



CHEROKEE COUNTY, GEORGIA

FISCAL YEAR 2023 ADOPTED BUDGET



FISCAL YEAR 2023 BUDGET

CHEROKEE COUNTY, GEORGIA

OCTOBER 2022 – SEPTEMBER 2023

GEOFFREY E. MORTON
COUNTY MANAGER

JIMMY H. MARQUIS
FINANCE DIRECTOR

ARIANA L. FREIMUTH
PLANNING & ANALYSIS MANAGER

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cherokee County
Georgia**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

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Commission Chairman and Post Commissioners



Harry Johnston
Commission Chairman



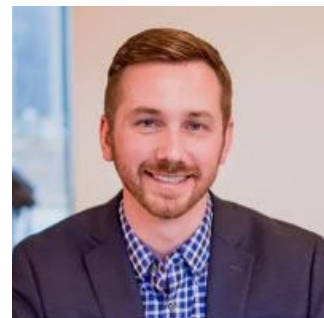
Steve West
Commissioner, District One



Richard Weatherby
Commissioner, District Two



Benny Carter
Commissioner, District Three



Corey Ragsdale
Commissioner, District Four

GEORGIA

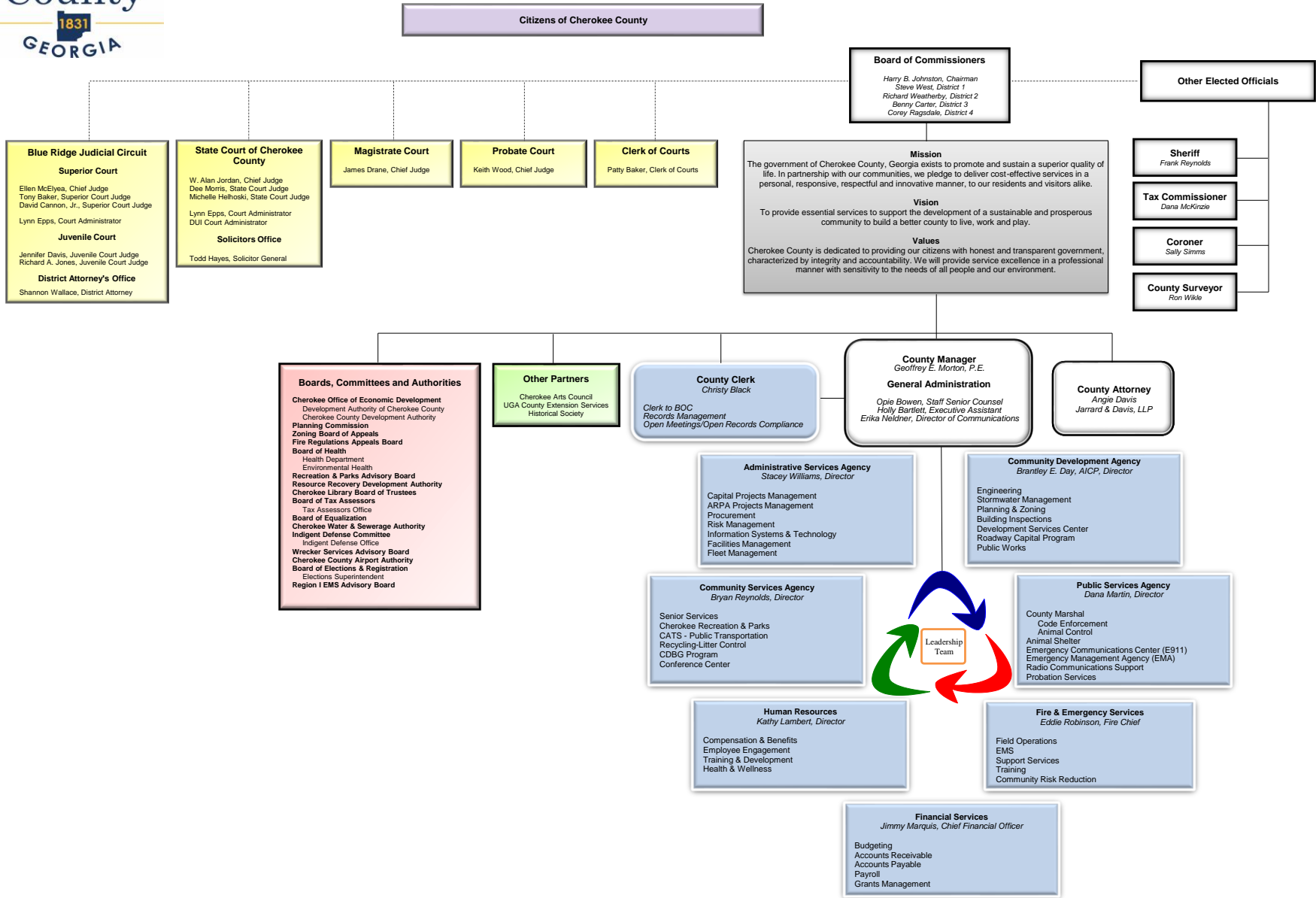


Carl Vinson Institute of Government
University of Georgia





Cherokee County Government Organizational Chart



OFFICIALS

AS OF OCTOBER 1, 2022

Commission Chairman and Post Commissioners

Harry Johnston
Commission Chairman

Steve West
Richard Weatherby
Benny Carter
Corey Ragsdale

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

Constitutional Officers

Todd Hayes
Sally Sims
Dana McKinzie
Frank Reynolds
Ellen McElyea
David Cannon
Tony Baker
W. Alan Jordan
A. Dee Morris
Michelle Helhoski
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
Susan Garcia
Kathy Lambert
Eddie Robinson
Paul Laney
Christy Black
Jimmy Marquis
Tony Bryant
Tim Morris
Greg Powell
Stephen Dobson
Matt Williams
Stacey Williams
Bryan Reynolds
Brantley E. Day
Michael Haines
Anne Dover
Dana Martin
Jay Worley

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

**ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET,
ITS EXECUTION AND EFFECT FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023**

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, 2022 through September 30, 2023 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 \$138,266,993

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

Taxes	110,238,462
Licenses and Permits	3,144,225
Intergovernmental	95,000
Charges for Services	11,784,231
Fines and Forfeitures	4,952,698
Investment Income	59,511
Miscellaneous	885,352
Bond/Debt Proceeds	385,788
Use/(Save) of Reserves	6,313,285
Transfers in from Other Funds	408,441
	408,441

Total Estimated General, Economic Development and Administration Revenues \$138,266,993

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 \$138,266,993

General Services	10,490,304
Administration Services Agency	9,642,836
Human Resources	441,624
Health and Human Services	537,949
Recreation, Parks and Cultural Affairs	3,159,297
Judicial Services	24,258,560
Law Enforcement	55,826,353
Community Development	3,792,740
Community Services Agency	552,780
Public Works	7,110,892
Marshal	5,763,445
Transfers to Other Funds	10,496,417
Capital Enhancements	640,006
Utilities and Allocated Costs	5,553,790
	5,553,790

Total Estimated General, Economic Development and Administration Expenditures \$138,266,993

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 \$80,000

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

Fines & Forfeitures	80,000
Total Sheriff's Forfeitures Fund Revenues	\$80,000

The following disbursements are authorized for the fiscal year:

Operations	80,000
Total Sheriff's Forfeitures Fund Expenditures	\$80,000

Section V Emergency 911 Telephone Fund

There is hereby established an Emergency 911 Telephone Fund for Cherokee County with an appropriation of \$6,998,668

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

Charges for Services	6,000,500
Use/(Save) of Reserves	996,668
Investment Income	1,000
Miscellaneous	500
Total Emergency 911 Telephone Fund Revenues	\$6,998,668

The following disbursements are authorized for the fiscal year:

Operations	6,998,668
Total Emergency 911 Telephone Fund Expenditures	\$6,998,668

Section VI Senior Services Fund

There is hereby established a Senior Services Fund for Cherokee County with an appropriation of \$2,106,823

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

Intergovernmental	1,118,805
Charges for Services	62,000
Contributions	11,000
Transfer in from General Fund	915,018
Total Senior Services Fund Revenues	\$2,106,823

The following disbursements are authorized for the fiscal year:

Operations	2,106,823
Total Senior Services Fund Expenditures	\$2,106,823

Section VII Parks and Recreation Fund

There is hereby established a Parks and Recreation Fund for Cherokee County with an appropriation of \$7,370,547

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

Alcoholic Beverage Excise Tax	1,395,000
Charges for Services	3,352,000
Contributions/Donations	76,000
Transfer in from General Fund	2,547,547
Total Parks and Recreation Fund Revenues	\$7,370,547

The following disbursements are authorized for the fiscal year:

Administration	1,148,326
Programs	938,432
Aquatic Center	1,532,112
Athletics	1,257,685
Facilities	572,736
Maintenance	1,771,256
Transfers to Other Funds	150,000
Total Parks and Recreation Fund Expenditures	\$7,370,547

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

There is hereby established an ARPA Fund for Cherokee County with an appropriation of \$11,178,615

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

Intergovernmental	11,178,615
Total ARPA Revenues	\$11,178,615

The following disbursements are authorized for the fiscal year:

Operations	11,178,615
Total ARPA Expenditures	\$11,178,615

Section IX Transportation Fund

There is hereby established a Transportation Fund for Cherokee County with an appropriation of \$1,824,889

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

Intergovernmental	1,380,098
Charges for Services	304,320
Transfers in from General Fund	140,471
Total Transportation Fund Revenues	\$1,824,889

The following disbursements are authorized for the fiscal year:

Operations	1,824,889
Total Transportation Fund Expenditures	\$1,824,889

Section X Multiple Grant Fund

There is hereby established a Multiple Grant Fund for Cherokee County with an appropriation of \$995,515

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

Intergovernmental	616,340
Transfers in from General Fund	379,175
Total Multiple Grant Fund Revenues	\$995,515

The following disbursements are authorized for the fiscal year:

FOCUS	48,000
Juvenile Justice Incentive Grant (JJIG)	65,000
Stop Violence Against Women Grant (STPVW)	132,519
Victims of Crime Act Grant (VOCA1) - Solicitor's Office	285,918
Victims of Crime Act Grant Base (VOCAB) - District Attorney	370,580
Victims of Crime Act Grant Comp (VOCAC) - District Attorney	93,498
Total Multiple Grant Fund Expenditures	\$995,515

Section XI Community Development Block Grant (CDBG) Fund

There is hereby established a CDBG Fund for Cherokee County with an appropriation of \$1,581,078

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

Intergovernmental	1,581,078
Total CDBG Fund Revenues	\$1,581,078

The following disbursements are authorized for the fiscal year:

Operations	1,581,078
Total CDBG Fund Expenditures	\$1,581,078

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
Total DA Condemnation Fund Revenues	\$5,000

The following disbursements are authorized for the fiscal year:

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

Section XIII District Attorney (DA) Condemnation Fund

There is hereby established a DA Condemnation Fund for Cherokee County with an appropriation of \$18,000

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

Use/(Save) of Reserves	18,000
Total DA Condemnation Fund Revenues	\$18,000

The following disbursements are authorized for the fiscal year:

Operations	18,000
Total DA Condemnation Fund Expenditures	\$18,000

Section XIV Drug Abuse Training and Education (DATE) Fund

There is hereby established a DATE Fund for Cherokee County with an appropriation of \$346,032

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

Fines and Forfeitures	196,000
Investment Income	200
Use/(Save) of Reserves	149,832
Total DATE Fund Revenues	\$346,032

The following disbursements are authorized for the fiscal year:

Transfers to Other Funds	346,032
Total DATE Fund Expenditures & Transfers	\$346,032

Section XV Victim Assistance Fund

There is hereby established a Victim Assistance Fund for Cherokee County with an appropriation of \$234,780

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

Fines and Forfeitures	185,000
Transfer in from Other Fund	49,780
Total Victim Assistance Fund Revenues	\$234,780

The following disbursements are authorized for the fiscal year:

Operations	234,780
Total Victim Assistance Fund Expenditures	\$234,780

Section XVI DUI Court Fund

There is hereby established a DUI Court Fund for Cherokee County with an appropriation of \$657,122

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

Intergovernmental	99,568
Fines and Forfeitures	295,000
Contributions	35,000
Use/(Save) of Reserves	151,129
Transfers in from Other Funds	76,425
Total DUI Court Fund Revenues & Transfers	\$657,122

The following disbursements are authorized for the fiscal year:

Operations	657,122
Total DUI Court Fund Expenditures	\$657,122

Section XVII Drug Accountability Court Fund

There is hereby established a Drug Court Fund for Cherokee County with an appropriation of \$646,152

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

Intergovernmental	334,877
Fines and Forefeitures	118,000
Transfer in from Other Funds	193,275
Total Drug Court Fund Revenues & Transfers	\$646,152

The following disbursements are authorized for the fiscal year:

Operations	646,152
Total Drug Court Fund Expenditures	\$646,152

Section XVIII Treatment Accountability Court

There is hereby established a Treatment Accountability Court Fund for Cherokee County with an appropriation of \$196,509

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

Intergovernmental	163,395
Fines and Forefeitures	3,000
Transfers in from Other Funds	30,114
Total Mental Health Court Fund Revenues	\$196,509

The following disbursements are authorized for the fiscal year:

Operations	196,509
Total Mental Health Court Fund Expenditures	\$196,509

Section XIX Drug Screening Lab

There is hereby established a Drug Screening Lab Fund for Cherokee County with an appropriation of \$393,339

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

Charges for Services	393,339
Total Drug Screening Lab Fund Revenues	\$393,339

The following disbursements are authorized for the fiscal year:

Operations	393,339
Total Drug Screening Lab Fund Expenditures	\$393,339

Section XX Veteran's Treatment Court

There is hereby established a Veteran's Treatment Court Fund for Cherokee County with an appropriation of \$178,252

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

Intergovernmental	132,096
Fines and Forfeitures	18,000
Transfers in from Other Funds	28,156
Total Veteran's Treatment Court Fund Revenues	\$178,252

The following disbursements are authorized for the fiscal year:

Operations	178,252
Total Veteran's Treatment Court Fund Expenditures	\$178,252

Section XXI Juvenile Drug Court

There is hereby established a Juvenile Drug Court Fund for Cherokee County with an appropriation of \$83,936

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

Intergovernmental	9,306
Fines and Forfeitures	2,500
Transfers in from Other Funds	72,130
Total Veteran's Treatment Court Fund Revenues	\$83,936

The following disbursements are authorized for the fiscal year:

Operations	83,936
Total Veteran's Treatment Court Fund Expenditures	\$83,936

Section XXII Family Treatment Court

There is hereby established a Family Treatment Court Fund for Cherokee County with an appropriation of \$95,260

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

Intergovernmental	85,479
Fines and Forfeitures	1,000
Transfers in from Other Funds	8,781
Total Family Treatment Court Fund Revenues	\$95,260

The following disbursements are authorized for the fiscal year:

Operations	95,260
Total Family Treatment Court Fund Expenditures	\$95,260

Section XXIII Fire District Fund

There is hereby established a Fire District Fund for Cherokee County with an appropriation of \$45,585,912

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

Taxes	34,960,355
Intergovernmental	9,511,801
Charges for Services	77,000
Investment Income	10,000
Use/(Save) of Reserves	1,026,756
Total Fire District Fund Revenues	\$45,585,912

The following disbursements are authorized for the fiscal year:

Fire Administration	3,810,859
Fire Marshal	1,000,942
Fire Operations	37,012,268
Fire Special Ops	216,523
Fire Prevention	295,198
Fire Information Technology	915,409
Fire Training	1,480,258
Fire Intelligence	596,014
Transfers to Other Funds	258,441
Total Fire District Fund Expenditures	\$45,585,912

Section XXIV Jail Fund

There is hereby established a Jail Fund for Cherokee County with an appropriation of \$546,428

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

Charges for Services	80,000
Fine and Forfeitures	379,000
Investment Income	200
Use/(Save) of Reserves	87,228

Total Jail Fund Revenues \$546,428

The following disbursements are authorized for the fiscal year:

Operations	546,428
------------	---------

Total Jail Fund Expenditures \$546,428

Section XXV 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
----------------------	---------

Total Sheriff's Commissary Fund Revenues \$800,000

The following disbursements are authorized for the fiscal year:

Operations	800,000
------------	---------

Total Sheriff's Commissary Fund Expenditures \$800,000

Section XXVI Federal Forfeiture Seized Fund

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

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

Fines and Forfeitures	125,000
-----------------------	---------

Total Confiscated Asset Fund Revenues \$125,000

The following disbursements are authorized for the fiscal year:

Operations	125,000
------------	---------

Total Confiscated Asset Fund Expenditures \$125,000

Section XXVII Hotel and Motel Tax Fund

There is hereby established a Hotel and Motel Tax Fund for Cherokee County with an appropriation of \$430,000

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

Taxes	430,000
-------	---------

Total Hotel and Motel Tax Fund Revenues \$430,000

The following disbursements are authorized for the fiscal year:

Payments to Other Agencies	65,000
Transfers to Other Funds	365,000

Total Hotel and Motel Tax Fund Expenditures & Transfers \$430,000

Section XXVIII Impact Fee Fund

There is hereby established an Impact Fee Fund for Cherokee County with an appropriation of \$1,148,173

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

Intergovernmental	245,877
Charges for Services	3,527,756
Investment Income	21,477
Use/(Save) of Reserves	<u>(2,646,937)</u>
Total Impact Fee Fund Revenues	\$1,148,173

The following disbursements are authorized for the fiscal year:

Operating	48,173
Capital	-
Intergovernmental	100,000
Transfers to Other Funds	<u>1,000,000</u>
Total Impact Fee Fund Expenditures	\$1,148,173

Section XXIX SPLOST V

There is hereby established a SPLOST V Fund for Cherokee County with an appropriation of \$1,238,113

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

Investment Income	500
Use/(Save) of Reserves	<u>1,237,613</u>
Total SPLOST V Fund Revenues	\$1,238,113

The following disbursements are authorized for the fiscal year:

Library	1,200,000
Fire and ES (Computer Systems)	26,281
Roads	<u>11,832</u>
Total SPLOST V Fund Expenditures	\$1,238,113

Section XXX SPLOST 2012

There is hereby established a SPLOST 2012 Fund for Cherokee County with an appropriation of \$5,000,000

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

Taxes	-
Investment Income	15,000
Use/(Save) of Reserves	<u>4,985,000</u>
Total SPLOST 2012 Fund Revenues	\$5,000,000

The following disbursements are authorized for the fiscal year:

Public Works	3,000,000
Parks and Recreation	1,000,000
Airport	<u>1,000,000</u>
Total SPLOST 2012 Fund Expenditures	\$5,000,000

Section XXXI SPLOST 2018

There is hereby established a SPLOST 2018 Fund for Cherokee County with an appropriation of \$80,238,274

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

Taxes	62,842,676
Intergovernmental	2,600,000
Investment Income	15,000
Use/(Save) of Reserves	13,780,598
Transfers In from Other Funds	1,000,000
Total SPLOST 2018 Fund Revenues	\$80,238,274

The following disbursements are authorized for the fiscal year:

Due to Cities	17,756,246
Sheriff - Vehicles/Facilities/Equipment	1,500,000
Sheriff - New Precinct (K-9/Traffic Ops)	5,000,000
Marshal and Animal Control - Vehicles/Equipment	320,000
Marshal - 800 MHz Radio/Premier One Projects	150,000
Fire & Emergency Services - Facilities, Vehicles and Equipment	9,750,000
Fire - Fire Station 15 (Yellow Creek Rd)	1,750,000
Fire - Support Vehicles	1,000,000
Courts - Facilities, Equipment and Improvements	8,000,000
Parks and Recreation - Facilities, Equipment and Improvements	700,000
Parks and Recreation - Vehicles	210,000
L. B. Ahrens Recreation Center	5,290,000
Parks - Cochran Park Area Master Plan/Design/Costruction	2,000,000
Parks - SW Area Park Design/Construction	2,000,000
Parks - Clark Elementary School Park Land	600,000
Charlie Ferguson Community Center	950,000
Economic Development - Land Acquisition	500,000
General Administration - IT Upgrades, Facility Improvements	667,064
Airport - Facilities, Equip, Improvements/Expansion	500,000
Public Works	21,594,964
Total SPLOST 2018 Fund Expenditures	\$80,238,274

Section XXXII Debt Service Fund

There is hereby established a Debt Service Fund for Cherokee County with an appropriation of \$6,282,755

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

Taxes	6,260,845
Miscellaneous Revenues	75,496
Use/(Save) of Reserves	(53,586)
Total Debt Service Fund Revenues	\$6,282,755

The following disbursements are authorized for the fiscal year:

Debt Service Payments	6,282,755
Total Debt Service Fund Expenditures	\$6,282,755

Section XXXIII Conference Center Fund

There is hereby established a Conference Center Fund for Cherokee County with an appropriation of \$782,540

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

Charges for Services	213,092
Miscellaneous Sources	1,000
Use/(Save) of Reserves	203,448
Transfers in from Other Funds	365,000
Total Conference Center Fund Revenues & Transfers	\$782,540

The following disbursements are authorized for the fiscal year:

Operations	782,540
Total Conference Center Fund Expenditures	\$782,540

Section XXXIV Emergency Medical Services Fund

There is hereby established an Emergency Medical Services Fund for Cherokee County with an appropriation of \$15,851,217

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	6,401,217
Total Emergency Medical Fund Services Revenues & Transfers	\$15,851,217

The following disbursements are authorized for the fiscal year:

EMS Administration	1,158,418
EMS Operations	14,692,799
Total Emergency Medical Services Fund Expenditures	\$15,851,217

Section XXXV Insurance and Benefits Fund

There is hereby established an Insurance and Benefits Fund for Cherokee County with an appropriation of \$27,758,405

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

Internal Service Charges	26,523,858
Miscellaneous Revenues	1,200,000
Use/(Save) of Reserves	34,547
Total Insurance and Benefits Fund Revenues	\$27,758,405

The following disbursements are authorized for the fiscal year:

Operations	27,758,405
Total Insurance and Benefits Fund Expenditures	\$27,758,405

Section XXXVI Fleet Maintenance Fund

There is hereby established a Fleet Maintenance Fund for Cherokee County with an appropriation of \$2,226,510

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

Charges for Services	2,226,510
Total Fleet Maintenance Fund Revenues	\$2,226,510

The following disbursements are authorized for the fiscal year:

Operations	2,226,510
Total Fleet Maintenance Fund Expenditures	\$2,226,510

Section XXXVII TOTAL CHEROKEE COUNTY BUDGET FY 2023:

External Funding Sources	\$334,119,756
Use/(Save) of Reserves	\$27,278,581
<u>Total External Funding Sources & Reserves</u>	<u>\$361,398,337</u>
<u>Total Expenditures</u>	<u>\$361,398,337</u>
Total Transfers In	\$12,615,530
Total Transfers Out	\$12,615,530

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 4th day of October, 2022.

CHEROKEE COUNTY BOARD OF COMMISSIONERS



Harry Johnston, Chairman, Board of Commissioners

ATTEST:


Christy Black, County Clerk

Introduction

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

MISSION STATEMENT



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

OUR GOAL:

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

OUR PROMISE:

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

OUR COMMITMENT:

Service Excellence & Continuous Improvement;

Accelerate Infrastructure Improvements;

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

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

October 1, 2022

Mr. Chairman and Members of the Board of Commissioners:

I am pleased to present to you the Annual Budget for FY2023. The development of the FY2023 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 FY2023 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 FY2023 budget, which totals \$361.4 million – a decrease of \$26 million, or – 6.8%. The budget decrease is due to a decrease in grants and other Funds of \$36 million while having an increase in operational spending of \$24 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.

**FY2023 BUDGET
ACCOMPLISHMENTS**

TAXPAYER RELIEF

- General Fund tax rate was lowered from 5.212 to 4.995
- Fire District tax rate was lowered from 3.292 to 2.984
- Park Bond tax rate lowered from 0.434 to 0.354

HEALTHY CASH BALANCE

- Major Operating Cash reserves are 31% of Major Operating Expenditures

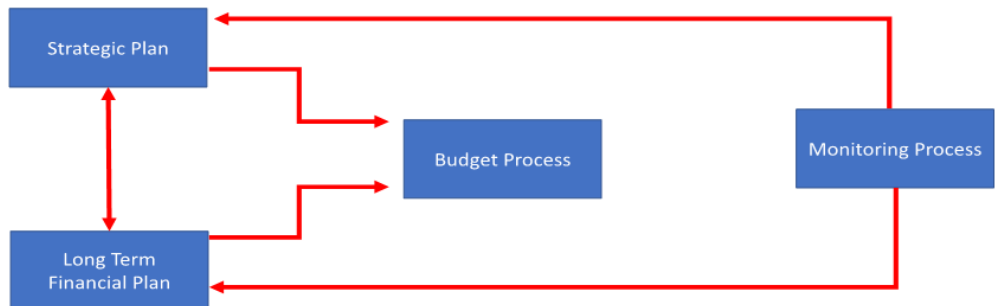
**COMPETITATIVE COMPENSATION &
BENEFITS**

- All employees received a 7% COLA
- No increase in healthcare premiums to employees

CAPITAL INVESTMENT COMMITMENT

- The investment in technology and projects that impact public safety represents 28.4% of the Capital Budget at \$19.5M
- The investment in Transportation and Infrastructure account for 71.6% of the Capital Budget at \$49.2M

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 FY2023 Key Budget Assumptions, which includes revenue and expenditures projections, the use of fund balances, and key budget issues.

FY2023 Key Budget Assumptions

➤ Expenditures

- **Market Wage Adjustment** – In order to maintain a competitive compensation package, all employees were give a 7% COLA for a total of \$8.4M
- **New Positions** – Fifty new positions are included in FY2023 for a total of \$3.6M. 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 FY2023 budget.

▪ County Manager	1
▪ Elections	1
▪ Purchasing	1
▪ Finance	2
▪ IT	1
▪ Risk Management	1
▪ Property Management	5
▪ Courts	10
▪ District Attorney	4
▪ Animal Control	1
▪ Engineering	2
▪ Planning & Zoning	2
▪ Senior Services	1
▪ Parks & Rec	4
▪ Fire/EMS	12
▪ Fleet	2

The additional personnel in the Fire department is an effort to increase apparatus staffing to 3 personnel per staffed engine and 4 personnel per aerial apparatus. The increase in EMS personnel is to mitigate the growing demand for advanced life support services by increasing the number of ambulances on the road. The increase in personnel in the Courts and District Attorney or due to the State mandated addition of a fourth Superior Court Judge.

- **Health Care Costs** – The continuing rise in Health care costs require an increase of \$2.7M to the FY2023 budget.
- **Capital Accounts** – Capital projects are budgeted to have a decrease in spending of \$14.5M as we near the end of spending from the 2018 SPLOST program.
- **Debt payments** –RRDA debt was retired in FY2022. The only remaining debt is the Parks Bonds which are funded by a separate millage rate.

➤ Revenue

- **Property Taxes** - The M&O rate decreased 0.217 mills to 4.995 mills. The growth in the County will see property tax revenue increase \$10.9M for the FY2023 budget.
- **Motor Vehicle/TAVT tax** - The TAVT tax receipts will see a \$4.8M increase over the prior year budget, which is due to growth.

- **SPLOST Revenue** - The FY2023 budget for SPLOST receipts is an increase of \$6.6M over the prior budget. The FY2023 growth rate based on an average of the last 5 years growth rate.
- **Insurance Premium Tax** - The Insurance Premium tax is budgeted for a decrease of \$295k over the FY2022 budget.

➤ Use of Fund Balances

- **General Fund** - The General Fund is budgeted to use \$6.3 M of its available fund balance, which is primarily for one-time items. The budgeted use of the Fund Balance consists of \$1M for the one-time purchase of equipment. Full employment is budgeted in the FY2023 budget. However, historically the County is never at full employment and \$2M is budgeted in the use of reserves to offset the budgeting for full employment. The forecasted fund balance for FY2022 is \$62M
- **Fire Fund** – The Fire Fund budgeted to use \$.5M of its available fund balance. The forecasted FY2022 fund balance is \$11.3M

➤ Key Budget Issues

- **Use of Fund Balance Reserves** - The FY2023 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. FY2023 budgeted use of Fund Balance is primarily for one-time expenditures and not for normal operations.
- **Health Care Costs** – The FY2023 budget has budgeted a \$2.7M increase in health costs, which is an 8% increase over FY2022. The continued increase in health care costs are monitored as we implement employee awareness programs in order to control rising costs.
- **ARPA Planning** – The Board of Commissioners continue to evaluate projects that can be funded under the American Rescue Plan Act. The Department of Treasury’s final rule and guidance provide a roadmap to the projects that can be approved by the Board of Commissioners.

Strategic Goals and Initiatives

The FY2023 budget supports the four pillars of the Five Year Strategic Blueprint, which are:

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

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 \$629

4. To remain proactive in conserving the environment for our residents by enriching quality of life, preserving natural resources and enhancing community attractiveness through stewardship of the natural and built environment

Personnel

For the more than 1,500 full time county employees who help us provide efficient and responsive services to our residents and business community, this budget provides a 7% COLA salary adjustment for all employees. In addition to salary related increases, the budget provides an additional 50 full-time employees at a cost of \$3.6 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 FY2023 budget includes the following Public Safety Capital Projects:

- \$12.5 M for Fire stations, vehicles, and ambulances.
- \$4.5M 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 (11) fire personnel and (1) EMS Position

Recreation & Parks

Cherokee County voters approved a \$90 million park bond in 2008 to create open space, enhance, expand recreational, and park facilities. The FY2023 budget includes funds to complete the 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 FY2023 capital budget includes \$27 million to fund various transportation projects, which accounts for 31% of the total Capital Budget spend in FY2023.

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 2022, the FY2023 budget adheres to our tradition of frugality that has required county agencies and departments to run efficiently. The staff is looking forward to beginning the new fiscal year with its new opportunities.

Respectfully Submitted,

Geoffrey E. Morton, P.E.
County Manager

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



Jimmy H. Marquis

Prepared by:

Jimmy Marquis

Chief Financial Officer

LTFP Goals & Objectives

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

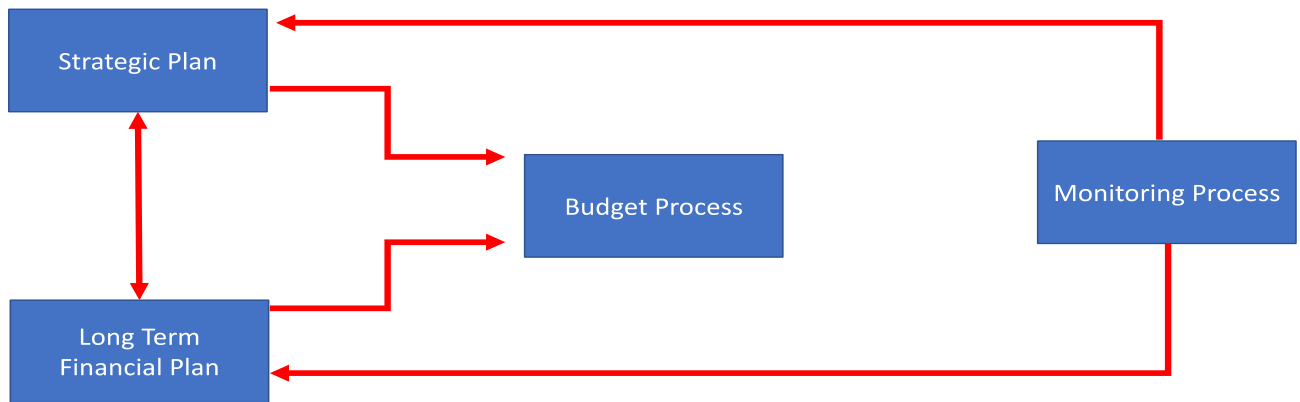
Long-term financial planning emphasizes the long-term effects of decisions made today. Long-term financial planning will enable Commissioners to consider both short-term funding and long-range financial sustainability when considering new programs for the citizens of Cherokee County.

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

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

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

The Complete Planning Framework



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

Figure 1

LTFP Planning Process

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

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

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

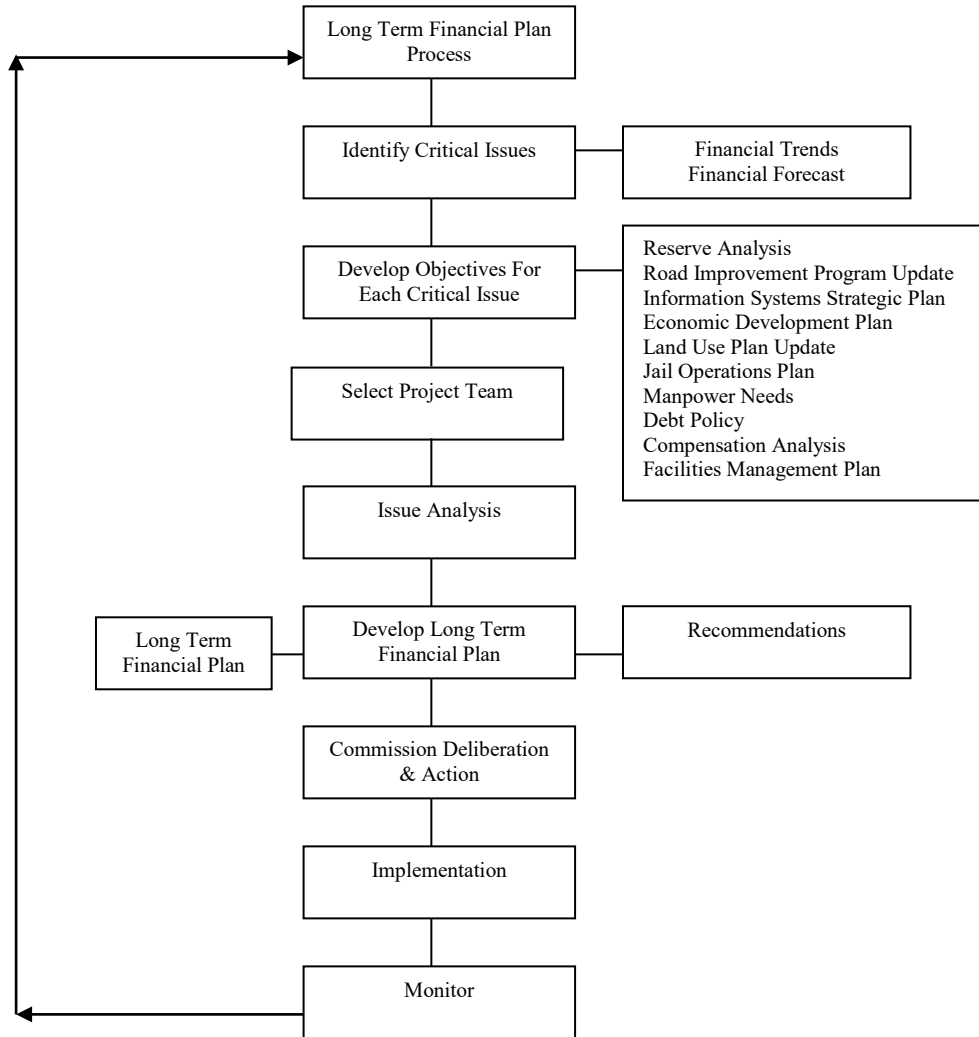


Figure 2

Economic Environment Analysis

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

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

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

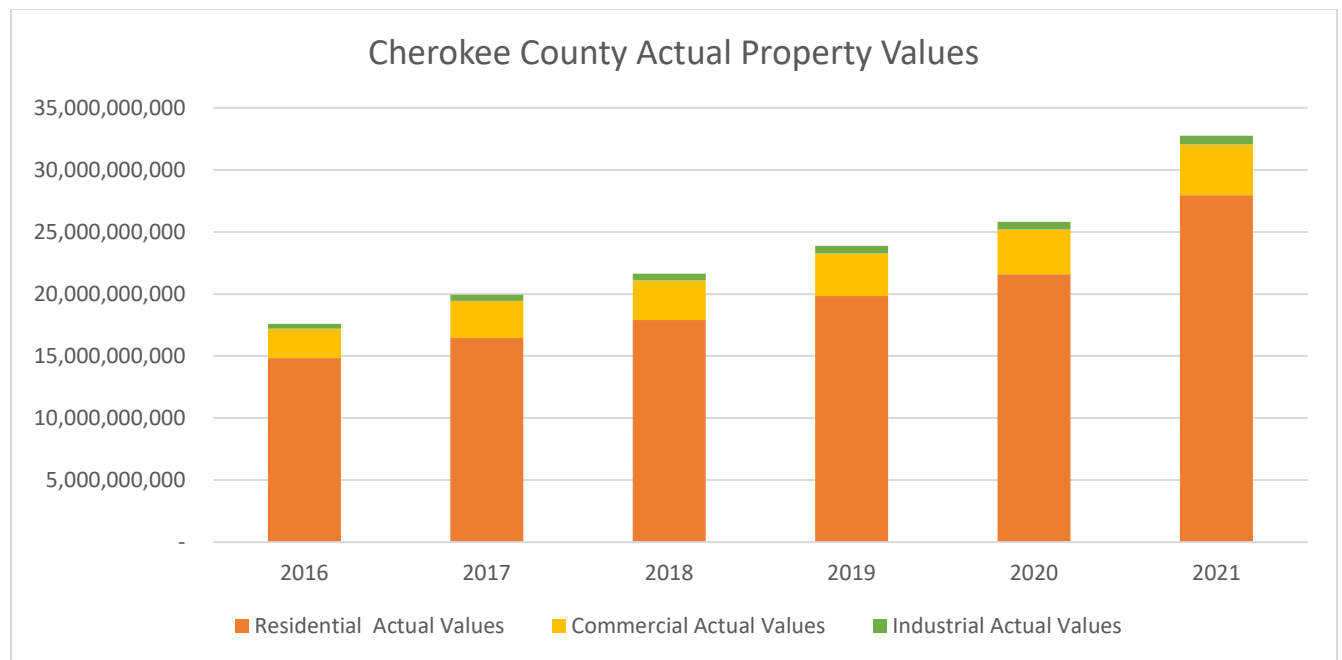
1. Property Valuations
2. Building Permits
3. Population and per Capita Personal Income
4. Employment Base

Property Valuations

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

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

Source: Cherokee County Tax Assessor



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

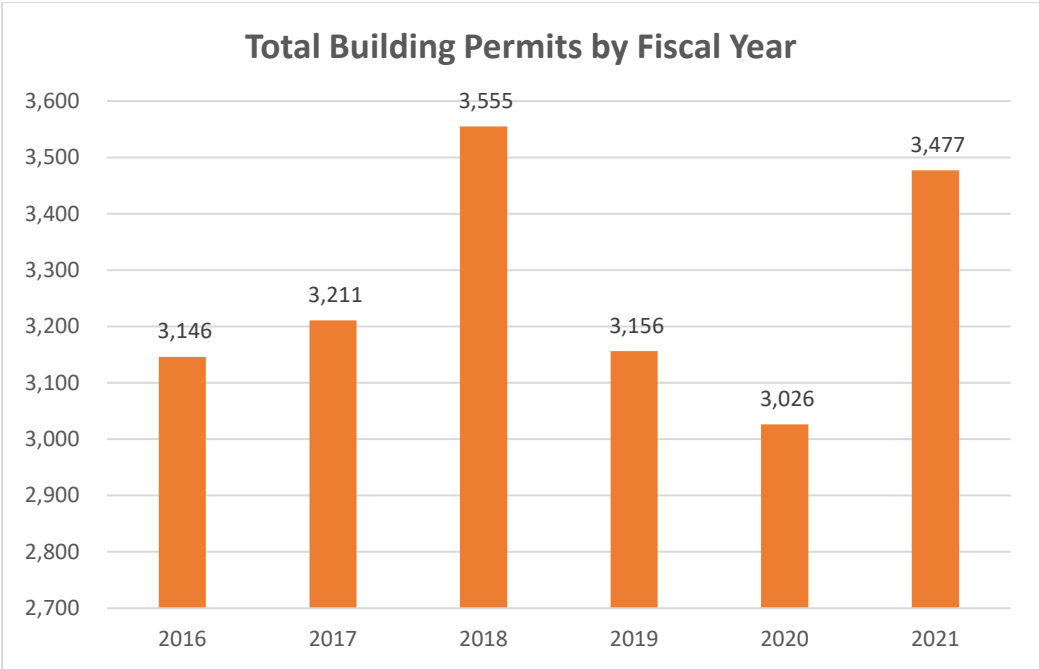
Building Permits

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

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

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

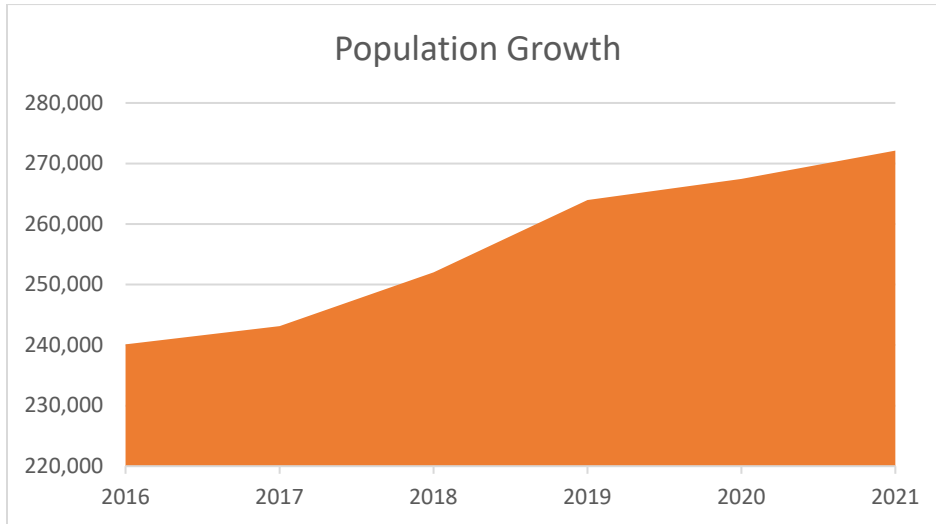
The chart below reflects the total number of building permits by Fiscal Year. We are in the process of further dissecting this data to breakout the types of building permits issued. This will give us greater insight into newly-constructed homes.



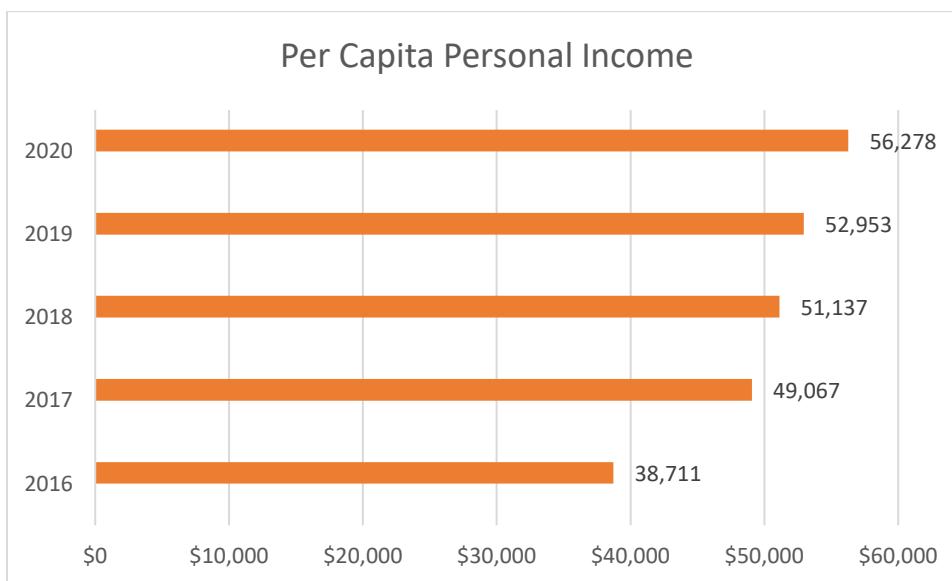
Analysis: Cherokee County continues to see an increase in the issuance of building permits which translates into continued construction growth in the county which has a favorable impact on jobs, property values, and property taxes.

Population and Per Capita Personal Income

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



Source: Bureau of Labor Statistics

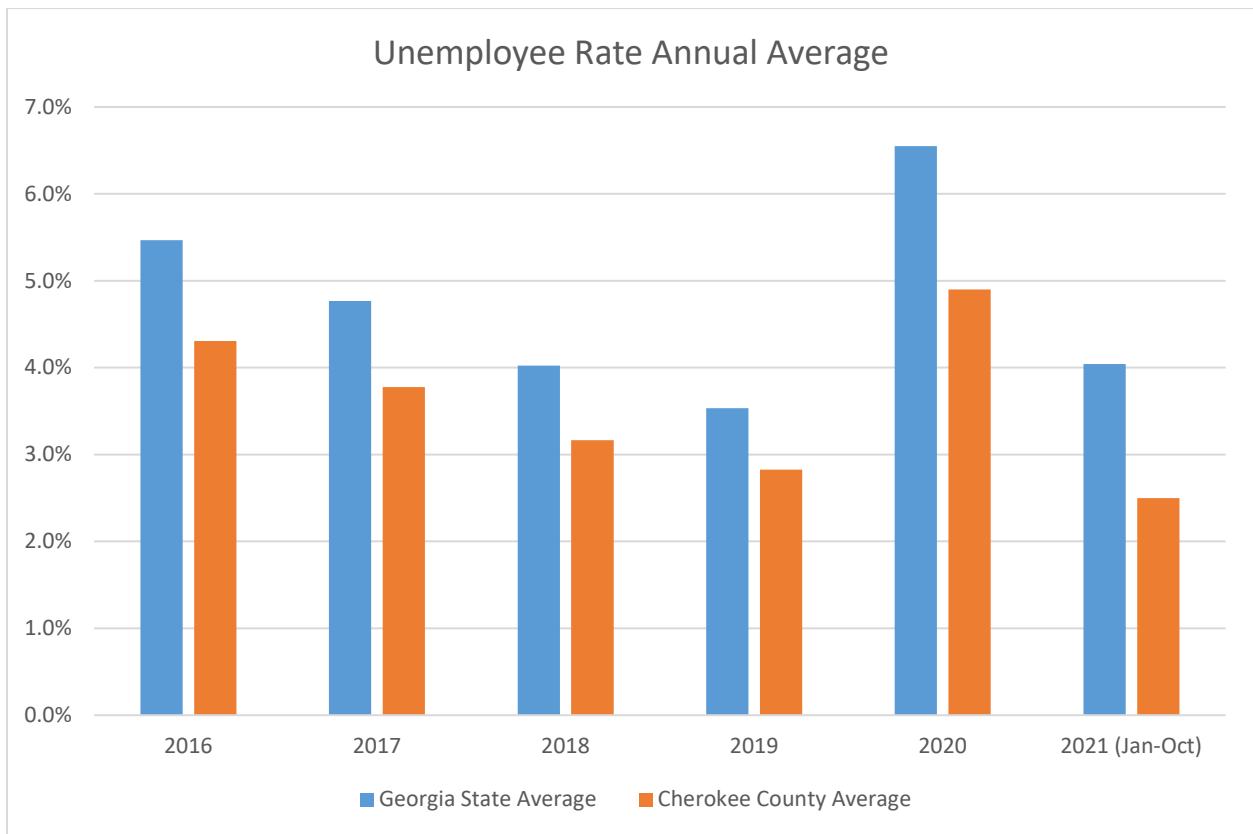


Source: Bureau of Labor Statistics

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

Employment Base

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



Source: Bureau of Labor Statistics

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

LTFP Financial Policies and Goals

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

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

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

LTFP Goals Purpose

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

LTFP Goals

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

- **Economy/Tax Base**
 - Tax Base Size
 - Full Value per Capita
 - Wealth (median family income)

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

- **Management**
 - Institutional Framework - Development of CIP and LTFP
 - Operating History

- **Debt/Pension**
 - Debt to Full Value
 - Debt to Revenue
 - Net Pension Liability/Full Value
 - Net Pension Liability to Revenue

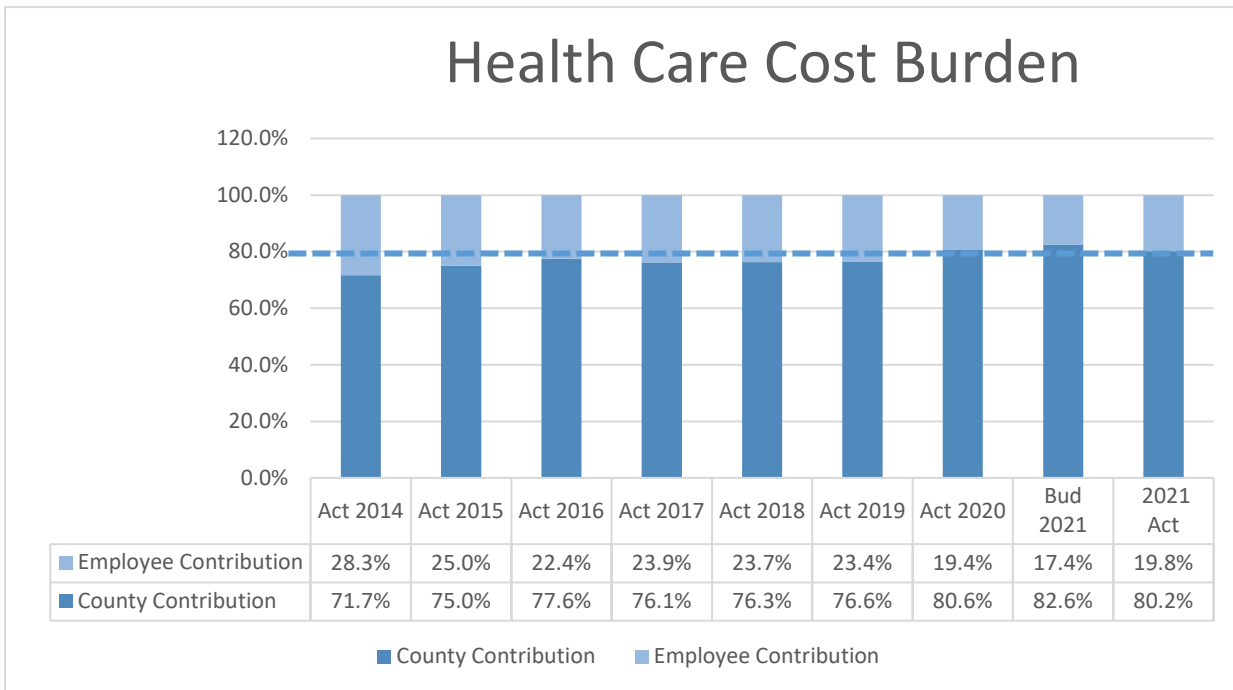
Finance will develop a financial dashboard that will evaluate Cherokee County’s rating as it pertains to each of the above categories while comparing the results with peer county’s that have attained the AAA rating.

- 2. Debt Policy** - The County does not plan to issue any new debt in the next five years and will strive to accelerate the retirement of current long term debt. Cherokee County will continue to follow the Debt Policies as outlined in the Financial Policies and Procedures.

- 3. Reserve Policy** – Increase Fund Balance reserves closer to the median of other peer AAA Counties.

- 4. Cash Reserve** – Cash reserves for Major Operating Funds should be equal to or greater than 15% of expenditures.

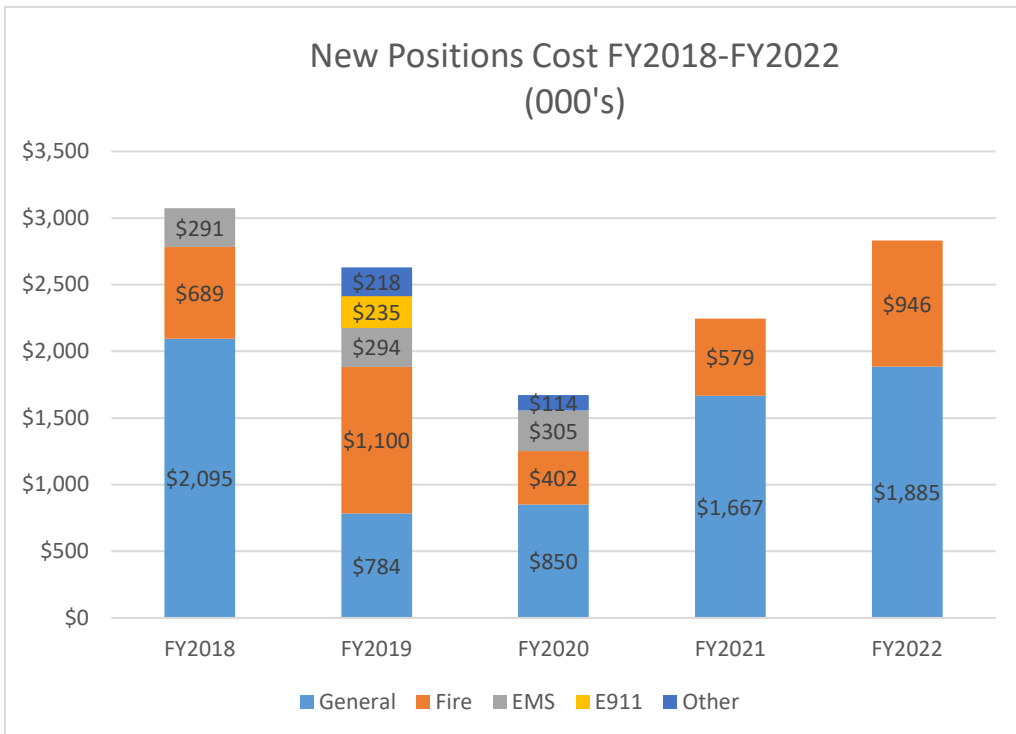
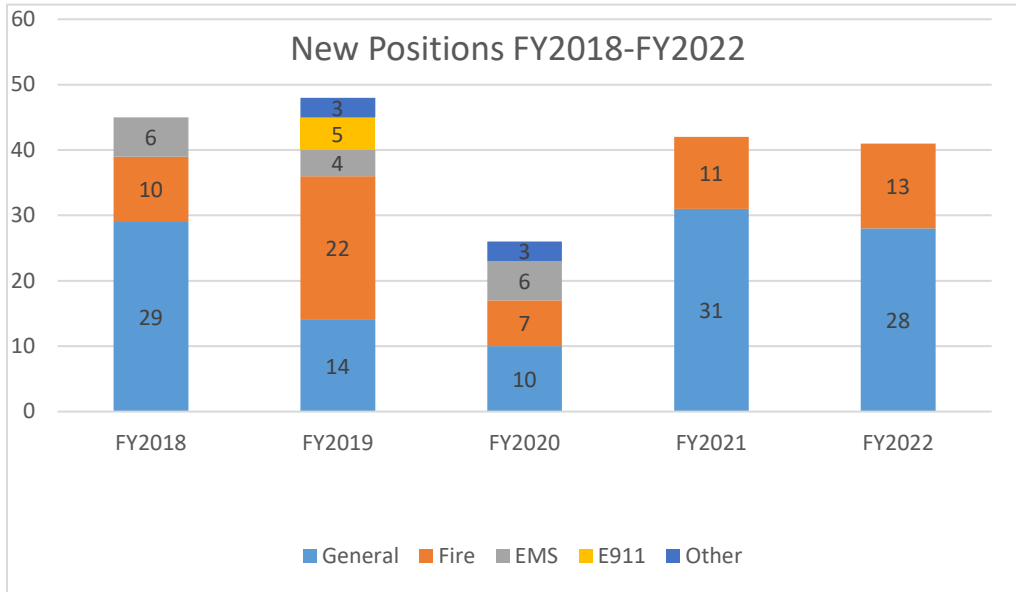
- 5. County/Employee Health Contribution Percentage** – The Counties Contribution percentage of employee health coverage has increased from 71.7% in 2014 to 80.2% in 2020. The target contribution percentage that the County will contribute is 80% of the total health care cost. The graph below highlights that the actual percentage in FY 2021 was 80.2%.



LTFP Forecasting Assumptions

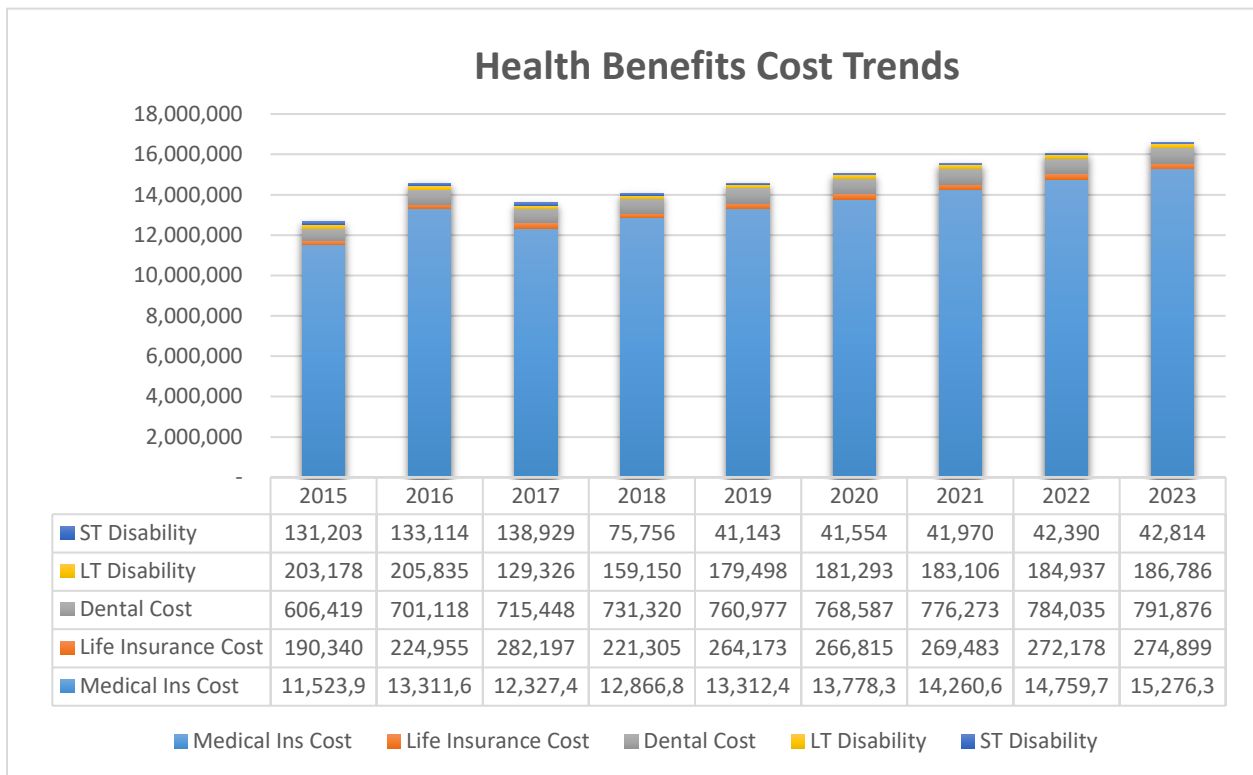
Expenditures

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



➤ Healthcare Inflation Factor – 12%

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



Expenditures

- Payroll Taxes
 - FICA 6.20%
 - Medicare 1.45%

- Operating Costs – 4% - Inflation factors

- Capital – See CIP Document

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

- Allocated Costs - 4.0% increase per year

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

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

- Fund Balance Goal – A fund balance goal has been set for each fund as a target for increasing the fund balance reserve. Each department should review their 3-year plan and develop a plan for meeting their Fund Balance Goal.

Total County Wide LTFP

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

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

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

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

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

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

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

Law Library

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

State Forfeiture Seized Fund

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

E911

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

Senior Center

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

Cares Act

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

Parks & Rec

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

ARPA

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

Transportation

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

Multiple Grant

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

CDBG

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

District Attorney

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

DA's Condemnation Fund

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

Date Fund

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

Victim Witness Fund

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

DUI Court Fund

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

Drug Accountability Court

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

Treatment Accountability Court

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

Drug Screening Lab

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

Veterans Accountability Court

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

Juvenile Drug Court

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

Fire Fund

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

Jail Fund

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

Sheriff's Commissary Fund

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

Federal Forfeiture Seized Fund

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

Hotel Motel tax fund

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

Impact Fee Fund

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

SPLOST V

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

SPLOST 2012

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

SPLOST 2018

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

RRDA

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

Debt Service Fund

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

Conference Center

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

EMS

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

Insurance & Benefits

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

Fleet Maintenance

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

Revenues

➤ Millage Rate Forecast

Millage Rate Forecasting Model FY2022-FY2024

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

➤ Other Revenue Accounts – A detailed trend analysis forecast.

LTFP FY2021-2024 Revenue Detail

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

LTFP FY2021-2024 Revenue Detail

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

LTFP FY2021-2024 Revenue Detail

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

LTFP FY2021-2024 Revenue Detail

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

LTFP FY2021-2024 Revenue Detail

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

LTFP FY2021-2024 Revenue Detail

Fund	Fund Description	Type	Acct	Account Description	Actual FY2020	Actual FY2021	Budget FY2022	Forecast FY2023	Forecast FY2024
605	Insurance & Benefits Fund	INTERNAL SERVICE CHARGES	341751	INTERNAL SVC 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

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 FY2023 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 FY2020.

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 2023 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 2023 budget request. Each department was provided training on how to complete their budgets on the MUNIS Financial Software.

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

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

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operations and services. In accord with continuing efforts to apprise the public of County activities, the Adopted 2023 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 2023 Budget are described below:

1. **Strategic Planning Session, January 2022.** 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 2022.** 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 FY2023 Budgets.
3. **Department Budget Entry into MUNIS, Capital Requests, IT Requests and New Personnel Requests Forms, February/March 2022.** The Budget module in the MUNIS accounting system was open for departments to enter their 2023 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 2022.** 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 2022.** 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 2022.** Using the approved millage rate, the 2023 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 4, 2022, the proposed 2023 budget was adopted. There were no changes between the proposed budget and the adopted budget.
7. **Adjusting the 2023 Budget, throughout FY2023.** The budget may be adjusted throughout FY2023 as per policies adopted by the Board of Commissioners.

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BASIS OF PRESENTATION

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

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

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

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

General Fund

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

Special Revenue Funds

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

Law Library Fund

A fund to assist in financing the County Law Library.

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State Forfeiture Fund

A fund to account for Sheriff's state forfeitures.

Emergency Telephone System Fund

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

Senior Services Fund

A fund to finance the operation of the senior center.

Emergency Rental Assistance Program

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

Parks and Recreation Fund

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

ARPA 2021 Fund

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

Transportation Fund

A fund to finance the operation of local transportation programs.

Multiple Grant Fund

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

Community Development Block Grant Fund

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

DA's Condemnation Fund

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

DATE Fund

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

Victim Assistance Fund

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

DUI Court Fund

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

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Drug Accountability Court Fund

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

Treatment Accountability Court Fund

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

Drug Screening Lab Fund

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

Veteran's Court Fund

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

Juvenile Drug Court Fund

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

Family Treatment Court Fund

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

Fire District Fund

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

Jail Fund

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

Sheriff's Commissary Fund

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

Federal Forfeiture/Seized Fund

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

Hotel/Motel Tax Fund

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

Impact Fee Fund

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

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Capital Projects Funds

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

SPLOST Fund 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. The debt accounted for under this fund was paid off in 2022 and the Fund was closed out.

Debt Service Fund

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

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Enterprise Funds

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

Conference Center Fund

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

Emergency Medical Services (EMS) Fund

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

Internal Service Funds

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

Insurance Fund

A fund to finance automobile and personal liability insurance.

Fleet Maintenance Fund

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

BASIS OF ACCOUNTING AND BUDGETING

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

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

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

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

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

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

terms can be used interchangeably. Several key differences should be disclosed to assist in reconciling between the basis of budgeting used to develop Cherokee County's budget 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.

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

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

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

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

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

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

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

Issuing Debt –

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

Amount of Debt Issuance –

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

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Debt Maturity –

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

Bond Ratings –

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

Other Debt Policies –

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

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES:

Accounting, Auditing and Financial Reporting –

- The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and standards of the Government Accounting Standards Board (GASB).
- A fixed asset system will be maintained to identify all County assets, their condition, historical cost, replacement value, and useful life.
- An annual audit will be performed by an independent public accounting firm with the subsequent issue of a 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.

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Travel and Training –

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

Investment Policy –

- Scope:

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

- General Fund
- Special Revenue Funds
- Capital Projects Funds

- Objectives

Investment objectives in order of priority are:

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

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

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

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

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

➤ Standards of Care

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

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

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

C. **Ethics and Conflicts of Interest**

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

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

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

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

➤ Investment Policies

A. Safekeeping of Securities

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

B. Suitable and Authorized Investments

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

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

C. Active Secondary Markets

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

D. Approved Banker-Dealers

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

E. Diversification of the Portfolio

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

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

F. Maximum Maturities

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

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

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

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

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

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

Functions of the Departments:

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

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Principals:

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

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

Procedures:

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

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

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

Emergency Purchases:

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

FINANCIAL POLICIES

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

Quotation Policies:

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

****NOTE****

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

Informal Bids:

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

Formal Sealed Bids:

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

Field Purchase Orders:

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

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

Listed below are procedures for using the Field Purchases Method:

FINANCIAL POLICIES

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

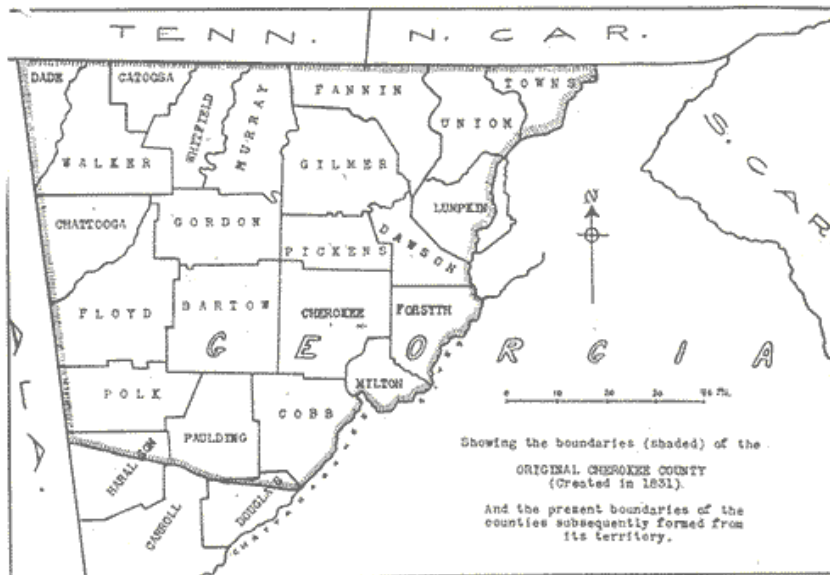
Department Managers will be responsible for all purchases made and also to fund availability. Procurement of materials, supplies and services is an important function of Cherokee County’s organization. A central purchasing department provides a support service to operating departments. For any purchasing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

CHEROKEE COUNTY HISTORY

GENERAL INFORMATION ABOUT CHEROKEE COUNTY

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

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



THE ORIGINAL CHEROKEE COUNTY

CHEROKEE COUNTY HISTORY

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

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

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

THE TOWNS OF CHEROKEE COUNTY

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

CANTON

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

CHEROKEE COUNTY HISTORY

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

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



BALL GROUND

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

CHEROKEE COUNTY HISTORY

WOODSTOCK

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

HOLLY SPRINGS

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

WALESKA

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

THE CHANGING FACE OF CHEROKEE COUNTY GOVERNMENT

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

CHEROKEE COUNTY HISTORY

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

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

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



The Marble Court house of 1929.

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

MORE ON CHEROKEE COUNTY AND ITS PEOPLE

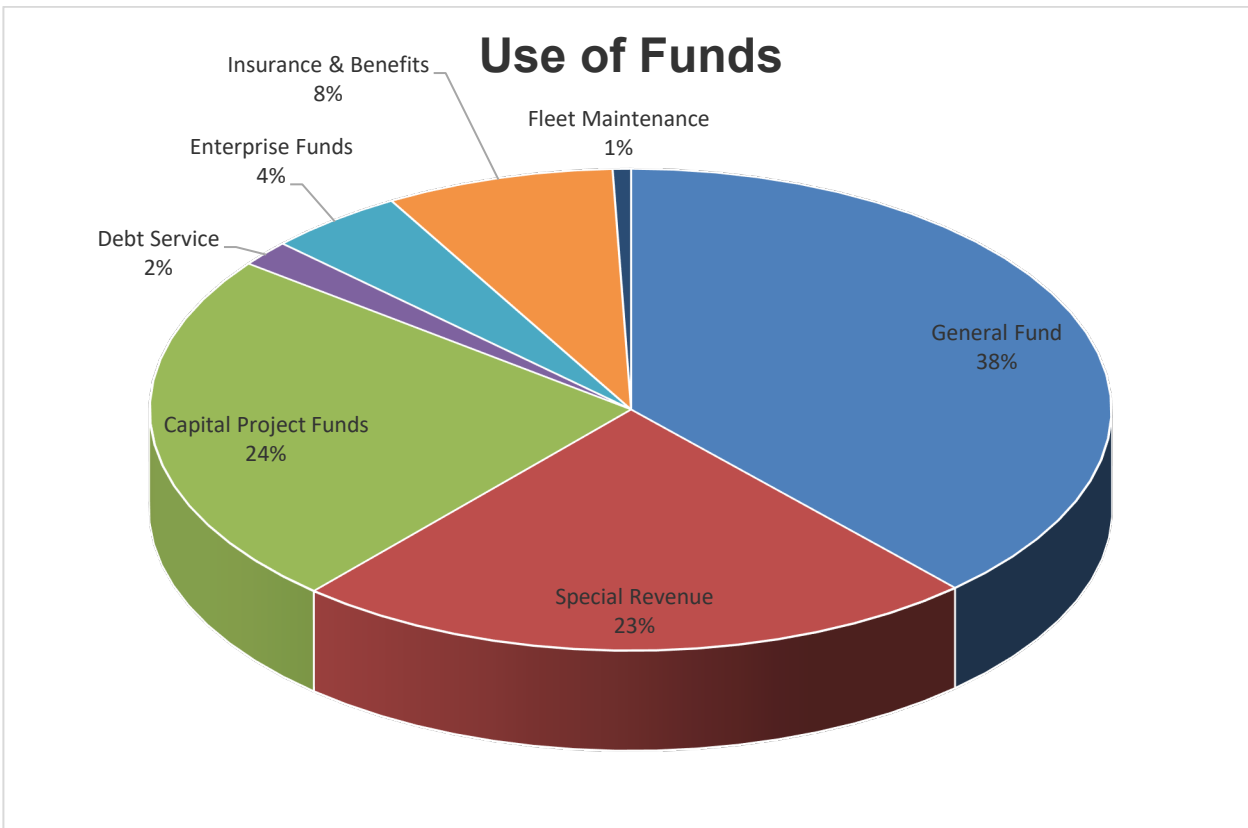
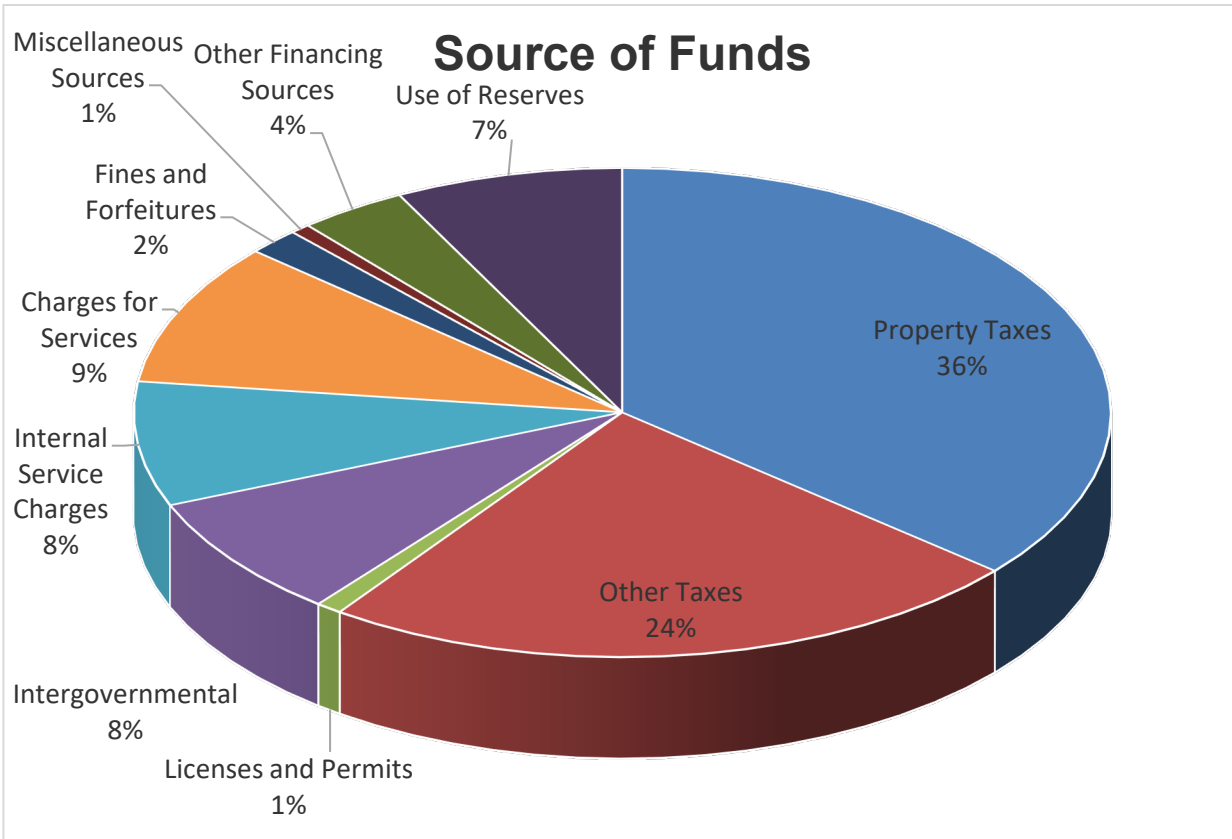
Cherokee County's greatest asset has always been the people who chose to make the county their home. Some of the county's most outstanding native sons included two state governors, Joseph E. Brown and Joseph M. Brown, two Rhode Scholars, Eugene Booth and Dean Rusk (also former Secretary of State), the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

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

CHEROKEE COUNTY HISTORY

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

SOURCES & USES OF FUNDS 2023 Budget



COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RESERVES FY2023

FUNDS:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
REVENUES:							
Property Taxes	91,313,233	33,530,355		6,044,845			130,888,433
Other Taxes	18,925,229	3,255,000	62,842,676	216,000			85,238,905
Licenses and Permits	3,144,225	-					3,144,225
Intergovernmental	95,000	26,662,335	2,600,000				29,357,335
Internal Service Charges	979,455					28,750,368	29,729,823
Charges for Services	10,804,776	14,600,915			8,668,092		34,073,783
Fines and Forfeits	4,952,698	1,325,000					6,277,698
Investment Income	59,511	33,877	30,500	-			123,888
Contributions		122,000					122,000
Miscellaneous Sources	885,352	500		75,496	1,000	1,200,000	2,162,348
Other Financing Sources	385,788	-					385,788
Total Anticipated Revenues	131,545,267	79,529,982	65,473,176	6,336,341	8,669,092	29,950,368	321,504,226
EXPENDITURES:							
Personal Services	92,573,658	57,382,464	3,347,168		10,693,522	25,810,717	189,807,529
Operating Services	24,197,787	11,608,115	3,364,323		2,372,742	4,078,479	45,621,446
Non Dept Managed Costs	5,553,790	3,307,100	115,743		302,493	57,719	9,336,845
Non Operational Costs	4,462,630	2,671,963	21,956,246		3,265,000	38,000	32,393,839
Appropriated Expenditures	126,787,865	74,969,642	28,783,480	-	16,633,757	29,984,915	277,159,659
Debt Service:							
Principal Retirement				5,350,000			5,350,000
Interest and Fiscal Charges				932,755			932,755
Lease Payments	342,705	8,648	-				351,353
Capital Projects	640,006	6,655,767	57,692,907				64,988,680
Total Anticipated Expenditures	127,770,576	81,634,057	86,476,387	6,282,755	16,633,757	29,984,915	348,782,447
Excess (Deficit) of Revenues over Expenses	3,774,691	(2,104,075)	(21,003,211)	53,586	(7,964,665)	(34,547)	(27,278,221)
Transfers In	408,441	4,440,872	1,000,000	-	6,766,217		12,615,530
Transfers Out	(10,496,417)	(2,119,473)					(12,615,890)
Incr (Decr) in Reserves as a result of Fy22 Operations	(6,313,285)	217,324	(20,003,211)	53,586	(1,198,448)	(34,547)	(27,278,581)

COMBINED STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND				
Category Description	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$66,912,671	\$75,617,486	\$81,167,703	\$91,313,233
Other Taxes	\$17,866,055	\$19,303,191	\$20,446,647	\$18,925,229
Licenses and Permits	\$3,061,223	\$3,407,080	\$3,772,755	\$3,144,225
Intergovernmental	\$6,020,779	\$116,671	\$422,341	\$95,000
Internal Service Charges	\$550,572	\$587,695	\$693,131	\$979,455
Charges for Services	\$8,972,267	\$10,531,319	\$11,586,860	\$10,804,776
Fines and Forfeitures	\$4,354,910	\$5,226,528	\$5,203,235	\$4,952,698
Investment Income	\$679,821	\$58,970	\$683,298	\$59,511
Miscellaneous Sources	\$945,387	\$874,876	\$946,032	\$885,352
Other Financing Sources	\$505,590	\$411,815	\$10,717,861	\$794,229
Use of Reserves	\$0	\$0	\$0	\$6,313,285
TOTAL	\$109,869,275	\$116,135,632	\$135,639,863	\$138,266,993
Expenditure Category				
Personal Services	\$67,510,665	\$73,584,904	\$78,636,480	\$92,573,658
Operating Services	\$16,797,622	\$18,063,723	\$21,950,468	\$24,197,787
Non Dept Managed Costs	\$4,560,946	\$4,130,734	\$4,650,756	\$5,553,790
Capital Projects	\$481,978	\$737,284	\$487,102	\$640,006
Non Operational Costs	\$3,708,815	\$3,850,153	\$4,116,510	\$4,462,630
Debt Service	\$324,837	\$450,575	\$348,913	\$342,705
Interfund Transfers	\$7,367,706	\$8,210,873	\$11,233,414	\$10,496,417
TOTAL	\$100,752,569	\$109,028,246	\$121,423,643	\$138,266,993

COMBINED STATEMENT OF REVENUES AND EXPENDITURES CAPITAL PROJECT FUNDS				
Category Description	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Est. Actual	Budget
Expenditure Category				
Other Taxes	\$47,920,587	\$55,394,284	\$62,530,023	\$62,842,676
Intergovernmental	\$3,537,346	\$3,321,983	\$3,660,279	\$2,600,000
Investment Income	\$581,767	\$32,652	\$258,983	\$30,500
Miscellaneous Sources	\$178,292	\$231,425	\$219,957	\$0
Other Financing Sources	\$185,750	\$8,291,345	\$1,195,806	\$1,000,000
Use of Reserves	\$0	\$0	\$0	\$20,003,211
TOTAL	\$52,403,742	\$67,271,689	\$67,865,049	\$86,476,387
Expenditure Category				
Personal Services	\$2,892,375	\$3,096,079	\$3,388,195	\$3,347,168
Operating Services	\$3,314,599	\$5,231,096	\$6,002,228	\$3,364,323
Non Dept Managed Costs	\$57,120	\$91,050	\$82,800	\$115,743
Capital Projects	\$47,955,468	\$34,782,610	\$54,728,093	\$57,692,907
Non Operational Costs	\$16,355,139	\$16,169,373	\$22,125,854	\$21,956,246
Debt Service	\$80,097	\$78,229	\$52,024	\$0
Interfund Transfers	\$150,000	\$0	\$0	\$0
TOTAL	\$70,804,799	\$59,448,437	\$86,379,195	\$86,476,387

COMBINED STATEMENT OF REVENUES AND EXPENDITURES				
ALL NON MAJOR FUNDS				
Category Description	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$32,425,142	\$33,230,942	\$35,909,497	\$39,575,200
Other Taxes	\$3,027,560	\$3,768,987	\$3,644,848	\$3,471,000
Intergovernmental	\$15,361,629	\$16,358,402	\$40,088,897	\$26,662,335
Internal Service Charges	\$21,074,971	\$23,992,054	\$26,208,562	\$28,750,368
Charges for Services	\$19,068,170	\$21,214,417	\$23,969,570	\$23,269,007
Fines and Forfeitures	\$1,237,882	\$1,160,806	\$1,310,405	\$1,325,000
Investment Income	\$346,898	\$25,788	\$167,979	\$33,877
Contributions	\$167,238	\$996,054	\$156,879	\$122,000
Miscellaneous Sources	\$3,552,498	\$4,023,855	\$5,475,171	\$1,276,996
Other Financing Sources	\$9,567,603	\$8,764,817	\$11,894,936	\$11,207,089
Use of Reserves	\$0	\$0	\$0	\$962,085
TOTAL	\$105,829,592	\$113,536,122	\$148,826,744	\$136,654,957
Expenditure Category				
Personal Services	\$67,310,591	\$75,256,409	\$82,409,628	\$93,886,703
Operating Services	\$12,639,970	\$13,950,773	\$16,691,547	\$18,059,336
Non Dept Managed Costs	\$3,574,293	\$2,868,634	\$3,111,213	\$3,667,312
Capital Projects	\$2,938,675	\$2,860,430	\$8,543,386	\$6,655,767
Non Operational Costs	\$4,512,887	\$6,709,986	\$10,198,024	\$5,974,963
Debt Service	\$8,968,845	\$6,989,816	\$9,707,620	\$6,291,403
Interfund Transfers	\$2,101,972	\$7,144,077	\$11,936,637	\$2,119,473
TOTAL	\$102,047,233	\$115,780,124	\$142,598,056	\$136,654,957

COMBINED STATEMENT OF REVENUES AND EXPENDITURES				
ALL FUNDS				
Category Description	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Est. Actual	Budget
Revenue Category				
Property Taxes	\$99,337,813	\$108,848,428	\$117,077,200	\$130,888,433
Other Taxes	\$68,814,203	\$78,466,463	\$86,621,519	\$85,238,905
Licenses and Permits	\$3,061,223	\$3,407,080	\$3,772,755	\$3,144,225
Intergovernmental	\$24,919,754	\$19,797,056	\$44,171,517	\$29,357,335
Internal Service Charges	\$21,625,543	\$24,579,749	\$26,901,693	\$29,729,823
Charges for Services	\$28,040,437	\$31,745,736	\$35,556,431	\$34,073,783
Fines and Forfeitures	\$5,592,792	\$6,387,335	\$6,513,640	\$6,277,698
Investment Income	\$1,608,486	\$117,411	\$1,110,260	\$123,888
Contributions	\$167,238	\$996,054	\$156,879	\$122,000
Miscellaneous Sources	\$4,676,177	\$5,130,156	\$6,641,160	\$2,162,348
Other Financing Sources	\$10,258,942	\$17,467,976	\$23,808,603	\$13,001,318
Use of Reserves	\$0	\$0	\$0	\$27,278,581
TOTAL	\$268,102,608	\$296,943,442	\$352,331,656	\$361,398,337
Expenditure Category				
Personal Services	\$137,713,631	\$151,937,393	\$164,434,304	\$189,807,529
Operating Services	\$32,752,191	\$37,245,592	\$44,644,244	\$45,621,446
Non Dept Managed Costs	\$8,192,359	\$7,090,418	\$7,844,769	\$9,336,845
Capital Projects	\$51,376,121	\$38,380,324	\$63,758,581	\$64,988,680
Non Operational Costs	\$24,576,842	\$26,729,511	\$36,440,388	\$32,393,839
Debt Service	\$9,373,780	\$7,518,621	\$10,108,558	\$6,634,108
Interfund Transfers	\$9,619,678	\$15,354,949	\$23,170,051	\$12,615,890
TOTAL	\$273,604,601	\$284,256,807	\$350,400,894	\$361,398,337

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2023 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2023 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
General Fund	138,266,993	131,953,708	66,683,903	(6,313,285)	60,370,618	1,450,877	58,919,742
Law Library Fund	127,500	127,500	431,350	-	431,350	-	431,350
Sheriff's Forfeitures Fund	80,000	80,000	78,982	-	78,982	-	78,982
Emergency E911 Fund	6,998,668	6,002,000	4,082,151	(996,668)	3,085,483	1,026,359	2,059,124
Senior Services	2,106,823	2,106,823	340,927	-	340,927	-	340,927
Parks and Recreation	7,370,547	7,370,547	1,286,982	-	1,286,982	-	1,286,982
ARPA 2021 Fund	11,178,615	11,178,615	-	-	-	-	-
Transporation Fund	1,824,889	1,824,889	736,987	-	736,987	-	736,987
Multiple Grant Fund	995,515	995,515	115,130	-	115,130	-	115,130
CDBG Fund	1,581,078	1,581,078	(42,381)	-	(42,381)	-	(42,381)
DA's Cond 9-16-19 Fund	5,000	5,000	43,868	-	43,868	-	43,868
DA's Condemnation Fund	18,000	-	21,003	(18,000)	3,003	-	3,003
DATE Fund	346,032	196,200	699,351	(149,832)	549,519	-	549,519
Victim Assistance Fund	234,780	234,780	-	-	-	-	-
DUI Court Fund	657,122	505,993	523,556	(151,129)	372,427	-	372,427
Drug Acct Court Fund	646,152	646,152	125,483	-	125,483	-	125,483
Treatment Acct Court Fund	196,509	196,509	12,330	-	12,330	-	12,330
Drug Screening Lab Fund	393,339	393,339	257,966	-	257,966	-	257,966
Veteran's Court Fund	178,252	178,252	32,441	-	32,441	-	32,441
Juvenile Drug Court Fund	83,936	83,936	5,128	-	5,128	-	5,128
Family Treatment Court	95,260	95,260	-	-	-	-	-
Fire District Fund	45,585,912	44,559,156	11,617,598	(1,026,756)	10,590,842	150,000	10,440,842
Jail Fund	546,428	459,200	387,446	(87,228)	300,218	-	300,218

STATEMENT OF PROJECTED CHANGES IN FUND BALANCE

Fund	Anticipated Expenses	Anticipated Revenues	Estimated Beginning FY2023 Fund Balance	Estimated Change in Reserve	Estimated Ending FY2023 Fund Balance	Reserved Fund Balance	Fund Balance Available for Appropriation
Sheriff's Commissary Fund	800,000	800,000	537,228	-	537,228	-	537,228
Federal Forfeiture/Seized Fund	125,000	125,000	56,707	-	56,707	-	56,707
Hotel/Motel Tax Fund	430,000	430,000	-	-	-	-	-
Impact Fee Fund	1,148,173	3,795,110	10,625,966	2,646,937	13,272,903	-	13,272,903
S.P.L.O.S.T. Funds	86,476,387	66,473,176	27,867,297	(20,003,211)	7,864,086	-	7,864,086
Debt Service Fund	6,282,755	6,336,341	(55,101)	53,586	(1,515)	-	(1,515)
Conference Center Fund	782,540	579,092	1,005,328	(203,448)	801,880	-	801,880
EMS Fund	15,851,217	14,856,217	3,080,878	(995,000)	2,085,878	-	2,085,878
Insurance & Benefits Fund	27,758,405	27,723,858	414,067	(34,547)	379,520	58,597	320,923
Fleet Maintenance Fund	2,226,510	2,226,510	752,513	-	752,513	-	752,513
All Funds	361,398,337	334,119,756	131,725,085	(27,278,581)	104,446,504	2,685,833	101,760,671

GENERAL FUND & FIRE FUND

3.6M of reserves will be used in the General Fund to cover one time expenses and operations. \$1.0M will be used in the Fire Fund to cover operations

E911 FUND

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

SPLOST FUNDS

Revenues previously collected and held in reserves will be spent in 2023 resulting in a use of reserves of \$20.0M.

EMS FUND

The EMS fund had a surplus cash balance at the end of 2022. Reserves of \$995K will be used in 2023 to spend down the excess cash.

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX
FY 2023 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	374,343											374,343
Health & Human Services	Health & Human Services	416,196											416,196
County Extension Service	Health & Human Services	121,753											121,753
Focus Grant	General Services							48,000					48,000
Library	Recreation, Parks & Cultural Affairs	3,054,297											3,054,297
Arts & History	Recreation, Parks & Cultural Affairs	105,000											105,000
County Clerk	General Services	361,380											361,380
County Manager	General Services	771,729											771,729
General Administration	General Services	718,633											718,633
Budgeting & Financial Svcs	General Services	1,156,303											1,156,303
Debt Service	General Services									6,282,755			6,282,755
ARPA Act 21	General Services							11,178,615					11,178,615
Hotel/Motel	General Services							430,000					430,000
Conference Center	General Services										782,540		782,540
Communications	General Services	322,362											322,362
Voter Registration/Elections	General Services	1,863,892											1,863,892
County Attorney	General Services	352,410											352,410
Tax Commissioner	General Services	2,493,255											2,493,255
TAVT 1% Fees	General Services	268,935											268,935
Tax Assessor	General Services	3,232,968											3,232,968
Coroner	General Services	535,327											535,327
Interfund Transfers	General Services	10,496,417											10,496,417
Administrative Services	Administration	296,033											296,033
Procurement	Administration	522,759											522,759
Facilities Management	Administration	3,036,784											3,036,784
Information Tech Systems	Administration	4,149,212											4,149,212
GIS/Mapping	Administration	534,632											534,632
Risk Management	Administration	291,251											291,251
Capital Projects	Administration	31,483											31,483
Fleet Management	Administration											2,226,510	2,226,510
Human Resources	Human Resources	442,865											442,865
Insurance & Benefits	Human Resources											27,758,405	27,758,405
Court Administration Svcs	Judicial Services	2,724,821											2,724,821
Treatment Accountability Court	Judicial Services							196,509					196,509
Drug Screening Lab	Judicial Services							393,339					393,339
Veteran's Court	Judicial Services							178,252					178,252
Juvenile Drug Court	Judicial Services							83,936					83,936
Family Treatment Court	Judicial Services							95,260					95,260
Law Library	Judicial Services							127,500					127,500
Drug Abuse, Treatment & Edu	Judicial Services							346,032					346,032
Superior Court	Judicial Services	862,415											862,415
Drug Accountability Court	Judicial Services							646,152					646,152
Juvenile Court	Judicial Services	2,249,494											2,249,494
Juvenile Supervision Fees	Judicial Services	50,550											50,550
Juvenile Justice Grant	Judicial Services							65,000					65,000
Indigent Defense	Judicial Services	2,974,596											2,974,596
Clerk of Superior Court	Judicial Services	5,244,622											5,244,622
Board of Equalization	Judicial Services	28,380											28,380
Clerk of Court - Tech	Judicial Services	163,000											163,000
District Attorney	Judicial Services	5,088,201											5,088,201
VOCA Grant	Judicial Services							464,078					464,078
STPVW Grant	Judicial Services							132,519					132,519
Condemnation Funds	Judicial Services							23,000					23,000
Victim Assistance	Judicial Services							234,780					234,780
State Court	Judicial Services	1,333,371											1,333,371
State Court Tech	Judicial Services	25,000											25,000
DUI Court	Judicial Services							657,122					657,122
State Court Solicitor	Judicial Services	2,707,399											2,707,399
Solicitor Video Account	Judicial Services	46,000											46,000
VOCA Grant	Judicial Services							285,918					285,918
Magistrate Court	Judicial Services	634,667											634,667
Probate Court	Judicial Services	1,147,885											1,147,885
Law Enforcement Admin	Law Enforcement	5,253,236											5,253,236
Vice Control	Law Enforcement	1,670,722											1,670,722

**CHEROKEE COUNTY GOVERNMENT DEPARTMENT/FUND MATRIX
FY 2023 APPROPRIATED FUNDS**

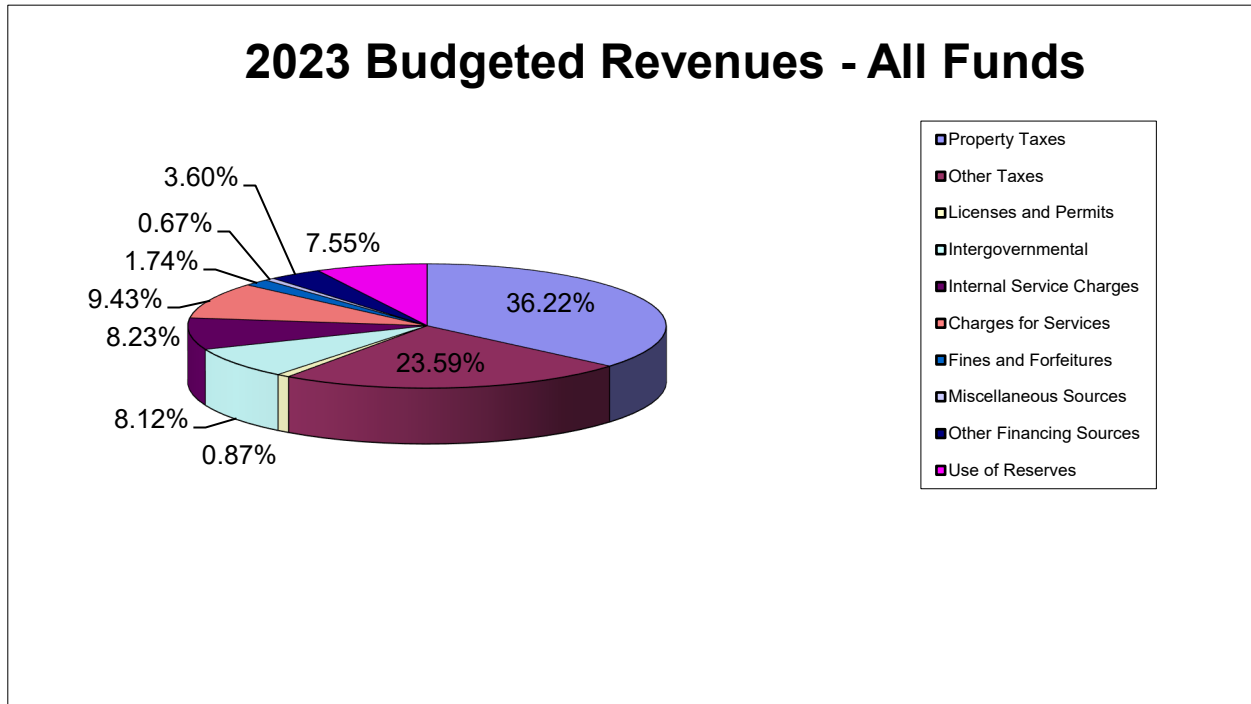
Department	Agencies & Groups	General Fund	E911 Fund	Senior Services Fund	Parks & Recreation Fund	Transportation Fund	Fire Fund	Other Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Totals
Criminal Investigation Div	Law Enforcement	4,840,759											4,840,759
Intelligence Division	Law Enforcement	1,446,180											1,446,180
Uniform Patrol	Law Enforcement	13,912,023											13,912,023
Training Division	Law Enforcement	1,726,802											1,726,802
Special Operations	Law Enforcement	3,497,311											3,497,311
Court Services	Law Enforcement	3,311,307											3,311,307
Crossing Guards	Law Enforcement	216,157											216,157
Adult Correction Institute	Law Enforcement	23,011,489											23,011,489
Sheriff's Forfeitures	Law Enforcement							80,000					80,000
Jail Fund	Law Enforcement							546,428					546,428
Commissary	Law Enforcement							800,000					800,000
Confiscated Assets	Law Enforcement							125,000					125,000
Community Development	Community Development												-
Development Svcs Center	Community Development	570,179											570,179
Building Inspections	Community Development	1,143,632											1,143,632
Planning & Land Use	Community Development	1,471,178											1,471,178
Economic Development	Community Development	737,187											737,187
Public Works	Community Development	4,671,928											4,671,928
Stormwater Mgmt Engineering	Community Development	738,744											738,744
Transportation Engineering	Community Development	841,877											841,877
Engineering	Community Development	931,970											931,970
Blalock Road Landfill	Community Development	342,417											342,417
Forest Resources	Community Development	13,197											13,197
Impact Fees	Community Development								1,148,173				1,148,173
SPLOST	Community Development								86,476,387				86,476,387
Marshal	County Marshal												-
Cherokee Probation	County Marshal	986,447											986,447
Animal Control	County Marshal	811,141											811,141
Emergency Mgmt Agency	County Marshal	401,199											401,199
Radio Communications	County Marshal	219,423											219,423
Code Enforcement	County Marshal	1,854,135											1,854,135
Emergency 911	County Marshal		6,998,668										6,998,668
Animal Shelter	County Marshal	1,751,373											1,751,373
Animal Shelter Special Proj	County Marshal	47,000											47,000
Community Services Agency	Community Services	222,408											222,408
Recycling	Community Services	394,952											394,952
CDBG	Community Services							1,581,078					1,581,078
Senior Services	Community Services			2,106,823									2,106,823
Cherokee Recreation & Parks	Community Services				7,370,547								7,370,547
CATS - Public Transportation	Community Services					1,824,889							1,824,889
Fire Administration	Fire & Emergency Services						4,069,300						4,069,300
Fire Marshal	Fire & Emergency Services						1,000,942						1,000,942
Fire Fighting	Fire & Emergency Services						37,012,268						37,012,268
Fire Special Ops	Fire & Emergency Services						216,523						216,523
Fire Prevention	Fire & Emergency Services						295,198						295,198
Fire Information Technology	Fire & Emergency Services						915,409						915,409
Fire Training	Fire & Emergency Services						1,480,258						1,480,258
Fire Intelligence	Fire & Emergency Services						596,014						596,014
Emergency Medical Svcs	Fire & Emergency Services										15,851,217		15,851,217
		138,266,993	6,998,668	2,106,823	7,370,547	1,824,889	45,585,912	18,718,518	87,624,560	6,282,755	16,633,757	29,984,915	361,398,337

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 2020 and 2021, estimated revenue for last year and the adopted budget for the current fiscal year.

REVENUE SUMMARY

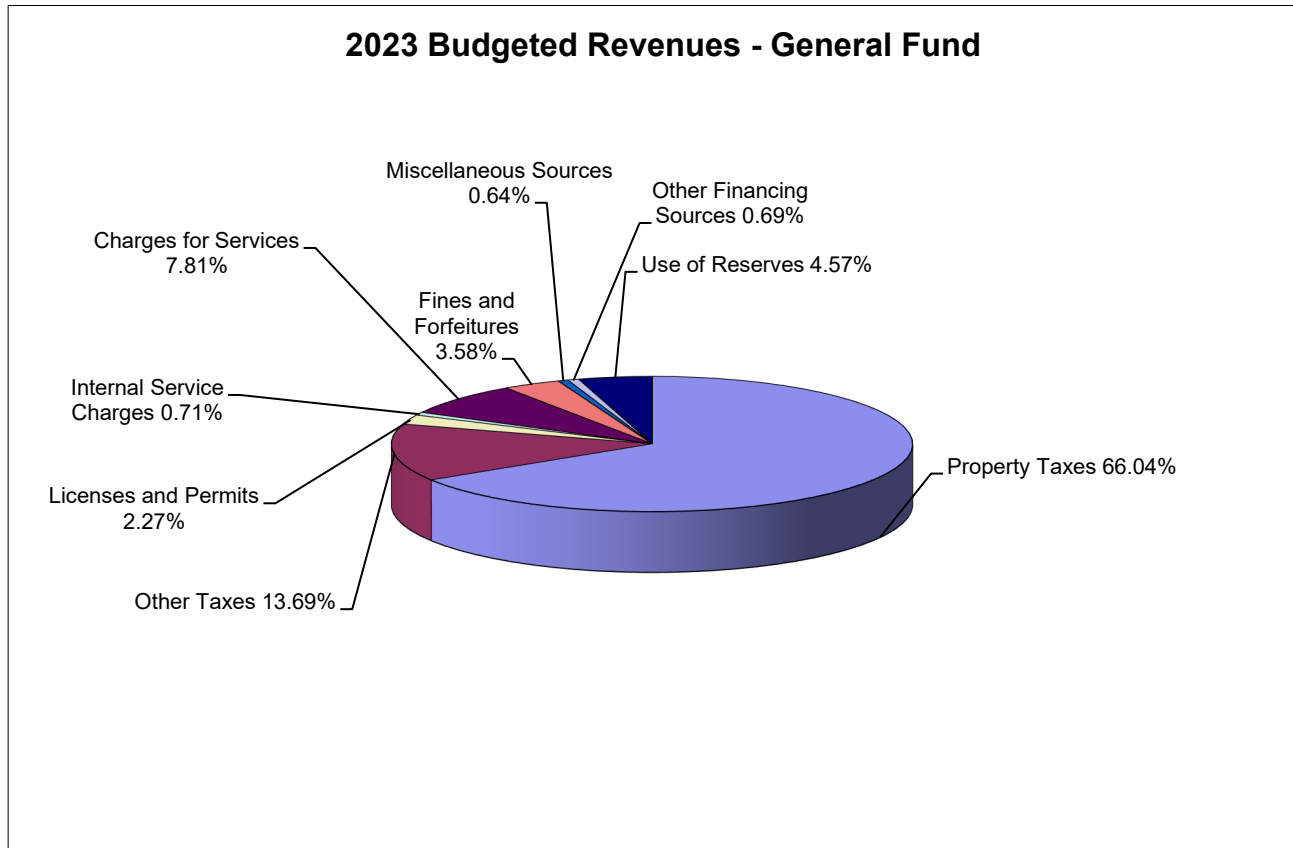
Cherokee County derived its revenues from twelve basic categories, Property Taxes, Other Taxes, Licenses and Permits, Intergovernmental, Internal Service Charges, Fines and Forfeits, Investment Income, Contributions, Miscellaneous Sources, Other Financing Sources and Use of Reserves. These categories span all thirty-seven 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 66% and Other Taxes totaling 14%. 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 \$131,953,708. Use of reserves of \$6,313,285 is budgeted.

REVENUE SUMMARY



OTHER FUNDS

Emergency 911

The Emergency 911 Telephone Fund revenue is comprised of surcharges on both regular telephone service and wireless telephone service of \$1 and \$1.50 per line respectively. Revenue is also received for phone card charges. The 2023 budget estimates revenues for this fund to be \$6,998,668. This amount includes a use of reserves of \$996,668.

Senior Services Fund

The Senior Services Fund provides services to the County's elderly population through programs such as Meals on Wheels and caregiver programs. Of the total budgeted revenue of \$2,106,823, \$1,118,805 or 53%, 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 \$915,018 for 2023.

Parks and Recreation Fund

Parks and Recreation provides recreation opportunities to the citizens of Cherokee County. The 2023 budgeted revenues of \$7,370,547 are derived from Charges for Services, Beer and Wine Taxes, Contributions and a \$2,547,547 transfer from the General Fund

REVENUE SUMMARY

Transportation Fund

The Transportation fund tracks the transportation activities of the County. Grants generate \$1,380,098 or 76% of the fund's total 2023 budgeted revenues of \$1,824,889. Charges for services such as passenger fees equal \$304,320 or 17%. The General Fund also transfers \$140,471 to this fund.

Fire District Fund

The Fire District is funded primarily by property taxes, which represent 77% of the budgeted 2023 revenues of \$45,585,912. The 2022 millage rate of 2.984 mills is less than the 2021 rate of 3.292. Other revenues include payments from cities for fire service, licenses and permits, and investment income. Reserves of \$1,026,756 are budgeted to be used in 2023.

Impact Fee Fund

The Impact Fee Fund is a special revenue fund which derives its revenues from an impact fee assessed on new development. It is a capital replacement and improvement fund, which supports road development, police and fire protection, libraries, and parks and recreation. Actual fees collected in this fund are estimated to be approximately \$3,291,887 for 2022. Budgeted revenues totaling \$1,148,173 for 2023 include fees, payments from cities, investment income and a savings of reserves of \$2,646,937.

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 \$5,000,000 are derived from interest revenue and a use of reserves of \$4,985,000.

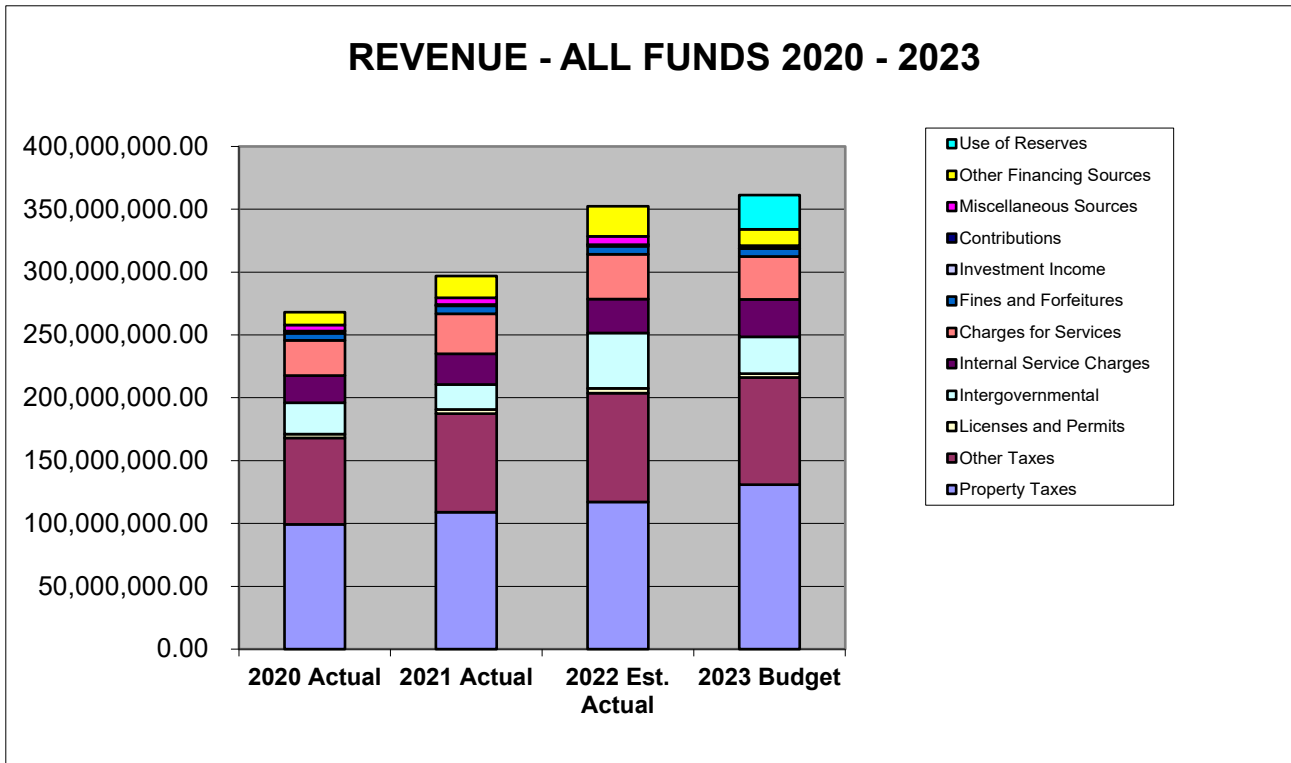
Special Purpose Local Option Sales Tax (SPLOST 2018)

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 2023 budget tax collections are budgeted at \$62,842,676. The remaining revenues of \$17,395,598 are derived from contributions from the state for road projects, interest revenue and a use of reserves of \$13,780,598.

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 2023 the amount of patient billings is estimated to be \$8,455,000. The General Fund will contribute \$6,401,217. For 2023 the total budgeted revenues for this fund are \$15,851,217 which includes a Use of Reserves of \$995,000.

REVENUE ANALYSIS



PROPERTY AND OTHER TAXES

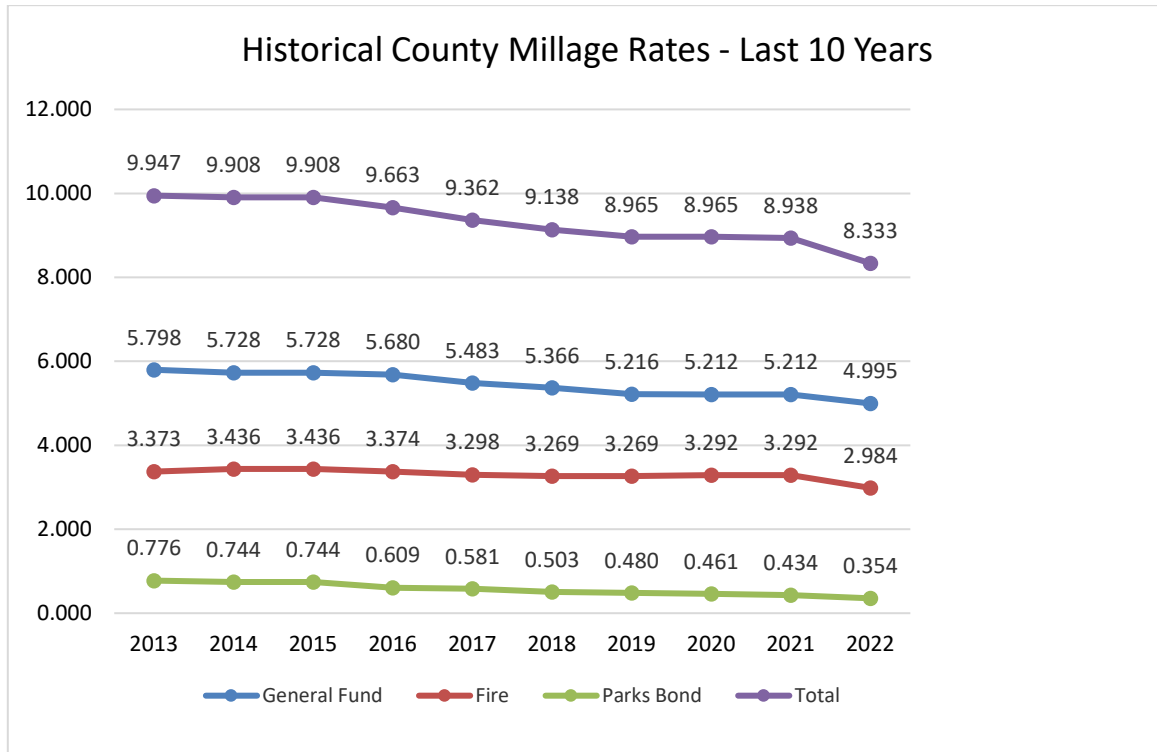
This category of revenue includes General Property Taxes for the General Fund, Fire District and Parks Bond. Other taxes include Real Estate Transfer and Intangible Tax, Franchise Tax, Railroad Equipment Tax, Insurance Premium Tax, Alcoholic Beverage Excise Tax, Hotel/ Motel Tax, Sales Tax and Motor 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 rolled the General Fund millage rate back .217 mills to a rate of 4.995 mills. The Fire District millage also reduced their rate by .525 mills to 2.984 mills. The Parks Bond rate was lowered to 0.354. The average property owner who owns a \$372,400 house could expect to pay \$719.08 for General Fund operations, \$444.50 for Fire District operations, and \$52.73 for the Parks Bond. These amounts exclude the school millage rate, which the school board sets independently.

In 2022, the school board millage was 16.45 mills for maintenance and operations and 1.5 mill for bonds. Therefore, the total millage on property taxes was 26.283 mills. On that same \$372,400 house the total property tax bill would be \$3,857.24.

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 FY2023 budget it was estimated using the 2022 tax assessment and applied the 2022 millage rate of 8.333 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 2023 were estimated to increase slightly as compared to 2022 levels. Insurance Premium Taxes continue to increase each year and 2023 was budgeted to increase 8% above 2021 actuals. 2022 actuals were not available at the time the budget was created so 2021 actuals were used. Other taxes are expected to remain at or just slightly above prior year levels.

REVENUE ANALYSIS

LICENSES AND PERMITS

Business and Alcohol Licenses, Building Permits and Fire Permits comprise the revenues in this category. The County's fees for Business Licenses have remained unchanged for numerous years now and are the lowest in the metro Atlanta area. The 2023 budget was based on prior year actuals. Revenue from building permits increased in 2022. 2022 estimated revenue for this category is \$2,680,269. 2023 was budgeted conservatively at \$2,180,153. 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 \$29,357,335 budgeted, \$2,600,000 will be road project reimbursements from the State. Other amounts in this category include \$1,118,805 for the Senior Center, \$11,178,615 for the American Rescue Plan Act (ARPA), \$1,380,098 for Transportation, \$1,581,078 for CDBG, \$9,511,801 for Fire Protection and \$1,986,938 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 2022 there was an 8% increase in health insurance costs as compared to 2021. 2023 was budgeted 11% higher than 2022 estimated actuals.

REVENUE ANALYSIS

CHARGES FOR SERVICES

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

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

FINES AND FORFEITURES

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

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

INVESTMENT INCOME

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

This revenue source relies totally on economic conditions, therefore, it is the policy of the County to budget conservatively. The pandemic caused a drastic decrease in interest revenue for the County. Only \$123,888 was budgeted for 2023.

CONTRIBUTIONS

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

MISCELLANEOUS SOURCES

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

REVENUE ANALYSIS

OTHER FINANCING SOURCES

This category is inter-fund transfers.

The \$13,001,318 budgeted for 2023 in this category is represented by inter-fund transfers, including operational transfers from the General Fund to Senior Center \$915,018, Parks and Recreation \$2,547,547, Transportation \$140,471, Grants, \$378,175 and EMS \$6,401,217.

USE OF RESERVES

The final revenue category is use of reserves that have been accumulated in prior years. \$27,278,581 is budgeted in 2023 in this category. The majority of this amount is made up of the \$20,003,211 budgeted in the various Capital Funds. Revenues have outpaced expenses in the SPLOST Fund. The General Fund will use \$6,313,285 for operations and one-time purchases. The E911 Fund will use \$996,668, the Fire Fund \$1,026,756 and the EMS Fund \$995,000.

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS GENERAL FUND

	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
General Property Taxes				
Real Estate	53,088,789	57,401,375	61,689,998	69,319,557
Personal Property	13,823,882	18,216,111	19,477,705	21,993,676
Total General Property Taxes	66,912,671	75,617,486	81,167,703	91,313,233
Other Taxes				
Real Estate Transfer/Intangible	3,504,636	4,643,121	3,842,600	3,500,000
Franchise Fee	2,649,869	2,468,536	2,405,668	2,313,404
Insurance Premium Taxes	11,380,706	11,815,774	13,789,717	12,733,963
Penalties and Interest	330,844	375,761	408,662	377,862
Total Other Taxes	17,866,055	19,303,191	20,446,647	18,925,229
Licenses and Permits				
Alcohol Licenses	284,492	275,850	287,950	294,763
Business Licenses	721,273	641,848	781,575	639,639
Building Inspections	2,021,109	2,462,922	2,680,269	2,180,153
Other Licenses and Permits	34,350	26,460	22,960	29,670
Total Licenses and Permits	3,061,223	3,407,080	3,772,755	3,144,225
Intergovernmental Revenue				
Other Federal/State	24,455	24,405	323,700	0
Cares Act	5,895,550	0	0	0
Forest Land Protection Grant	8,640	0	15,654	15,000
Range Revenue	42,295	41,720	31,206	30,000
Payment In Lieu of Taxes	49,838	50,546	51,781	50,000
Total Intergovernmental Revenue	6,020,779	116,671	422,341	95,000
Internal Service Charges				
Internal Svc Chg - Custodial	550,572	587,695	693,131	979,455
Total Internal Service Charges	550,572	587,695	693,131	979,455
Charges For Services				
Court	537,466	473,678	736,302	573,139
Planning and Development	84,061	107,833	108,390	103,017
Landfill/Recycling	3,114,472	5,132,443	5,463,297	5,053,048
Animal Shelter Fees	156,200	180,798	195,701	175,463
Prisoner Housing	45,845	126,080	0	0
Commission on Tax Collections	4,838,113	4,463,255	4,848,099	4,741,809
Other Charges For Services	196,110	47,232	235,071	158,300
Total Charges For Services	8,972,267	10,531,319	11,586,860	10,804,776
Fines and Forfeitures	4,354,910	5,226,528	5,203,235	4,952,698
Investment Income	679,821	58,970	683,298	59,511
Miscellaneous				
Rents and Royalties	179,235	160,485	232,874	274,551
Miscellaneous Reimbursements	757,977	701,743	698,912	605,801
Miscellaneous Forfeitures	8,175	12,647	14,247	5,000
Total Miscellaneous	945,387	874,876	946,032	885,352
Other Financing Sources				
Transfers in From Other Funds	287,284	294,148	10,301,355	408,441
Proceeds from Capital Leases	108,932	40,884	208,244	385,788
Sale of Assets	9,675	49,127	30,400	0
Insurance Recovery Revenue	99,698	27,656	177,862	0
Total Other Financing Sources	505,590	411,815	10,717,861	794,229
Use of Reserves	0	0	0	6,313,285
Total General Fund	109,869,275	116,135,632	135,639,863	138,266,993

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Est. Actual FY22</u>	<u>Budget FY23</u>
Law Library Fund				
Charges For Services	1,259	0	0	4,000
Fines and Forfeitures	83,513	95,872	92,528	122,500
Investment Income	2,699	458	1,503	1,000
Total Law Library Fund	87,470	96,330	94,030	127,500
Sheriff's Forfeitures Fund				
Intergovernmental Revenue	97,789	86,001	77,018	80,000
total Sheriff's Forfeitures Fund	97,789	86,001	77,018	80,000
Emergency 911 Telephone Fund				
Intergovernmental Revenue	0	0	6,748	0
Charges For Services	5,614,923	5,897,998	5,971,956	6,000,500
Investment Income	20,519	1,013	9,240	1,000
Miscellaneous	0	0	0	500
Other Financing Sources	1,525	0	2,200	0
Use of Reserves	0	0	0	996,668
Total Emergency 911 Telephone Fund	5,636,968	5,899,011	5,990,144	6,998,668
Senior Services Fund				
Intergovernmental Revenue	764,137	936,868	896,690	1,118,805
Charges For Services	13,082	40,863	80,586	62,000
Contributions	15,093	9,713	23,073	11,000
Other Financing Sources	0	5,400	23,988	0
Transfers in From Other Funds	697,477	788,679	828,468	915,018
Total Senior Services Fund	1,489,790	1,781,523	1,852,805	2,106,823
ERAP Fund				
Intergovernmental Revenue	0	1,423,084	4,171,831	0
Total ERAP Fund	0	1,423,084	4,171,831	0
Parks and Recreation Fund				
Other Taxes	1,172,092	1,261,299	1,259,662	1,395,000
Charges for Services	2,027,883	2,793,020	2,936,966	3,352,000
Contributions	46,426	15,000	53,504	76,000
Miscellaneous	16,931	14,934	223,768	0
Other Financing Sources	19,600	692	0	0
Transfers in From Other Funds	1,582,635	1,767,162	1,966,765	2,547,547
Total Parks and Recreation Fund	4,865,566	5,852,106	6,440,664	7,370,547
ARPA 2021 Fund				
Intergovernmental Revenue	0	1,919,951	20,286,798	11,178,615
Total ARPA 2021 Fund	0	1,919,951	20,286,798	11,178,615

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Est. Actual FY22</u>	<u>Budget FY23</u>
Transportation Fund				
Intergovernmental	834,109	1,000,854	1,472,472	1,380,098
Charges for Services	266,906	203,306	458,270	304,320
Miscellaneous	0	0	331	0
Other Financing Sources	2,796	6,301	5,000	0
Transfers in From Other Funds	372,336	103,425	136,938	140,471
Total Transportation Fund	1,476,147	1,313,886	2,073,012	1,824,889
Multiple Grant Fund				
Intergovernmental Revenue	1,049,937	819,205	2,056,853	616,340
Contributions	65,814	961,716	31,582	0
Transfers in From Other Funds	403,619	425,653	299,925	379,175
Total Multiple Grant Fund	1,519,369	2,206,574	2,388,361	995,515
CDBG Grant Fund				
Intergovernmental Revenue	1,323,395	1,435,406	1,462,492	1,581,078
Total CDBG Grant Fund	1,323,395	1,435,406	1,462,492	1,581,078
DA 9-16-19 Fund				
Fines and Forfeitures	7,636	6,913	3,595	5,000
Total DA 9-16-19 Fund	7,636	6,913	3,595	5,000
DA's Condemnation Fund				
Fines and Forfeitures	280	517	182	0
Use of Reserves	0	0	0	18,000
Total DA's Condemnation Fund	280	517	182	18,000
Drug Abuse Training and Education Fund				
Fines and Forfeitures	201,494	163,807	235,954	196,000
Investment Income	3,756	209	2,856	200
Use of Reserves	0	0	0	149,832
Total D.A.T.E. Fund	205,250	164,016	238,810	346,032
Victim Assistance Fund				
Fines and Forfeitures	164,842	174,583	171,730	185,000
Transfers in From Other Funds	0	4,537	38,505	49,780
Total Victim Assistance Fund	164,842	179,120	210,235	234,780
DUI Court Fund				
Intergovernmental	92,186	97,696	97,732	99,568
Fines and Forfeitures	235,394	196,256	292,173	295,000
Contributions	32,905	125	38,920	35,000
Transfers in From Other Funds	65,000	63,204	56,903	76,425
Use of Reserves	0	0	0	151,129
Total DUI Court Fund	425,485	357,281	485,728	657,122

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Est. Actual FY22</u>	<u>Budget FY23</u>
Drug Accountability Court Fund				
Intergovernmental	319,701	371,713	327,012	334,877
Fines and Forfeitures	187,350	136,590	120,860	118,000
Transfers in From Other Funds	22,500	44,824	41,774	193,275
Total Drug Acct Court Fund	529,551	553,126	489,646	646,152
Treatment Accountability Court Fund				
Intergovernmental	125,138	138,405	138,040	163,395
Fines and Forfeiture	3,260	7,047	3,030	3,000
Transfers in From Other Funds	17,608	16,085	25,580	30,114
Total Treatment Accountability Ct Fund	146,006	161,537	166,650	196,509
Drug Screening Lab Fund				
Charges for Services	344,181	287,548	366,274	393,339
Total Drug Screening Lab Fund	344,181	287,548	366,274	393,339
Veteran's Accountability Court				
Intergovernmental	105,904	109,269	115,981	132,096
Fines and Forfeiture	18,301	18,780	14,821	18,000
Transfers in From Other Funds	12,558	13,869	23,311	28,156
Total Veteran's Court	136,763	141,918	154,113	178,252
Juvenile Drug Court				
Intergovernmental	56,581	81,787	68,880	9,306
Fines and Forfeiture	0	0	0	2,500
Contributions	0	2,500	2,800	0
Transfers in From Other Funds	16,626	17,678	32,465	72,130
Total Juvenile Drug Court	73,208	101,965	104,145	83,936
Juvenile Drug Court				
Intergovernmental	0	0	11,293	85,479
Fines and Forfeiture	0	0	0	1,000
Transfers in From Other Funds	0	0	1,540	8,781
Total Juvenile Drug Court	0	0	12,833	95,260

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Est. Actual FY22</u>	<u>Budget FY23</u>
Fire District Fund				
Real Estate Taxes	25,059,156	27,136,730	29,618,592	33,269,446
Personal Property Taxes	1,529,706	356,146	322,750	260,909
Other Taxes	1,369,250	1,829,626	1,548,869	1,430,000
Intergovernmental	10,055,052	7,474,681	8,597,712	9,511,801
Charges For Services	92,829	99,328	102,713	77,000
Investment Income	177,708	15,021	96,918	10,000
Contributions	7,000	7,000	7,000	0
Miscellaneous	3,616	0	1,500	0
Use of Reserves	0	0	0	1,026,756
Other Financing Sources	349,133	82,777	25,589	0
Total Fire District Fund	38,643,449	37,001,310	40,321,642	45,585,912
Jail Fund				
Prisoner Housing Fee	0	0	56,615	80,000
Fines and Forfeitures	335,812	360,443	375,534	379,000
Investment Income	5,225	232	44	200
Miscellaneous	156	0	11,741	0
Use of Reserves	0	0	0	87,228
Total Jail Fund	341,193	360,675	443,934	546,428
Sheriff's Commissary Fund				
Charges for Services	622,524	822,787	1,016,500	800,000
Total Sheriff's Commissary Fund	622,524	822,787	1,016,500	800,000
Confiscated Assets Fund				
Intergovernmental	95,278	27,293	0	125,000
Miscellaneous	4,386	1,882	484	0
Other Financing Sources	12,155	0	0	0
Transfers in from Other Funds	892	0	0	0
Total Confiscated Assets Fund	112,711	29,175	484	125,000
Hotel/Motel Tax Fund				
Taxes	224,791	345,018	568,709	430,000
Total Hotel/Motel Tax Fund	224,791	345,018	568,709	430,000
Impact Fee Fund				
Intergovernmental	273,301	417,278	276,188	245,877
Charges For Services	2,158,310	2,334,243	3,291,887	3,527,756
Investment Income	109,736	7,604	42,549	21,477
Use of Reserves	0	0	0	(2,646,937)
Total Impact Fee Fund	2,541,347	2,759,125	3,610,624	1,148,173

REVENUE BUDGET HISTORY

GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Est. Actual FY22</u>	<u>Budget FY23</u>
Special Option Sales Tax V Funds				
Investment Income	13,029	523	7,143	500
Use of Reserves	0	0	0	1,237,613
Total SPLOST V Funds	13,029	523	7,143	1,238,113

Special Option Sales Tax 2012 Funds

Intergovernmental Revenue	410,732	0	0	0
Investment Income	388,787	18,436	49,284	15,000
Use of Reserves	0	0	0	4,985,000
Transfers from Other Funds	150,000	2,000,000	0	0
Total SPLOST 2012 Funds	949,518	2,018,436	49,284	5,000,000

Special Option Sales Tax 2018 Funds

Taxes	47,920,587	55,394,284	62,530,023	62,842,676
Intergovernmental Revenue	3,126,614	3,321,983	3,660,279	2,600,000
Investment Income	179,951	13,694	202,556	15,000
Miscellaneous	178,292	231,425	219,957	0
Other Financing Sources	35,750	1,877,095	195,806	0
Transfers in from Other Funds	0	4,414,250	1,000,000	1,000,000
Use of Reserves	0	0	0	13,780,598
Total SPLOST 2018 Funds	51,441,195	65,252,730	67,808,622	80,238,274

GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Resource Recovery Development Fund

Investment Income	0	0	14,870	0
Miscellaneous	142,236	142,236	59,265	0
Transfers in From Other Funds	2,561,639	681,349	2,443,751	0
Total Resource Recovery Development	2,703,875	823,585	2,517,885	0

Debt Service Fund

Real Estate Taxes	5,486,549	5,682,444	5,914,777	6,010,763
Personal Property Taxes	349,731	55,622	53,378	34,082
Other Taxes	261,428	333,043	267,609	216,000
Investment Income	0	1,251	0	0
Miscellaneous	68,588	119,413	99,106	75,496
Use of Reserves	0	0	0	(53,586)
Total Debt Service Fund	6,166,296	6,191,773	6,334,871	6,282,755

REVENUE BUDGET HISTORY

PROPRIETARY FUNDS

ENTERPRISE FUNDS

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Est. Actual FY22</u>	<u>Budget FY23</u>
Conference Center Fund				
Charges For Services	200,833	164,510	315,660	213,092
Miscellaneous	9,270	32	124	1,000
Use of Reserves	0	0	0	203,448
Transfers in From Other Funds	159,791	280,018	445,245	365,000
Total Conference Center Fund	<u>369,893</u>	<u>444,560</u>	<u>761,029</u>	<u>782,540</u>

Emergency Medical Fund

Charges For Services	7,725,441	8,570,812	9,372,143	8,455,000
Intergovernmental	169,120	18,910	25,155	0
Miscellaneous	1,301,005	0	3,217,143	0
Use of Reserves	0	0	0	995,000
Other Financing Sources	0	21,521	24,160	0
Transfers in From Other Funds	3,269,713	4,440,068	5,469,063	6,401,217
Total Emergency Medical Fund	<u>12,465,280</u>	<u>13,051,312</u>	<u>18,107,665</u>	<u>15,851,217</u>

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

Insurance and Benefits Fund

Internal Service Charges	19,401,745	22,192,425	23,879,098	26,523,858
Miscellaneous	2,006,260	2,732,967	1,768,825	1,200,000
Use of Reserves	0	0	0	34,547
Total Insurance and Benefits Fund	<u>21,408,004</u>	<u>24,925,392</u>	<u>25,647,923</u>	<u>27,758,405</u>

Fleet Maintenance Fund

Internal Service Charges	1,673,226	1,799,630	2,329,465	2,226,510
Miscellaneous	51	1,012,391	92,883	0
Other Financing Sources	0	1,575	3,767	0
Total Fleet Maintenance Fund	<u>1,673,278</u>	<u>2,813,596</u>	<u>2,426,114</u>	<u>2,226,510</u>

Expenditure Summary

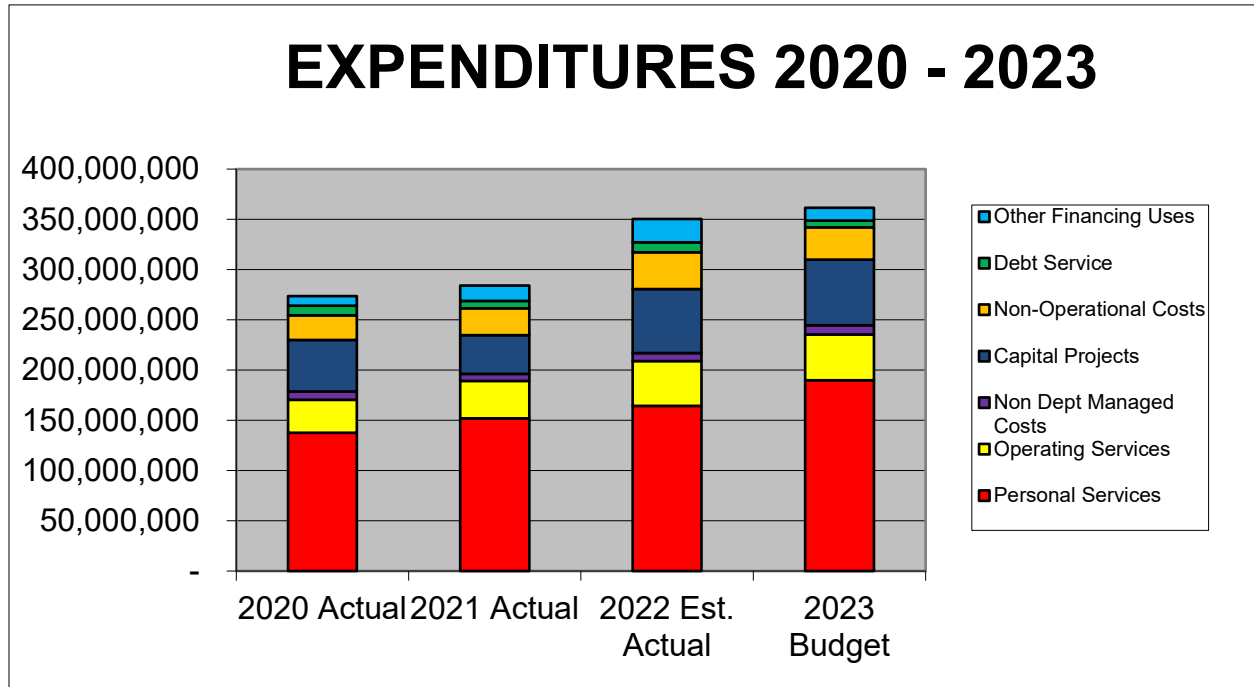
Included in this section is an expenditure summary for Cherokee County's various funds highlighting major changes between the last fiscal year and the adopted budget for 2023.

EXPENDITURE SUMMARY

Cherokee’s total budget for FY2023 is \$361,398,337 for all county funds compared to last year’s estimated actual expenditures of \$350,400,894. This change represents a 3% increase from 2022. Some details worth mentioning about the overall expenditure budget are as follows:

- All departments were asked to keep their budgets level as compared to 2022. Any increase over the prior year budget required approval by the County Manager and was addressed in the budget meetings with the departments.
- Employee cost of living increases of 7% for all employees has been budgeted for FY2023. Total cost of the increases is \$8.6M.
- Health care costs have increased due to rising costs. Total cost of the increase is \$2.1M.
- 50 FT positions were added for a total cost of \$3.6M. 25 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 RRDA bonds. The bonds were completely paid off in 2022 so nothing was budgeted for them in 2023.

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



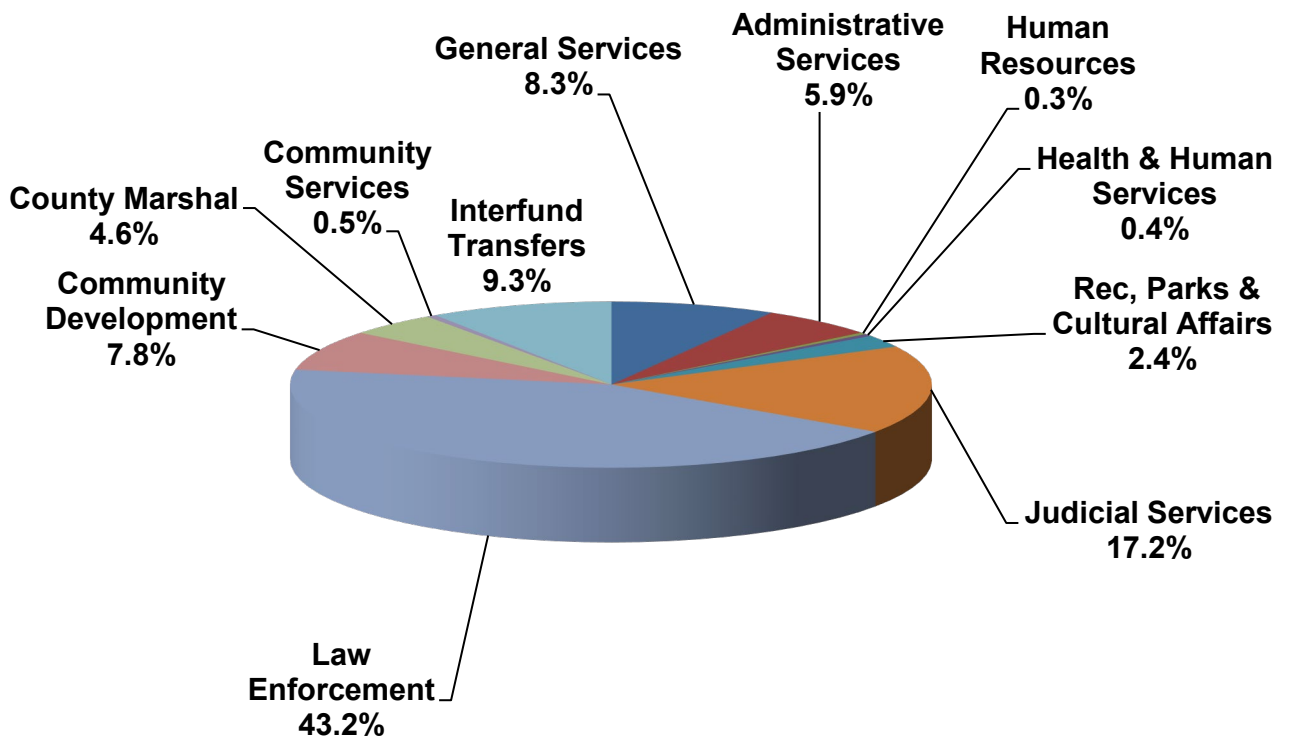
EXPENDITURE SUMMARY

GENERAL FUND

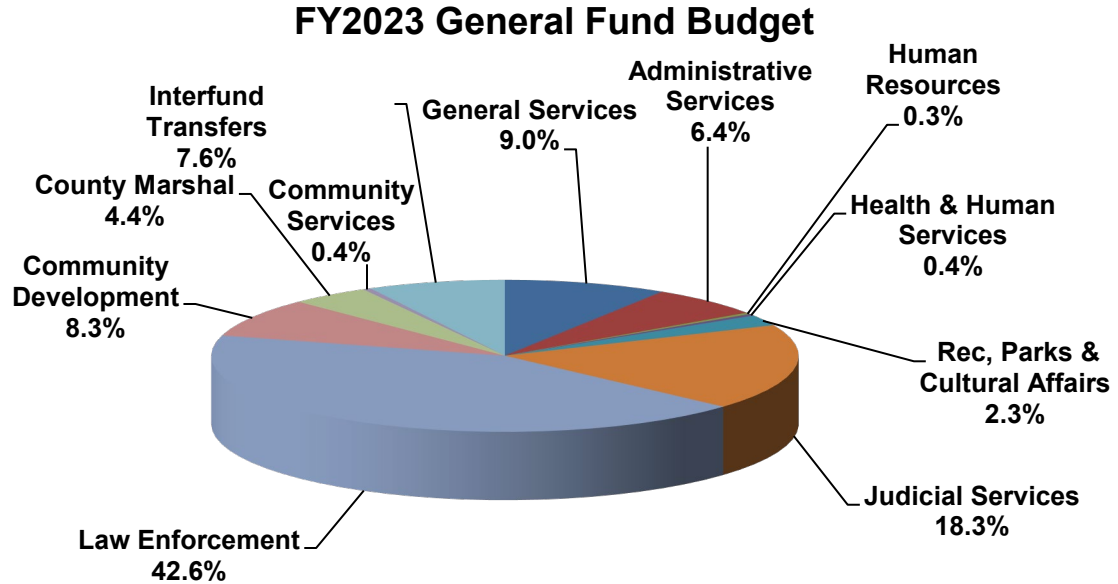
The total FY2023 budget of \$138,266,993 for the General Fund increased by \$16.8M or 14% from FY2022's estimated expenditures.

- 7% cost of living increase for all current employees was budgeted for a total of \$7.3M
- Increased Health Care costs of \$1.3M
- 31 new FT positions added in 2023 totaling \$2.2M.
- \$3.7M increases in various operating accounts.
- \$1.1M decrease to interfund transfers which includes a \$2.8M decrease to RRDA fund. The debt accounted for under the RRDA Fund was fully paid off in 2022. Also included was a \$0.9M increase to funding for EMS and \$0.6M for Parks.

FY2022 General Fund Estimate



EXPENDITURE SUMMARY



OTHER FUNDS

Significant changes in other major funds include the following:

- The 911 Fund increased by 31% due to increased personnel and operating costs in FY2023
- The Parks and Recreation Fund increased by 22% in 2023. This is mainly due to the 7% COLA, 4 new FT positions and 53 new PT positions.
- The Fire Fund increased by 16%. The 7% COLA, 11 new positions and increased Health Care costs account for the increase.
- The Impact Fee Fund decreased by 26% and the SPLOST funds stayed consistent with 2022. Budgets in these two funds vary based on current projects.
- The RRDA Fund decreased by 100%. The debt that this fund accounted for was paid off in 2022.
- The EMS fund increased 4%. The 7% COLA, 1 new position and increased Health Care costs make up the increase.

EXPENDITURE BUDGET HISTORY

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Est. Actual FY22</u>	<u>Budget FY23</u>
General Fund				
Personal Services	67,510,665	73,584,904	78,636,480	92,573,658
Operating Services	16,797,622	18,063,723	21,950,468	24,197,787
Non Department Managed Costs	4,560,946	4,130,734	4,650,756	5,553,790
Capital Projects	481,978	737,284	487,102	640,006
Non Operational Costs	3,708,815	3,850,153	4,116,510	4,462,630
Debt Service	324,837	450,575	348,913	342,705
Interfund Transfers	7,367,706	8,210,873	11,233,414	10,496,417
Total General Fund	100,752,569	109,028,246	121,423,643	138,266,993
Special Revenue Funds				
Personal Services	39,023,572	42,890,823	49,371,722	57,382,464
Operating Services	8,246,930	9,083,097	10,761,390	11,608,115
Non Department Managed Costs	3,231,943	2,618,252	2,772,456	3,307,100
Capital Projects	2,938,675	2,860,430	8,543,386	6,655,767
Non Operational Costs	1,470,728	3,108,551	5,863,745	2,671,963
Debt Service	37,842	62,691	48,030	8,648
Interfund Transfers	2,101,972	7,144,077	11,936,637	2,119,473
Total Special Revenue Funds	57,051,662	67,767,921	89,297,366	83,753,530
Capital Project Funds				
Personal Services	2,892,375	3,096,079	3,388,195	3,347,168
Operating Services	3,314,599	5,231,096	6,002,228	3,364,323
Non Department Managed Costs	57,120	91,050	82,800	115,743
Capital Projects	47,955,468	34,782,610	54,728,093	57,692,907
Non Operational Costs	16,355,139	16,169,373	22,125,854	21,956,246
Debt Service	80,097	78,229	50,934	-
Interfund Transfers	150,000	-	-	0
Total Capital Project Funds	70,804,799	59,448,437	86,378,105	86,476,387
Debt Service Funds				
Operating Services	0	0	14,850	0
Non Department Managed Costs	128,453	0	0	0
Debt Service	8,931,003	6,927,125	9,659,591	6,282,755
Total Debt Service Funds	9,059,456	6,927,125	9,674,441	6,282,755
Enterprise Funds				
Personal Services	7,808,167	8,675,487	9,204,736	10,693,522
Operating Services	1,710,889	1,822,013	1,952,502	2,372,742
Non Department Managed Costs	179,316	215,131	293,529	302,493
Non Operational Costs	3,018,523	3,564,637	4,291,580	3,265,000
Debt Service	0	872	727	0
Total Enterprise Funds	12,716,895	14,278,140	15,743,074	16,633,757
Internal Service Funds				
Personal Services	20,478,852	23,690,099	23,833,170	25,810,717
Operating Services	2,682,151	3,045,663	3,962,805	4,078,479
Non Department Managed Costs	34,582	35,251	45,228	57,719
Non Operational Costs	23,636	36,798	42,699	38,000
Debt Service	0	436	363	0
Total Internal Service Funds	23,219,221	26,808,247	27,884,265	29,984,915
GRAND TOTAL	\$273,604,601	\$284,258,115	350,400,894	\$361,398,337

Personnel

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

PERSONNEL

The Personal Services component of the budget consists of employee salaries and benefits. The largest portion of the Personal Services budget is made up of employee salaries. Salary accounts include regular salaries for full-time employees, part-time salaries and overtime salaries for hours. Personnel costs account for 53% of the total 2023 County Wide budget. The following new full-time positions are included in the FY2023 budget to start October 1, 2022:

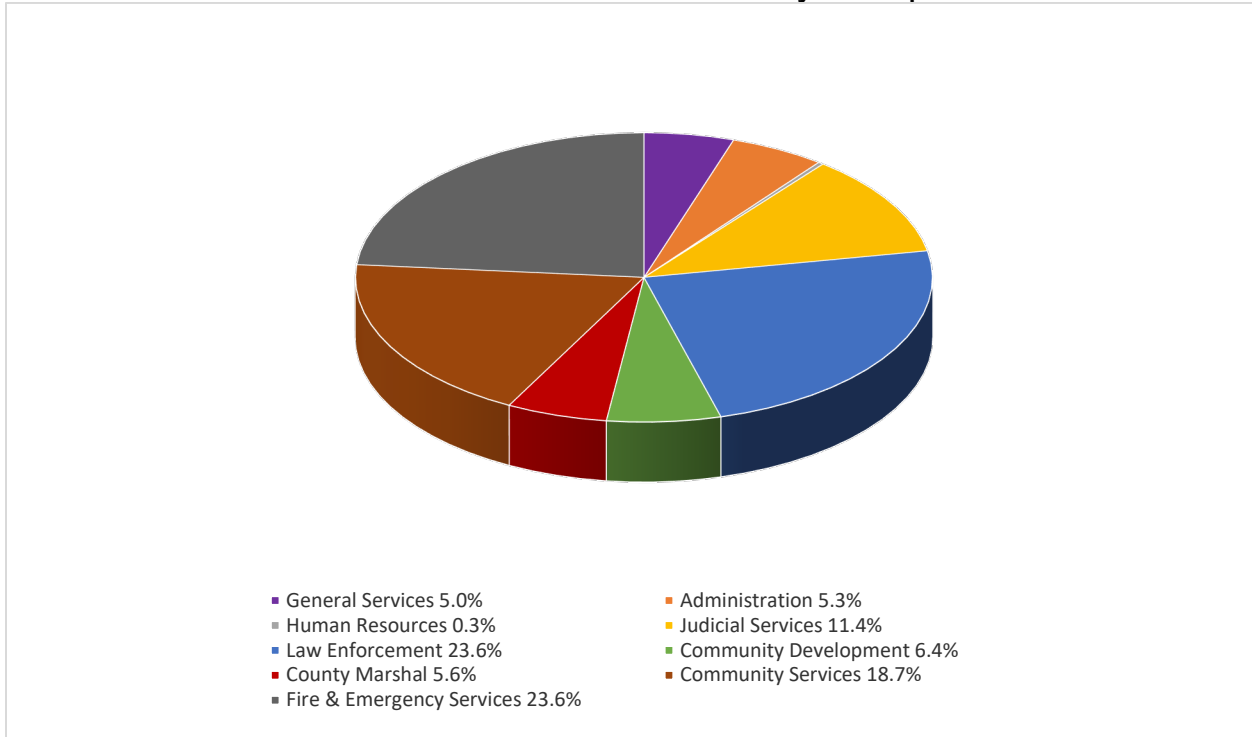
- (1) County Attorney, County Manager
- (1) Voter Services Specialist, Elections
- (1) Contract Manager, Purchasing
- (1) Payroll Specialist, Finance
- (1) Grant Writer, Finance
- (1) Technology Coordinator, IT
- (1) Risk Analyst, Risk Management
- (3) Janitorial Technicians, Property Management
- (2) Maintenance Technicians, Property Management
- (1) Court Reporter, Court Administration
- (1) Calendar Clerk, Court Administration
- (1) Staff Attorney, Superior Court
- (1) Superior Court Judge, Superior Court (supplement only)
- (4) Senior Deputy Clerks, Clerk of Court
- (1) Communications/TAC Officer, District Attorney
- (3) Investigators, District Attorney
- (1) Clerk 2, Solicitor (replaces 1 Part Time position)
- (1) Associate Magistrate, Magistrate Court (to start 1/1/23)
- (1) Animal Control Officer, Animal Control
- (1) Stormwater Engineer, Engineering,
- (1) Development Projects Director, Engineering
- (1) Code Compliance Inspector, Planning and Zoning
- (1) Planning & Zoning Technician, Planning and Zoning
- (1) Silver Roamers Activity Assistant, Senior Center
- (1) Recreation Coordinator, Parks
- (1) Division Director, Parks
- (1) Facility Manager, Parks
- (1) Customer Service Coordinator, Parks
- (1) Special Projects, Fire
- (1) Warehouse Specialist, Fire
- (1) Recruiter, Fire
- (1) Fire Inspector, Fire
- (1) Fire Inspector/Plans Review, Fire
- (1) Office Clerk, Fire
- (5) Firefighters Entry Level, Fire
- (1) EMS Training Officer, EMS
- (2) Technician II, Fleet

PERSONNEL POSITION SUMMARY BY FUND

<u>FUND</u>	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Est Actual FY22</u>	<u>Budget FY23</u>
General Fund				
General Services	95	95	97	100
Commissioners	5	5	5	5
Administrative Services Agency	53	51	57	66
Human Resources	4	4	4	4
Judicial Services	195	198	204	217
Law Enforcement	463	480	491	494
Community Development	83	84	84	88
County Marshal	52	56	58	59
Community Services	6	6	6	6
Total General Fund	955	978	1,005	1,038
Special Revenue Funds				
Emergency 911 Telephone Fund	62	62	60	60
Senior Services Fund	24	25	28	29
Parks and Recreation Fund	268	269	272	328
ARPA Fund	-	-	17	18
Transportation Fund	23	24	25	25
Multiple Grant Fund	17	17	15	15
CDBG Fund	1	2	2	2
Drug Abuse & Treatment Fund	2	0	0	0
Victim Witness Fund	2	2	2	2
DUI Court Fund	4	4	4	4
Drug Accountability Court Fund	5	6	6	6
Treatment Accountability Court Fund	1	1	1	1
Drug Screening Lab Fund	5	6	6	6
Veteran's Court Fund	1	1	1	1
Juvenile Drug Court Fund	1	1	1	1
Fire District Fund	336	347	367	378
Total Special Revenue Funds	752	767	807	876
Capital Funds				
SPLOST Fund	48	47	47	45
Total Capital Funds	48	47	47	45
Enterprise Funds				
Emergency Medical Fund	99	107	114	115
Total Enterprise Funds	99	107	114	115
Internal Services				
Insurance & Benefits Fund	2	2	2	2
Fleet Maintenance Fund	11	11	11	13
Total Internal Services	13	13	13	15
GRAND TOTAL	1,867	1,912	1,987	2,089

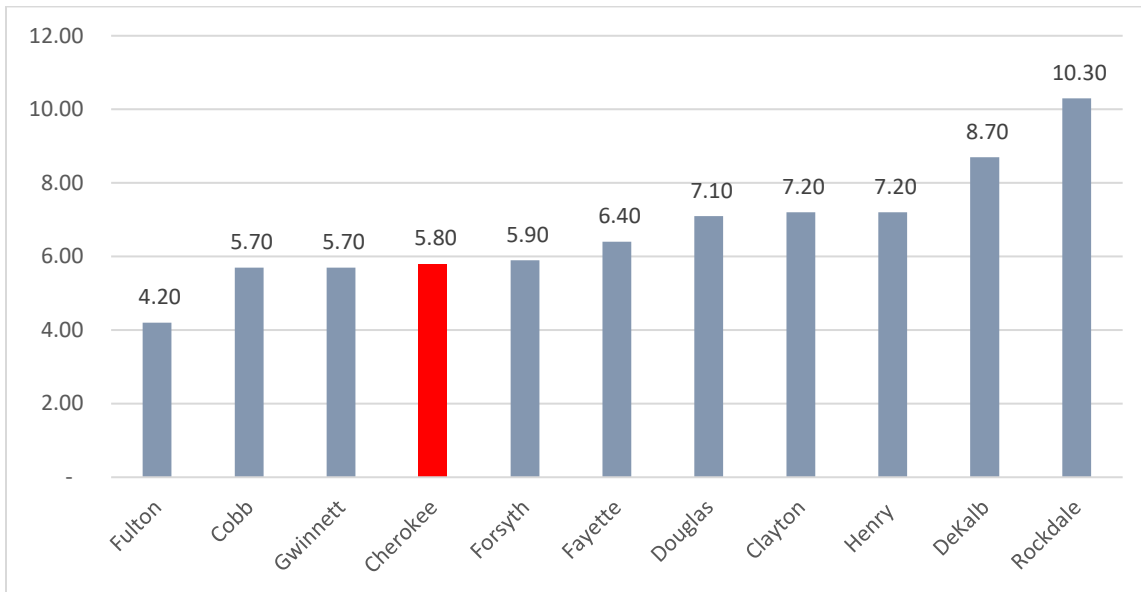
Note: Table includes regular full time and part time positions but does not include temporary or seasonal positions.

2023 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
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
GENERAL FUND	BOARD OF COMMISSIONERS	BOARD OF COMMISSIONER	5	5	5	5
		TOTAL	5	5	5	5
	COUNTY CLERK	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMIN OFF MGR CLERK	1	1	1	1
		TOTAL	2	2	2	2
	COUNTY MANAGER	COUNTY ATTORNEY	0	0	0	1
		COUNTY MANAGER	1	1	1	1
		EXECUTIVE ASSISTANT	1	1	1	1
		STAFF ATTORNEY	1	0	0	0
		SPECIAL PROJECTS MANAGER	0.85	0	0	0
		SR COUNSEL	0	1	1	1
		TOTAL	3.85	3	3	4
	ADMINSTRATIVE SERVICES AGENCY	ADMIN SERVICES AGENCY DIR	1	1	1	1
		TOTAL	1	1	1	1
	CAPITAL PROJECTS	PROGRAM MANAGER	0	0	0	1
		SR CONSTRUCTION MGR	0	0	0	1
		TOTAL	0	0	0	2
	VOTER REGISTRATION	ASSISTANT DIRECTOR ELECTIONS	0	0	0	1
		ASSISTANT SUPERVISOR ELECTIONS	1	1	1	0
		COMMUNITY OUTREACH SPECIALIST	1	1	0	0
		DIRECTOR ELECTIONS & VOTER REG	0	0	0	1
		ELECTIONS SUPERVISOR	1	1	1	0
		ELECTRONIC VOTING TECHNICIAN	2	1	1	0
		ELECTIONS WAREHOUSE TECHNICIAN	0	0	1	1
		ELECTRONIC SYSTEMS MANAGER	0	0	0	1
		PROGRAM COORDINATOR	0	0	1	1
		PART TIME CLERICAL	2	3	2	2
		RECEPTIONIST	0	1	0	0
SENIOR CLERK		1	1	3	2	
VOTER REGISTRATION ASSISTANT		1	1	0	0	
ELECTION SPECIALIST		0	0	0	2	
TOTAL	9	10	10	11		

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET
GENERAL FUND	FINANCE AND BUDGETING	ACCOUNTANT	2	2	2	2
		ACCT. & REPORTS MANAGER	0.6	0.6	0.6	0.4
		ACCOUNTS PAYABLE CLERK	1	1	1	1
		CHIEF FINANICAL OFFICER	0.8	0.8	0.8	0.7
		EXPENDITURES MANAGER	1	1	1	1
		GRANTS WRITER	0	0	0	1
		FINANCE SPECIALIST	1	1	1	0
		PLANNING & ANALYSIS MANAGER	0.96	0.96	0.96	0.96
		GRANT MANAGER	0	0	0	0.3
		PAYROLL SPECIALIST	0	0	0	1
		STATISTICS & PERFORMANCE MGR	0.8	0.8	0.8	0.8
		SENIOR ACCOUNTS PAYABLE CLERK	1	1	1	1
		TOTAL		9.16	9.16	9.16
	DEVELOPMENT SERVICES CENTER	DEVELOPMENT SERVICES REP	4	4	4	4
		LEAD DEVELOPMENT SERVICES REP	1	1	1	1
		MANAGER DEVELOPMENT SERVICES	1	1	1	1
		TOTAL	6	6	6	6
	PURCHASING	CONTRACT MANAGER	0	0	0	1
		DIR PURCHASING	1	1	1	1
		PROCUREMENT SPECIALIST	1	2	2	1
		SR. FIN/PROCUR. SPEC	2	1	1	2
		TOTAL	4	4	4	5
	INFORMATION TECHNOLOGY	APPLICATION SERVICES MANAGER	0	1	1	1
		APPLICATION SUPPORT ANALYST	0	0	0	1
		ASSISTANT IT DIRECTOR	1	1	1	0
		BUSINESS ANALYST	2	2	2	2
		APPLICATION SYSTEMS/DATA ANALY	2	2	3	2
		CHIEF INFORMATION OFFICER	1	1	1	1
		ENTERPRISE NETWORK SYSTEM MGR	1	0	0	0
		INFRASTRUCTURE SYST ADMIN	0	1	2	2
		INFRASTRUCTURE SYST MGR	1	0	0	0
		INFRASTRUCTURE SYST ENGINEER	0	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET	
GENERAL FUND	INFORMATION TECHNOLOGY	INFRASTRUCTURE SERV/SEC MGR	0	1	1	1	
		INFO SECURITY MANAGER	1	1	1	1	
		TECHICAL COORDINATOR	0	0	0	1	
		NETWORK ANALYST	0.75	0.75	0.75	0.75	
		PART TIME INTERN	3	0	2	2	
		SR BUSI ANALYST/DATA MGR	1	0	0	0	
		SOLUTIONS ANALYST 1	0	0	1	1	
		SOLUTIONS ANALYST II	0	0	0	1	
		SYSTEM SUPPORT SPECIALIST I	2	1	1	1	
		SYSTEM SUPPORT SPECIALIST II	4	4	3	2	
		TECHNOLOGY SERVICES MANAGER	0	1	1	1	
		TECHNOLOGY SERVICES SUPERVISOR	0	0	0	1	
		TOTAL		19.75	17.75	21.75	22.75
	GIS/MAPPING		GIS ANALYST	1	1	1	1
			MAPPING MANAGER	1	1	1	1
			GIS SPECIALIST I	1	1	1	1
	TOTAL		3	3	3	3	
	HUMAN RESOURCES		ADMINISTRATIVE ASSISTANT	1	1	1	1
			DIRECTOR - HUMAN RESOURCES	1	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	1	0	0	0
			SENIOR HR SPECIALIST	0	1	1	1
	TOTAL		4	4	4	4	
	TAX COMMISSIONER		ASSISTANT SUPERVISOR TAGS	2	1	2	2
			CHIEF DEPUTY TAX COMMISSIONER	1	1	1	1
			MOTOR VEH ACCTS RECIEVABLE	1	3	1	1
			RECEPTIONIST	1	1	1	1
			SENIOR CLERK	20	19	22	21
			SUPERVISOR/TAX/TAG	2	2	2	2
			PROPERTY TAX SUPERVISOR	0	0	0	1
			TAX COMMISSIONER	1	1	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
GENERAL FUND	TAX COMMISSIONER	TOTAL	28	28	30	30
	TAX ASSESSOR	APPRAISER	12	12	12	11
		ASSESSORS ASSISTANT	1	1	1	1
		CHIEF APPRAISER	1	1	1	1
		DEPUTY CHIEF APPRAISER	1	1	1	1
		LEAD APPRAISER	4	4	4	5
		RECEIVER OF RECORDS	1	1	1	1
		SENIOR APPRAISER	3	3	3	3
		SECRETARY II	2	2	4	3
		SENIOR CLERK	6	6	4	5
		TAX MAPPER	2	2	2	2
		TOTAL	33	33	33	33
	RISK MANAGEMENT	DIRECTOR RISK MANAGEMENT	1	1	1	1
		RISK ANALYST	0	0	1	1
		TOTAL	1	1	2	2
	FACILITIES MANAGEMENT	DIRECTOR - FACILITIES MANAGEMENT	1	1	1	1
		JANITORIAL SUPERVISOR	3	3	3	3
		JANITORIAL TECHNICIAN	10	10	11	14
		MAINTENANCE MANAGER	1	1	1	1
		MAINTENANCE TECHNICIAN	9	9	9	11
		TOTAL	24	24	25	30
	COMMUNICATIONS	ASST DIRECTOR COMMUNICATIONS	1	1	1	1
		DIRECTOR OF COMMUNICATIONS	1	1	1	1
		TOTAL	2	2	2	2
	COURT ADMINISTRATION	ACCOUNT COORDINATOR	0	0	1	1
		CALENDAR CLERK	0	0	0	1
		COURT ADMINISTRATOR	1	1	1	1
		COURT REPORTER 1	5	5	5	6
		COURT REPORTER 2	3	3	3	3
		COURT SERVICES COORDINATOR	1	1	1	1
		DEPUTY COURT ADMINISTRATOR	0	0	1	1
		INTERPRETER SERVICES COORD	0	0	1	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
GENERAL FUND	COURT ADMINISTRATION	PART TIME BALIFF	25	25	25	25
		SUPERIOR COURT CALENDAR CLERK	3	3	3	3
		SECRETARY II	1	1	1	1
		TOTAL	39	39	42	44
	SUPERIOR COURT	LAW CLERK	3	3	3	3
		STAFF ATTORNEY	0	0	0	1
		TOTAL	3	3	3	4
	INDIGENT DEFENSE	COUNSELOR/INVESTIGATOR	2	2	2	2
		DIR/INDIGENT DEFENSE	1	1	1	1
		SECRETARY I	1	1	1	1
		TOTAL	4	4	4	4
	CLERK OF SUPERIOR COURT	CHIEF DEPUTY CLERK/SUPERIOR	1	1	1	1
		ASSISTANT SUPERVISOR	0	0	0	1
		CHIEF CLERK PROJECT MANAGER	2	2	2	1
		CLERK OF COURTS	1	1	1	1
		CLERK	21	19	22	20
		CLERK 2	6	5	5	5
		DEPUTY CLERK	5	5	5	7
		PT CLERICAL	0	3	3	3
		SENIOR CLERK	15	14	13	9
		SUPERVISOR	0	0	0	1
		SR DEPUTY CLERK	5	5	4	9
		TOTAL	56	55	56	58
	DISTRICT ATTORNEY	ACCOUTABILITY COURT PROSECUTOR	0	1	1	1
		ANALYST DA	0	0	1	1
		ASSISTANT DA	9.35	8	7	7
		CHIEF ASSISTANT DA	0	0	1	1
		DEPUTY CHIEF ASST DA	1	3	3	3
		DA PUBLIC INFORMATION OFFICER	0	0	1	1
		DIR OFFICE ADMIN-VICTIM SERVIC	0.8	0.8	0.8	0.8
		COMM/TAG OFFICER	0	0	0	1
		INVESTIGATOR	9	9	9	12

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET
GENERAL FUND	DISTRICT ATTORNEY	PART TIME	2	2	0	0
		SENIOR INVESTIGATOR	4	4	4	4
		SENIOR SECRETARY	6	6	6	6
		TOTAL	32.15	33.8	33.8	37.8
	STATE COURT	ADMINISTRATIVE ASSISTANT	3	3	3	3
		LAW CLERK	2	3	3	3
		STATE COURT JUDGE	3	3	3	3
		TOTAL	8	9	9	9
	STATE COURT SOLICITOR	ASSISTANT SOLICITOR	8	8	8	8
		CHIEF ASST SOLICITOR	1	1	1	1
		CLERK 2	2	2	2	3
		DPTY ASG	1	1	1	1
		INVESTIGATOR	3	3	3	3
		PART TIME CLERICAL	2	2	2	1
		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
		TOTAL	26	26	26	26
	MAGISTRATE COURT	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ASSOCIATE MAGISTRATE JUDGE	0	0	0	1
		CHIEF ASSOCIATE MAG. JUDGE	1	1	1	1
		CHIEF MAGISTRATE JUDGE	1	1	1	1
		PT MAGISTRATE JUDGE	7	7	7	7
		TOTAL	10	10	10	11
	PROBATE COURT	CLERK 1	0	1	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	0	0	0
SR DEPUTY CLERK		6	7	7	7	
TOTAL		10	11	11	11	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET
GENERAL FUND	JUVENILE COURT	ADMINISTRATIVE ASSISTANT	2	2	1	2
		DEPUTY CLERK	0	0	1	2
		JUVENILE COURT INTAKE OFFICER	1	1	1	1
		JUV COURT PROGRAM MGR	2	2	4	3
		JUVENILE COURT JUDGE	2	2	2	2
		SENIOR CLERK	0	0	1	1
		JUVENILE CLERK OF COURT	0	0	0	1
		TOTAL	7	7	10	12
	SHERIFF	ACCREDITATION MANAGER	1	1	2	2
		ADMINISTRATIVE ASSISTANT	1	0	0	7
		ADMIN SUPERVISOR	1	1	1	1
		ASST WARRANT REC	0	0	0	1
		BOND ADMINISTRATOR	1	1	1	1
		CRIME ANALYST CCID	0	0	1	0
		CAPTAIN SHERIFF'S OFFICE	9	10	11	12
		CHIEF DEPUTY SHERIFF	1	1	1	1
		CLERK 1	18	17	17	11
		CLERK 2	5	6	7	4
		COMM OFFICER SHERIFF	9	9	9	9
		CORPORAL	53	53	51	49
		CRIME ANALYST	2	3	3	6
		CONTROL ROOM OPERATOR	1	1	1	1
		DETENTION CENTER MAINT SUPVSR	1	1	0	0
		DEPUTY UNCERTIFIED	4	0	0	0
		DEPUTY - CERTIFIED	251	266	269	263
		DIRECTOR OF COMMUNICATIONS	1	0	0	0
		EVIDENCE CUSTODIAN	3	3	3	1
		EVIDENCE TECHNICIAN	0	0	0	2
EXECUTIVE ASSISTANT	2	2	2	1		
FORENSIC COMPUTER TECHNICIAN	1	1	1	1		
FLEET MANAGER SO	0	1	1	1		
HR ASSISTANT	1	1	0	0		

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET		
GENERAL FUND	SHERIFF	HR SPECIALIST/BENEFITS COORD	1	1	2	2		
		INMATE COURT COORDINATOR	2	2	2	3		
		INFORMATION SYSTEM MANAGER	1	1	1	1		
		INVESTIGATOR	0	0	0	1		
		INMATE SERVICES SPECIALIST	0	0	0	8		
		LT COLONEL SHERIFF	1	1	1	1		
		LIEUTENANT - SHERIFF	21	22	22	21		
		MAJOR SHERIFF	2	2	2	4		
		MAINTENANCE TECHNICIAN	2	4	5	5		
		OPEN RECORDS COORDINATOR	0	0	1	1		
		PROJECTS COORDINATOR	0	0	0	1		
		PART TIME DEPUTY	5	7	7	7		
		PART TIME CROSSING GUARD	12	10	10	10		
		RECORDS COORDINATOR	2	3	3	3		
		RECRUITMENT SPECIALIST	0	0	0	1		
		RMS MANAGER	0	1	1	1		
		SECRETARY I	1	1	1	0		
		SECRETARY II	2	2	2	0		
		SERGEANT SHERIFF	37	37	40	41		
		SHERIFF	1	1	1	1		
		SENIOR ACCOUNTS PAYABLE CLERK	0	0	0	1		
		SENIOR CLERK	2	2	2	2		
		SENIOR SECRETARY	2	2	2	0		
		TAC OFFICER - SHERIFF	2	2	2	2		
		VICTIM WITNESS ADVOCATE	0	0	2	2		
		WARRANT OFFICE COORDINATOR	1	1	1	1		
		TOTAL			463	480	491	494
			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	2	2		

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
GENERAL FUND	COUNTY PROBATION	COUNTY PROBATION OFFICER	5	7	5	5
		DIRECTOR CNTY PROBATION	1	1	1	1
		TOTAL	10	12	12	12
	CORONER	ADMINISTRATIVE ASSISTANT	0	0	1	1
		CORONER	1	1	1	1
		PART TIME CLERICAL	1	1	0	0
		PART TIME CORONER	6	6	6	6
		TOTAL	8	8	8	8
	ANIMAL CONTROL	ANIMAL CONTROL SERGEANT	0	0	0	1
		ANIMAL CONTROL OFFICER	6	6	7	8
		TOTAL	6	6	7	9
	ANIMAL SHELTER	ADMINISTRATIVE ASSISTANT	1	1	1	1
		SHELTER INTAKE SUPER	1	1	1	1
		ANIMAL SHELTER PROGRAM MGR	1	1	1	0
		ANIMAL SUPPORT SPEC 1	4	5	4	3
		ANIMAL SUPPORT SPEC 2	6	6	7	8
		ANIMAL SUPPORT SPEC 3	2	1	1	1
		VETERINARY TECHNICIAN	1	1	1	1
		ASSISTANT SHELTER DIRECTOR	0	0	0	1
		DIRECTOR - ANIMAL SHELTER	1	1	1	1
		PT ANIMAL SUPPORT SPEC 1	1	1	2	2
	TOTAL	18	18	19	19	
	EMERGENCY MANAGEMENT AGENCY	DEPUTY DIRECTOR EMA	1	1	2	1
		DIRECTOR EMG MGNT AGENCY	0	0	0	1
		DIRECTOR/HOMELAND SECURITY	1	1	1	0
		EMA SPECIALIST	0	0	0	1
		INFORMATION SYSTEM ANALYST	1	1	0	0
		TOTAL	3	3	3	3
	RADIO COMMUNICATIONS	RADIO COMMUNICATION SPECIALIST	0	1	1	1
		TOTAL	0	1	1	1
PUBLIC WORKS	ADMINISTRATIVE ASSISTANT	1	1	1	1	
	DIRECTOR PUBLIC WORKS	1	1	1	1	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET	
GENERAL FUND	PUBLIC WORKS	EQUIPMENT OPERATOR I	2	2	2	2	
		EQUIPMENT OPERATOR II	4	4	4	4	
		LABORER	15	15	16	17	
		LABORER 1	2	2	1	0	
		LEAD OPERATOR 2	3	4	4	3	
		LEAD OPERATOR	1	1	1	1	
		MANAGER - PUBLIC WORKS	1	1	1	1	
		OPERATIONS MGR PUBLIC WORKS	1	1	1	1	
		SIGN AND MARKING TECHNICIAN	1	1	1	1	
		SUPERVISOR/PUBLIC WORKS	3	3	3	3	
		TRUCK DRIVER I	1	1	0	0	
		TRUCK DRIVER II	5	5	6	7	
		TOTAL			41	42	42
	STORMWATER ENGINEERING						
	COUNTY ENGINEER			0.76	0.76	0.76	0.76
	STORMWATER COORDINATOR			1	1	1	1
	STORMWATER ENGINEER			0	0	0	1
	STORMWATER INSP			3	3	3	3
	TOTAL			4.76	4.76	4.76	5.76
	TRANSPORTATION ENGINEERING						
	TRANSPORTATION DIRECTOR			0	0	0	1
	ENGINEERING ASSISTANT			0	0	0	2
	PRECONST ENG TRANSPORTATION			0	0	0	1
	TOTAL			0	0	0	4
	ENGINEERING						
	ASST COUNTY ENGINEER			1	1	0	0
	ADMINISTRATIVE ASSISTANT			0.75	0.75	0	0
	ARBORIST			1	1	1	1
	CNTY TRANSPORT ENG			0	0	1	0
	COMMUNITY DEV AGENCY DIR			0.5	0.5	0	0.5
	DEPUTY COUNTY MANAGER			0	0	0.5	0
	DEVELOPMENT INSPECTION MANAGER			1	1	1	1
	DEVELOPMENT INSPECTOR			4	4	4	3
	DEVELOPMENT PROJECTS DIRECTOR			0	0	0	1
	ENGINEERING ASSISTANT			2	2	2	0

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET
GENERAL FUND	ENGINEERING	EXECUTIVE ASSISTANT	0	0	0.75	0.75
		PRECONST ENG TRANSPORTATION	1	1	1	0
		PT INTERN	0	0	0	1
		SR DEVELOPMENT INSPECTOR	0	0	0	1
		TOTAL	11.25	11.25	11.25	9.25
	RECYCLING CENTER	PT RECYCLING	2	2	2	2
		RECYCLING CENTER SUPERVISOR	1	1	1	1
		RECYCLING OPERATOR	2	2	2	2
		TOTAL	5	5	5	5
	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICE AGENCY DIR	1	1	1	1
		TOTAL	1	1	1	1
	CONSERVATION ADMINISTRATION	SOIL CONSERVATION	1	1	1	0
		TOTAL	1	1	1	0
	BUILDING INSPECTIONS	BLDG INSP - COMMERCIAL	1	1	1	1
		BUILDING INSPECTOR	6	6	6	6
		COMMERCIAL PLAN REVIEW	1	1	1	1
		DEPUTY BUILDING OFFICIAL	0	0	0	1
		DIRECTOR BUILD/DEVELOP SERVICE	1	1	1	1
		SENIOR BUILDING INSPECTOR	2	2	2	1
		TOTAL	11	11	11	11
	PLANNING AND ZONING	DIRECTOR PLANNING & ZONING	1	1	1	1
		DEPUTY DIRECTOR P & Z	0	0	0	0.9
		EXECUTIVE ASSISTANT	1	1	1	1
		PLANNER	2	2	2	2
		PRINCIPAL PLANNER	0.9	0.9	0.9	0
		CODING COMPLIANCE INSPECTOR	0	0	0	1
		PLANNING/ZONING TECHNICIAN	1	1	1	1
		SENIOR PLANNER	1	1	1	2
ZONING DIVISON MANAGER		1	1	1	1	
TOTAL		7.9	7.9	7.9	9.9	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET	
GENERAL FUND	CODE ENFORCEMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1	
		CO MARSHAL 911 DIRECTOR	0.5	0.5	0	0	
		CHIEF MARSHAL	0	0	1	1	
		DPTY CHIEF MARSHAL	1	1	0	0	
		DEPUTY MARSHAL	6	7	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	0	
		PUBLIC SAFETY AGENCY DIRECTOR	0	0	0.5	0.5	
		SERGEANT MARSHAL	2	2	2	2	
		TOTAL		14.5	15.5	15.5	14.5
		TOTAL GENERAL FUND		955.32	978.12	1006.12	1038.12
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	ACCREDITATION MANAGER	1	1	1	1	
		ADMINISTRATIVE ASSISTANT	1	1	1	1	
		ADMINISTRATIVE COMMANDER	1	1	1	0	
		ASST DIRECTOR 911	1	0	0	0	
		CAD MANAGER E911	1	1	1	1	
		CO MARSHAL 911 DIRECTOR	0.5	0.5	0	0	
		COMMUNICATION OFFICER I	24	26	27	27	
		COMM OFFICER IN TRAINING	1	0	0	0	
		COMM OFFICER 911 CTO	9	8	9	9	
		COMM SYS SPECIALIST	1	1	0	0	
		COMMUNICATIONS SUPERVISOR	4	4	4	4	
		DIRECTOR/E911	0	1	1	1	
		DEPUTY DIRECTOR E911	0	0	0	2	
		LEAD COMMUNICATION OFFICER	4	4	4	4	
		OPERATIONS COMMANDER E911	1	1	1	0	
		PUBLIC SAFETY AGENCY DIRECTOR	0	0	0.5	0.5	
		PART TIME CLERICAL	9	9	5	5	
QUALITY/QI	1	1	1	1			
RECORDS COORDINATOR	1	1	1	1			

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET
EMERGENCY 911 TELEPHONE FUND	EMERGENCY 911 TELEPHONE	TRAINING COORDINATOR E911	1	1	1	1
		RADIO COMMUNICATION MANAGER	0	0	1	1
		TOTAL	61.5	61.5	59.5	59.5
TOTAL EMERGENCY 911 TELEPHONE FUND			61.5	61.5	59.5	59.5
SENIOR SERVICES FUND	SENIOR CENTER	ADMINISTRATIVE ASSISTANT	0	1	1	1
		BUDGET VOUCHER COORDINATOR	1	1	1	1
		CONGREGATE MEALS COORD	0	0	1	1
		COMPLIANCE & QLTY ASSURANCE	0	0	1	1
		CASE MANAGER	2	3	3	3
		DIRECTOR - SENIOR SERVICES	1	1	1	1
		HOME DELIVERED MEALS ASST	1	1	0	0
		HDM SUPERVISOR/VOLUNTEER COORD	1	1	1	1
		HOMEMAKER AIDE	3	3	4	4
		HOMEMAKER SUPERVISOR	1	1	1	1
		I&A COORDINATOR	1	1	1	1
		I&A CAREGIVER	1	1	1	1
		MEALS AND WHEELS ASSISTANT	0	0	1	1
		PROGRAM MANAGER SENIOR SVCS	1	1	1	1
		PART TIME CLERICAL	7	7	7	7
		RESOURCE COORDINATOR	1	1	1	1
		KITCHEN/ACTIVITIES/AIDE	1	0	0	0
		SR. ROAMERS ACTIVITIES COORD	1	1	1	1
		SENIOR SERVICES ACTIVITY ASSIST	0	0	0	1
		SENIOR SERVICES ACTIVITIES COOR	1	1	1	1
TOTAL			24	25	28	29
TOTAL SENIOR SERVICES FUND			24	25	28	29
PARKS AND RECREATION FUND FUND	CRPA ADMINISTRATION	ADMIN ASSISTANT	1	1	1	1
		ADMINISTRATIVE DIVISION DIRECTOR	0	0	0	1
		BUSINESS MANAGER	1	1	1	1
		DIRECTOR - RECS & PARKS	1	1	1	1
		PART TIME REC/PARKS	4	4	4	4
TOTAL			7	7	7	8

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST.	2023 BUDGET
PARKS AND RECREATION FUND FUND	CRPA PROGRAMS	RECREATION COORDINATOR	4	4	4	5
		PART TIME REC/PARKS	52	52	52	93
		RECREATION DIVISION DIRECTOR	1	1	1	1
		TOTAL	57	57	57	99
	AQUATIC CENTER	AQUATICS COORDINATOR	2	2	3	2
		AQUATICS MGR	0	0	0	1
		AQUATICS DIVISION DIRECTOR	1	1	1	0
		FACILITIES MAINTENANCE SUPER	0	0	0	1
		MARKETING & CUSTOMER SERVICE	1	1	1	1
		MAINTENANCE LEAD	1	1	1	0
		PART TIME REC/PARKS	113	113	113	113
		TOTAL	118	118	119	118
	CRPA ATHLETICS	ATHLETIC COORDINATOR	4	5	5	5
		ATHLETICS DIVISION DIRECTOR	1	1	1	1
		PART TIME REC/PARKS	61	61	61	61
		TOTAL	66	67	67	67
	CRPA FACILITIES	CLERK 2	0	0	0	1
		FACILITIES DIVISION DIRECTOR	0	0	1	1
		PART TIME REC/PARKS	0	0	0	13
		TOTAL	0	0	1	15
	CRPA MAINTENANCE	CREW LEADER/CRPA	3	3	3	3
		EQUIPMENT MECHANIC PARKS	0	1	1	1
		LEAD PARKS WORKER	2	1	1	1
		PARKS MANAGER	1	2	2	1
		PARK WORKER I	3	0	0	0
		PARKS WORKER	8	11	11	11
		PARK MAINTENANCE DIVISION DIR	1	1	1	1
		PARKS SERVICES COORDINATOR	1	0	0	1
PART TIME REC/PARKS		1	1	1	1	
TURF SPECIALIST		0	0	1	1	
TOTAL		20	20	21	21	
TOTAL PARKS AND RECREATION FUND			268	269	272	328

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
ARPA ACT 21 FUND	ARPA	GRANTS MANAGER	0	0	0	0.7
		COURT REPORTER 1	0	0	2	2
		DEPUTY CLERK	0	0	2	2
		ASSISTANT DA	0	0	4	4
		DEPT CHIEF ASST DISTRICT ATTN	0	0	1	1
		INVESTIGATOR	0	0	3	3
		SENIOR SECRETARY	0	0	1	1
		VICTIM WITNESS ADVOCATE	0	0	2	2
		CTY PROBATION DRUG TEST TECH	0	0	1	1
		COUNTY PROBATION OFFICER	0	0	1	1
		TOTAL	0	0	17	17.7
TOTAL ARPA ACT 21 FUND			0	0	17	17.7
TRANSPORTATION FUND	CATS	ADMINISTRATIVE ASSISTANT	0	1	1	1
		BUS DRIVER	11	11	11	11
		DISPATCHER	1	1	1	1
		MOBILITY MGR/OPERATIONS COORD	0	1	1	1
		OFFICE MANAGER	1	1	1	1
		OPERATIONS COORDINATOR	1	0	0	0
		DIRECTOR CATS TRANSIT	1	1	1	1
		PART TIME	8	8	9	9
		TOTAL	23	24	25	25
TOTAL TRANSPORTATION FUND			23	24	25	25
MULTIPLE GRANT FUND	DISTRICT ATTORNEY	ASSISTANT DA	1	1	1	0
		INVESTIGATOR	1	1	1	1
		DEPUTY CHIEF DISTRICT ATTORNEY	0	0	0	1
		ASSISTANT COORDINATOR	0	0	1	1
		VICTIM WITNESS ADVOCATE	6	6	5	5
		TOTAL	8	8	8	8
	COMMUNICATIONS	PT INTERN	0	0	0	1
		TOTAL	0	0	0	1
	CLERK OF SUPERIOR COURT	PT INTERN	0	0	0	1
		TOTAL	0	0	0	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET	
MULTIPLE GRANT FUND	STATE COURT SOLICITOR	VICTIM WITNESS ADVOCATE	4	4	4	4	
		TOTAL	4	4	4	4	
	PARKS AND RECREATION	PT INTERN	0	0	0	1	
		TOTAL	0	0	0	1	
	SHERIFF	VICTIM WITNESS ADVOCATE	2	1	0	0	
		VICTIM WITNEES PROGRAM COORD	1	1	0	0	
		DEPUTY - CERTIFIED	2	3	3	0	
		TOTAL	5	5	3	0	
	TOTAL MULTIPLE GRANT FUND			17	17	15	15
	CDBG FUND	COMMUNITY DEV BLOCK GRANT	CDBG MANAGER	1	1	1	1
CDBG GRANTS COORDINATOR			0	1	1	1	
PLANNING & ANALYSIS MANAGER			0.04	0.04	0.04	0.04	
TOTAL			1.04	2.04	2.04	2.04	
TOTAL CDBG FUND			1.04	2.04	2.04	2.04	
DRUG ABUSE AND TREATMENT FUND	DRUG COURT	ACCOUNTABILITY CT PROSECUTOR	1	0	0	0	
		TOTAL	1	0	0	0	
	DISTRICT ATTORNEY	ASSISTANT DA	0.65	0	0	0	
		TOTAL	0.65	0	0	0	
TOTAL DRUG ABUSE AND TREATMENT FUND			1.65	0	0	0	
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	
		TOTAL	2.2	2.2	2.2	2.2	
TOTAL VICTIM/WITNESS FUND			2.2	2.2	2.2	2.2	
DUI COURT FUND	DUI COURT	CASE MANAGER	1	1	1	1	
		DUI/DRUG COURT COORDINATOR	1	1	1	1	
		PART TIME	1	1	1	1	
		SECRETARY II	1	1	1	1	
		TOTAL	4	4	4	4	
TOTAL DUI COURT FUND			4	4	4	4	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
DRUG ACCOUNTABILITY COURT FUND	DRUG ACCOUNTABILITY COURT	ADMINISTRATIVE ASSISTANT	1	0	0	0
		CASE MANAGER	3	3	3	4
		DRUG ACC CT COORD	1	1	1	1
		OPERATIONS MANAGER	0	1	1	0
		PART TIME CLERICAL	0	1	1	1
		TOTAL	5	6	6	6
TOTAL DRUG ACCOUNTABILITY COURT FUND			5	6	6	6
TREATMENT ACCT COURT FUND	TREATMENT ACCOUNTABILITY CT	COORD TREATMENT ACCT CT	1	1	1	1
		TOTAL	1	1	1	1
		TOTAL TREATMENT ACCOUNTABILITY COURT FUND			1	1
DRUG SCREENING LAB FUND	DRUG SCREENING LAB	DRUG LAB TECHNICIAN	0	1	1	1
		LABORATORY MANAGER	1	1	1	1
		PART TIME	4	4	4	4
		TOTAL	5	6	6	6
TOTAL DRUG SCREENING LAB FUND			5	6	6	6
VETERANS COURT FUND	VETERANS COURT	VETERANS CRT COORD	1	1	1	1
		TOTAL	1	1	1	1
		TOTAL VETERANS COURT FUND			1	1
JUVENILE DRUG COURT FUND	JUVENILE DRUG COURT	JUVENILE DRUG TREATMENT COORD	1	1	1	1
		TOTAL	1	1	1	1
		TOTAL JUVENILE DRUG CT FUND			1	1
FIRE DISTRICT FUND	FIRE ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	1
		ADMIN OFFICE CLERK	1	1	1	1
		ARSON INVESTIGATOR	2	0	0	0
		BATTALION CHIEF	0	1	1	1
		BUSINESS INTELLIGENCE MANAGER	0	0	1	0
		DB GIS ANALYST	1	0	0	0
		DPTY CHIEF OF OPERATIONS	0	0	0	1
		DPTY CHIEF OF SUPPORT SERVICES	0	0	0	1
		DIVISION CHIEF	2	2	2	1
		EXEC ASSISTANT FIRE	1	1	1	1
		FIRE SPECIAL PROJECTS	0	0	0	1

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
FIRE DISTRICT FUND	FIRE ADMINISTRATION	FIRE HEALTH & SAFETY OFFICE	0	0	0	1
		FIRE INVESTIGATOR	0	1	1	0
		FIRE CHIEF	1	1	1	1
		FIRE RECRUITER	0	0	0	1
		FIRE EQUIPMENT SUPPLY	1	1	1	1
		GIS/CAD SPECIALIST	0	1	0	0
		HR ASSISTANT	1	1	1	1
		HR SPECIALIST	1	1	1	2
		HR SPECIALIST/BENEFITS COORD	1	1	1	0
		LOGISTICS MANAGER	1	1	1	1
		MGR OF INVESTIGATIONS	0	1	1	0
		PUBLIC AFFAIRS OFFICER	1	1	1	1
		PART TIME	1	1	1	1
		WAREHOUSE SPECIALIST - FIRE	2	2	2	3
	TOTAL		18	19	19	21
	FIRE MARSHAL	CLERK 2	0	0	0	1
		FIRE MARSHAL	1	1	1	1
		FIRE INSPECTOR	5	5	5	6
		PLANS EXAMINER - FIRE	1	1	1	2
		TOTAL	7	7	7	10
	FIRE FIGHTING	BATTALION CHIEF	10	10	10	9
		BATTALION CHIEF SHIFT SUPERV	3	3	3	0
		CAPTAIN FIRE	16	17	17	18
		DIVISION CHIEF	0	0	0	3
		FIRE APPARATUS OPERATOR	49	66	65	67
		FIRE APPARATUS OPER PARAMEDIC	27	22	34	39
		FIREFIGHTER	40	54	36	40
		FIREFIGHTER ENTRY LEVEL	43	22	36	27
		FIREFIGHTER PARAMEDIC	2	4	4	4
		LIEUTENANT - FIRE	39	39	39	41
		PART TIME FIREFIGHTER ENTRY LEVEL	0	0	12	12
		SERGEANT FIRE	66	68	68	68

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
FIRE DISTRICT FUND	FIRE FIGHTING	TOTAL	295	305	324	328
	FIRE SPECIAL OPERATIONS	BATTALION CHIEF	0	0	0	1
		TOTAL	0	0	0	1
	FIRE PREVENTION	FIRE SAFETY EDUCATOR	2	2	2	2
		SR FIRE SAFETY INSTRUCTOR	1	1	1	1
		TOTAL	3	3	3	3
	FIRE INFORMATION TECHNOLOGY	GIS/CAD SPECIALIST	0	0	1	0
		SYSTEMS SUPPORT SPECIALIST I	3	3	2	2
		SYSTEMS SUPPORT SPECIALIST II	0	0	1	1
		SYSTEMS INFORMATION MANAGER	1	1	1	1
		TOTAL	4	4	5	4
	FIRE TRAINING	ADMINISTRATIVE ASSISTANT	1	1	1	0
		ADMIN OFFICE CLERK	0	0	0	1
		BATTALION CHIEF	1	1	1	1
		DIVISION CHIEF	1	1	1	0
		FIRE HEALTH/SAFETY	1	1	1	0
		FIRE TRAINING COORD VOLUT OPER	1	1	1	1
		LIEUTENANT - FIRE	1	0	0	0
		TRAINING OFFICER	3	4	3	3
		TOTAL	9	9	8	6
	FIRE INTELLIGENCE	APP SUPPORT ANALYST 1	0	0	0	1
		BUDGET MANAGER	0	0	0	1
		BUSINESS INTELLIGENCE MGR	0	0	0	1
	FIRE INVESTIGATOR	0	0	0	2	
	TOTAL	0	0	0	5	
	TOTAL FIRE DISTRICT FUND		336	347	366	378
IMPACT FEE FUND	IMPACT FEES	ACCT. & REPORTS MANAGER	0.1	0.1	0.1	0.1
		DPTY DIRECTOR P&Z	0.1	0.1	0.1	0.1
		TOTAL	0.2	0.2	0.2	0.2
	TOTAL IMPACT FEE FUND		0.2	0.2	0.2	0.2

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
SPLOST 2012 FUND	SPLOST 2012 JAIL CONST	PROGRAM MANAGER	1	0	0	0
		SR CONSTRUCTION MGR	0.75	0	0	0
		TOTAL	1.75	0	0	0
	TOTAL SPLOST 2012 FUND		1.75	0	0	0
SPLOST 2018 FUND	SPLOST IT	NETWORK ANALYST	0.25	0.25	0.25	0.25
		TOTAL	0.25	0.25	0.25	0.25
	SPLOST 18 JUSTICE CENTER	SR CONSTRUCTION MGR	0.25	0.25	0.25	0
		TOTAL	0.25	0.25	0.25	0
	SPLOST JAIL CONSTRUCTION	PROGRAM MANAGER	0	1	1	0
		SR CONSTRUCTION MGR	0	0.75	0.75	0
		TOTAL	0	1.75	1.75	0
	SPLOST E-911	SPECIAL PROJECTS MANAGER	0.15	0	0	0
		TOTAL	0.15	0	0	0
	SPLOST 2018 ENGINEERING	ACCT. & REPORTS MANAGER	0.3	0.3	0.3	0.5
		ADMINISTRATIVE ASSISTANT	0.25	0.25	0	0
		COMMUNITY DEV AGENCY DIR	0.5	0.5	0	0.5
		CHIEF FINANCIAL OFFICER	0.2	0.2	0.2	0.3
		COUNTY ENGINEER	0	0	0	0.24
		CONSTRUCTION INSPECTOR	1	1	1	1
		CONSTRUCTION MANAGER	2	2	2	2
		DEPUTY COUNTY MANAGER	0	0	0.5	0
		EXECUTIVE ASSISTANT	0	0	0.25	0.25
		PRECONST ENG TRANSPORTATION	1	1	1	1
		SPLOST 2018 ENGINEERING	SPLOST ROADWAY PROJECT MGR	1	1	1
		STORMWATER MANAGER	0.24	0.24	0.24	0
	TOTAL		6.49	6.49	6.49	6.79
SPLOST 2018 ROADS & BRIDGES	ADMINISTRATIVE ASSISTANT	1	1	1	1	
	EQUIPMENT OPERATOR I	4	4	4	3	
	EQUIPMENT OPERATOR II	4	4	4	4	
	HEAVY EQUIPMENT OPERATOR	7	7	7	7	
	LABORER	8	8	8	10	
	LABORER I	1	1	1	0	

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
SPLOST 2018 FUND	SPLOST 2018 ROADS & BRIDGES	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	7	7	6
		TRUCK DRIVER III	1	1	1	2
		TOTAL	39	38	38	38
		TOTAL SPLOST 2018 FUND	46.14	46.74	46.74	45.04
EMERGENCY MEDICAL SVCS FUND	EMS ADMINISTRATION	DATABASE MANAGER	0	1	1	0
		EMS ADMIN ASST BILLING	0	2	1	1
		EMS EXECUTIVE ASSISTANT	0	0	1	1
		EMS CHIEF	0	1	1	1
		EMS TRAINING OFFICER	0	1	2	3
		PARAMEDIC PROGRAM DPTY DIR	0	0	0	1
		PARAMEDIC PROGRAM DIRECTOR	0	1	1	1
		PART TIME CLINICAL COORDINATOR	0	1	1	1
		QUALITY/QI	0	2	2	2
		TRAINING OFFICER	0	1	1	0
	TOTAL	0	10	11	11	
	EMS OPERATIONS	CAPTAIN FIRE	1	2	2	2
		DIVISION CHIEF	1	0	0	0
		EMS ADMIN ASST BILLING	1	0	0	0
		EMS TRAINING OFFICER	1	0	0	0
		FIRE APPARATUS OPERATOR	17	22	27	26
		FIRE APPARATUS OPER PARAMEDIC	20	17	20	20
FIREFIGHTER/EMT		23	23	10	22	
FIREFIGHTER ENTRY LEVEL		13	12	23	11	
FIREFIGHTER PARMEDIC		0	0	1	1	
LIEUTENANT - FIRE		2	5	5	5	
MEDCON	3	6	6	6		
PARAMEDIC PROGRAM DIRECTOR	1	0	0	0		
PART TIME CLINICAL COORDINATOR	1	0	0	0		
QUALITY/QI	3	0	0	0		

**CHEROKEE COUNTY BOARD OF COMMISSIONERS
ALL FUNDS
2020-2023 HEADCOUNT**

FUND	DEPARTMENT	POSITION	2020 ACTUAL	2021 ACTUAL	2022 EST. ACTUAL	2023 BUDGET
EMERGENCY MEDICAL SVCS FUND	EMS OPERATIONS	SERGEANT FIRE	12	10	10	11
		TOTAL	99	97	104	104
	TOTAL EMERGENCY MEDICAL SERVICES FUND		99	107	115	115
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	BENEFITS SYSTEMS ADMINISTRATOR	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 OPERATIONS MANAGER	1	0	0	0
INSURANCE AND BENEFITS FUND	INSURANCE/BENEFITS	STATISTICS & PERFORMANCE MGR	0.2	0.2	0.2	0.2
		TOTAL	2.2	2.2	2.2	2.2
		TOTAL INSURANCE AND BENEFITS FUND		2.2	2.2	2.2
FLEET MAINTENANCE FUND	FLEET MAINTENANCE	AUTO PARTS TECH	1	1	1	0
		DIRECTOR - FLEET MAINTENANCE	1	1	1	1
		FLEET MNGMT SHOP SUPERVISOR	1	1	1	1
		FLEET OPERATIONS MANAGER	1	1	1	1
		MECHANIC I	0	0	0	1
		MECHANIC II	3	2	2	4
		MECHANIC III	4	5	5	5
		TOTAL	11	11	11	13
TOTAL FLEET MAINTENANCE FUND		11	11	11	13	
TOTAL ALL POSITIONS			1867	1912	1987	2089

FY2023 Capital Improvement Budget

The FY2023 Capital Improvement budget is the County's annual appropriation for capital spending which the Board of Commissioners approves. The FY2023 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

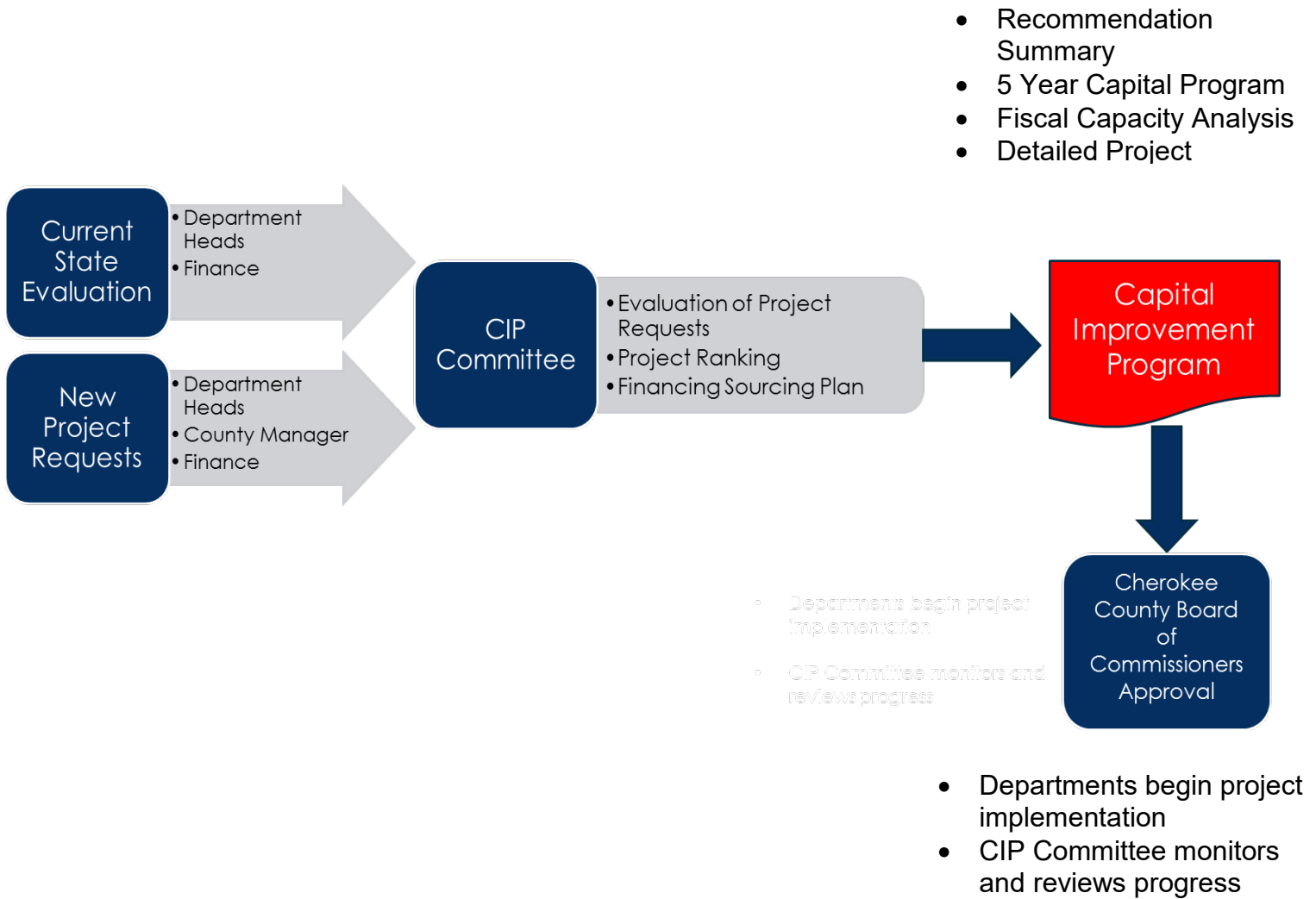
The Committee will consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the citizens of Cherokee County. Capital improvements will be financed primarily through user fees, service charges or developer agreements when benefits can be specifically attributed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

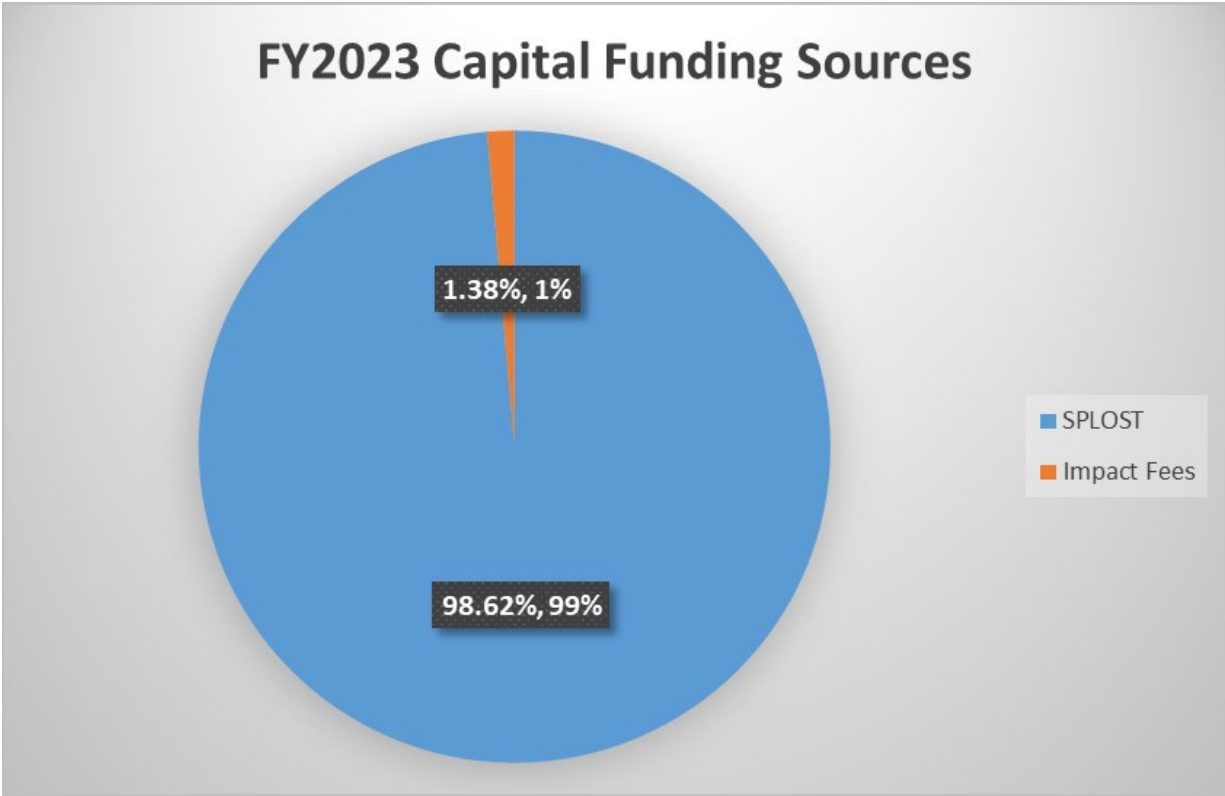
CIP Planning Process Flowchart



FY2023 Budget Capital Projects Funding

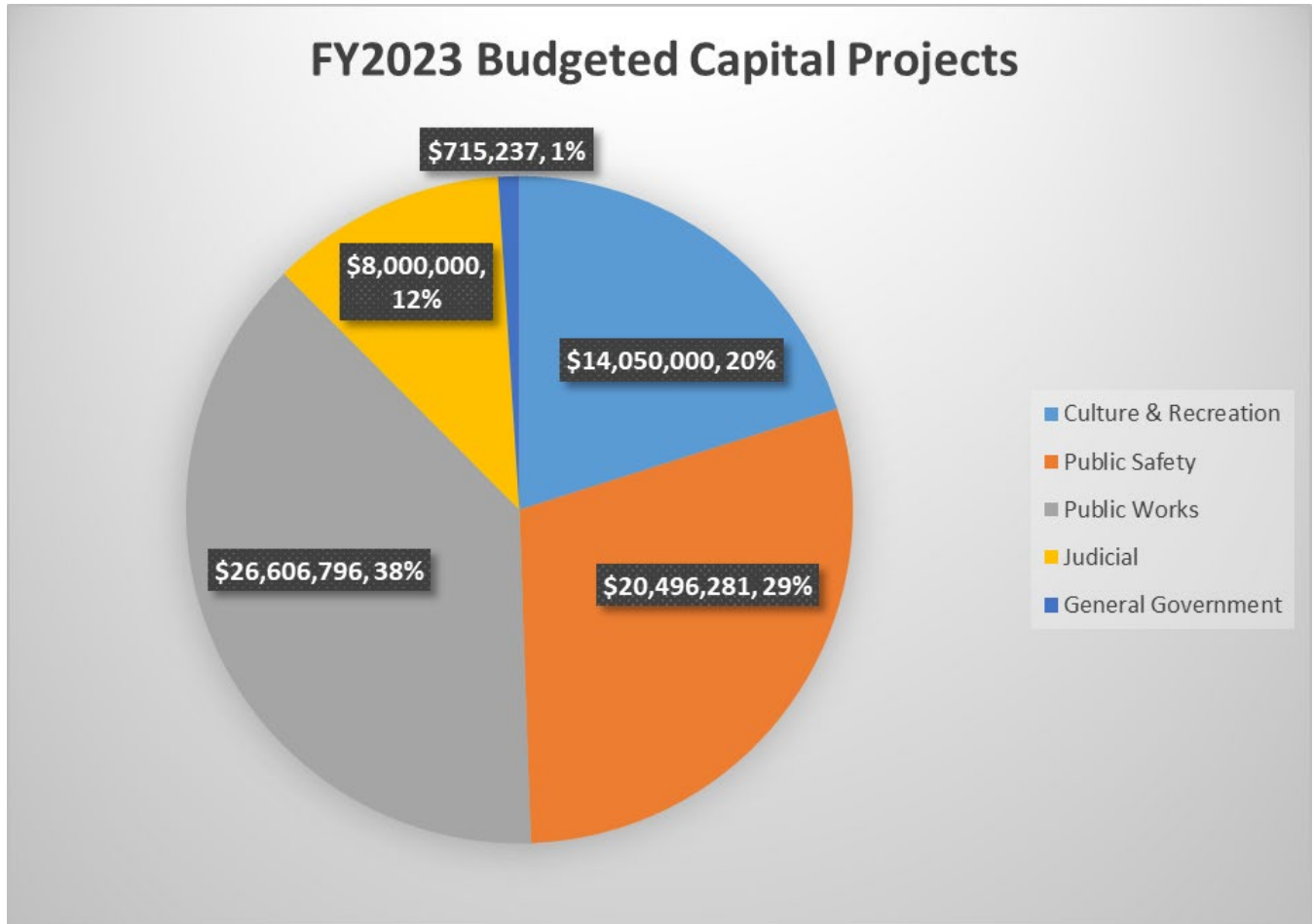
The largest funding source for Capital Projects comes from the Special Local Option Sales Tax (SPLOST). Funds from the General Fund operating budget are used sparingly for capital projects and are usually used for vehicles and other equipment. The funding sources for the FY2021 Capital Improvement Budget are as follows:

• SPLOST – 1% Special Purpose Sales Tax	\$82,188,000
• Impact Fees – Fees charged for various building permits	<u>\$1,148,173</u>
Total Funding	\$83,336,173



FY2023 Budget Capital Projects

In accordance with the focus set forward in the Cherokee County Strategic Blueprint, 67% of the FY2023 Capital Budget will be spent on Public Safety and Public Works. The remaining 33% 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 2023 Budget Spending Fund 322

Department	Project	Carryforward Amount	FY2023 Budget	Remaining Funds
Library	Books, Materials, Other Capital	1,206,471	1,200,000	6,471
Fire	Intellitime Time Keeping System	26,281	26,281	-
Public Works	Vehicles and Equipment	11,832	11,832	-
	Total	1,244,584	1,238,113	6,471



Cherokee County Board of Commissioners
 SPLOST VI (2012-2018)
 FY 2023 Budget Spending Fund 323

Department	Project	Carryforward Amount	FY2023 Budget	Remaining Funds
Public Works	Roads & Bridges	4,576,247	\$3,000,000	1,576,247
Library	Library Expansion	2,500,000	\$1,000,000	1,500,000
Airport	Airport Expansion	1,326,578	1,000,000	326,578
		8,402,824	5,000,000	3,402,824



Cherokee County Board of Commissioners
 SPLOST VII (2018-2024)
 FY 2023 Budget Spending Fund 324

Department	Project	Total SPLOST	YTD	FY2023	Remaining
		Budget	Expenditures	Budget	Funds
Sheriff **	Jail Expansion/Improvements	27,142,000	26,293,895	\$0	848,105
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$4,000,000	2,452,279	1,500,000	47,721
Marshal	Animal Control and County Marshal Vehicles and Equipment	\$1,000,000	552,929	320,000	127,071
E-911 ***	Communications - Radio Project	\$9,606,500	12,882,435	-	
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	8,601,511	9,750,000	2,788,489
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	1,188,100	8,000,000	8,311,900
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$2,800,000	2,056,764	700,000	43,236
Public Works	Roads & Bridges	\$88,500,000	34,911,147	21,594,964	31,993,889
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	34,180	-	465,820
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
	Total SPLOST VII Referendum	186,188,500	92,682,661	42,864,964	53,916,810
IT	IT Upgrade	\$1,035,000	\$743,727	\$232,405	\$58,868
Facility Maintenance	Facility Maintenance	\$1,000,000	\$245,564	\$434,659	\$319,777
Parks & Rec	L.B. Ahrens Recreation Center	\$5,290,000	\$0	\$5,290,000	\$0
Parks & Rec	Parks Vehicles	\$210,000	\$0	\$210,000	\$0
Parks & Rec	Hickory Flat Gym Project	\$1,500,000	\$1,500,000	\$0	\$0
Parks & Rec	Land Acquisition, Cochran Property	\$4,270,683	\$4,270,683	\$0	\$0
Parks & Rec	Milford Estate Park Property	\$2,253,765	\$2,270,606	\$0	-\$16,841
Parks & Rec	Haley Farms Land Acquisition	\$3,200,000	\$3,238,699	\$0	-\$38,699
Parks & Rec	Free Home Elementary Gym	\$800,000	\$0	\$0	\$800,000
Parks & Rec	Cochran Park Area Master Plan/Design/Construction	\$2,000,000	\$79,027	\$2,000,000	-\$79,027
Parks & Rec	SW Area Park Design/Construction	\$2,000,000	\$8,902	\$2,000,000	-\$8,902
Parks & Rec	Clark Elementary School Park Land	\$600,000	\$19,065	\$600,000	-\$19,065
Parks & Rec	Charlie Ferguson Community Center	\$1,000,000	\$41,724	\$950,000	\$8,276
Sheriff	Sheriff 50 Patrol Cars	\$2,500,000	\$2,500,000		\$0
Sheriff	Sheriff Precinct - K-9/Traffic	\$4,500,000	\$114,903	\$5,000,000	-\$614,903
Sheriff	MDT's	\$1,000,000	\$1,000,000		\$0
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000		\$0
Marshall	800MHZ/Premier One Projects	\$1,165,000	\$1,015,000	\$150,000	\$0
Tax Commissioner	Modular Building	\$800,000	\$0	\$0	\$800,000
Fire	Fire Station 15 Yellow Creek	\$1,750,000	\$0	\$1,750,000	\$0
Fire	Fire Station 13 Knox Bridge	\$62,738	\$0		\$62,738
Fire	Training Center Expansion	\$570,000	\$493,519	\$0	\$76,481
Fire	Fire Support Vehicles	\$1,000,000	\$0	\$1,000,000	\$0
	Total Excess SPLOST VII Revenue Projects	\$39,007,186	\$18,041,419	\$19,617,064	\$1,348,703
	Total SPLOST VII	225,195,686	110,724,080	62,482,028	55,265,513

** \$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 2023 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2023 Budget	Remaining Funds
Library	Buildings/ Books	2,822,858	100,000	2,722,858
Fire	Buildings/Equipment	1,532,737	1,000,000	532,737
Parks & Recreation	Various Projects	3,187,280		3,187,280
Roads	Various Projects	493,995		493,995
Public Safety Facility	Various Projects	400,108		400,108
Sheriff	Various Projects	116,006		116,006
Admin/CIE	CIE Update/Board Meetings	436,135	48,173	387,962
Total County Impact Fee Program		8,989,119	1,148,173	7,840,946
City of Canton Impact Fees		\$ 1,172,274		1,172,274
Total Impact Fees		\$ 10,161,393	\$ 1,148,173	\$ 9,013,220

General Fund

Included in this section is an expenditure history for all general fund departments for fiscal year 2020 and 2021, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each department's activities, services or functions for the current fiscal year.

GENERAL FUND

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

**GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2023**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
General Services							
Board of Commissioners	296,721	52,935	24,687				374,343
County Clerk	273,045	77,150	11,185				361,380
County Manager	705,763	50,045	15,921				771,729
Voter Registration/Elections	1,128,008	631,540	104,344				1,863,892
Budgeting & Financial Services	1,000,455	124,127	31,721				1,156,303
County Attorney		351,750	660				352,410
Tax Commissioner	1,837,625	464,101	191,529				2,493,255
Tax Commissioner TAVT 1% Fees	92,738	176,197					268,935
Tax Assessor	2,345,035	682,316	141,551	35,000		29,066	3,232,968
Communications	260,838	55,190	6,334				322,362
General Administration	578,346	71,176	64,111		5,000		718,633
Coroner	228,399	85,320	27,708	163,900		30,000	535,327
Total General Services	8,746,973	2,821,847	619,751	198,900	5,000	59,066	12,451,537
Administrative Services Agency							
Administrative Services	230,613	45,197	11,273			8,950	296,033
Capital Projects		19,113				12,370	31,483
Purchasing	484,628	25,623	12,508				522,759
Information Technology	2,472,778	1,614,071	62,363				4,149,212
GIS/Mapping	265,705	251,303	17,624				534,632
Risk Management	268,466	16,578	6,207				291,251
Facilities Management	2,152,964	628,970	59,925	174,000		20,925	3,036,784
Total Office of Financial Mgmt & Bud	5,875,154	2,600,855	169,900	174,000	0	42,245	8,862,154
Human Resources							
Human Resources	398,968	24,656	19,241				442,865
Total Human Resources	398,968	24,656	19,241	0	0	0	442,865
Health & Human Services							
County Health Department					204,401		204,401
Environmental Health					6,795		6,795
DFACS					97,000		97,000
Cherokee Training Center					15,000		15,000
Children and Youth Services					43,000		43,000
Must Ministries					50,000		50,000
County Extension Services					121,753		121,753
Total Health & Human Services	0	0	0	0	537,949	0	537,949
Recreation, Parks and Cultural Affairs							
Cherokee County Libraries					3,054,297		3,054,297
Woodstock Arts					30,000		30,000
Historical Society					75,000		75,000
Total Rec, Parks & Cultural Affairs	0	0	0	0	3,159,297	0	3,159,297
Judicial Services							
Court Administrative Services	2,251,873	257,583	215,365				2,724,821
Superior Court	590,113	221,335	50,967				862,415
Indigent Defense	391,748	2,572,187	10,661				2,974,596
Clerk of Superior Court	4,490,717	607,956	145,949				5,244,622
Board of Equalization	17,940	10,440					28,380
Clerk of Court Tech		163,000					163,000
District Attorney	3,936,525	786,214	189,466	80,000		95,996	5,088,201
State Court	1,231,326	41,629	60,416				1,333,371
State Court Tech		25,000					25,000
State Court Solicitor	2,411,520	164,119	112,461			19,299	2,707,399
Solicitor Video Account		46,000					46,000
Magistrate Court	578,391	33,937	22,339				634,667
Probate Court	988,233	112,935	46,717				1,147,885
Juvenile Court	1,146,040	1,015,954	87,500				2,249,494
Juvenile Supervision Fees		50,550					50,550
Total Judicial Services	18,034,426	6,108,839	941,841	80,000	0	115,295	25,280,401

**GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2023**

General Fund Departments	Personal Services	Operating Services	Non Dept Managed Costs	Capital	Non Operational Costs	Debt Service	Total Budget
Law Enforcement							
Vice Control	1,393,140	184,076	93,506				1,670,722
Administration	3,377,411	1,602,200	273,625				5,253,236
Criminal Investigation Division	4,451,908	200,577	188,274				4,840,759
Intelligence Division	536,054	909,826	300				1,446,180
Uniform Patrol	12,472,653	804,903	634,467				13,912,023
Training Division	1,081,555	365,771	279,476				1,726,802
Special Operations	3,061,801	292,240	143,270				3,497,311
Court Services	3,116,123	107,277	87,907				3,311,307
Crossing Guards	201,320	5,700	9,137				216,157
Adult Correctional Institute	17,262,058	4,399,760	1,349,671				23,011,489
Total Law Enforcement	46,954,023	8,872,330	3,059,633	0	0	0	58,885,986
Community Development							
Development Services Center	496,101	59,252	14,826				570,179
Public Works	3,134,686	1,285,122	188,120	64,000			4,671,928
Stormwater Engineering	568,724	70,735	22,832	37,318	10,000	29,135	738,744
Transportation Engineering	517,806	266,568	11,134	37,318		9,051	841,877
Engineering	780,656	77,562	62,094			11,658	931,970
Blalock Road Landfill		335,992	6,425				342,417
Forest Resources Conservation					13,197		13,197
Building Inspections	944,364	80,735	57,767	-		60,766	1,143,632
Planning and Land Use	943,462	463,999	28,373	28,470		6,874	1,471,178
Economic Development					737,187		737,187
Total Community Development	7,385,799	2,639,965	391,571	167,106	760,384	117,484	11,462,309
County Marshal							
Cherokee Probation	859,044	78,010	49,393				986,447
Animal Control	635,328	140,816	34,997				811,141
Animal Shelter	1,337,539	301,356	112,478				1,751,373
Animal Shelter - Special Projects		47,000					47,000
Emergency Management Agency	225,214	144,527	31,458				401,199
Radio Communications	106,838	109,436	3,149				219,423
Code Enforcement	1,548,872	220,850	75,798			8,615	1,854,135
Total County Marshal	4,712,835	1,041,995	307,273	0	0	8,615	6,070,718
Community Services							
Community Services	208,840	12,050	1,518				222,408
Recycling	256,640	75,250	43,062	20,000			394,952
Total County Marshall	465,480	87,300	44,580	20,000	0	0	617,360
Total Interfund Transfers	0	10,496,417	0	0	0	0	10,496,417
Total Operating Budget	92,573,658	34,694,204	5,553,790	640,006	4,462,630	342,705	138,266,993

GENERAL SERVICES

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

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

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

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

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

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

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.

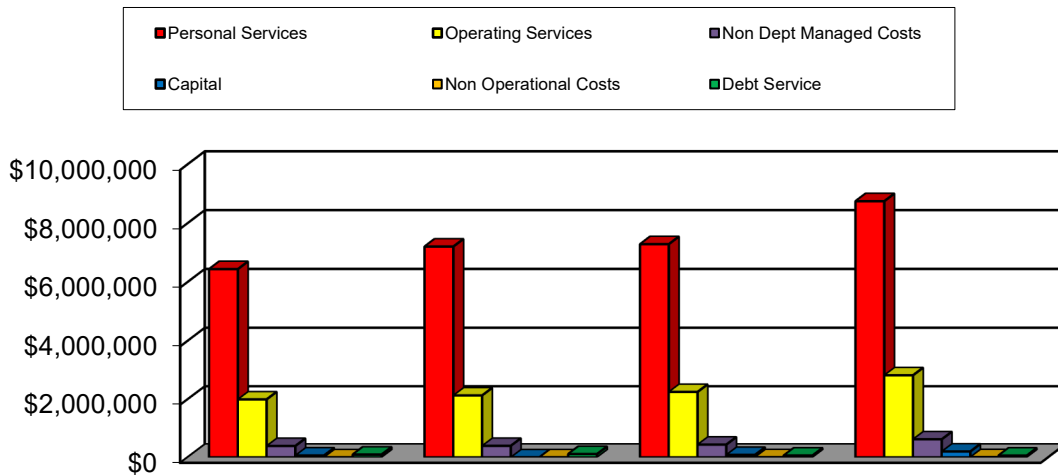
The **Communications Division** was created in 2020 and is responsible for external and internal communications for Cherokee County.

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$6,437,931	\$7,203,605	\$7,284,942	\$8,746,973
Operating Services	\$1,992,356	\$2,127,822	\$2,248,631	\$2,821,847
Non Dept Managed Costs	\$389,304	\$393,878	\$435,985	\$619,751
Capital	\$61,913	\$0	\$82,649	\$198,900
Non-Operational Costs	\$869	\$730	\$3,664	\$5,000
Debt Service	\$93,878	\$111,523	\$60,143	\$59,066
Total Budget	\$8,976,251	\$9,837,558	\$10,116,014	\$12,451,537
Change Over Prior Year	---	9.60%	2.83%	23.09%

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 FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	264,124	286,130	293,147	296,721
Operating Services	37,205	39,318	51,820	52,935
Non-Dept Managed Costs	24,912	20,214	21,437	24,687
Debt Service	0	727	606	0
TOTAL ANNUAL BUDGET	326,241	346,388	367,010	374,343

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	County Clerk
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Goal #1	Compliance of Open Records Act Requests.
Objective	Continually evaluate software periodically to ensure we are meeting the demands of public inquiries while streamlining processes for County records custodians county-wide.

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Number of Open Records Requests Processed online	2,831	4,403	6,116	7,000
Number of resolutions processed	97	115	123	130
Number of Ordinances processed	10	18	20	25

**GENERAL FUND
COUNTY CLERK
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	208,752	246,928	259,904	273,045
Operating Services	12,003	23,628	41,124	77,150
Non-Dept. Managed Costs	7,784	11,113	9,574	11,185
Debt Service	0	145	121	0
TOTAL ANNUAL BUDGET	228,540	281,814	310,723	361,380

**COUNTY MANAGER
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	684,141	738,564	560,748	705,763
Operating Services	35,289	26,634	31,465	50,045
Non Dept Managed Costs	13,935	13,477	13,543	15,921
Debt Service	8,611	9,483	727	0
TOTAL ANNUAL BUDGET	741,975	788,158	606,483	771,729

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

Goal #2	Working towards decreasing the cost of elections.
Objective	Conducting a cost study to determine where we can decrease expenditures.

Goal #3	Providing specific/advanced training for Poll Workers to build greater knowledge about the election process.
Objective	Creating individual trainings for each type of Poll Worker (Manager, Assistant Manager, and Clerks), including hands on/classroom style training as well as online training.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
The number of conducted elections.	3	1	8	1
The number of registered voters (active & inactive).	197,834	200,870	204,000	208,315
The number of poll workers recruited and trained.	560	325	600	600

GENERAL FUND
VOTER REGISTRATION AND ELECTIONS
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	756,383	1,147,004	1,189,356	1,128,008
Operating Services	163,507	250,939	357,226	631,540
Non-Dept. Managed Costs	56,187	53,291	67,108	104,344
Capital	0	0	76,670	0
Debt Service	0	1,744	1,453	0
TOTAL ANNUAL BUDGET	976,077	1,452,978	1,691,813	1,863,892

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
ACH Payments	N/A	N/A	83	100
AP checks issued	16,136	16,753	16,791	16,750
Voided	172	229	194	225

GENERAL FUND
BUDGETING AND FINANCIAL SERVICES
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	801,647	813,633	825,818	1,000,455
Operating Services	101,201	89,648	108,656	124,127
Non-Dept. Managed Costs	25,477	25,340	27,094	31,721
Capital	0	0	5,979	0
Debt Service	0	1,308	1,090	0
TOTAL ANNUAL BUDGET	928,325	929,929	968,637	1,156,303

COUNTY ATTORNEY
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Operating Services	353,590	351,378	248,002	351,750
Non-Dept. Managed Costs	805	525	485	660
Debt Services	0	291	242	0
TOTAL ANNUAL BUDGET	354,396	352,193	248,729	352,410

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Tax Commissioner
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Goal #1	Administer state law with integrity and fairness to our residents while providing quality customer service at the same time.
Objective	Treat internal and external customers with respect and assist them in a timely manner. Follow a process of continuous improvement in our operations in order to become more efficient, responsive and better serve the needs of the citizens.

Goal #2	Improve County Government Operations
Objective	Monitor and evaluate operations and implement strategies to continually improve efficiency and effectiveness in processing transactions.

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Mail processing turn around within 2 days	80	90	95	95
Accuracy of data entry at or above 95%	92	94	95	95
Continue to stay in the top third for collection rate in the state (% collected)	100%	99%	99%	95%

GENERAL FUND
TAX COMMISSIONER
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,426,984	1,393,671	1,481,930	1,837,625
Operating Services	433,159	524,769	446,882	464,101
Non-Dept. Managed Costs	146,115	144,544	161,722	191,529
Non-Operational Costs	0	511	700	0
Debt Service	0	5,812	4,843	0
TOTAL ANNUAL BUDGET	2,006,258	2,069,308	2,096,077	2,493,255

TAX COMMISSIONER TAVT 1% FEES
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	98,699	101,235	83,255	92,738
Operating Services	141,084	111,307	95,245	176,197
TOTAL ANNUAL BUDGET	239,783	212,542	178,500	268,935

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	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	38.0500	38.0000	39.2600	40.0000
C.O.D.	7.1300	8.1000	5.6700	6.0000
P.R.D.	0.9986	1.0200	1.0183	1.0000

**GENERAL FUND
TAX ASSESSOR
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,972,712	2,069,614	2,135,793	2,345,035
Operating Services	561,678	561,556	667,712	682,316
Non-Dept. Managed Costs	89,353	91,471	112,856	141,551
Capital	61,913	0	0	35,000
Debt Service	85,267	92,014	51,061	29,066
TOTAL ANNUAL BUDGET	2,770,923	2,814,656	2,967,422	3,232,968

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Communications
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Goal #1	Continue to garner more engagement on social media
Objective	Social media is a go-to news source for many people. We use this opportunity to engage with our audience, allowing them to get information directly from the county. One big hurdle we face is the constant update of the social media algorithms. Part of this objective includes strategic timing and placement to ensure social media users are seeing what we distribute. The goal is to garner 2,000 more followers in 2023.

Goal #2	Improve media relations and engagement
Objective	We utilize traditional media also to highlight good stories happening in the county. This requires building strong relationships with reporters. We would like to increase our traditional media coverage in 2023. This is a new metric, and monitoring is manually done (we do not pay for a service at this time for media tracking). So reporting may be difficult on this one. But it correlates with press releases distributed. Historically, all of our press releases get media coverage on some level.

Goal #3	Increase video production
Objective	Video has become a better medium for different uses, including social media. We plan to use more video to enhance social media engagement, inform the public via videos at Board of Commissioners meetings, and utilize video packaged for television news to garner more television coverage.

Goal #4	Implementation of countywide newsletter
Objective	We currently create newsletters for each commissioner as needed. In an effort to create another touchpoint with the community, we plan to implement a countywide monthly newsletter. Goal would be to increase subscribers in total for all newsletter.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Social Media Followers net increase (Facebook, Twitter, Instagram, LinkedIn--analytics tracking only available for FB and Twitter)	4,409	1,891	2,763	2,000
Press releases	57	102	98	110
Number of videos created	n/a	28	33	50

GENERAL FUND

COMMUNICATIONS

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	83,615	234,022	249,643	260,838
Operating Services	15,848	29,653	36,859	55,190
Non-Dept. Managed Costs	323	3,707	5,250	6,334
TOTAL ANNUAL BUDGET	99,786	267,382	291,752	322,362

GENERAL ADMINISTRATION

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	0	0	0	578,346
Operating Services	81,765	64,119	86,902	71,176
Non-Dept. Managed Costs	325	300	275	64,111
Non-Operational Costs	869	0	2,965	5,000
TOTAL ANNUAL BUDGET	82,958	64,419	90,142	718,633

RENTAL PROPERTIES

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Non Dept Managed Costs	17,207	16,186	0	0
Non-Operational Costs	0	219	0	0
TOTAL ANNUAL BUDGET	17,207	16,405	0	0

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

Goal #2	Streamlining processes for closed cases and open records request
Objective	Making all closed case records digital and having forms available to public for open records request

Goal #3	Moving into New facility and getting department accredited
Objective	within 2 years being in a new facility and then filing for the Coroner's accreditation.

Performance Measures	FY2020	FY2021	FY2022	FY2023
	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
1-Continuing to scan old closed cases to put them in digital format. 2-Creating Open records digital request for public.			2-X	1-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 FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	140,874	172,802	205,349	228,399
Operating Services	56,026	54,873	76,738	85,320
Non-Dept. Managed Costs	6,880	13,710	16,641	27,708
Capital	0	0	0	163,900
Debt Service	0	0	0	30,000
TOTAL ANNUAL BUDGET	203,781	241,386	298,727	535,327

ADMINISTRATIVE SERVICES AGENCY

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

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

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

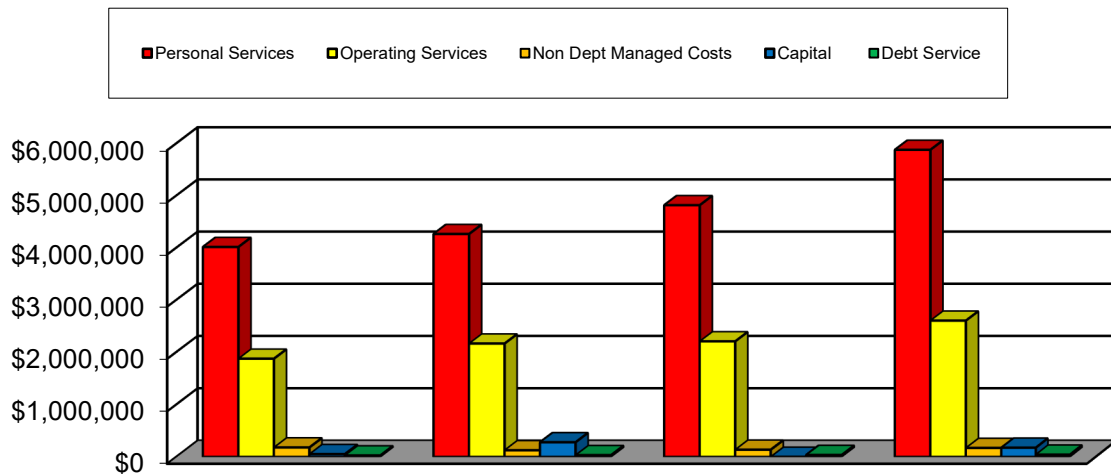
Information Systems & Technology manages all computers and technology projects including purchase of computers and computer equipment, support services, maintaining the networks and security.

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

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

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

ADMINISTRATIVE SERVICES AGENCY



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$4,012,768	\$4,261,595	\$4,813,632	\$5,875,154
Operating Services	\$1,871,125	\$2,161,071	\$2,203,298	\$2,600,855
Non Dept Managed Costs	\$178,515	\$125,803	\$135,811	\$169,900
Capital	\$51,790	\$277,610	\$0	\$174,000
Debt Service	\$26,937	\$31,732	\$35,270	\$42,245
Total Budget	\$6,141,135	\$6,857,812	\$7,188,010	\$8,862,154
Change Over Prior Year	---	11.67%	4.81%	23.29%

GENERAL FUND
ADMINISTRATIVE SERVICES
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	228,912	196,805	210,939	230,613
Operating Services	22,937	22,585	17,328	45,197
Non-Dept. Managed Costs	10,861	9,223	9,197	11,273
Debt Service	8,570	8,861	8,812	8,950
TOTAL ANNUAL BUDGET	271,280	237,473	246,277	296,033

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Capital Projects
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Goal #1	Complete the Traffic/K-9 building project
Objective	Complete the building and move in the Traffic Enforcement Group and K-9 Group

Goal #2	Complete all construction projects on time
Objective	Compare percentage complete vs schedule

Goal #3	Complete all construction projects on budget
Objective	Compare percentage spent vs overall budget

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Completion on time	100%	66%	100%	100%
Completion on budget	100%	75%	0%	100%

GENERAL FUND
CAPITAL PROJECTS MANAGEMENT
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Operating Services	8,050	8,876	17,838	19,113
Debt Service	6,747	6,747	13,495	12,370
TOTAL ANNUAL BUDGET	14,797	15,624	31,332	31,483

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2022	FY2023
	Actual	Actual	Target	Actual	Target
Average <=/= 2 days of a complete submittal.	1.77	1.30	2.00	0.75	1.50
Count of PO's Processed.	3,729	3,259	3,000	3,004	3,000
Cost Savings.	\$221,509	\$524,488	\$200,000	\$377,644	\$250,000

**GENERAL FUND
PROCUREMENT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	316,285	320,459	355,573	484,628
Operating Services	13,780	9,781	9,632	25,623
Non-Dept. Managed Costs	9,122	9,847	10,588	12,508
Debt Service	0	436	363	0
TOTAL ANNUAL BUDGET	339,187	340,523	376,156	522,759

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Percentage of High / Medium Incidents Blocked or False Positive	100%	100%	100%	100%
Number of Servers Maintained	197	221	232	250
Number of Network Equipment Deployed for Growth & EOL	98	47	60	54
Number of Desktop/Laptop/Tablets Purchased & Deployed	470	173	154	250
Number of Help Desk Requests	4,866	5,050	5,486	4,000

GENERAL FUND
INFORMATION TECHNOLOGY SYSTEMS
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,667,240	1,834,550	2,163,144	2,472,778
Operating Services	1,193,455	1,444,094	1,501,997	1,614,071
Non-Dept. Managed Costs	44,357	45,719	49,647	62,363
Capital	45,790	236,247	0	0
Debt Service	0	2,470	2,059	0
TOTAL ANNUAL BUDGET	2,950,842	3,563,081	3,716,847	4,149,212

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Number of Addresses Maintained	103,589	106,176	110,247	112,500
Miles of Streets Maintained	2,377	2,395	2,485	2,550
Spatial Websites Maintained	22	29	29	29

**GENERAL FUND
GIS/MAPPING
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	220,139	240,327	252,869	265,705
Operating Services	45,342	87,728	52,527	251,303
Non-Dept. Managed Costs	15,168	14,059	14,685	17,624
Capital	6,000	0	0	0
Debt Service	0	727	606	0
TOTAL ANNUAL BUDGET	286,649	342,840	320,686	534,632

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Risk Management
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Goal #1	Minimize the County's Risk against potential property/casualty loss
Objective	Purchase commercial Property/Casualty insurance~ use risk transfer for exposures that have potential for significant loss

Goal #2	Develop Risk strategies to reduce loss
Objective	Use loss assessments; benchmark data; review loss trend data; promote a safety culture for all Agencies

Goal #3	Use of Risk Management Best Practices: to evaluate, identify and evaluate losses
Objective	Risk Identification~ Risk Avoidance~ Risk Control ~ Risk Finance

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Workers' Comp average cost per claim	\$4,642	\$5,034	\$1,804	\$2,110
Experience Modification rate	0.75	0.71	0.72	0.73
Total Cost of Risk per \$100 payroll	\$1.59	\$1.45	\$1.25	\$1.40

**GENERAL FUND
RISK MANAGEMENT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	111,796	116,467	133,259	268,466
Operating Services	4,593	6,246	10,820	16,578
Non-Dept. Managed Costs	2,291	4,509	5,042	6,207
TOTAL ANNUAL BUDGET	118,680	127,222	149,121	291,251

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Preventative HVAC work orders completed.	64	75	88	95
Property Management Staff	25	25	25	30
Work orders completed	2,321	2,223	1,872	2,000

**GENERAL FUND
PROPERTY MANAGEMENT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,468,395	1,552,988	1,697,849	2,152,964
Operating Services	582,969	581,760	593,156	628,970
Non-Dept. Managed Costs	96,716	42,447	46,651	59,925
Capital	0	41,363	0	174,000
Debt Service	11,619	12,491	9,935	20,925
TOTAL ANNUAL BUDGET	2,159,700	2,231,049	2,347,591	3,036,784

HUMAN RESOURCES

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

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Human Resources
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Goal #1	Implement new pay scale within 2 months of BOC Approval.
Objective	Ensure competitive pay according to the market and pay equity internally.

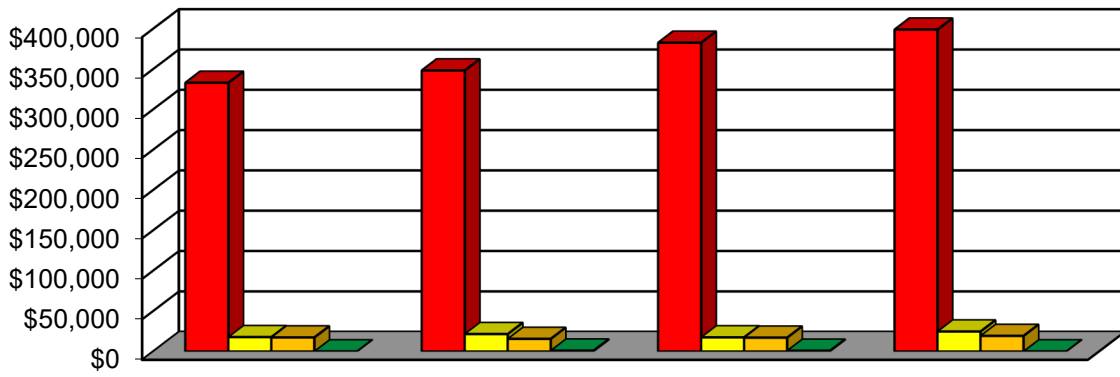
Goal #2	Members of the HR team to complete training certifications to improve knowledge and service.
Objective	To have a staff that is knowledgeable in all areas of HR, Benefits and Recruitment/Retention to provide quality service to our internal and external customers.

Goal #3	Provide excellent customer service to both internal and external customers, measured by HR Customer Service Reviews received.
Objective	HR team able to answer questions and assist with issue resolution, which results in a positive customer experience.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Certifications earned by members of HR team.	0	11	10	6
HR Customer Service survey: positive reviews(excellent or good)/total reviews	97.2%	97.1%	97.1%	97.3%

HUMAN RESOURCES

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$333,006	\$348,273	\$382,698	\$398,968
Operating Services	\$17,725	\$21,527	\$17,402	\$24,656
Non-Dept. Managed Costs	\$17,295	\$15,534	\$17,029	\$19,241
Debt Service	0	\$1,017	\$848	0
Total Budget	\$368,026	\$386,350	\$417,976	\$442,865
Change Over Prior Year	---	4.98%	8.19%	5.95%

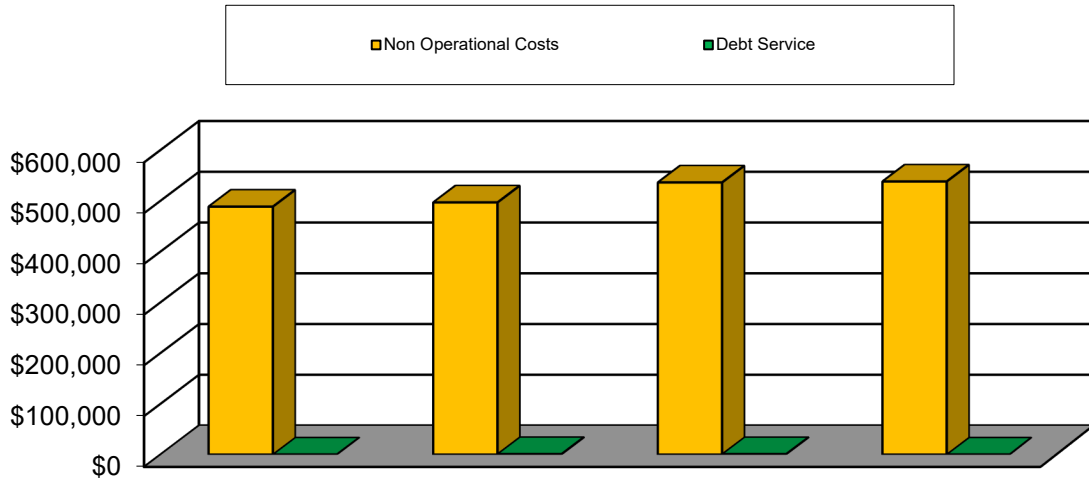
HEALTH AND HUMAN SERVICES

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

The County Extension Service is an arm from the University of Georgia and provides education programs to the citizens of Cherokee County.

HEALTH & HUMAN SERVICES

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Non-Operational Costs	\$488,435	\$496,722	\$536,041	\$537,949
Debt Service	\$0	\$872	\$727	\$0
Total Budget	\$488,435	\$497,594	\$536,767	\$537,949
Change Over Prior Year	---	1.88%	7.87%	0.22%

HEALTH AND HUMAN SERVICES

Goals & Performance Measures

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

GENERAL FUND

NORTHWEST HEALTH DISTRICT

EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	192,333	193,805	193,929	194,033
Pmts to Other Agencies - Utilities	10,266	10,295	9,932	10,368
Total Non-Operational Costs	202,599	204,100	203,861	204,401
TOTAL ANNUAL BUDGET	202,599	204,100	203,861	204,401

ENVIRONMENTAL HEALTH

EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	6,142	6,601	7,249	6,795
Total Non-Operational Costs	6,142	6,601	7,249	6,795
TOTAL ANNUAL BUDGET	6,142	6,601	7,249	6,795

GENERAL FUND

DEPARTMENT OF FAMILY AND CHILD SERVICES

EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	92,592	76,288	113,692	97,000
Total Non-Operational Costs	92,592	76,288	113,692	97,000
TOTAL ANNUAL BUDGET	92,592	76,288	113,692	97,000

CHEROKEE DAY TRAINING CENTER

EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	12,000	12,000	15,000	15,000
Total Non-Operational Costs	12,000	12,000	15,000	15,000
TOTAL ANNUAL BUDGET	12,000	12,000	15,000	15,000

CHILDREN AND YOUTH SERVICES

EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	17,900	36,300	31,700	43,000
Total Non-Operational Costs	17,900	36,300	31,700	43,000
TOTAL ANNUAL BUDGET	17,900	36,300	31,700	43,000

GENERAL FUND

MUST MINISTRIES

EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	50,000	50,000	50,000	50,000
Total Non-Operational Costs	50,000	50,000	50,000	50,000
TOTAL ANNUAL BUDGET	50,000	50,000	50,000	50,000

COUNTY EXTENSION SERVICES

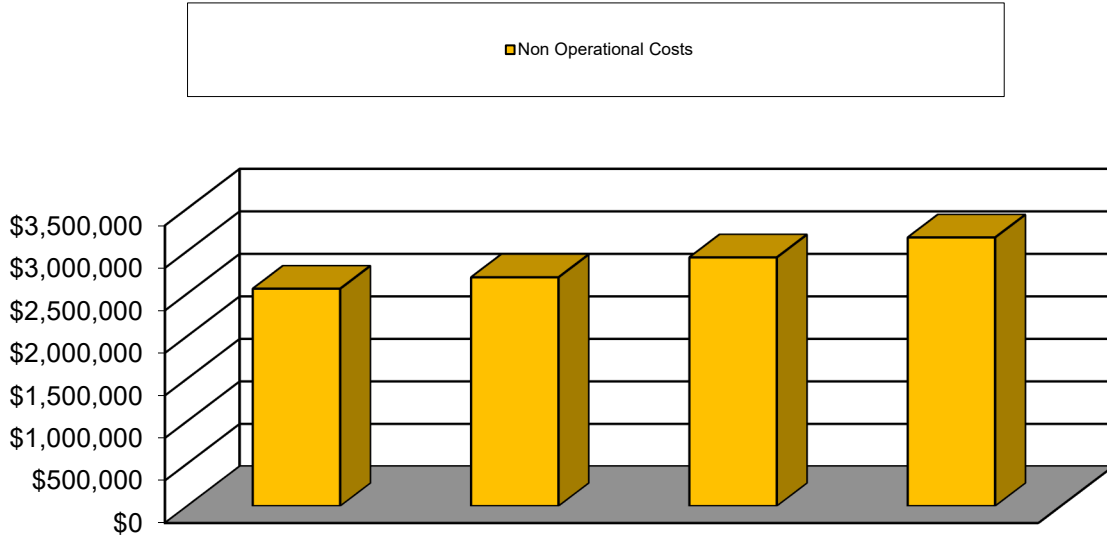
EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Non-Operational Costs	107,202	111,434	114,538	121,753
Debt Service	0	872	727	0
TOTAL ANNUAL BUDGET	107,202	112,305	115,264	121,753

RECREATION & CULTURAL AFFAIRS

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

RECREATION & CULTURAL AFFAIRS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Non-Operational Costs	\$2,556,628	\$2,690,845	\$2,924,825	\$3,159,297
Total Budget	\$2,556,628	\$2,690,845	\$2,924,825	\$3,159,297
Change Over Prior Year	---	5.25%	8.70%	8.02%

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 FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	2,454,116	2,600,845	2,832,323	3,054,297
Total Non-Operational Costs	2,454,116	2,600,845	2,832,323	3,054,297
TOTAL ANNUAL BUDGET	2,454,116	2,600,845	2,832,323	3,054,297

CHEROKEE COUNTY/WOODSTOCK ARTS

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	40,000	40,000	30,000	30,000
Total Non-Operational Costs	40,000	40,000	30,000	30,000
TOTAL ANNUAL BUDGET	40,000	40,000	30,000	30,000

CHEROKEE COUNTY HISTORICAL SOCIETY

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Payments to Other Agencies	62,512	50,000	62,502	75,000
Total Non-Operational Costs	62,512	50,000	62,502	75,000
TOTAL ANNUAL BUDGET	62,512	50,000	62,502	75,000

JUDICIAL SERVICES

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

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

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

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

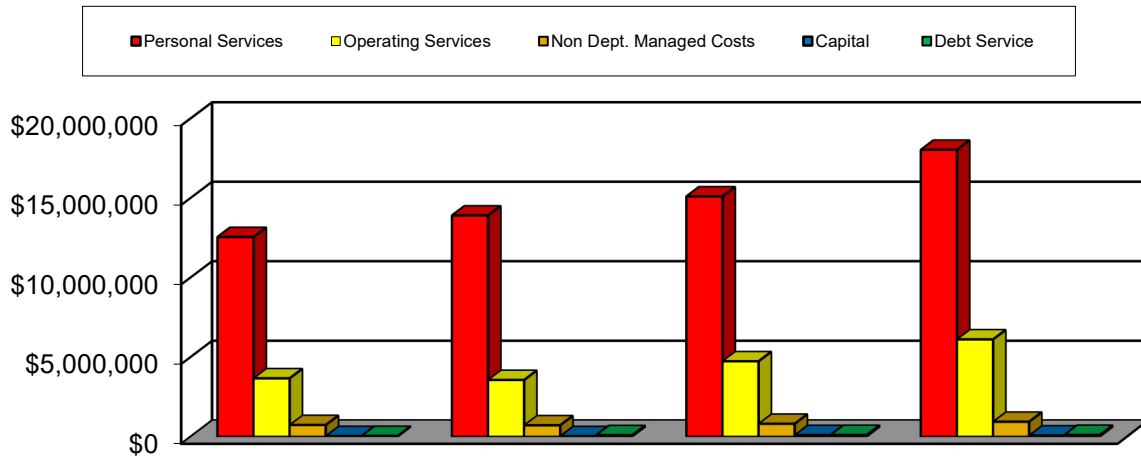
The **Probate Court** has exclusive jurisdiction over probate of wills, administration of estates, appointment of guardians for incapacitated adults and minors, and involuntary hospitalizations of incapacitated adults and minors. The probate court also issues marriage licenses and handgun permits. Due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

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

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

JUDICIAL SERVICES

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$12,548,906	\$13,903,400	\$15,103,870	\$18,034,426
Operating Services	\$3,668,101	\$3,563,443	\$4,737,052	\$6,108,839
Non-Dept. Managed Costs	\$739,221	\$720,444	\$814,381	\$941,841
Capital	\$47,020	\$40,884	\$106,849	\$80,000
Debt Service	\$53,746	\$99,814	\$113,931	\$115,295
Total Budget	\$17,056,994	\$18,327,985	\$20,876,084	\$25,280,401
Change Over Prior Year	---	7.45%	13.90%	21.10%

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

COURT ADMINISTRATIVE SERVICES EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,336,839	1,368,244	1,681,749	2,251,873
Operating Services	122,530	142,351	244,416	257,583
Non Dept Managed Costs	176,821	175,338	183,270	215,365
Debt Service	0	1,599	1,332	0
TOTAL ANNUAL BUDGET	1,636,190	1,687,532	2,110,767	2,724,821

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

SUPERIOR COURT

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	349,284	391,332	378,741	590,113
Operating Services	82,540	83,586	76,657	221,335
Non Dept Managed Costs	26,682	24,463	66,240	50,967
Debt Service	0	1,453	1,211	0
TOTAL ANNUAL BUDGET	458,506	500,834	522,849	862,415

**GENERAL FUND
JUVENILE COURT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	741,974	732,282	819,659	1,146,040
Operating Services	499,878	577,024	620,074	1,015,954
Non Dept Managed Costs	63,387	59,694	63,375	87,500
Debt Service	0	1,599	1,332	0
TOTAL ANNUAL BUDGET	1,305,239	1,370,599	1,504,441	2,249,494

**JUVENILE COURT SUPERVISION FEES
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Operating Services	23,950	9,797	16,758	50,550
TOTAL ANNUAL BUDGET	23,950	9,797	16,758	50,550

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Clerk of Superior Court
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Goal #1	Implement Effective Technology Governance
Objective	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.

Goal #2	Provide Internal and External Support
Objective	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.

Goal #3	Manage IT Spending and Budget
Objective	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 2020	FY 2021	FY 2022	FY 2023
	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 management of retention schedule	Build a Measure for Customer Satisfaction	Improve on that measure	Achieved the measure	Alleviate unnecessary data
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**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	3,339,971	3,754,143	4,006,077	4,490,717
Operating Services	398,393	422,711	559,625	607,956
Non Dept Managed Costs	124,122	119,735	123,393	145,949
Debt Service	0	11,625	9,688	0
TOTAL ANNUAL BUDGET	3,862,486	4,308,214	4,698,783	5,244,622

**BOARD OF EQUALIZATION
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	7,969	8,303	12,678	17,940
Operating Services	3,983	5,501	3,048	10,440
TOTAL ANNUAL BUDGET	11,953	13,804	15,726	28,380

**CLERK OF COURT TECH
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Operating Services	86,466	35,620	68,924	163,000
TOTAL ANNUAL BUDGET	86,466	35,620	68,924	163,000

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	District Attorney
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Goal #1	To represent the people of the State of Georgia effectively and efficiently in the prosecution of felony cases, juvenile delinquencies, and traffic violations, and violations of probation in Cherokee County. It is our goal to close as many cases as opened in FY 2023.
Objective	We will continue to utilize Tracker case management to effectively manage cases in this office along with our new digital evidence storage platform, NICE Justice. We will continue to create templates for a more efficient use of time.

Goal #2	Implement the launch of NICE Justice, a digital evidence storage platform. Transfer existing cases on external drives to this system. The digital evidence system will reduce administration time, reduce inbound calls for evidence, and increases preparedness for court cases.
Objective	Develop standards and best practices for structuring case evidence in partnership with NICE and our county IT department. Train all staff on this system. Train external staff (law enforcement, defense attorneys and their staff). Prioritize moving historical data on external hard drives to NICE Justice

Goal #3	Structure and align cases, special programs, and staff within the office to accommodate a 4th superior court judge.
Objective	Continue standardized polices and procedures of our office and review and streamline to ensure efficient prosecution of these felony cases.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
We will measure the actual total cases opened to total cases closed in the 2023 fiscal year by using data in Tracker. First number opened, second number closed for all cases handled in office.	2966/3254	3046/2411	2862/3052	3200/2400
Move historical data from external hard drives and the county network p-drive to the NICE Justice platform.	4,018	3,792	3,887	n/a, immediate load to platform
Measure cases received and closed in this courtroom; first number received, second number closed.	n/a	n/a	n/a	600/400

**DISTRICT ATTORNEY
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	2,524,381	3,143,182	3,383,568	3,936,525
Operating Services	337,052	350,926	445,649	786,214
Non Dept Managed Costs	148,520	140,219	159,094	189,466
Capital	47,020	40,884	83,122	80,000
Debt Service	39,746	58,930	75,996	95,996
TOTAL ANNUAL BUDGET	3,096,719	3,734,142	4,147,429	5,088,201

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.

STATE COURT EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	852,042	886,036	1,034,416	1,231,326
Operating Services	26,376	27,936	28,612	41,629
Non Dept Managed Costs	50,222	47,193	51,373	60,416
Debt Service	0	1,599	1,332	0
TOTAL ANNUAL BUDGET	928,640	962,763	1,115,733	1,333,371

STATE COURT TECH EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Operating Services	14,543	4,435	0	25,000
TOTAL ANNUAL BUDGET	14,543	4,435	0	25,000

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

Goal #2	To assist Victims of Crime.
Objective	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.

Goal #3	Address the significant pandemic-generated caseload in State and Magistrate Courts.
Objective	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 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Cases opened in Cherokee County State and Magistrate Court	8,859	11,047	11,325	12,000
Cases dispositions for Cherokee County State and Magistrate Court	6,790	7,312	9,349	13,000
Victims Served in Cherokee County State and Magistrate Court	2,248	2,330	2,052	2,500

**STATE COURT SOLICITOR
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,836,251	1,918,421	2,001,199	2,411,520
Operating Services	62,458	71,389	100,140	164,119
Non-Dept. Managed Costs	75,981	90,597	94,776	112,461
Capital	0	0	23,728	0
Debt Service	14,000	19,377	20,013	19,299
TOTAL ANNUAL BUDGET	1,988,690	2,099,784	2,239,855	2,707,399

**SOLICITOR VIDEO ACCOUNT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Operating Services	14,448	9,574	179	46,000
TOTAL ANNUAL BUDGET	14,448	9,574	179	46,000

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Magistrate Court
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Goal #1	CONTINUING: Maintain & monitor timely, accurate statistics of all judicial activities (e.g., criminal warrants issued, civil and criminal hearings, etc.).
Objective	EFFICIENCY: Ability to estimate future resource and scheduling needs based on increasing activities caused by a rapidly-increasing county population.

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

Goal #3	ONE-TIME: Train new full-time magistrate (position added in FY2023).
Objective	MANDATORY per STATUTE: Initial training; mentoring through the Institute for Continuing Judicial Education. QUALITY & EFFICIENCY: Gradual introduction to hearing bench trials in each category of cases; introduction to internal administration.

Goal #4	NEW: Gather historical part-time judge hours-worked data & design tools to capture data going forward.
Objective	EFFICIENCY: To be able to analyze and compare judicial workload by man-hours for more efficient task assignments and case scheduling.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
EFFICIENCY: Eliminate COVID-19 pandemic-related trial and hearing backlog.	-	-	DONE as of 09/30/2022	
STEWARDSHIP: Budget Surplus - unused taxpayer dollars returned to the County.	\$11,326	\$12,600	\$7,041	\$12,000
EFFICIENCY: Monthly monitoring of newly-opened and newly-closed civil cases, along with volume of open cases at end of each month. Key indicator is number of cases closed as % of cases open at start of each period plus new cases filed during the period. (NOTE: At any given time, 50%-60% of open cases are not ready to be heard by the Court.)	55.1%	60.4%	47.8%	60.0%
EFFICIENCY: Ensure all orders and judicial decisions are completed and filed within 24 hours.	99.9%	99.9%	99.9%	99.9%
EFFICIENCY: Ensure 24/7/365 judicial coverage in support of law enforcement needs. (New third, full-time judge will increase coverage in FY2023.)	87.5%	87.5%	91.7%	99.0%
EFFICIENCY: Develop methodology for analyzing existing warrant statistics by level of seriousness of crimes charged. Result is based on target date, and data and reporting quality, not raw numbers. (Serious cases require more judicial activities.)	-	-	In progress (used GBI data for FY2023 budget planning)	In progress

**MAGISTRATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	441,055	473,667	478,658	578,391
Operating Services	8,934	10,212	9,738	33,937
Non-Dept. Managed Costs	20,272	19,584	18,990	22,339
Debt Service	0	436	363	0
TOTAL ANNUAL BUDGET	470,261	503,899	507,749	634,667

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Average number of days from filing of uncontested estate petitions to final order entered	24	26	19	20
Average number of days from the date a Weapons Carry License is submitted to the date the license is issued in cases where there is no criminal history present	14	12	3	5

**PROBATE COURT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	791,181	879,574	932,019	988,233
Operating Services	88,551	113,869	68,068	112,935
Non Dept Managed Costs	44,370	35,533	42,469	46,717
Debt Service	0	2,470	2,059	0
TOTAL ANNUAL BUDGET	924,103	1,031,446	1,044,615	1,147,885

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
To continue and increase the In-House collection efforts for Court Appointed Application Fees	13,310	15,100	18,500	19,000
To continue to monitor and maintain collection efforts for restitution for Court Appointed Fees from the Superior Court Diversion program	4,500	10,977	14,831	15,000
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	2,500

**INDIGENT DEFENSE
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	327,958	348,216	375,105	391,748
Operating Services	1,897,999	1,698,512	2,495,164	2,572,187
Non-Dept. Managed Costs	8,845	8,088	11,400	10,661
Debt Service	0	727	606	0
TOTAL ANNUAL BUDGET	2,234,802	2,055,543	2,882,275	2,974,596

LAW ENFORCEMENT

The Cherokee County Sheriff's office is comprised of eleven distinctive divisions: Administration, Vice Control, Criminal Investigations, Intelligence Division, Uniform Patrol, Training, Special Operations, Court Services, Office of Professional Standards, Crossing Guards and the Adult Detention Facility.

Administration includes the Sheriff and all the top management and clerical staff and provides administrative support to the Cherokee County Sheriff's Office.

The **Vice Control** division will started July 1, 2006 when the CMANS (Cherokee Multi-Agency Narcotics Squad) grant ended. It is a continuation of the Narcotics Taskforce previously accounted for in the Grant Fund.

Criminal Investigation Division (CID) is responsible for investigating crimes against persons, children and property. This unit also includes the Gang Unit which gathers intelligence and information on gangs and other threat groups within Cherokee County.

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.

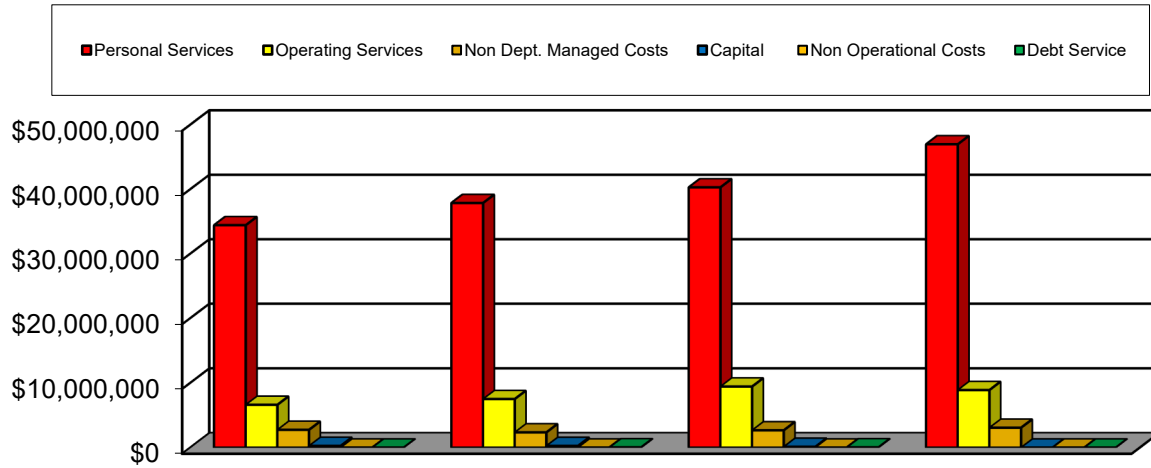
Crossing Guards maintain the safe egress and ingress of the buses for the Cherokee County School System.

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$34,399,429	\$37,843,582	\$40,269,383	\$46,954,023
Operating Services	\$6,596,539	\$7,483,170	\$9,412,593	\$8,872,330
Non-Dept. Managed Costs	\$2,737,795	\$2,343,569	\$2,660,411	\$3,059,633
Capital	\$256,944	\$255,973	\$118,822	\$0
Non-Operational Costs	\$0	\$1,472	\$1,596	\$0
Debt Service	\$0	\$41,706	\$34,755	\$0
Total Budget	\$43,990,706	\$47,969,472	\$52,497,560	\$58,885,986
Change Over Prior Year	---	9.04%	9.44%	12.17%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee Sheriff's Office
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Goal #1	Implementation of body camera system
Objective	Document law enforcement activities to promote transparency, the capture of evidence, evaluation and training, and to protect the agency in civil litigation.

Goal #2	Effect the installation and employment of Axon Fleet 3 cameras
Objective	Install Axon Fleet 3 cameras in agency vehicles to provide mobile technology capabilities including access to national and local databases. LPRs will also integrate with in-car cameras as mobile tag readers.

Goal #3	Purchase thirty-five (35) Flock License Plate Readers (LPR) through the Public Safety and Community Violence Reduction Grant Program
Objective	Utilize LPRs to collect information, enhance investigations, and track movement.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Procurement and implementation of body cameras	0	0	0	320
Procurement, training, and implementation of Axon Fleet 3 cameras	0	0	0	170
Procurement and installation of LPRs at critical locations throughout Cherokee County	0	0	38	73

**LAW ENFORCEMENT ADMINISTRATION
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,787,131	2,345,207	3,111,221	3,377,411
Operating Services	1,232,857	1,440,983	1,788,716	1,602,200
Non Dept Managed Costs	148,276	220,310	247,097	273,625
Capital	156,266	0	73,937	0
Debt Service	0	4,359	3,633	0
TOTAL ANNUAL BUDGET	3,324,531	4,010,859	5,224,604	5,253,236

**VICE CONTROL
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,193,654	1,302,135	1,618,356	1,393,140
Operating Services	127,792	134,547	243,682	184,076
Non-Dept. Managed Costs	59,742	66,681	104,489	93,506
Capital	0	0	44,885	0
Debt Service	0	2,906	2,422	0
TOTAL ANNUAL BUDGET	1,381,187	1,506,269	2,013,833	1,670,722

CRIMINAL INVESTIGATION DIVISION (CID)

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	3,591,812	4,058,950	3,895,572	4,451,908
Operating Services	179,633	128,841	182,662	200,577
Non-Dept. Managed Costs	144,026	192,707	219,005	188,274
Capital	5,852	0	0	0
Non-Operational Costs	0	1,472	1,596	0
Debt Service	0	7,266	6,055	0
TOTAL ANNUAL BUDGET	3,921,323	4,389,236	4,304,890	4,840,759

**INTELLIGENCE DIVISION
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	0	0	(2,500)	536,054
Operating Services	77,329	84,609	92,460	909,826
Non-Dept. Managed Costs	4,912	1,502	240	300
Capital	13,041	0	0	0
Debt Service	0	581	484	0
TOTAL ANNUAL BUDGET	95,281	86,693	90,684	1,446,180

**UNIFORM PATROL DIVISION
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	9,088,104	10,225,257	10,508,429	12,472,653
Operating Services	731,607	781,194	851,769	804,903
Non Dept Managed Costs	476,049	425,361	526,557	634,467
Capital	15,735	102,627	0	0
Debt Service	0	5,667	4,723	0
TOTAL ANNUAL BUDGET	10,311,495	11,540,107	11,891,478	13,912,023

**TRAINING DIVISION
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	889,907	1,021,414	1,064,722	1,081,555
Operating Services	365,418	446,832	373,681	365,771
Non-Dept. Managed Costs	90,315	318,772	108,756	279,476
Debt Service	0	2,034	1,695	0
TOTAL ANNUAL BUDGET	1,345,640	1,789,052	1,548,854	1,726,802

SPECIAL OPERATIONS

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personnel Services	2,374,489	2,628,960	2,877,566	3,061,801
Operating Services	230,454	266,231	268,966	292,240
Non Dept Managed Costs	72,040	121,987	164,443	143,270
Capital	62,800	0	0	0
Debt Service	0	4,941	4,117	0
TOTAL ANNUAL BUDGET	2,739,784	3,022,119	3,315,093	3,497,311

COURT SERVICES

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	2,580,483	2,728,048	2,990,047	3,116,123
Operating Services	96,651	83,984	84,251	107,277
Non-Dept. Managed Costs	35,567	49,125	97,899	87,907
Capital	3,250	153,346	0	0
Debt Service	0	727	606	0
TOTAL ANNUAL BUDGET	2,715,951	3,015,229	3,172,803	3,311,307

**OFFICE OF PROFESSIONAL STANDARDS
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	342,454	145,212	0	0
Operating Services	4,025	509	0	0
Non-Dept. Managed Costs	2,364	4,498	0	0
TOTAL ANNUAL BUDGET	348,844	150,219	0	0

**CROSSING GUARDS
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	118,993	186,995	175,651	201,320
Operating Services	2,390	3,209	2,742	5,700
Non-Dept. Managed Costs	19,112	5,755	5,260	9,137
TOTAL ANNUAL BUDGET	140,494	195,959	183,652	216,157

**ADULT DETENTION FACILITY
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	12,432,402	13,201,404	14,030,319	17,262,058
Operating Services	3,548,383	4,112,231	5,523,664	4,399,760
Non Dept Managed Costs	1,685,390	936,871	1,186,666	1,349,671
Debt Service	0	13,224	11,020	0
TOTAL ANNUAL BUDGET	17,666,176	18,263,730	20,751,669	23,011,489

COMMUNITY DEVELOPMENT

Community Development consists of the Development Services Center, Public Works, Stormwater Management Engineering, Transportation Engineering, Engineering, Blalock Landfill, Conservation Administration, Forest Resources Conservation, Building Inspections, Planning and Land Use and Economic Development.

The Development Services Center serves the community by being the primary point of contact for citizens of Cherokee County and its development community obtaining building and development permits, issuance of business licenses, alcohol license, driver for hire permits and other development services.

The **Public Works Division** is responsible for managing and supervising all roadway maintenance for the County's road system and related work on all County property. This includes grading, drainage, pavement and roadside maintenance and improvements.

Stormwater Management Engineering provides monitoring of stormwater discharge. The stormwater program is mandated by the State of Georgia.

Engineering/Transportation Engineering does all of the engineering work necessary for public infrastructure improvements to be completed by the Roads and Bridges department or their contracted construction partners. Engineering also works with private developers to determine necessary engineering work needed to make a project comply with County Ordinances and Codes.

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

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

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

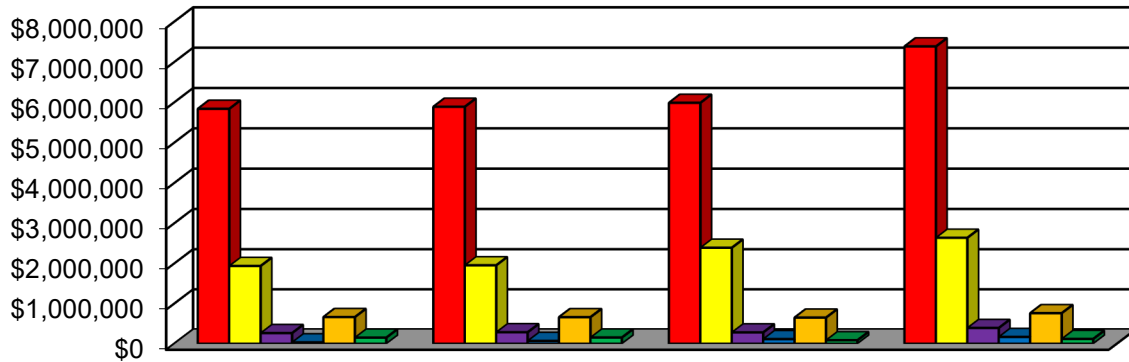
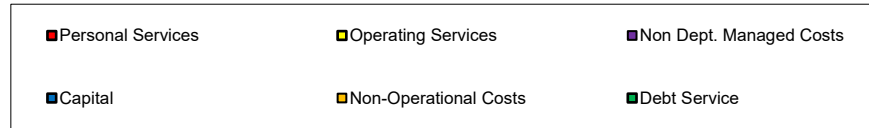
Building Inspections is responsible for inspecting all new commercial and residential construction, renovations and additions to existing structures to ensure substantial compliance to the provisions of state building codes, and review and approval of building plans for compliance to adopted buildings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

Planning and Land Use is responsible for providing technical support to citizens, property owners, appointed and elected officials in the interpretation of adopted zoning code and land use case management, review of land development proposals for compliance to land use plans and zoning code, preparation and maintenance of the Comprehensive Plan and Future Development Map, and management of the county's impact fee program.

Economic Development consists of the Office of Economic Development of Cherokee County which is focused on building the commercial and industrial base of the county in a manner that will preserve the quality of life for the residents. The Office of Economic Development works to recruit new businesses into the community as well as retaining and aiding in the expansion of existing businesses.

COMMUNITY DEVELOPMENT

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$5,838,585	\$5,889,581	\$5,987,357	\$7,385,799
Operating Services	\$1,937,125	\$1,954,651	\$2,391,777	\$2,639,965
Non-Dept. Managed Costs	\$264,228	\$284,354	\$280,689	\$391,571
Capital	\$32,390	\$68,094	\$113,872	\$167,106
Non-Operational Costs	\$662,884	\$660,384	\$650,384	\$760,384
Debt Service	\$150,276	\$153,012	\$85,547	\$117,484
Total Budget	\$8,885,489	\$9,010,076	\$9,509,627	\$11,462,309
Change Over Prior Year	---	1.40%	5.54%	20.53%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Permit Fees	4,147,685	4,587,958	5,686,057	5,900,000
Occupation Tax	1,000,410	921,943	950,172	1,000,000

DEVELOPMENT SERVICES CENTER

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	419,790	451,648	491,376	496,101
Operating Services	48,007	34,793	45,745	59,252
Non-Dept. Managed Costs	12,350	11,858	12,460	14,826
Debt Service	0	1,017	848	0
TOTAL ANNUAL BUDGET	480,146	499,316	550,429	570,179

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Cherokee County Public Works Resurfacing "In-house" and "LMIG" (miles)	29.6	30.3	45.0	45.0
Stormwater Pipe Improvements completed	49	133	87	100
Percentage of work orders completed	80%	81%	76%	100%

PUBLIC WORKS

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	2,526,381	2,429,275	2,328,666	3,134,686
Operating Services	939,958	980,101	1,182,565	1,285,122
Non-Dept. Managed Costs	104,561	141,696	130,741	188,120
Capital	32,390	68,094	0	64,000
Debt Service	0	1,453	1,211	0
TOTAL ANNUAL BUDGET	3,603,290	3,620,619	3,643,184	4,671,928

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Inspect Catch Basins	20.2%	20.1%	20.2%	20.0%
Inspect Pipes	21.5%	22.0%	23.0%	20.0%
Inspect Ditches	21.8%	20.8%	21.0%	20.0%
Inspect Ponds	15.8%	25.3%	25.0%	20.0%
Complaints	455	291	291	100.0%
Infrastructure Improvement Projects	4	4	5	4
Stormwater Plan Reviews	1,473	1,650	1,579	1200
Floodplain Reviews	556	773	798	1201

**STORMWATER MANAGEMENT ENGINEERING
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	405,114	409,076	431,705	568,724
Operating Services	43,741	48,393	70,554	70,735
Non-Dept. Managed Costs	11,748	11,767	15,509	22,832
Capital	0	0	0	37,318
Non-Operational Costs	12,500	10,000	0	10,000
Debt Service	31,016	30,832	20,690	29,135
TOTAL ANNUAL BUDGET	504,118	510,068	538,458	738,744

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Conduct Plan Reviews associated with land disturbance permits, final plats, commercial projects, lot grading plans, minor subdivisions, rezoning applications, variances	1,473	1,745	1,544	1,200
Conduct Inspections on All Permitted Projects	5,087	3,705	4,202	1,200
Inspect, maintain, and release civil infrastructure and tree replacement bonds	59	60	91	70

TRANSPORTATION ENGINEERING
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	0	0	0	517,806
Operating Services	0	0	0	266,568
Non-Dept. Managed Costs	0	0	5	11,134
Capital	0	0	0	37,318
Debt Service	0	0	0	9,051
TOTAL ANNUAL BUDGET	0	0	5	841,877

ENGINEERING
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	901,754	946,617	1,025,090	780,656
Operating Services	228,223	267,238	280,858	77,562
Non-Dept. Managed Costs	39,812	48,550	41,195	62,094
Capital	0	0	12,477	0
Debt Service	51,388	51,033	19,546	11,658
TOTAL ANNUAL BUDGET	1,221,177	1,313,439	1,379,165	931,970

BLALOCK ROAD LANDFILL

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	0	3,472	1,640	0
Operating Services	270,792	214,872	371,229	335,992
Non-Dept. Managed Costs	4,310	5,465	6,511	6,425
TOTAL ANNUAL BUDGET	275,101	223,809	379,380	342,417

CONSERVATION ADMINISTRATION

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	78,834	83,235	140,357	0
Operating Services	156	0	34	0
Non-Dept. Managed Costs	2,219	2,163	2,347	0
Debt Service	0	145	121	0
TOTAL ANNUAL BUDGET	81,209	85,544	142,859	0

FOREST RESOURCES CONSERVATION

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Non-Operational Costs	13,197	13,197	13,197	13,197
TOTAL ANNUAL BUDGET	13,197	13,197	13,197	13,197

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Goal #1. Maintain normal level in permit fees per Fiscal Year. 2022 had high volume than normal.	4,147,685	4,587,958	5,750,987	4,725,000
Goal # 2. Conduct all inspections scheduled daily. 2022 had high volume than normal.	29,263	32,450	39,836	34,000
Goal #3. Maintain Monthly Train hours yearly.	30	43	60	60

BUILDING INSPECTIONS

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	809,948	794,411	843,032	944,364
Operating Services	58,871	69,859	70,856	80,735
Non-Dept. Managed Costs	55,386	40,435	45,944	57,767
Capital	0	0	101,395	0
Debt Service	67,873	66,933	41,800	60,766
TOTAL ANNUAL BUDGET	992,078	971,639	1,103,026	1,143,632

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

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

Department	Planning & Zoning
-------------------	------------------------------

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Rezoning Cases	37	52	40	100%
Special Use Permits	7	9	7	100%
Variances / Appeals	65	72	135	100%
Administrative Variances	32	30	34	100%
Land Disturbance Plan Reviews	98	129	117	100%
Building Permit Plan Reviews	209	265	279	100%
Minor Subdivisions Plat Reviews	221	263	279	100%
Sign Permits	87	102	96	100%
Annual Impact Fee Report Approved & Adopted	Yes	Yes	Yes	Complete
Zoning Ordinance Revisions	7	5	3	5

**PLANNING AND ZONING
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	696,764	771,847	725,491	943,462
Operating Services	347,342	339,395	369,936	463,999
Non-Dept. Managed Costs	33,843	22,419	25,978	28,373
Capital	0	0	0	28,470
Debt Service	0	1,599	1,332	6,874
TOTAL ANNUAL BUDGET	1,077,949	1,135,260	1,122,737	1,471,178

**ECONOMIC DEVELOPMENT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Operating Services	36	0	0	0
Non-Operational Costs	637,187	637,187	637,187	737,187
TOTAL ANNUAL BUDGET	637,223	637,187	637,187	737,187

COUNTY MARSHAL

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

Cherokee Probation provides Probation Services to Cherokee County citizens.

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

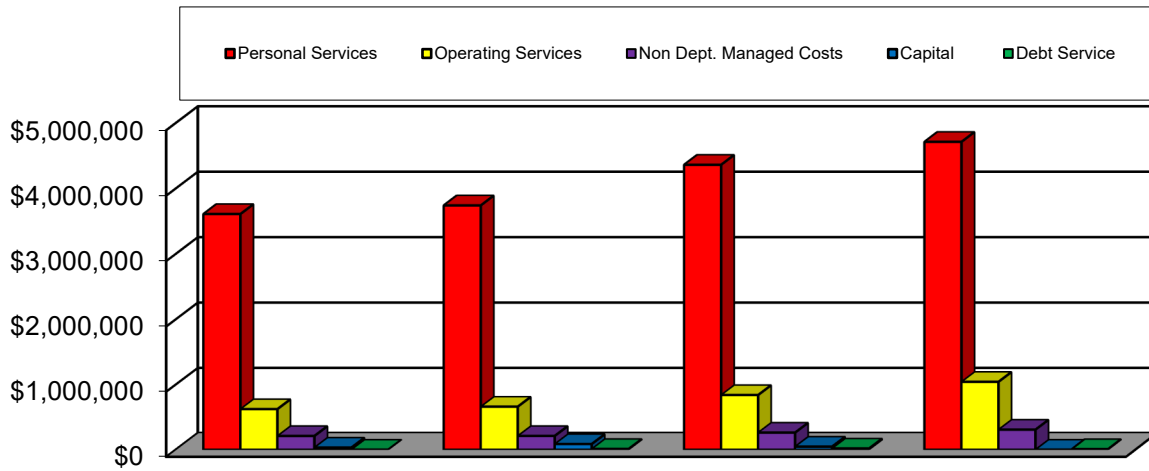
Emergency Management Agency manages many of the homeland security type items and is responsible for all four phases of emergency management; Planning, Mitigation, Response and Recovery for all natural and manmade disasters. The Emergency Management Agency is the main coordination point for all major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

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

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

COUNTY MARSHAL

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$3,609,788	\$3,741,394	\$4,362,165	\$4,712,835
Operating Services	\$623,068	\$660,146	\$839,388	\$1,041,995
Non-Dept. Managed Costs	\$210,215	\$210,728	\$261,877	\$307,273
Capital	\$31,921	\$86,223	\$46,468	\$0
Debt Service	\$0	\$10,899	\$17,693	\$8,615
Total Budget	\$4,474,992	\$4,709,390	\$5,527,591	\$6,070,718
Change Over Prior Year	---	5.24%	17.37%	9.83%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Probation Services
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Goal #1	All Probation Department employees will complete Crisis Intervention Team (CIT) training and become CIT certified. Department turnover in FY2022 prevented the Department from meeting this goal in FY2022.
Objective	Enroll at least one department employee per quarter in a CIT training course.

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

Goal #3	Enhance and strengthen working relationships with Solicitor's Office and Judges' Offices.
Objective	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 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Number of department employees who completed CIT training	1	7	3	3
Percentage of budget utilized	98.9%	94.1%	98.3%	95.0%
Number of meetings with Judges and Court Teams	6	21	24	24

**CHEROKEE PROBATION
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	579,239	645,272	790,496	859,044
Operating Services	43,623	50,904	54,351	78,010
Non-Dept. Managed Costs	13,477	34,252	36,350	49,393
TOTAL ANNUAL BUDGET	636,338	730,428	881,198	986,447

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Total Animal Intake	2,519	2,461	2,425	2,200
Live exit all animals	65%	69%	72%	75%
Social media followed	26,817	30,483	33,521	36,000

ANIMAL SHELTER

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,052,760	1,047,052	1,206,423	1,337,539
Operating Services	265,385	272,772	308,812	301,356
Non Dept Managed Costs	83,828	79,414	100,884	112,478
Capital	25,935	22,680	0	0
Debt Service	0	1,453	1,211	0
TOTAL ANNUAL BUDGET	1,427,908	1,423,371	1,617,330	1,751,373

ANIMAL SHELTER SPECIAL PROJECTS

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Operating Services	0	0	68,671	47,000
Capital	0	0	46,468	0
TOTAL ANNUAL BUDGET	0	0	115,139	47,000

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

Goal #2	Increase the readiness of the county's response and recovery capabilities.
Objective	Develop a strong damage assessment program to accurately tabulate impacts to county property and infrastructure

Goal #3	Increase the readiness of the county's response and recovery capabilities.
Objective	Work with all stakeholders to develop a comprehensive Recovery Plan.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Deliver 2 Community Preparedness Classes to the citizens of Cherokee County in 2023.	N/A	N/A	N/A	2
Develop damage assessment procedures for damage assessment team use.	N/A	N/A	N/A	4th Qtr./2023
Identify members for damage assessment team.	N/A	N/A	N/A	4th Qtr./2023

**EMERGENCY MANAGEMENT AGENCY
EXPENDITURE DETAIL**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	234,947	222,730	209,872	225,214
Operating Services	104,887	100,893	88,363	144,527
Non-Dept. Managed Costs	29,103	20,896	26,561	31,458
Capital Outlays	0	63,543	0	0
Debt Service	0	6,103	5,086	0
TOTAL ANNUAL BUDGET	368,937	414,165	329,881	401,199

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

Goal #2	Schedule and manage annual preventative maintenance on all annual subscribers and fixed sites to include firmware updates and programming changes.
Objective	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.

Goal #3	Continue to implement technology to provide enhanced and efficient services to first responders.
Objective	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 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Subscriber programming events completed		5,304	5,500	5,850
New subscribers added to system		1,768	1,847	1,950

RADIO COMMUNICATIONS
EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	0	52,704	99,202	106,838
Operating Services	0	6,135	18,195	109,436
Non-Dept. Managed Costs	0	0	1,531	3,149
TOTAL ANNUAL BUDGET	0	58,839	118,928	219,423

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Marshal's Office
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Goal #1	Host Town Hall meetings to educate the community on what services are provided by The Cherokee Marshal's Office. This will help preserve the quality of life issues for the residents of Cherokee County.
Objective	Work with community leaders to secure locations to host each Town Hall Meeting - Partner with each Commissioner to help promote the Town Hall Meetings.

Goal #2	Animal Control Education and community partnerships -
Objective	Meeting with community leaders in diverse communities in Cherokee County. By working with low income families / diverse groups we can educate and assist those who need help.

Goal #3	Reduction of overtime and workload for staff
Objective	Modification of work schedules for Animal Control - Due to the need for Animal Control Service on Saturday & Sunday. Altering the current schedule will reduce the cost of overtime and provide the needed service.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Code Enforcement - Officer Initiated	1436	2000	2489	2,875
Animal Control - Officer Initiated	408	375	487	505
Reduction of Animal Control Overtime	N/A	N/A	N/A	10%

**CODE ENFORCEMENT
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,367,314	1,430,371	1,623,992	1,548,872
Operating Services	134,608	153,724	184,657	220,850
Non-Dept. Managed Costs	45,256	49,421	63,315	75,798
Debt Service	0	2,616	10,791	8,615
TOTAL ANNUAL BUDGET	1,547,179	1,636,131	1,882,755	1,854,135

**ANIMAL CONTROL
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	375,528	343,266	432,180	635,328
Operating Services	74,565	75,717	116,339	140,816
Non-Dept. Managed Costs	38,551	26,745	33,236	34,997
Capital	5,986	0	0	0
Debt Service	0	727	606	0
TOTAL ANNUAL BUDGET	494,631	446,455	582,360	811,141

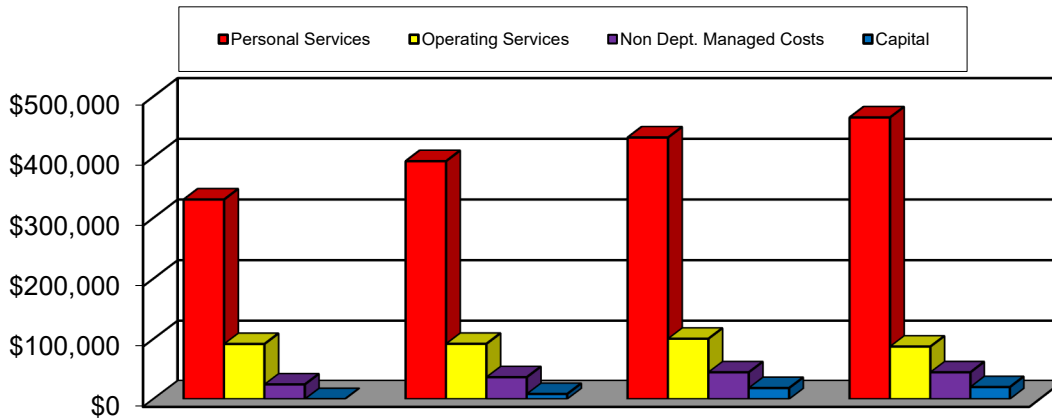
COMMUNITY SERVICES AGENCY

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

The Cherokee County Recycling Center provides education services on recycling as well as physically recycling papers, cardboard, aluminum, glass and plastic in order to keep Cherokee County cleaner and more environmentally friendly.

COMMUNITY SERVICES AGENCY

BUDGET COMPARISONS



FY20 Actual FY21 Actual FY22 Est. Actual FY23 Budget

Personal Services	\$330,251	\$393,474	\$432,432	\$465,480
Operating Services	\$91,583	\$91,893	\$100,328	\$87,300
Non-Dept. Managed Costs	\$24,373	\$36,424	\$44,574	\$44,580
Capital	0	\$8,500	\$18,440	\$20,000
Total Budget	\$446,207	\$530,291	\$595,774	\$617,360
Change Over Prior Year	---	18.84%	12.35%	3.62%

COMMUNITY SERVICES EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	178,517	190,456	199,131	208,840
Operating Services	9,502	8,083	12,873	12,050
Non-Dept. Managed Costs	218	2,003	2,068	1,518
TOTAL ANNUAL BUDGET	188,237	200,543	214,071	222,408

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Recycling Center
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Goal #1	Match 2022 Revenue
Objective	Process commodity recyclables to take advantage of market trends to maximize income.

Goal #2	Clean 100 miles of roadway within Cherokee county.
Objective	Proactively seek out areas in need of service throughout the county to include responding to requests for service.

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Daily reports, monthly totals and goal of \$13,500.	68,000	115,000	162,000	162,000
Weekly and monthly activity reports. Minimum 12.5 miles per month	836	168	86	100
Adding additional partners and services				

**RECYCLING
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	151,734	203,018	233,301	256,640
Operating Services	82,081	83,810	87,455	75,250
Non-Dept. Managed Costs	24,155	34,421	42,506	43,062
Capital	0	8,500	18,440	20,000
TOTAL ANNUAL BUDGET	257,970	329,748	381,702	394,952

INTERFUND TRANSFERS

Interfund Transfers are payments from General Fund to another fund.

INTERFUND TRANSFERS

EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Transfers to Senior Services Fund	697,477	788,679	828,468	915,378
Transfers to Parks & Rec Fund	1,582,635	1,767,162	1,966,765	2,547,547
Transfers to Transportation Fund	372,336	103,425	136,938	140,471
Transfers to Grant Fund	403,619	425,653	299,925	379,175
Transfer to Victim Witness Fund	0	4,537	38,505	49,780
Transfer to DUI Court	0	0	50,000	62,849
Transfers to RRDA Fund	2,561,639	681,349	2,443,751	0
Transfers to EMS Fund	1,750,000	4,440,068	5,469,063	6,401,217
Total Interfund Transfers	7,367,706	8,210,873	11,233,414	10,496,417
TOTAL ANNUAL BUDGET	7,367,706	8,210,873	11,233,414	10,496,417

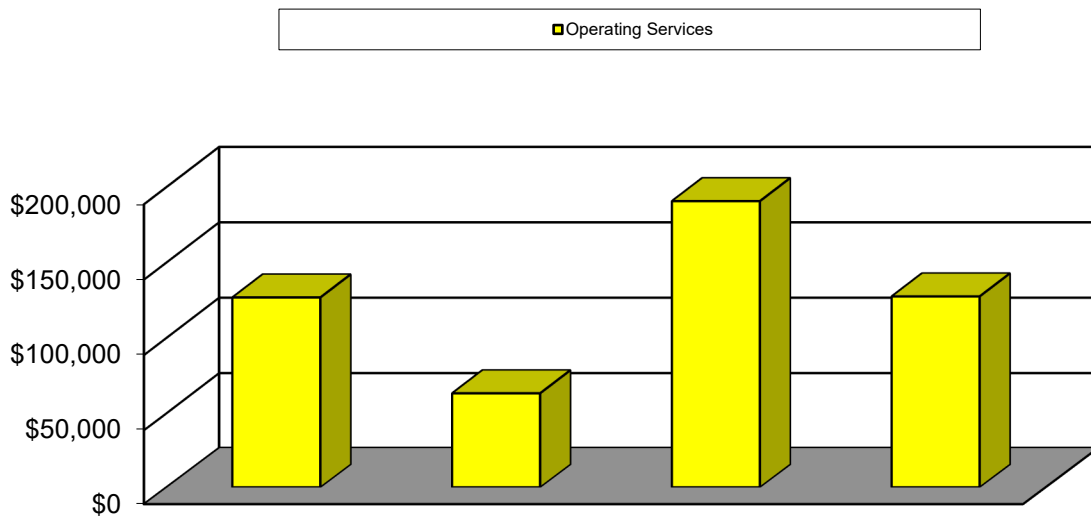
SPECIAL REVENUE FUNDS

The twenty-six 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, Family Treatment Court, Fire District, Jail, Sheriff's Commissary, Confiscated Assets, Hotel/Motel Tax, and Impact Fee Funds.

LAW LIBRARY FUND

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

BUDGET COMPARISONS

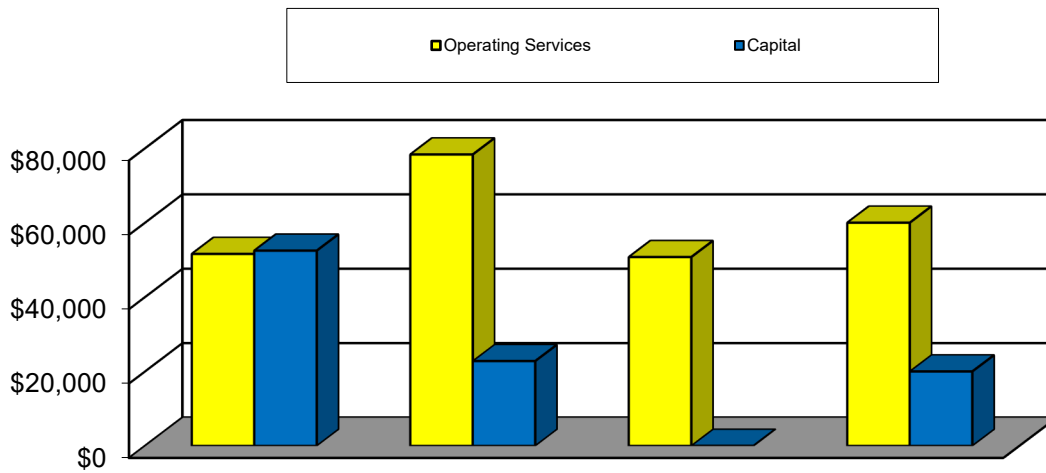


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Operating Services	\$126,822	\$63,264	\$190,695	\$127,500
Total Budget	\$126,822	\$63,264	\$190,695	\$127,500
Change Over Prior Year	---	-50.12%	201.43%	-33.14%

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

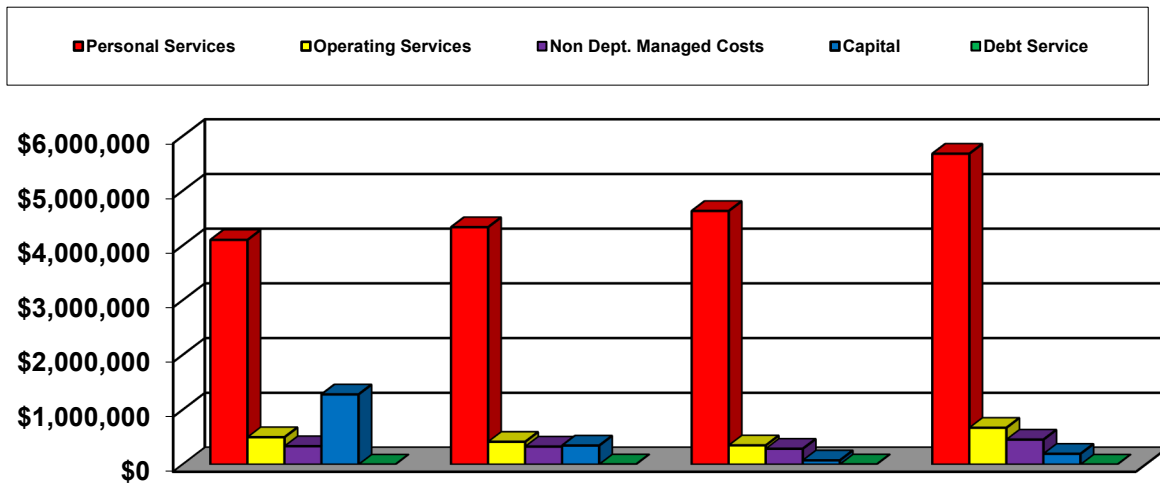


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Operating Services	\$51,607	\$78,347	\$50,754	\$60,000
Capital	\$52,482	\$22,786	\$0	\$20,000
Total Budget	\$104,089	\$101,133	\$50,754	\$80,000
Change Over Prior Year	---	-2.84%	-49.81%	57.62%

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$4,102,640	\$4,335,129	\$4,631,299	\$5,678,287
Operating Services	\$498,373	\$414,389	\$349,778	\$670,429
Non-Dept. Managed Costs	\$334,254	\$327,492	\$287,883	\$454,952
Capital	\$1,278,818	\$345,641	\$76,157	\$195,000
Debt Service	0	\$2,906	\$2,422	0
Total Budget	\$6,214,085	\$5,425,558	\$5,347,538	\$6,998,668
Change Over Prior Year	---	-12.69%	-1.44%	30.88%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee County E 9-1-1
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Goal #1	Complete steps to transfer TAC responsibilities to Accreditation Manager.
Objective	To transfer responsibility to a position that has a similar job function.

Goal #2	Back Up 9-1-1 Center/Training Center goes live and operational.
Objective	To have a back up 9-1-1 center available to be activated in case of Main Center failure.

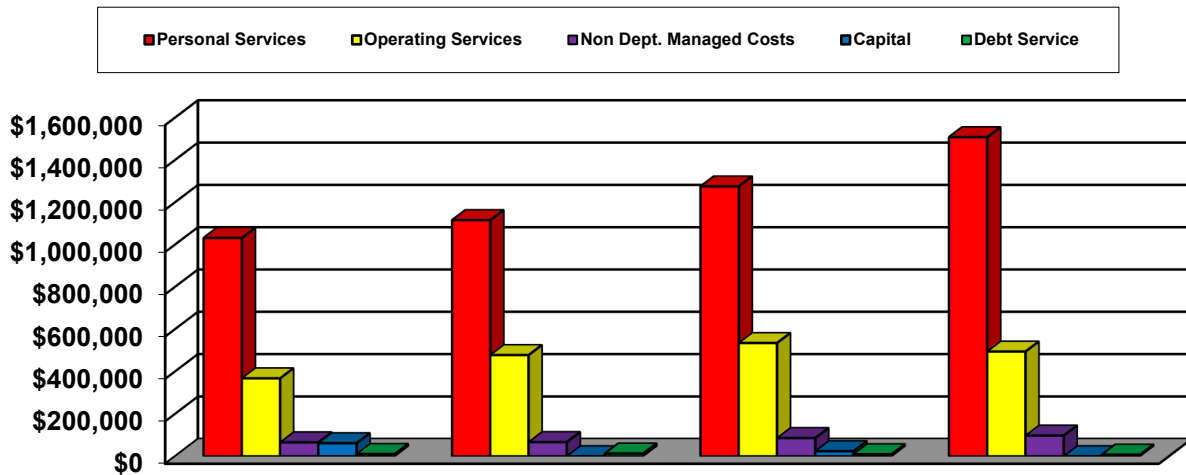
Goal #3	Fill 2 open Communication's Training Officer Positions
Objective	To add to the number of CTO's to help in training new Communications Officers.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Acc. Mgr. completed training, went to TAC Conference and GCIC paperwork completed			all completed	
Have all vendors and partners complete installations and switch to go live complete				Dec. 7th go live date
Positions posted, applications received, testing and interviews completed and choices made.			completed	

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$1,031,630	\$1,115,451	\$1,274,774	\$1,507,722
Operating Services	\$367,395	\$477,249	\$534,264	\$493,960
Non-Dept. Managed Costs	\$65,726	\$66,944	\$86,025	\$97,413
Capital	\$61,689	0	\$23,988	0
Debt Service	\$10,699	\$13,024	\$9,497	\$7,728
Total Budget	\$1,537,139	\$1,672,668	\$1,928,547	\$2,106,823
Change Over Prior Year	---	8.82%	15.30%	9.24%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Senior Services
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Goal #1	Explore more opportunities to increase funding to assist the elderly in need of food.
Objective	Work with the Resource Coordinator to apply for more grants and fundraising drives for emergency food.

Goal #2	Address the critical ongoing need for Affordable Housing for seniors in Cherokee County
Objective	Work with County and City officials to stress the importance of finding more affordable housing for seniors and educate the public on this crisis.

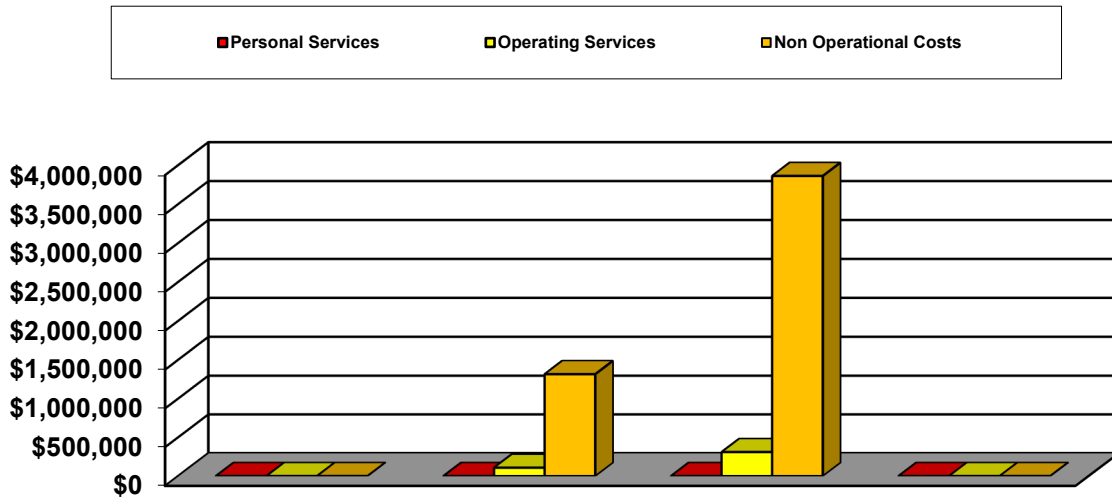
Goal #3	Increase staff retention.
Objective	Add an Assistant Director position and develop more staff training opportunities so good staff have more incentive to grow in our department.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Cherokee Senior Services has experienced a 65% increase in the need for food between FY21 and FY22 and an 80% between FY22 and what is targeted for FY23.	N/A	15	25	45
Cherokee Senior Services has had around a 30% increase in calls each year due to the lack of affordable housing.	40	54	85	117
Increase staff retention by 10%, add an Assistant Director position by the start of FY24 and increase staff training opportunities by 10%.	22	24	27	30

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

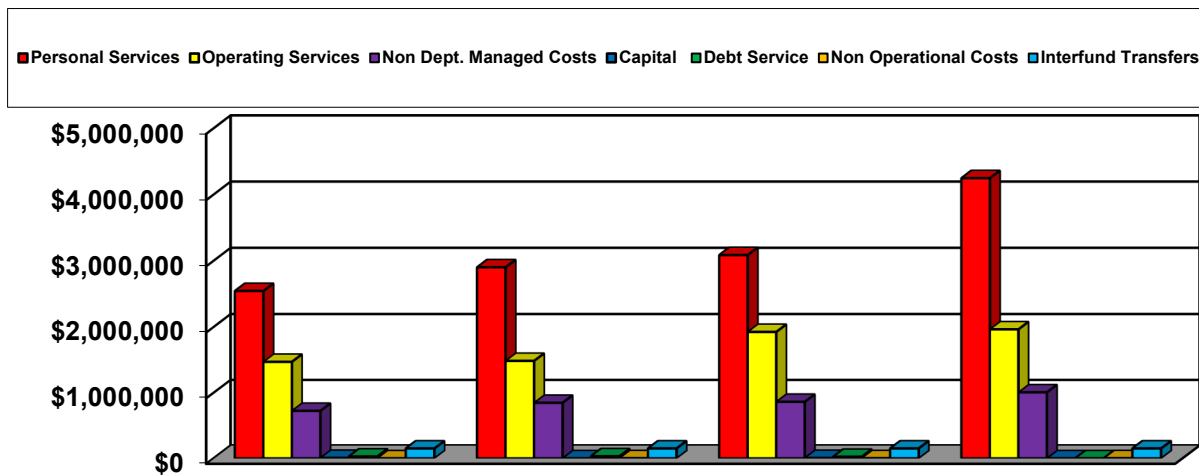


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$0	\$0	\$0	\$0
Operating Services	\$0	\$107,435	\$309,565	\$0
Non-Operational Costs	\$0	\$1,315,650	\$3,862,266	\$0
Total Budget	\$0	\$1,423,084	\$4,171,831	\$0
Change Over Prior Year	---	0.00%	193.15%	-100.00%

PARKS AND RECREATION FUND

Parks and Recreation provides a variety of sporting and recreational programs for youth and adults in Cherokee County such as sports leagues and tournaments, summer camps, dance classes and instructional programs. It is also responsible for the care and maintenance of the many parks and recreation facilities throughout the County. Parks and Recreation is comprised of six divisions, Administration, Programs, Aquatic Center, Athletics, Facilities and Maintenance.

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$2,543,615	\$2,901,631	\$3,086,358	\$4,248,059
Operating Services	\$1,472,073	\$1,486,450	\$1,925,449	\$1,964,206
Non-Dept. Managed Costs	\$723,757	\$846,635	\$861,796	\$1,006,682
Capital	\$6,104	\$0	\$5,002	\$0
Debt Service	\$27,143	\$30,921	\$22,912	\$0
Non-Operational Costs	\$0	\$1,472	\$1,596	\$1,600
Interfund Transfers	\$150,000	\$150,000	\$150,000	\$150,000
Total Budget	\$4,922,693	\$5,417,109	\$6,053,113	\$7,370,547
Change Over Prior Year	---	10.04%	11.74%	21.76%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

Goal #2	Develop high priority parks and recreational facilities for the county
Objective	Identify, complete design, bidding, and construction of capital projects list: (SW Parks- master planning then partial design phase complete, NE Parks- master plan complete, The Buzz- FY23Q1 completion, HFG Reno- completion, KA- completion, Hobgood- parking lot, adding Hickory Flat Park master plan, adding Long Swamp Creek and Yellow Creek Road Phase 1

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Attain and Maintain in cash reserves (based on the current fiscal operating budget)	8.3%	15.6%	20.1%	15.0%
Review timelines for projects and ensure deadlines are being reached	0	1	3	6
Average number of FT employees with certifications to be over 50%	5.0%	19.0%	43.0%	50.0%

PARKS ADMINISTRATION

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	256,471	276,485	379,724	448,165
Operating Services	122,827	141,874	155,133	214,250
Non-Dept. Managed Costs	435,204	433,694	453,382	484,311
Non-Operational Costs	0	1,472	1,596	1,600
Debt Service	0	2,761	2,301	0
TOTAL ANNUAL BUDGET	814,501	856,286	992,136	1,148,326

PARKS PROGRAMS

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	433,481	480,578	486,910	694,720
Operating Services	116,194	160,873	149,705	239,000
Non-Dept. Managed Costs	2,427	2,792	4,409	4,712
Capital	0	0	0	0
TOTAL ANNUAL BUDGET	552,102	644,243	641,024	938,432

AQUATIC CENTER

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	628,015	799,468	863,175	1,051,433
Operating Services	194,320	240,005	291,772	211,352
Non-Dept. Managed Costs	234,091	265,487	295,664	269,327
Capital	0	0	5,002	0
Debt Service	0	1,017	848	0
TOTAL ANNUAL BUDGET	1,056,426	1,305,977	1,456,461	1,532,112

PARKS ATHLETICS

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	413,674	478,787	465,680	506,174
Operating Services	650,503	535,621	698,984	745,880
Non-Dept. Managed Costs	2,704	2,795	4,559	5,631
Capital	6,104	0	0	0
TOTAL ANNUAL BUDGET	1,072,985	1,017,203	1,169,223	1,257,685

PARKS FACILITIES

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	0	0	0	344,626
Operating Services	0	0	0	131,850
Non-Dept. Managed Costs	0	0	0	96,260
TOTAL ANNUAL BUDGET	0	0	0	572,736

PARKS MAINTENANCE

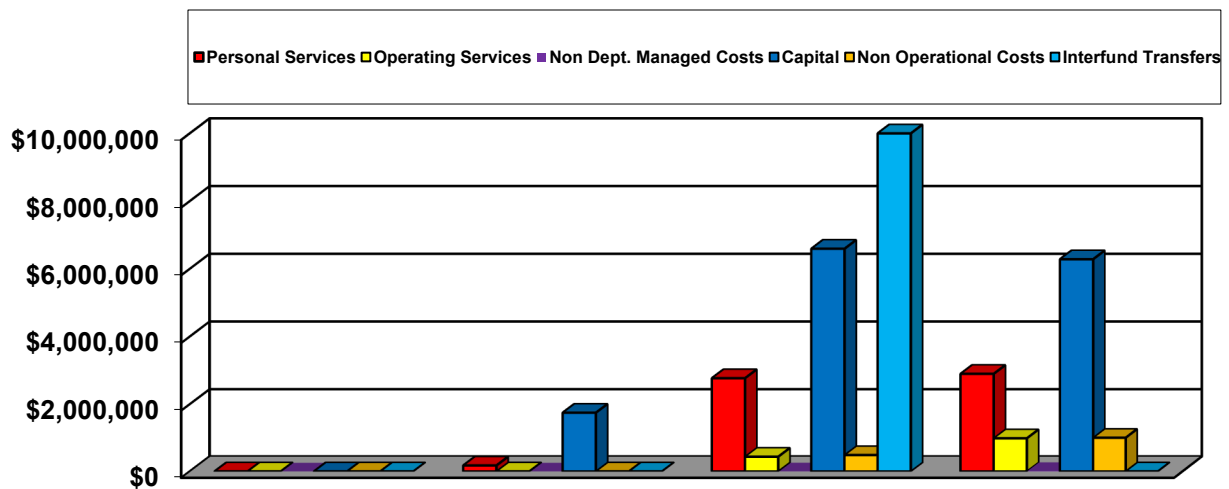
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	811,976	866,314	890,870	1,202,941
Operating Services	388,229	408,078	629,855	421,874
Non-Dept. Managed Costs	49,331	141,866	103,782	146,441
Debt Service	27,143	27,143	19,763	0
Interfund Transfers	150,000	150,000	150,000	150,000
TOTAL ANNUAL BUDGET	1,426,678	1,593,401	1,794,271	1,921,256

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$0	\$175,133	\$2,768,698	\$2,897,129
Operating Services	\$0	\$0	\$436,087	\$984,055
Non-Dept. Managed Costs	\$0	\$0	\$3,332	\$14,664
Capital	\$0	\$1,744,818	\$6,593,185	\$6,282,767
Non-Operational Costs	\$0	\$0	\$485,496	\$1,000,000
Interfund Transfers	\$0	\$0	\$10,000,000	\$0
Total Budget	\$0	\$1,919,951	\$20,286,798	\$11,178,615
Change Over Prior Year	---	0.00%	956.63%	-44.90%

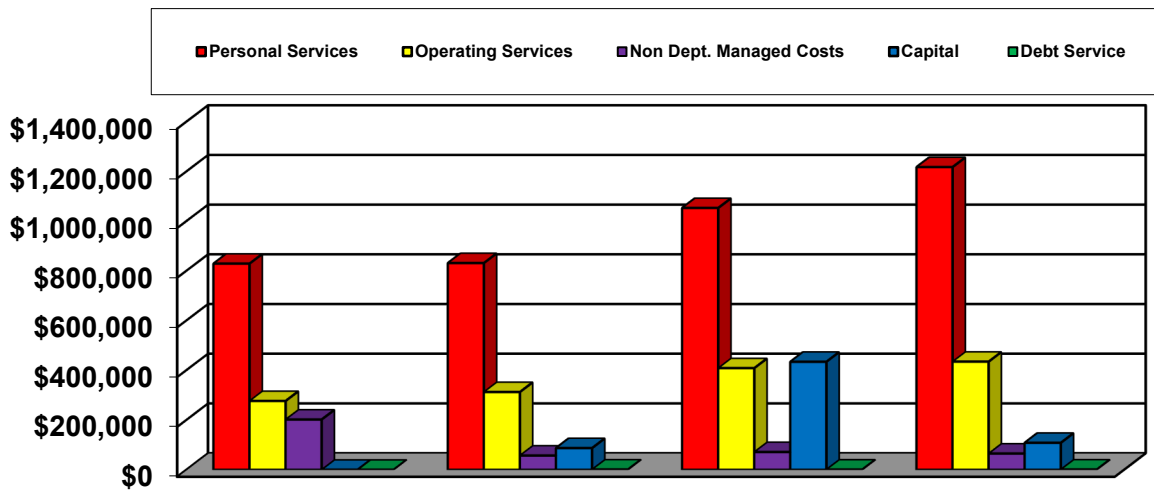
TRANSPORTATION FUND

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$828,493	\$830,854	\$1,052,632	\$1,217,128
Operating Services	\$275,851	\$311,800	\$407,782	\$433,925
Non-Dept. Managed Costs	\$201,336	\$56,968	\$70,992	\$64,916
Capital	\$0	\$86,810	\$433,458	\$108,000
Debt Service	\$0	\$872	\$727	\$920
Total Budget	\$1,305,680	\$1,287,303	\$1,965,590	\$1,824,889
Change Over Prior Year	---	-1.41%	52.69%	-7.16%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

Goal #2	On the way call for passengers.
Objective	Add as many passengers to the (on the way system) to improve headway and decrease no-shows.

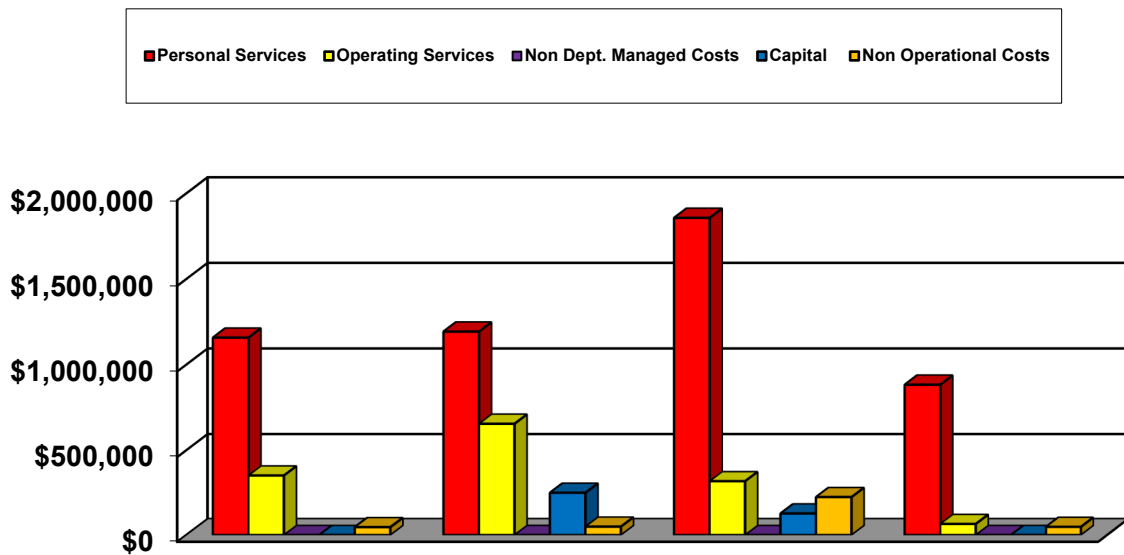
Goal #3	Get new tablet holders for all the buses.
Objective	Research and procure the tablet holders for each bus

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Research and purchase amenities found in the CTP study	3	3	3	7
On the way system	0	4	18	25
Research and procure the tablet holders for each bus	6	8	10	21

MULTIPLE GRANT FUND

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

BUDGET COMPARISONS

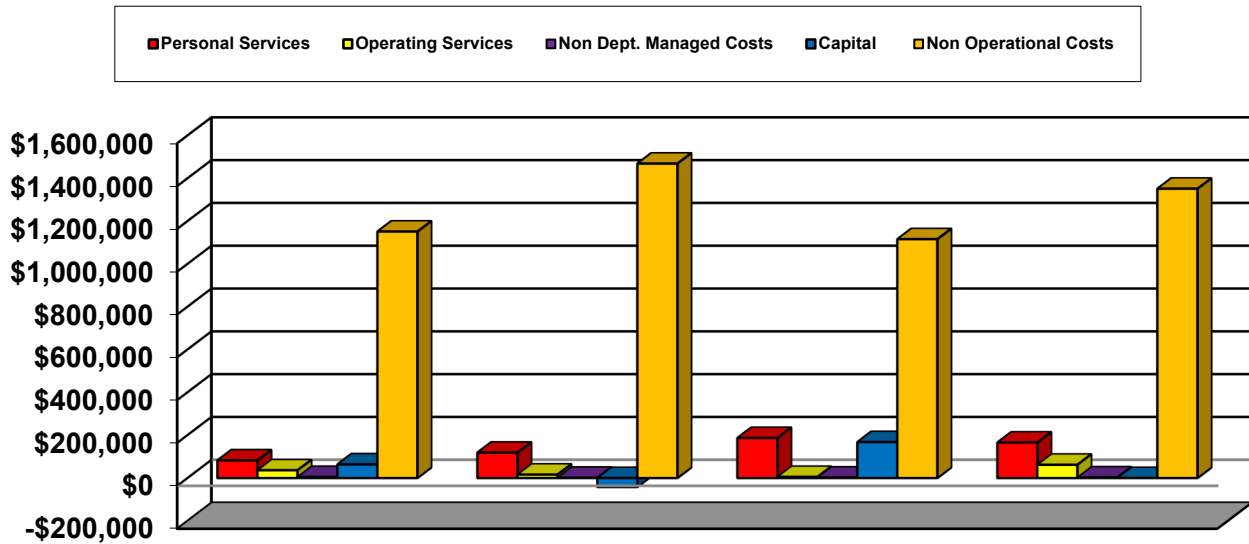


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$1,157,431	\$1,192,827	\$1,857,254	\$882,515
Operating Services	\$351,058	\$654,377	\$317,476	\$65,000
Non-Dept. Managed Costs	\$0	\$46	\$0	\$0
Capital	\$0	\$249,173	\$126,892	\$0
Non-Operational Costs	\$46,254	\$49,245	\$223,836	\$48,000
Total Budget	\$1,554,743	\$2,145,668	\$2,525,458	\$995,515
Change Over Prior Year	---	38.01%	17.70%	-60.58%

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$82,166	\$118,351	\$186,552	\$165,254
Operating Services	\$36,228	\$15,859	\$5,218	\$61,789
Non-Dept. Managed Costs	\$5,198	\$1,263	\$2,192	\$2,672
Capital	\$63,543	-\$41,593	\$167,528	\$0
Non-Operational Costs	\$1,151,050	\$1,468,732	\$1,115,613	\$1,351,363
Debt Service	\$0	\$291	\$242	\$0
Total Budget	\$1,338,184	\$1,562,902	\$1,477,345	\$1,581,078
Change Over Prior Year	---	16.79%	-5.47%	7.02%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	CDBG
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Goal #1	Increase the affordable housing stock for low-to-moderate income persons.
Objective	Add new construction of affordable homes through the funding of lot acquisitions for a partner nonprofit agency and its Build Program. Fund a minor/emergency home repair program to preserve existing housing and allow LMI persons to age in their homes.

Goal #2	Create a viable community through the investments in services, public facilities, and public infrastructure to improve access to services and facilities, create economic opportunities, and provide suitable living environments for vulnerable and low-to-moderate income populations.
Objective	Achieve a 70% benefit rate on projects that served low-to-moderate income persons.

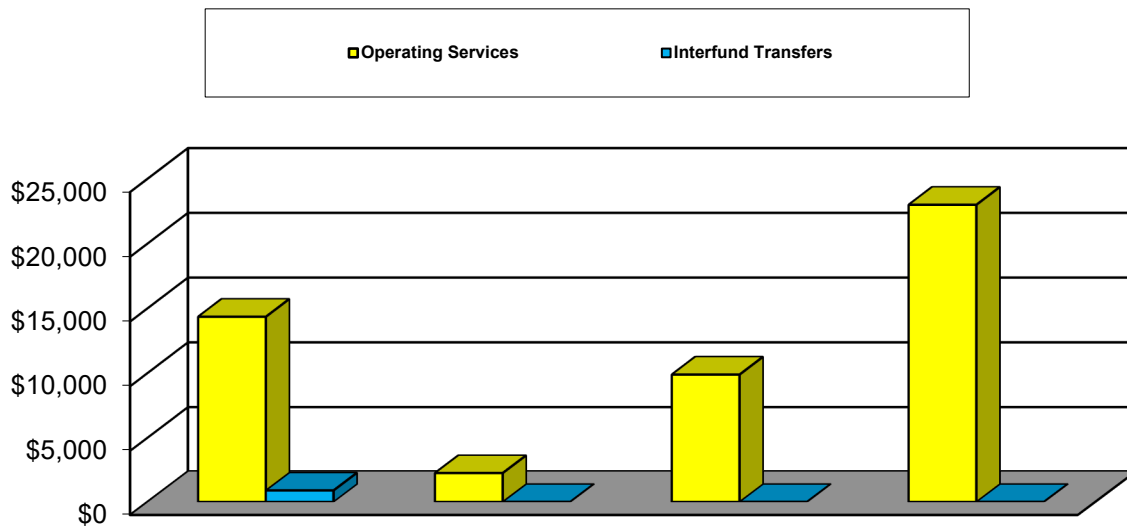
Goal #3	Provide grant awards in a timely manner for projects that meet federal agency guidelines (one of three national objectives and primary benefit to low-to-moderate income persons).
Objective	Achieve required expenditure ratio of grant funds by November 2 of each program year and fund projects that are eligible.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Addition of new construction of affordable housing units.	1	3	2	4
Through a nonprofit partnership, provide home repairs to the LMI elderly, disabled, and veteran populations (households).	10	17	9	12
Unexpended grant funds do not exceed 1.5 times the annual program year's allocation at the measurement date (ratio).	0.98	1.45	1.96	1.50

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

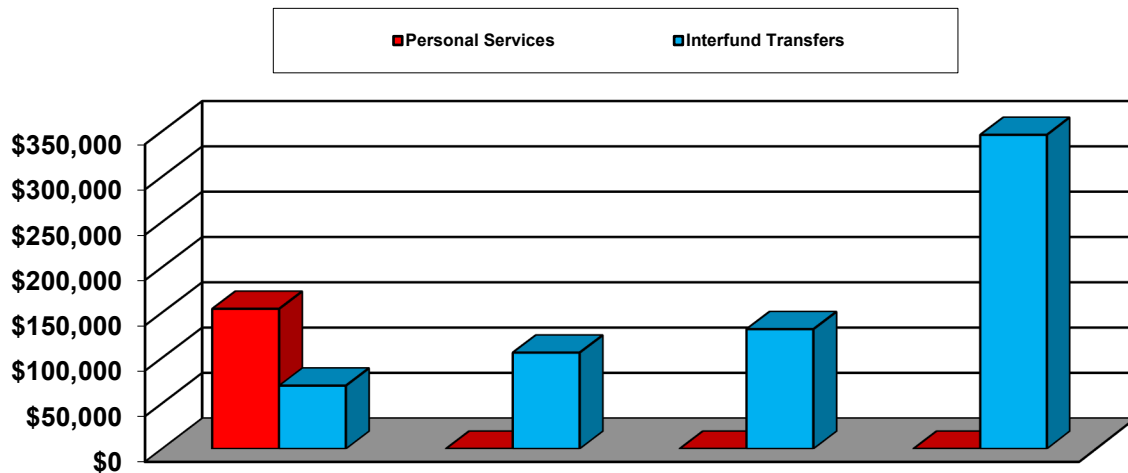


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Operating Services	\$14,353	\$2,250	\$9,888	\$23,000
Interfund Transfers	\$892	\$0	\$0	\$0
Total Budget	\$15,245	\$2,250	\$9,888	\$23,000
Change Over Prior Year	---	-85.24%	339.47%	132.60%

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

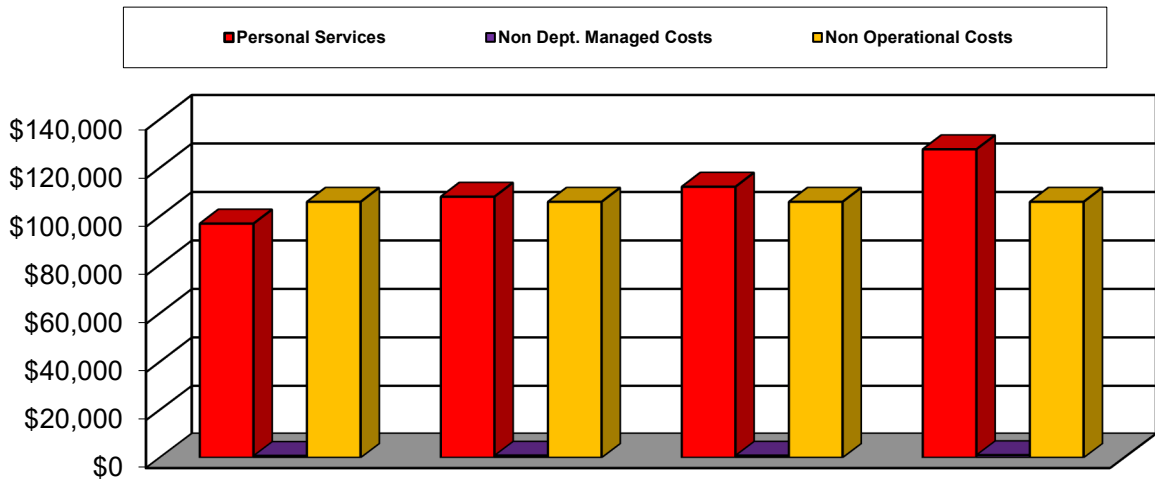


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$154,005	\$0	\$0	\$0
Interfund Transfers	\$69,292	\$105,660	\$131,573	\$346,032
Total Budget	\$223,298	\$105,660	\$131,573	\$346,032
Change Over Prior Year	---	-52.68%	24.52%	163.00%

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

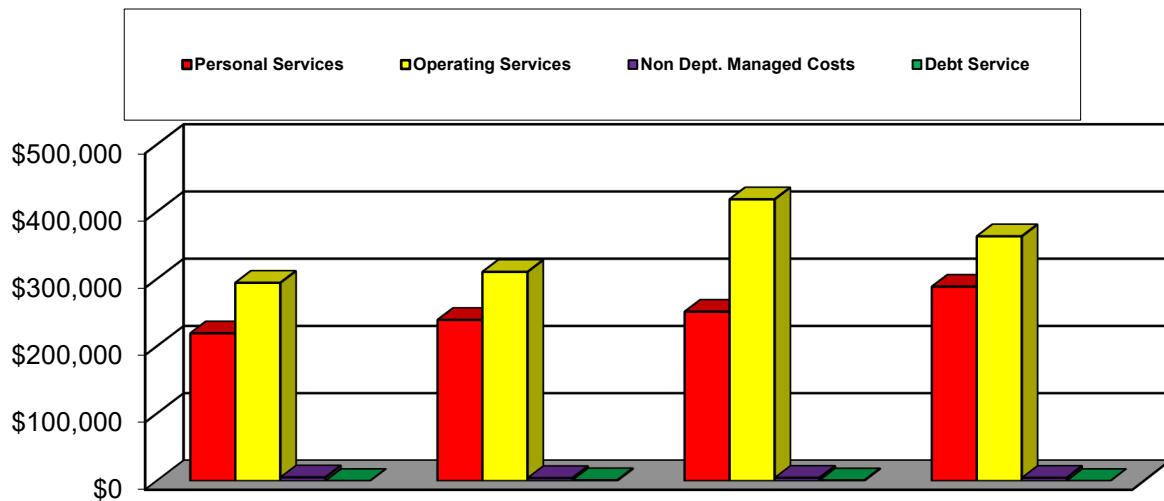


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$97,018	\$108,107	\$112,222	\$127,678
Non-Dept. Managed Costs	\$789	\$914	\$895	\$1,102
Non-Operational Costs	\$106,000	\$106,000	\$106,000	\$106,000
Total Budget	\$203,807	\$215,022	\$219,118	\$234,780
Change Over Prior Year	---	5.50%	1.90%	7.15%

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$219,352	\$239,274	\$251,500	\$288,713
Operating Services	\$294,501	\$310,699	\$418,672	\$363,654
Non-Dept. Managed Costs	\$5,408	\$4,386	\$4,751	\$4,755
Debt Service	0	\$1,163	\$969	0
Total Budget	\$519,262	\$555,522	\$675,891	\$657,122
Change Over Prior Year	---	6.98%	21.67%	-2.78%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

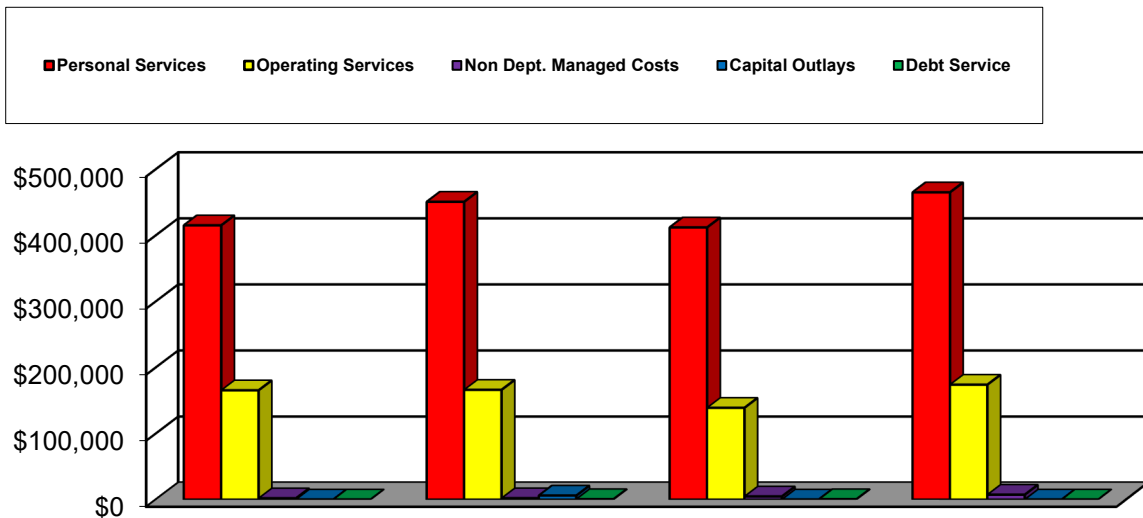
Goal #3	Provide access to continuum of alcohol, drug and other related treatment and rehabilitation services to participants
Objective	Adhere to the Georgia Adult DUI/Drug Court Standards

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Number of participants who met all program requirements and graduated from DUI/Drug Court	26	22	28	43
Number of participants entered into DUI/Drug Court Program	25	44	51	50
Receive full certification through the Council of Accountability Court Judges (every 2 years)	N/A	Yes	N/A	Yes

DRUG ACCOUNTABILITY COURT FUND

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

BUDGET COMPARISONS

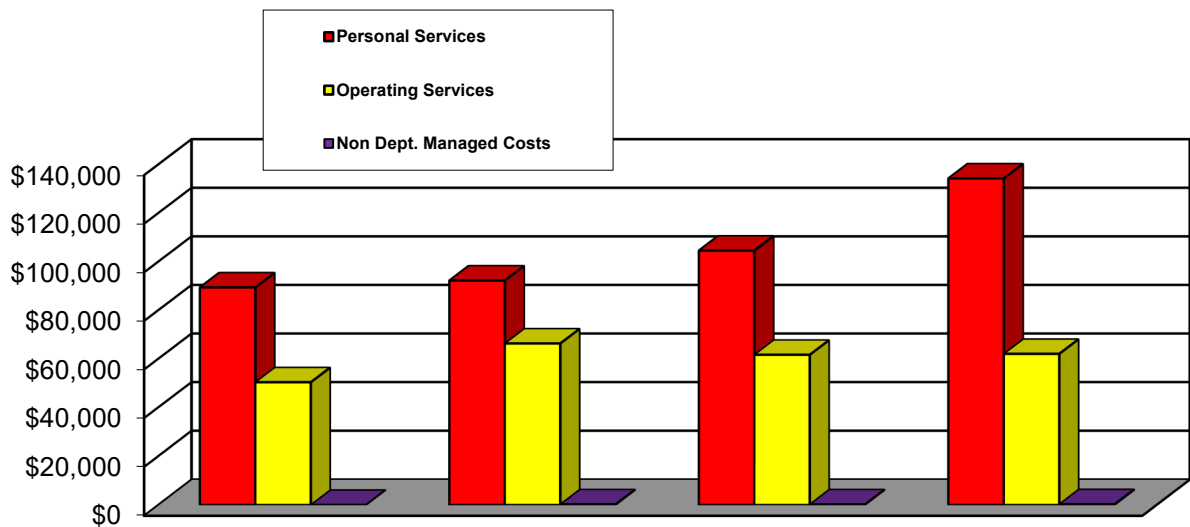


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$415,079	\$450,708	\$411,877	\$465,029
Operating Services	\$165,312	\$166,029	\$138,840	\$173,836
Non-Dept. Managed Costs	\$1,866	\$1,981	\$4,621	\$7,287
Capital Outlays	0	\$5,954	\$0	0
Debt Service	0	\$581	\$484	0
Total Budget	\$582,257	\$625,253	\$555,822	\$646,152
Change Over Prior Year	---	7.38%	-11.10%	16.25%

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$89,348	\$92,188	\$104,509	\$134,212
Operating Services	\$50,304	\$66,270	\$61,610	\$61,997
Non-Dept. Managed Costs	\$0	\$243	\$225	\$300
Total Budget	\$139,653	\$158,701	\$166,344	\$196,509
Change Over Prior Year	---	13.64%	4.82%	18.13%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

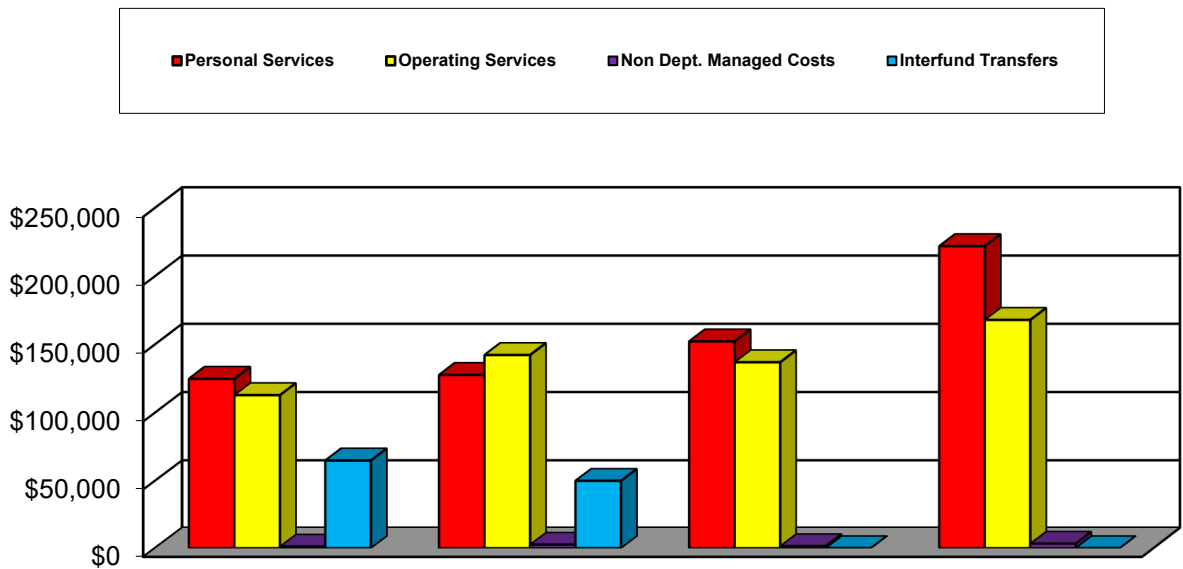
Goal #3	Reduce the Cost the Cherokee County Treatment Accountability Court Participant has on the Local Community.
Objective	Supply an alternative to detention and hospitalization for eligible offenders.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Participant graduations during given Fiscal Year and total graduation rate (cumulative).	4	11	10	7
	28.4%	26.4%	40.7%	39.8%
New law violation of graduates during given Fiscal Year and total recidivism rate for graduates (cumulative).	5	2	0	4
	34.8%	29.4%	22.7%	27.5%
Cherokee County Treatment Accountability Court Intakes for given Fiscal Year.	20	12	7	20

DRUG SCREENING LAB FUND

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

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$124,862	\$127,665	\$152,241	\$222,022
Operating Services	\$112,866	\$142,266	\$136,972	\$167,978
Non-Dept. Managed Costs	\$1,174	\$2,621	\$1,492	\$3,339
Interfund Transfers	\$65,000	\$50,000	\$0	\$0
Total Budget	\$303,903	\$322,552	\$290,706	\$393,339
Change Over Prior Year	---	6.14%	-9.87%	35.30%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

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

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

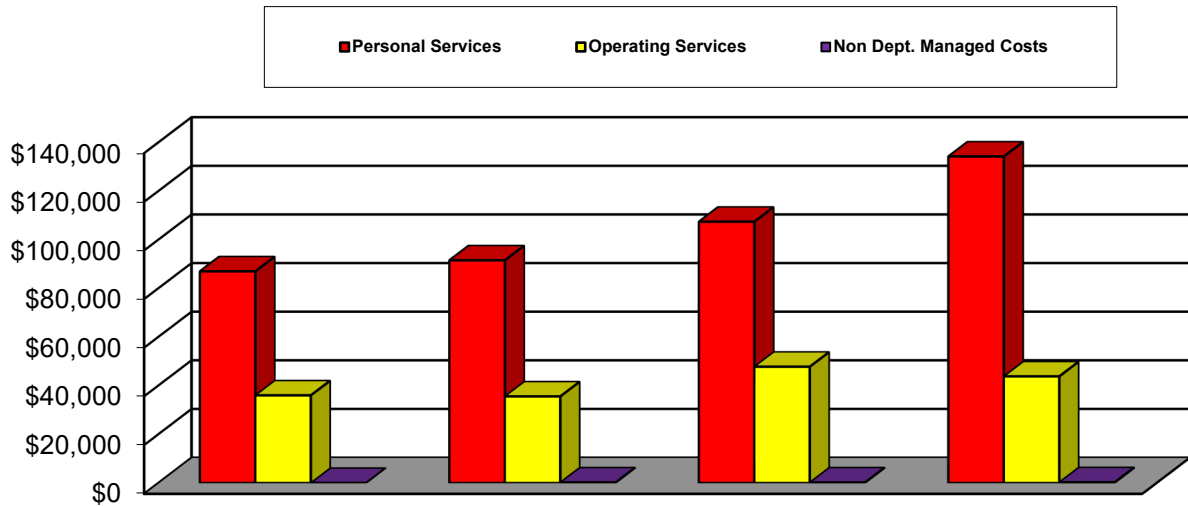
Goal #3	Enhance employee understanding of Court room procedure and processes.
Objective	Employees will attend at minimum one live courtroom session per quarter and review direct questioning in preparation for testifying.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Maintain drug testing accuracy rate - on-site Enzyme Immunoassay drug test results compared to forensic LC-MS/MS confirmation testing results with an independent lab	N/A	N/A	98%	98%
Processing time at Lab: check-in to final result generation (Average)	N/A	N/A	7.2 hours	7 hours
Live Courtroom sessions attended by lab employees	N/A	N/A	12	16

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$86,965	\$91,493	\$107,366	\$134,212
Operating Services	\$35,945	\$35,504	\$47,726	\$43,740
Non-Dept. Managed Costs	\$0	\$243	\$225	\$300
Total Budget	\$122,910	\$127,240	\$155,317	\$178,252
Change Over Prior Year	---	3.52%	22.07%	14.77%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Cherokee County Veterans Treatment Court
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Goal #1	Bridge the gap between substance abuse, mental health treatment, and other resources available to veterans from the communities they have served and protected.
Objective	Refer participants to all available community organizations based on individual need.

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

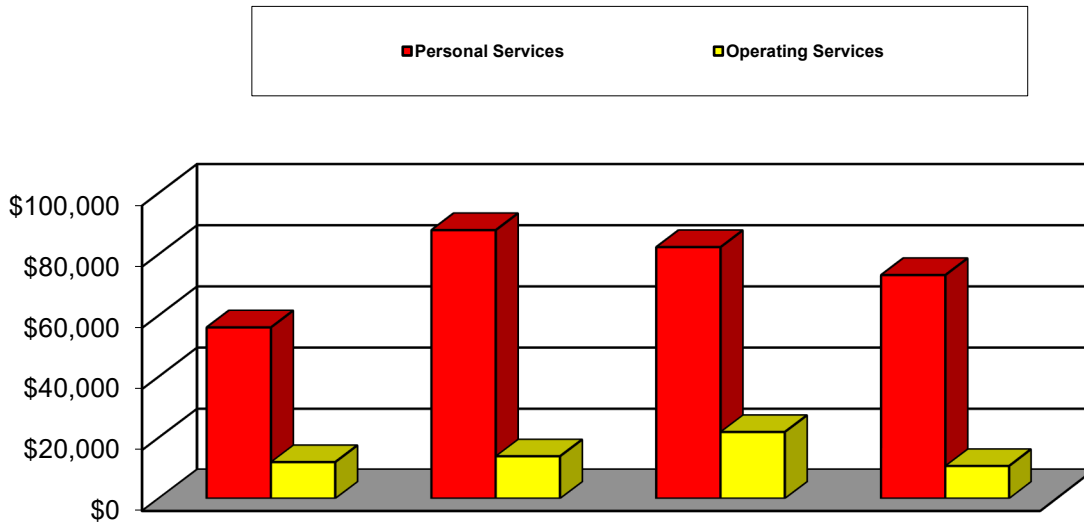
Goal #3	Integrate treatment with the justice system, reduce recidivism, improve the veteran's mental health and/or eliminate substance abuse, promote self-sufficiency, citizenship, and enhance public safety.
Objective	Continue individual and group counseling, breath and urinalysis testing, and random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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Obtain New violations report, within current jurisdiction, for graduates	1	0	2	0
Utilization of community SAIOPs, CSU's, and/or inpatient facilities.	6	3	5	5
Percentage of unexcused positive drug screens	2.26%	1.15%	0.10%	0.30%

JUVENILE DRUG COURT FUND

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

BUDGET COMPARISONS

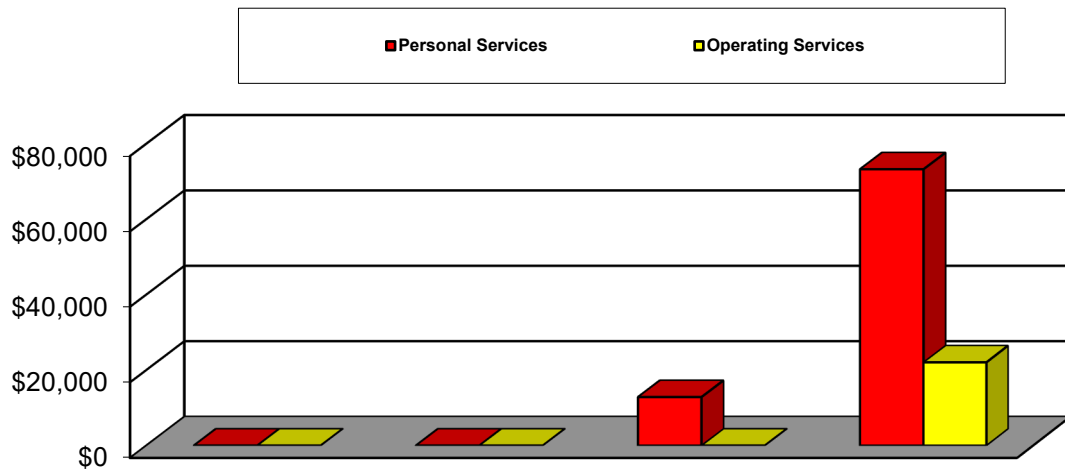


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$56,129	\$87,930	\$82,368	\$73,236
Operating Services	\$11,986	\$13,896	\$21,879	\$10,700
Total Budget	\$68,115	\$101,827	\$104,248	\$83,936
Change Over Prior Year	---	0.00%	0.00%	-19.48%

FAMILY TREATMENT COURT FUND

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

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$0	\$0	\$12,833	\$73,236
Operating Services	\$0	\$0	\$0	\$22,024
Total Budget	\$0	\$0	\$12,833	\$95,260
Change Over Prior Year	---	0.00%	0.00%	642.32%

FIRE DISTRICT FUND

The Fire District fund is a special revenue fund supported mainly by a dedicated property tax millage, currently set at 3.984 mills. The divisions within this fund include Administration, Fire Marshal, Fire Operations, Fire Special Operations, Fire Prevention, Fire Information Technology, Fire Training, Fire Intelligence and Emergency Medical Services. Emergency Medical Services is accounted for under a separate fund.

Administration includes the overall management of the Fire District, budgeting, accounting and payroll functions.

The **Fire Marshal** division provides services such as inspections for new business licenses and new construction. They also provide general services such as fire drill evaluations, alarm system and sprinkler review and fire investigations.

The **Fire Operations** division is the operational division of the fund and includes all the fire fighters and fire precincts. Teams within the Fire Fighting Division include Field Operation, Arson, Dive Team, Haz-Mat, Rope Rescue, Search and Rescue, and Volunteer.

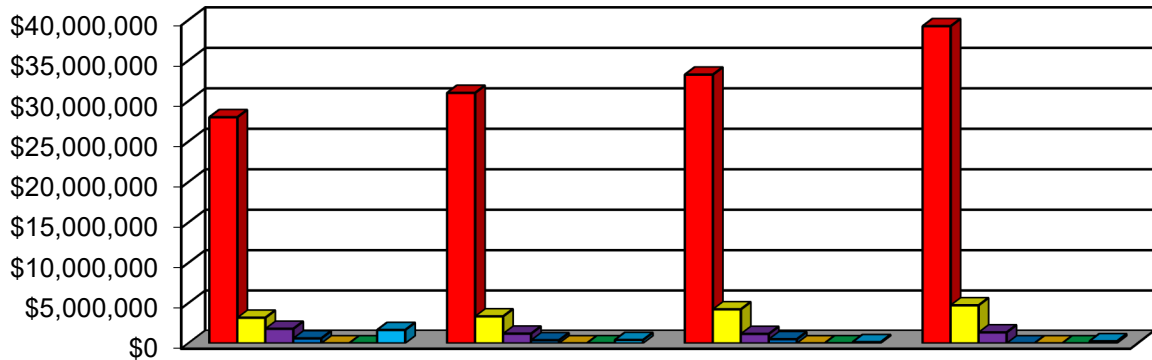
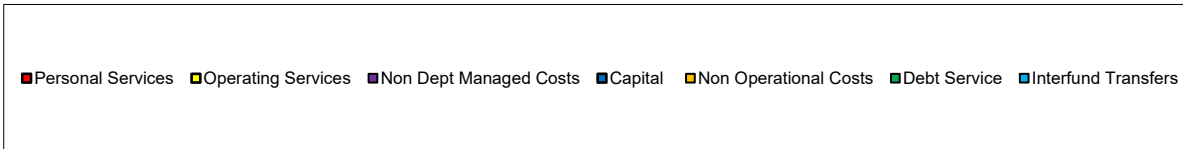
The **Fire Prevention** division is an educational arm of the district and teaches adults and children the importance of fire safety and awareness.

Fire Information Technology provides support for telecommunications, program maintenance, system development, production support and office system services for the Fire department.

The **Fire Training** division prepares the fire fighters through certification programs, continuing education and physical fitness programs.

FIRE DISTRICT FUND

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$27,998,508	\$31,004,873	\$33,256,875	\$39,241,859
Operating Services	\$3,182,244	\$3,346,748	\$4,229,260	\$4,724,572
Non Dept Managed Costs	\$1,808,333	\$1,201,482	\$1,173,592	\$1,361,040
Capital	\$614,704	\$386,294	\$513,615	\$0
Non-Operational Costs	\$2,425	\$2,452	\$3,938	\$0
Debt Service	\$0	\$12,933	\$10,778	\$0
Interfund Transfers	\$1,656,997	\$416,398	\$151,355	\$258,441
Total Budget	\$35,263,210	\$36,371,181	\$39,339,414	\$45,585,912
Change Over Prior Year	---	3.14%	8.16%	15.88%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Fire & EMS Department
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Goal #1	To become an Internationally Accredited Agency
Objective	1.) Conduct all tasks and related documentation by the targeted deadline. 2.) Upload all documents by Sept. 2022. 3.) Conduct peer review site team visit by Dec. 2022. 4.) Appear before the CPSE Board in March 2023
Goal #2	Implement a Staffing Plan to allow for 3 person minimum on every engine and 4 person minimum on every aerial apparatus.
Objective	1.) Hire 5 additional personnel in 2023 2.) Hire 20 additional personnel in 2024 3.) Hire 20 additional personnel in 2025
Goal #3	Implement a Capital Improvement Plan
Objective	1.) Purchase additional property for Station 32. 2.) Begin construction for dormitory for Station 32. 3.) Begin construction on Station 15. 4.) Acquire property for Station 13. 5.) Begin construction on Station 13. 6.) Purchase 1 new Rescue, 4 Engines and 1 Service Truck. 7.) Renovate Station 18. 8.) Purchase Property for Station 29. 9.) Purchase property for Station 7. 10.) Identify and purchase a replacement solution for Station 16. 11.) Identify and purchase a solution for the EMS only station in the City of Woodstock.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
To obtain International Accreditation through the Commission for Fire Accreditation International (CFAI) and the Center for Public Safety Excellence (CPSE)			1, 2	3, 4
Fully implement staffing plan by hiring 5 firefighters in FY 2023; 20 firefighters in FY 2024; 20 firefighters in FY 2025				1
Acquire the necessary property for new stations. Begin construction for new stations. Acquire new apparatus.		1,	3, 4	2, 5, 6, 7, 8, 9, 10, 11

FIRE ADMINISTRATION

EXPENDITURE DETAIL

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	1,676,474	1,849,161	2,151,667	2,426,875
Operating Services	224,190	231,505	344,006	1,238,675
Non-Dept. Managed Costs	630,923	208,249	118,126	145,309
Capital	304,683	83,328	16,426	0
Debt Service	0	4,214	3,512	0
Interfund Transfers	1,656,997	416,398	151,355	258,441
TOTAL ANNUAL BUDGET	4,493,266	2,792,854	2,785,092	4,069,300

FIRE MARSHAL

EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	543,406	557,502	663,415	926,143
Operating Services	26,175	48,025	47,403	22,365
Non-Dept. Managed Costs	134,777	45,972	39,518	52,434
Debt Service	0	1,017	848	0
TOTAL ANNUAL BUDGET	704,357	652,515	751,184	1,000,942

FIRE OPERATIONS
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	24,439,728	26,988,856	28,720,828	33,763,489
Operating Services	2,230,308	2,467,753	2,922,538	2,222,762
Non-Dept. Managed Costs	954,309	853,629	905,918	1,026,017
Capital	185,872	228,147	447,189	0
Non-Operational Costs	0	28	28	0
Debt Service	0	5,667	4,723	0
TOTAL ANNUAL BUDGET	27,810,218	30,544,079	33,001,224	37,012,268

FIRE SPECIAL OPERATIONS
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	0	0	0	145,623
Operating Services	0	0	0	70,900
TOTAL ANNUAL BUDGET	0	0	0	216,523

FIRE PREVENTION
EXPENDITURE SUMMARY

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	184,857	191,906	235,383	252,691
Operating Services	21,669	39,602	40,952	37,040
Non-Dept. Managed Costs	2,502	5,547	7,435	5,467
Debt Service	0	436	363	0
TOTAL ANNUAL BUDGET	209,028	237,492	284,133	295,198

**FIRE INFORMATION TECHNOLOGY
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	219,937	316,365	420,233	360,874
Operating Services	324,570	243,585	407,142	542,965
Non-Dept. Managed Costs	1,981	2,246	3,279	11,570
TOTAL ANNUAL BUDGET	546,488	562,196	830,654	915,409

**FIRE TRAINING
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	934,106	1,101,083	1,065,350	783,566
Operating Services	355,332	316,278	467,219	576,449
Non-Dept. Managed Costs	83,841	85,840	99,316	120,243
Capital	124,149	74,820	50,000	0
Non-Operational Costs	2,425	2,425	3,911	0
Debt Service	0	1,599	1,332	0
TOTAL ANNUAL BUDGET	1,499,853	1,582,044	1,687,127	1,480,258

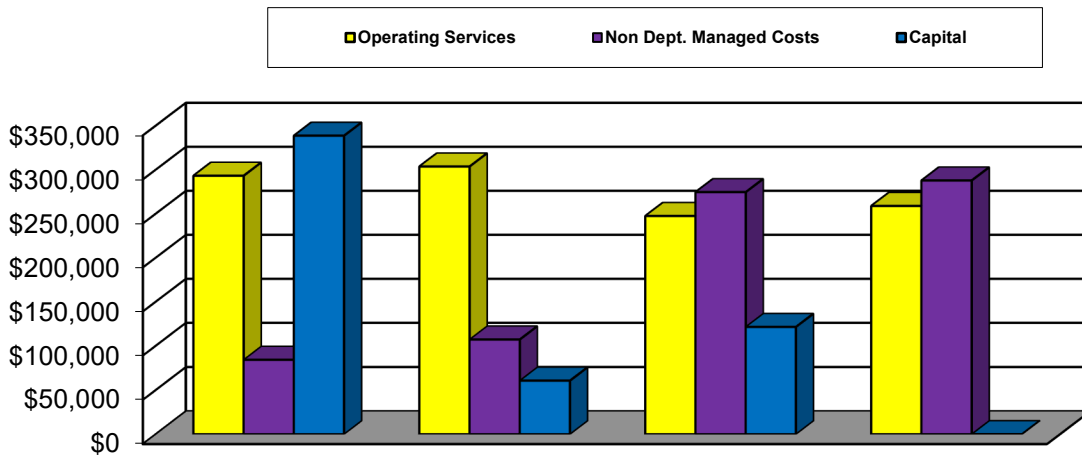
**FIRE INTELLIGENCE
EXPENDITURE SUMMARY**

Category	Actual FY20	Actual FY21	Est. Actual FY22	Budget FY23
Personal Services	0	0	0	582,598
Operating Services	0	0	0	13,416
TOTAL ANNUAL BUDGET	0	0	0	596,014

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

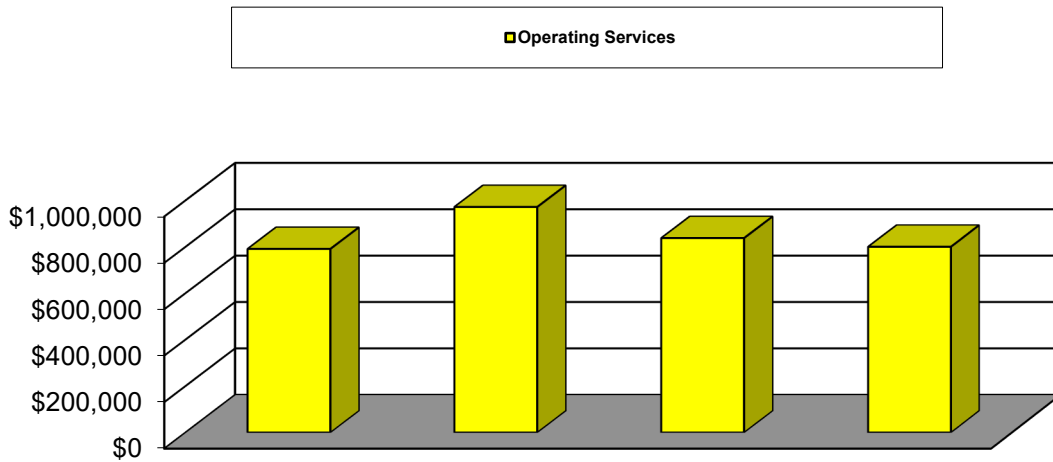


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Operating Services	\$293,080	\$303,568	\$247,350	\$258,750
Non-Dept. Managed Costs	\$84,100	\$107,034	\$274,436	\$287,678
Capital	\$338,573	\$60,546	\$121,299	\$0
Total Budget	\$715,753	\$471,148	\$643,085	\$546,428
Change Over Prior Year	---	-34.17%	36.49%	-15.03%

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

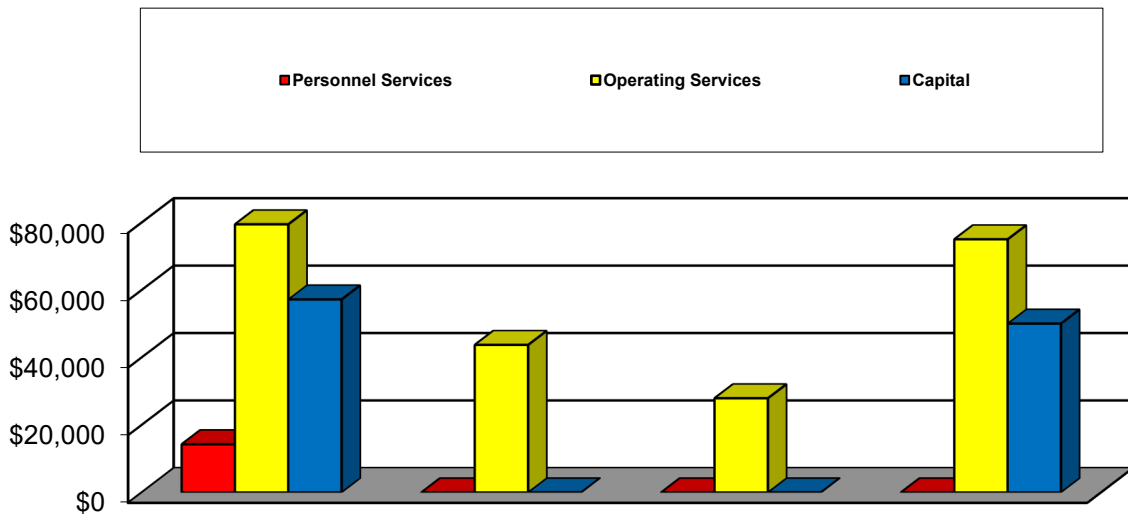


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Operating Services	\$790,761	\$971,695	\$837,537	\$800,000
Total Budget	\$790,761	\$971,695	\$837,537	\$800,000
Change Over Prior Year	---	22.88%	-13.81%	-4.48%

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

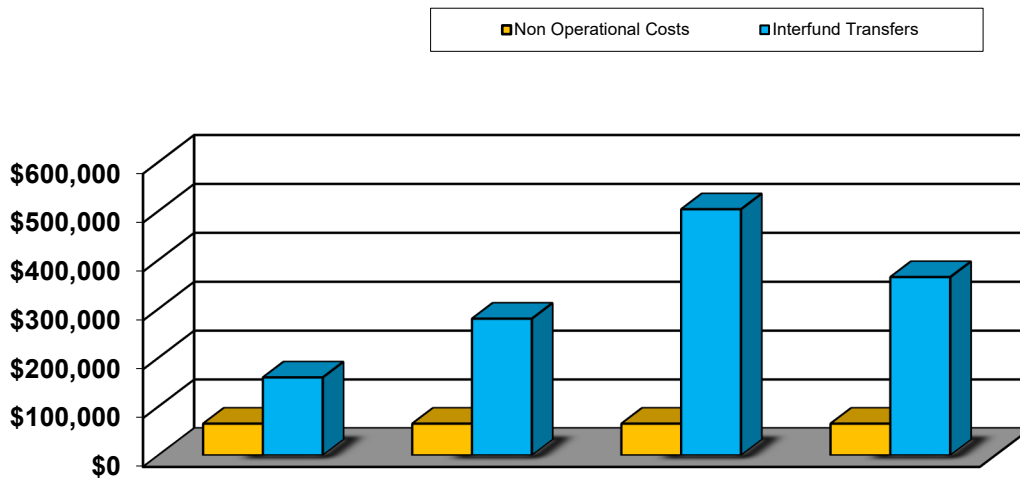


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personnel Services	\$14,239	\$0	\$0	\$0
Operating Services	\$79,445	\$43,670	\$27,850	\$75,000
Capital	\$57,161	\$0	\$0	\$50,000
Total Budget	\$150,844	\$43,670	\$27,850	\$125,000
Change Over Prior Year	---	-71.05%	-36.23%	348.84%

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund is a special revenue fund for the accumulation of a 6% tax on the rental of hotel rooms within the County. Expenditures in this fund support economic development/ tourism. Currently this fund makes transfers to the Conference Center and provides support to the Chamber of Commerce and Cherokee County Office of Economic Development for operating costs.

BUDGET COMPARISONS

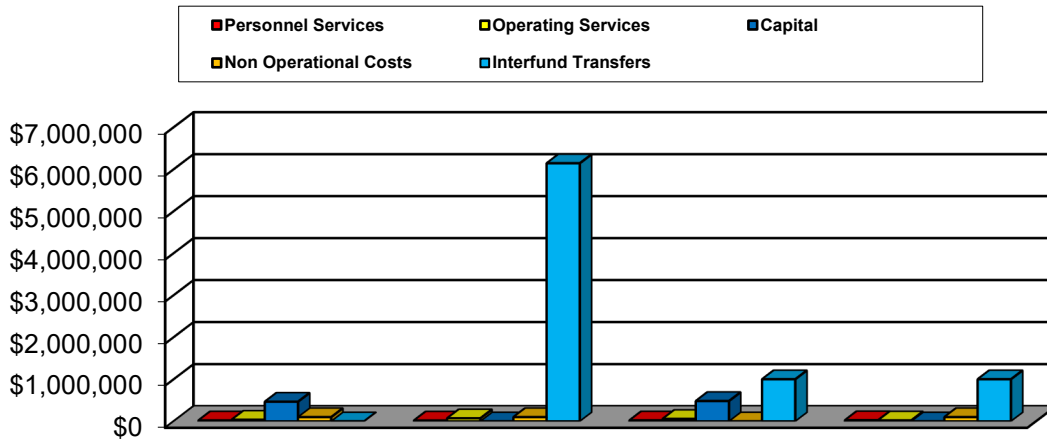


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Non-Operational Costs	\$65,000	\$65,000	\$65,000	\$65,000
Interfund Transfers	\$159,791	\$280,018	\$503,709	\$365,000
Total Budget	\$224,791	\$345,018	\$568,709	\$430,000
Change Over Prior Year	---	53.48%	64.83%	-24.39%

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personnel Services	\$22,092	\$19,208	\$22,363	\$26,173
Operating Services	\$36,726	\$71,331	\$56,738	\$22,000
Capital	\$465,601	\$0	\$482,262	\$0
Non-Operational Costs	\$100,000	\$100,000	\$0	\$100,000
Interfund Transfers	\$0	\$6,142,000	\$1,000,000	\$1,000,000
Total Budget	\$624,420	\$6,332,539	\$1,561,363	\$1,148,173
Change Over Prior Year	---	914.15%	-75.34%	-26.46%



Cherokee County Board of Commissioners
Impact Fees
FY 2023 Budget Spending Fund 295

Department	Project	Carryforward Amount	FY2023 Budget	Remaining Funds
Library	Buildings/ Books	2,822,858	100,000	2,722,858
Fire	Buildings/Equipment	1,532,737	1,000,000	532,737
Parks & Recreation	Various Projects	3,187,280		3,187,280
Roads	Various Projects	493,995		493,995
Public Safety Facility	Various Projects	400,108		400,108
Sheriff	Various Projects	116,006		116,006
Admin/CIE	CIE Update/Board Meetings	436,135	48,173	387,962
Total County Impact Fee Program		8,989,119	1,148,173	7,840,946
City of Canton Impact Fees		\$ 1,172,274		1,172,274
Total Impact Fees		\$ 10,161,393	\$ 1,148,173	\$ 9,013,220

Capital Projects Funds

Included in this section is an expenditure history for all capital projects funds for fiscal year 2020 and 2021, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.

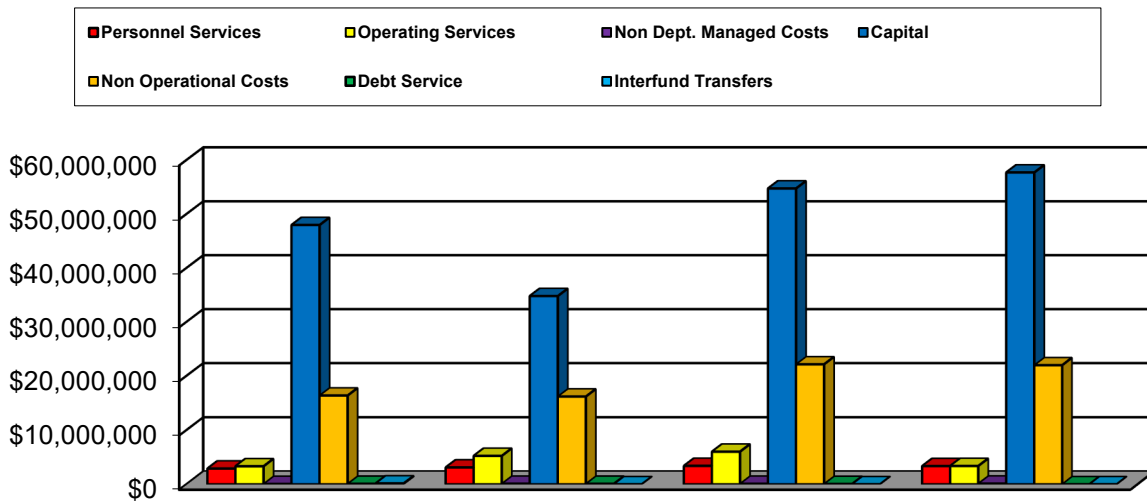
CAPITAL PROJECT FUNDS

The **Special Option Sales Tax Fund** (SPLOST) accounts for a 1% tax on sales.

SPECIAL OPTION SALES TAX (SPLOST) FUNDS

This Special Option Sales Tax (SPLOST) is a 1% tax on sales, which is directly correlated to the strength of the economy. The County has three different SPLOST funds open. SPLOST 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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personnel Services	\$2,892,375	\$3,096,079	\$3,388,195	\$3,347,168
Operating Services	\$3,314,599	\$5,231,096	\$6,002,228	\$3,364,323
Non-Dept. Managed Costs	\$57,120	\$91,050	\$82,800	\$115,743
Capital	\$47,955,468	\$34,782,610	\$54,728,093	\$57,692,907
Non-Operational Costs	\$16,355,139	\$16,169,373	\$22,125,854	\$21,956,246
Debt Service	\$80,097	\$78,229	\$50,934	\$0
Interfund Transfers	\$150,000	\$0	\$0	\$0
Total Budget	\$70,804,799	\$59,448,437	\$86,378,105	\$86,476,387
Change Over Prior Year	---	-16.04%	45.30%	0.11%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Roadway/SPLOST Program
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Goal #1	Bid for construction and begin construction on 12 roadway projects
Objective	Get the projects that we have in the pipeline out on the street and in construction.

Goal #2	Receive proposals and begin design on 15 roadway projects
Objective	Get projects identified in the corridor studies out for design and in the pipeline

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

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Projects bid for construction	9	10	15	12
Engineering RFP's received and design begun	16	16	19	15
Parcels of right of way and/or easements purchased (does not include Bells Ferry)	89	64	78	80



Cherokee County Board of Commissioners
 SPLOST V (2006-2012)
 FY 2023 Budget Spending Fund 322

Department	Project	Carryforward Amount	FY2023 Budget	Remaining Funds
Library	Books, Materials, Other Capital	1,206,471	1,200,000	6,471
Fire	Intellitime Time Keeping System	26,281	26,281	-
Public Works	Vehicles and Equipment	11,832	11,832	-
	Total	1,244,584	1,238,113	6,471



Cherokee County Board of Commissioners
 SPLOST VI (2012-2018)
 FY 2023 Budget Spending 323

Department	Project	Carryforward Amount	FY2023 Budget	Remaining Funds
Public Works	Roads & Bridges	4,576,247	\$3,000,000	1,576,247
Library	Library Expansion	2,500,000	\$1,000,000	1,500,000
Airport	Airport Expansion	1,326,578	1,000,000	326,578
		8,402,824	5,000,000	3,402,824



Cherokee County Board of Commissioners
 SPLOST VII (2018-2024)
 FY 2023 Budget Spending Fund 324

Department	Project	Total SPLOST	YTD	FY2023	Remaining
		Budget	Expenditures	Budget	Funds
Sheriff **	Jail Expansion/Improvements	27,142,000	26,293,895	\$0	848,105
Sheriff	Law Enforcement Vehicles/Facilities/Equipment	\$4,000,000	2,452,279	1,500,000	47,721
Marshal	Animal Control and County Marshal Vehicles and Equipment	\$1,000,000	552,929	320,000	127,071
E-911 ***	Communications - Radio Project	\$9,606,500	12,882,435	-	
Fire	Fire & Emergency Services Facilities, Vehicles and Equipment	\$21,140,000	8,601,511	9,750,000	2,788,489
Courts	Court Facilities, Equipment, Improvements , and Expansion	\$17,500,000	1,188,100	8,000,000	8,311,900
Parks & Rec	Parks and Recreation Facilities, Equipment and Improvements	\$2,800,000	2,056,764	700,000	43,236
Public Works	Roads & Bridges	\$88,500,000	34,911,147	21,594,964	31,993,889
Public Works	Transportation Infrastructure, Facilities, Equipment- CATS	\$500,000	34,180	-	465,820
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
Total SPLOST VII Referendum		186,188,500	92,682,661	42,864,964	53,916,810
IT	IT Upgrade	\$1,035,000	\$743,727	\$232,405	\$58,868
Facility Maintenance	Facility Maintenance	\$1,000,000	\$245,564	\$434,659	\$319,777
Parks & Rec	L.B. Ahrens Recreation Center	\$5,290,000	\$0	\$5,290,000	\$0
Parks & Rec	Parks Vehicles	\$210,000	\$0	\$210,000	\$0
Parks & Rec	Hickory Flat Gym Project	\$1,500,000	\$1,500,000	\$0	\$0
Parks & Rec	Land Acquisition, Cochran Property	\$4,270,683	\$4,270,683	\$0	\$0
Parks & Rec	Milford Estate Park Property	\$2,253,765	\$2,270,606	\$0	-\$16,841
Parks & Rec	Haley Farms Land Acquisition	\$3,200,000	\$3,238,699	\$0	-\$38,699
Parks & Rec	Free Home Elementary Gym	\$800,000	\$0	\$0	\$800,000
Parks & Rec	Cochran Park Area Master Plan/Design/Construction	\$2,000,000	\$79,027	\$2,000,000	-\$79,027
Parks & Rec	SW Area Park Design/Construction	\$2,000,000	\$8,902	\$2,000,000	-\$8,902
Parks & Rec	Clark Elementary School Park Land	\$600,000	\$19,065	\$600,000	-\$19,065
Parks & Rec	Charlie Ferguson Community Center	\$1,000,000	\$41,724	\$950,000	\$8,276
Sheriff	Sheriff 50 Patrol Cars	\$2,500,000	\$2,500,000		\$0
Sheriff	Sheriff Precinct - K-9/Traffic	\$4,500,000	\$114,903	\$5,000,000	-\$614,903
Sheriff	MDT's	\$1,000,000	\$1,000,000		\$0
Facility Maintenance	Historical Society Renovations	\$500,000	\$500,000		\$0
Marshall	800MHZ/Premier One Projects	\$1,165,000	\$1,015,000	\$150,000	\$0
Tax Commissioner	Modular Building	\$800,000	\$0	\$0	\$800,000
Fire	Fire Station 15 Yellow Creek	\$1,750,000	\$0	\$1,750,000	\$0
Fire	Fire Station 13 Knox Bridge	\$62,738	\$0		\$62,738
Fire	Training Center Expansion	\$570,000	\$493,519	\$0	\$76,481
Fire	Fire Support Vehicles	\$1,000,000	\$0	\$1,000,000	\$0
Total Excess SPLOST VII Revenue Projects		\$39,007,186	\$18,041,419	\$19,617,064	\$1,348,703
Total SPLOST VII		225,195,686	110,724,080	62,482,028	55,265,513

** \$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 2020 and 2021, estimated expenditures for last fiscal year and the adopted budget for the current fiscal year. Also presented in this section is a description of each fund's activities, services or functions for the current fiscal year.

DEBT SERVICE, ENTERPRISE, AND INTERNAL SERVICE FUNDS

DEBT SERVICE FUNDS:

The **Debt Service Fund** is used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest and related costs. The **Resource Recovery Development Fund** accounts for the activities of the Resource Recovery Development Authority of Cherokee County which is primarily the management of bonds. The RRDA bonds were paid in full in 2022 and the fund is included for historic purposes only.

ENTERPRISE FUNDS:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. Shown in this section is the **Conference Center Fund** which records the activity for the Northside Cherokee Conference Center and **Emergency Medical Services**, which provides emergency medical services and ambulance services.

INTERNAL SERVICE FUNDS:

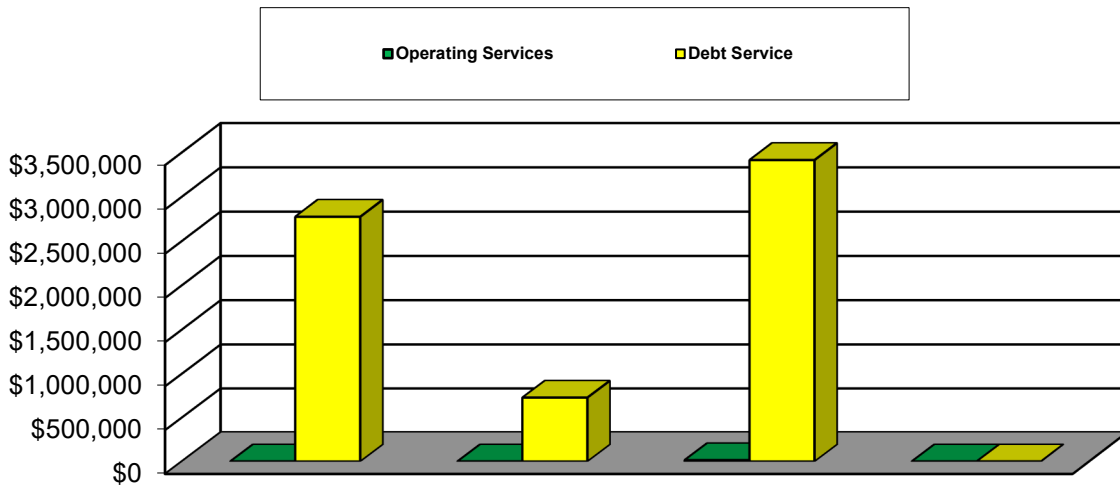
There are two Internal Service Funds, the **Insurance and Benefits Fund**, which allocates the cost of benefits to the individual departments and the **Fleet Maintenance Fund**, which provides for repair and maintenance services for vehicles owned by the various County departments.

RESOURCE RECOVERY DEVELOPMENT FUND

The Resource Recovery Development Fund accounts for the activities of the Resource Recovery Development Authority of Cherokee County (RRDA). The RRDA was created to acquire, construct and install a solid waste disposal and recycling facility. This facility collects and recycles natural materials such as leaves, trees and debris. Cowart Properties currently managed this facility under a lease agreement. This is an accounting entity only, not an operational organization.

Bonds were issued in 2007 in the amount of \$18,145,000 for this construction. In FY2022 debt payments totaling \$727,380 are owed by Cherokee County on the bonds. In FY2017 and FY2019 a one-time payment of \$4.0M was made to pay down the debt. In FY2020 an additional \$2.0M was made to further pay down the debt. These bonds were paid in full in 2022 and the fund is included for historic information only.

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Operating Services	\$0	\$0	\$14,850	\$0
Debt Service	\$2,774,803	\$728,585	\$3,415,303	\$0
Total Budget	\$2,774,803	\$728,585	\$3,430,153	\$0
Change Over Prior Year	---	-73.74%	370.80%	-100.00%

DEBT SERVICE FUND

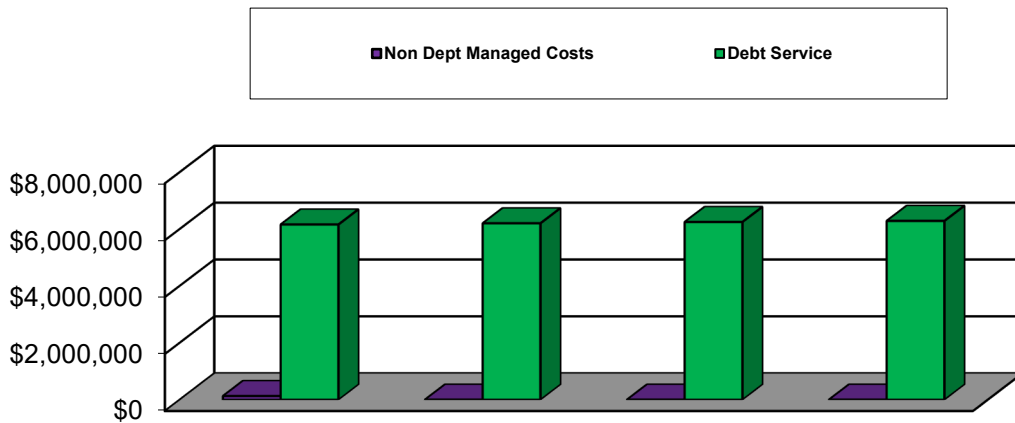
Bond Rating

Cherokee County is rated AA+ by Standard & Poor's which is one step below the highest rating of AAA. While the County's rapid population growth could affect future operations, the County's solid financial performance during the population growth of the last several years somewhat offsets the risk. The County's solid financial management has resulted in a sizable General Fund balance, which has been a significant contributor to the good rating.

Cherokee County currently pays the debt service on five bonds under the Debt Service Fund. All five are related to the Parks Bond. Proceeds from a dedicated property tax millage rate of 0.354 are collected to make payments on the bonds.

Cherokee County General Obligation bonds have principle of \$5,350,000 and interest of \$932,755 due during FY2023. The outstanding principal balance on these bonds at the beginning of FY2023 is \$41.7M.

BUDGET COMPARISONS



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Non Dept Managed Costs	\$128,453	\$0	\$0	\$0
Debt Service	\$6,156,201	\$6,198,540	\$6,244,287	\$6,282,755
Total Budget	\$6,284,653	\$6,198,540	\$6,244,287	\$6,282,755
Change Over Prior Year	---	-1.37%	0.74%	0.62%

CURRENT BOND PRINCIPAL SUMMARY by YEAR
As of September 30, 2022

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

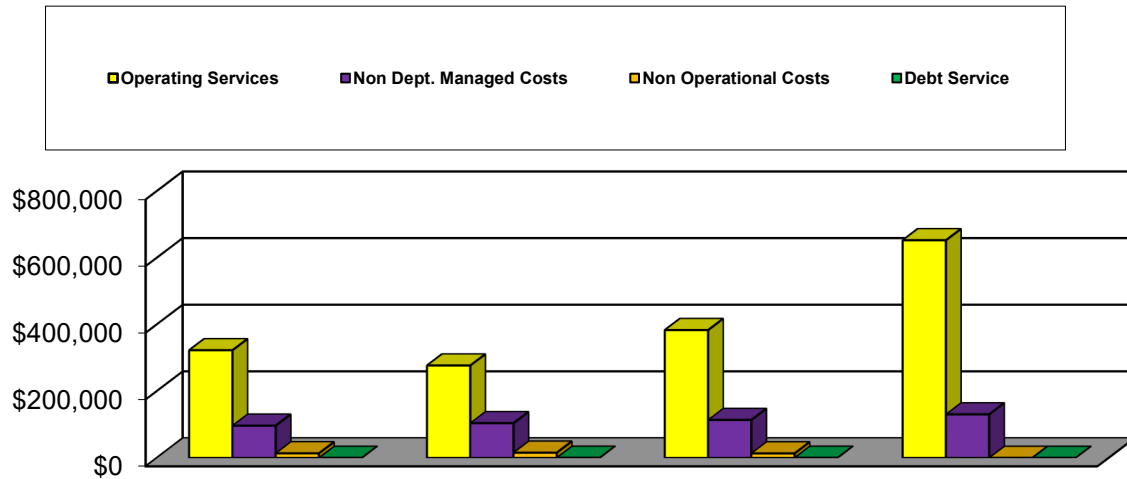
CURRENT BOND INTEREST SUMMARY by YEAR
As of September 30, 2022

	(Jan & July)			RRDA Totals	Parks #5	Parks #6	Parks #7	Parks #8	Parks #9	Parks Totals	All Totals
	RRDA "A"	RRDA " B"									
	472,610	211,706		684,316						0	684,316
9/30/08	\$ 472,610	\$ 211,706	\$	684,316	\$0	\$0	\$0	\$0	\$0	\$0	\$684,316
	639,623	286,520		926,143	1,085,235					1,085,235	2,011,377
9/30/09	\$ 1,112,232	\$ 498,226	\$	1,610,459	\$1,085,235	\$0	\$0	\$0	\$0	\$1,085,235	\$2,695,694
	639,623	286,520		926,143	1,772,963					1,772,963	2,699,105
9/30/10	\$ 1,751,855	\$ 784,746	\$	2,536,601	\$2,858,197	\$0	\$0	\$0	\$0	\$2,858,197	\$5,394,799
	639,623	269,700		909,323	1,683,038	535,335				2,218,373	3,127,695
9/30/11	\$ 2,391,477	\$ 1,054,446	\$	3,445,924	\$4,541,235	\$535,335	\$0	\$0	\$0	\$5,076,570	\$8,522,494
	639,623	251,720		891,343	818,644	243,334	39,143			1,101,121	1,992,463
9/30/12	\$ 3,031,100	\$ 1,306,166	\$	4,337,266	\$5,359,879	\$778,669	\$39,143	\$0	\$0	\$6,177,691	\$10,514,957
	639,623	232,870		872,493	1,590,488	486,668	186,390			2,263,546	3,136,038
9/30/13	\$ 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
	639,428	212,860		852,288	1,558,488	486,668	154,660			2,199,816	3,052,103
9/30/14	\$ 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
	639,818	191,690		831,508	1,517,613	470,848	137,180	428,687		2,554,328	3,385,836
9/30/15	\$ 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
	639,623	169,360		808,983	1,579,600	663,333	174,515	918,087	237,558	3,573,092	4,382,075
9/30/16	\$ 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
	639,622	145,580		785,202	181,350	410,103	99,940	590,024	472,574	1,753,991	2,539,193
9/30/17	\$ 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
	426,856	120,350		547,206	77,363	198,990	46,645	290,007	233,675	846,679	1,393,885
9/30/18	\$ 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
	322,310	99,470		421,780	95,250	362,368	81,320	558,003	459,395	1,556,337	1,978,117
9/30/19	\$ 6,978,379	\$ 2,478,346	\$	9,456,726	\$11,960,029	\$ 3,857,648	\$ 919,793	\$ 2,784,809	\$ 1,403,201	\$ 20,925,479	\$ 30,382,205
	187,373	77,430		264,803		323,948	70,585	534,431	451,401	1,380,366	1,645,169
9/30/20	\$ 7,165,752	\$ 2,555,776	\$	9,721,529	\$11,960,029	\$ 4,181,597	\$ 990,378	\$ 3,319,240	\$ 1,854,602	\$ 22,305,845	\$ 32,027,373
	136,386	52,200		188,586		281,008	61,180	509,013	409,735	1,260,936	1,449,522
9/30/21	\$ 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
	66,100	26,100		92,200		233,548	52,914	481,181	367,400	1,135,044	1,227,244
9/30/22	\$ 7,368,238	\$ 2,634,076	\$	10,002,315	\$11,960,029	\$ 4,696,153	\$ 1,104,472	\$ 4,309,434	\$ 2,631,736	\$ 24,701,824	\$ 34,704,139
	0			0		181,568	45,980	450,651	324,231	1,002,430	1,002,430
9/30/23	\$ 7,368,238	\$ 2,634,076	\$	10,002,315	\$11,960,029	\$ 4,877,722	\$ 1,150,452	\$ 4,760,085	\$ 2,955,967	\$ 25,704,254	\$ 35,706,569
	0			0		125,068	40,280	417,423	280,310	863,081	863,081
9/30/24	\$ 7,368,238	\$ 2,634,076	\$	10,002,315	\$11,960,029	\$ 5,002,790	\$ 1,190,732	\$ 5,177,509	\$ 3,236,276	\$ 26,567,335	\$ 36,569,650
	0			0		65,540	35,054	381,412	235,554	717,560	717,560
9/30/25	\$ 7,368,238	\$ 2,634,076	\$	10,002,315	\$11,960,029	\$ 5,068,330	\$ 1,225,786	\$ 5,558,921	\$ 3,471,830	\$ 27,284,895	\$ 37,287,210
	0			0			31,635	342,362	190,048	564,045	564,045
9/30/26	\$ 7,368,238	\$ 2,634,076	\$	10,002,315	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 5,901,283	\$ 3,661,878	\$ 27,848,940	\$ 37,851,255
	0			0				299,904	143,704	443,608	443,608
9/30/27	\$ 7,368,238	\$ 2,634,076	\$	10,002,315	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,201,187	\$ 3,805,581	\$ 28,292,547	\$ 38,294,862
	0			0				205,190	96,693	301,883	301,883
9/30/28	\$ 7,368,238	\$ 2,634,076	\$	10,002,315	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,406,377	\$ 3,902,274	\$ 28,594,430	\$ 38,596,745
	0			0				105,364	48,764	154,128	154,128
9/30/29	\$ 7,368,238	\$ 2,634,076	\$	10,002,315	\$11,960,029	\$ 5,068,330	\$ 1,257,421	\$ 6,511,741	\$ 3,951,038	\$ 28,748,558	\$ 38,750,873

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Operating Services	\$322,259	\$276,454	\$382,847	\$652,352
Non Dept. Managed Costs	\$96,359	\$103,843	\$113,392	\$130,188
Non Operational Costs	\$13,517	\$15,437	\$13,344	\$0
Debt Service	\$0	\$291	\$242	\$0
Total Budget	\$432,135	\$396,025	\$509,825	\$782,540
Change Over Prior Year	---	-8.36%	28.74%	53.49%

Goals, Objectives & Performance Measures

Goals:	To provide an outstanding quality gathering space for groups at a competitive price.
Objectives:	To be proactive in maintaining & improving the venue as a quality product with excellent customer service as measured by an increase in positive reviews (i.e. satisfied customers), meeting and/or exceeding revenue
Performance Measures:	1) Manage improvements 2) Increase awareness to optimize revenue 3) Monitoring and not exceeding expenses.

Department	Conference Center
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Goal #1	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 the proposed addition of chandelier(s) in the grand ballroom to set us apart from the competition; especially with many new venues opening annually.
Objective	Maintain operations while managing improvements such as moveable walls (scheduled to be repaired and resurfaced in the 2023 budget), best use of storage space (prior to county's proposed shared storage facility to be constructed behind the conference center) and introduction of up to date décor, furnishings and audio-visual (audio-visual partial update completed in 2022 with the final update scheduled for August 2023).

Goal #2	Promote awareness in order to increase sales.
Objective	Increase relevant social media posts, e-mail blasts and obtain positive customer reviews. We have met and exceeded our goal of 10 positive reviews for the year via various social media sites and groups, FB page and websites. The continuing goal for the future is to continue a 100% positive review performance through social and media outlets as well as customer experiences resulting in client referrals. We updated current county hosted website in 2022 and plan to complete an all new website in 2023.

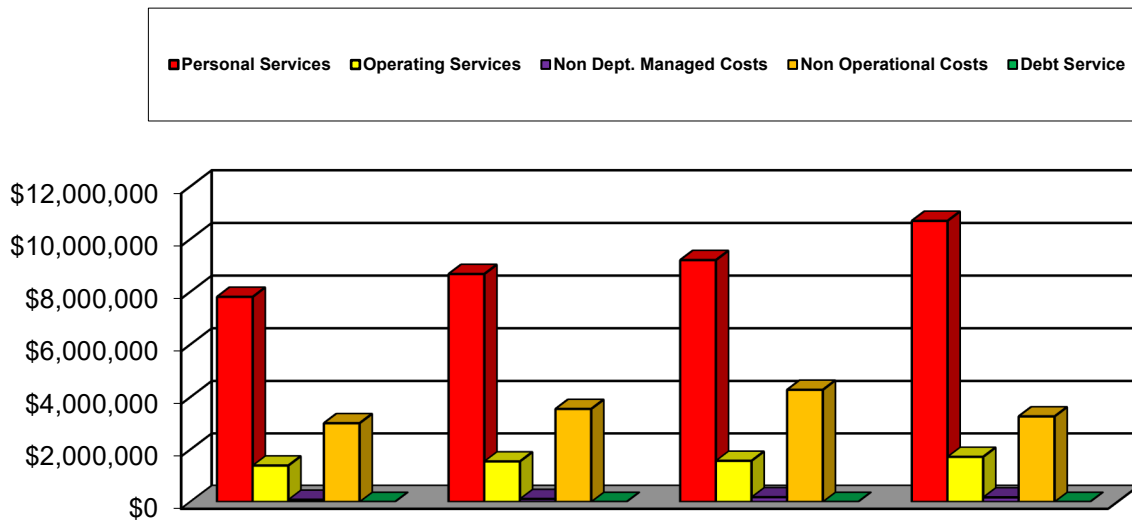
Goal #3	To operate with fiscal responsibility, meeting or exceeding budget goals, thereby not adding expense to the county's general budget.
Objective	Meet or exceed revenue objective while monitoring and not exceeding budgeted expenses.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Physical Improvements Annually: Replace moveable walls in disrepair. Improvements in audio visual, décor (chandeliers) and furnishings as budget allows and plan for additional phases in next budget year. Maximize use of storage space.	0	0	0*	203,448
Increase Awareness to Maximize Sales: Focus on social media and e-mail blasts in order to increase positive reviews by 50% in order to support sales.	0	7	10+	15
Fiscally Responsible to Taxpayers: 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	315,660	213,092

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$7,808,167	\$8,675,487	\$9,204,736	\$10,693,522
Operating Services	\$1,388,630	\$1,545,559	\$1,569,656	\$1,720,390
Non-Dept. Managed Costs	\$82,957	\$111,288	\$180,137	\$172,305
Non-Operational Costs	\$3,005,006	\$3,549,200	\$4,278,236	\$3,265,000
Debt Service	\$0	\$581	\$484	\$0
Total Budget	\$12,284,760	\$13,882,114	\$15,233,249	\$15,851,217
Change Over Prior Year	---	13.00%	9.73%	4.06%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Fire & EMS Department
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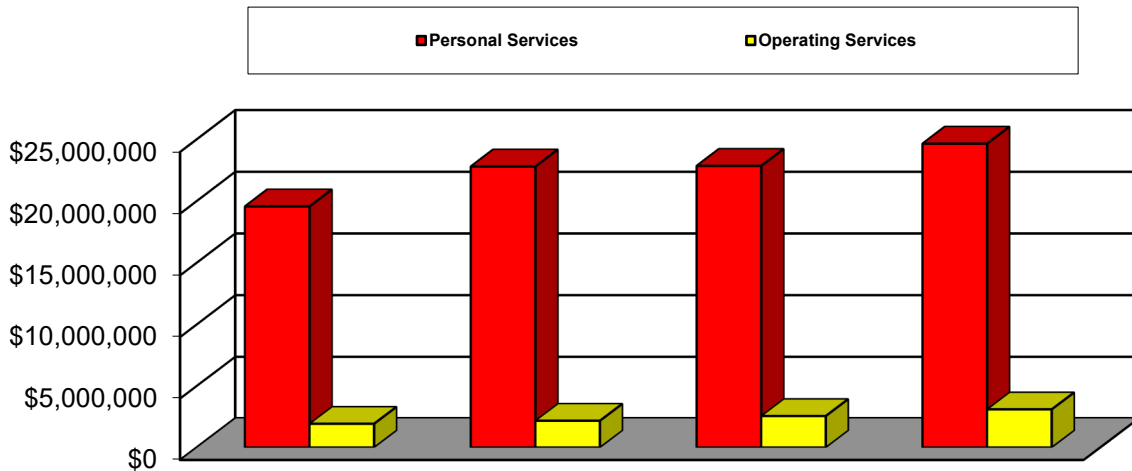
Goal #1	To become an Internationally Accredited Agency
Objective	1.) Conduct all tasks and related documentation by the targeted deadline. 2.) Upload all documents by Sept. 2022. 3.) Conduct peer review site team visit by Dec. 2022. 4.) Appear before the CPSE Board in March 2023
Goal #2	Implement a Staffing Plan to allow for 3 person minimum on every engine and 4 person minimum on every aerial apparatus.
Objective	1.) Hire 5 additional personnel in 2023 2.) Hire 20 additional personnel in 2024 3.) Hire 20 additional personnel in 2025
Goal #3	Implement a Capital Improvement Plan
Objective	1.) Purchase additional property for Station 32. 2.) Begin construction for dormitory for Station 32. 3.) Begin construction on Station 15. 4.) Acquire property for Station 13. 5.) Begin construction on Station 13. 6.) Purchase 1 new Rescue, 4 Engines and 1 Service Truck. 7.) Renovate Station 18. 8.) Purchase Property for Station 29. 9.) Purchase property for Station 7. 10.) Identify and purchase a replacement solution for Station 16. 11.) Identify and purchase a solution for the EMS only station in the City of Woodstock.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
To obtain International Accreditation through the Commission for Fire Accreditation International (CFAI) and the Center for Public Safety Excellence (CPSE)			1, 2	3, 4
Fully implement staffing plan by hiring 5 firefighters in FY 2023; 20 firefighters in FY 2024; 20 firefighters in FY 2025				1
Acquire the necessary property for new stations. Begin construction for new stations. Acquire new apparatus.		1,	3, 4	2, 5, 6, 7, 8, 9, 10, 11

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

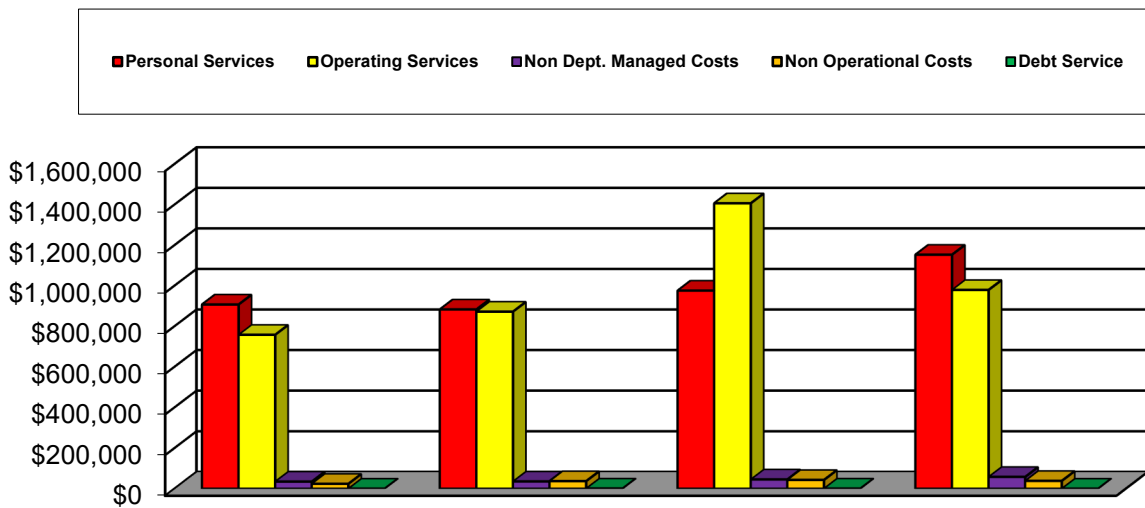


	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$19,572,232	\$22,807,819	\$22,858,067	\$24,658,493
Operating Services	\$1,924,860	\$2,174,261	\$2,556,852	\$3,099,912
Total Budget	\$21,497,092	\$24,982,080	\$25,414,919	\$27,758,405
Change Over Prior Year	---	16.21%	1.73%	9.22%

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



	FY20 Actual	FY21 Actual	FY22 Est. Actual	FY23 Budget
Personal Services	\$906,620	\$882,280	\$975,103	\$1,152,224
Operating Services	\$757,291	\$871,402	\$1,405,953	\$978,567
Non-Dept. Managed Costs	\$34,582	\$35,251	\$45,228	\$57,719
Non-Operational Costs	23,636	\$36,798	\$42,699	\$38,000
Debt Service	-	436	363	-
Total Budget	\$1,722,129	\$1,825,731	\$2,468,983	\$2,226,510
Change Over Prior Year	---	6.02%	35.23%	-9.82%

Goals, Objectives & Performance Measures

Goals:	The outcomes you intend to achieve
Objectives:	The specific actions and measurable steps that you need to take to achieve a goal.
Performance Measures:	The data that tells the story if you are achieving your objectives and making progress towards attaining your goals

Department	Fleet Maintenance
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Goal #1	Maintain technician productivity
Objective	Track man hours accurately on repair orders across the department.

Goal #2	Maintain County fleet in a cost effective manner
Objective	Check multiple vendors for competitive pricing. Attain multiple bids on larger repairs. Maximize the amount of in-house repairs. Maintain a rigorous Preventive maintenance schedule.

Goal #3	Keep the County fleet downtime to a minimum
Objective	Conduct a thorough multi-point inspection during Preventive Maintenance, maximize in-house repairs, keep known commonly used parts stocked in house. Conduct preventive maintenance in a timely manner.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Target
Man hours	11,043	9,643	11,318	10,500
Number of work orders	5,134	4,240	4,741	5,050
average parts \$ per work order	\$ 121.33	\$ 147.29	\$ 271.61	\$250.00

Appendix

This section contains a glossary of terms.

Accounting Period: A period at the end of which and for which financial statements are prepared.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

ADA: Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Adopted Budget: Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

Allocation: A sum of money set aside for a specific purpose.

Animal Shelter Fund: A special revenue fund to finance the operations of the animal shelter.

Annexation: The legal incorporation of portions of unincorporated Cherokee county into one of Cherokee's municipalities. This expansion of city boundaries must be approved by the city's mayor and council, and is normally at the request of the property owners.

Annual Budget: A budget applicable to a single fiscal year.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is

usually limited in amount and as to the time when it may be used.

ARC: Atlanta Regional Commission – the regional planning and intergovernmental coordination agency for the ten-county Atlanta metropolitan area.

Assessed Value: A valuation set upon real assets or other property by a government as a basis for levying taxes.

Assessment: The process of making the official valuation of property for the purposes of taxation.

Assets: Resources owned or held by governments which have monetary value.

Audit: An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget: Total anticipated revenues plus that portion of beginning of the year unreserved fund balance, in excess of the required fund balance reserve, must equal total estimated expenditures for each governmental fund type.

BOC: Board of Commissioners – the elected five member governing body of Cherokee County. Consists of a Chairman elected at-large, and four Commissioners elected from each of four county districts.

Bond: A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating: A system of appraising and rating the investment value of individual bond issues.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the

budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Resolution or Ordinance: The official enactment by the Board of Commissioners authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

Capital Assets: Property and equipment with a unit value of \$5,000 or

more an estimated useful life of two years or more. Capital Assets can also be referred to as Fixed Assets.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing them.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG: Community Development Block Grant – a federally funded program designed to assist low income residents.

Community Development Block Grant Fund: a fund established to account for

the federal CDBG funds received by the County.

Conference Center Fund: a fund established to account for the activities of the Northside Cherokee Conference Center.

Continuing Appropriations: An appropriation which once established, is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Current Budget: The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

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

DATE Fund: A special revenue fund to finance drug abuse training education programs within the County.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: Expenditure providing for the repayment of principal and interest on County long-term obligations.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Drug Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Drug Court.

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

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

Emergency Medical Services (EMS) Fund: An enterprise fund to account for the operation of the Cherokee County ambulance service.

Emergency Telephone System Fund: A special revenue fund to finance the operation and maintenance of the county Emergency 911 system within the County.

Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed

and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

Federal Forfeiture/Seized Fund: A fund to account for federal confiscated cash seizures by Cherokee County Law Enforcement from drug related crimes.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

Fire District Fund: A special revenue fund to finance the operations of County Fire Services and Emergency Management Agency.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. Cherokee County's fiscal year begins on January 1 and ends on December 31.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Maintenance Fund: An internal service fund to finance the maintenance and operation of equipment used by Roads and Bridges Department and other departments.

Fringe Benefits: Payments made by the County to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to County employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The fund equity of governmental funds and trust funds.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They

include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GASB: Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

GASB 43: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of Cherokee County.

Goals: Broad aims of the County and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Green Space: Land which is left undeveloped by private citizens or the county.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Hotel/Motel Tax Fund: A special revenue fund to finance tourism and marketing programs within the County.

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

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization

(e.g. roads, bridges, water/sewer lines, public buildings).

Insurance & Benefits Fund: An internal service fund that accounts for items such as health, dental, long-term and short-term disability and life insurance for the employees of Cherokee County.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Transfers: Interfund transfers are a type of interfund transaction. There are two types of interfund transfers: Residual Equity Transfers and Operating Transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire county equal the total transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Jail Fund: A special revenue fund to finance the maintenance of the Cherokee County Jail Facility.

LARP: Landscape Architecture and Regional Planning

Law Library Fund: A special revenue fund to assist in financing the County Law Library.

LGIP: Local Government Investment Pool.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: a fund whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for its fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Millage Rate: The property tax rate which is set by the Board of Commissioners.

Miscellaneous Revenue: All revenue received not otherwise classified into line item.

Mission Statement: Statement of what the County does and why and for whom it does it. A statement of purpose. Also applies to departments within the County.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Multiple Grant Fund: A special revenue fund to account for various grants provided to the County from state and federal agencies for specific purposes.

Non Department Managed Costs: Costs that are allocated out to departments such as Utilities and Insurance. Although these costs are charged to the individual departments, Finance has the primary responsibility of budgeting and monitoring these expenses.

Non-Major Fund: A fund that does not meet the criteria to qualify as a Major Fund.

Non Operational Costs: Costs such as payments to outside agencies, depreciation and bad debt that are charged to a department but do not affect day to day operations.

OCGA: Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

Open Records Act: A legislative act which authorizes public access to certain records classified as public information.

Operating Budget: The portion of the County budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Operating Services: Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Operating Transfers: Interfund transfers that are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

Ordinance: See “Budget Resolution or Ordinance”

Other Financing Sources: Non-operating revenue received used to

assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or County Ordinance such as sales tax, beer tax, and hotel-motel tax.

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

Penalties & Interest: Fees collected for violations or delinquent payments.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

Personal Services: Expenses for salaries, wages, overtime, standby pay, worker’s compensation, health/life insurance, and retirement employee benefits.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government’s ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Recreation Capital Construction Fund: a fund established to account for the proceeds from bonds issued for Parks and Recreation.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Residual Equity Transfers: Interfund transfers which are nonrecurring or non-routine transfers of equity between funds.

Resolution: See “Budget Resolution or Ordinance”

Resource Recovery Development Authority Fund: a fund to account for the activities of the Resource Recovery Development Authority of Cherokee County.

Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

Revenue Bond: A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed by specific revenues generated by the project financed.

RFP: Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Sales Tax Bond Fund (Series 2000 G.O. Bonds) – A debt service fund to account for redemption of bonds which were used to provide funds to construct a new jail and public safety facility.

Senior Services Fund: A special revenue fund to finance the operations of the senior center.

Sheriff’s Commissary Fund: A fund to account for the proceeds of jail inmate commissary sales.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

SPLOST: Special Purpose Local Option Sales Tax – a sales tax imposed in the county for a predetermined period to be used for a specific purpose. A SPLOST must be approved by the citizens of the county through a majority vote.

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

SPLOST 2012 Fund: A capital projects fund to account for the proceeds of special one percent sales tax levy approved in 2011 for a period of five years. The proceeds of this special tax are designated for a jail expansion, public safety facilities & equipment, transportation and economic development projects.

SPLOST 2018 Fund: A capital projects fund to account for the proceeds of special one percent sales tax levy

approved in 2017 for a period of five years. The proceeds of this special tax are designated for a jail expansion, county 911 center communications upgrade, justice center addition, public safety facilities & equipment, transportation and economic development projects.

State Forfeitures Fund: A special revenue fund to account for Sheriff's State Forfeitures.

SWAT: Special Weapons and Tactics – a highly trained, physically elite police unit which responds to critical incidents (i.e. civil disorders, hostage situations), assists in the service of high-risk warrants or arrest scenes, and participates in dignitary protection details.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Transportation Fund: A fund to finance the operation of local transportation programs.

Treatment Accountability Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Mental Health Court.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

Unincorporated County Services Fund: A fund to finance various departments with revenue from insurance premium taxes. This fund was closed in 2016 and all departments moved to the General Fund

Veteran's Court Fund: A special revenue fund that accounts for the activities of the Cherokee County Veteran's Court.

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