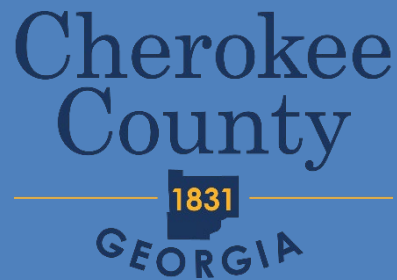




# 2022 ANNUAL CITIZEN'S REPORT

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ANNUAL REPORT TO THE CITIZENS OF  
CHEROKEE COUNTY, GEORGIA FOR FISCAL YEAR 2022:  
OCTOBER 1, 2021 – SEPTEMBER 30, 2022



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 2022 Happenings	10 General Fund	15 Revenues and Expenditures
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## LETTER FROM THE CHAIRMAN

March 31, 2023

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 2022 (FY22). 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](http://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

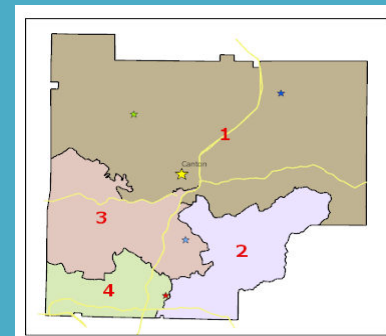
District 1: Steve West

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 five (5) main municipalities in Cherokee County:  
Canton, Woodstock, Ball Ground, Holly Springs, and Waleska.

Cherokee County ranked “Top 10 Georgia counties to live in 2022”

**Ball Ground** is a Georgia Main Street Community which focuses on revitalization of the central business district.

Movoto Real Estate ranked **Canton** the #1 place to live in Georgia.

According to Niche.com, **Woodstock** is the #1 Place for young professionals in Cherokee County.

**Holly Springs** completed the requirements to become a Tree City, USA

**Waleska** is home to the 134 year old Reinhardt University, a four year liberal arts institution.



2022 Population Estimate 279,435

2013-2022 Population 25% Change

434 Square Miles of Area

Median Family Income \$93,578

Education Attainment:

High School Graduate 92%  
Bachelor's degree or higher 38%

2022 Unemployment Rate:

- United States 3.5%
- Georgia 2.8%
- Cherokee Count 2.4%

2022 M&O Millage Rate 4.995

# 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

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  
 Dana McKinzie  
 Shannon Wallace  
 Ellen McElyea  
 David Cannon, Jr.  
 Tony Baker  
 Patty Baker  
 Michelle Helhoski  
 Alan Jordan  
 Dee Morris  
 Jennifer Davis  
 Richard Jones  
 Todd Hayes  
 James Drane  
 Keith Wood  
 Sally Sims  
 Ron Wikle

## APPOINTED OFFICIALS

County Manager  
 County Clerk  
 County Attorney

Geoff Morton  
 Christy Black  
 Angela Davis, Jarrard & Davis LLP



# 2022 HAPPENINGS

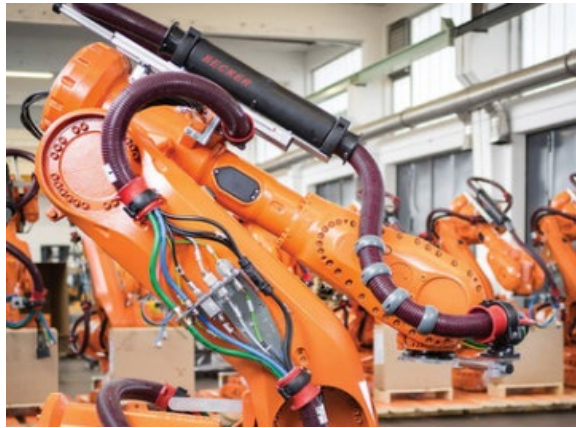
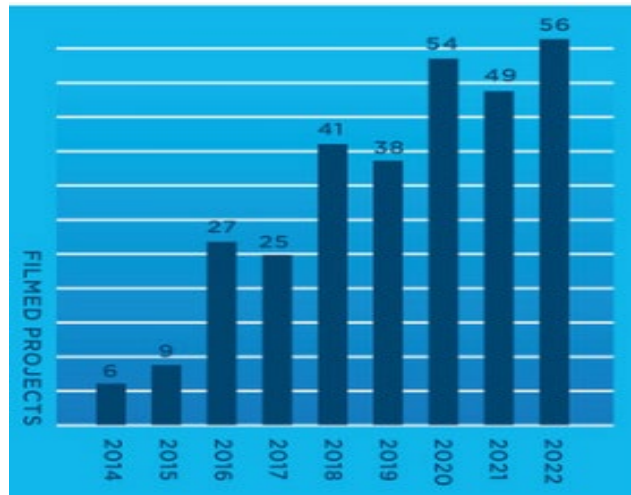
Cherokee County is a **“Camera Ready Community.”**

During **2022**, there were

**56+** Projects filmed

**35%** Film inquiries to Production

**161+** Total inquiries



**Cherokee is an attractive destination for global businesses.** This year Cherokee welcomed two global North American headquarters to the county – Becker Robotic Equipment and Gerflor Extrusions, Inc. Combined, these HQs are expected to create over 400 jobs.



Canton and Cherokee celebrated the official ground breaking of **Technology Ridge Parkway**. A new corridor that will improve access from the Cherokee County Regional Airport to The Bluffs- a location primed for corporate relocation.

**The Sheriff's Office** was awarded its 9<sup>th</sup> **Advanced Accreditation Award** from **CALEA – Commission on Accreditation for Law Enforcement Agencies**. Less than 5% of agencies in the US earn this accreditation.

The department boosted crime fighting abilities across the county by increasing the number of **Flock Safety Security Cameras** from 10 to 38 and outfitted the Field Operation Division and jail deputies with cameras in 2022.

The **ACA (American Correctional Association)** recommended re-accreditation following an audit visit in 2022. The **Sheriff's Office** received a **perfect score (100%)** on all ACA standards.

**Fire/EMS services** has ISO 2 Rating. Response times for Fire and EMS are in the **top 10% nationally**.

The **Marshal's Office**, nationally accredited and certified, responded to 8,836 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** has **national accreditation** and this year received the Outstanding Program for CYB (Cherokee Youth Basketball) from GRPA .

Work  
in  
Cherokee

The Annual Cherokee Career Expo provides job seekers a competitive edge through on-site interviews, resume review assistance, and connections with Cherokee's leading employers. This year, over 250 job seekers were ready to **Forget the Commute** and **Work in Cherokee**. Job seekers can also find the latest hot jobs on the [cherokeega.org](http://cherokeega.org) careers page.



# PUBLIC SAFETY

## DID YOU KNOW?

- Fire & Emergency Services respond to a call every 18 minutes.
- The Sheriff's Office received 116,687 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](http://www.municode.com).

## AVERAGE RESPONSE TIME

**00:10:25**  
Law Enforcement

**00:06:44**  
Fire & Emergency  
Services

<b>Sworn Officers</b>	
<b>Firefighters/EMTS/Paramedics</b>	<b>427</b>
<b>Total Fire Incidents</b>	<b>627</b>
Structure Fires	210
All Other Fire Incidents	417
<b>Total EMS Incidents</b>	<b>22,950</b>
<b>All Other Incidents</b>	<b>6,596</b>
<b>Ambulance Transports</b>	<b>14,419</b>
<b>Code Enforcement Complaints</b>	<b>5,315</b>
<b>Animal Control Complaints</b>	<b>3,521</b>
<b>E-911 Calls for Service</b>	<b>394,937</b>
<b>New Misdemeanor Probation Cases</b>	<b>2,101</b>
<b>Adopted, Reclaimed, or Rescued Animals</b>	<b>1,770</b>



# PUBLIC WORKS

The County maintains  
**1,251** miles of paved  
roadways. In 2022, our  
Public Works crews  
resurfaced **19.12** miles.

**79** Bridges/Culverts  
**59** Traffic Signals

Stormwater inspected **2,444** structures  
and **120** miles of pipe and ditch. maintained  
and repaired **335** structures and **9,679**  
feet of pipes.

Development Inspectors inspected **4,750**  
sites for development/construction

**2** County Recycling Locations

**56,319** Customers served

Recycling **374** tons of glass, **186** tons of Metal, and **823** tons of paper, plastic, and cardboard

## DID YOU KNOW?

### Upcoming Projects in 2023

- Hwy 140 @ East Cherokee Drive
- Wiley Bridge Road at Cox Road
- Union Hill Road over Canton Creek bridge replacement
- Bells Ferry Road at Kellogg Creek Road at Victory Drive Intersection Improvement and Signal Installation
- Hames Road reconstruction
- Technology Ridge Parkway Construction (new alignment)
- Rhine Road

## CATS Transportation

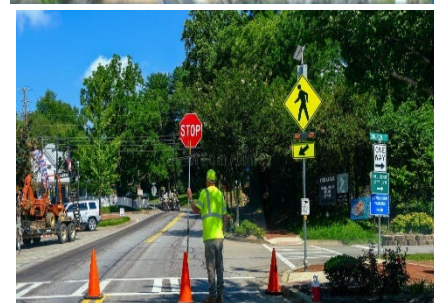
### Fixed Route System

**10,108** riders

### Demand Response Service

**11,640** riders

**30,366** Empower Cherokee  
and Senior Center Trips



# 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 \$14.34 for maintenance and operations of county parks and recreation programs in FY2022**

- Over 3.6 Million Visits to Parks and Program Participations
- Total Developed Park Acres **2,444**
- Total Park Acres per 1,000 Residents **8.9**
- Total Facebook Followers **12,578**
- Cost Recovered through Earned Revenue **53%**
- Staff with Professional Certifications **51%**

*The National Average for Public Recreation Agencies cost recovery is less than 24%*

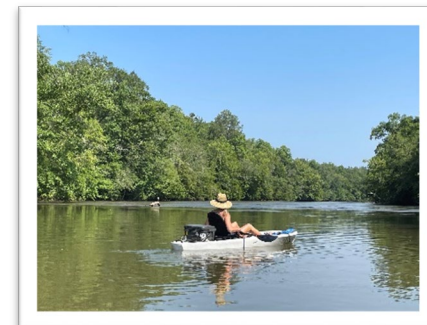
## DID YOU KNOW?

**81** baseball/softball/lacrosse tournaments, and swim meets had more than \$12 Million impact on the local economy.

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

**4,362** Acres Protected as Current & Future Parks

- Cherokee Youth Softball experienced its largest growth in league history (1,091 players)
- Cherokee Youth Basketball experienced it's largest growth in league history (552 teams)
- Cherokee Youth Girls Flag Football inaugural seasons had 320 participants.
- Touch A Truck event at Cherokee Veterans exceeded over 5,500 in attendance.
- Awarded BOOST Grants for summer camps totaling \$155,000 in funding.
- Outdoor Recreation Opportunities continues to be the leading trend among residents.
- Cherokee County Aquatics Center hosted the GRPA State Swim Meet in July 2022.





# COMMUNITY DEVELOPMENT/INDUSTRY MIX

## INDUSTRY GROWTH / INVESTMENT

**\$137,000,000** IN NEW CAPITAL INVESTMENT

78 Business Prospects  
11 Expansion Locations

**55+ Works Filmed**

978 Career Opportunities Announced and/or Committed



### DID YOU KNOW?

Cherokee County is developing a new 86-acre Airport Site.

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

**178** Acres for Future Corporate Growth

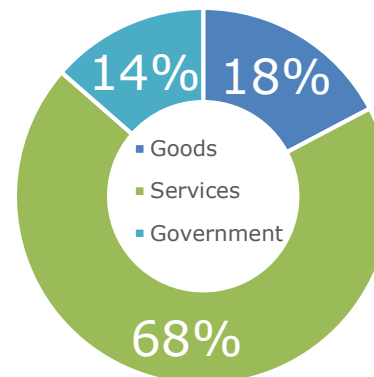


Map of Atlanta Regional Commission

**4,940** Business Licenses Renewed

**637** New Business Licenses

## INDUSTRY MIX

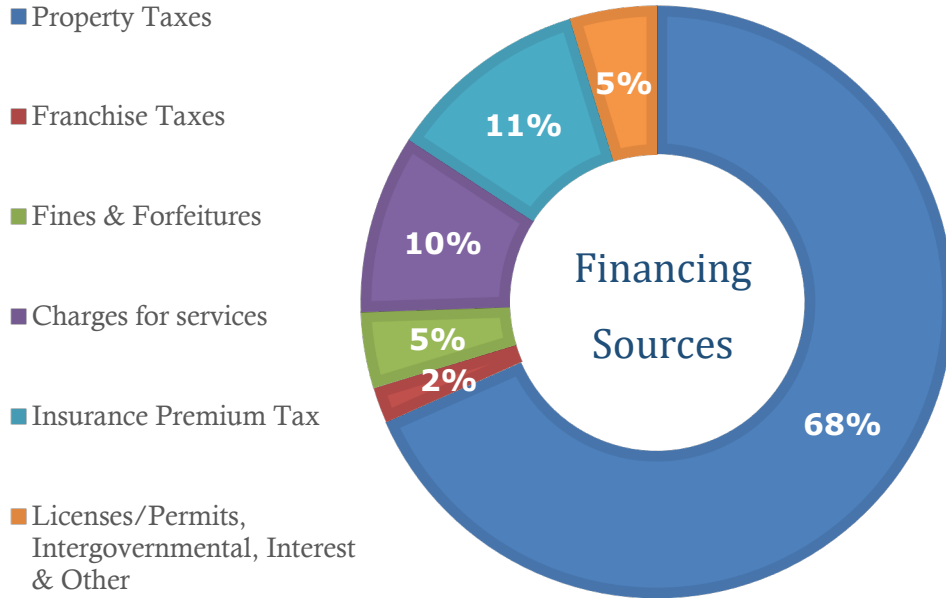


The industry mix was relatively unchanged from 2014 to 2022. From 2000 to 2018, Cherokee's population grew 86.0% which created significant construction opportunities.

*Note: These numbers are based on the 2nd Qtr of 2022*

# GENERAL FUND

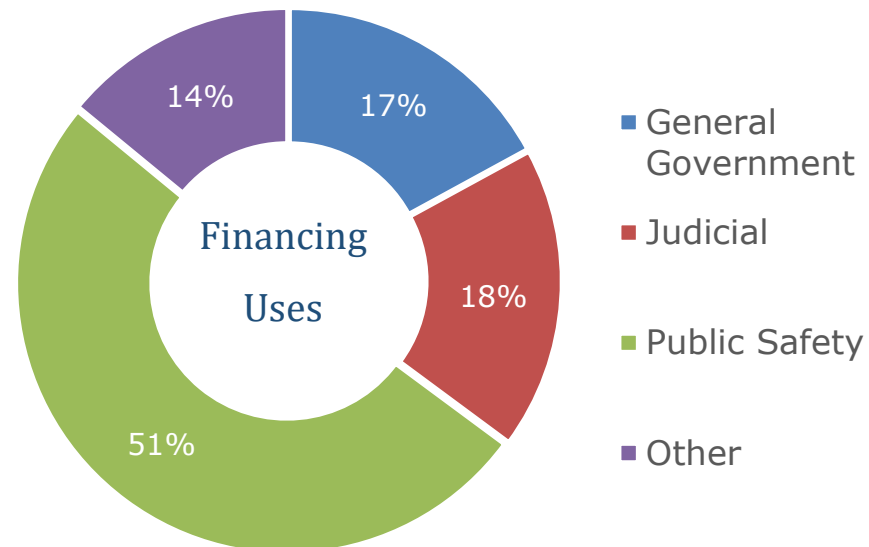
The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



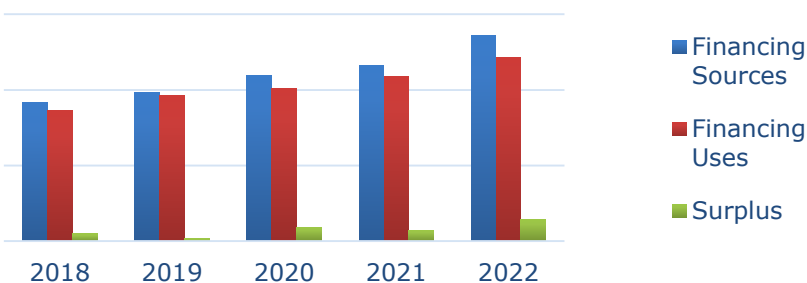
After the County collects taxes and other revenue, the funds are spent efficiently to provide services to our citizens and businesses. The expenditures of the General Fund are classified by the type of service provided:

- |                             |                                  |
|-----------------------------|----------------------------------|
| <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

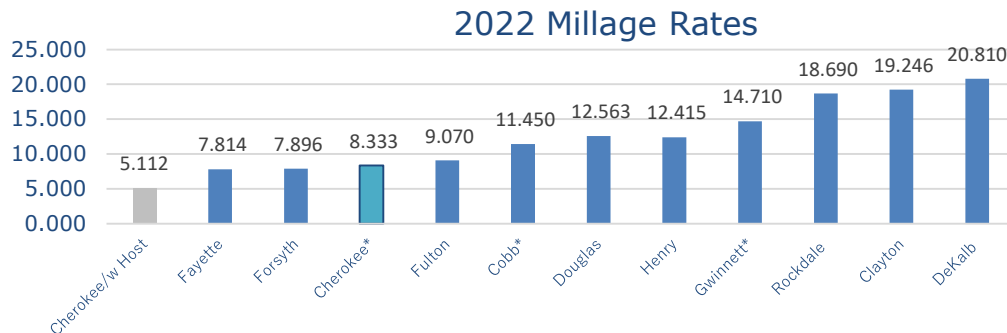


## REVENUE VS. EXPENSES



# MAJOR TAXES ASSESSED BY THE COUNTY

- 49%** Real/Personal Property Tax
- 3%** Intangible Tax
- 10%** MV/TAVT Tax
- 6%** Insurance Premium Tax
- 30%** Special Purpose Lo 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

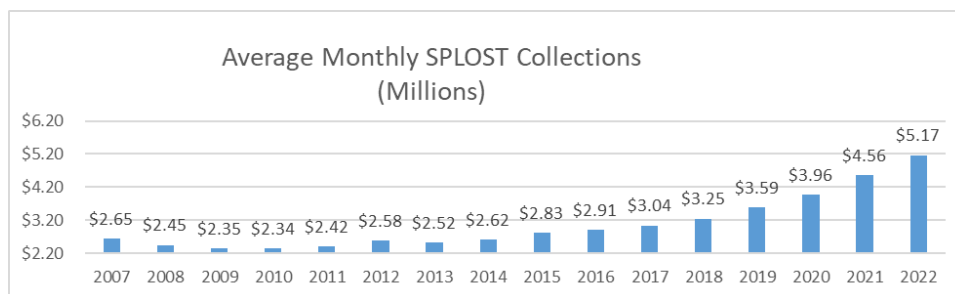
The TAVT (Title Ad Valorem Tax) fee was implemented in 2013 and generated new revenue for the County's General Fund, while eliminating sales tax on vehicle sales.

## 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 2022 was 12.88% greater than the 2021 total.

## PROPERTY TAX

Property taxes are recognized as revenues in the fiscal year for which they are collected, thus the 2021 taxes collected beginning in September were for the 2022 fiscal year beginning October 1. The 2021 Tax Digest increased 7.04% with 3.24% due to new growth. In July 2022, the County approved rolling the M&O millage rate back slightly to 4.995. Cherokee County has the third lowest combined millage rate in the metro-Atlanta area.



## WHERE DOES YOUR PROPERTY TAX DOLLAR GO?



Median value of a home in FY2022 was \$372,400\* compared to \$303,600 in FY2021

### Taxes on a \$372,400 home in FY 2022

County	\$ 719.08
Fire	\$ 444.50
Parks Bond	\$ 52.73
<b>Year Total</b>	<b>\$1,216.31</b>

The average taxpayer paid **\$3.33** per day which is less than the price of **1** large cup of freshly brewed coffee.

\*Source: Cherokee County Tax Assessor



**\$0.69**

Cherokee County  
School District

**\$0.19**

Cherokee County

**\$0.11**

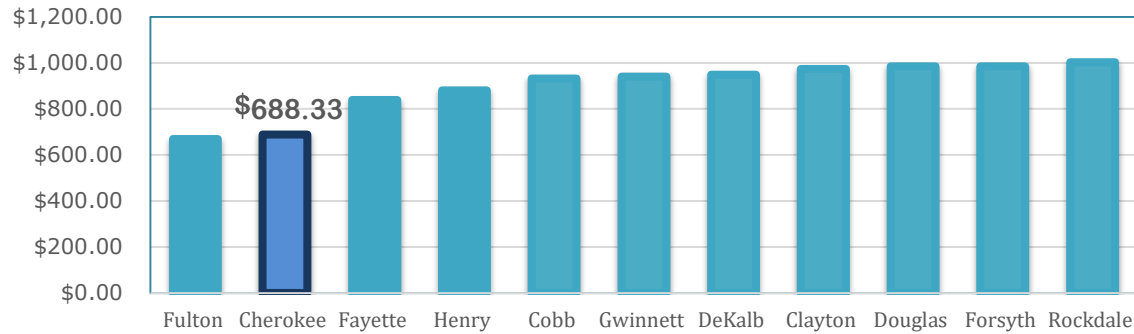
Cherokee County Fire  
& Emergency Services

**\$0.01**

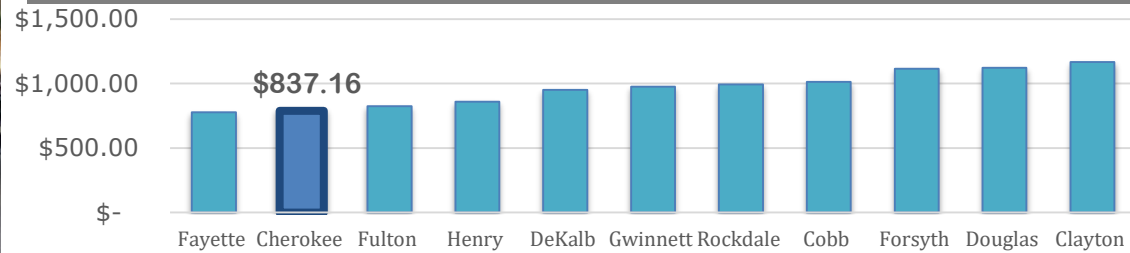
Cherokee County Parks

# PER CAPITA COMPARISONS

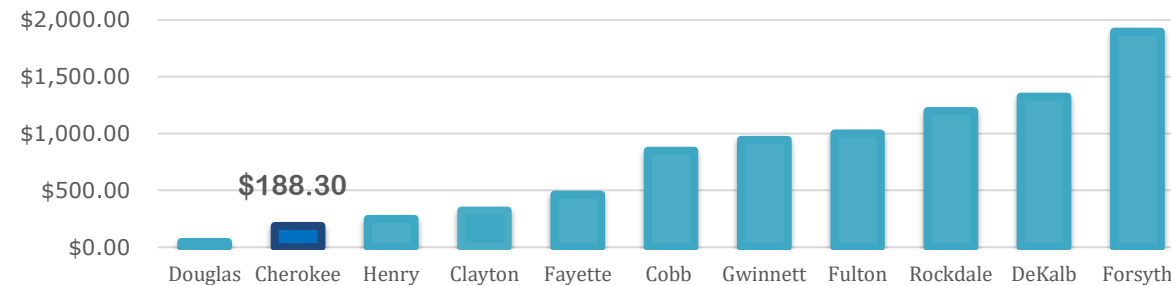
## TAXES PER CAPITA



## EXPENDITURES PER CAPITA



## LONG TERM DEBT PER CAPITA



Source: Per Capita information is based on 2021 ACFR for all counties listed, as not all 2022 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 2020	FY 2021	FY 2022
<b>Revenues:</b>			
Property Taxes	\$104.8	\$116.0	\$123.2
Insurance Premium Taxes	11.4	11.8	13.8
Sales and Use Taxes	47.9	55.4	62.5
Other Taxes (Alcohol, Franchise, Other)	4.0	4.1	4.2
Licenses and Permits	3.1	3.5	3.8
Intergovernmental	24.7	19.8	44.3
Fines and Forfeitures	5.6	6.4	6.5
Charges for Services	20.7	23.5	26.5
Investment Earnings	1.6	.1	1.1
Contributions and Donations	0.2	1.2	.1
Other Revenues	1.4	1.4	1.6
<b>Total Revenues:</b>	<b>\$225.4</b>	<b>\$243.0</b>	<b>\$287.6</b>
<b>Expenditures:</b>			
General Government	\$16.0	\$19.9	\$23.7
Judicial	19.8	21.1	24.8
Public Safety	90.2	95.3	108.8
Public Works	11.3	12.0	14.6
Health and Welfare	3.6	3.7	5.1
Culture and Recreation	7.4	8.2	9.2
Housing And Development	5.7	7.5	10.6
Capital Outlay	48.0	36.3	54.8
Intergovernmental	16.4	16.3	22.1
Debt Service	9.5	7.5	10.1
<b>Total Expenditures:</b>	<b>\$228.0</b>	<b>\$227.8</b>	<b>\$283.8</b>
Excess (deficiency) of Revenues over (under) Expenditures	<u><u>-\$2.7</u></u>	<u><u>\$15.2</u></u>	<u><u>\$3.8</u></u>
Total other financing sources (uses)	<u><u>-\$2.8</u></u>	<u><u>-\$2.6</u></u>	<u><u>-\$5.3</u></u>
Net Changes in Fund Balances	<u><u>-\$5.5</u></u>	<u><u>\$12.5</u></u>	<u><u>-\$1.5</u></u>
Beginning Fund Balances	\$120.7	\$115.2	\$127.7
Ending Fund Balances	\$115.2	\$127.7	\$126.2

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 2022, the county's governmental funds reported a combined ending fund balance of \$126.2 million, which indicates a decrease of \$1.5 million from the prior year. This decrease in fund balance is attributed to increased 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 \$4.9 million which was an increase of \$3.0 million from 2021. The EMS and Conference Center fund balance increased \$2.8 million while the internal service funds for fleet and healthcare fund balance increased \$.17.

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 2020	FY 2021	FY 2022
<b>Operating Revenues:</b>			
Charges for Services	\$26.6	\$29.7	\$32.5
Miscellaneous Revenue	2.0	2.8	1.9
<b>Total Operating Revenues:</b>	<b>\$22.2</b>	<b>\$28.6</b>	<b>\$34.4</b>
<b>Operating Expenses:</b>			
Personal Services	\$8.9	\$9.9	\$10.9
Contractual Services	3.0	3.3	3.9
Claims Paid	19.4	22.6	22.6
Supplies	1.6	1.8	2.3
Depreciation	0.5	0.5	0.4
<b>Total Operating Expenditures:</b>	<b>\$33.4</b>	<b>\$38.0</b>	<b>\$40.1</b>
<b>Operating Income (Loss)</b>	<b>-\$4.8</b>	<b>-\$5.5</b>	<b>-\$5.7</b>
<b>Non-Operating Revenues</b>			
Gain (Loss) on disposal of capital asset	-\$0.1	\$0.0	-\$0.5
Non capital grants	0.1	0.01	0.0
<b>Total Non-Operating Revenues</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Capital Contributions</b>	<b>1.3</b>	<b>1.0</b>	<b>3.2</b>
<b>Transfers-in</b>	<b>3.4</b>	<b>4.7</b>	<b>6.0</b>
<b>Changes in Net Position</b>	<b>-\$0.1</b>	<b>\$0.2</b>	<b>\$3.0</b>
Beginning Net Position	\$1.8	\$1.7	\$1.9
Ending Net Position	\$178	\$1.9	\$4.9

# REVENUES AND EXPENDITURES

## Revenues

For fiscal year ending September 30, 2022, the County's revenues for all Governmental Funds totaled \$287.63 million, which was \$44.6 million higher than FY2021. There were several factors contributing to this increase:

**Property tax revenue** increased \$7.1 million. Cherokee County Commissioners approved millage rates in 2021 to remain the same. The increase in property taxes was due to the tax digest net growth of 7.04% and higher TAVT receipts of 7.08%.

**Sales tax revenue** also increased \$7.1 million in 2022. 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** increased from \$19,778,415 in 2021 to \$44,259,785 in 2021, or \$24,481,640. The majority of this increase was due to the American Rescue Plan Act (ARPA) funds the County received in 2021, of which the majority was deferred. In 2022, the County began using these funds and thus they were recognized as revenue.

The **Insurance Premium tax** increased \$1.97 million in 2022 due to an increase in residential property in the unincorporated portion of the county.

## Expenditures

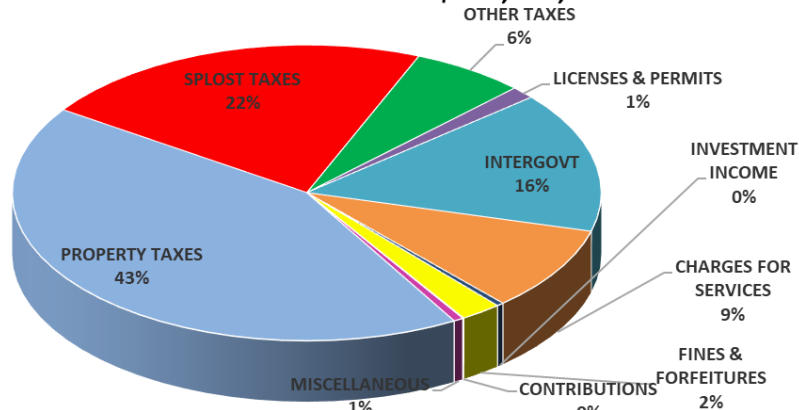
For fiscal year ending September 30, 2022, the County's governmental funds expended \$283.8 million. Expenditures within Government Funds increased \$56 million between 2021 and 2022. Major variances include the following:

There was a \$18.5M increase in **Capital Outlay** expenditures as the work on several large projects began; W.B. Ahrens Recreation Center, two replacement and expansion of fire stations and Bells Ferry road widening, etc. There was new Parks land purchased, along with new Sheriff vehicle purchases, and road projects completed.

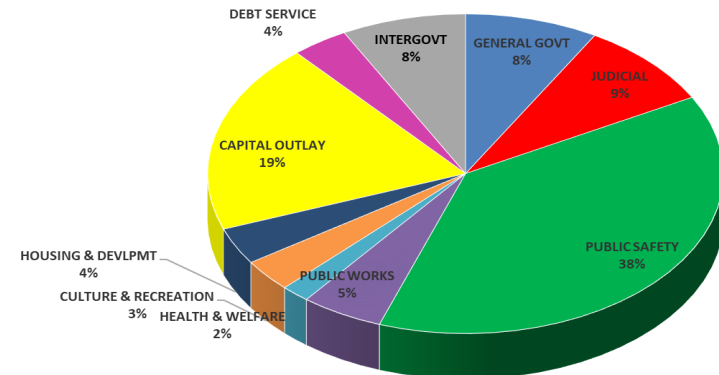
**Public Safety** increased spending \$13.5 million. All employees received a 4% COLA in Oct 21, 7% COLA in July 22, a salary study increase, and ARPA retention pay. Health and pension benefits also increased. The Fire Department added 7 new positions to upgrade existing stations, which began in 2019. Inmate medical costs increased \$1.4M.

**General Government** increased expenditures \$3.8M from 2021. This increase covered the 4% COLA/7% COLA for all employees, ARPA retention pay, and increased Health Insurance costs.

2022 Total Governmental Revenues \$287,635,583



2022 Total Governmental Fund Expenditures \$283,852,959



# CAPITAL IMPROVEMENTS/6-YEAR CIP

## \$253 million SPLOST

### CAPITAL IMPROVEMENT PROJECTS UNDER CONSTRUCTION OR COMPLETED DURING FISCAL YEAR 2022

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.

**Avg. Annual Growth**  
**23.5%**  
**From 2018 to 2022**

#### Public Works Projects

#### Community Service Projects



##### Completed Projects

##### Completed

- Little Road (in house project)
- Upper Dowda Mill Rd Bridge
- I575 @ Ridgewalk Pkwy
- Univeter Rd @ New Light Rd Intersection
- SR140 @ Sugar Pike Intersection
- Bells Ferry Sidewalks
- Bates Drive (in house project)
- Wright's Mill Rd (in house project)

- Acquired 40 AC in Hickory Flat for future park
- Completed historic Hickory Flat Gym renovation
- Added 1/3 mile walking track @ Hunkey Maulding Sports Complex
- Constructed 1 new pavilion each at Hunkey Mauldin Sports Complex, Patriots Park, & Cherokee Veterans Park

##### Under Construction

##### 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
- Heard Road Connector
- Batesville/Hickory Rd
- Transart Parkway Bridge Replacement
- Bells Ferry Widening/Bridge Replacement
- Hames Rd & Jett Road
- New Public Works Facility

- LB Ahrens Recreation Center Phase 1
- Conversion of old Fire Station #9 to Charlie Ferguson Community Ctr

##### In Design

- Future Park in SW Cherokee near Clark Creek Elementary
- Long Swamp Creek Recreation Area
- Yellow Creek Conservation Area & Trails

##### Equipment/Vehicle Purchases

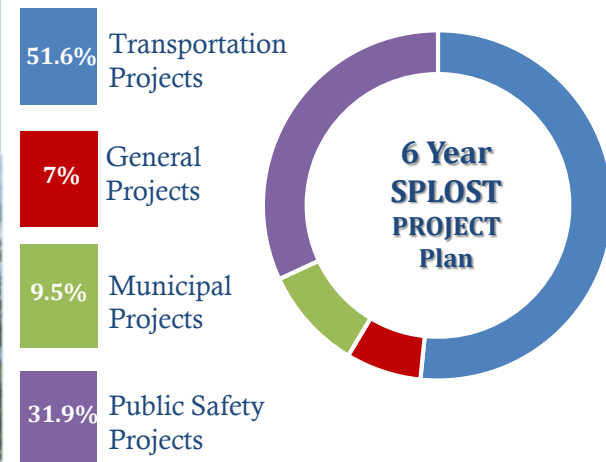
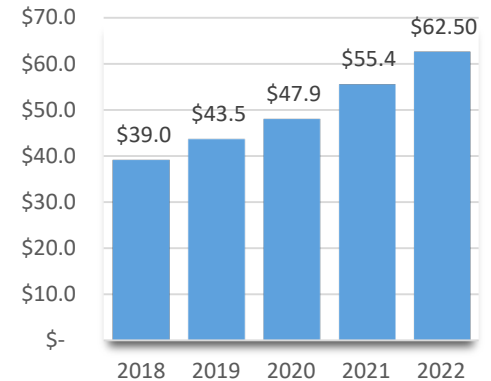
- Purchased 2 New Mini Buses for CATS
- Purchased 2 New Vehicles for Recreation and Parks

##### Equipment

- CAT Excavator
- Two Mack Dump Trucks
- CAT mini Cold Planer

#### Public Safety Projects

- Fire Training Center expansion/renovations
- Purchased 20 Law Enforcement Vehicles
- Construction on new precinct/K9 training center
- Construction began on New Fire Station #15
- Land was purchased to expand Fire Station #32



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





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**Cherokee County Board of Commissioners  
Georgia**

For its Annual Financial Report  
For the Fiscal Year Ended

September 30, 2021

*Christopher P. Morill*

Executive Director/CEO

# Cherokee County



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**Cherokee County  
Board of Commissioners**

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