



Cherokee
County

1831

GEORGIA

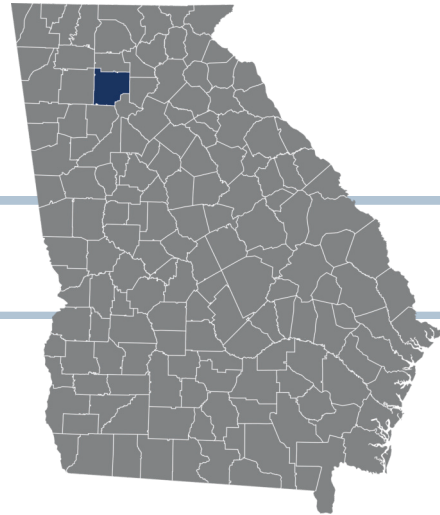
A FOUNDATION FOR COMMUNITY

POPULAR ANNUAL FINANCIAL REPORT FY2025
OCTOBER 1, 2024-SEPTEMBER 30, 2025

An aerial photograph of a city during the golden hour of sunset. The sky is a mix of orange, yellow, and blue. In the foreground, several large, multi-story buildings are visible, including a prominent white classical-style building with columns and a red brick building. A parking lot with many cars is situated in front of the white building. The city is surrounded by lush green trees and rolling hills in the background. A white rectangular box with a thin border is centered over the middle of the image, containing the text "A GREAT PLACE TO LIVE, WORK, AND PLAY".

**A GREAT PLACE TO LIVE,
WORK, AND PLAY**

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Georgia Finance Officers Association Award
for Outstanding Achievement in Popular
Annual Financial Report 2024



March 31, 2026

Citizens of Cherokee County, Georgia:

A strong foundation begins with strong leadership that develops and implements policy guided by a mission, vision, and values that reflect the community. The Board of Commissioners and county staff leadership strive to use your tax dollars wisely and transparently in support of the mission, vision, values, and plans for Cherokee County.

On behalf of the Cherokee County Board of Commissioners, I am pleased to present our Popular Annual Financial Report for Fiscal Year 2025 (FY25). This report, "A Foundation for Community," is a summary of how your tax dollars and other revenues have been managed throughout the year to continue to strengthen the foundation upon which Cherokee County can be successful. The PAFR is not a full set of financial statements.

State law and local ordinances require that every general-purpose local government publish a complete set of audited financial statements each fiscal year. The Annual Comprehensive Financial Report (ACFR) published by the county satisfies this requirement. You may obtain a copy of the ACFR on our website, www.cherokeecountyga.gov/finance/annual-audit-information or scan the QR code.



Harry Johnston
Chairman
Cherokee County Board of Commissioners



BOARD OF COMMISSIONERS

Chairman

Harry Johnston

District 1

Vacant (as of 9/30/2025)

District 2

Richard Weatherby

District 3

Benny Carter

District 4

Corey Ragsdale

Term: 4 Years

APPOINTED OFFICIALS

County Manager Geoff Morton

County Clerk Christy Black

County Attorney Angela Davis

Jarrard & Davis LLP



A FOUNDATION OF HISTORY & EXCELLENCE

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 ideally 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.

Education Attainment

- High School Graduate 92.5%
- Bachelor’s Degree or Higher 41.1%

2025 Unemployment Rate

- United States 4.4%
- Georgia 3.4%
- Cherokee County 2.8%

299,460

2025 Population

434

Square Miles

10.1%

2020-2024

Population Change

\$108,115

Median Family Income

5.153

2025 Millage Rate

Highlights & Accolades

- Cherokee County ranked Top 10 counties to live in 2025.
- Ball Ground is a historic main street community known for its unique shops, restaurants, and historic homes.
- The revitalized downtown area in Canton is a place for the whole family to eat, shop, and play.
- Woodstock was designated as a PlanFirst Community by the Georgia Municipal Association.
- Holly Springs is rated as one of the safest cities to live in Georgia by SafeWise.
- Waleska is home to Reinhardt University founded in 1883 and the beautiful Falany Performing Arts Center and informative Funk Heritage Center, official Frontier and Southeastern Indian Interpretive Center and a National Parks Service Trail of Tears Interpretive Site.



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 and conservative planning to maintain the lowest tax rates in the ARC Metro Atlanta area





ELECTED OFFICIALS

Board of Commissioners

Chairman

Harry Johnston

District 1

Vacant (as of 9/30/2025)

District 2

Richard Weatherby

District 3

Benny Carter

District 4

Corey Ragsdale

Sheriff

Frank Reynolds

Tax Commissioner

Denise Mastroserio

District Attorney

Susan Treadaway

Solicitor-General

Todd Hayes

Clerk of Courts

Patty Baker

Chief Magistrate Judge

Trey Goodwin

Chief Probate Court Judge

Keith Wood

Presiding Juvenile Court Judge

Richard Jones

Juvenile Court Judge

Amanda Speights

Chief Superior Court Judge

David Cannon, Jr.

Superior Court Judge

Tony Baker

Superior Court Judge

Shannon Wallace

Superior Court Judge

Jennifer Davis

Chief State Court Judge

W. Alan Jordan

State Court Judge

Michelle Helhoski

State Court Judge

Dee Morris

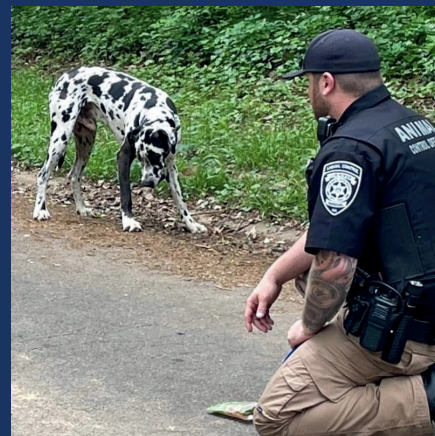
Coroner

Sally Sims

Surveyor

Ron Wikle

A FOUNDATION OF SECURITY & SAFETY



AVERAGE RESPONSE TIME

18:12

Law Enforcement

10:29

Fire & Emergency Services

CALLS FOR SERVICE

224,934

Law Enforcement

32,848

Fire & Emergency Services

426,826

E 9-1-1 Calls for Service

Personnel

390 Sworn Officers

504 Firefighters/Paramedics/EMTs

Total Fire Incidents

222 Structure Fires

34,375 All Other

23,892 Total EMS Incidents

16,996 Ambulance Transports

10,315 All Other Incidents

Other Public Safety Services

5,525 Code Enforcement Complaints

5,304 Animal Control Complaints

1,571 New Misdemeanor Probation Cases

2,262 Adopted, Reclaimed, or Rescued Animals

A FOUNDATION FOR THE FUTURE

Department of Transportation

A reorganization created the Department of Transportation in 2025, which includes Public Works, Transportation Engineering, Pre-Construction, and Construction Inspection.



Public Works

Maintains 3,505 Roads | 1,294.1 Miles of Paved Roadway
Maintains 81 Bridges/Culverts
139 Roads | 45.25 Miles Resurfaced in FY 2025



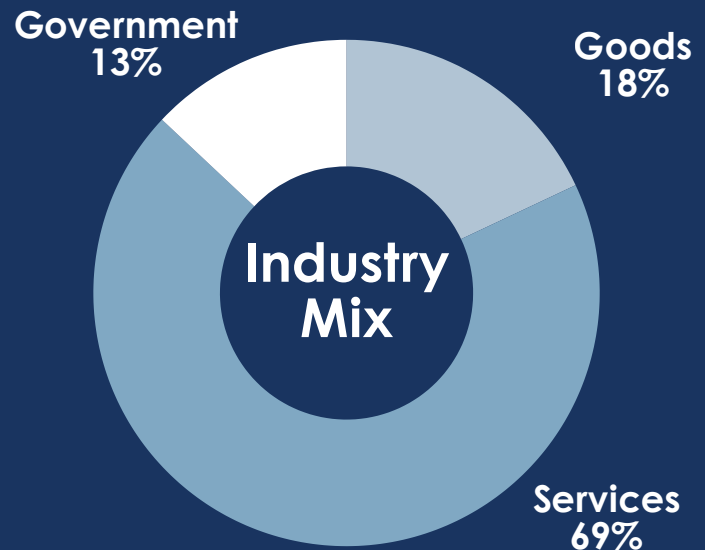
Engineering

Maintains 60 Traffic Signals
431 Utility Permits in FY2025
446 Plan Reviews in FY2025

Community Development

- 4,105 Business Licenses Renewed
- 640 New Business Licenses Issued
- 28,925 Building Inspections Conducted
- 816 Single Family Building Permits
- 331 Commercial Building Permits

Economic Development



A FOUNDATION FOR THE FUTURE

Economic Investment



\$100M

New Capital Investment

27

Works Filmed

7

Expansion Locations

24

Launch Pad Graduates

490

Career Expo Registrants

A FOUNDATION FOR THE COMMUNITY

Senior Services

47,103 Meals Delivered to Homebound Seniors
 5,063 Hours for the Homemaker Program
 1,311 Hours in Caregiver Respite Hours
 1,336 Trips for Emergency Essential Transportation
 4,012 Active Senior Participants



Recycling Center

Cherokee County operates two recycling facilities. Despite a large road construction project in proximity to the Woodstock location, the County was able to create a temporary location to keep service going.

18,539 Bags of Trash
 87,862 Vehicles
 1,763 Mattresses
 22.3 Tons of Scrap Metal
 9.96 Tons of Aluminum Cans
 6,185 Gallons of Paint



Public Transit

18,970 Empower Cherokee Riders
 8,907 Senior Citizen Riders
 14,818 Micro-Transit
 22,241 Demand Response Trips
 26 Buses (7 propane-powered)



A FOUNDATION FOR THE COMMUNITY



Recreation & Parks

Cherokee Recreation & Parks is the principal provider of public parks and recreation programs in Cherokee County.

General Information

2,841 Acres Active
Park Space
34 Parks and Facilities
6 Parks in Planning or
Under Construction
60,880 Program
Participants

Community Events

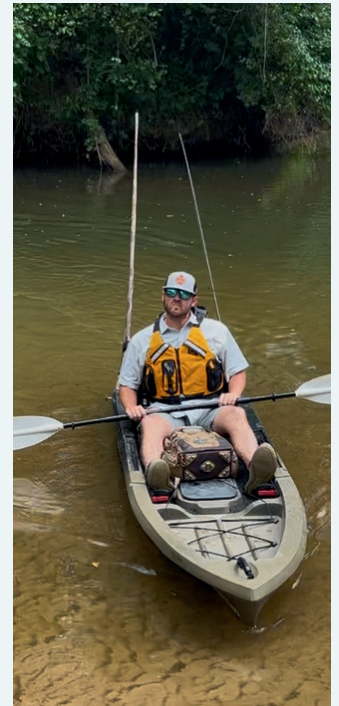
Guns & Hoses 5K
Live Like Laken 5K
Flashlight Egg Hunt
Eggs-traordinary
Extravaganza
Paws in the Pool
Water Safety Week
Touch-A-Truck
The Great PumpkinFest
Santa's Workshop
Swim with the Grinch

Youth & Adult Sports

Basketball
Softball
Volleyball
Kickball
Fast Pitch

Amenities

Rock Climbing
Dog Parks
Skate Park
Horse Trails
Hiking/Biking Trails
Disc Golf
Fishing Pond
Waterpark
Kayak Launch
Boat Ramps
Archery
Fitness Zone
Tennis/Pickleball
Baseball/Softball



Cherokee County

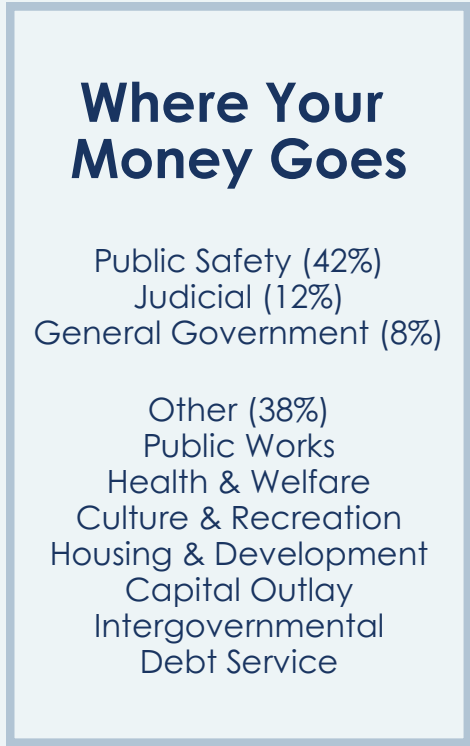
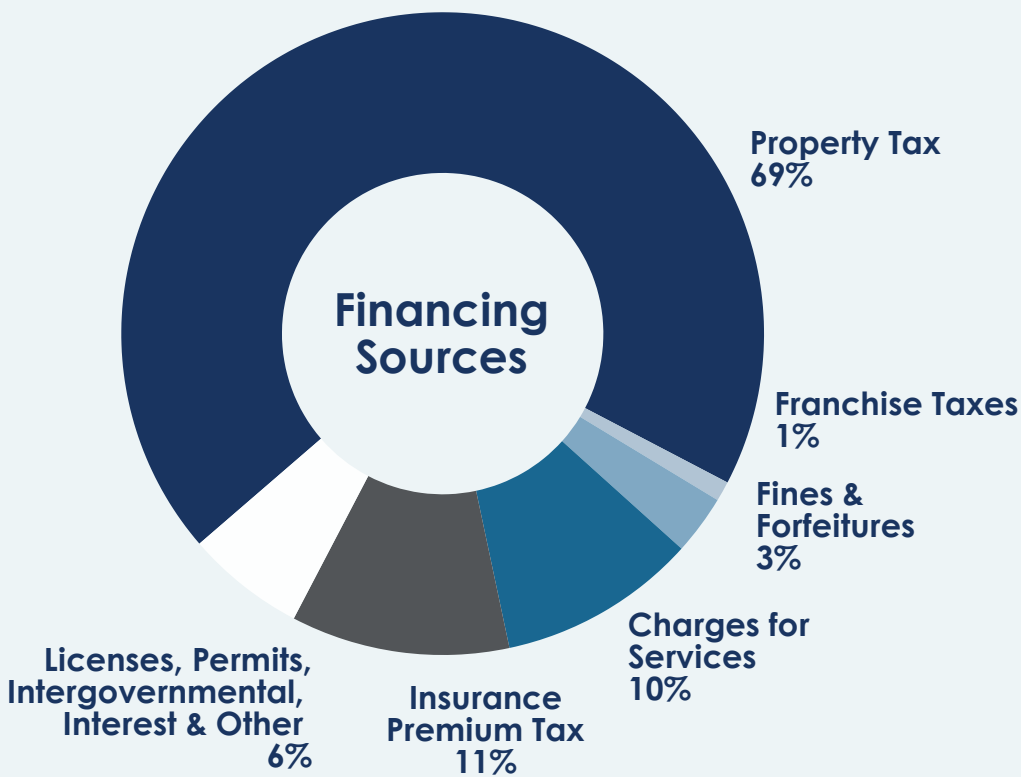
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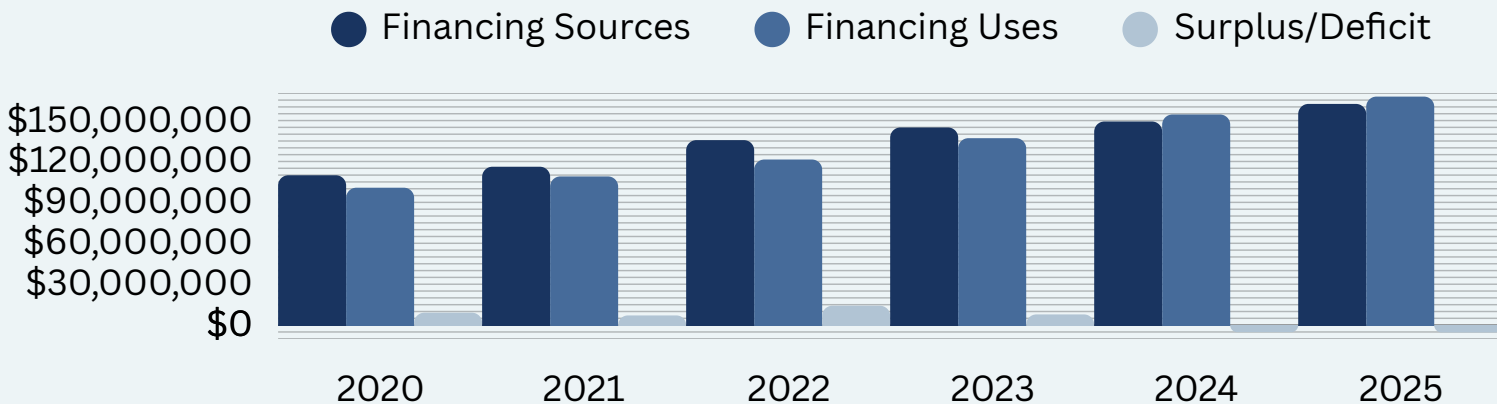


A FOUNDATION FOR THE FISCAL RESPONSIBILITY

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.



Revenue vs. Expenses



A FOUNDATION FOR THE FISCAL RESPONSIBILITY

Understanding Property Taxes



\$525,000

Median Home Value FY2025

Taxes on a \$525,000 Home in FY2025

County	\$1,056.37
Fire	\$606.48
Parks Bond	\$54.60
Year Total	\$1,717.45

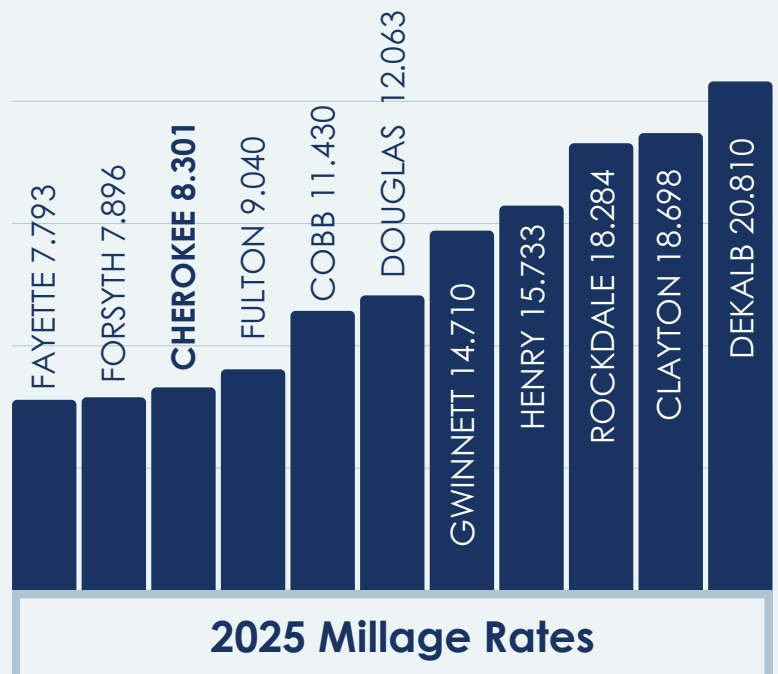
\$4.70 per day

The Average Taxpayer pays less than a cup of coffee per day to fund critical county services.

THE PROCESS

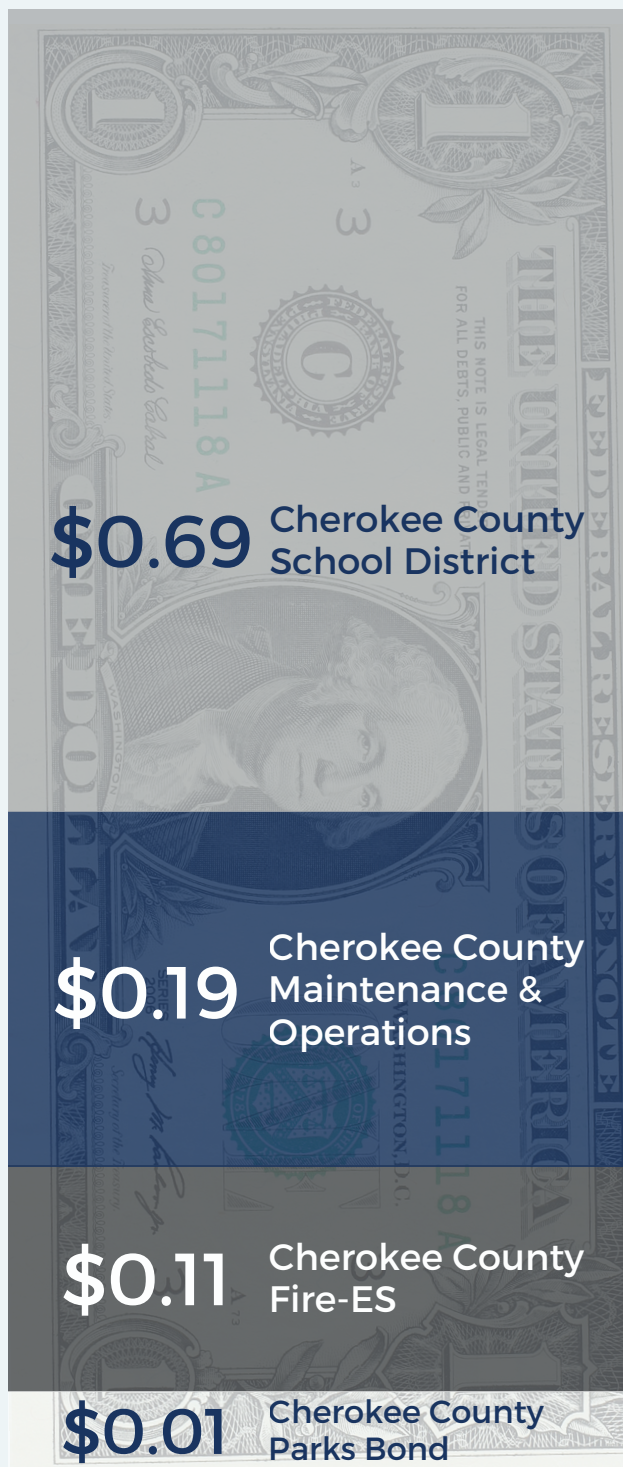
Property tax is the largest revenue source for unincorporated Cherokee County government operations. The Tax Assessor's Office assesses property values as required by Georgia law. The tax digest is presented to governing bodies (Board of Commissioners, Board of Education, City Councils). Governing bodies adopt their millage rates. Information is sent to the Georgia Department of Revenue. The elected Tax Commissioner issues tax bills (for most jurisdictions in Cherokee County) and collects the tax to distribute to the governing bodies based on their millage rates.

Millage rates set by the Cherokee County Board of Commissioners are consistently among the lowest in the metro area.



A FOUNDATION FOR THE FISCAL RESPONSIBILITY

Where do your tax dollars go?



SCHOOL DISTRICT

The Cherokee County School District is governed by the Cherokee County Board of Education. The Board of Education sets the millage rate for the School District for educational and other services for 42,000 students in Cherokee County.

COUNTY GOVERNMENT

The unincorporated areas of Cherokee County are governed by the Cherokee County Board of Commissioners. The Board of Commissioners sets the millage rates to provide services to Cherokee County's nearly 300,000 residents, including law enforcement, judicial, recreation and parks, transportation, senior services and more.

FIRE & EMERGENCY SERVICES

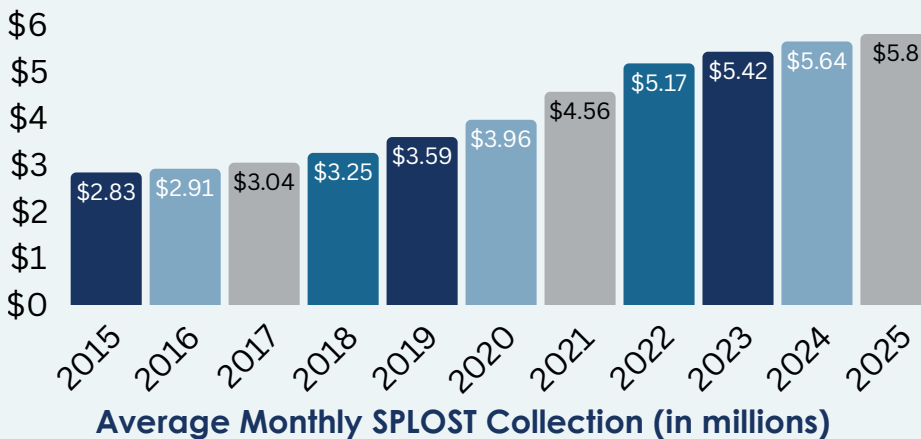
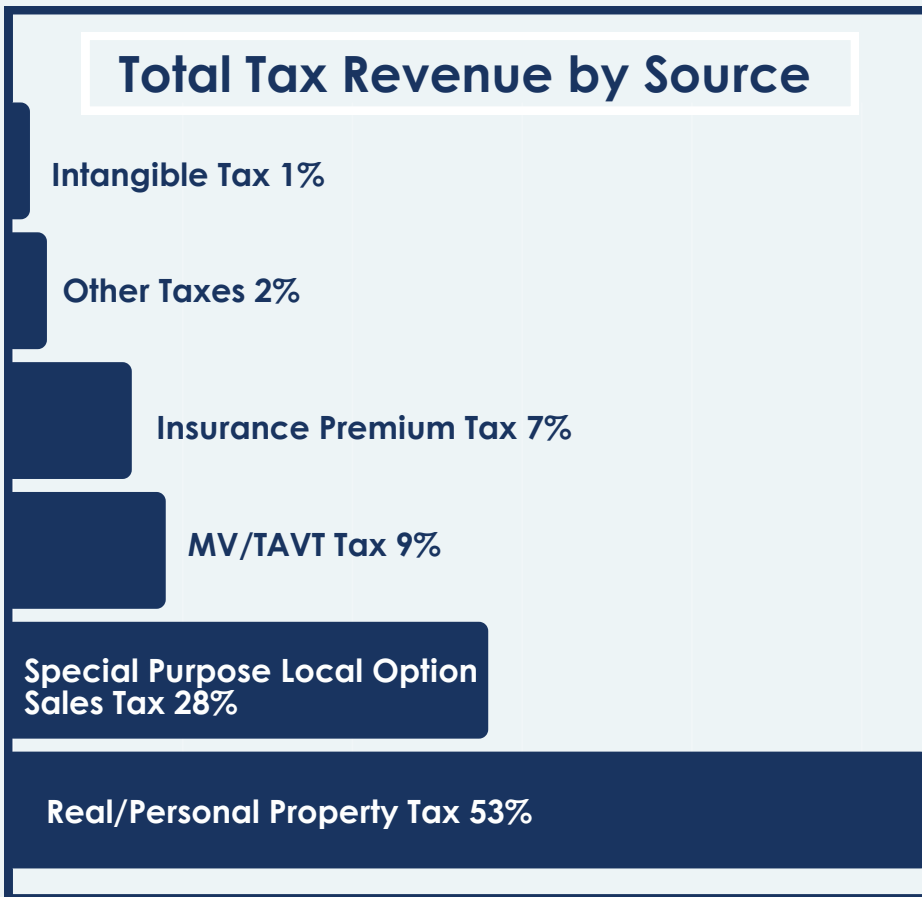
Cherokee County's Fire & Emergency Services receives funding from the Fire Millage Rate approved by voters in 1997. The millage funds both fire and ambulance service to all of Cherokee County. Woodstock is the only city with its own fire service; however, Cherokee Fire-ES and Woodstock Fire routinely work together during critical fire response. Cherokee County Fire-ES provides ambulance and EMS service to all of Cherokee County.

PARKS BOND

In November 2008, voters overwhelmingly approved a \$90 million parks bond to escalate the creation of parks and amenities for a better quality of life. The Parks Bond millage rate funds payments on the bonds, which will be paid off in FY2029.

A FOUNDATION FOR THE FISCAL RESPONSIBILITY

Major Taxes Assessed by the County



PROPERTY TAX

Property taxes are recognized as revenues in the fiscal year for which they are collected, thus the 2024 taxes collected beginning in September were for the 2025 fiscal year beginning October 1. The 2025 Tax Digest increased 7.9% with 4% due to new growth. In July 2025, the County approved keeping the M&O millage rate the same at 5.153 mills. Cherokee County has the third lowest combined millage rate in the metro-Atlanta area.

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 vehicles.

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 exceed the 2007 totals. The total is now increasing each year. The amount collected in 2025 was 3% greater than the 2024 total.

A FOUNDATION FOR THE FISCAL RESPONSIBILITY

Taxes Per Capita Comparison

Cherokee County has the second lowest taxes per capita in metro-Atlanta, only second to Fulton County. Fulton County is not a comparable comparison to Cherokee County, as Fulton is mostly incorporated with municipalities funding the lion's share of services and is the location of the state Capitol. Cherokee also is only one of the three counties in the metro-area that does not have a Homestead Option Sales Tax or Local Option Sales Tax to offset property taxes.



*Current data for Henry and Douglas counties not available.

A FOUNDATION FOR THE FISCAL RESPONSIBILITY

Expenditures Per Capita Comparison



Cherokee County has the second lowest expenditures per capita in the metro-Atlanta area behind Fulton County. Cherokee County's budget starts with a zero-based budgeting method to ensure all departments are reviewing their expenditures. The zero-based budgeting method eliminates wasteful spending, improves cost efficiency and increases accountability. Department leadership is required to start from scratch every budget year to ensure every dollar spent is needed and has a purpose.



FULTON \$1,112.55



2 CHEROKEE \$1,134.20

FAYETTE \$1,292.25

GWINNETT \$1,335.11

DEKALB \$1,371.06

COBB \$1,414.15

FORSYTH \$1,451.34

CLAYTON \$1,581.42

ROCKDALE \$1,795.08

*Current data for Henry and Douglas counties not available.

A FOUNDATION FOR THE FISCAL RESPONSIBILITY

Debt per Capita Comparison

Cherokee County's long-term debt is the lowest in the metro-Atlanta area. The only bonded debt Cherokee County holds is the \$90 million parks bond approved by voters in November 2008. The bond is repaid by the parks bond millage rate and is scheduled to be paid off in FY2029. With the parks bond, Cherokee County was able to purchase over 1,000 acres, build several new facilities including the Badger Creek Soccer Complex, the Cherokee County Aquatic Center, Cherokee Veterans Park and the L.B. Ahrens Recreation Center, and renovations to every park that existed prior to the Parks Bond being issued.



CHEROKEE \$93.77

CLAYTON \$182.18

FAYETTE \$483.82

COBB \$657.15

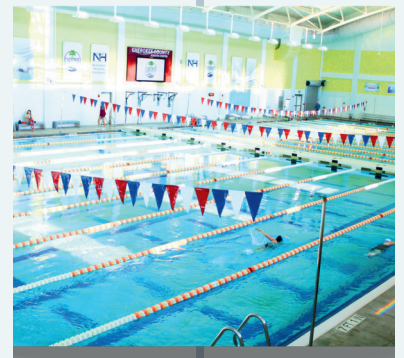
GWINNETT \$798.05

FULTON \$1,131.19

FORSYTH \$1,356.33

DEKALB \$1,755.83

ROCKDALE \$2,433.52



*Current data for Henry and Douglas counties not available.

A FOUNDATION FOR THE FISCAL RESPONSIBILITY

Revenues

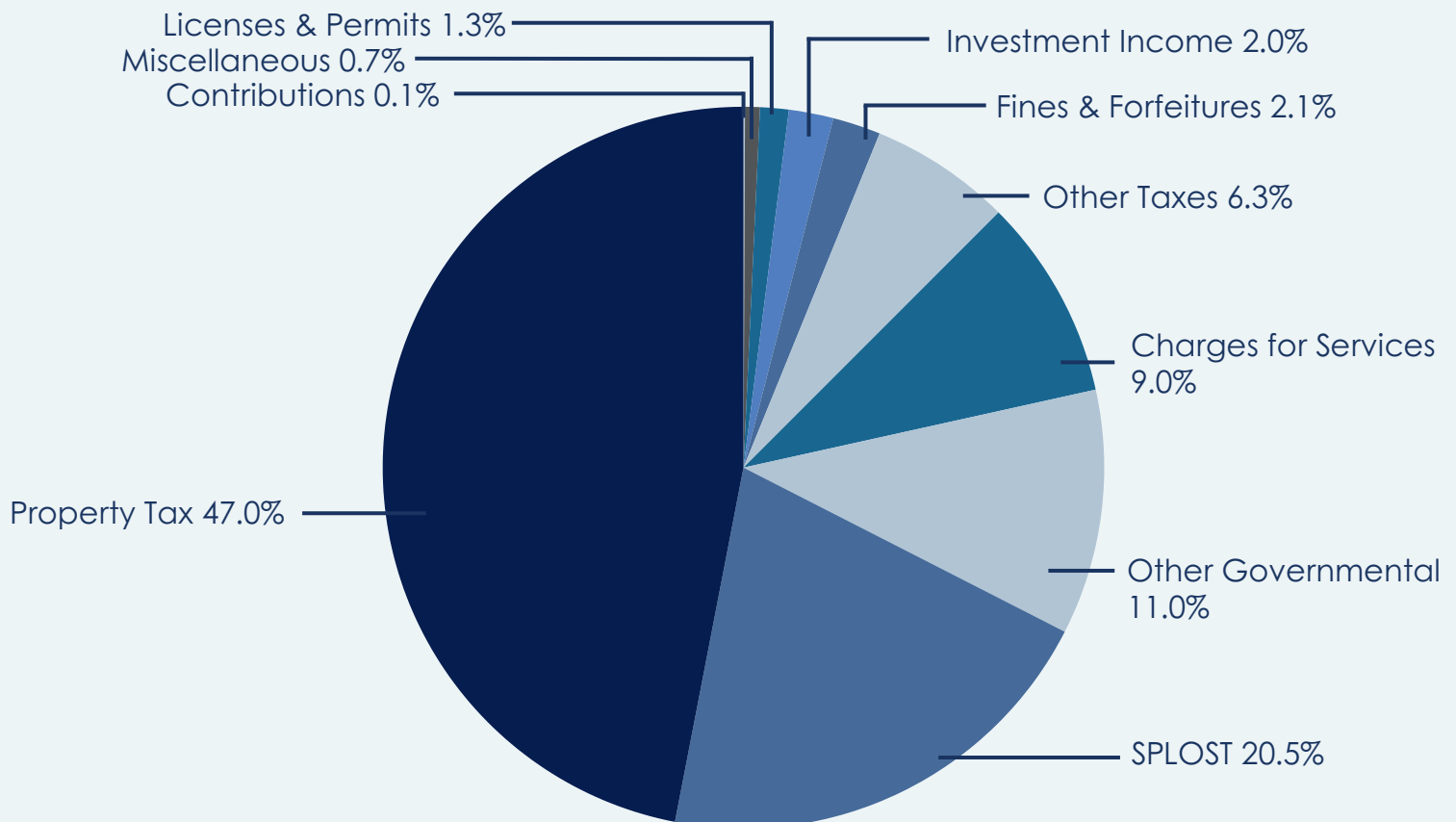
The fiscal year ending September 30, 2025, the County's revenues for all Government funds totaled \$339.2 million, which was \$16.7 million higher than FY2024. There were several factors contributing to this increase.

Property tax revenue increased \$18.8 million. Cherokee County Commissioners kept the millage rate the same in FY2025.

Sales Tax Revenue increased \$1.9 million in FY2025. Sales tax has been steadily increasing due to the growth and well-established retail centers such as the Outlet Shoppes of Atlanta, located in Woodstock, Bass Pro Shops/Cabela's, and the Canton Exchange.

The Insurance Premium Tax increased \$1.9 million in FY2025 due to an increase in gross premiums charged in the unincorporated portion of the county.

Intergovernmental Revenue decreased \$3.1 million from \$40,396,469 in FY2024 to \$37,299,049 in FY2025 due to a decrease in grant funding from ARPA.



A FOUNDATION FOR THE FISCAL RESPONSIBILITY

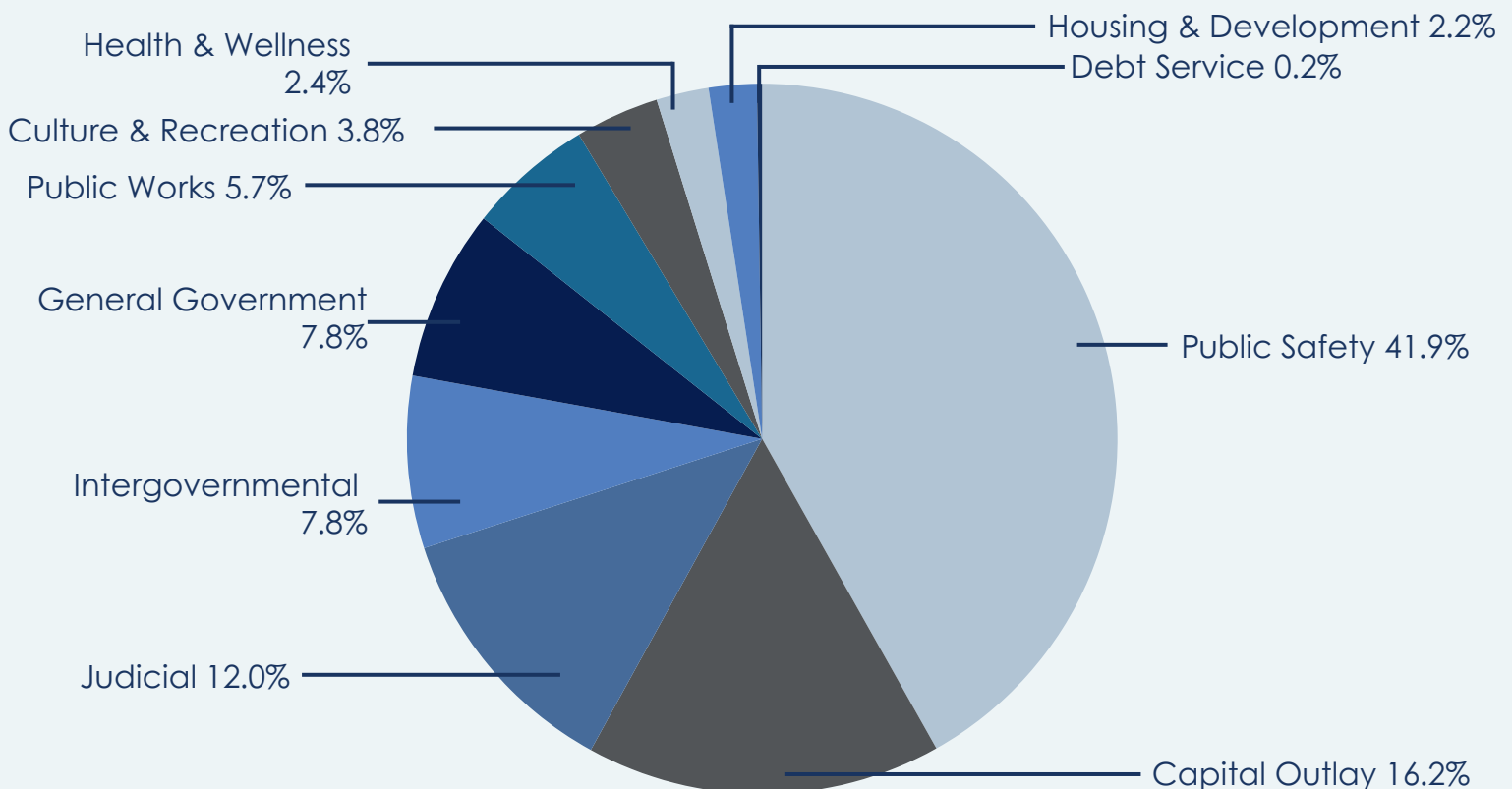
Expenditures

For fiscal year ending September 30, 2025, the County's governmental funds expended \$339.6 million. Expenditures within governmental funds increased \$24.6 million between FY2024 and FY2025. Major variances include the following:

Capital Outlay expenditures increased \$14.0 million from FY2024 spending due to the timeline of the courthouse addition and modifications. The county continues to invest in Capital Assets such as Fire Stations, Parks land, and Sheriff's Office vehicles to provide a high level of service.

Public Safety increased spending \$9.8 million. Personnel costs increased due to salary and benefits adjustments. In addition, the county opened a new EMS-only station to increase service to residents.

General Government decreased expenditures \$1.3 million from FY2024. Even with the decrease, the county fulfilled a 4% COLA for all employees. New positions in the FY2025 budget were put on hold.



A FOUNDATION FOR THE FISCAL RESPONSIBILITY

CAPITAL IMPROVEMENTS FUNDED OR PARTIALLY BY SPLOST

C (Complete) | SC (Substantially Complete) IP (In Progress)

PUBLIC WORKS PROJECTS

Stormwater Improvements (C)
 Waters Road Bridge Replacement (C)
 Vaughn Road Bridge Replacement (C)
 East Cherokee Dr. and Mill Creek Rd. Improvements (C)

TRANSPORTATION PROJECTS

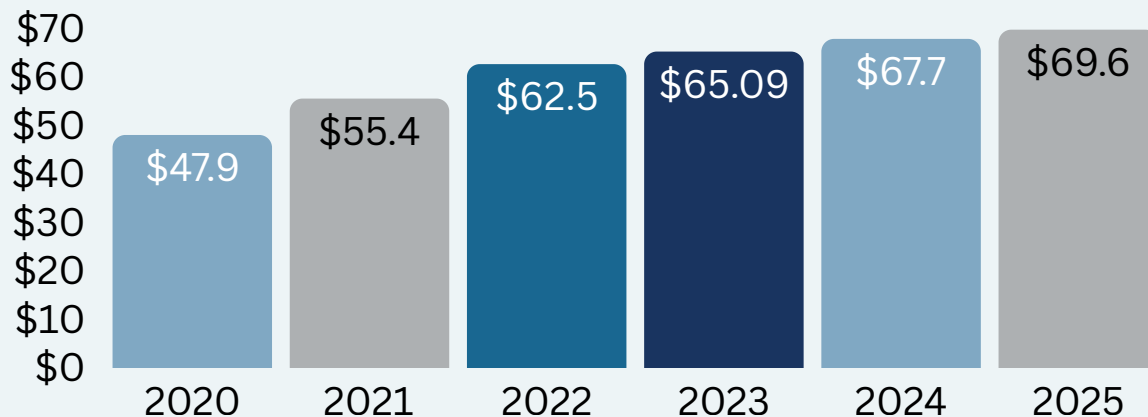
Traffic Signal at Steels Bridge Road at Bells Ferry Road (SC)
 Ball Ground Highway Roundabout (SC)
 Batesville Road at Sugar Pike Road (IP)
 South Jett Road (IP)
 I-575 at Towne Lake Parkway Interchange Upgrade (IP - Design)

JUDICIAL/PUBLIC SAFETY PROJECTS

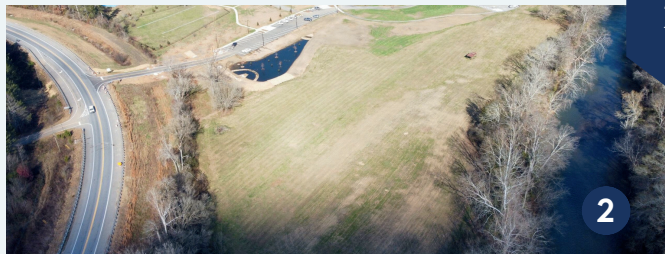
Real Time Information Center (IP)
 Justice Center Master Plan (C)
 Station 30 EMS Only Station (C)
 Two Fire Engines for Fire & Emergency Services (C)
 New Vehicles for the Sheriff's Office (C)

COMMUNITY SERVICE PROJECTS

Long Swamp Creek Recreation Area (C)
 Design for new CATS Headquarters (C)
 Site work for new CATS Headquarters (C)
 Vehicle purchases for Recreation and Parks (C)
 Two new buses for CATS (C)
 Design for Woodworth Park in southwest Cherokee (C)
 Design for Yellow Creek Road Conservation Area and Trails (C)



Annual SPLOST Collections (in millions)



- 1 Ball Ground Roundabout
- 2 Long Swamp Creek Recreation Area
- 3 Real Time Information Center
- 4 Rehabilitation of historic church to repurpose as court services offices.
- 5 CSO Vehicles
- 6 EMS Station 30
- 7 Batesville Road at Sugar Pike Road Roundabout
- 8 CATS Buses
- 9 New Signal at Steels Bridge Road and Bells Ferry Road
- 10 New Fire Engine



GLOSSARY

ACFR – Annual Comprehensive Financial Report – A set of financial statements that comply with accounting requirements established by GASB. It must be audited by an independent auditor using generally accepted governmental auditing standards. An ACFR must include three sections: Introductory, Financial, and Statistical.

Board of Commissioners – The elected legislative and administrative body responsible for governing the county.

Bond – A written promise to pay a specified sum of money loaned to the government along with interest.

Capital Outlay – Expenses involving land, easements, building and building improvements, furniture, fixtures, machinery, equipment and all other tangible or intangible assets that are used in operations and have a useful life of greater than one year and a cost in excess of the county's capital threshold.

Debt – A liability resulting from the borrowing of money or from the purchase of goods and services.

Expenditure – Money spent by the government for goods or services in a governmental fund whether received or not by the government. (See intergovernmental)

Fiscal Year – The period used for the accounting year. Cherokee County has a fiscal year of October 1–September 30.

Franchise Tax – A tax on the right or privilege of doing business in the county. This tax is primarily levied on entities with intensive infrastructure use or impact on county right of way.

Fund – A self-balancing set of accounts to track specific revenues and the uses of those revenues or the sources and uses of funds related to a specific activity or group of activities.

Fund Balance – An accumulated excess or deficit of revenues over expenditures in a fund.

GLOSSARY

GASB – Governmental Accounting Standards Board – the governing body that sets official accounting and financial reporting requirements for U.S. state and local governments.

General Fund – The primary operating fund used to account for daily and long-term operations for the county and is not restricted by law for special purposes.

Insurance Premium Tax – A tax levied on insurance companies doing business in the state of Georgia. The tax is based on gross direct premiums.

Intergovernmental Activity – Revenues received from other government agencies or expenditures paid to or on behalf of other government agencies.

Millage Rate - The tax rate used to calculate local property taxes. 1 mill is equal to 1/1000 of the net taxable value of a piece of property. The millage rate is approved by the Board of Commissioners.

Property Tax – A tax levied on the assessed value, net of exemptions, of real and personal property.

Revenue – Funds generated through taxes, charges for services, licenses, grants, or other sources to fund the government operations.

SPLOST – Special Purpose Local Option Sales Tax – a 1% sales tax approved by the voters via a ballot referendum for up to 6 years. It is used to fund capital outlay projects, such as roads, buildings, facilities, vehicles, and equipment. It cannot be used to fund operations.

Tax Digest – An official comprehensive list of the taxable values of all real and personal property within a jurisdiction.



Cherokee County Board of Commissioners

1130 Bluffs Parkway

Canton, GA 30114

678-493-6000

www.cherokeecountyga.gov