



Cherokee  
County

1831  
GEORGIA

## FY2024 ANNUAL BUDGET OVERVIEW

EXECUTIVE SUMMARY  
CHEROKEE COUNTY FISCAL YEAR 2024:  
OCTOBER 1, 2023 – SEPTEMBER 30, 2024





# FY2024 Proposed Budget EXPENDITURES

# Congressional Budget Office Economic Outlook

July 26, 2023



➤ **Real GDP increases by 1.5 percent in 2024**

➤ **Unemployment rate increasing**

❑ 4.1% by the end of 2023

❑ 4.7% percent by the end of 2024

➤ **Inflation decreasing**

❑ 3.3% in 2023

❑ 2.6% in 2024

➤ **Federal funds rate decreasing**

❑ 5.4% in Q4 of 2023

❑ 4.5 % in Q4 of 2024

# FY2024 Proposed Budget Economic Assumptions

## Current Financial Indicators

- Inflation – 3.2%
- Fed Discount Rate – 5.5%
- ARC Unemployment Rate – 3.2%
- SPLOST Growth 7 months of 2023 = 2.8%
- TAVT Forecasted Growth = 2.7%

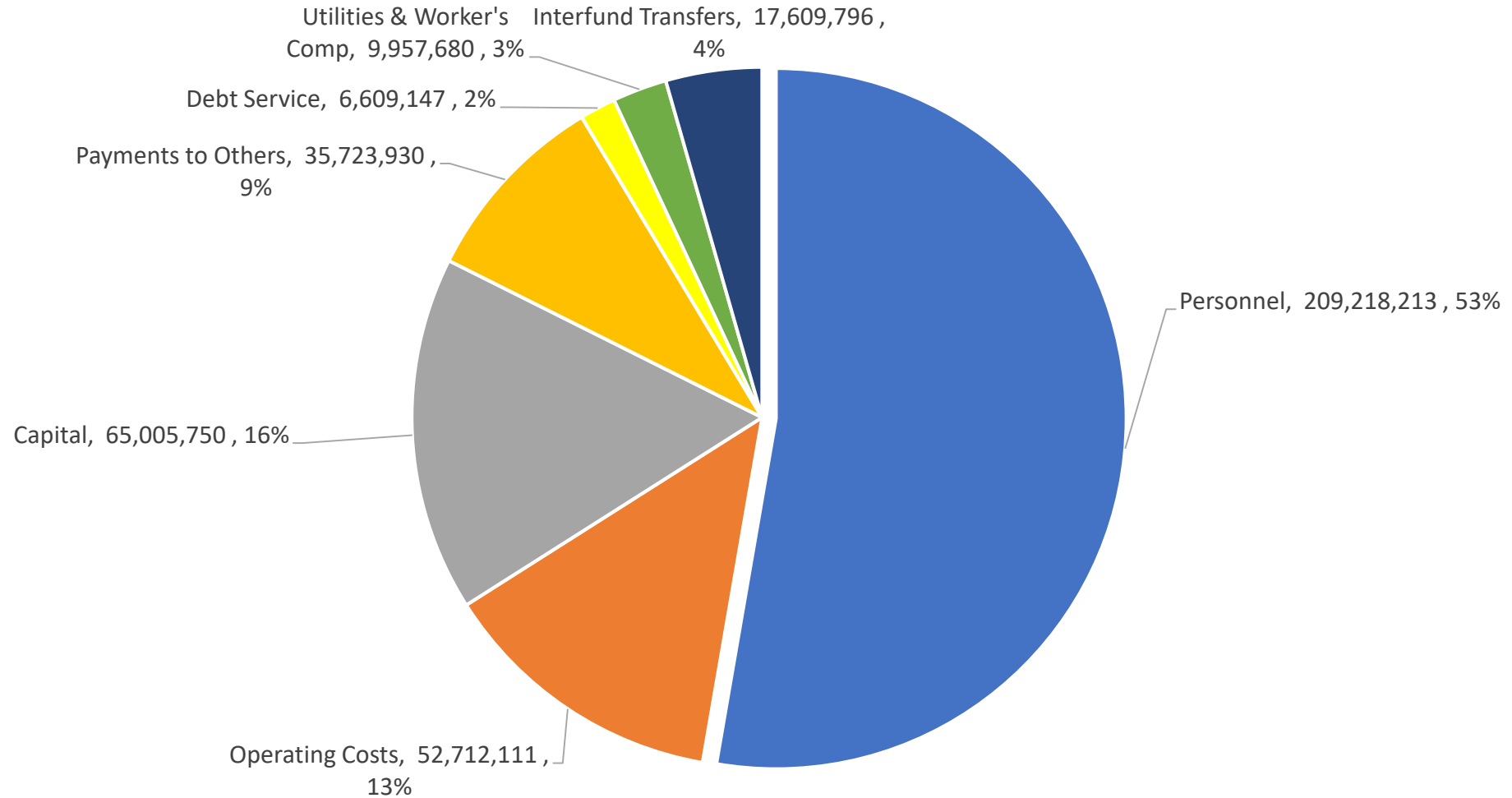
## FY2024 Budget Financial Indicators

- Inflation – Continue at 2.6%
- Fed Discount Rate – 4.5%
- ARC Unemployment Rate - 4%
- SPLOST Growth – 2%
- TAVT Growth – 2.5%

# Total County Wide Expenditures by Fund

	<b>2023 Amended Budget</b>	<b>2024 Proposed Budget</b>	<b>Change Increase/ (Decrease)</b>	<b>Percentage Change</b>
Operating Funds	277,823,146	288,895,545	11,072,399	4.0%
Capital Funds	98,086,982	107,734,082	9,647,100	9.8%
<b>Total Expenditures</b>	<b>375,910,128</b>	<b>396,629,627</b>	<b>20,719,499</b>	<b>5.5%</b>

# Cherokee County FY2024 Budget County Wide Expenditures



# Capital Expenditures by Fund

	2023 Revised Budget	2024 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
Impact Fees	1,148,372	3,809,334	2,660,962	231.7%
SPLOST V (2006-2012)	1,238,113	0	(1,238,113)	-100.0%
SPLOST 2012 (2012-2018)	5,000,000	291,500	(4,708,500)	-94.2%
SPLOST 2018 (2018 - 2024)	84,417,742	81,207,006	(3,210,736)	-3.8%
SPLOST 2024 (2024 - 2030)	0	16,095,920	16,095,920	0.0%
Total Capital Projects	91,804,227	101,403,760	9,599,533	10.5%
Debt Service	6,282,755	6,330,322	47,567	0.8%
<b>TOTAL CAPITAL RELATED</b>	<b>98,086,982</b>	<b>107,734,082</b>	<b>9,647,100</b>	<b>9.8%</b>

# FY2024 Proposed Capital Projects

<b>Capital Accounts</b>	<b>Expenditures</b>
Impact Fees	\$ 3,809,334
SPLOST VI 2012 - 2018	\$291,500
SPLOST VII 2018-2024	\$51,650,522
SPLOST VIII 2024 - 2030	\$10,470,774
<b>Total</b>	<b>\$66,222,130</b>



# FY2024 Budgeted SPLOST Projects by Area

	SPLOST 2012	SPLOST 2018	SPLOST 2024	Total SPLOST Programs
Courthouse Facility Maintenance		\$14,000,000	\$4,440,774	\$18,440,774
Fire	\$82,000	\$8,500,000	\$3,000,000	\$11,582,000
IT		\$150,000		\$150,000
Marshal		\$320,000	\$250,000	\$570,000
Parks & Rec		\$4,390,000	\$280,000	\$4,670,000
Public Works	\$203,000	\$19,247,522	\$2,000,000	\$21,450,522
Sheriff	\$6,500	\$3,850,000	\$500,000	\$4,356,500
Tax Commissioner		\$788,000		\$788,000
<b>Total</b>	<b>\$291,500</b>	<b>\$51,650,522</b>	<b>\$10,470,774</b>	<b>\$62,412,796</b>

# Projected FY2024 County Capital Projects

## FY2024 Projects

Fire	\$11.6M
Fire Stations	\$5,870,744
SPLOST2024 Projects	\$3,000,000
Fire Station 13 Knox Bridge	\$765,703
HVAC for 5 stations	\$610,036
Fire Station 15 Yellow Creek	\$408,848
Gear Project	\$350,000
Fire Support Vehicles	\$177,819
Classroom Trailer at Training Center	\$150,000
Fire Station 18 Remodel	\$133,000
EMS only Station	\$33,850

## FY2024 Projects

Sheriff	\$4.4M
Sheriff Precinct – K-9/Traffic	\$2,000,000
Sheriff Patrol Cars	\$1,500,000
Jail Expansion/ Improvements	\$850,000

## FY2024 Projects

Parks & Rec	\$4.7M
SW Area Park Design	\$1,800,000
Yellow Creek	\$800,000
Long Swamp Creek Various Maintenance Items	\$740,000
Aquatic Center Repairs	\$550,000
SPLOST 2024 Projects	\$470,000
Playground	\$280,000
	\$30,000

# Projected FY2024 County Capital Projects

## FY2024 Projects

<b>Public Works</b>	<b>\$21.5M</b>
Roads & Bridges	\$8,185,042
Paving Projects	\$7,000,000
Airport	\$4,203,000
SPLOST 2024 Projects	\$2,000,000
CATS	\$62,480
<b>Tax Commissioner</b>	<b>\$788K</b>
Freehome Modular Building	\$788,000

## FY2024 Projects

<b>Courthouse</b>	<b>\$18.4M</b>
Courthouse Facilities and Parking Deck	\$18,440,774
<b>Facilities</b>	<b>\$405K</b>
Facility Maintenance	\$405,000
<b>IT</b>	<b>\$150K</b>
IT Upgrade	\$150,000

## FY2024 Projects

<b>Marshall</b>	<b>\$570K</b>
SPLOST 2024 Projects	\$250,000
800MHZ/Premier One Projects	\$150,000
Animal Control and County Marshal Vehicles and Equipment	\$170,000

# Major Operations by Fund

	2023 Revised Budget	2024 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
General	140,556,758	153,047,905	12,491,147	8.9%
Fire	46,798,506	50,783,358	3,984,852	8.5%
EMS	16,343,394	18,771,158	2,427,764	14.9%
E911	7,053,398	7,174,116	120,718	1.7%
Parks & Rec (CRPA)	7,446,720	8,705,739	1,259,019	16.9%
Insurance & Benefits	27,759,963	30,569,993	2,810,030	10.1%
Senior Services	2,169,040	2,551,954	382,914	17.7%
Transportation	1,868,018	2,330,404	462,386	24.8%
Fleet Maintenance	2,240,449	2,850,073	609,624	27.2%
<b>Total Major Operations</b>	<b>252,236,246</b>	<b>276,784,700</b>	<b>24,548,454</b>	<b>9.7%</b>

# Other Operations by Fund

	2023 Revised Budget	2024 Proposed Budget	Change Increase/ (Decrease)	Percentage Change
ARPA	11,365,684	3,330,124	(8,035,560)	-70.7%
Multiple Grant	3,942,109	430,322	(3,511,787)	-89.1%
ERAP Grant	2,465,318	0	(2,465,318)	-100.0%
Drug Court	761,296	672,263	(89,033)	-11.7%
Jail	621,848	578,407	(43,441)	-7.0%
Conference Center	782,540	745,366	(37,174)	-4.8%
DUI Court	707,448	808,383	100,935	14.3%
Drug Screening Lab	461,136	586,526	125,390	27.2%
CDBG	1,585,640	1,881,192	295,552	18.6%
Other Funds	2,893,881	3,078,262	184,381	6.4%
<b>Total Other Operating Funds</b>	<b>25,586,900</b>	<b>12,110,845</b>	<b>(13,476,055)</b>	<b>-52.7%</b>



# FY2024 Budgeted New Full Time Positions

General Fund				Fire and EMS				Other Funds			
Department	Number	Title	Total Cost	Department	Number	Title	Total Cost	Department	Number	Title	Total Cost
Facilities Management	1	Janitorial Technician	59,694	Fire Operations	6	Start 1/1	338,982	Senior Services	1	Assistant Director	91,451
Communications	1	Multimedia Specialist	97,655	Fire Operations	5	Start 4/1	317,090	Parks Maintenance	3	Parks Main.	179,092
District Attorney	1	Deputy Chief Investigator	103,857	Fire Operations	3	Start 6/1	94,586	Parks Maintenance	3	Parks Main. Hire 1/1/24	89,548
Juvenile Court	1	Program Manager	86,528	Fire Operations	3	Start 6/1	73,823	CATS/Transportation	2	Drivers	123,501
Probation	1	Probation Officer	68,887	EMS Operations	6	Start 6/1	198,815				
Probation	1	Operations Manager	86,527								
Code Enforcement	3	Deputy Marshal	245,448								
Elections	-1	Program Coordinator	(61,631)								
<b>Total</b>	<b>8</b>		<b>686,965</b>	<b>Total</b>	<b>23</b>		<b>1,023,296</b>	<b>Total</b>	<b>9</b>		<b>483,592</b>

# FY2024 Proposed Budget Operating Funds Expenditures



	FY2023 Budget	FY2024 Budget	Inc/(Dec)	COLA	New Positions	Health Care	Other	Total	Percentage Change
General Fund	140,556,758	153,047,905	12,491,147	3,136,888	773,376	1,153,386	7,427,497	12,491,147	8.89%
Fire	46,798,506	50,783,358	3,984,852	1,419,313	824,481	212,880	1,528,178	3,984,852	8.51%
EMS	16,343,394	18,771,158	2,427,764	389,561	198,815	3,887	1,835,501	2,427,764	14.85%
E911	7,053,398	7,174,116	120,718	204,793	0	(86,158)	2,083	120,718	1.71%
Parks & Rec	7,446,720	8,705,739	1,259,019	169,058	268,640	67,634	753,687	1,259,019	16.91%
Senior Services	2,169,040	2,551,954	382,914	56,278	91,451	18,923	216,262	382,914	17.65%
Insurance/Ben	27,759,963	30,569,993	2,810,030	7,702	0	2,962,458	(160,130)	2,810,030	10.12%
Trans. / CATS	1,868,018	2,330,404	462,386	45,221	123,501	(12,243)	305,907	462,386	24.75%
Fleet Maintenance	2,240,449	2,850,073	609,624	39,950	0	35,453	534,221	609,624	27.21%
Other Funds	25,586,900	12,110,845	(13,476,055)	143,242	0	(18,027)	(13,601,270)	(13,476,055)	-52.67%
<b>Total Operating Expenditures</b>	<b>277,823,146</b>	<b>288,895,545</b>	<b>11,072,399</b>	<b>5,612,006</b>	<b>2,280,264</b>	<b>4,338,193</b>	<b>(1,158,064)</b>	<b>11,072,399</b>	<b>4.0%</b>

# General Fund Highlights

## Budget Analysis

(\$millions)

	Budget FY2023	Budget FY2024
Expenditures & Transfers	\$140.6	\$153.0
2024 vs 2023 Increase \$		\$12.49
2024 vs 2023 Increase %		8.9%
Fund Balance		
2022 ACTUAL ENDING		\$66.68
2023 ESTIMATED ENDING		\$63.94
2024 BUDGETED ENDING		\$56.62

## Significant Drivers

New Positions	\$773,376
COLA	\$3,136,888
Health Care	\$1,153,386
Other Personnel/Benefit	\$258,699
Operating	\$5,439,388
Capital	(\$259,583)
Debt Service	(\$80,751)
Payments to Other Agencies	\$276,615
Allocated Costs	\$186,462
Increase in Transfers to Other Funds	\$1,606,667
<b>Total</b>	<b>\$12,491,147</b>

# General Fund Major Operating Increases



➤ Inmate Medical Costs	\$2,700,000	
➤ Court Appointed Attorney	\$659,000	
➤ Computer Equipment	\$280,000	
➤ Vehicle Maintenance	\$255,000	
➤ Motorola Maintenance	\$232,000	
➤ General Supplies	\$181,000	
➤ Total Major Operating Increases	\$4,307,000	Represents 79% of Total Increase

## Budget Analysis

	Budget 2023	Budget 2024	\$ Change	% Change
EMS	\$6,874,245	\$7,421,158	\$546,913	8.0%
Parks	\$2,623,720	\$3,155,664	\$531,944	20.3%
Transportation	\$183,600	\$750,839	\$567,239	309.0%
Senior Services	\$971,656	\$1,072,519	\$100,863	10.4%
Victim Witness	\$52,741	\$38,287	(\$14,454)	0.0%
DUI Court	\$68,835	\$184,921	\$116,086	168.6%
Grant Match	\$411,769	\$169,845	(\$241,924)	-58.8%
Total	\$11,186,566	\$12,793,233	\$1,606,667	14.4%

## Significant Drivers

**EMS** - COLA +\$390K, New Positions +\$199K

**Parks** - COLA +\$169K, New Positions +\$269K

**Transportation** - Cares Act ended +\$267K, Cola +\$45K, New Positions +\$124K

**Senior Services** - COLA +\$56K, New Positions +\$91K

**Victim Witness** - COLA +\$4K, Moved Allocated Position to GF (\$18K)

**DUI Court** - COLA +\$8K, Increased Operating Costs +\$95K

**Grant Match** - COLA +\$14K, Several Grants have less funding for 2024 so costs were moved back to GF



# Fire Fund Highlights

## Budget Analysis

(\$millions)

	Budget FY2023	Budget FY2024
Expenditures & Transfers	\$46.8	\$50.8
2024 vs 2023 Increase \$		\$3.98
2024 vs 2023 Increase %		8.5%
Fund Balance		
2022 ACTUAL ENDING		\$11.60
2023 ESTIMATED ENDING		\$10.61
2024 BUDGETED ENDING		\$10.20

## Significant Drivers

New Positions	\$824,481
COLA	\$1,419,313
Health Care	\$212,880
Other Personnel/Benefit	\$1,566,396
Operating	\$688,789
Capital	(\$748,954)
Payments to Other Agencies	\$0
Allocated Costs	\$69,152
Increase in Transfers to Other Funds	(\$47,205)
<b>Total</b>	<b>\$3,984,852</b>

# EMS Fund Highlights

## Budget Analysis

(\$millions)

	Budget FY2023	Budget FY2024
Expenditures & Transfers	\$16.3	\$18.8
2024 vs 2023 Increase \$		\$2.43
2024 vs 2023 Increase %		14.9%

### Fund Balance

2022 ACTUAL ENDING	\$2.74
2023 ESTIMATED ENDING	\$3.11
2024 BUDGETED ENDING	\$1.21

## Significant Drivers

New Positions	\$198,815
COLA	\$389,561
Health Care	\$3,887
Other Personnel/Benefit	\$1,659,870
Operating	\$143,119
Capital	\$0
Payments to Other Agencies	\$0
Non-Operational	\$0
Allocated Costs	\$32,512
Increase in Transfers to Other Funds	\$0
<b>Total</b>	<b>\$2,427,764</b>

# E911 Fund Highlights

## Budget Analysis

(\$millions)

	Budget FY2023	Budget FY2024
Expenditures & Transfers	\$7.1	\$7.2
2024 vs 2023 Increase \$		\$0.12
2024 vs 2023 Increase %		1.7%

### Fund Balance

2022 ACTUAL ENDING	\$4.08
2023 ESTIMATED ENDING	\$3.80
2024 BUDGETED ENDING	\$2.75

## Significant Drivers

New Positions	\$0
COLA	\$204,793
Health Care	(\$86,158)
Other Personnel/Benefit	\$82,336
Operating	(\$138,606)
Capital	\$55,000
Payments to Other Agencies	\$0
Allocated Costs	\$3,353
Increase in Transfers to Other Funds	\$0
<b>Total</b>	<b>\$120,718</b>

# Parks & Recreation Fund Highlights

## Budget Analysis

(\$millions)

	Budget FY2023	Budget FY2024
Expenditures & Transfers	\$7.4	\$8.7
2024 vs 2023 Increase \$		\$1.26
2024 vs 2023 Increase %		16.9%

### Fund Balance

2022 ACTUAL ENDING	\$1.29
2023 ESTIMATED ENDING	\$0.98
2024 BUDGETED ENDING	\$0.98

## Significant Drivers

New Positions	\$268,640
COLA	\$169,058
Health Care	\$67,634
Other Personnel/Benefit	\$350,248
Operating	\$317,147
Capital	\$0
Payments to Other Agencies	\$0
Allocated Costs	\$86,292
Increase in Transfers to Other Funds	\$0
<b>Total</b>	<b>\$1,259,019</b>

# Senior Services Fund Highlights

## Budget Analysis

(\$millions)

	Budget FY2023	Budget FY2024
Expenditures & Transfers	\$2.2	\$2.6
2024 vs 2023 Increase \$		\$0.38
2024 vs 2023 Increase %		17.7%

### Fund Balance

2022 ACTUAL ENDING	\$0.34
2023 ESTIMATED ENDING	\$0.13
2024 BUDGETED ENDING	\$0.12

## Significant Drivers

New Positions	\$91,451
COLA	\$56,278
Health Care	\$18,923
Other Personnel/Benefit	\$63,042
Operating	\$150,690
Capital	\$0
Debt Service	(\$2,018)
Allocated Costs	\$4,548
Payments to Other Agencies	\$0
Increase in Transfers to Other Funds	\$0
<b>Total</b>	<b>\$382,914</b>



# Transportation Fund Highlights

## Budget Analysis

(\$millions)

	Budget FY2023	Budget FY2024
Expenditures & Transfers	\$1.9	\$2.3
2024 vs 2023 Increase \$		\$0.46
2024 vs 2023 Increase %		24.8%

### Fund Balance

2022 ACTUAL ENDING	\$0.74
2023 ESTIMATED ENDING	\$0.96
2024 BUDGETED ENDING	\$0.96

## Significant Drivers

New Positions	\$123,501
COLA	\$45,221
Health Care	(\$12,243)
Other Personnel/Benefit	\$18,872
Operating	\$31,917
Capital	\$264,000
Payments to Other Agencies	\$0
Debt Service	(\$920)
Allocated Costs	(\$7,962)
Increase in Transfers to Other Funds	\$0
<b>Total</b>	<b>\$462,386</b>



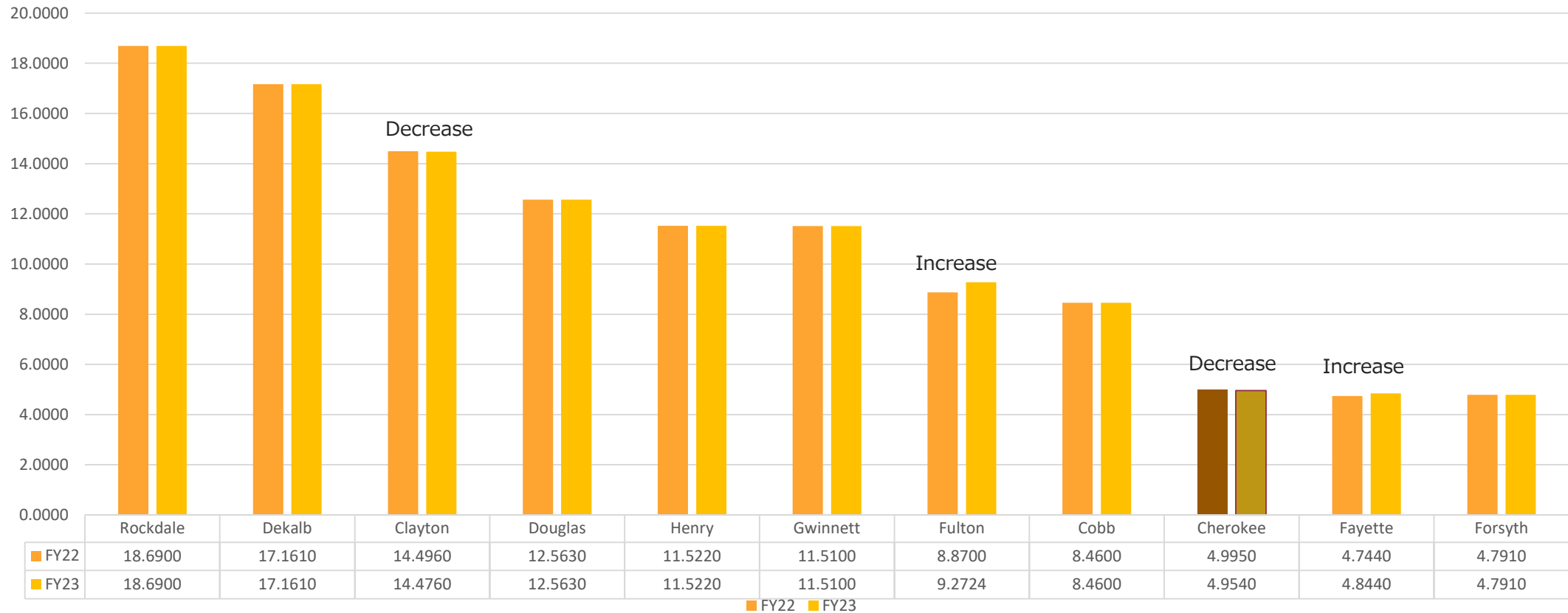
# FY2024 Proposed Budget

## REVENUES

## FY2024 Budgeted County Wide Revenue

	2023 Budget	2024 Budget	Change Inc/(Dec)	
Property Taxes	\$108,558,861	\$123,117,188	\$14,558,327	Reflects increase from new growth, inflation
Motor Vehicle/TAVT	\$22,055,454	\$20,470,507	(\$1,584,947)	TAVT Tax declined in 2023. 2024 budget based on 2023 Forecast
SPLOST	\$62,842,676	\$65,735,764	\$2,893,088	2024 Budget based on 2023 Forecast
Insurance Premium Tax	\$12,733,963	\$14,500,000	\$1,766,037	Based on 2022 actual/2023 forecast
Other Taxes	\$9,936,384	\$7,660,404	(\$2,275,980)	2024 Budget based on 2023 Forecast; Intangibles/Real Estate taxes declined in 2023 so 2024 budgeted \$2.3M less than 2023 budget
Licenses & Permits	\$3,144,225	\$3,664,000	\$519,775	2024 Budget based on 2023 Forecast - Building Inspections +\$500K
Intergovernmental	\$36,186,852	\$23,903,253	(\$12,283,599)	2024 budget based on known grants, ARPA grant (\$7.9M)
Charges for Services	\$64,071,090	\$70,756,681	\$6,685,591	Internal service charges +\$3.6M, Commissions on Tax Collections +\$500K, Probation Fees +\$241K, EMS Fees +\$1.0M, Parks & Recreation Fees +\$0.7M
Fines & Forfeitures	\$6,368,754	\$7,006,726	\$637,972	2024 Budget based on 2023 Forecast - State Court +\$629K
Investment Revenue	\$123,888	\$4,990,049	\$4,866,161	Interest revenue increased significantly in 2023
Miscellaneous Revenue	\$2,301,896	\$2,374,206	\$72,310	Only known items budgeted in this category
Bond Proceeds	\$3,372,509	\$45,000	(\$3,327,509)	No new vehicle leases in 2024 (386K), One time Note payable (SPLOST) in 2023 (\$2.9M)
Use/(Save) of Reserves	\$30,767,936	\$38,437,799	\$7,669,863	General Fund (\$960K), Fire Fund (\$1.8M), Capital Funds +\$11.1M, EMS +\$900K
Transfers	\$13,445,640	\$13,968,050	\$522,410	General Fund transfers to other funds +\$1.6M, Impact Fees to SPLOST (\$1.0M)
<b>Total Funding Sources</b>	<b>\$375,910,128</b>	<b>\$396,629,627</b>	<b>\$20,719,499</b>	

# 2023 M&O Millage Rate Comparisons



## FY2024 Budgeted General Fund Revenue

	2023 Budget	2024 Budget	Change Inc/(Dec)	
Property Taxes	\$69,220,826	\$78,422,099	\$9,201,273	Reflects increase from new growth, inflation
Motor Vehicle/TAVT	\$21,840,289	\$20,243,204	(\$1,597,085)	TAVT Tax collections declined in 2023. 2024 budget based on 2023 Forecast
Insurance Premium Tax	\$12,733,963	\$14,500,000	\$1,766,037	Based on 2022 actual/2023 forecast
Other Taxes	\$6,443,384	\$4,820,404	(\$1,622,980)	2024 Budget based on 2023 Forecast; Intangibles/Real Estate taxes declined in 2023 so 2024 budgeted \$1.7M less than 2023 budget
Licenses & Permits	\$3,144,225	\$3,664,000	\$519,775	2024 Budget based on 2023 Forecast - Building Inspections +\$500K
Intergovernmental	\$95,000	\$88,600	(\$6,400)	
Charges for Services	\$11,968,421	\$12,973,879	\$1,005,458	Internal service charge Custodial +\$223K, Commissions on Tax Collections +\$500K, Probation Fees +\$241K
Fines & Forfeitures	\$4,952,698	\$5,660,706	\$708,008	2024 Budget based on 2023 Forecast - State Court +\$600K, Magistrate +\$300, Superior (\$100K), Probate (\$100K)
Investment Revenue	\$59,511	\$4,000,000	\$3,940,489	Interest revenue increased significantly in 2023
Miscellaneous Revenue	\$885,352	\$951,053	\$65,701	Only known items budgeted in this category
Bond Proceeds	\$426,880	\$45,000	(\$381,880)	No new vehicle leases in 2024 (\$386K)
Use/(Save) of Reserves	\$8,277,768	\$7,317,724	(\$960,044)	
Transfers	\$508,441	\$361,236	(\$147,205)	Transfer from ARPA (\$100K), Transfer from Fire (\$47K)
<b>Total Funding Sources</b>	<b>\$140,556,758</b>	<b>\$153,047,905</b>	<b>\$12,491,147</b>	

## FY2024 Budgeted General Fund Revenue

	2023 Forecast	2024 Budget	Change Inc/(Dec)	
Property Taxes	\$68,503,738	\$78,422,099	\$9,918,361	Reflects increase from new growth, inflation
Motor Vehicle/TAVT	\$19,754,746	\$20,243,204	\$488,458	2.5% Growth Rate
Insurance Premium Tax	\$12,733,963	\$14,500,000	\$1,766,037	5.2% Growth over FY2022 Actual
Other Taxes	\$5,251,337	\$4,820,404	(\$430,933)	Forecast decrease in Intangibles/Real Estate Taxes
Licenses & Permits	\$3,885,308	\$3,664,000	(\$221,308)	
Intergovernmental	\$114,373	\$88,600	(\$25,773)	
Charges for Services	\$13,134,447	\$12,973,879	(\$160,568)	
Fines & Forfeitures	\$5,661,360	\$5,660,706	(\$654)	
Investment Revenue	\$5,041,976	\$4,000,000	(\$1,041,976)	Interest rates remain steady, lower balance due to ARPA spending
Miscellaneous Revenue	\$1,045,942	\$951,053	(\$94,889)	
Bond Proceeds	\$500,819	\$45,000	(\$455,819)	On Time Bond proceed in 2023
Use/(Save) of Reserves	\$2,739,753	\$7,317,724	\$4,577,971	
Transfers	\$508,441	\$361,236	(\$147,205)	
<b>Total Funding Sources</b>	<b>\$138,876,203</b>	<b>\$153,047,905</b>	<b>\$14,171,702</b>	

## Fund Balance Analysis General Fund

FY2023	Budget	Forecast	Variance
Revenue	\$132,278,990	\$136,136,448	\$3,857,458
Expenditures	\$140,556,758	\$138,876,201	\$1,680,557
Use of Fund Balance	\$8,277,768	\$2,739,753	\$5,538,015
Beginning Fund Balance	\$66,683,909	\$66,683,909	
Ending Fund Balance	\$58,406,141	\$63,944,156	
FY2024 Budgeted Use of Fund Balance		(\$7,317,724)	
FY2024 Ending Fund Balance		\$56,626,432	

# FY2024 Budgeted Unincorporated

Revenue	2023 Revised Budget	2024 Proposed Budget	Change Inc/(Dec)
INSURANCE PREMIUM TAX	\$12,733,963	\$14,500,000	\$1,766,037
ALCOHOL LICENSES FEES	\$261,135	\$265,000	\$3,865
REFUSE COLLECTION CHARGES	\$109,192	\$130,000	\$20,808
BUILDING PERMIT & INSPECTION FEES	\$2,100,000	\$2,600,000	\$500,000
PLANNING & DEVELOPMENT FEES	\$80,153	\$80,000	(\$153)
CABLE FRANCHISE FEES	\$1,900,000	\$1,900,000	\$0
BUSINESS AND OCCUPATION TAX	\$579,311	\$600,000	\$20,689
CERTIFICATE OF OCCUPANCY FEE	\$66,820	\$65,000	(\$1,820)
FOREST LAND PROTECTION GRANT	\$15,000	\$8,600	(\$6,400)
NEW ALCOHOL BEVERAGE LICENSE	\$33,628	\$30,000	(\$3,628)
NEWLY ISSUED BUSINESS LICENSE	\$60,328	\$55,000	(\$5,328)
NPDES FEES	\$19,555	\$18,000	(\$1,555)
SOIL EROSION PLAN REVIEW FEES	\$363	\$200	(\$163)
RAILROAD EQUIPMENT TAX	\$14,226	\$15,000	\$774
MAGISTRATE COURT FINES & FEES	\$435,624	\$735,282	\$299,658
INTEREST	\$0	\$0	\$0
INSURANCE RECOVERY	\$0	\$0	\$0
CAPITAL LEASE COSTS	\$65,788	\$0	(\$65,788)
<b>Total Revenue</b>	<b>\$18,475,086</b>	<b>\$21,002,082</b>	<b>\$2,526,996</b>

Expenditures	2023 Revised Budget	2024 Proposed Budget	Change Inc/(Dec)
DEVELOPMENT SVCS CENTER	\$602,731	\$631,881	\$29,150
GIS/MAPPING	\$535,804	\$444,314	(\$91,490)
RENTAL PROPERTIES	\$0	\$0	\$0
MAGISTRATE COURT	\$641,053	\$691,230	\$50,177
ANIMAL CONTROL	\$838,983	\$949,765	\$110,782
STORMWATER MGT ENGINEERING	\$751,880	\$765,358	\$13,478
ENGINEERING	\$1,033,600	\$1,191,074	\$157,474
TRANSPORTATION ENGINEERING	\$845,549	\$861,934	\$16,385
RECYCLING	\$404,269	\$439,146	\$34,877
BLALOCK LANDFILL CLOSURE	\$342,417	\$342,617	\$200
CONSERVATION ADMINISTRATION	\$0	\$0	\$0
FOREST RESOURCES CONS	\$13,197	\$13,197	\$0
BUILDING INSPECTIONS	\$1,165,362	\$1,370,739	\$205,377
PLANNING AND ZONING	\$1,396,250	\$1,509,291	\$113,041
CODE ENFORCEMENT	\$1,877,410	\$2,242,425	\$365,015
<b>Total Expenditures</b>	<b>\$10,448,505</b>	<b>\$11,452,971</b>	<b>\$1,004,466</b>



# Tax Bill Example

- 2023 Property Fair Market \$475,000
- M&O Exemption \$5,000

2023 - County Portion Only	2023 Assessed		2023 Tax Bill at		2023 Approved	
	Value	2022 Rates	2022 Rates	Rates	Proposed Rates	2023 Tax Bill At 2023
General Fund	\$185,000	4.995	\$924.08	4.954	\$916.49	
Fire Fund	\$190,000	2.984	\$566.96	2.764	\$525.16	
Parks Bond	\$190,000	0.354	\$67.26	0.319	\$60.61	
<b>Total County Taxes Assessed</b>		<b>8.333</b>	<b>\$1,558.30</b>	<b>8.037</b>	<b>\$1,502.26</b>	

Summary of Total Tax Bill	2022	2023	Dollar Change	County	County & School Tax
				Percentage Change	Percentage of Total Bill
General Fund	\$924.08	\$916.49	(\$7.59)	-0.82%	18.8%
Fire Fund	\$566.96	\$525.16	(\$41.80)	-7.37%	10.8%
Parks Bond	\$67.26	\$60.61	(\$6.65)	-9.89%	1.2%
<b>Total County Portion</b>	<b>\$1,558.30</b>	<b>\$1,502.26</b>	<b>(\$56.04)</b>	<b>-3.60%</b>	<b>30.8%</b>
School Operations	\$3,092.60	\$3,092.60	\$0.00		63.4%
School Bond	\$282.00	\$282.00	\$0.00		5.8%
<b>Total County Schools</b>	<b>\$3,374.60</b>	<b>\$3,374.60</b>	<b>\$0.00</b>		<b>69.2%</b>
<b>Total Tax Bill</b>	<b>\$4,932.90</b>	<b>\$4,876.86</b>	<b>(\$56.04)</b>		<b>100.0%</b>



# General Fund FY2024 Projected Property Tax Dollar Spend by Function

<b>Function</b>	<b>DEPT % Of Total</b>	<b>TAX DOLLARS GO TO:</b>
Public Safety	53.68%	\$491.96
Judicial	20.02%	\$183.45
General Administration	15.97%	\$146.39
Public Works	3.32%	\$30.39
Housing and Development	0.52%	\$4.77
Culture and Recreation	4.63%	\$42.46
Health and Welfare	1.86%	\$17.08
<b>TOTAL GENERAL FUND</b>	<b>100%</b>	<b>\$916.49</b>

# FY2024 Budgeted General Fund Tax Dollars at Work

Public Safety  
53.7%



Judicial  
20.0%



General Administration  
15.97%



How Does the County Spend My Tax Dollars?

Culture and Recreation  
4.63%



Public Works  
3.32%



Housing and Development  
052%



Health and Welfare  
1.86%



# General Fund Departments by Area

Public Safety	Judicial	General Administration	Public Works	Culture and Recreations	Health & Welfare	Housing and Development
Sheriff	Judicial Services	Information Technology	Public Works	Library	Northwest Health District	Economic Development
EMS	DUI Court	Tax Assessor		Parks	Community Services	
Animal Shelter	Grant Match- Judicial	Tax Commissioner		Historical Society	Transportation	
Cherokee Probation	Victim Witness	Facilities Management		Woodstock Arts	County Extension Services	
EMA		Elections			DFACS	
Coroner		Finance			Must Homeless Vet/Children	
Radio Communications		County Manager			Children & Youth Services	
		Human Resources			Cherokee Day Training Ctr	
		Purchasing			Senior Services	
		County Attorney			Environmental Health	
		Board of Commissioners				
		General Administration				
		Administrative Services				
		Communications				
		County Clerk				
		Risk Management				
		Capital Projects				

## FY2024 Budgeted Fire Fund Revenue

	2023 Budget	2024 Budget	Change Inc/(Dec)	
Property Taxes	\$33,321,103	\$38,092,529	\$4,771,426	Reflects increase from new growth, inflation
Motor Vehicle	\$191,252	\$198,764	\$7,512	
Other Taxes	\$1,448,000	\$845,000	(\$603,000)	2024 Budget based on 2023 Forecast; Intangibles/Real Estate taxes declined in 2023 so 2024 budgeted \$610K less than 2023 budget
Intergovernmental	\$9,511,801	\$10,740,815	\$1,229,014	Payment from Cities for Fire Service - budget based on mileage rate
Charges for Services	\$77,000	\$96,000	\$19,000	Plan Reviews +\$5K, Fire Inspection Fee +\$10K
Investment Revenue	\$10,000	\$400,000	\$390,000	Interest revenue increased significantly in 2023
Miscellaneous Revenue	\$7,000	\$0	(\$7,000)	Only known items budgeted in this category
Bond Proceeds	\$45,629	\$0	(\$45,629)	Insurance Recovery
Use/(Save) of Reserves	\$2,186,721	\$410,250	(\$1,776,471)	Mach Fire Station Alerting - \$848K in 2023, \$282K in 2024
<b>Total Funding Sources</b>	<b>\$46,798,506</b>	<b>\$50,783,358</b>	<b>\$3,984,852</b>	

## FY2024 Budgeted Fire Fund Revenue

	2023 Forecast	2024 Budget	Change Inc/(Dec)	
Property Taxes	\$32,997,245	\$38,092,529	\$5,095,284	Reflects increase from new growth, inflation
Motor Vehicle	\$218,035	\$198,764	(\$19,271)	
Other Taxes	\$964,099	\$845,000	(\$119,099)	
Intergovernmental	\$9,796,975	\$10,740,815	\$943,840	Reflects increase from new growth, inflation For the Cities
Charges for Services	\$106,694	\$96,000	(\$10,694)	
Investment Revenue	\$785,798	\$400,000	(\$385,798)	Interest rate constant, lower Cash
Miscellaneous Revenue	\$21,936	\$0	(\$21,936)	
Bond Proceeds	\$81,751	\$0	(\$81,751)	
Use/(Save) of Reserves	\$1,028,784	\$410,250	(\$618,534)	
<b>Total Funding Sources</b>	<b>\$44,972,533</b>	<b>\$50,783,358</b>	<b>\$4,782,041</b>	



## Fund Balance Analysis Fire Fund

<b>FY2023</b>	<b>Budget</b>	<b>Forecast</b>	<b>Variance</b>
Revenue	\$44,611,785	\$44,972,534	\$360,749
Expenditures	\$46,798,506	\$46,001,318	\$797,188
Use of Fund Balance	\$2,186,721	\$1,028,784	\$1,157,937
Beginning Fund Balance	\$11,617,598	\$11,617,598	
Ending Fund Balance	\$9,430,877	\$10,588,814	
FY2024 Budgeted Use of Fund Balance		(\$410,250)	
FY2024 Ending Fund Balance		\$10,178,564	

# FY2024 Budget Key Dates

- September 19 - FY2024 Annual Budget Presentation - Public Hearing
- October 3 - FY2024 Annual Budget Adoption