

A wooden pencil with a dark eraser tip lies diagonally across the frame. Below it is a document featuring a line graph with a dotted trend line. The background is a soft-focus, light-colored surface.

**Cherokee County
YTD Financial Overview
(5/31/26)**

County Wide Budgeted to Actual Revenues

	FY 26 Budget	Actual @ 5/31/26	% Of Budget	Budgetary Variance
General Fund	\$ 167,336,974	\$ 128,314,813	76.7%	\$ (39,022,161)
E911	6,164,500	3,812,470	61.8%	(2,352,030)
Senior Services	1,721,557	753,932	43.8%	(967,625)
Recreation & Parks	6,149,277	4,127,826	67.1%	(2,021,451)
CATS	6,181,580	1,756,761	28.4%	(4,424,819)
Fire Department	58,557,010	57,685,458	98.5%	(871,552)
CDBG	1,172,229	1,445,910	123.3%	273,681
Grant Fund	800,055	293,715	36.7%	(506,340)
Insurance/Benefits	2,650,000	1,191,799	45.0%	(1,458,201)
EMS	12,820,211	6,451,602	50.3%	(6,368,609)
SPLOST 2024	74,601,820	54,606,395	73.2%	(19,995,425)
Other	15,289,429	17,496,434	114.4%	2,207,005
Total	\$ 353,444,642	\$ 277,937,115	78.6%	\$(75,507,527)

County Wide Budget to Actual Expenditures

	FY 26 Budget	Actual @ 5/31/26	% Of Budget	Budgetary Variance
General Fund	\$ 178,488,052	\$ 114,535,486	64.2%	\$ (63,952,566)
E911	7,761,464	5,051,361	65.1%	(2,710,103)
Senior Services	3,191,785	1,745,828	54.7%	(1,445,957)
Recreation & Parks	10,170,695	6,311,919	62.1%	(3,858,776)
CATS	6,979,681	2,933,514	42.0%	(4,046,167)
Fire Department	59,356,890	38,862,807	65.5%	(20,494,083)
CDBG	1,172,229	1,496,321	127.6%	324,092
Grant Fund	1,036,399	668,695	64.5%	(367,704)
Insurance/Benefits	36,082,601	26,285,082	72.8%	(9,797,519)
EMS	24,450,684	14,532,310	59.4%	(9,918,374)
SPLOST 2024	74,953,611	42,110,301	56.2%	(32,843,310)
Other	40,975,794	29,450,116	71.9%	(11,525,678)
Total	\$ 444,619,885	\$ 283,983,740	63.9%	\$ (160,636,145)

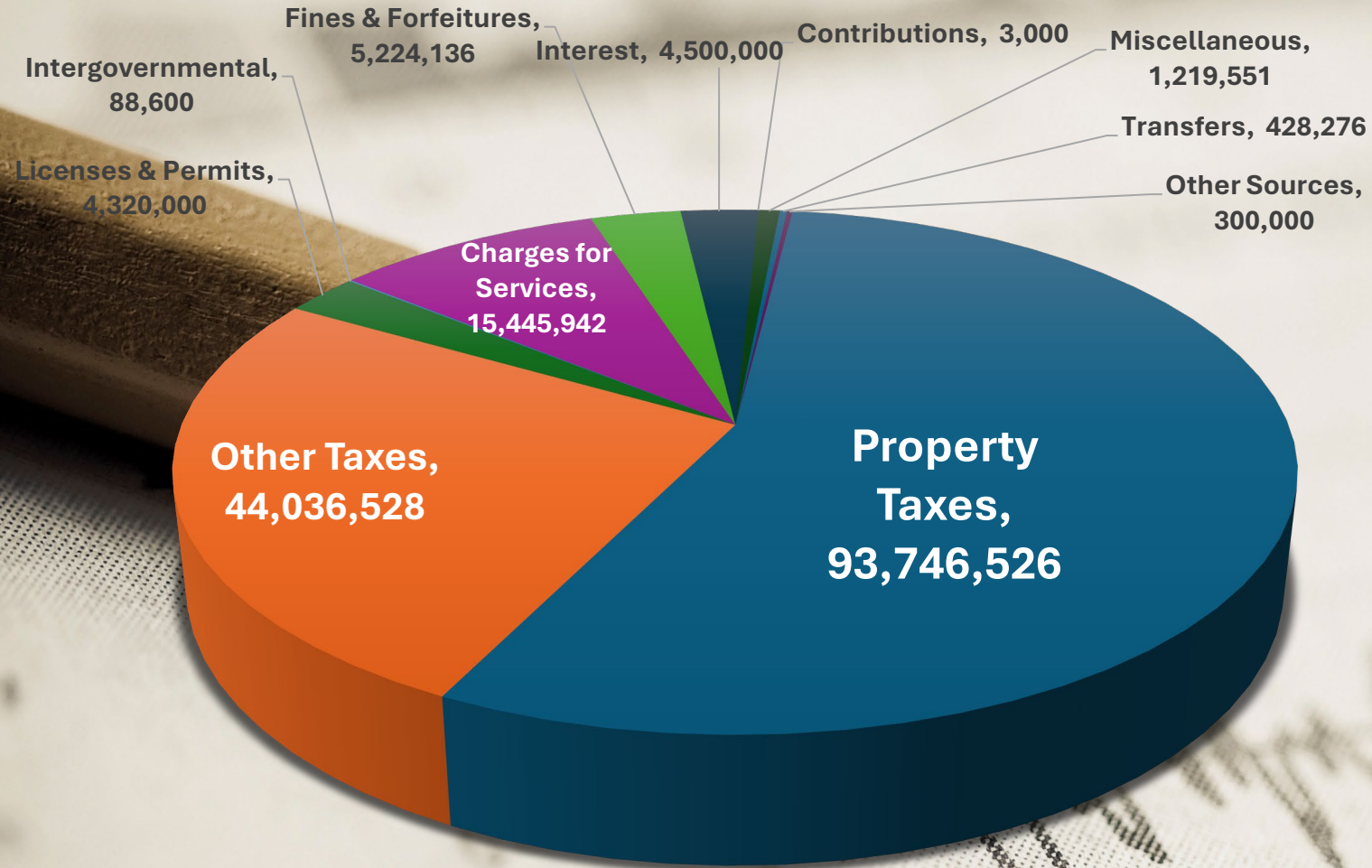
FY 26 Projected Results by Fund

	9/30/25 Fund Balance	Property Tax*	Other Revenues	Transfers In	Expenditures	Transfers Out	Net Income	9/30/26 Fund Balance	Cost/Day	Days in Reserve
General	\$ 64,035,110	\$ 92,135,207	\$ 76,544,530	\$ 428,276	\$ 161,718,262	\$ 16,769,790	\$ (9,380,039)	\$ 54,655,071	\$ 489,008	112
Law Library	464,905		126,840		164,216		(37,376)	427,529	450	950
Sheriff Forfeitures	143,873		80,015		80,379		(364)	143,509	220	652
Opioids	1,691,711		147,978		338,959		(190,981)	1,500,730	929	1,615
E911	2,014,549		6,377,801	225,000	7,761,464		(1,158,663)	855,886	21,264	40
Sr Services	(54,836)		1,742,824	1,450,299	3,191,785		1,338	(53,498)	8,745	(6)
Parks	3,662,486		6,438,711	3,671,418	9,975,695	195,000	(60,566)	3,601,920	27,865	129
Transportation	947,323		6,324,762	798,101	6,979,681		143,182	1,090,505	19,122	57
Grants	48,742		842,553	236,344	1,036,399		42,498	91,240	2,839	32
CDBG	(4,254)		1,883,168		1,756,321		126,847	122,593	4,812	25
Condemnation 253	68,532		9,534		5,000		4,534	73,066	14	5,219
Condemnation 254	22,116				20,000		(20,000)	2,116	55	38
DATE	606,918		260,609			631,768	(371,159)	235,759	1,731	136
Victim Witness	56,535		203,409	45,886	234,886		14,409	70,944	644	110
DUI Court	285,608		506,170	190,144	844,426		(148,112)	137,496	2,313	59
Drug Accountability	(16,258)		506,770	285,501	787,912		4,359	(11,899)	2,159	(6)
Treatment Accountab	(34,232)		209,611	141,836	348,667		2,780	(31,452)	955	(33)
Drug Screening	712,254		513,724		597,441		(83,717)	628,537	1,637	384
Veterans Court	4,600		243,689	99,574	338,759		4,504	9,104	928	10
Juvenile Drug	(1,813)		141,779	33,682	175,461		-	(1,813)	481	(4)
Family Treatment	5,400		126,091	42,100	163,019		5,172	10,572	447	24

FY 26 Projected Results by Fund (Continued)

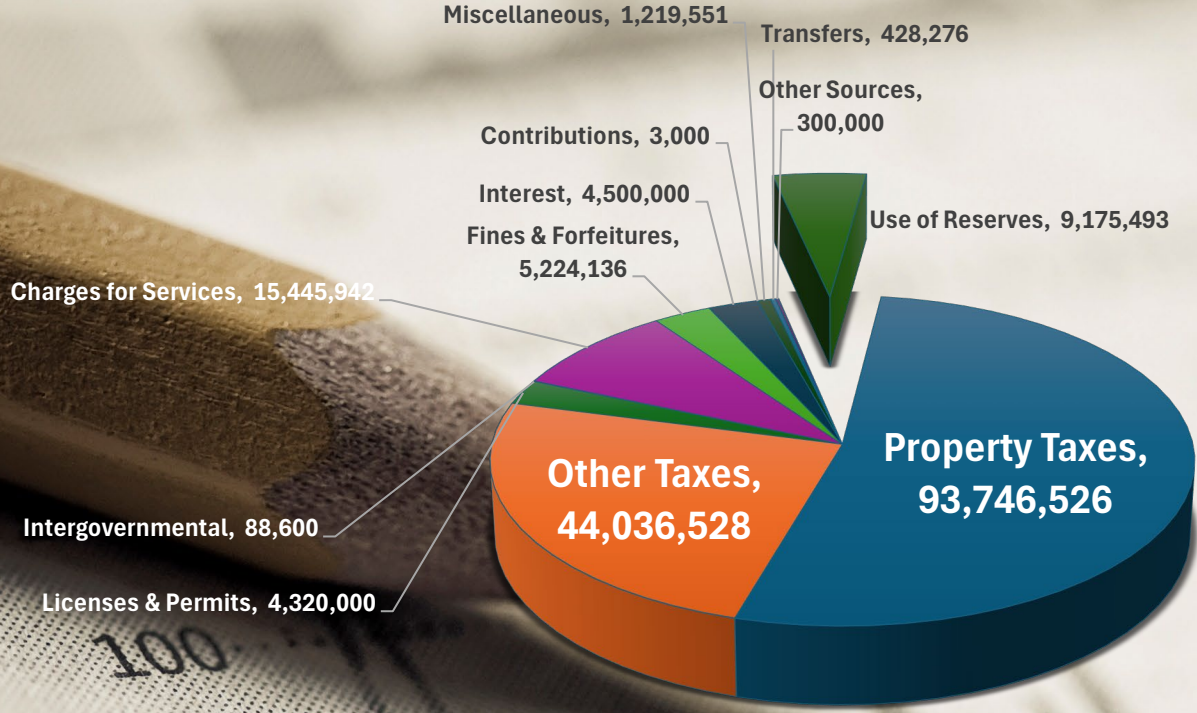
	9/30/25 Fund Balance	Property Tax*	Other Revenues	Transfers In	Expenditures	Transfers Out	Net Income	9/30/26 Fund Balance	Cost/Day	Days in Reserve
Fire	9,804,934	56,624,556	1,835,977		59,130,614	226,276	(896,357)	8,908,577	162,622	55
Jail	705,728		842,206		700,896		141,310	847,038	1,920	441
Sheriff Commissary	721,850		866,734		800,000		66,734	788,584	2,192	360
Confiscated Assets	99,792		125,000		125,000		-	99,792	342	292
Hotel/Motel			938,615		633,615	305,000	-	-	2,572	-
Impact Fees	16,092,644		3,450,058		5,023,182		(1,573,124)	14,519,520	13,762	1,055
SPLOST 2012	61,481				61,481		(61,481)	-	168	-
SPLOST 2018	24,634,706		257		19,091,956		(19,091,699)	5,543,007	52,307	106
SPLOST 2024	(7,690,101)		87,547,093	296,200	74,953,611		12,889,682	5,199,581	205,352	25
TSPLOST			5,493,518		2,109,625		3,383,893	3,383,893	5,780	585
Debt Service	112,136	6,182,128	130,262		6,438,827		(126,437)	(14,301)	17,641	(1)
Conference Center	1,499,527		376,208	98,000	986,418		(512,210)	987,317	2,703	365
EMS	4,929,571		12,845,646	10,085,473	24,450,684		(1,519,565)	3,410,006	66,988	51
Group Insurance	(3,033,581)		40,840,168		36,082,601		4,757,567	1,723,986	98,856	17
Fleet	681,832		3,766,888		3,612,040		154,848	836,680	9,896	85
	\$ 123,279,788	\$ 154,941,891	\$ 262,289,198	\$ 18,127,834	\$ 430,719,282	\$ 18,127,834	\$ (13,488,193)	\$ 109,791,595		

General Fund Revenue Budget



- Property Taxes
- Other Taxes
- Licenses & Permits
- Intergovernmental
- Charges for Services
- Fines & Forfeitures
- Interest
- Contributions
- Miscellaneous
- Transfers
- Other Sources

General Fund Budgeted Funding Sources



- Property Taxes
- Other Taxes
- Licenses & Permits
- Intergovernmental
- Charges for Services
- Fines & Forfeitures
- Interest
- Contributions
- Miscellaneous
- Transfers
- Other Sources
- Use of Reserves

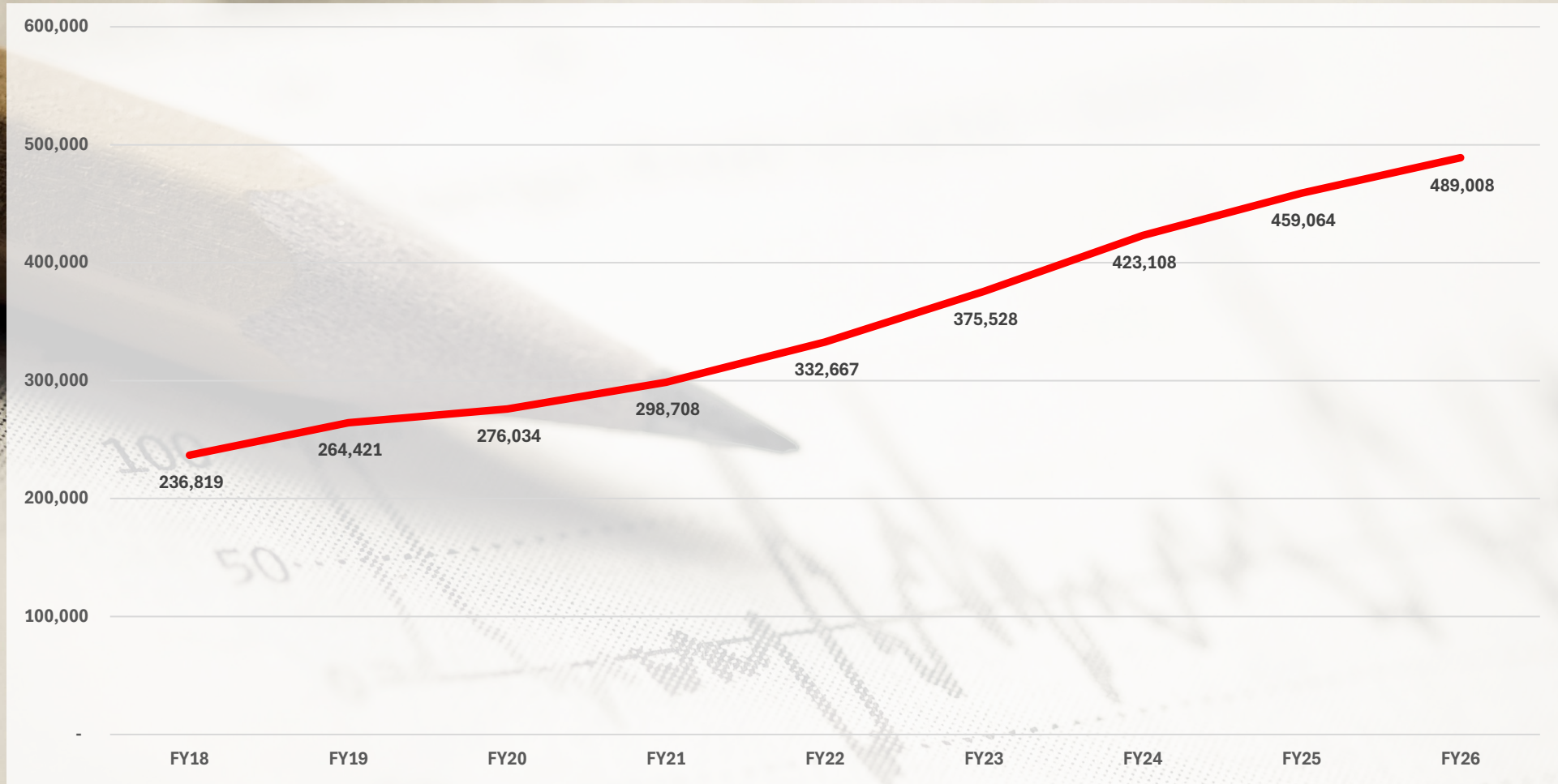
General Fund Budgeted to Actual Funding Sources

	FY 26 Budget		Actual @ 5/31/26		% of Budget	Budgetary Variance
Taxes	\$	137,783,054	\$	107,204,825	77.8%	\$ (30,578,229)
Licenses and Permits		4,320,000		3,086,527	71.4%	(1,233,473)
Intergovernmental		88,600		7,076	8.0%	(81,524)
Charges and Services		14,188,633		10,408,042	73.4%	(3,780,591)
Fines and Forfeitures		5,224,136		3,544,073	67.8%	(1,680,063)
Investment Income		4,500,000		3,081,146	68.5%	(1,418,854)
Contributions		3,000		3,433	114.4%	433
Miscellaneous		1,219,551		686,747	56.3%	(532,804)
Other Financing Sources		10,000		625,492	6254.9%	615,492
Total External Revenues		167,336,974		128,647,361	76.9%	(38,689,613)
Internal Revenues/SBITA		1,975,585		1,704,369	86.3%	(271,216)
Use of Reserves		9,175,493			0.0%	(9,175,493)
Total Sources of Funds	\$	178,488,052	\$	130,351,730	73.0%	\$ (48,136,322)

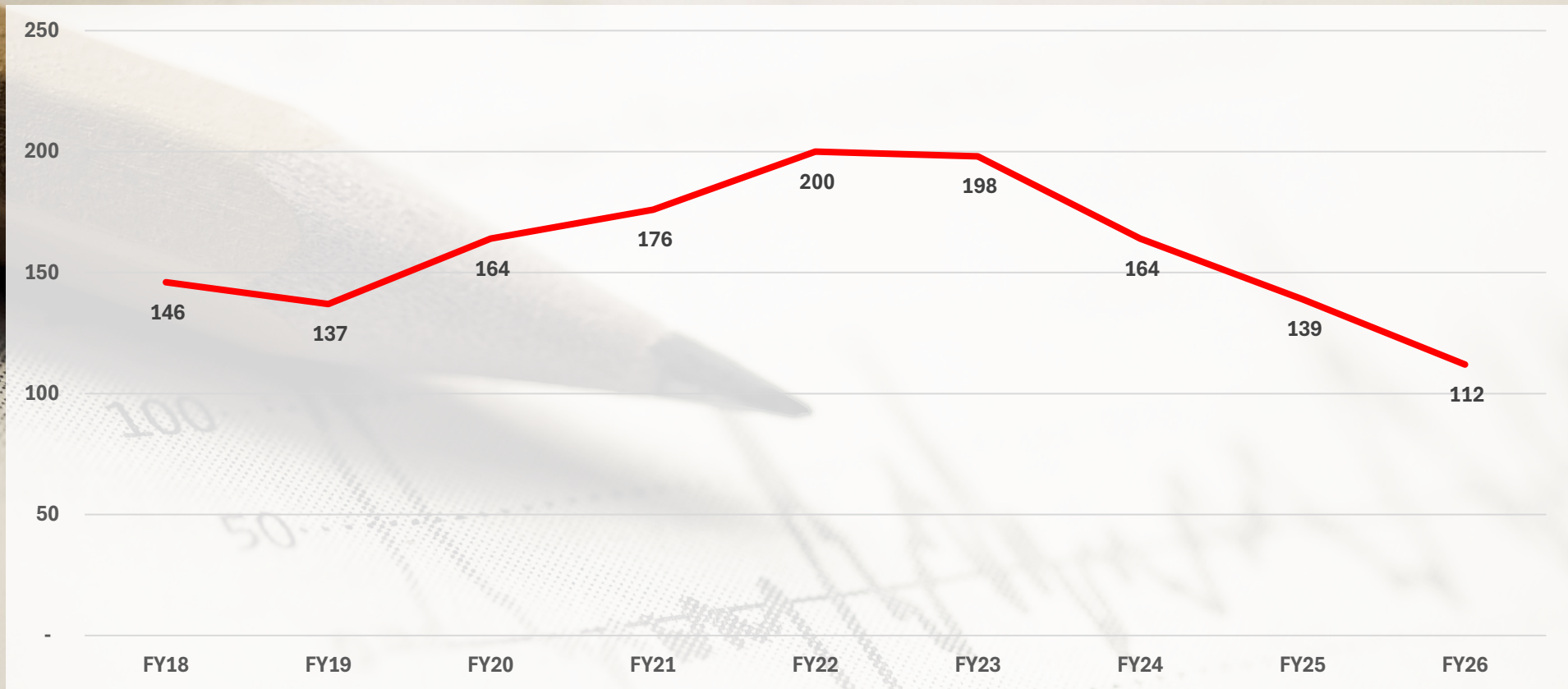
General Fund Budgeted to Actual Expenditures

	Actual @		
	FY 26 Budget	5/31/26	% of Budget
Compensation	\$ 78,803,201	\$ 49,364,438	62.6%
Insurance Benefits	15,361,356	12,006,332	78.2%
Payroll Taxes	5,976,430	3,562,449	59.6%
Workers Comp	871,460	416,247	47.8%
Retirement Plans	13,254,452	8,236,715	62.1%
Total Personnel	114,266,899	73,586,181	64.4%
Operating Costs	35,107,615	19,894,197	56.7%
Capital	949,291	1,348,305	142.0%
Non-Op Costs	5,627,313	3,792,523	67.4%
Debt Service	109,908	781,387	710.9%
Utilities/Insurance	5,657,236	4,308,062	76.2%
Total Expenditures	161,718,262	103,710,655	64.1%

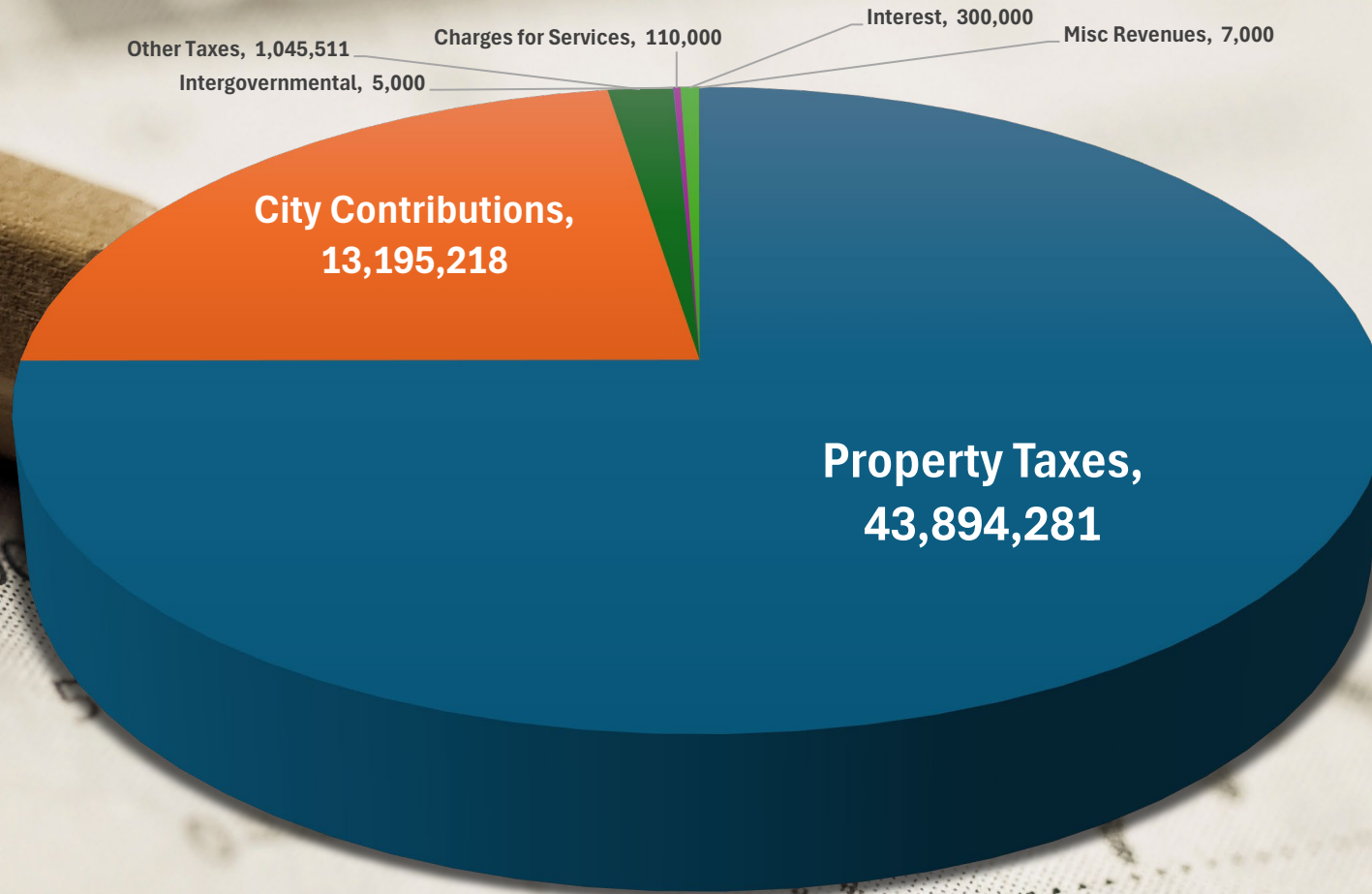
General Fund Cost/Day



General Fund Days in Reserve

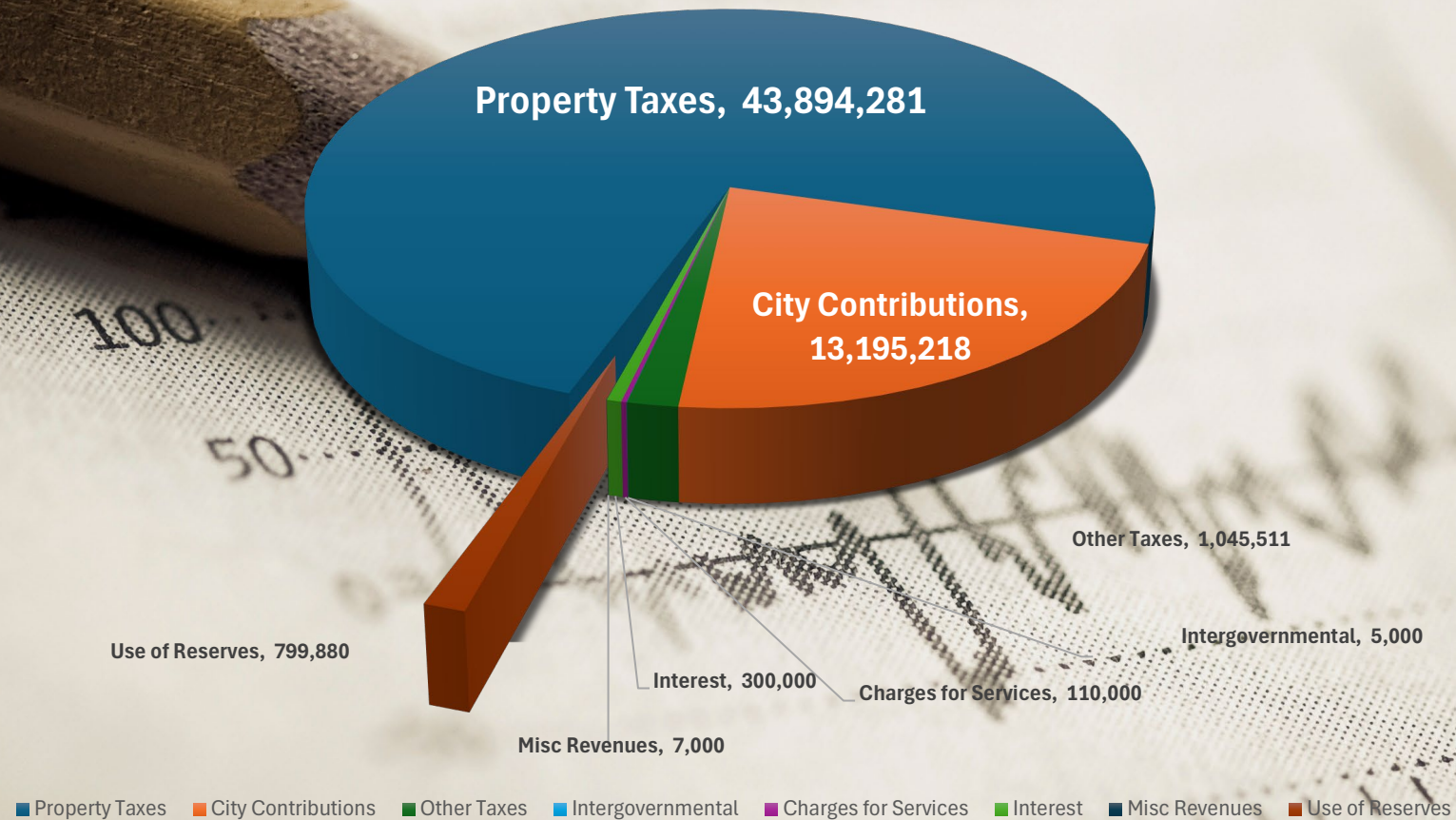


Fire Fund Revenue Budget



■ Property Taxes ■ City Contributions ■ Other Taxes ■ Intergovernmental ■ Charges for Services ■ Interest ■ Misc Revenues

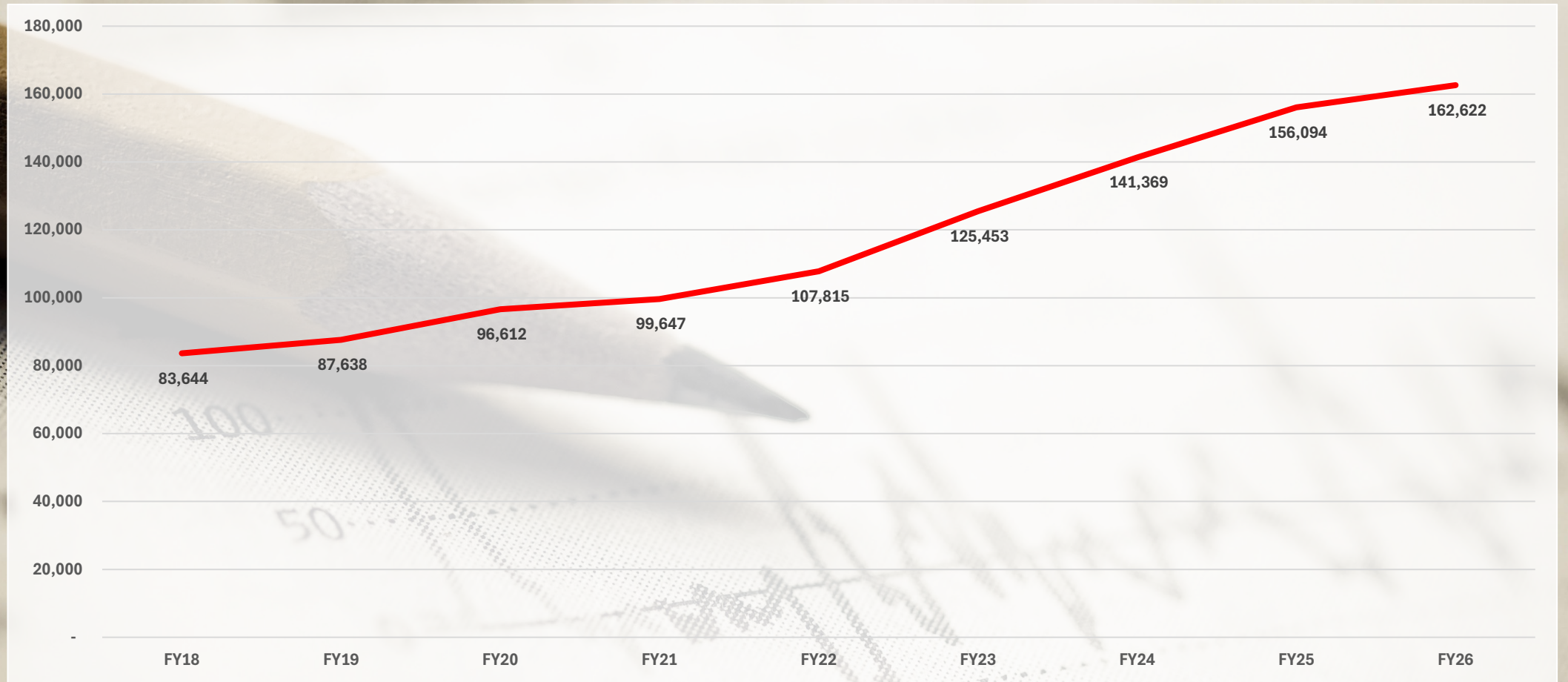
Fire Fund Budgeted Funding Sources



Fire Fund Budgeted to Actual Expenditures

	FY 26		Actual @		
	Budget		5/31/26	% of Budget	
Compensation	\$	34,620,987	\$	22,043,525	63.7%
Insurance Benefits		6,478,537		5,421,107	83.7%
Payroll Taxes		2,723,360		1,633,144	60.0%
Workers Comp		269,774		180,321	66.8%
Retirement Plans		6,199,323		3,927,588	63.4%
Total Personnel		50,291,981		33,205,685	66.0%
Operating Costs		6,771,492		4,231,092	62.5%
Capital		520,000		312,103	60.0%
Utilities/Insurance		1,547,141		963,076	62.2%
Total Expenditures		59,130,614		38,711,956	65.5%
Transfers		226,276		150,851	66.7%
Total Uses of Funds	\$	59,356,890	\$	38,862,807	65.5%

Fire Fund Cost/Day



Fire Fund Days in Reserve



E911 Cost/Day



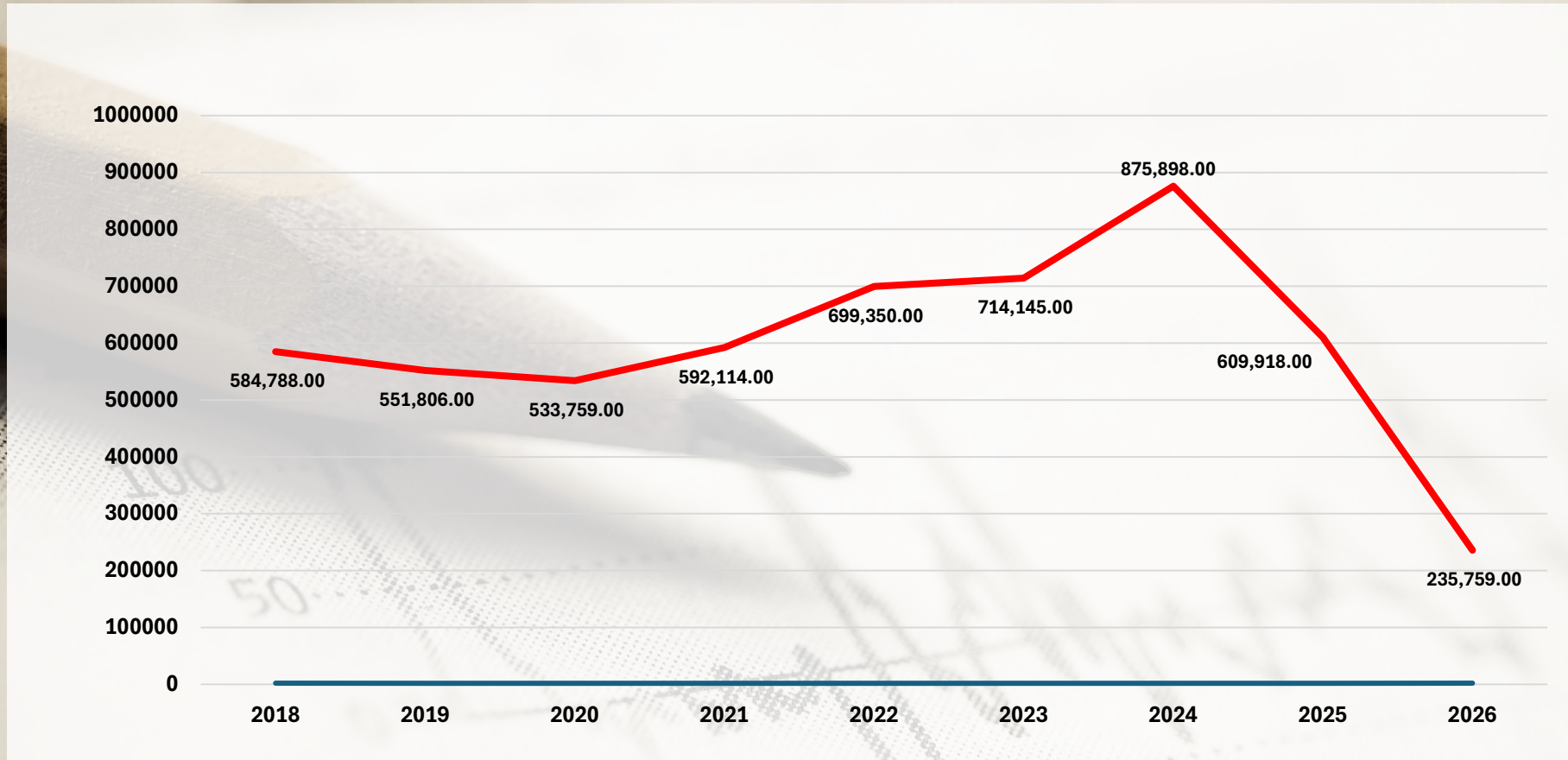
E911 Days in Reserve



Group Insurance Budget to Actual

	Original Budget	YTD Actual	% Budget
General Fund	\$ 15,225,982	\$ 11,995,745	78.8%
National Opioids	19,103	14,624	76.6%
E911	762,457	618,657	81.1%
Senior Services	290,958	252,041	86.6%
Parks	717,814	555,513	77.4%
CATS	179,679	145,475	81.0%
Grants	57,298	49,393	86.2%
CDBG	36,495	33,857	92.8%
Victim Assistance	14,959	12,208	81.6%
DUI Court	58,580	45,407	77.5%
Drug Accountability	77,902	41,191	52.9%
Treatment Accountability	35,840	33,882	94.5%
Drug Lab	41,660	16,814	40.4%
Veterans Accountability	40,949	33,736	82.4%
Juvenile Drug Court	12,722	10,532	82.8%
Family Treatment	12,722	10,533	82.8%
Fire Fund	6,478,537	5,421,107	83.7%
Impact Fees	4,877	4,167	85.4%
SPLOST	864,452	474,956	54.9%
EMS	2,065,584	1,672,855	81.0%
Fleet	220,091	181,653	82.5%
	\$ 27,218,661	\$ 21,624,346	79.4%

DATE Fund Balance



A close-up photograph of a wooden pencil with a sharpened lead tip resting on a document. The document features a line graph with a grid. The y-axis has labels '100' and '50'. The x-axis has labels '93' and '98'. The word 'Questions' is overlaid in large, bold, red font across the center of the image.

Questions