the debt. The outstanding principal balance at the beginning of FY2022 is \$3.3M. An additional \$2.2M will be made in FY2022 to pay down the debt.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Debt Service	\$4,906,780	\$2,774,803	\$728,585	\$2,907,880
Total Budget	\$4,906,780	\$2,774,803	\$728,585	\$2,907,880
Change Over Prior Year	---	-43.45%	-73.74%	299.11%

# DEBT SERVICE FUND

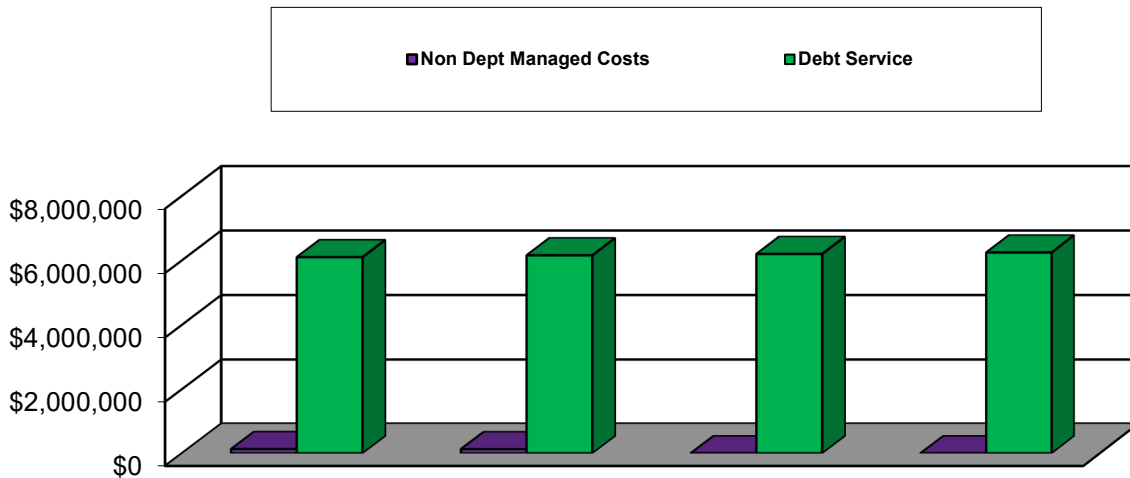
## **Bond Rating**

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 0.434 are collected to make payments on the bonds.

Cherokee County General Obligation bonds have principle of \$5,175,000 and interest of \$1,068,736 due during FY2022. The outstanding principal balance on these bonds at the beginning of FY2022 is \$50.2M.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Non Dept Managed Costs	\$132,542	\$128,453	\$0	\$0
Debt Service	\$6,098,471	\$6,156,201	\$6,198,540	\$6,243,736
Total Budget	\$6,231,013	\$6,284,653	\$6,198,540	\$6,243,736
Change Over Prior Year	---	0.86%	-1.37%	0.73%

**CURRENT BOND PRINCIPAL SUMMARY by YEAR**  
As of September 30, 2021

	(July)	(July)									
	RRDA "A"	RRDA "B"	RRDA Totals	Parks #5	Parks #6	Parks #7	Parks #8	Parks #9	Parks Totals	All Totals	
9/30/09	\$ 13,205,000	\$ 4,940,000	\$ 18,145,000	\$45,000,000					\$45,000,000	\$63,145,000	
		(290,000)	(290,000)	(2,945,000)	10,767,000				7,822,000	7,532,000	
9/30/10	\$ 13,205,000	\$ 4,650,000	\$ 17,855,000	\$42,055,000	\$10,767,000	\$0	\$0	\$0	\$52,822,000	\$70,677,000	
		(310,000)	(310,000)	(3,050,000)					(3,050,000)	(3,360,000)	
9/30/11	\$ 13,205,000	\$ 4,340,000	\$ 17,545,000	\$39,005,000	\$10,767,000	\$0	\$0	\$0	\$49,772,000	\$67,317,000	
		(325,000)	(325,000)	(1,560,000)		9,810,000			8,250,000	7,925,000	
9/30/12	\$ 13,205,000	\$ 4,015,000	\$ 17,220,000	\$37,445,000	\$10,767,000	\$9,810,000	\$0	\$0	\$58,022,000	\$75,242,000	
		(345,000)	(345,000)	(1,600,000)		(1,670,000)			(3,270,000)	(3,615,000)	
9/30/13	\$ 13,205,000	\$ 3,670,000	\$ 16,875,000	\$35,845,000	\$10,767,000	\$8,140,000	\$0	\$0	\$54,752,000	\$71,627,000	
		(365,000)	(365,000)	(1,635,000)	(350,000)	(920,000)	22,823,000		19,918,000	19,553,000	
9/30/14	\$ 13,205,000	\$ 3,305,000	\$ 16,510,000	\$34,210,000	\$10,417,000	\$7,220,000	\$22,823,000	\$0	\$74,670,000	\$91,180,000	
		(385,000)	(385,000)	(1,680,000)	(450,000)	(840,000)	(1,060,000)		(4,030,000)	(4,415,000)	
9/30/15	\$ 13,205,000	\$ 2,920,000	\$ 16,125,000	\$32,530,000	\$9,967,000	\$6,380,000	\$21,763,000	\$0	\$70,640,000	\$86,765,000	
		(410,000)	(410,000)	(27,020,000)	(550,000)	(770,000)	(635,000)	28,450,000	(525,000)	(935,000)	
9/30/16	\$ 13,205,000	\$ 2,510,000	\$ 15,715,000	\$5,510,000	\$9,417,000	\$5,610,000	\$21,128,000	\$28,450,000	\$70,115,000	\$85,830,000	
		(435,000)	(435,000)	(1,775,000)	(650,000)	(700,000)	(705,000)	(465,000)	(4,295,000)	(8,730,000)	
9/30/17	\$ 9,205,000	\$ 2,075,000	\$ 11,280,000	\$3,735,000	\$8,767,000	\$4,910,000	\$20,423,000	\$27,985,000	\$65,820,000	\$77,100,000	
		(95,000)	(455,000)	(1,830,000)	(750,000)	(630,000)	(775,000)	(475,000)	(4,460,000)	(4,915,000)	
9/30/18	\$ 9,110,000	\$ 1,715,000	\$ 10,825,000	\$1,905,000	\$8,017,000	\$4,280,000	\$19,648,000	\$27,510,000	\$61,360,000	\$72,185,000	
		(4,105,000)	(4,485,000)	(1,905,000)	(850,000)	(565,000)	(830,000)	(480,000)	(4,630,000)	(9,115,000)	
9/30/19	\$ 5,005,000	\$ 1,335,000	\$ 6,340,000	\$ -	\$ 7,167,000	\$ 3,715,000	\$ 18,818,000	\$ 27,030,000	\$ 56,730,000	\$ 63,070,000	
		(2,075,000)	(2,510,000)		(950,000)	(495,000)	(895,000)	(2,495,000)	(4,835,000)	(7,345,000)	
9/30/20	\$ 2,930,000	\$ 900,000	\$ 3,830,000	\$ -	\$ 6,217,000	\$ 3,220,000	\$ 17,923,000	\$ 24,535,000	\$ 51,895,000	\$ 55,725,000	
		(90,000)	(540,000)		(1,050,000)	(435,000)	(980,000)	(2,535,000)	(5,000,000)	(5,540,000)	
9/30/21	\$ 2,840,000	\$ 450,000	\$ 3,290,000	\$ -	\$ 5,167,000	\$ 2,785,000	\$ 16,943,000	\$ 22,000,000	\$ 46,895,000	\$ 50,185,000	
		(120,000)	(570,000)		(1,150,000)	(365,000)	(1,075,000)	(2,585,000)	(5,175,000)	(5,745,000)	
9/30/22	\$ 2,720,000	\$ -	\$ 2,720,000	\$ -	\$ 4,017,000	\$ 2,420,000	\$ 15,868,000	\$ 19,415,000	\$ 41,720,000	\$ 44,440,000	
		(600,000)	(600,000)		(1,250,000)	(300,000)	(1,170,000)	(2,630,000)	(5,350,000)	(5,950,000)	
9/30/23	\$ 2,120,000	\$ -	\$ 2,120,000	\$ -	\$ 2,767,000	\$ 2,120,000	\$ 14,698,000	\$ 16,785,000	\$ 36,370,000	\$ 38,490,000	
		(630,000)	(630,000)		(1,317,000)	(275,000)	(1,268,000)	(2,680,000)	(5,540,000)	(6,170,000)	
9/30/24	\$ 1,490,000	\$ -	\$ 1,490,000	\$ -	\$ 1,450,000	\$ 1,845,000	\$ 13,430,000	\$ 14,105,000	\$ 30,830,000	\$ 32,320,000	
		(660,000)	(660,000)		(1,450,000)	(180,000)	(1,375,000)	(2,725,000)	(5,730,000)	(6,390,000)	
9/30/25	\$ 830,000	\$ -	\$ 830,000	\$ -	\$ -	\$ 1,665,000	\$ 12,055,000	\$ 11,380,000	\$ 25,100,000	\$ 25,930,000	
		(690,000)	(690,000)			(1,665,000)	(1,495,000)	(2,775,000)	(5,935,000)	(6,625,000)	
9/30/26	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ 10,560,000	\$ 8,605,000	\$ 19,165,000	\$ 19,305,000	
		(140,000)	(140,000)				(3,335,000)	(2,815,000)	(6,150,000)	(6,290,000)	
9/30/27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,225,000	\$ 5,790,000	\$ 13,015,000	\$ 13,015,000	
							(3,515,000)	(2,870,000)	(6,385,000)	(6,385,000)	
9/30/28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,710,000	\$ 2,920,000	\$ 6,630,000	\$ 6,630,000	
							(3,710,000)	(2,920,000)	(6,630,000)	(6,630,000)	
9/30/29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

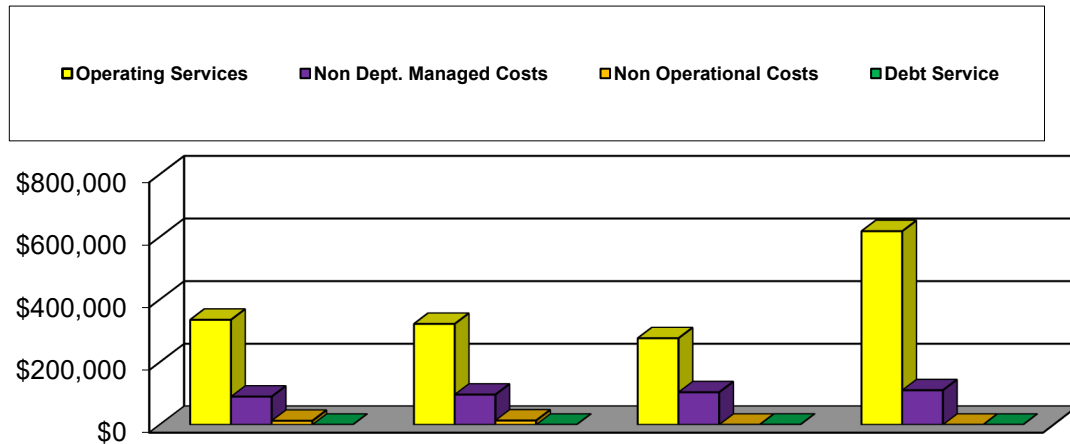
**CURRENT BOND INTEREST SUMMARY by YEAR**  
As of September 30, 2021

	(Jan & July)	(Jan & July)		Parks #5	Parks #6	Parks #7	Parks #8	Parks #9	Parks Totals	All Totals
	RRDA "A"	RRDA "B"	RRDA Totals							
9/30/08	472,610	211,706	684,316						0	684,316
	\$ 472,610	\$ 211,706	\$ 684,316	\$0	\$0	\$0	\$0	\$0	\$0	\$684,316
9/30/09	639,623	286,520	926,143	1,085,235					1,085,235	2,011,377
	\$ 1,112,232	\$ 498,226	\$ 1,610,459	\$1,085,235	\$0	\$0	\$0	\$0	\$1,085,235	\$2,695,694
9/30/10	639,623	286,520	926,143	1,772,963					1,772,963	2,699,105
	\$ 1,751,855	\$ 784,746	\$ 2,536,601	\$2,858,197	\$0	\$0	\$0	\$0	\$2,858,197	\$5,394,799
9/30/11	639,623	269,700	909,323	1,683,038	535,335				2,218,373	3,127,695
	\$ 2,391,477	\$ 1,054,446	\$ 3,445,924	\$4,541,235	\$535,335	\$0	\$0	\$0	\$5,076,570	\$8,522,494
9/30/12	639,623	251,720	891,343	818,644	243,334	39,143			1,101,121	1,992,463
	\$ 3,031,100	\$ 1,306,166	\$ 4,337,266	\$5,359,879	\$778,669	\$39,143	\$0	\$0	\$6,177,691	\$10,514,957
9/30/13	639,623	232,870	872,493	1,590,488	486,668	186,390			2,263,546	3,136,038
	\$ 3,670,723	\$ 1,539,036	\$ 5,209,759	\$6,950,366	\$1,265,338	\$225,533	\$0	\$0	\$8,441,237	\$13,650,996
9/30/14	639,428	212,860	852,288	1,558,488	486,668	154,660			2,199,816	3,052,103
	\$ 4,310,150	\$ 1,751,896	\$ 6,062,047	\$8,508,854	\$1,752,006	\$380,193	\$0	\$0	\$10,641,053	\$16,703,099
9/30/15	639,818	191,690	831,508	1,517,613	470,848	137,180	428,687		2,554,328	3,385,836
	\$ 4,949,968	\$ 1,943,586	\$ 6,893,554	\$10,026,466	\$2,222,855	\$517,373	\$428,687	\$0	\$13,195,381	\$20,088,935
9/30/16	639,623	169,360	808,983	1,579,600	663,333	174,515	918,087	237,558	3,573,092	4,382,075
	\$ 5,589,590	\$ 2,112,946	\$ 7,702,537	\$11,606,066	\$2,886,187	\$691,888	\$1,346,775	\$237,558	\$16,768,473	\$24,471,010
9/30/17	639,622	145,580	785,202	181,350	410,103	99,940	590,024	472,574	1,753,991	2,539,193
	\$ 6,229,213	\$ 2,258,526	\$ 8,487,739	\$11,787,416	\$3,296,290	\$791,828	\$1,936,799	\$710,131	\$18,522,464	\$27,010,203
9/30/18	426,856	120,350	547,206	77,363	198,990	46,645	290,007	233,675	846,679	1,393,885
	\$ 6,656,069	\$ 2,378,876	\$ 9,034,945	\$11,864,779	\$3,495,280	\$838,473	\$2,226,805	\$943,806	\$19,369,142	\$28,404,088
9/30/19	322,310	99,470	421,780	95,250	362,368	81,320	558,003	459,395	1,556,337	1,978,117
	\$ 6,978,379	\$ 2,478,346	\$ 9,456,727	\$11,960,029	\$ 3,857,648	\$ 919,793	\$ 2,784,809	\$ 1,403,201	\$ 20,925,479	\$ 30,382,206
9/30/20	187,373	77,430	264,803		323,948	70,585	534,431	451,401	1,380,366	1,645,169
	\$ 7,165,752	\$ 2,555,776	\$ 9,721,530	\$11,960,029	\$ 4,181,597	\$ 990,378	\$ 3,319,240	\$ 1,854,602	\$ 22,305,845	\$ 32,027,374
9/30/21	136,386	52,200	188,586		281,008	61,180	509,013	409,735	1,260,936	1,449,522
	\$ 7,302,138	\$ 2,607,976	\$ 9,910,115	\$11,960,029	\$ 4,462,605	\$ 1,051,558	\$ 3,828,253	\$ 2,264,336	\$ 23,566,781	\$ 33,476,895
9/30/22	132,199	26,100	158,299		233,548	52,914	481,181	367,400	1,135,044	1,293,343
	\$ 7,434,337	\$ 2,634,076	\$ 10,068,414	\$11,960,029	\$ 4,696,153	\$ 1,104,472	\$ 4,309,434	\$ 2,631,736	\$ 24,701,824	\$ 34,770,238
9/30/23	126,619	126,619	253,238		181,568	45,980	450,651	324,231	1,002,430	1,129,049
	\$ 7,560,956	\$ 2,634,076	\$ 10,195,033	\$11,960,029	\$ 4,877,722	\$ 1,150,452	\$ 4,760,085	\$ 2,955,967	\$ 25,704,254	\$ 35,899,287
9/30/24	98,720	98,720	197,440		125,068	40,280	417,423	280,310	863,081	961,801
	\$ 7,659,676	\$ 2,634,076	\$ 10,293,753	\$11,960,029	\$ 5,002,790	\$ 1,190,732	\$ 5,177,509	\$ 3,236,276	\$ 26,567,335	\$ 36,861,088
9/30/25	69,425	69,425	138,850		65,540	35,054	381,412	235,554	717,560	786,985
	\$ 7,729,101	\$ 2,634,076	\$ 10,363,178	\$11,960,029	\$ 5,068,330	\$ 1,225,786	\$ 5,558,921	\$ 3,471,830	\$ 27,284,895	\$ 37,648,073
9/30/26	38,735	38,735	77,470			31,635	342,362	190,048	564,045	602,780
	\$ 7,767,836	\$ 2,634,076	\$ 10,401,913	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 5,901,283	\$ 3,661,878	\$ 27,848,940	\$ 38,250,853
9/30/27	6,650	6,650	13,300				299,904	143,704	443,608	450,258
	\$ 7,774,486	\$ 2,634,076	\$ 10,408,563	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,201,187	\$ 3,805,581	\$ 28,292,547	\$ 38,701,110
9/30/28	0	0	0				205,190	96,693	301,883	301,883
	\$ 7,774,486	\$ 2,634,076	\$ 10,408,563	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,406,377	\$ 3,902,274	\$ 28,594,430	\$ 39,002,993
9/30/29	0	0	0				105,364	48,764	154,128	154,128
	\$ 7,774,486	\$ 2,634,076	\$ 10,408,563	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,511,741	\$ 3,951,038	\$ 28,748,558	\$ 39,157,121

# CONFERENCE CENTER FUND

The conference center fund accounts for the activities of the Northside Cherokee Conference Center. The Conference Center is located at the County Administration Building and was opened late 2008. The Center features 8000 square feet of space, dining room for almost 600 people and full catering services.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Operating Services	\$335,435	\$322,259	\$276,454	\$618,301
Non-Dept. Managed Costs	\$89,903	\$96,359	\$103,843	\$110,330
Non-Operational Costs	\$12,558	\$13,517	\$0	\$0
Debt Service	\$0	\$0	\$291	\$0
<b>Total Budget</b>	<b>\$437,895</b>	<b>\$432,135</b>	<b>\$380,588</b>	<b>\$728,631</b>
Change Over Prior Year	---	-1.32%	-11.93%	91.45%



# CONFERENCE CENTER FUND

<b>Goal #1</b>	To present a quality venue space for multi-use including essential government services, corporate, community and individual social occasions. This includes, not only maintaining but improving aesthetics, customer service and systems annually.
<b>Objective</b>	Maintain operations while managing improvements such as moveable walls, best use of storage space and introduction of up to date décor, furnishings and audio-visual.

<b>Goal #2</b>	Promote awareness in order to increase sales.
<b>Objective</b>	Increase relevant social media posts, e-mail blasts and obtain customer reviews. Have 7 positive reviews now. Our goal is to increase positive reviews by 43% to 10 total at a minimum.

<b>Goal #3</b>	To operate with fiscal responsibility, meeting or exceeding budget goals, thereby not adding expense to the county's general budget.
<b>Objective</b>	Meet or exceed revenue objective while monitoring and not exceeding budgeted expenses.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
<b>Physical Improvements Annually:</b> Replace moveable walls in disrepair. Improvements in audio-visual, décor and furnishings as budget allows and plan for additional phases in next budget year. Maximize use of storage space.	\$0	\$0	\$0	\$160,000
<b>Increase Awareness to Maximize Sales:</b> Focus on social media and e-mail blasts in order to increase positive reviews by 43% in order to support sales.			7	10
<b>Fiscally Responsible to Taxpayers:</b> Meet or exceed rent revenue objectives set in budget while not exceeding expenses. Operate venue so as not to impact county's general budget.	280,581	200,833*	164,510*	172,735**

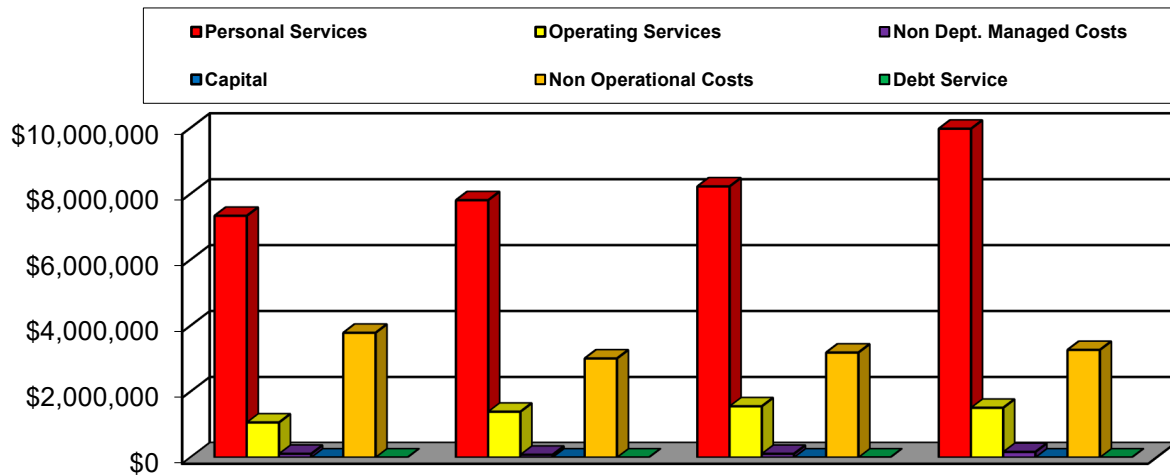
\*Years 2020 & 2021 rent revenues affected by Covid-19 pandemic.

\*\*At the time the 2022 budget was created, the goal for rent revenues due to major pandemic concerns, was set at \$150,000. We did not have final 2021 numbers.

# 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



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$7,333,920	\$7,808,167	\$8,225,411	\$9,976,375
Operating Services	\$1,062,371	\$1,388,630	\$1,553,497	\$1,508,443
Non-Dept. Managed Costs	\$111,735	\$82,957	\$111,288	\$169,245
Capital	\$0	\$0	\$0	\$0
Non-Operational Costs	\$3,784,222	\$3,005,006	\$3,183,700	\$3,265,000
Debt Service	\$0	\$0	\$581	\$0
<b>Total Budget</b>	<b>\$12,292,248</b>	<b>\$12,284,760</b>	<b>\$13,074,476</b>	<b>\$14,919,063</b>
<b>Change Over Prior Year</b>	<b>---</b>	<b>-0.06%</b>	<b>6.43%</b>	<b>14.11%</b>

# EMERGENCY MEDICAL FUND

<b>Goal #1</b>	To Become an Internationally Accredited Agency
<b>Objective</b>	1. Complete all tasks and related documentation by the targeted deadlines. 2. Upload all documents by March 2022. 3. Conduct site team assessment summer 2022. 4. Appear before the CPSE Board fall 2022.

<b>Goal #2</b>	Enhance existing EMS response to mitigate growing demand for ALS service.
<b>Objective</b>	1. Place additional transports unit and MEDCON at strategic locations to meet department goals. Ensure appropriate initial training and continuing education. 3. Improve quality assurance in data/records maintenance to maintain high level of awareness of key performance indicators.

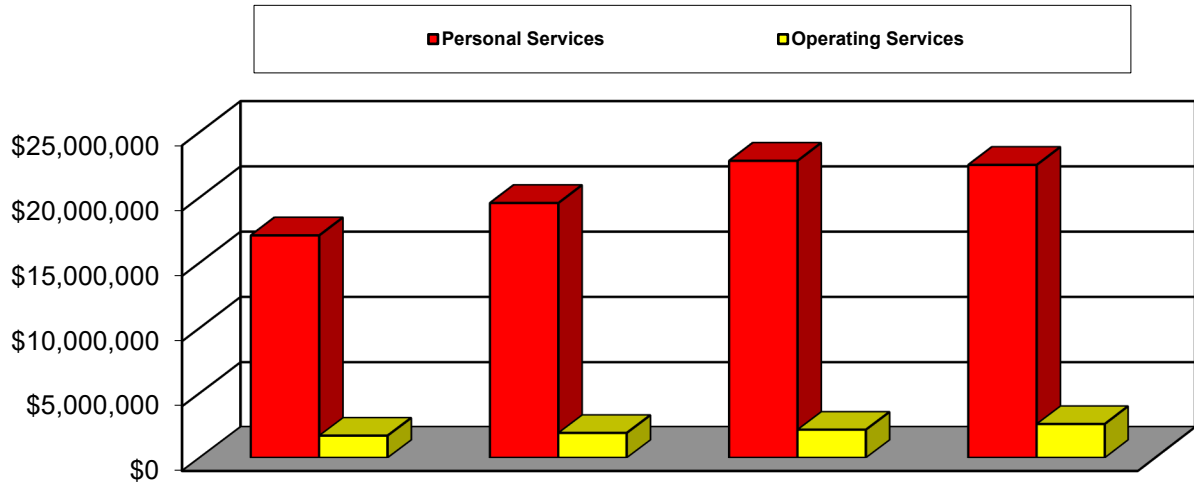
<b>Goal #3</b>	Improve Infrastructure to meet the needs of the community.
<b>Objective</b>	1. Search for property to replace outdated stations and new stations. 2. Complete architectural designs for two stations (Station 13 & 15). Identify funding sources for future construction projects.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
CPSE International Accreditation Obtained				1
New Squad placed in service Station-20				1
Construction begins on replacement Station-15-Spring 2022; Property acquired for Station-13-January 2022 with construction begin 3rd quarter 2022				2

# 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

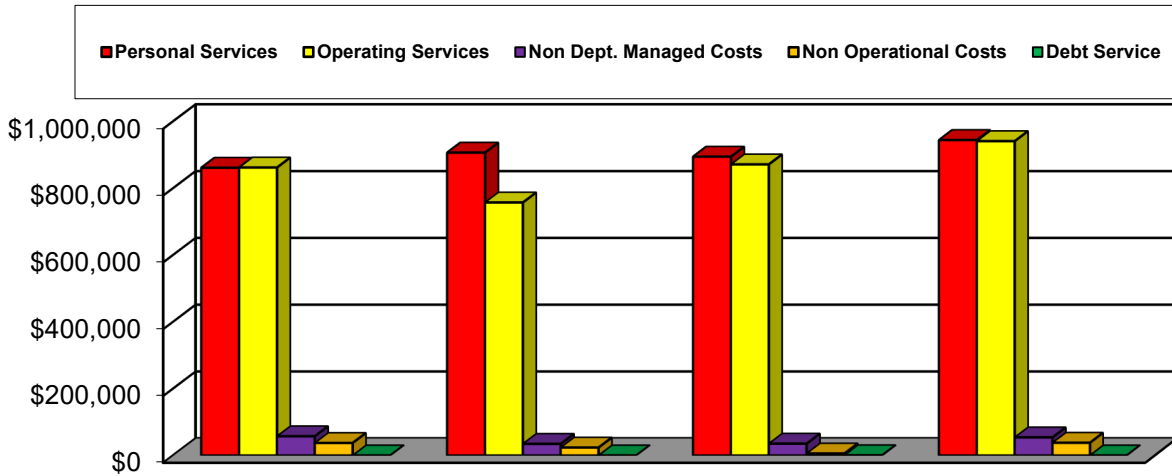


	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$17,090,562	\$19,572,232	\$22,807,819	\$22,491,367
Operating Services	\$1,712,635	\$1,924,860	\$2,174,261	\$2,613,637
Total Budget	\$18,803,197	\$21,497,092	\$24,982,080	\$25,105,004
Change Over Prior Year	---	14.33%	16.21%	0.49%

# FLEET MAINTENANCE FUND

Fleet Maintenance is an internal service fund, which provides maintenance and vehicle services for all County vehicles including the Fire Department and the Sheriff Department and heavy duty equipment.

## BUDGET COMPARISONS



	FY19 Actual	FY20 Actual	FY21 Est. Actual	FY22 Budget
Personal Services	\$861,285	\$906,620	\$894,466	\$944,226
Operating Services	\$861,974	\$757,291	\$871,277	\$940,926
Non-Dept. Managed Costs	\$57,321	\$34,582	\$35,251	\$54,062
Non-Operational Costs	37,357	\$23,636	\$5,738	\$38,000
Debt Service	\$0	\$0	436	\$0
<b>Total Budget</b>	<b>\$1,817,938</b>	<b>\$1,722,129</b>	<b>\$1,806,731</b>	<b>\$1,977,214</b>
Change Over Prior Year	---	-5.27%	4.91%	9.44%

# FLEET MAINTENANCE FUND

<b>Goal #1</b>	Maintain technician productivity
<b>Objective</b>	Track man hours accurately on repair orders across the department.

<b>Goal #2</b>	Maintain County fleet in a cost effective manner
<b>Objective</b>	Check multiple vendors for competitive pricing. Attain multiple bids on larger repairs. Maximize the amount of in-house repairs. Maintain a rigorous Preventive maintenance schedule.

<b>Goal #3</b>	Keep the County fleet downtime to a minimum
<b>Objective</b>	Conduct a thorough multi-point inspection during Preventive Maintenance, maximize in-house repairs, keep known commonly used parts stocked in house. Conduct preventive maintenance in a timely manner.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Target
Man hours	11,102	11,043	9,643	10,000
Number of work orders	5,399	5,134	4,240	5,000
average parts \$ per work order	\$ 146.48	\$ 121.33	\$ 147.29	\$ 125.00

# *Appendix*

*This section contains a glossary of terms.*

**Accounting Period:** A period at the end of which and for which financial statements are prepared.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

**ADA:** Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

**Adopted Budget:** Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

**Allocation:** A sum of money set aside for a specific purpose.

**Animal Shelter Fund:** A special revenue fund to finance the operations of the animal shelter.

**Annexation:** The legal incorporation of portions of unincorporated Cherokee county into one of Cherokee's municipalities. This expansion of city boundaries must be approved by the city's mayor and council, and is normally at the request of the property owners.

**Annual Budget:** A budget applicable to a single fiscal year.

**Appropriation:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is

usually limited in amount and as to the time when it may be used.

**ARC:** Atlanta Regional Commission – the regional planning and intergovernmental coordination agency for the ten-county Atlanta metropolitan area.

**Assessed Value:** A valuation set upon real assets or other property by a government as a basis for levying taxes.

**Assessment:** The process of making the official valuation of property for the purposes of taxation.

**Assets:** Resources owned or held by governments which have monetary value.

**Audit:** An official inspection of an individual's or organization's accounts, typically by an independent body.

**Balanced Budget:** Total anticipated revenues plus that portion of beginning of the year unreserved fund balance, in excess of the required fund balance reserve, must equal total estimated expenditures for each governmental fund type.

**BOC:** Board of Commissioners – the elected five member governing body of Cherokee County. Consists of a Chairman elected at-large, and four Commissioners elected from each of four county districts.

**Bond:** A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.



**Bond Rating:** A system of appraising and rating the investment value of individual bond issues.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**Budget Amendment:** A change in an amount in any budget line during the fiscal year.

**Budget Calendar:** The schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the

budget document, an appropriation ordinance will be necessary to put the budget into effect.

**Budget Message:** A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budget Resolution or Ordinance:** The official enactment by the Board of Commissioners authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

**Budgetary Accounts:** Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

**Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAFR:** Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

**Capital Assets:** Property and equipment with a unit value of \$5,000 or

more an estimated useful life of two years or more. Capital Assets can also be referred to as Fixed Assets.

**Capital Budget:** A financial plan of proposed capital expenditures and the means of financing them.

**Capital Improvement Program (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Outlay:** An expenditure for the acquisition of, or addition to, a fixed asset.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Cash Flow:** A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

**CDBG:** Community Development Block Grant – a federally funded program designed to assist low income residents.

**Community Development Block Grant Fund:** a fund established to account for

the federal CDBG funds received by the County.

**Conference Center Fund:** a fund established to account for the activities of the Northside Cherokee Conference Center.

**Continuing Appropriations:** An appropriation which once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

**Current Budget:** The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

**DA's Condemnation Fund:** A fund to account for confiscations by the Cherokee County District Attorney's Office.

**DATE Fund:** A special revenue fund to finance drug abuse training education programs within the County.

**Debt Limit:** The maximum amount of gross or net debt which is legally permitted.

**Debt Service:** Expenditure providing for the repayment of principal and interest on County long-term obligations.

**Debt Service Fund:** A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

**Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Deficit:** The excess of expenditures over revenues during an accounting period.

**Disbursement:** Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

**Double Entry:** A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

**Drug Court Fund:** A special revenue fund that accounts for the activities of the Cherokee County Drug Court.

**Drug Screening Lab Fund:** A special revenue fund that accounts for the operations and proceeds of the Cherokee County Drug Screening Lab.

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

**Emergency Medical Services (EMS) Fund:** An enterprise fund to account for the operation of the Cherokee County ambulance service.

**Emergency Telephone System Fund:** A special revenue fund to finance the operation and maintenance of the county Emergency 911 system within the County.

**Encumbrance:** Commitments for unperformed contracts for goods or services.

**Enterprise Fund:** A fund established to account for operations that are financed

and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Expenditures:** Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

**Expenses:** Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

**Federal Forfeiture/Seized Fund:** A fund to account for federal confiscated cash seizures by Cherokee County Law Enforcement from drug related crimes.

**Fines and Forfeitures:** Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

**Fire District Fund:** A special revenue fund to finance the operations of County Fire Services and Emergency Management Agency.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Cherokee County's fiscal year begins on January 1 and ends on December 31.

**Fixed Assets:** Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

**Fleet Maintenance Fund:** An internal service fund to finance the maintenance and operation of equipment used by Roads and Bridges Department and other departments.

**Fringe Benefits:** Payments made by the County to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to County employees.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The fund equity of governmental funds and trust funds.

**GAAP:** Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They

include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GASB:** Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

**GASB 43:** Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds:** Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

**General Property Taxes:** Taxes levied on all property located in or owned by the citizens of Cherokee County.

**Goals:** Broad aims of the County and/or departments toward which programs, projects and services are directed.

**Governmental Fund Types:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grants:** External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

**Green Space:** Land which is left undeveloped by private citizens or the county.

**Homestead Exemption:** A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

**Hotel/Motel Tax Fund:** A special revenue fund to finance tourism and marketing programs within the County.

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

**Infrastructure:** The basic facilities, equipment, and installations needed for the function of a system or organization

(e.g. roads, bridges, water/sewer lines, public buildings).

**Insurance & Benefits Fund:** An internal service fund that accounts for items such as health, dental, long-term and short-term disability and life insurance for the employees of Cherokee County.

**Intangible Property:** A category of personal property that includes stocks, taxable bonds and cash.

**Interfund Transfers:** Interfund transfers are a type of interfund transaction. There are two types of interfund transfers: Residual Equity Transfers and Operating Transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire county equal the total transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

**Intergovernmental Revenues:** Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Fund:** A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**Jail Fund:** A special revenue fund to finance the maintenance of the Cherokee County Jail Facility.

**LARP:** Landscape Architecture and Regional Planning

**Law Library Fund:** A special revenue fund to assist in financing the County Law Library.

**LGIP:** Local Government Investment Pool.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**Licenses & Permits:** Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Major Fund:** a fund whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for its fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

**Millage Rate:** The property tax rate which is set by the Board of Commissioners.

**Miscellaneous Revenue:** All revenue received not otherwise classified into line item.

**Mission Statement:** Statement of what the County does and why and for whom it does it. A statement of purpose. Also applies to departments within the County.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

**Motor Vehicle Tax:** Taxes levied on vehicles designed primarily for use upon public roads.

**Multiple Grant Fund:** A special revenue fund to account for various grants provided to the County from state and federal agencies for specific purposes.

**Non Department Managed Costs:** Costs that are allocated out to departments such as Utilities and Insurance. Although these costs are charged to the individual departments, Finance has the primary responsibility of budgeting and monitoring these expenses.

**Non-Major Fund:** A fund that does not meet the criteria to qualify as a Major Fund.

**Non Operational Costs:** Costs such as payments to outside agencies, depreciation and bad debt that are charged to a department but do not affect day to day operations.

**OCGA:** Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

**Open Records Act:** A legislative act which authorizes public access to certain records classified as public information.

**Operating Budget:** The portion of the County budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

**Operating Expenditures:** Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

**Operating Services:** Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

**Operating Transfers:** Interfund transfers that are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

**Ordinance:** See “Budget Resolution or Ordinance”

**Other Financing Sources:** Non-operating revenue received used to

assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

**Other Taxes:** Taxes collected as authorized by Georgia Law or County Ordinance such as sales tax, beer tax, and hotel-motel tax.

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

**Penalties & Interest:** Fees collected for violations or delinquent payments.

**Personal Property:** Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

**Personal Services:** Expenses for salaries, wages, overtime, standby pay, worker’s compensation, health/life insurance, and retirement employee benefits.

**Proprietary Fund Types:** Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government’s ongoing organizations and activities that are similar to those often in the private sector.

**Real Property:** Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

**Recreation Capital Construction Fund:** a fund established to account for the proceeds from bonds issued for Parks and Recreation.

**Reserves:** Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

**Residual Equity Transfers:** Interfund transfers which are nonrecurring or non-routine transfers of equity between funds.

**Resolution:** See “Budget Resolution or Ordinance”

**Resource Recovery Development Authority Fund:** a fund to account for the activities of the Resource Recovery Development Authority of Cherokee County.

**Revenues:** (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

**Revenue Bond:** A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

**RFP:** Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

**Sales Tax Bond Fund (Series 2000 G.O. Bonds)** – A debt service fund to account for redemption of bonds which were used to provide funds to construct a new jail and public safety facility.

**Senior Services Fund:** A special revenue fund to finance the operations of the senior center.

**Sheriff’s Commissary Fund:** A fund to account for the proceeds of jail inmate commissary sales.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

**SPLOST:** Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

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

**SPLOST 2012 Fund:** A capital projects fund to account for the proceeds of special one percent sales tax levy approved in 2011 for a period of five years. The proceeds of this special tax are designated for a jail expansion, public safety facilities & equipment, transportation and economic development projects.

**SPLOST 2018 Fund:** A capital projects fund to account for the proceeds of special one percent sales tax levy



approved in 2017 for a period of five years. The proceeds of this special tax are designated for a jail expansion, county 911 center communications upgrade, justice center addition, public safety facilities & equipment, transportation and economic development projects.

**State Forfeitures Fund:** A special revenue fund to account for Sheriff's State Forfeitures.

**SWAT:** Special Weapons and Tactics – a highly trained, physically elite police unit which responds to critical incidents (i.e. civil disorders, hostage situations), assists in the service of high-risk warrants or arrest scenes, and participates in dignitary protection details.

**Tangible Property:** Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

**Tax Digest:** A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

**Tax Exemption:** Immunity from the obligation of paying taxes in whole or in part.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

**Transportation Fund:** A fund to finance the operation of local transportation programs.

**Treatment Accountability Court Fund:** A special revenue fund that accounts for the activities of the Cherokee County Mental Health Court.

**Unencumbered Appropriation:** That portion of an appropriation not yet expended or encumbered.

**Unincorporated County Services Fund:** A fund to finance various departments with revenue from insurance premium taxes. This fund was closed in 2016 and all departments moved to the General Fund

**Veteran's Court Fund:** A special revenue fund that accounts for the activities of the Cherokee County Veteran's Court.

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