



# 2014 ANNUAL CITIZEN'S REPORT

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ANNUAL REPORT TO THE CITIZENS OF  
CHEROKEE COUNTY FOR FISCAL YEAR 2014:  
OCTOBER 1, 2013 – SEPTEMBER 30, 2014

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## LETTER FROM THE CHAIRMAN

June 4, 2015

Ladies and Gentleman:

On behalf of Cherokee County Board of Commissioners, I am pleased to present our first annual Citizen's Report for Fiscal Year 2014 (FY14). This report is a summary of how your tax dollars have been managed throughout the year. State law and local ordinances require that every general purpose local government publish a complete set of audited financial statements each fiscal year which is the Comprehensive Annual Financial Report (CAFR). You may obtain a copy of the CAFR on our [website](#).

As part of our commitment to be transparent for our citizens, the Popular Annual Financial Report (PAFR) has been published to summarize the County's financial activities. It provides an overview of our organizational structure, services offered to our citizens, and financial state. The information in this report is extracted from the County's CAFR. The PAFR was produced by Cherokee County to increase public understanding and assurance in County government through an informal, easy, and user-friendly financial report.

Regards,

*Buzz*

L.B. Ahrens, Jr.

Chairman, Cherokee County Board of Commissioners



From Left to Right: Brian Poole, Jason Nelms, L.B. Ahrens, Jr., Harry Johnston, and Raymond Gunnin

## BOARD OF COMMISSIONERS

Chairman: L.B. Ahrens, Jr.

Board of Commissioners

District 1: Harry Johnston

District 2: Raymond Gunnin

District 3: Brian Poole

District 4: Jason Nelms

Term: 4 years

# ABOUT CHEROKEE COUNTY



**Cherokee County was formed in 1830 from lands previously held by the Cherokee Indians. The very name of the county honors the proud people who first settled here. We are perfectly located 30 miles north of Atlanta where "Metro Meets the Mountains". There are 5 main municipalities in Cherokee County: Canton, Woodstock, Ball Ground, Holly Springs, and Waleska.**

2014 Population Estimate	230,985
2000-2013 Population % Change	58.6%
Education Attainment:	
• High School Graduate	88.9%
• Bachelor's degree or higher	34.2%
Median Family Income	\$67,261
2012-2013 Employment Growth	3.9%
2014 Unemployment Rate:	
• United States	6.2%
• Georgia	7.2%
• Cherokee County	5.9%
Square Miles of Area	421
2014 General Millage Rate	5.679



## Cities within Cherokee County received notable awards in 2014:

- Canton was named *Best Place to Live in Georgia* by Movoto.com.
- Woodstock was named *Best Neighborhoods to Live in Georgia* by Georgia.com
- Holly Springs was ranked *4<sup>th</sup> Safest City in Georgia* by Safewise.com

# OUR MISSION

## 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.



# THE 2014 HAPPENINGS



Inalfa Roof Systems, a Dutch company, officially opened its southeastern headquarters in January. Cherokee has seen a **capital investment of approximately \$34 million and almost 270 jobs created.**

The Outlet Shoppes at Atlanta Woodstock. Clientele is building steadily and as of October 2014, **sales were \$148,250,000** since opening.



Cabela's opened 100,000 square foot store in August. This national leader brought **200+ jobs** to the County and **invested approximately \$10M.**



Chairman L.B. Ahrens, Jr. (Buzz) began his third term. He will serve another four years as Cherokee County Commission Chair.



Universal Alloy Corporation committed an investment of **over \$20MM and will create additional 50 jobs.**



Northside Hospital-Cherokee construction began. NSH-Cherokee will be an **84-bed, not-for-profit, full-service community hospital** with almost **600 physicians** on its medical staff and more than **1,400 employees.**



Schoen Insulation Services, national leader in manufacturing of non-metallic machined, turned, and cut parts, expanded their headquarters creating **20 more jobs and adding over \$2 million in capital investment.**

Cherokee County Animal Shelter **rescued hundreds of dogs** being kept in unsanitary condition and housed in cages. The shelter provided veterinary care, grooming, housing, and daily care. A maternity ward was set up for 20 or so pregnant dogs for extra special care. Animal Shelter employees and volunteers works around the clock. Our community responded by sending donations of food, supplies, money, and services. **The dogs have been adopted into loving homes.**



# CHEROKEE'S RECOGNITIONS



## INFORMATION TECHNOLOGY



*Digital Counties Survey* 10th Place  
Population Category 150,000-249,999

## RECREATION & PARKS



*National Alliance for Youth Sports*  
Excellence in Youth Sports Award,  
Honorable Mention

*Cherokee County Aquatic Center*



Georgia Recreation and Parks Association  
Most Outstanding New Recreation & Parks Facility

*Aquatics International Dream Designs*

*Voted Best New Thing by Cherokee Life magazine*

**Associated General Contractor of Georgia, Inc. (AGC)** Build Georgia Award



Leading the Way to Sustainable Living  
Re-certification for ARC  
Green Communities

## FINANCE

GFOA Certificate of Achievement  
for Excellence in Financial Reporting

**AA+** Bond Rating



## SHERIFF'S OFFICE

Re-Accreditation by CALEA

## MARSHAL'S OFFICE

E-911 Center re-accredited by CALEA

State Marshal Accreditation - only 4 in GA



## FIRE & EMS

Best in Region 1 EMS Service

New Fire Training Center lowered ISO rating from 5 to 3

*Dr. Virginia Hamilton Special Service Award*

Dr. Jill Marbley, Medical Director for Fire & EMS

# WHAT YOUR GOVERNMENT DOES

Cherokee County is governed by the Commission Chairman and a four member Board of Commissioners. The commissioners are elected to staggered terms of four years and serves as the legislative and policymaking body of the County government. The commissioners enact ordinances, adopt County budgets, establish tax rates, appoint committees, and hire the County Manager and Attorney.

The County Manager works closely with the Board to assist them in developing policies and programs. Overseeing all county employees, the manager is responsible for the efficient ongoing operations of the County government which includes directing and supervising staff, establishing and implementing long range plans for the County, developing and ensuring compliance with policy and procedures, overseeing and assessing County departments, developing and implementing budgets. The County Manager is also responsible for administration of County and negotiates with chief administrative officers and/or elected officials.

Cherokee County ensures sufficient services are being provided to residents and businesses in order to maintain and grow its economy. There are approximately 225,000 citizens and 6,000 businesses in the County. Included in these services are traditional county functions such as public safety, code enforcement, judicial/court services, planning and zoning, business licenses, building permits, road maintenance, recreation and parks, senior services, animal shelter services, and bus transportation.

## APPOINTED OFFICIALS

**County Manager**  
**County Clerk**  
**County Attorney**

**Jerry W. Cooper**  
**Christy Black**  
**Angela Davis**



Canton, GA



Waleska, GA



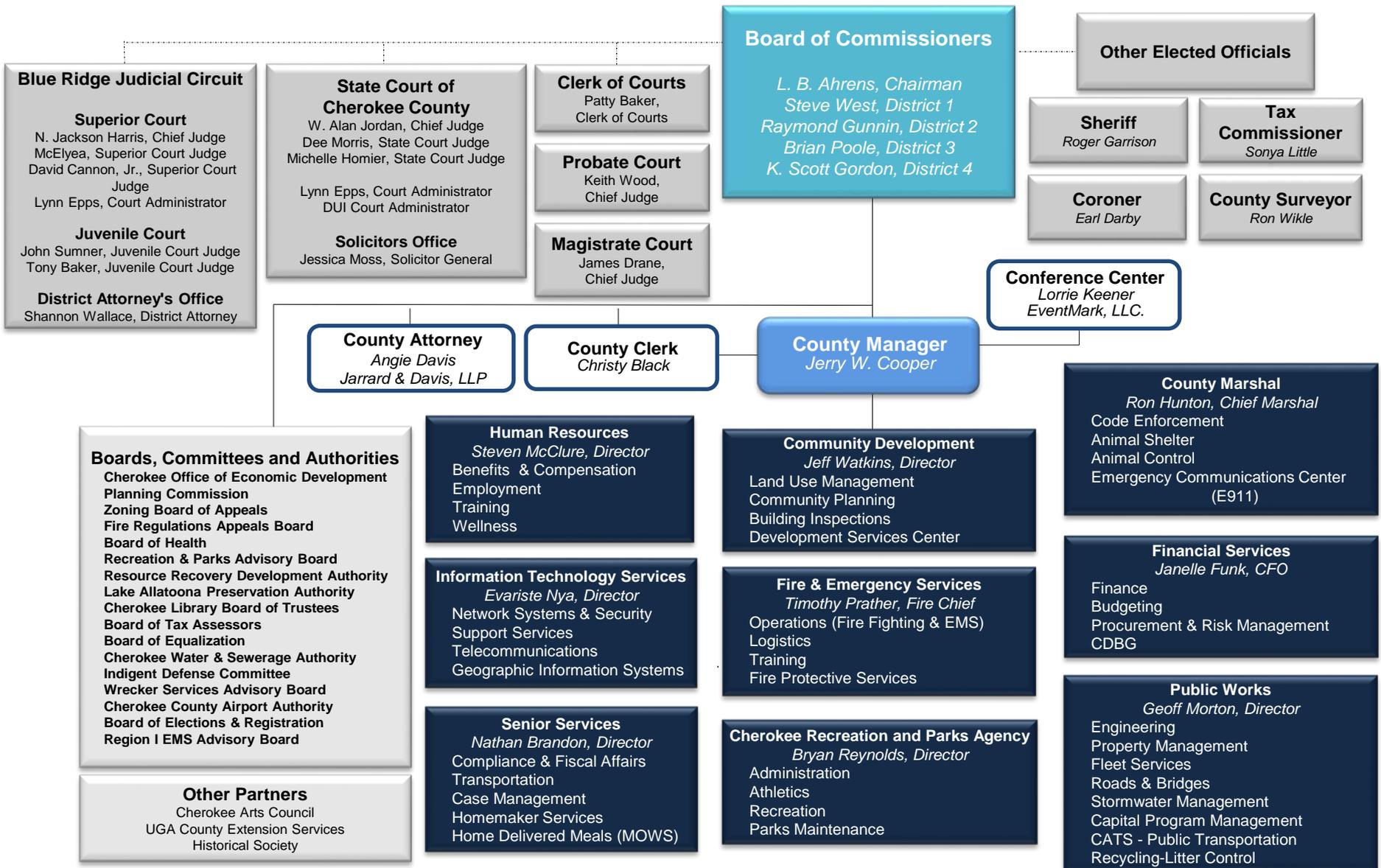
Etowah River

## ELECTED OFFICIALS

**Sheriff**  
**Tax Commissioners**  
**District Attorney**  
**Chief Judge**  
**Superior Court Judges**  
**Superior Court Judges**  
**Clerk of Superior Court**  
**State Court Judge**  
**State Court Judge**  
**State Court Judge**  
**Juvenile & Family Court Judge**  
**Juvenile & Family Court Judge**  
**State Court Solicitor**  
**Magistrate Court Judge**  
**Judge of Probate Court**  
**Coroner**  
**Surveyor**

**Roger Garrison**  
**Sonya Little**  
**Shannon Wallace**  
**Jackson Harris**  
**David Cannon, Jr.**  
**Ellen McElyea**  
**Patty Baker**  
**Michelle Homier**  
**Alan Jordan**  
**Dee Morris**  
**Anthony Baker**  
**John B. Sumner**  
**Jessica Moss**  
**James Drane**  
**Keith Wood**  
**Earl Darby**  
**Ron Wikle**

# ORGANIZATIONAL CHART



# PUBLIC SAFETY

## DID YOU KNOW?

Cherokee County Fire & Milton Fire signed an Automatic Aid Agreement which was instrumental in lowering the County's ISO Rating.

You can find County ordinances online at [www.municode.com](http://www.municode.com).

## AVERAGE RESPONSE TIME

00:06:30

Law Enforcement

00:07:53

Fire & Emergency Services

<b>Sworn Officers</b>	<b>353</b>
<b>Firefighters/EMTS/Paramedics</b>	<b>272</b>
<b>Total Fire Incidents</b>	<b>553</b>
Residential Structure Fire	125
Commercial Structure Fire	20
Non-Structural Fire	408
<b>Total Non-Fire Incidents</b>	<b>19,998</b>
<b>Total Rescue/Recovery Incidents</b>	<b>14,871</b>
<b>Code Enforcement Complaints</b>	<b>1,309</b>
<b>E-911 Call Volume</b>	<b>253,740</b>
911 Lines	103,861
Administrative Lines	129,913
Alarm Lines	19,966



# PUBLIC WORKS



The County maintains **1,200** miles of paved roadways. In 2014, our Public Works crews resurfaced **26** miles.

These numbers of miles are approximate totals.

**70** Bridges/Culverts  
**53** Traffic Signals  
**700** County Vehicles



## CATS Transportation

**32,000** riders  
on the Fixed Route System

Demand Response Service

**47,000** riders



**2** County Recycling Locations

**115** tons of roadside litter was collected on **809** miles of roadway.



## DID YOU KNOW?

### Upcoming Projects in 2015

- Keeter Road Improvement
- State Route 20 @ E. Cherokee Drive intersection improvement
- E. Cherokee Drive @ Lower Union Hill Road intersection improvement
- Roadway culvert repairs @ 6 locations

### Upcoming Projects for 2016

- E. Cherokee Drive @ Highway 5/Mill Creek Road intersection improvement
- E. Cherokee Drive @ State Route 140 intersection improvement
- Kellogg Creek Road @ Woodstock Road intersection improvement

**100** County facilities are maintained by Property Maintenance with a total square footage of **+/- 1 Million**

Stormwater inspected **8,103** structures and pipes.

The County maintained and repaired **682** structures, **29,754** feet of pipes. Erosion Control inspected **2,538** sites for development/construction.

# RECREATION & PARKS



**Average Homeowner paid \$5.55 to operate and maintain County parks last year. This number varies every year.**

- Total Park Acres 2,235
- Total Park Acres per 1,000 Residents 9.9
- Tournaments hosted in a County Park 45+
- Oasis Pool Visits 53,000+
- Aquatic Center Visits 220,000+
- Operating Expense per Acre \$1,964
- Cost Recovered through Fees & Charges 56.4%

## CAPITAL PROJECTS COMPLETED

- Hobgood Park Phase II
- JJ Biello Park
- Waleska Park
- Barnett Park
- Dwight Terry Park
- Sequoyah Park
- Weatherby Park
- Renovations to Recreation Center located in Woodstock

## DID YOU KNOW?

**Cherokee County has about a total of 34 miles of trails including equestrian, mountain bike, soft and paved pedestrian trails.**

### Current Construction Projects

- Hunkey Mauldin Baseball Complex

### Upcoming Construction Projects

- Patriot's Park
- Cherokee Veteran's Park



# COMMUNITY DEVELOPMENT

## INDUSTRY GROWTH / INVESTMENT

ALMOST  
**\$40,000,000**  
IN INVESTMENT

On average, Cherokee County has seen over 75% of growth and investment from existing industries.

New jobs generated by existing industry **OVER 150**

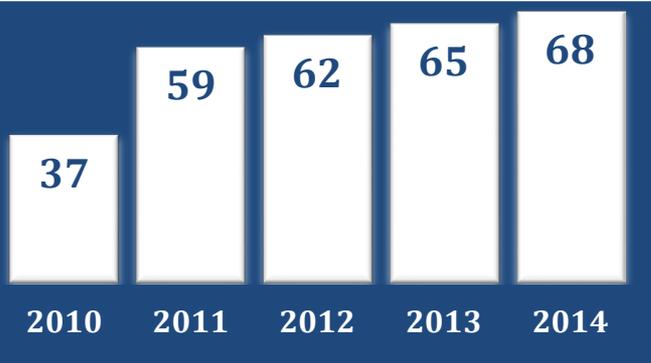
**OVER 480** New jobs generated from new project announcements/locations.

**131** plans were submitted for site plan approval.

From 2013, that was an increase of

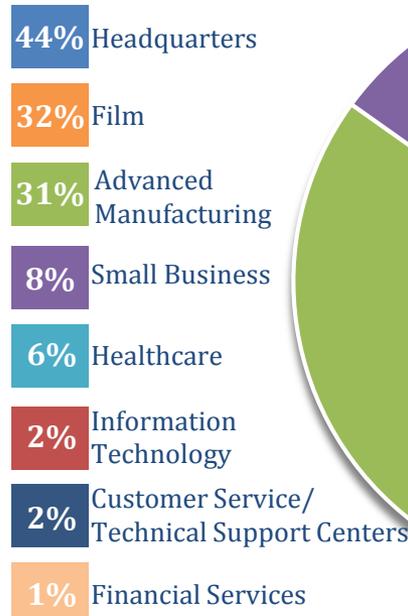
**49%**

## TOTAL BUSINESS PROSPECTS



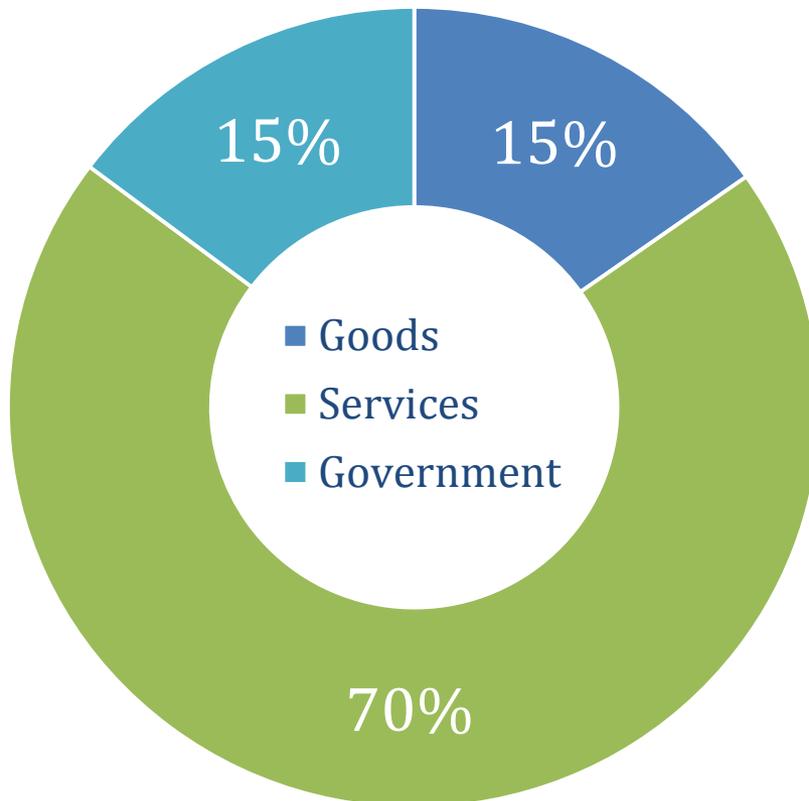
**12.4%** increase from 2013 in value of Business Licenses.

**9.6%** increase in total number of Building Permits from 2013.



# INDUSTRY MIX

The industry mix was relatively unchanged between 2013 and 2014. Between 2000-2013, Cherokee's population grew 58.6% which created significant construction opportunities.



## GOODS

Agriculture, Forestry, Fishing	0.2%
Construction	7.0%
Manufacturing	8.0%

## SERVICES

Utilities	0.1%
Wholesale Trade	3.6%
Retail Trade	17.8%
Transportation/ Warehousing	1.7%
Information	1.1%
Finance & Insurance	3.0%
Real Estate, Rental & Leasing	1.2%
Professional, Scientific, Technical	4.7%
Administrative, Support, Waste Management	6.2%
Educational Services	1.6%
Health & Social Assistance	9.9%
Arts, Entertainment	2.1%
Accommodation & Food Service	12.8%
Other Services	4.2%

## GOVERNMENT

Federal Government	0.6%
State Government	0.7%
Local Government	13.5%

# CHEROKEE'S OPERATING FUNDS

## FUND BALANCE GROWING

### GENERAL FUND

The General Fund is the general operating fund of the County and supports the regular day-to-day operations. Fund balance has grown to 18.6% of 2014 expenditures, which is near the prerecession 2007 cash balance levels estimated to total \$12 million.

### UNINCORPORATED SERVICES FUND

The Unincorporated County Services Fund includes insurance premium taxes and development fees for the benefit of providing services primarily to the unincorporated areas of the County. Fund Balance has grown to 115% of 2014 expenditures due to strength in the local economy.

### FIRE DISTRICT FUND

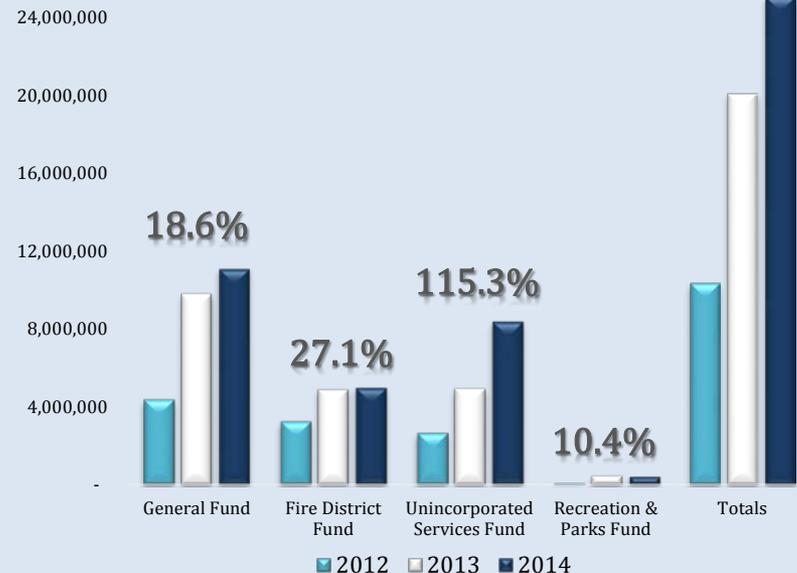
The Fire District Fund is another major operating fund which is primarily supported by property taxes for the operations of the fire department. At fiscal year-end 2014, the total fund balance totaled 27.1% of expenditures, driven primarily by the Department's tight control over expenditures and increased revenue.

### RECREATION & PARKS FUND

The Recreation & Parks Fund is supported by users fees and alcohol excise taxes used for supporting parks and recreation operations and maintenance. Fund balance represented 10.4% of 2014 expenditures.

Total Represents  
**29.5%** of Expenditures

### FY2014 BALANCES



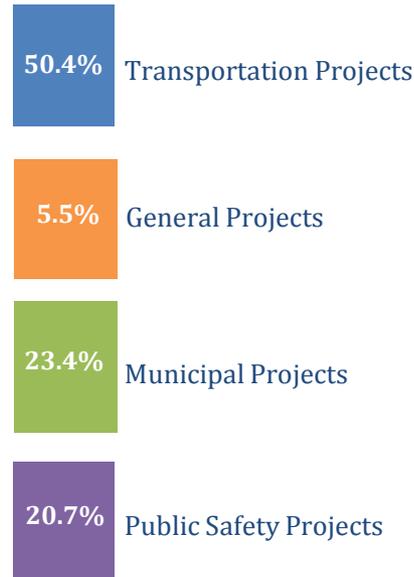
# CHEROKEE'S 6-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

\$185 million SPLOST and \$90 million Parks & Recreation CIP

## SPLOST 2012 FUND (SALES TAX)

The SPLOST 2012 Fund was established to account for collections of the renewed SPLOST Tax beginning in July 2012. Capital project spending is dependent on the progress of construction which is influenced by project management, weather, approvals, etc. As the fund collects sales tax revenue each month, if it is not spent in the current year, the balance will accumulate and carryforward, so the projects will be completed in future years.

**5%**  
Annual Growth



## RECREATION BOND FUND

The Recreation Bond Fund accounts for the voter approved bond proceeds used to invest in recreation, parks, and greenspace. The Recreation Bond Fund is restricted only to the approved projects included in the 2008 referendum.

**4,200** Park Land Acreage  
From 2008, the County has increased park land acreage by **180%**



Cherokee Recreation & Parks Agency

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



# CHEROKEE'S 4 MAJOR FUNDS

An appropriated budget is adopted annually by Cherokee County.

## GENERAL FUND

The General Fund is the general operating fund of the County and supports the regular day-to-day operations. It is used to account for all revenues and expenditures of the County, except those required to be accounted for in another fund.

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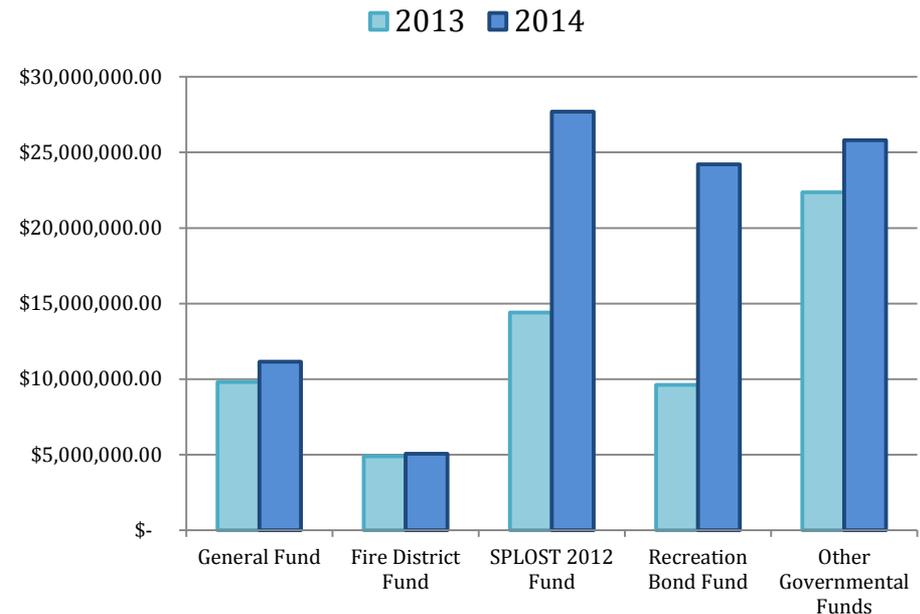
## FIRE DISTRICT FUND

The Fire District Fund is another major fund of the County which is primarily supported by property taxes for the operations of the fire department within the County. At the year-end, the total fund balance was higher than 2013 balance driven primarily by the Department's tight control over expenditures.

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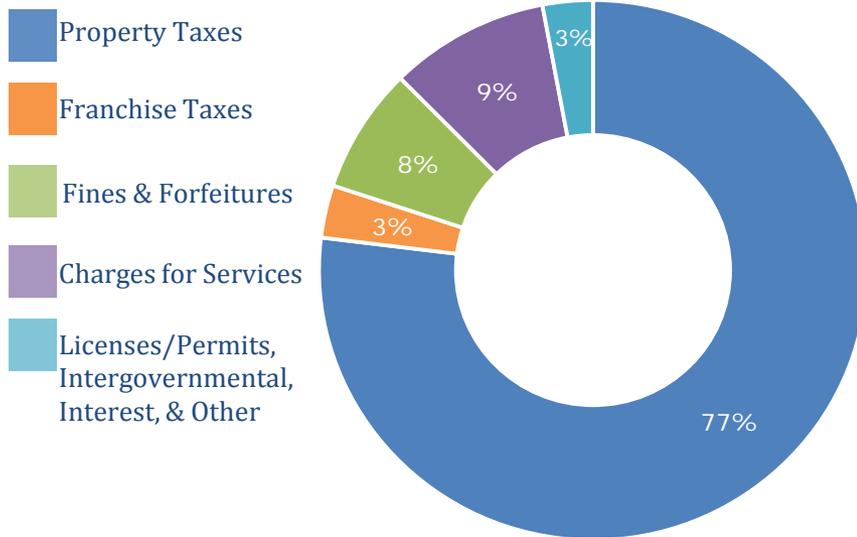
## FUND BALANCES



# GENERAL FUND

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

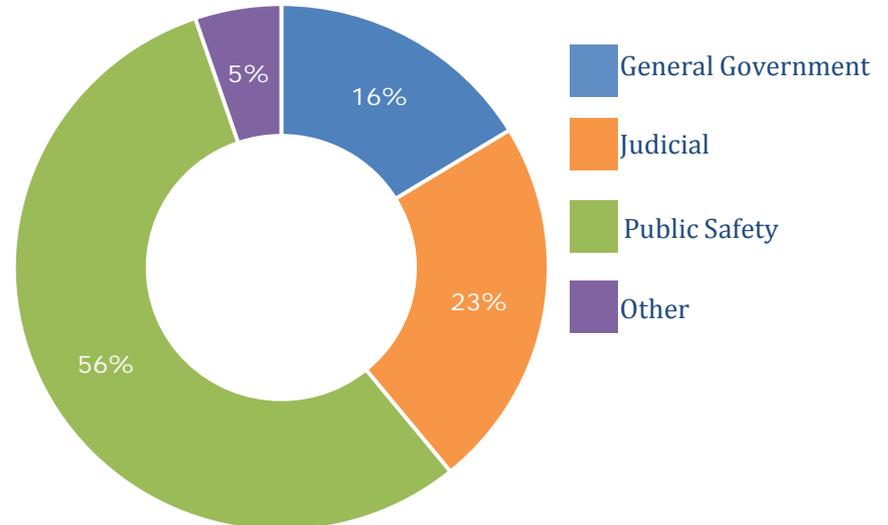
## WHERE OUR MONEY COMES FROM



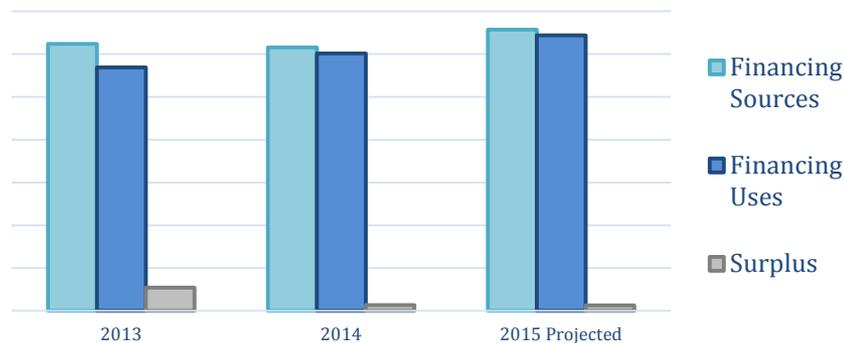
After the County collects taxes and other revenue, the monies must be spent efficiently to provide services to our citizens and businesses. The expenditures of the General Fund are classified by the type of service provided:

- |                             |                                  |
|-----------------------------|----------------------------------|
| <b>General Government</b>   | <b>Culture &amp; Recreation</b>  |
| <b>Judicial Services</b>    | <b>Housing &amp; Development</b> |
| <b>Public Safety</b>        | <b>Capital Outlay</b>            |
| <b>Public Works</b>         | <b>Intergovernmental</b>         |
| <b>Health &amp; Welfare</b> | <b>Debt Service</b>              |

## WHERE YOUR MONEY GOES

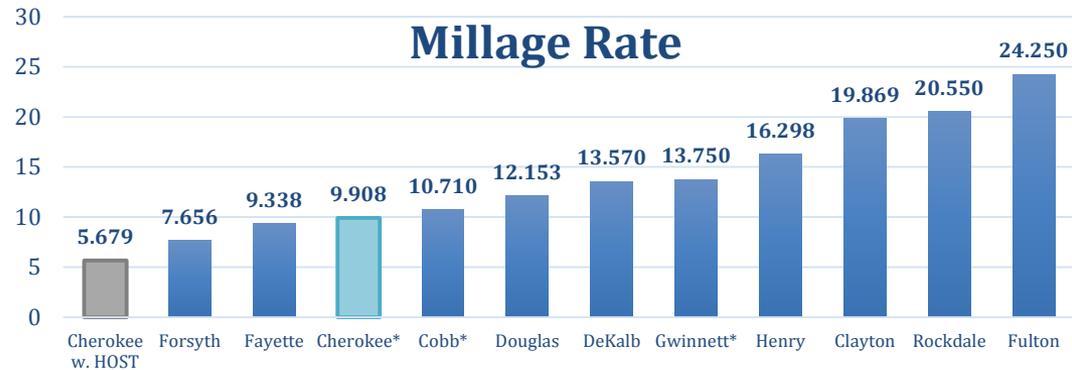


## REVENUE VS. EXPENSES



# MAJOR TAXES ASSESSED BY THE COUNTY

- 51%** Real/Personal Property Tax
- 1%** Intangible Tax
- 4%** Motor Vehicle Tax
- 6%** TAVT Tax
- 7%** Insurance Premium Tax
- 28%** Special Purpose Local Option Sales Tax
- 3%** Other Taxes



## AD VALOREM TAX / TAVT

The new TAVT (Title Ad Valorem Tax) fee was implemented in 2013 and generated new revenue for the County's General Fund, but this fee eliminated sales tax on vehicle sales.

## SALES TAX

SPLOST taxes peaked in 2007 but decreased until 2010 because of the economic downturn. In 2014, the revenue began to increase and reached the 2007 totals. The County estimated \$2.0M in sales taxes was lost due to the new TAVT fee, but this variance has been recovered by the new Outlet Shoppes of Atlanta, Cabela's, and a general increase in all retail sales. Sales tax revenues increased 5% over 2013.

## PROPERTY TAX

Property taxes are recognized as revenues in the fiscal year for which they are collected. Property taxes collected in September are for the next fiscal year beginning October 1. The 2014 Tax Digest increased 9.6% with 2.3% new growth. In July 2014, the County did not complete a full rollback of millage rates in order to grant 10% salary increase to public safety employees. This increase was to improve recruitment and retention. Cherokee County has the third lowest combined millage rate in the metro-Atlanta area.



## WHERE DOES YOUR PROPERTY TAX DOLLAR GO?



**\$0.66**

Cherokee County  
School District

**\$0.19**

Cherokee County

**\$0.12**

Cherokee County Fire  
& Emergency Services

**\$0.03**

Cherokee County Parks



**Median value of a home in FY2014  
was \$190,400\***

- Increased to \$212,300 in FY2015 -

County	\$457.78
Fire	\$291.79
Parks Bond	\$63.18

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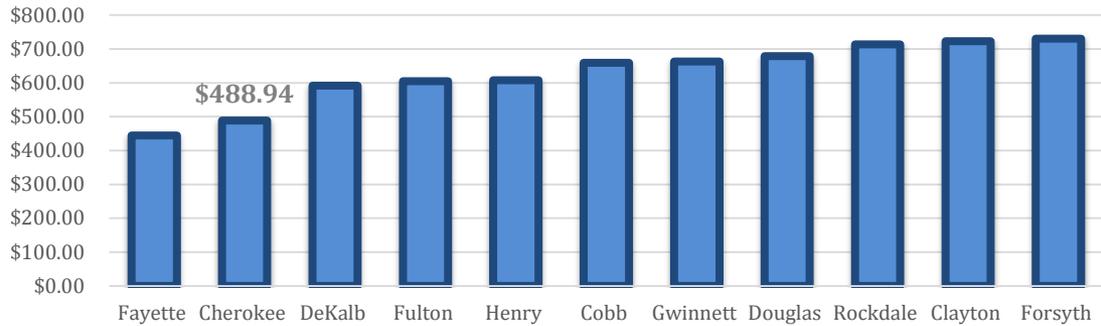
**Year Total            \$812.75**

The average taxpayer  
paid **\$2.23** per day  
which is less than the price  
of **1** large cup of freshly  
brewed **coffee**.

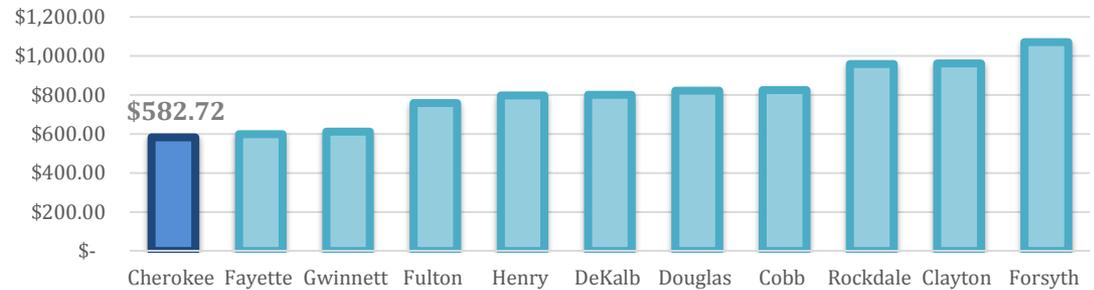
\*Source: U.S. Census for 2009-2013

# COMPARISONS PER CAPITA

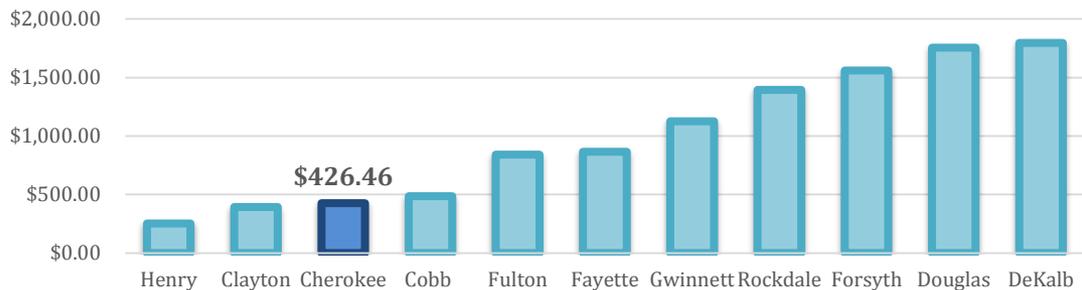
## TAXES PER CAPITA



## EXPENDITURES PER CAPITA



## LONG TERM DEBT PER CAPITA





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**Cherokee County**  
**Board of Commissioners**

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Canton, GA 30114  
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[www.cherokeega.com](http://www.cherokeega.com)

