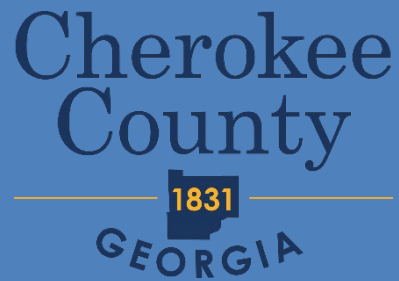


2021 ANNUAL CITIZEN'S REPORT

ANNUAL REPORT TO THE CITIZENS OF
CHEROKEE COUNTY, GEORGIA FOR FISCAL YEAR 2021:
OCTOBER 1, 2020 – SEPTEMBER 30, 2021



3 About Cherokee County	8 Recreation and Parks	13 Per Capita Comparisons
4 Our Mission	9 Community Development / Industry Mix	14 Financial Review of Fiscal Year
5 2021 Happenings	10 General Fund	15 Revenues and Expenditures
6 Public Safety	11 Major Taxes Assesse the County	16 Capital Improvements
7 Public Works	12 Property Tax	

LETTER FROM THE CHAIRMAN

March 31, 2022

Citizens of Cherokee County, Georgia:

On behalf of the Cherokee County Board of Commissioners, I am pleased to present our annual Citizen’s Report for Fiscal Year 2021 (FY21). This report is a summary of how your tax dollars and other revenues 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 Annual Comprehensive Financial Report (ACFR). You may obtain a copy of the ACFR on our website.

www.cherokeega.com/Finance/annual-audit-information.

As part of our commitment to be transparent for our citizens, the Popular Annual Financial Report (PAFR) is 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 Annual Comprehensive Financial Report. The PAFR is prepared by Cherokee County to increase public understanding and confidence in County government through an informal, easy, and user-friendly financial report.

Regards,

Harry

Harry Johnston

Chairman, Cherokee County Board of Commissioners



BOARD OF COMMISSIONERS

Chairman: Harry Johnston

Board of Commissioners

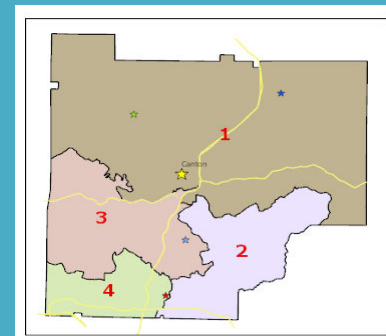
District 1: Steve West

District 2: Richard Weatherby

District 3: Benny Carter

District 4: Cory Ragsdale

Term: 4 years



ABOUT CHEROKEE COUNTY



Cherokee County was formed in 1831 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.



2021 Population Estimate 272,130
2012-2021 Population % Change 22.96%

Education Attainment:

- High School Graduate 92.1%
- Bachelor's degree or higher 38.2%

Median Family Income 82,740

2021 Unemployment Rate:

- United States 4.6%
- Georgia 3.2%
- Cherokee County 1.7%

Square Miles of Area 434
2021 General Millage Rate 5.212

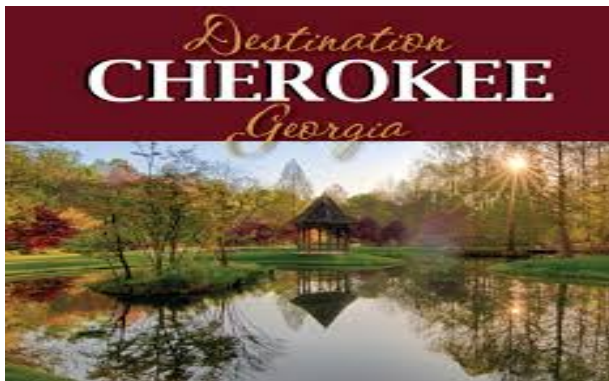
Cherokee County ranked "Top 10 Georgia counties to live in 2021"

- Holly Springs – 7th Best Place to Raise a Family-Niche
- Money Magazine ranked Woodstock the 9th fastest growing city in Georgia
- Canton ranked #1 Best Place to Live in Georgia -Movoto
- Ball Ground – Safest Community in Metro Atlanta
- Waleska is home to Reinhardt University, a four year college which also offers master's programs.

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 the lowest tax rates in the ARC Metro Atlanta area.

ELECTED OFFICIALS

APPOINTED OFFICIALS

County Manager
County Clerk
County Attorney

Geoff Morton
Christy Black
Angela Davis, Jarrard & Davis LLP

Sheriff
Tax Commissioner
District Attorney
Chief Judge
Superior Court Judge
Superior Court Judge
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

Frank Reynolds
Sonya Little
Shannon Wallace
Ellen McElyea
David Cannon, Jr.
Tony Baker
Patty Baker
Michelle Homier
Alan Jordan
Dee Morris
Jennifer Davis
John B. Sumner
Todd Hayes
James Drane
Keith Wood
Sally Sims
Ron Wikle



2021 HAPPENINGS



Cherokee County is a “**Camera Ready Community.**” 49+ Projects filmed, 27% Film inquiries to Production, 183+ Total Inquiries in **Cherokee County** during 2021.



Marvel's Hawkeye is a Disney streaming series, which was shot inside Canton's historic Jones Mercantile Building.



Cherokee is an attractive destination for global businesses to plant roots. Thomas Regoult, Inc., which is headquartered in The Netherlands, announced an expansion in the Bluffs (Canton).



In 2021, the Cherokee County Office of Economic Development readied to break ground on the new **Canton Corporate Park**. The Park is master planned to include two large pad sites with the ability to accommodate 150,000+ sq. ft. as well as flex space sites fronting State Route 20.

The **Sheriff's Office** has earned the “**Triple Crown**” recognition through the **National Sheriff's Association – CALEA, NCCHC, and ACA**; one of only 74 in the Nation.

Lowest Violet Crime rate and 3rd Lowest Property Crime rate in the region.

Addition of a Ball Ground precinct to increase CSO Uniform Patrol Service to the northern part of the county.

Completed expansion of Detention Center: 583 new beds combined with renovation of old jail will allow for more than 1,100 beds

Fire/EMS services has ISO 2 Rating Response times in **best 10% nationally** Advanced life support EMS; **ranked best in the region**

The **Marshal's Office**, nationally accredited and certified, responded to 8,752 calls for service

Our **Nationally Accredited 911 communications center** is **only 1 of 56** in the Nation.

Finance received **GFOA's Triple Crown**, which is given for earning the Certificate of Achievement for Excellence in Financial Reporting, the Distinguished Budget Presentation Award, and the award for Outstanding Achievement Popular Annual Financial Reporting.

Cherokee Parks and Recreation obtained **national accreditation** and was voted the **#1** large population agency of the year by Georgia Recreation and Parks Association

PUBLIC SAFETY

DID YOU KNOW?

- Fire & Emergency Services respond to a call every 17 minutes.
- The Sheriff's Office received 129,541 calls for service.
- Animal Control responds to calls for all the cities in Cherokee County.

You can find County ordinances online at www.municode.com.

AVERAGE RESPONSE TIME

00:09:76*

Law Enforcement

00:06:48

Fire & Emergency
Services

* Priority 1 calls dispatched from 911 Center

Sworn Officers	369
Firefighters/EMTS/Paramedics	386
Total Fire Incidents	461
Structure Fires	176
All Other Fire Incidents	285
Total EMS Incidents	21,326
All Other Incidents	8,382
Ambulance Transports	13,833
Code Enforcement Complaints	8,752
Animal Control Complaints	3,163
E-911 Calls for Service	238,638
New Misdemeanor Probation Cases	713
Adopted, Reclaimed, or Rescued Animals	1,373



PUBLIC WORKS

The County maintains
1,247 miles of paved
roadways. In 2021, our
Public Works crews
resurfaced **30.27** miles.

70 Bridges/Culverts
58 Traffic Signals

Stormwater inspected **2,177**

structures and **106** miles of pipe and ditch.

Maintained and repaired
982 structures, **53,149** feet of pipes.

Development Inspectors inspected
4,826 sites for development/construction.

2 County Recycling Locations

Recycling **352** tons of glass, **183** tons of Metal, and **793** tons of paper, plastic, and cardboard

DID YOU KNOW?

Upcoming Projects in 2022

- Trickum Road Reconstruction
- Shoal Creek Road Reconstruction and Drainage Improvements
- Union Hill Road over Canton Creek bridge replacement
- Bells Ferry Road at Kellogg Creek Road at Victory Drive Intersection Improvement and Signal Installation
- Union Hill Road at Lower Union Hill Road Roundabout
- Batesville Road at Sugar Pike Road Roundabout
- Technology Ridge Parkway Construction (new alignment)
- SR 140 at Scott Road and Avery Road Intersection Improvements
- Hickory Road Sidewalks
- Hames Road reconstruction

CATS Transportation

21,986 riders
on the Fixed Route System

Demand Response Service

58,898 riders

682 Meals on Wheels Deliveries

43,988 Customers served



RECREATION & PARKS



Making Life Better in Cherokee County by Preserving our Parks and Facilities While Creating More Active and Healthier Communities through Recreation



Average Homeowner paid just \$12.39 for maintenance and operations of county parks and recreation programs in FY2021

- Over 3.5 Million Visits to Parks and Program Participations
- Total Park Acres 2,545
- Total Park Acres per 1,000 Residents 10.4
- Total Facebook Followers 10,880
- Website Total Hits 342,600
- Cost Recovered through Earned Revenue 52%

The National Average for Public Recreation Agencies recovery is less than 25%

DID YOU KNOW?

Combined, 96 baseball/softball, lacrosse tournaments and swim meets had more than \$12.6 Million impact on the local economy.

Source: Data collected from tournament & meet organizers and Georgia Department of Tourism.

4,159 Acres Protected as Current & Future Parks

- Cherokee Youth Softball (Fall Season) experienced its largest growth in 15 years.
- Cherokee Youth Baseball completed a successful season through the Pandemic.
- Hosted agency's first wildlife management event with over 1,200 lottery registrants.
- Hosted the Inaugural "Unwind Wednesdays" at Cherokee Veterans Park.
- The Great Pumpkin Fest hosted in October drew over 10,000 visitors.
- Outdoor Recreation Opportunities are a leading trend among residents.
- Cherokee County Aquatics Center certified over 500 lifeguards since opening.



COMMUNITY DEVELOPMENT/INDUSTRY MIX

INDUSTRY GROWTH / INVESTMENT

ALMOST

\$142,000,000 IN INVESTMENT

67 Business Prospects
15 Expansion Locations

**49+ Works
Filmed**

518 Career Opportunities
Announced and/or Committed



DID YOU KNOW?

The Cherokee County Airport is able to accommodate private jets.

Cherokee County is part of the Atlanta Regional Commission (ARC).

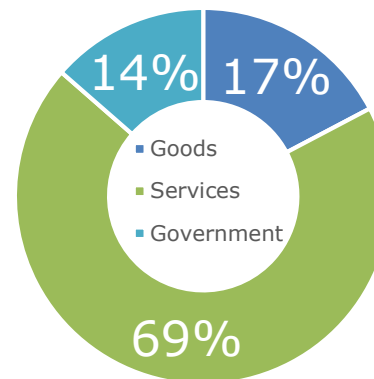
128 plans were submitted for site plan approval.



Map of Atlanta Regional Commission

4731
Business
Licenses
issued
672
New
Business
Licenses

INDUSTRY MIX

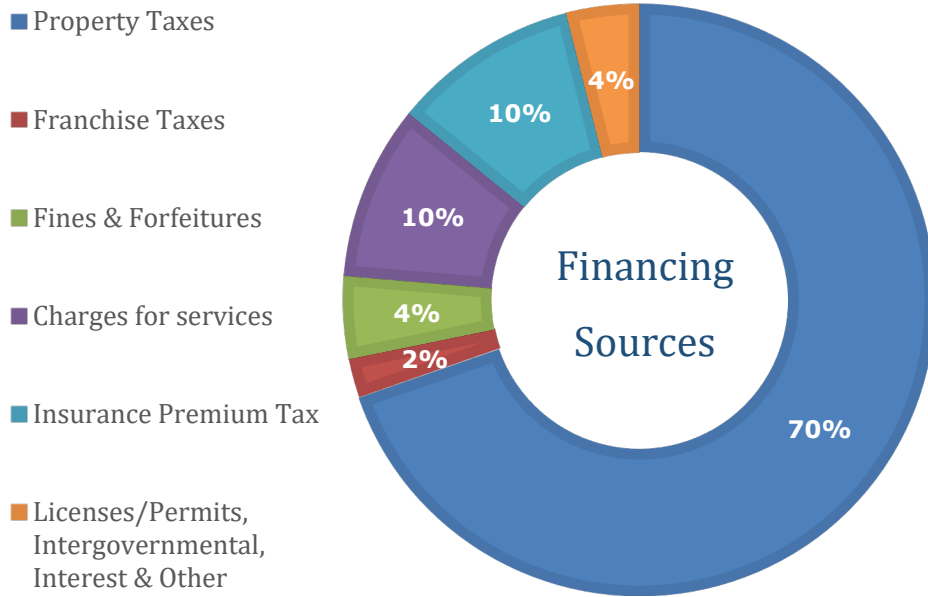


The industry mix was relatively unchanged from 2014 to 2021. From 2000 to 2018, Cherokee's population grew 86.0% which created significant construction opportunities.

Note: These numbers are based on the 2nd Qtr of 2021

GENERAL FUND

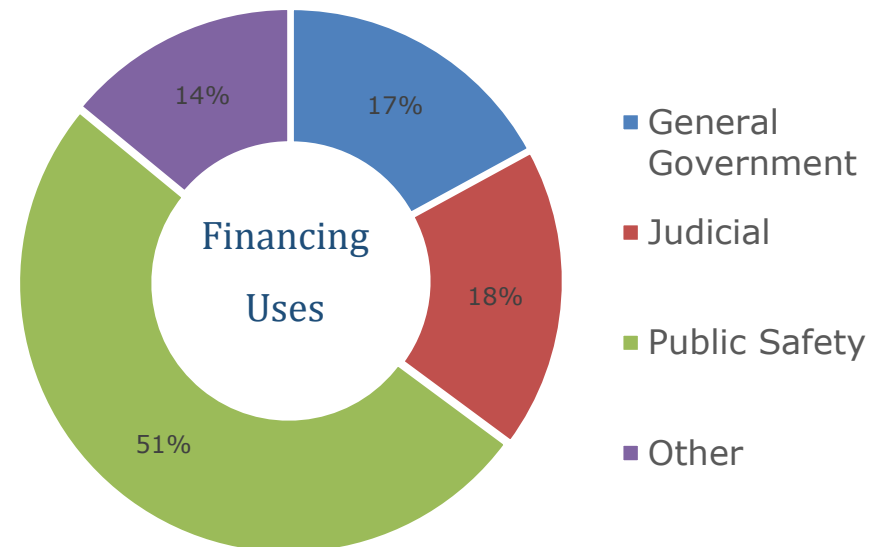
The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



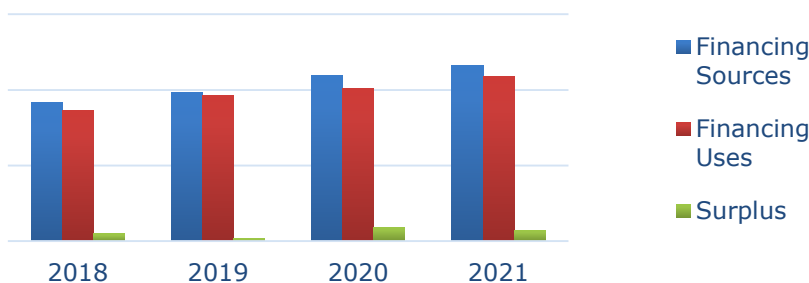
After the County collects taxes and other revenue, the monies must be spent efficiently to provide services to our citizens and businesses. The expenditures of the General Fund are classified by the type of service provided:

- | | |
|-----------------------------|----------------------------------|
| General Government | Culture & Recreation |
| Judicial Services | Housing & Development |
| Public Safety | Capital Outlay |
| Public Works | Intergovernmental |
| Health & Welfare | Debt Service |

WHERE YOUR MONEY GOES

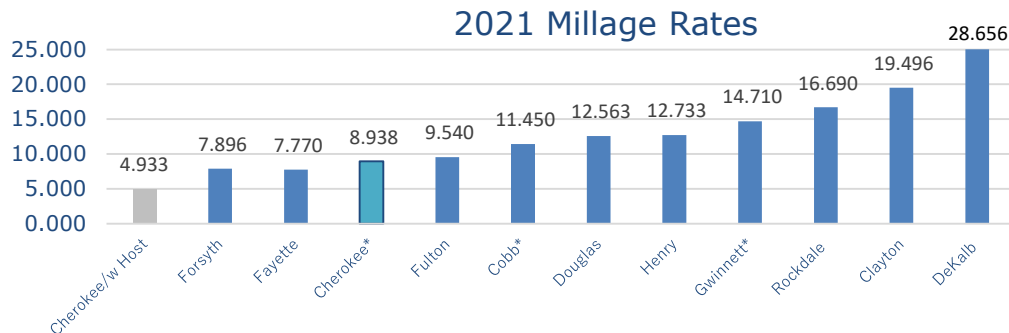
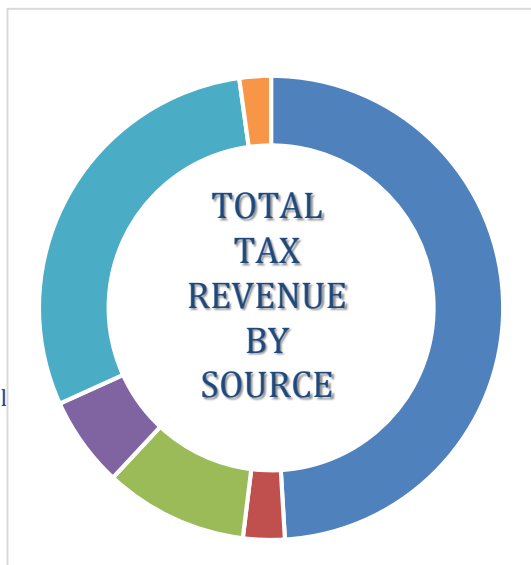


REVENUE VS. EXPENSES



MAJOR TAXES ASSESSED BY THE COUNTY

- 49% Real/Personal Property Tax
- 3% Intangible Tax
- 10% MV/TAVT Tax
- 6% Insurance Premium Tax
- 30% Special Purpose Local Option Sales Tax
- 2% Other Taxes



* Indicates Counties without 1 cent sales tax (LOST or HOST) Counties with this tax must reduce property tax rates, resulting in lower Millage rates.

AD VALOREM TAX / TAVT

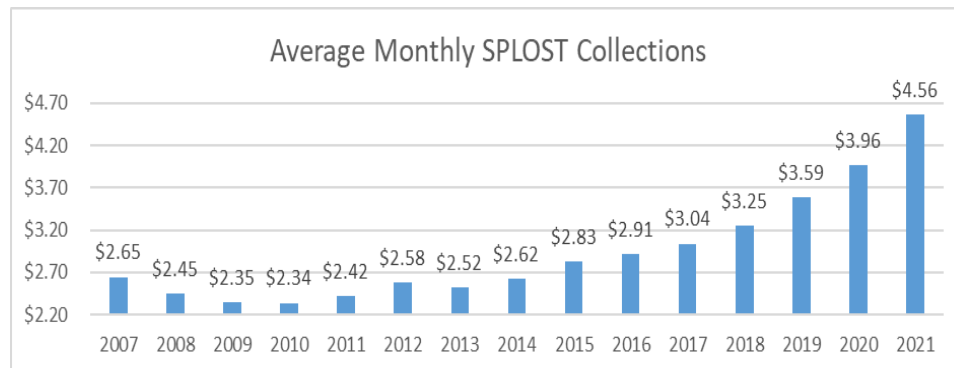
The TAVT (Title Ad Valorem Tax) fee was implemented in 2013 and generated new revenue for the County's General Fund, but this fee eliminated sales tax on vehicle sales.

SALES TAX

SPLOST tax revenue peaked in 2007 but decreased from 2008 until 2010 because of the economic downturn. The revenue began to increase and 2015 taxes exceeded the 2007 totals. The total is now increasing each year. The amount collected in 2021 was 72.1% greater than the 2007 total.

PROPERTY TAX

Property taxes are recognized as revenues in the fiscal year for which they are collected, thus the 2020 taxes collected beginning in September were for the 2021 fiscal year beginning October 1. The 2020 Tax Digest increased 6.63% with 3.86% due to new growth. In July 2021, the County approved keeping the current M&O millage rate. Cherokee County has the third lowest combined millage rate in the metro-Atlanta area.



WHERE DOES YOUR PROPERTY TAX DOLLAR GO?



\$0.69

Cherokee County
School District

\$0.18

Cherokee County

\$0.12

Cherokee County Fire
& Emergency Services

\$0.01

Cherokee County Parks



Median value of a home in FY2021 was
\$303,600* compared to **\$285,100** in FY2020

Taxes on a \$303,600 home in FY 2021

County	\$606.89
Fire	\$399.78
Parks Bond	\$ 52.70

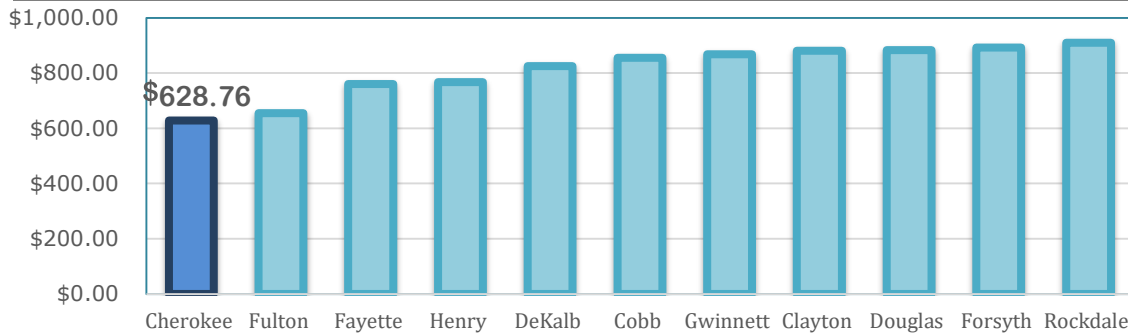
Year Total **\$1,059.37**

The average taxpayer
paid **\$2.90** per day
which is less than the price
of **1** large cup of freshly
brewed **coffee**.

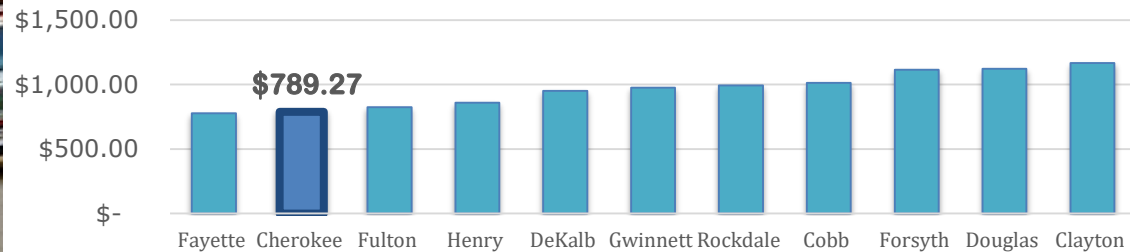
*Source: Cherokee County Tax Assessor

PER CAPITA COMPARISONS

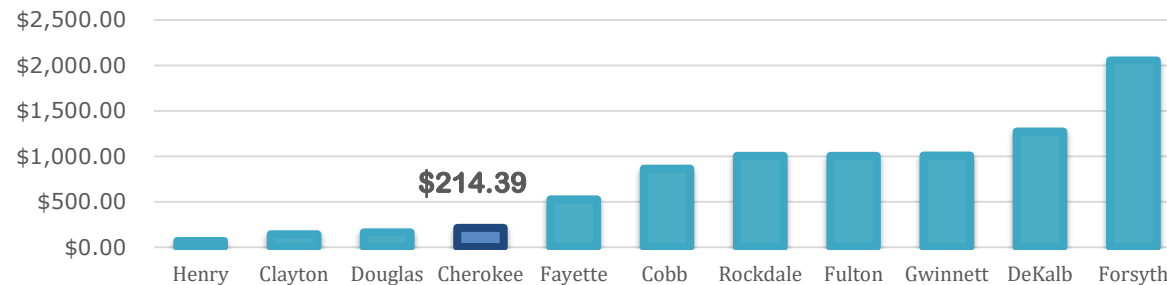
TAXES PER CAPITA



EXPENDITURES PER CAPITA



LONG TERM DEBT PER CAPITA



Source: Per Capita information is based on 2020 ACFR for all counties listed, as not all 2021 ACFR were available.

FINANCIAL REVIEW OF FISCAL YEAR

Governmental Funds (e.g. General Fund, E-911 Fund, etc.)

Figures presented in millions. Totals subject to rounding

	FY 2019	FY 2020	FY 2021
Revenues:			
Property Taxes	\$96.0	\$104.8	\$116.0
Insurance Premium Taxes	10.7	11.4	11.8
Sales and Use Taxes	43.6	47.9	55.4
Other Taxes (Alcohol, Franchise, Other)	4.1	4.0	4.1
Licenses and Permits	2.7	3.1	3.5
Intergovernmental	14.3	24.7	19.8
Fines and Forfeitures	6.1	5.6	6.4
Charges for Services	20.8	20.7	23.5
Investment Earnings	3.4	1.6	.1
Contributions and Donations	0.2	0.2	1.2
Other Revenues	1.7	1.4	1.4
Total Revenues:	\$203.7	\$225.4	\$243.0
Expenditures:			
General Government	\$15.1	\$16.0	\$19.9
Judicial	19.8	19.9	21.1
Public Safety	81.1	90.2	95.3
Public Works	12.2	11.3	12.0
Health and Welfare	3.2	3.6	3.7
Culture and Recreation	7.8	7.4	8.2
Housing And Development	5.5	5.7	7.5
Capital Outlay	13.3	48.0	36.3
Intergovernmental	12.7	16.4	16.3
Debt Service	.5	9.5	7.5
Total Expenditures:	\$208.3	\$228.0	\$227.8
Excess (deficiency) of Revenues over (under) Expenditures	<u><u>-\$4.7</u></u>	<u><u>-\$2.7</u></u>	<u><u>-\$15.2</u></u>
Total other financing sources (uses)	<u><u>-\$2.2</u></u>	<u><u>-\$2.8</u></u>	<u><u>-\$2.6</u></u>
Net Changes in Fund Balances	<u><u>-\$6.9</u></u>	<u><u>-\$5.5</u></u>	<u><u>\$12.5</u></u>
Beginning Fund Balances	\$127.6	\$120.7	\$115.2
Ending Fund Balances	\$120.7	\$115.2	\$127.7

The Financial Review section is designed to provide details on the financial health and stability of Cherokee County. Included within this section are discussions of major revenue sources and major expenditure categories, analysis of fund balances, analysis of net position and significant financial trends. Information contained within this section is intended to provide the reader with an increased level of understanding of how available resources are utilized to provide services to the Citizens of Cherokee County.

During fiscal year 2021, the county's governmental funds reported a combined ending fund balance of \$127.7 million, which indicates a increase of \$12.5 million from the prior year. This increase in fund balance is attributed to higher SPLOST revenue and decreased SPLOST spending due to timing of projects. The General Fund also had an increase due to higher property tax revenue.

Proprietary Funds (EMS, Conference Center, w Internal Service Funds)

Figures presented in millions. Totals subject to rounding

The County's proprietary funds reported a combined ending net position of \$1.9 million which was a increase of \$.2 million from 2020. The EMS and Conference Center fund balance declined \$.78 million while the internal service funds for fleet and healthcare fund balance increased \$.93.

Sources: Cherokee County Annual Comprehensive Financial Report for the respective Fiscal Year

Statement of Revenues, Expenditures & in Changes in Fund Balances (Governmental Funds)

Statement of Revenues, Expenditures & in Changes in Net Position (Proprietary Funds)

	FY 2019	FY 2020	FY 2021
Operating Revenues:			
Charges for Services	\$21.6	\$26.6	\$29.7
Miscellaneous Revenue	0.6	2.0	2.8
Total Operating Revenues:	\$22.2	\$28.6	\$32.5
Operating Expenses:			
Personal Services	\$6.1	\$8.9	\$9.9
Contractual Services	2.5	3.0	3.3
Claims Paid	14.1	19.4	22.6
Supplies	1.3	1.6	1.8
Depreciation	0.5	0.5	0.5
Total Operating Expenditures:	\$24.4	\$33.4	\$38.0
Operating Income (Loss)	<u><u>-\$2.2</u></u>	<u><u>-\$4.8</u></u>	<u><u>-\$5.5</u></u>
Non-Operating Revenues			
Gain (Loss) on disposal of capital asset	\$0.0	-\$0.1	\$0.0
Non capital grants	0.0	0.1	0.01
Total Non-Operating Revenues	0.0	0.0	0.0
Capital Contributions	0.0	1.3	1.0
Transfers-in	2.3	3.4	4.7
Changes in Net Position	<u><u>\$0.1</u></u>	<u><u>-\$0.1</u></u>	<u><u>\$0.2</u></u>
Beginning Net Position	\$3.5	\$1.8	\$1.7
Ending Net Position	\$1.8	\$1.7	\$1.9

REVENUES AND EXPENDITURES

Revenues

For fiscal year ending September 30, 2021, the County's revenues for all Governmental Funds totaled \$242.98 million, which was \$17.6 million higher than FY2020. There were several factors contributing to this increase:

Property tax revenue increased \$11.2 million. Cherokee County Commissioners approved a partial rollback of millage rates in 2020. The increase in property taxes was due to a 3.86% increase in new growth and higher TAVT (22.60%) and Intangible (29.92%) receipts.

Sales tax revenue also increased \$7.5 million in 2021. Sales tax has been steadily increasing due to the building and opening of many new retail centers such as the Outlet Shoppes of Atlanta, located in Woodstock, Cabela, and the Canton Exchange.

Intergovernmental revenue decreased from \$24,750,636 in 2020 to \$19,778,145 in 2021, or \$4,972,491. The majority of this decrease was due to the \$9+ million that the county received through the CARES Act in 2020. While the County received American Rescue Plan Act (ARPA) funds in 2021, they only expended a small portion of those and the remainder was deferred.

The **Insurance Premium tax** increased \$0.7 million in 2021 due to an increase in residential property in the unincorporated portion of the county.

Expenditures

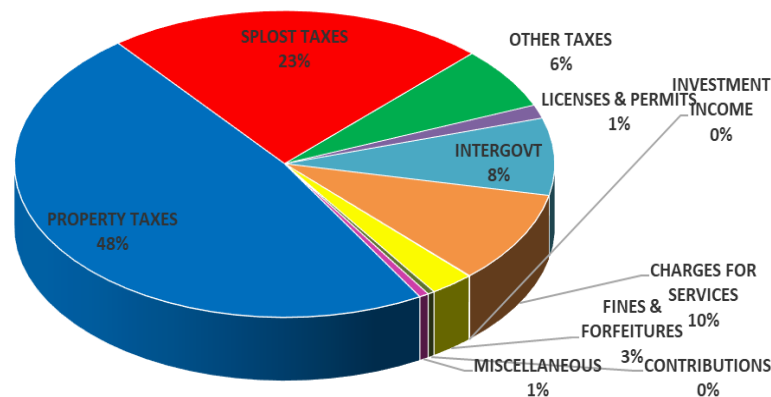
For fiscal year ending September 30, 2021, the County's governmental funds expended \$228 million. Expenditures within Government Funds decreased \$232 thousand between 2020 and 2021. Major variances include the following:

There was a \$11.6M decrease in **Capital Outlay** expenditures as the Adult Detention Center reached completion. No new large projects were started in 2021. There was new Parks land purchased, along with new Sheriff vehicle purchases, and road projects completed.

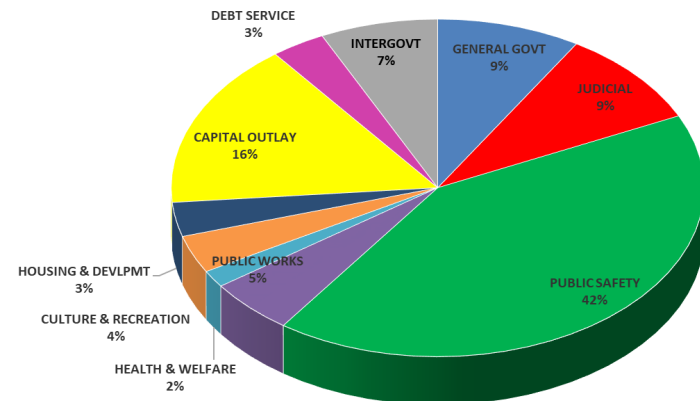
Public Safety increased spending \$5.1 million. All employees received a 5% COLA and the cost of health and pension benefits increased.. The Fire Department added 7 new positions to upgrade existing stations, which began in 2019. Inmate medical costs increased \$3M.

General Government increased expenditures \$3.9M from 2020. This increase covered the 4% COLA for all employees, increased Health Insurance costs, and Presidential election costs and a new Elections Building.

2021 Total Governmental Revenues \$242,983,791



2021 Total Governmental Fund Expenditures \$227,816,784



CAPITAL IMPROVEMENTS/6-YEAR CIP

CAPITAL IMPROVEMENT PROJECTS UNDER CONSTRUCTION OR COMPLETED DURING FISCAL YEAR 2021

Public Works Projects

Completed

- SR 140 at Sugar Pike Road Signal Installation
- Woodstock Rd at Victory Dr Roundabout
- Union Hill Rd over Mill Creek Bridge replacement
- Earney Road reconstruction
- Lower Dowda Mill Rd over Sharp Mtn Creek Bridge
- Univeter Rd at Pinecrest Rd Intersection Improvement
- Gaddis Road Sidewalk and Drainage Improvement

Under Construction

- SR 140 at East Cherokee Dr Improvements
- East Cherokee Drive at South Holly Springs Road Intersection Improvement
- Towne Mill Parkway Multi-use Trail
- Univeter Rd at New Light Rd with traffic signal
- Holbrook Campground Road at Birmingham Rd 'Roundabout
- Transart Parkway Bridge Replacement
- Bells Ferry Widening/Bridge Replacement
- Wiley Bridge Road at Cox Road Roundabout
- Arnold Mill Road at River Laurel Way Drainage Improvement

Equipment

- Caterpillar CB7 Asphalt Roller

Public Safety Projects

- Adult Detention Center expansion completed
- Purchased 73 Sheriff vehicles
- Plans underway for new precinct/K9 training center
- Land was purchased for New Fire Station #15
- Land was purchased to expand Fire Station #32

\$253 million SPLOST

The SPLOST Funds account for sales tax collections and project expenses. Most of the County's capital projects are funded by SPLOST funds. These funds collect sales tax revenue each month, if this revenue is not spent in the current year, the balance will accumulate and carryforward, and the projects will be completed in future years.

Community Service Projects

Completed

- Acquired 100+ acres in Free Home for future Cochran Park
- Installed new playground equipment at Sequoyah Park and Hunky Mauldin Sports Complex
- Refinished Wood Floors in Historic Union Hill Community Center
- Rehabbed the Boat Ramp at Cherokee Mills
- Installed 2 New Cabanas at Cherokee County Aquatic Center

In Construction

- LB Ahrens Recreation Center Phase 1
- Hickory Flat Gym Renovation
- Conversion of old Fire Station #9 to Charlie Ferguson Community Ctr
- New Pavilions at Hunky Mauldin Sports Complex, Cherokee Veterans Park and Patriots Park

In Planning

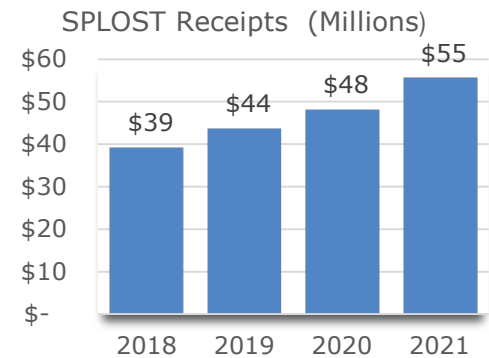
- NE Cherokee Parks Master Plans for 3 Future Parks

Equipment/Vehicle Purchases

- Purchased 3 New Propane Fueled Buses for CATS
- Purchased a New Field Rake, 2 Mowers, and a Sprayer for Parks



Avg. Annual Growth
12.2%
From 2018 to 2021



Source: Cherokee County, Annual Comprehensive Financial Report for the respective Fiscal Year, Statement of Revenues, Expenditures & Changes in Fund Balance (Governmental Funds).



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

Cherokee County Board of Commissioners

Georgia

For its Annual Financial Report
for the Fiscal Year Ended

September 30, 2020

Christopher P. Morrill

Executive Director/CEO

Cherokee County



**Cherokee County
Board of Commissioners**

1130 Bluffs Parkway

Canton, GA 30114

(678) 493-6000

www.cherokeega.com

