



# Cherokee County Board of Commissioners

FINANCIAL UPDATE

April 2018

(Oct 2017 – Apr 2018)



# Cherokee County Board of Commissioners

EXECUTIVE SUMMARY

April 2018

(Oct 2017 – Apr 2018)

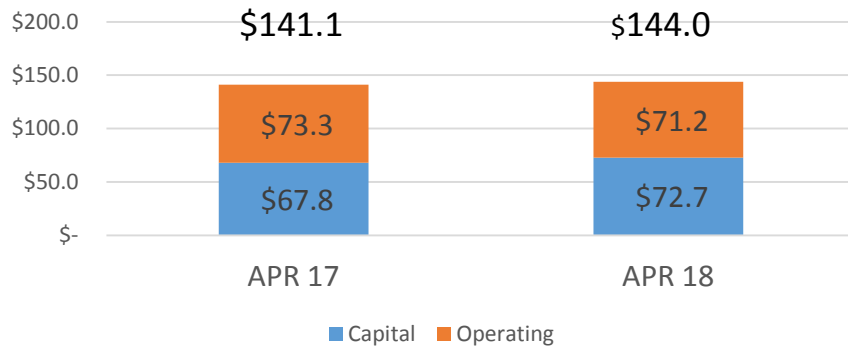


# Cash Executive Summary

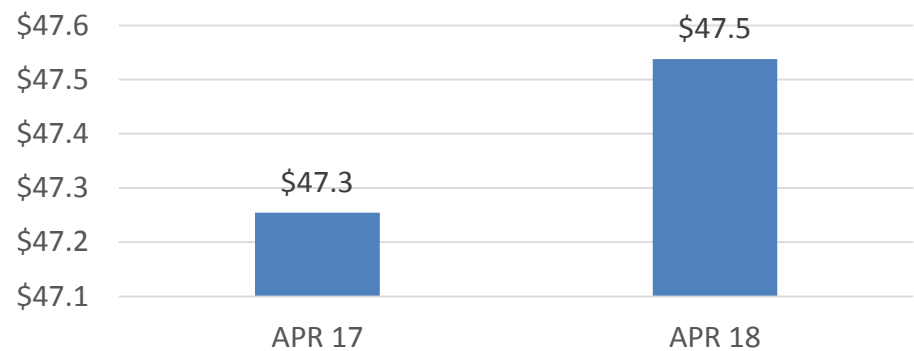
## April 2018

Summary Statement: Property taxes are primarily collected in December 2017 and January 2018. Almost every month after, expenditures > revenues. Therefore the cash balance will decrease throughout the year. This is expected and budgeted accordingly.

### Cash Balance



### General Fund Cash Balance



- **Operating -\$2.1M**
  - **General Fund +\$0.2M** – revenues above budget and expenses below budget for FY2018
  - **Insurance & Benefits Fund -\$1.2M** – Health Care costs slightly high 1<sup>st</sup> Quarter 2018. Timing of Payroll Taxes
  - **Fire Fund -\$0.8M** – timing of tax collections, one time transfer to SPLOST for station construction.
  - Parks & Recreation Fund – -\$0.2M
  
- **Capital +\$4.9M**
  - **SPLOST Funds +\$9.8M** SPLOST 2012 tax receipts have exceeded SPLOST 2012 spending (related to multi year project spending plan).
  - **Parks Bond Fund -\$5.1M** Final bonds issued in July 2014, spending down balance.
  - **Debt Service Fund +\$0.2M** – Timing of Tax Collections

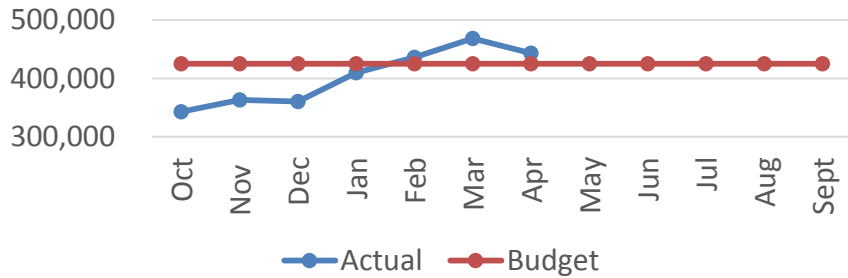
**Bottom Line:** Most cash balances are improving or decreases are explainable/expected.



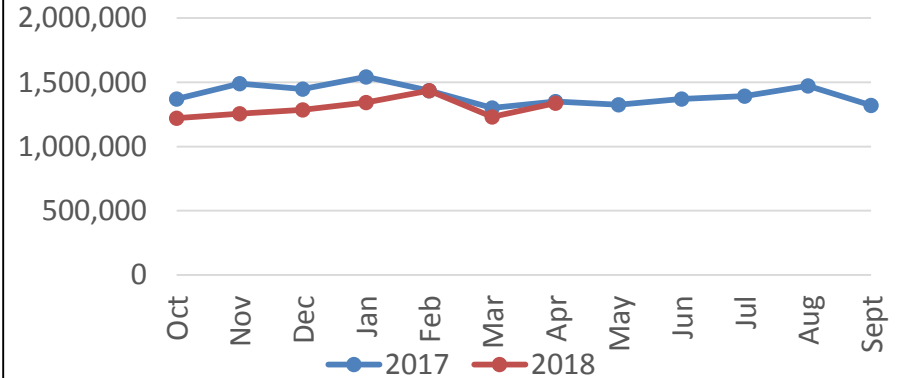
# Apr 2018 Results

## EMS Fund – Cash Collections & Balances

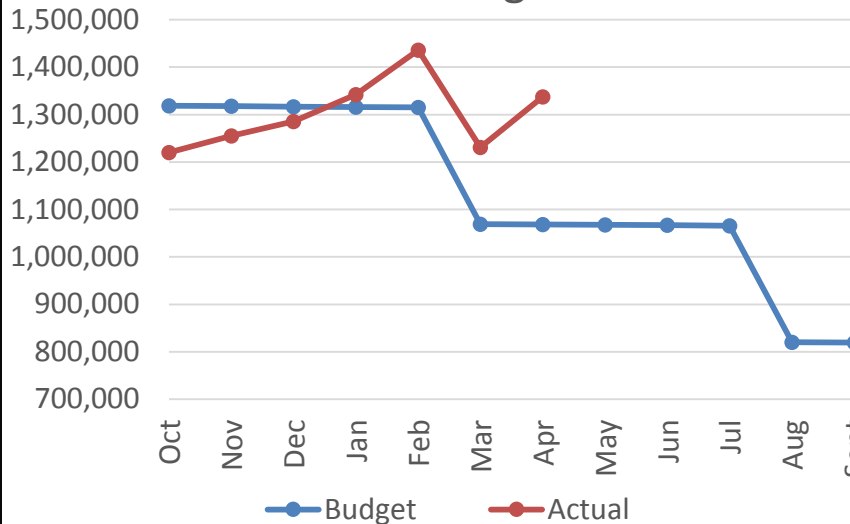
### EMS Cash Collections Oct 2017 – Apr 2018



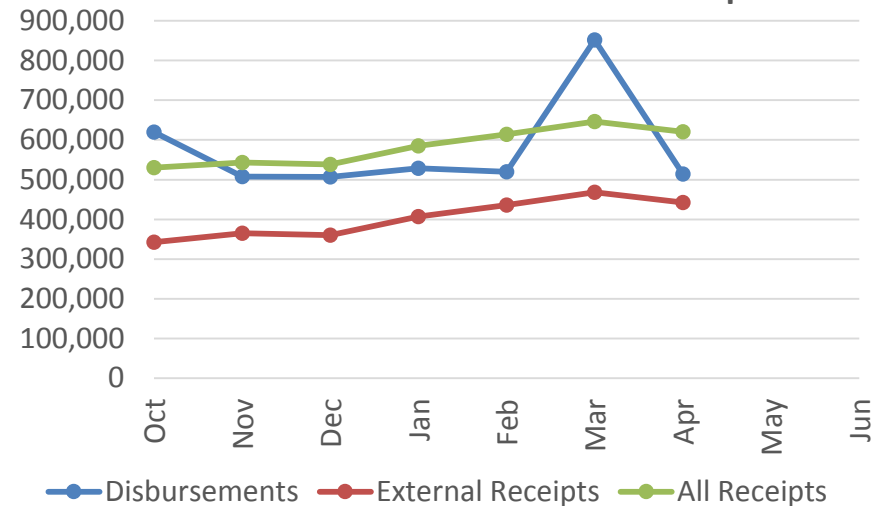
### EMS Cash Balances 2017 - 2018



### EMS 2018 Cash Budget Vs. Actual



### EMS Cash Disbursements vs Cash Receipts



**Bottom Line:** Cash Collections are slightly lower than budget YTD but are beginning to improve. Finance will continue to monitor.

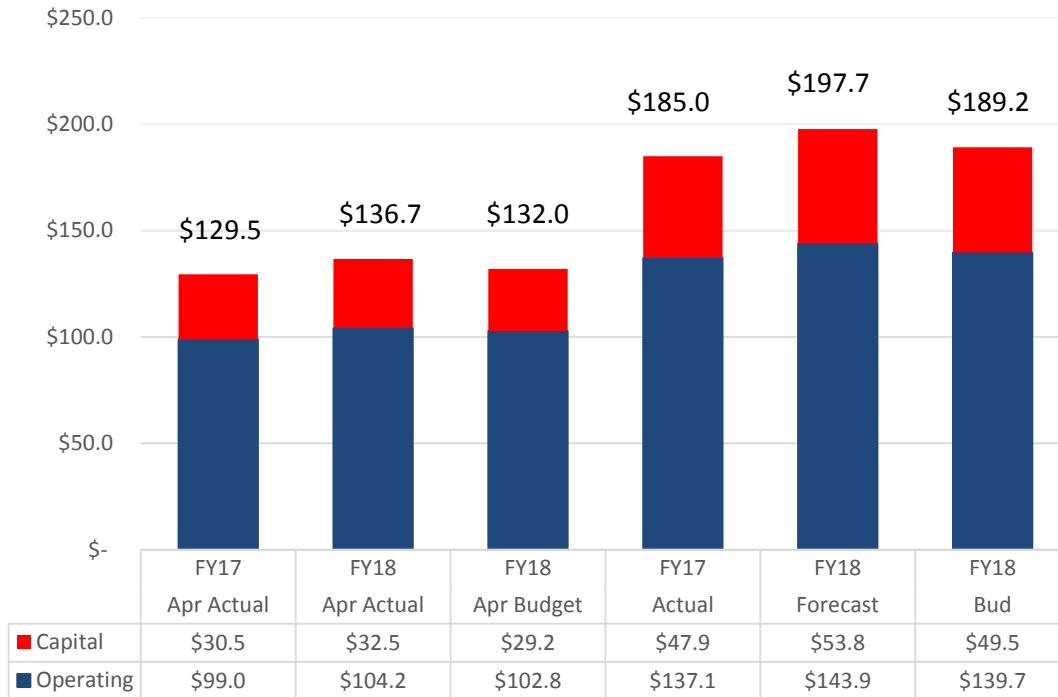


# Revenue Executive Summary

## All Funds – Apr 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the County's YTD Results are \$4.6M better than the YTD Budget. We are also forecasting the full year to be \$8.5M better than budget.

### RECURRING EXTERNAL REVENUES CAPITAL AND OPERATING FUNDS



### Operating Funds Apr – Actual vs Budget

- TAVT/Motor Vehicle +\$0.8M
- Current Property Taxes (\$0.5M)
- Building Inspections +\$0.2M
- Tax Commissions +\$0.3M
- Intergovernmental (\$0.9M)
- Investment Income +\$0.6M
- Other Miscellaneous +\$0.3M

### Operating Funds Full Year Forecast

- Motor Vehicle/TAVT +\$1.4M
- Other Taxes +\$0.4M
- Building Inspections +\$0.2M
- Intergovernmental +\$0.6M
- Charges for Services +\$0.8M
- Investment Income +\$0.9M
- Miscellaneous +\$0.5M

### Capital Funds

- SPLOST Taxes +\$3.6M

Operating Funds and Capital Funds External Revenue are forecasted to be above budget.

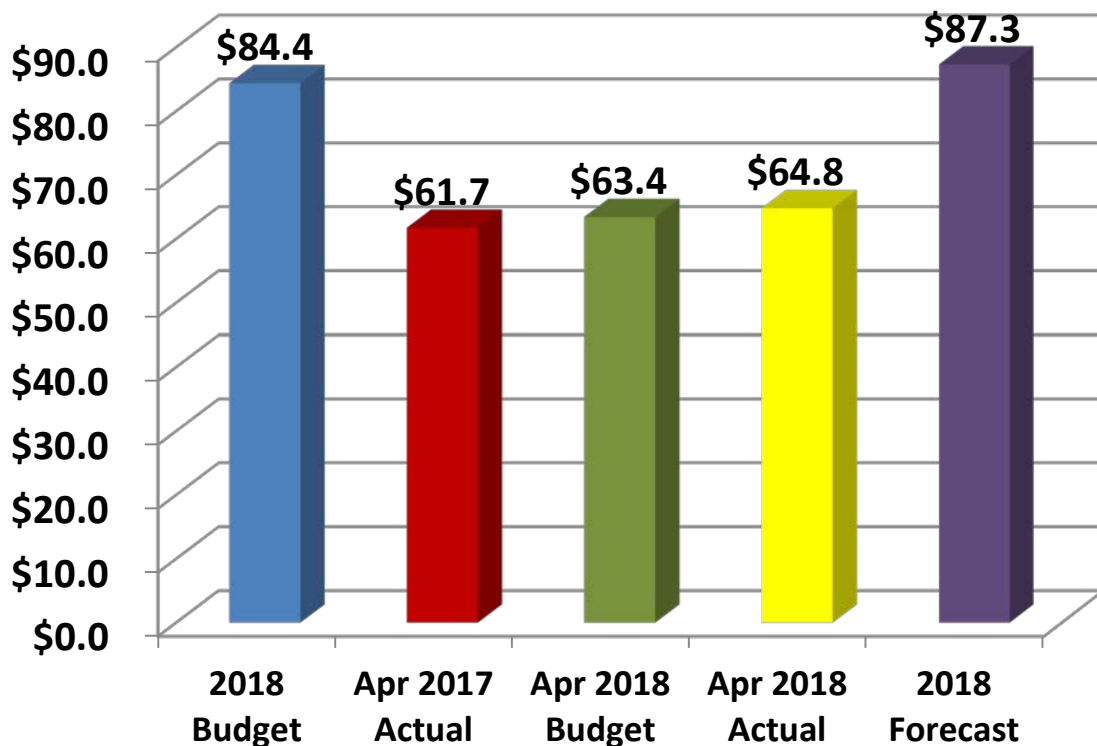


# Revenue Executive Summary

## General Fund – April 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the General Fund YTD Results are \$1.4M > Budget. We are also forecasting the full year to be \$2.9M > Budget.

### General Fund Recurring External Revenue



#### Apr 2018 Actual \$1.4M Better than Budget

- Current Taxes **(\$0.4M)** – timing only
- TAVT/Motor Vehicle **+\$0.7M**
- Mortgage Related Taxes **+\$0.1M**
- Bank/TV Franchise **(\$0.4M)** – timing of Qtr Pmts
- Building Inspections/Licenses **+\$0.2M**
- Commissions on Tax Collections **+\$0.3M**
- Fines & Forfeitures **+\$0.4M**
- Interest Revenue **+\$0.2M**
- Miscellaneous **+\$0.3M**

#### Full Year Forecast \$2.9M Better than Budget

- Motor Vehicle/TAVT **+\$1.3M**
- Other Taxes **+\$0.3M**
- Building Inspections/Licenses **+\$0.2M**
- Commissions on Tax Collections **+\$0.2M**
- Fines & Forfeitures **+\$0.5M**
- Interest Revenue **+\$0.3M**
- Miscellaneous **+\$0.1M**

**Bottom Line:** General Fund recurring revenues are on track to exceed budget.



# Revenue Executive Summary

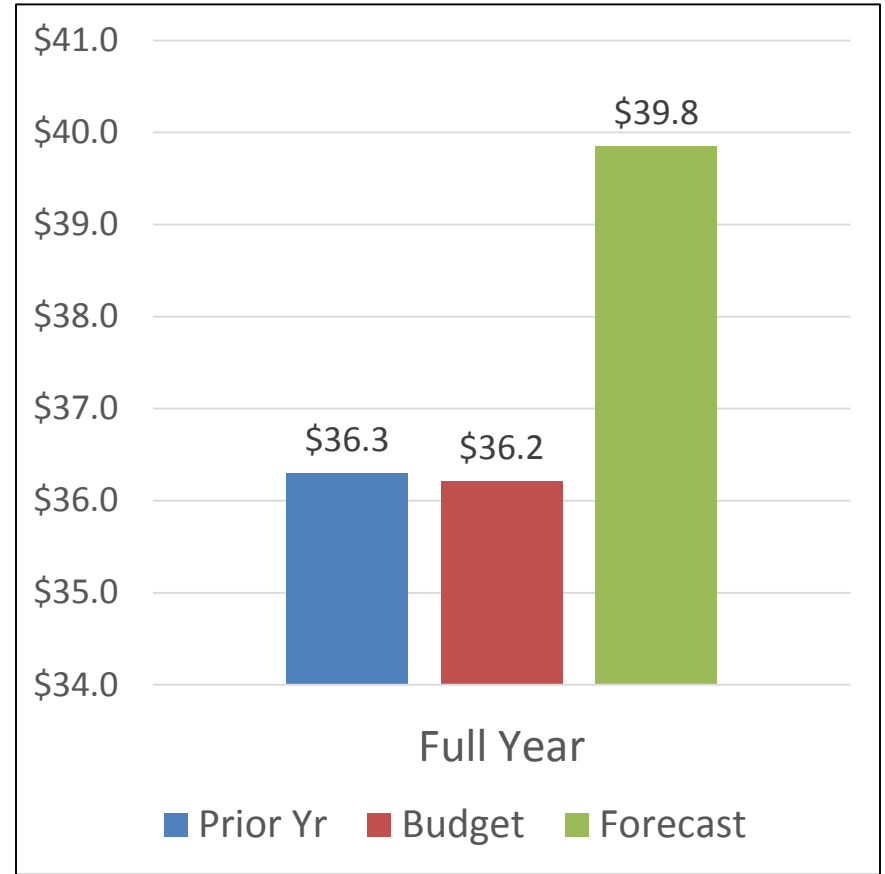
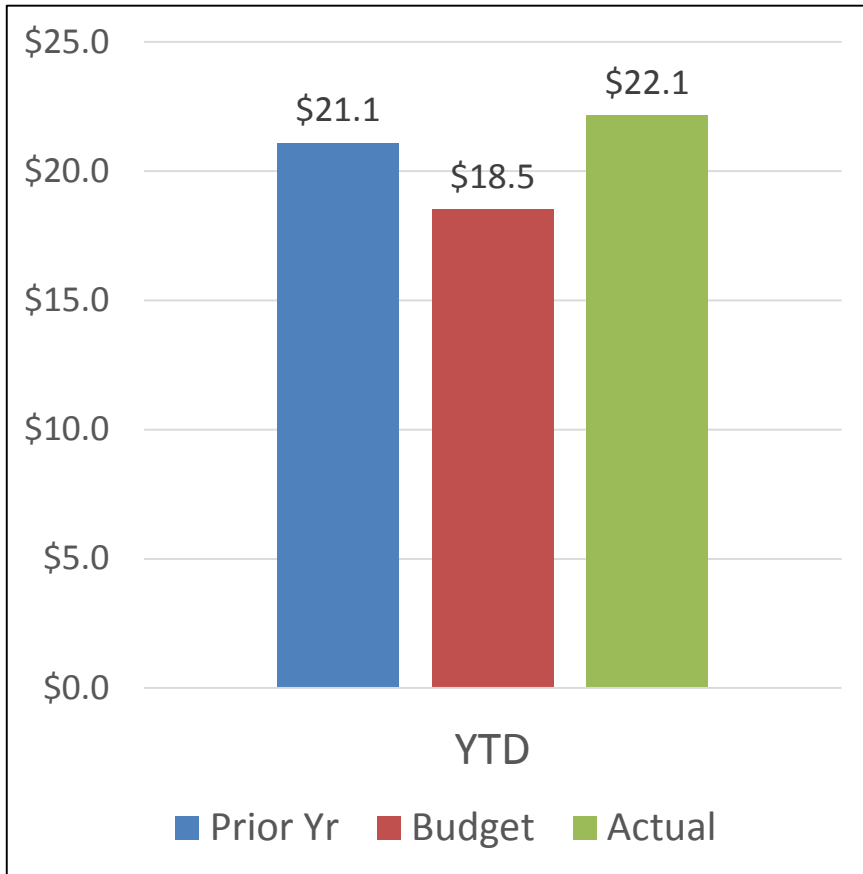
## SPLOST Receipts – Updated through April

YTD SPLOST Receipts

+19.6% to Budget  
+5.1% to Prior Year

Full Year Forecast

+10.0% to Budget  
+8.9% to Prior Year



**Bottom Line:** SPLOST revenue should exceed the Budget.

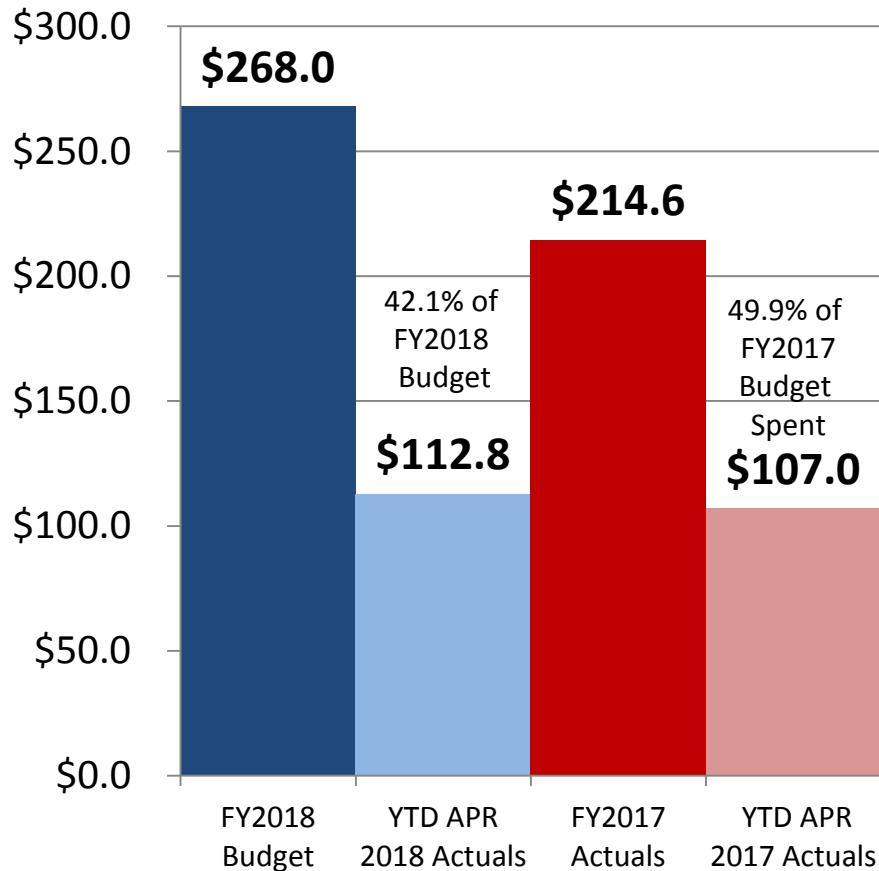


# Expenditure Executive Summary

## All Funds – YTD Apr 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*55.77% of Year Elapsed for Payroll Costs. 50% or 59% of Year Elapsed for Monthly Expenses.*

### Total Expenditures



<b>County-Wide Expenditures - 2018</b>			
	2018 Budget	YTD APR 2018	% Spent
Compensation	76,224,997	40,319,720	52.9%
Insurance Benefits	26,378,737	14,211,457	53.9%
Payroll Taxes	5,708,175	2,886,892	50.6%
Workers Comp	1,058,712	636,089	60.1%
Retirement Plans	9,273,261	5,792,948	62.5%
Other Personnel	38,450	22,570	58.7%
<b>Total Personnel</b>	<b>118,682,332</b>	<b>63,869,676</b>	<b>53.8%</b>
Operating Costs	31,046,043	17,116,554	55.1%
Capital	76,488,324	5,168,096	6.8%
Non-Op Costs	19,160,485	10,621,065	55.4%
Debt Service	7,407,135	5,999,631	81.0%
Utilities/Insurance	5,194,614	2,935,021	56.5%
Transfers	9,997,468	7,123,904	71.3%
<b>Total Expenditures</b>	<b>267,976,401</b>	<b>112,833,947</b>	<b>42.1%</b>

**Bottom Line:** YTD Expenses are on target. We expect to achieve the FY2018 Budget.





# Expenditure Executive Summary

## All Funds – YTD Apr 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*55.77% of Year Elapsed for Payroll Costs. 50% or 59% of Year Elapsed for Monthly Expenses.*

### Insurance/Benefits Costs are 53.9% of the FY2018 Budget

The County-Wide roll-up reflects Insurance & Benefits costs charged to departments for their respective employees, and also includes actual expenses in the Insurance & Benefits Fund (Health, Dental, LTD, STD and Life Insurance plans).

Specific just to the Insurance & Benefits Fund, net costs were \$216.7k < Budget.

#### Primary variances:

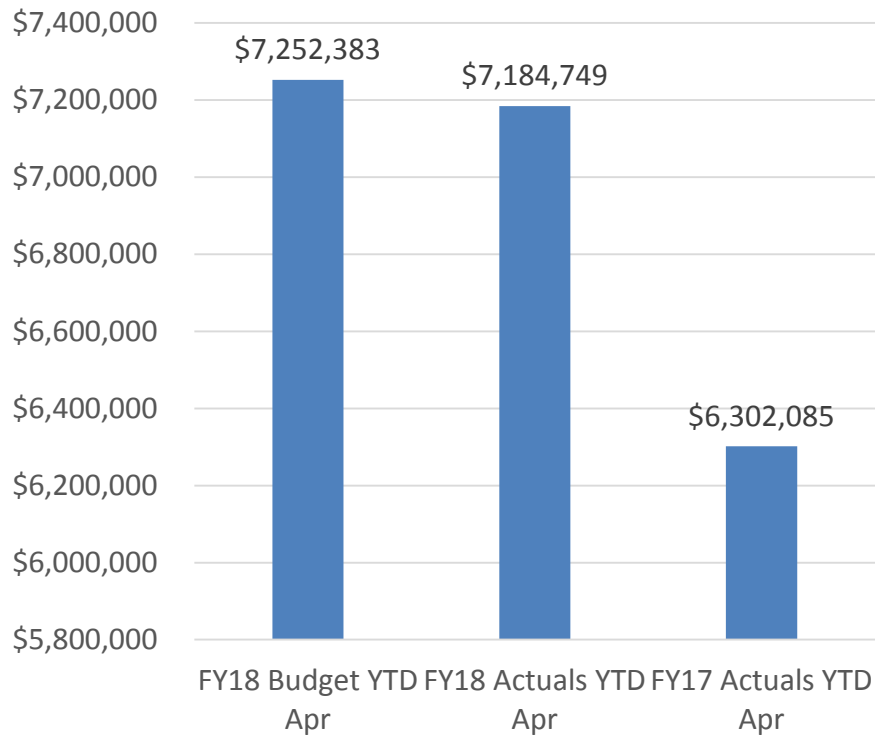
- YTD Apr 2018 Net health insurance claims \$67.6 < Budget
- YTD Apr 2018 Administration Costs \$40k < Budget
- YTD Apr 2018 Cobra/Retiree payments \$45.6k > Budget
- YTD Apr 2018 Employee Contributions \$26k > Budget
  
- The Insurance & Benefits Fund ended Apr 2018 with a Fund Balance of \$880.4k:
  - \$507.1k Reserved to support retirees' future health insurance costs
  - \$373.3k Unreserved Fund Balance
  - The unreserved Fund Balance consists of a gain in the Insurance & Benefits Fund \$216.7k and timing of payrolls (\$474k)
    - The recommended amount for unreserved fund balance is 10 – 20% of annual claim expense to soften the effects of a high claim year.



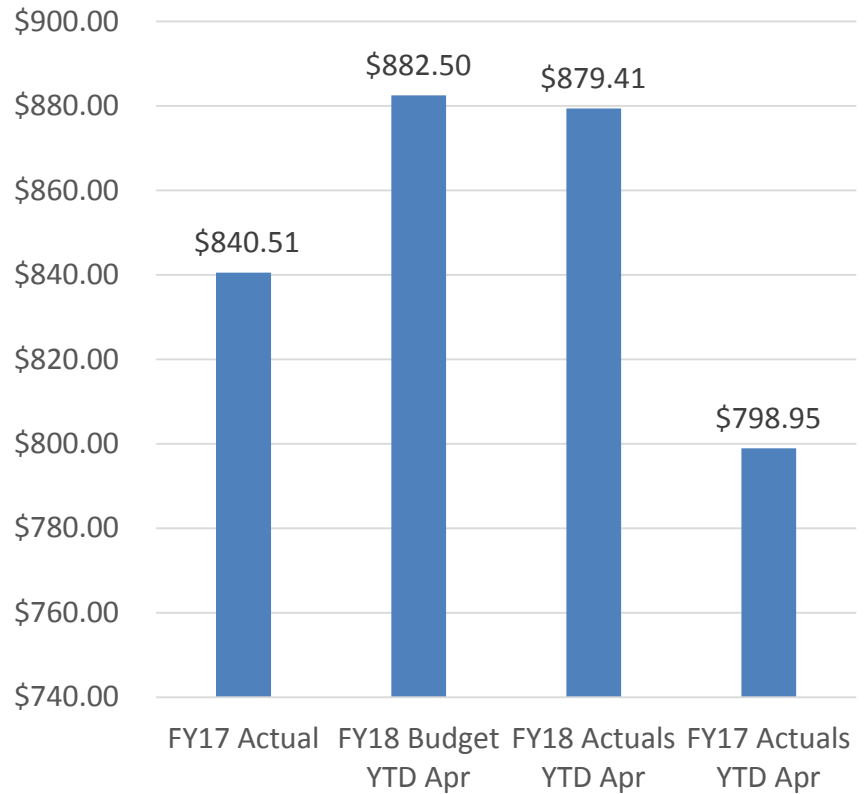
# Insurance & Benefits Fund

## YTD Apr 2018

### Net Claims - \$67.6k Less Than Budget



### PEPM – .4% Below Budget



**Bottom Line:** Q1 2018, we were 10.4% higher than the budgeted PEPM, that percentage has decreased each month since. Net Claims have decreased and were under budget YTD FY2018. We will continue to monitor the fund and watch for any negative trends



# Expenditure Executive Summary

## All Funds – Apr 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*55.77% of Year Elapsed for Payroll Costs. 50% or 59% of Year Elapsed for Monthly Expenses.*

**Total Workers Comp** Costs were 60.1% of the FY2018 Budget mainly due to the timing of payments for WC administration costs.

- Apr YTD new claim total was \$230.4k, which was 40.3% of FY2018 new claim budget
- Actual Average Monthly Total Claim Cost = \$55.3k v. Monthly Budget = \$57.6k
- WC Admin fees were @ 67.6% of budget. The WC Excess policy (which makes up the largest portion of the administration costs) is due annually and was paid in October. Key Risk, our TPA is paid quarterly with three payments being made YTD Apr 2018.

**Retirement Plans** were @ 62.5% due to the one time extra defined benefit payment.

**Capital** spending was at 6.8% of the FY2018 Budget

- Capital spending is driven by the timing of construction projects.

**Debt Service** was at 81% of the FY2018 Budget

- Parks Bond payments are paid semiannually. The principal with interest payment was made in April and the interest only payment will be made on the last day of September.

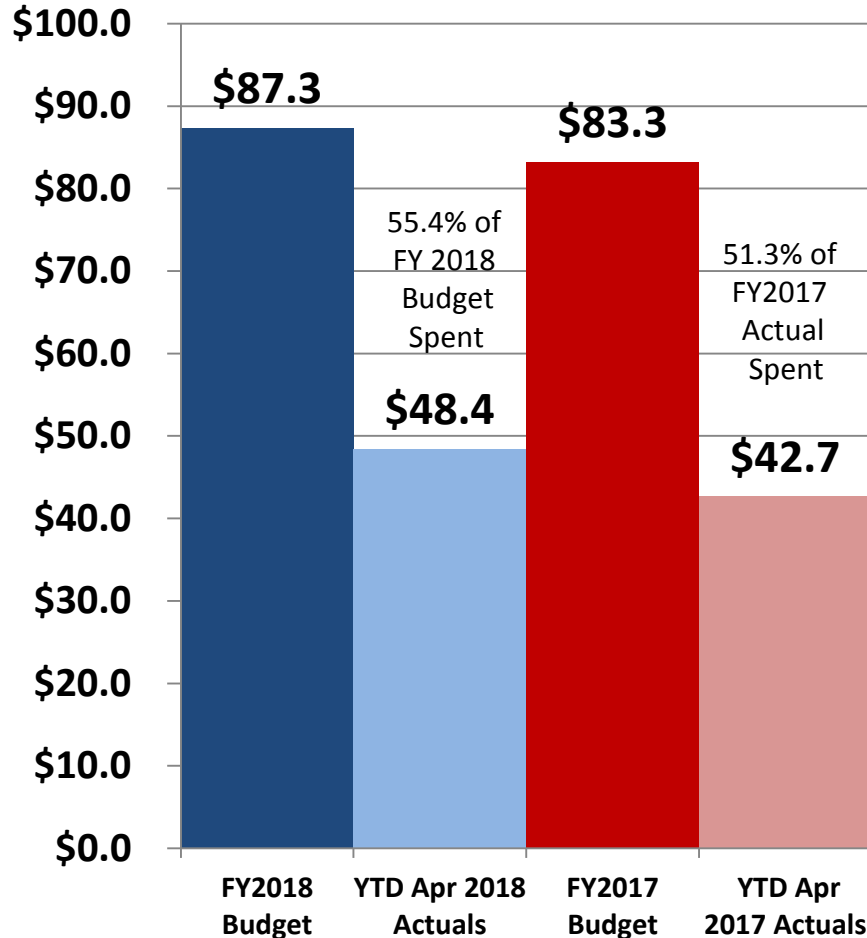
**Transfers** were at 71.3% . Budgeted transfers were made in full from Fire and Impact funds to SPLOST fund for capital projects.



# Expenditure Executive Summary General Fund – YTD Apr 2018

Summary Statement: Expenses are being managed across all departments. Some variances exist, but are explainable.  
*55.77% of Year Elapsed for Payroll Costs. 50% or 59% of Year Elapsed for Monthly Expenses.*

## General Fund Expenditures



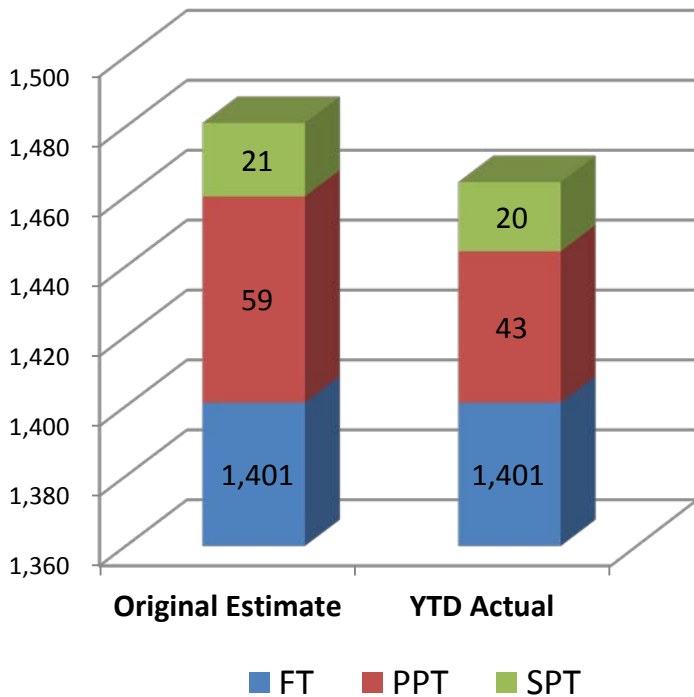
<b>General Fund - Expenditures 2018</b>			
	2018 Budget	YTD Apr 2018 Actuals	% Spent
Compensation	42,439,489	22,885,876	53.9%
Insurance Benefits	6,464,526	3,553,981	55.0%
Payroll Taxes	3,155,611	1,639,139	51.9%
Workers Comp	622,766	393,979	63.3%
Retirement Plans	5,656,779	3,732,107	66.0%
Other Personnel	38,450	22,570	58.7%
<b>Total Personnel</b>	<b>58,377,621</b>	<b>32,227,652</b>	<b>55.2%</b>
Operating Costs	16,178,354	8,872,235	54.8%
Capital	820,984	406,078	49.5%
Non-Op Costs	3,338,691	1,929,931	57.8%
Debt Service	191,773	75,205	39.2%
Utilities/Insurance	2,888,182	1,751,214	60.6%
Transfers	5,513,386	3,150,411	57.1%
<b>Total Expenditures</b>	<b>87,308,991</b>	<b>48,412,726</b>	<b>55.4%</b>

**Bottom Line:** YTD Expenses are on target. We expect to achieve the FY2018 Budget.

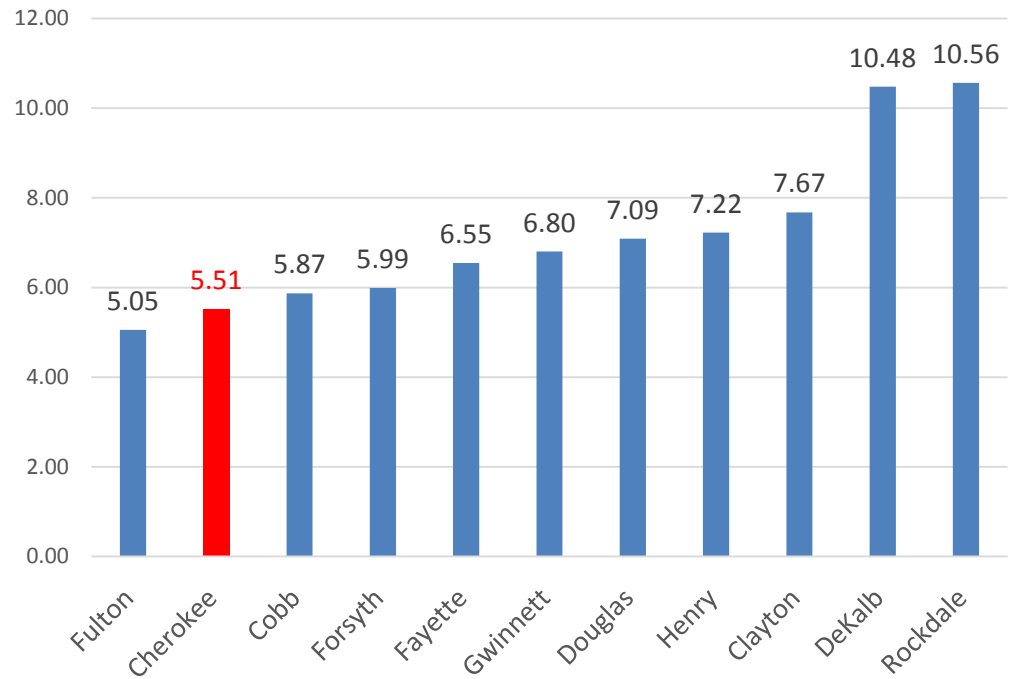


# Headcount – FTEs April 2018

**Full Time Equivalents (FTEs)**  
**Original Estimate = 1,481**  
**Actual YTD = 1,464**

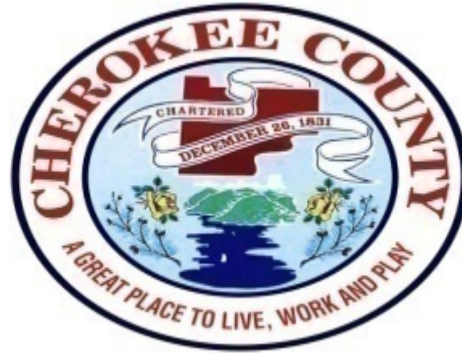


## 2016 Employees Per Capita



\*Employees Per Capita: Number of Employees Per 1,000 population  
 \*Census Based on US Department of Commerce website <http://quickfacts.census.gov>

**Bottom Line:** Headcount is within Budget and our FTEs per Capita metric is one of the lowest in the region.



# Cherokee County Board of Commissioners

Financial Reports

April 2018

(Oct 2017 – Apr 2018)



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget 2018	% of Budget 2017
<b>ALL EXTERNALLY GENERATED RECURRING REVENUES BY FUND</b>								
GENERAL FUND (100)	84,680,874	61,725,128	84,356,770	0	84,356,770	64,828,431	76.85%	72.89
LAW LIBRARY FUND (205)	111,473	42,727	122,500	0	122,500	46,974	38.35%	38.33
SHERIFF'S FORFEITURES (210)	53,539	52,256	75,000	0	75,000	640	0.85%	97.60
EMERGENCY 911 TELEPHONE FUND (215)	4,609,227	2,045,639	4,587,500	0	4,587,500	1,788,601	38.99%	44.38
SENIOR SERVICES FUND (220)	750,045	335,967	697,502	0	697,502	344,391	49.37%	44.79
PARKS AND RECREATION (225)	3,579,705	1,949,267	3,715,900	104,700	3,820,600	2,094,508	54.82%	54.45
TRANSPORTATION FUND (240)	628,394	232,703	862,927	0	862,927	285,856	33.13%	37.03
MULTIPLE GRANT FUND (250)	970,948	277,731	656,192	741,701	1,397,893	441,933	31.61%	28.60
COMMUNITY DEVELOPMENT (251)	812,218	432,500	1,114,001	0	1,114,001	782,315	70.23%	53.25
ANIMAL SERVICES FUND (252)	857,832	464,951	756,269	0	756,269	391,501	51.77%	54.20
DA'S CONDEMNATION FD 9-16-19 (253)	5,917	5,144	5,000	0	5,000	3,056	61.12%	86.94
DA'S CONDEMNATION FUND (254)	1,577	1,437	30,000	0	30,000	1,016	3.39%	91.13
DRUG ABUSE AND TREATMENT FUND (255)	274,241	128,149	229,147	0	229,147	108,791	47.48%	46.73
VICTIM/WITNESS FUND (256)	200,004	96,378	204,286	0	204,286	106,042	51.91%	48.19
DUI COURT FUND (257)	514,232	255,824	486,605	10,975	497,580	266,450	53.55%	49.75
DRUG ACCOUNTABILITY COURT (258)	368,359	113,909	438,366	6,720	445,086	130,469	29.31%	30.92
TREATMENT ACCOUNTABILITY COURT (259)	64,393	14,977	77,375	28,625	106,000	18,473	17.43%	23.26
DRUG SCREENING LAB (260)	367,810	188,351	343,244	0	343,244	199,935	58.25%	51.21
VETERANS ACCOUNTABILITY COURT (261)	12,622	0	89,096	0	89,096	17,645	19.80%	0.00
FIRE DISTRICT FUND (270)	27,138,610	24,029,034	29,152,051	0	29,152,051	26,726,467	91.68%	88.54
JAIL FUND (271)	403,640	192,202	392,000	0	392,000	216,696	55.28%	47.62
SHERIFF'S COMMISSARY FUND (272)	606,345	250,877	600,000	0	600,000	418,898	69.82%	41.38
CONFISCATED ASSETS FUND (273)	368,139	135,149	224,300	0	224,300	34,289	15.29%	36.71
HOTEL/ MOTEL TAX FUND (275)	214,232	97,474	207,000	0	207,000	90,538	43.74%	45.50
IMPACT FEE FUND (295)	2,110,056	1,129,415	2,113,490	0	2,113,490	1,337,640	63.29%	53.53
RECREATION CAPITAL CONSTRUCTIO (310)	178,137	167,301	15,000	0	15,000	24,399	162.66%	93.92
SPLOST V (322)	13,397	7,168	4,000	0	4,000	9,418	235.44%	53.50
SPLOST 2012 (323)	39,476,451	23,520,286	31,174,727	0	31,174,727	24,971,920	80.10%	59.58
SPLOST 2018 (324)	0	0	0	9,716,000	9,716,000	0	0.00%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	142,496	83,231	142,236	0	142,236	82,971	58.33%	58.41
DEBT SERVICE (410)	6,059,473	5,592,137	6,310,428	0	6,310,428	6,034,067	95.62%	92.29
CONFERENCE CENTER (555)	349,853	212,727	320,435	0	320,435	192,460	60.06%	60.80
EMERGENCY MEDICAL SERVICES (580)	7,687,590	4,353,738	7,765,600	0	7,765,600	4,477,758	57.66%	56.63
INSURANCE AND BENEFITS FUND (605)	1,734,505	1,364,374	1,349,650	0	1,349,650	276,174	20.46%	78.66
<b>TOTAL EXT GEN REC REVENUES</b>	<b>185,346,332</b>	<b>129,498,152</b>	<b>178,618,597</b>	<b>10,608,721</b>	<b>189,227,318</b>	<b>136,750,721</b>	<b>72.27%</b>	<b>69.87%</b>



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget 2018	% of Budget 2017
<b>OTHER FINANCE SOURCES</b>								
<b>TRANSFERS IN</b>								
GENERAL FUND (100)	0	0	209,221	0	209,221	122,046	58.33 %	0.00%
SENIOR SERVICES FUND (220)	551,980	321,988	585,120	0	585,120	341,320	58.33 %	58.33%
PARKS AND RECREATION (225)	1,148,714	670,083	1,364,392	0	1,364,392	795,895	58.33 %	58.33%
TRANSPORTATION FUND (240)	258,633	149,309	396,024	0	396,024	232,725	58.77 %	57.73%
MULTIPLE GRANT FUND (250)	159,336	38,135	170,687	37,907	208,594	54,238	26.00 %	23.93%
ANIMAL SERVICES FUND (252)	462,718	269,919	476,831	0	476,831	278,151	58.33 %	58.33%
DUI COURT FUND (257)	88,020	51,345	88,020	0	88,020	51,345	58.33 %	58.33%
DRUG ACCOUNTABILITY COURT (258)	129,459	75,518	130,783	0	130,783	73,707	56.36 %	58.33%
TREATMENT ACCOUNTABILITY COURT (259)	12,365	3,458	8,484	3,181	11,665	5,433	46.58 %	27.96%
VETERANS ACCOUNTABILITY COURT (261)	2,345	0	13,790	0	13,790	3,421	24.81 %	0.00%
RECREATION CAPITAL CONSTRUCTIO (310)	524,280	65,000	0	0	0	0	0.00 %	12.40%
SPLOST 2012 (323)	0	0	0	3,382,000	3,382,000	3,382,000	100.00 %	0.00%
RESOURCE RECOVERY DEVELOPMT (375)	5,101,651	642,630	889,337	0	889,337	518,780	58.33 %	12.60%
CONFERENCE CENTER (555)	114,232	40,736	107,000	0	107,000	19,606	18.32 %	35.66%
EMERGENCY MEDICAL SERVICES (580)	1,467,591	856,095	2,134,691	0	2,134,691	1,245,236	58.33 %	58.33%
INSURANCE AND BENEFITS FUND (605)	14,377	7,189	0	0	0	0	0.00 %	50.00%
<b>TOTAL TRANSFERS IN</b>	<b>10,035,702</b>	<b>3,191,404</b>	<b>6,574,380</b>	<b>3,423,088</b>	<b>9,997,468</b>	<b>7,123,904</b>	<b>71.26%</b>	<b>31.80%</b>
<b>SALE OF ASSETS</b>								
GENERAL FUND (100)	242,250	42,450	0	0	0	0	0.00 %	17.52%
EMERGENCY 911 TELEPHONE FUND (215)	2,000	2,000	0	0	0	0	0.00 %	100.00%
PARKS AND RECREATION (225)	0	0	8,000	0	8,000	0	0.00 %	0.00%
FIRE DISTRICT FUND (270)	68,751	0	0	0	0	0	0.00 %	0.00%
SPLOST 2012 (323)	10,000	10,000	0	0	0	0	0.00 %	100.00%
EMERGENCY MEDICAL SERVICES (580)	(89,875)	0	0	0	0	0	0.00 %	0.00%
FLEET MAINTENANCE FUND (610)	9,723	0	0	0	0	0	0.00 %	0.00%
<b>TOTAL SALE OF ASSETS</b>	<b>242,848</b>	<b>54,450</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>PROCEEDS FROM DEBT INSTRUMENTS</b>								
GENERAL FUND (100)	65,988	0	270,644	0	270,644	199,159	73.59 %	0.00%
SENIOR SERVICES FUND (220)	31,509	0	16,052	0	16,052	0	0.00 %	0.00%
PARKS AND RECREATION (225)	117,979	0	0	0	0	0	0.00 %	0.00%
<b>TOTAL PROCEEDS FROM DEBT INSTRUMENTS</b>	<b>215,475</b>	<b>0</b>	<b>286,696</b>	<b>0</b>	<b>286,696</b>	<b>199,159</b>	<b>69.47%</b>	<b>0.00%</b>
<b>INTERNAL SERVICE CHARGES</b>								
GENERAL FUND (100)	217,723	0	452,448	0	452,448	263,928	58.33 %	0.00%
INSURANCE AND BENEFITS FUND (605)	14,405,236	7,937,005	15,260,093	0	15,260,093	8,394,553	55.01 %	55.10%
FLEET MAINTENANCE FUND (610)	1,486,006	847,138	1,532,662	0	1,532,662	812,823	53.03 %	57.01%





**Cherokee County Board of Commissioners**  
**Budget Summary**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget 2018	% of Budget 2017
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>16,108,966</b>	<b>8,784,143</b>	<b>17,245,203</b>	<b>0</b>	<b>17,245,203</b>	<b>9,471,304</b>	<b>54.92%</b>	<b>54.53%</b>
<b>TOTAL OTHER FINANCE SOURCES</b>	<b>26,602,992</b>	<b>12,029,997</b>	<b>24,114,279</b>	<b>3,423,088</b>	<b>27,537,367</b>	<b>16,794,367</b>	<b>60.99%</b>	<b>45.22%</b>
<b>TOTAL INFLOWS</b>	<b>211,949,323</b>	<b>141,528,149</b>	<b>202,732,876</b>	<b>14,031,809</b>	<b>216,764,685</b>	<b>153,545,088</b>	<b>70.83%</b>	<b>66.77%</b>
<b>USE OF RESERVES</b>								
GENERAL FUND (100)	0	0	500,000	1,519,908	2,019,908	0	0.00 %	0.00%
LAW LIBRARY FUND (205)	0	0	32,500	0	32,500	0	0.00 %	0.00%
EMERGENCY 911 TELEPHONE FUND (215)	0	0	236,810	216,437	453,247	0	0.00 %	0.00%
MULTIPLE GRANT FUND (250)	0	0	0	162,510	162,510	0	0.00 %	0.00%
DRUG ABUSE AND TREATMENT FUND (255)	0	0	57,383	3,181	60,564	0	0.00 %	0.00%
VICTIM/WITNESS FUND (256)	0	0	14,672	0	14,672	0	0.00 %	0.00%
DUI COURT FUND (257)	0	0	140,229	0	140,229	0	0.00 %	0.00%
FIRE DISTRICT FUND (270)	0	0	500,000	2,196,713	2,696,713	0	0.00 %	0.00%
JAIL FUND (271)	0	0	(31,003)	0	(31,003)	0	0.00 %	0.00%
IMPACT FEE FUND (295)	0	0	1,967,048	1,236,098	3,203,146	0	0.00 %	0.00%
RECREATION CAPITAL CONSTRUCTIO (310)	0	0	4,449,045	0	4,449,045	0	0.00 %	0.00%
SPLOST V (322)	0	0	65,782	150,000	215,782	0	0.00 %	0.00%
SPLOST 2012 (323)	0	0	39,140,135	365,125	39,505,260	0	0.00 %	0.00%
SPLOST 2018 (324)	0	0	0	(2,631,000)	(2,631,000)	0	0.00 %	0.00%
DEBT SERVICE (410)	0	0	(10,632)	0	(10,632)	0	0.00 %	0.00%
CONFERENCE CENTER (555)	0	0	30,000	0	30,000	0	0.00 %	0.00%
EMERGENCY MEDICAL SERVICES (580)	0	0	700,000	0	700,000	0	0.00 %	0.00%
INSURANCE AND BENEFITS FUND (605)	0	0	160,775	0	160,775	0	0.00 %	0.00%
FLEET MAINTENANCE FUND (610)	0	0	40,000	0	40,000	0	0.00 %	0.00%
<b>TOTAL USE OF RESERVES</b>	<b>0</b>	<b>0</b>	<b>47,992,744</b>	<b>3,218,972</b>	<b>51,211,716</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL FUNDING SOURCES</b>	<b>211,949,323</b>	<b>141,528,149</b>	<b>250,725,620</b>	<b>17,250,781</b>	<b>267,976,401</b>	<b>153,545,088</b>	<b>57.30 %</b>	<b>66.77%</b>



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget 2018	% of Budget 2017
<b>ALL EXPENDITURES BY FUND</b>								
GENERAL FUND (100)	83,253,033	42,678,830	85,789,083	1,519,908	87,308,991	48,412,725	55.45%	51.26
LAW LIBRARY FUND (205)	87,883	8,757	155,000	0	155,000	104,150	67.19%	9.96
SHERIFF'S FORFEITURES (210)	17,107	12,475	75,000	0	75,000	40,486	53.98%	72.92
EMERGENCY 911 TELEPHONE FUND (215)	4,412,185	2,450,719	4,824,310	216,437	5,040,747	2,651,717	52.61%	55.54
SENIOR SERVICES FUND (220)	1,214,774	630,472	1,298,674	0	1,298,674	671,561	51.71%	51.90
PARKS AND RECREATION (225)	4,975,489	2,547,738	5,088,292	104,700	5,192,992	2,901,046	55.86%	51.21
TRANSPORTATION FUND (240)	930,513	490,388	1,258,951	0	1,258,951	591,472	46.98%	52.70
MULTIPLE GRANT FUND (250)	1,254,468	636,744	826,879	942,118	1,768,997	757,072	42.80%	50.76
COMMUNITY DEVELOPMENT (251)	812,218	435,308	1,114,001	0	1,114,001	796,085	71.46%	53.59
ANIMAL SERVICES FUND (252)	1,266,026	641,623	1,233,100	0	1,233,100	636,773	51.64%	50.68
DA'S CONDEMNATION FD 9-16-19 (253)	0	0	5,000	0	5,000	0	0.00%	0.00
DA'S CONDEMNATION FUND (254)	13,246	9,709	30,000	0	30,000	213	0.71%	73.30
DRUG ABUSE AND TREATMENT FUND (255)	270,373	146,717	286,530	3,181	289,711	157,878	54.50%	54.26
VICTIM/WITNESS FUND (256)	212,637	121,664	218,958	0	218,958	122,701	56.04%	57.22
DUI COURT FUND (257)	528,773	272,591	714,854	10,975	725,829	279,686	38.53%	51.55
DRUG ACCOUNTABILITY COURT (258)	476,469	223,247	569,149	6,720	575,869	276,953	48.09%	46.85
TREATMENT ACCOUNTABILITY COURT (259)	76,758	40,417	85,859	31,806	117,665	38,526	32.74%	52.66
DRUG SCREENING LAB (260)	302,257	165,625	343,244	0	343,244	210,821	61.42%	54.80
VETERANS ACCOUNTABILITY COURT (261)	14,767	0	102,886	0	102,886	39,830	38.71%	0.00
FIRE DISTRICT FUND (270)	26,667,475	13,485,354	29,652,051	2,196,713	31,848,764	17,755,623	55.75%	50.57
JAIL FUND (271)	359,793	202,860	360,997	0	360,997	256,878	71.16%	56.38
SHERIFF'S COMMISSARY FUND (272)	396,401	171,368	600,000	0	600,000	253,985	42.33%	43.23
CONFISCATED ASSETS FUND (273)	302,915	69,175	224,300	0	224,300	105,268	46.93%	22.84
HOTEL/ MOTEL TAX FUND (275)	214,232	99,069	207,000	0	207,000	77,940	37.65%	46.24
IMPACT FEE FUND (295)	2,646,252	1,534,583	4,080,538	1,236,098	5,316,636	1,248,700	23.49%	57.99
RECREATION CAPITAL CONSTRUCTIO (310)	10,425,863	5,298,958	4,464,045	0	4,464,045	510,980	11.45%	50.83
SPLOST V (322)	1,034,681	0	69,782	150,000	219,782	150,000	68.25%	0.00
SPLOST 2012 (323)	33,828,443	12,865,281	70,314,862	3,747,125	74,061,987	12,190,071	16.46%	38.03
SPLOST 2018 (324)	0	0	0	7,085,000	7,085,000	0	0.00%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	5,252,889	729,858	1,031,573	0	1,031,573	584,620	56.67%	13.89
DEBT SERVICE (410)	6,183,983	5,333,959	6,299,796	0	6,299,796	5,443,471	86.41%	86.25
CONFERENCE CENTER (555)	482,075	278,326	457,435	0	457,435	205,491	44.92%	57.73
EMERGENCY MEDICAL SERVICES (580)	9,404,321	5,518,309	10,600,291	0	10,600,291	5,632,517	53.14%	58.68
INSURANCE AND BENEFITS FUND (605)	15,777,729	9,057,115	16,770,518	0	16,770,518	8,928,375	53.24%	57.40
FLEET MAINTENANCE FUND (610)	1,500,363	832,085	1,572,662	0	1,572,662	800,334	50.89%	55.46
<b>TOTAL ALL EXPENDITURES BY FUND</b>	<b>214,596,392</b>	<b>106,989,323</b>	<b>250,725,620</b>	<b>17,250,781</b>	<b>267,976,401</b>	<b>112,833,946</b>	<b>42.11%</b>	<b>49.86%</b>



**Cherokee County Board of Commissioners**  
**Changes in Fund Balance**  
**As of 4/30/2018**

Fund	Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)	
000	CASH POOL FUND	0	0	0	0	
100	GENERAL FUND	29,669,003	65,413,564	48,412,725	46,669,842	17,000,839
205	LAW LIBRARY FUND	585,269	46,974	104,150	528,093	(57,176)
210	SHERIFF'S FORFEITURES	56,944	640	40,486	17,098	(39,846)
215	EMERGENCY 911 TELEPHONE FUND	2,744,967	1,788,601	2,651,717	1,881,851	(863,116)
221	SENIOR SERVICES FUND	148,249	685,711	671,561	162,399	14,150
225	PARKS AND RECREATION	370,042	2,890,403	2,901,046	359,400	(10,642)
230	UNINCORPORATED COUNTY SERVICES	0	0	0	0	0
240	TRANSPORTATION FUND	91,541	518,580	591,472	18,650	(72,891)
250	MULTIPLE GRANT FUND	162,510	496,171	757,072	(98,391)	(260,901)
251	COMMUNITY DEVELOPMENT	941	782,315	796,085	(12,828)	(13,769)
252	ANIMAL SERVICES FUND	352,634	669,652	636,773	385,513	32,879
253	DA'S CONDEMNATION FD 9-16-19	9,898	3,056	0	12,954	3,056
254	DA'S CONDEMNATION FUND	50,553	1,016	213	51,355	803
255	DRUG ABUSE AND TREATMENT FUND	620,005	108,791	157,878	570,918	(49,087)
256	VICTIM/WITNESS FUND	41,878	106,042	122,701	25,219	(16,659)
257	DUI COURT FUND	892,715	317,795	279,686	930,824	38,109
258	DRUG ACCOUNTABILITY COURT	349,503	204,176	276,953	276,726	(72,777)
259	TREATMENT ACCOUNTABILITY COURT	0	23,906	38,526	(14,620)	(14,620)
260	DRUG SCREENING LAB	65,374	199,935	210,821	54,488	(10,886)
261	VETERANS ACCOUNTABILITY COURT	200	21,066	39,830	(18,564)	(18,764)
270	FIRE DISTRICT FUND	7,275,078	26,726,467	17,755,623	16,095,921	8,820,843
271	JAIL FUND	826,430	216,696	256,878	786,248	(40,182)
272	SHERIFF'S COMMISSARY FUND	453,562	418,898	253,985	618,475	164,913
273	CONFISCATED ASSETS FUND	134,875	34,289	105,268	63,896	(70,979)
275	HOTEL/ MOTEL TAX FUND	0	90,538	77,940	12,598	12,598
295	IMPACT FEE FUND	8,079,363	1,337,640	1,248,700	8,168,303	88,940
310	RECREATION CAPITAL CONSTRUCTIO	1,238,666	24,399	510,980	752,085	(486,580)
322	SPLOST V	1,816,158	9,418	150,000	1,675,576	(140,582)
323	SPLOST 2012	47,530,930	28,353,920	12,190,071	63,694,779	16,163,849
324	SPLOST 2018	0	0	0	0	0
375	RESOURCE RECOVERY DEVELOPMT	297,474	601,751	584,620	314,605	17,131
410	DEBT SERVICE	54,354	6,034,067	5,443,471	644,949	590,596
555	CONFERENCE CENTER	511,133	212,066	205,491	517,708	6,575
580	EMERGENCY MEDICAL SERVICES	2,458,489	5,722,994	5,632,517	2,548,967	90,477
605	INSURANCE AND BENEFITS FUND	1,138,082	8,670,728	8,928,375	880,435	(257,647)



**Cherokee County Board of Commissioners**  
**Changes in Fund Balance**  
**As of 4/30/2018**

Fund		Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)
610	FLEET MAINTENANCE FUND	(52,115)	812,823	800,334	(39,627)	12,489
		<u>107,974,706</u>	<u>153,545,088</u>	<u>112,833,946</u>	<u>148,535,847</u>	<u>40,561,141</u>





**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
<b>TRANSPORTATION FUND (240)</b>							
FUNDING SOURCES	887,027	382,013	1,258,951	0	1,258,951	518,580	41.19%
EXPENDITURES							
5311 TRANSPORTATION PROGRAM	745,363	391,615	1,041,863	0	1,041,863	463,068	44.45%
CANTON SHUTTLE	166,295	88,160	187,088	0	187,088	96,955	51.82%
FTA GA-90-X308 GRANT	18,854	10,613	30,000	0	30,000	31,449	104.83%
EXPENDITURES	930,513	490,388	1,258,951	0	1,258,951	591,472	46.98%
Excess Funding Sources over Expenditures	(43,486)	(108,375)	0	0	0	(72,891)	
<b>MULTIPLE GRANT FUND (250)</b>							
FUNDING SOURCES	1,130,284	315,866	826,879	942,118	1,768,997	496,171	28.05%
EXPENDITURES							
ACCG HEALTH GRANT	0	0	0	47,770	47,770	0	0.00%
ASPC2	0	(95)	0	0	0	0	0.00%
GEMSHA FY2016 GRANT	2,197	2,197	0	0	0	0	0.00%
DOGHOUSE PROGRAM STANTON FOUND	8,385	4,777	0	22,642	22,642	0	0.00%
CHEROKEE FAMILY FOCUS	47,000	26,112	47,000	0	47,000	27,419	58.34%
HEAT GRANT	0	0	0	272,012	272,012	81,629	30.01%
Y18-8-004-JJIG SFY18	31,612	0	0	169,620	169,620	46,546	27.44%
T15-8-002 SFY17	106,185	61,758	0	0	0	0	0.00%
N13-8-007 JABG	65,425	55,922	0	0	0	0	0.00%
LHMP UPDATE 2016	3,300	2,300	0	0	0	0	0.00%
MILLION CAT CHALLENGE MADDIE'S FD	1,000	0	0	0	0	0	0.00%
JOEY PIZZANO MEMORIAL FOUND CFY15	1,326	282	0	0	0	0	0.00%
2016-2017 PERFORMANCE PARTNERSHIP	56,927	23,154	0	0	0	0	0.00%
2017-18 PERFORMANCE PARTNERSHIP AGR	12,060	0	0	21,546	21,546	21,122	98.03%
SAFE KIDS PROGRAM	40,031	22,217	25,000	27,221	52,221	14,059	26.92%
SCAAP GRANT	0	0	12,000	0	12,000	0	0.00%
STANTON FOUNDATION/ANIMAL SHELTER	254,681	120,214	0	330,743	330,743	139,205	42.09%
STOP VAWA CJSI GRANT - DA	70,891	47,318	90,192	0	90,192	42,192	46.78%
STOP VAWA SHERIFF	0	0	0	31,194	31,194	0	0.00%
VICTIM'S OF CRIME ACT	271,456	147,608	285,756	0	285,756	182,699	63.94%
SOL GENERAL VOCA	157,654	80,540	201,239	0	201,239	111,368	55.34%
CCSO VOCA	117,667	42,441	160,692	0	160,692	90,835	56.53%
NORTHSIDE WELLNESS GRANT	6,672	0	5,000	19,370	24,370	0	0.00%
EXPENDITURES	1,254,468	636,744	826,879	942,118	1,768,997	757,072	42.80%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
Excess Funding Sources over Expenditures	(124,184)	(320,878)	0	0	0	(260,901)	
<b>COMMUNITY DEVELOPMENT (251)</b>							
FUNDING SOURCES	812,218	432,500	1,114,001	0	1,114,001	782,315	70.23%
EXPENDITURES							
UNASSIGNED PROJECTS	0	0	938,935	0	938,935	0	0.00%
ANNA CRAWFORD CHILDRENS CENTER	19,744	5,437	0	0	0	5,358	0.00%
BETHESDA MEDICAL CLINIC	6,992	6,992	0	0	0	0	0.00%
MALON D MIMMS BOYS & GIRLS CLUB	26,853	3,853	0	0	0	0	0.00%
COMMUNITY DEVELOPMENT BLOCK GRANT	227,942	98,485	175,066	0	175,066	96,041	54.86%
CHEROKEE FAMILY VIOLENCE CENTER	28,412	100	0	0	0	4,472	0.00%
BALL GROUND PUBLIC FACILITY PROJECT	0	0	0	0	0	263,144	0.00%
HOLLY SPRINGS PUBLIC FACILITY PROJE	222,676	222,676	0	0	0	0	0.00%
WOODSTOCK PUBLIC FACILITIES PROJECT	166,824	53,564	0	0	0	172,557	0.00%
CHEROKEE FAMILY FOCUS	0	0	0	0	0	30,978	0.00%
GOSHEN VALLEY BOYS RANCH	9,155	9,155	0	0	0	52,800	0.00%
HABITAT FOR HUMANITY REPAIR PROGRAM	68,391	30,220	0	0	0	10,495	0.00%
MUST MINISTRIES PUBLIC SVC PROJECT	19,762	4,826	0	0	0	0	0.00%
NORTH GEORGIA ANGEL HOUSE	0	0	0	0	0	121,188	0.00%
NEXT STEP MINISTRIES	15,467	0	0	0	0	9,533	0.00%
SENIOR CENTER STORAGE BUILDING	0	0	0	0	0	29,520	0.00%
EXPENDITURES	812,218	435,308	1,114,001	0	1,114,001	796,085	71.46%
Excess Funding Sources over Expenditures	0	(2,808)	0	0	0	(13,769)	
<b>ANIMAL SERVICES FUND (252)</b>							
FUNDING SOURCES	1,320,550	734,870	1,233,100	0	1,233,100	669,652	54.31%
EXPENDITURES	1,266,026	641,623	1,233,100	0	1,233,100	636,773	51.64%
Excess Funding Sources over Expenditures	54,524	93,247	0	0	0	32,879	
<b>DA'S CONDEMNATION FD 9-16-19 (253)</b>							
FUNDING SOURCES	5,917	5,144	5,000	0	5,000	3,056	61.12%
EXPENDITURES	0	0	5,000	0	5,000	0	0.00%
Excess Funding Sources over Expenditures	5,917	5,144	0	0	0	3,056	
<b>DA'S CONDEMNATION FUND (254)</b>							
FUNDING SOURCES	1,577	1,437	30,000	0	30,000	1,016	3.39%
EXPENDITURES	13,246	9,709	30,000	0	30,000	213	0.71%
Excess Funding Sources over Expenditures	(11,669)	(8,272)	0	0	0	803	



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
<b>DRUG ABUSE AND TREATMENT FUND (255)</b>							
FUNDING SOURCES	274,241	128,149	286,530	3,181	289,711	108,791	37.55%
EXPENDITURES	270,373	146,717	286,530	3,181	289,711	157,878	54.50%
Excess Funding Sources over Expenditures	3,868	(18,568)	0	0	0	(49,087)	
<b>VICTIM/WITNESS FUND (256)</b>							
FUNDING SOURCES	200,004	96,378	218,958	0	218,958	106,042	48.43%
EXPENDITURES	212,637	121,664	218,958	0	218,958	122,701	56.04%
Excess Funding Sources over Expenditures	(12,634)	(25,286)	0	0	0	(16,659)	
<b>DUI COURT FUND (257)</b>							
FUNDING SOURCES	602,252	307,169	714,854	10,975	725,829	317,795	43.78%
EXPENDITURES	528,773	272,591	714,854	10,975	725,829	279,686	38.53%
Excess Funding Sources over Expenditures	73,479	34,578	0	0	0	38,109	
<b>DRUG ACCOUNTABILITY COURT (258)</b>							
FUNDING SOURCES	497,818	189,427	569,149	6,720	575,869	204,176	35.46%
EXPENDITURES	476,469	223,247	569,149	6,720	575,869	276,953	48.09%
Excess Funding Sources over Expenditures	21,348	(33,820)	0	0	0	(72,777)	
<b>TREATMENT ACCOUNTABILITY COURT (259)</b>							
FUNDING SOURCES	76,758	18,435	85,859	31,806	117,665	23,906	20.32%
EXPENDITURES	76,758	40,417	85,859	31,806	117,665	38,526	32.74%
Excess Funding Sources over Expenditures	0	(21,982)	0	0	0	(14,620)	
<b>DRUG SCREENING LAB (260)</b>							
FUNDING SOURCES	367,810	188,351	343,244	0	343,244	199,935	58.25%
EXPENDITURES	302,257	165,625	343,244	0	343,244	210,821	61.42%
Excess Funding Sources over Expenditures	65,553	22,726	0	0	0	(10,886)	
<b>VETERANS ACCOUNTABILITY COURT (261)</b>							
FUNDING SOURCES	14,967	0	102,886	0	102,886	21,066	20.48%
EXPENDITURES	14,767	0	102,886	0	102,886	39,830	38.71%
Excess Funding Sources over Expenditures	200	0	0	0	0	(18,764)	
<b>FIRE DISTRICT FUND (270)</b>							
FUNDING SOURCES	27,207,361	24,029,034	29,652,051	2,196,713	31,848,764	26,726,467	83.92%
EXPENDITURES							





**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
FIRE ADMINISTRATION	1,865,120	1,147,530	2,907,657	133,548	3,041,205	1,857,335	61.07%
FIRE MARSHAL	368,021	199,906	410,098	0	410,098	218,244	53.22%
FIRE FIGHTING	22,539,192	11,275,345	24,706,845	0	24,706,845	12,816,579	51.87%
FIRE PREVENTION	156,416	80,612	162,475	0	162,475	73,086	44.98%
FIRE INFORMATION TECHNOLOGY	386,113	254,985	338,116	0	338,116	200,710	59.36%
FIRE TRAINING	1,337,912	517,826	1,126,860	0	1,126,860	526,504	46.72%
FIRE STATIONS & BUILDINGS	14,700	9,150	0	0	0	0	0.00%
TRANSFER TO SPLOST '12	0	0	0	2,063,165	2,063,165	2,063,165	100.00%
EXPENDITURES	26,667,475	13,485,354	29,652,051	2,196,713	31,848,764	17,755,623	55.75%
Excess Funding Sources over Expenditures	539,886	10,543,680	0	0	0	8,970,843	
<b>JAIL FUND (271)</b>							
FUNDING SOURCES	403,640	192,202	360,997	0	360,997	216,696	60.03%
EXPENDITURES	359,793	202,860	360,997	0	360,997	256,878	71.16%
Excess Funding Sources over Expenditures	43,847	(10,658)	0	0	0	(40,182)	
<b>SHERIFF'S COMMISSARY FUND (272)</b>							
FUNDING SOURCES	606,345	250,877	600,000	0	600,000	418,898	69.82%
EXPENDITURES	396,401	171,368	600,000	0	600,000	253,985	42.33%
Excess Funding Sources over Expenditures	209,945	79,510	0	0	0	164,913	
<b>CONFISCATED ASSETS FUND (273)</b>							
FUNDING SOURCES	368,139	135,149	224,300	0	224,300	34,289	15.29%
EXPENDITURES	302,915	69,175	224,300	0	224,300	105,268	46.93%
Excess Funding Sources over Expenditures	65,224	65,975	0	0	0	(70,979)	
<b>HOTEL/ MOTEL TAX FUND (275)</b>							
FUNDING SOURCES	214,232	97,474	207,000	0	207,000	90,538	43.74%
EXPENDITURES	214,232	99,069	207,000	0	207,000	77,940	37.65%
Excess Funding Sources over Expenditures	0	(1,595)	0	0	0	12,598	
<b>IMPACT FEE FUND (295)</b>							
FUNDING SOURCES	2,110,056	1,129,415	4,080,538	1,236,098	5,316,636	1,337,640	25.16%
EXPENDITURES							
LIBRARY	100,000	0	100,000	0	100,000	0	0.00%
FIRE PROTECTION	0	0	0	600,000	600,000	600,000	100.00%
FIRE STATION #1 IMPROVEMENTS	1,741,678	799,767	1,400,000	0	1,400,000	0	0.00%
PARKS & RECREATION	793,656	727,267	0	0	0	0	0.00%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
ROADS	0	0	1,800,000	0	1,800,000	0	0.00%
ADMINISTRATIVE	10,918	7,549	538	0	538	12,602	2,342.36%
CANTON FIRE - IMPACT FEES	0	0	780,000	636,098	1,416,098	636,098	44.92%
EXPENDITURES	2,646,252	1,534,583	4,080,538	1,236,098	5,316,636	1,248,700	23.49%
Excess Funding Sources over Expenditures	(536,196)	(405,168)	0	0	0	88,940	
<b>RECREATION CAPITAL CONSTRUCTIO (310)</b>							
FUNDING SOURCES	702,417	232,301	4,464,045	0	4,464,045	24,399	0.55%
EXPENDITURES							
UNASSIGNED PROJECTS	0	0	4,333,663	0	4,333,663	0	0.00%
PARKS ENGINEERING/OPERATIONS	307,720	169,980	130,382	0	130,382	90,052	69.07%
PARK EQUIPMENT	40,723	0	0	0	0	0	0.00%
PATRIOT'S PK -KELLOGG CK/VICTORY DR	2,071,588	1,584,408	0	0	0	30,000	0.00%
HIGHWAY 20 - EAST PARK	6,295,116	3,288,107	0	0	0	(46,408)	0.00%
AQUATIC CENTER	(2,888)	(2,888)	0	0	0	0	0.00%
WOODSTOCK GREENPRINTGS	1,712,632	258,378	0	0	0	437,336	0.00%
KENNY ASKEW PARK	972	972	0	0	0	0	0.00%
EXPENDITURES	10,425,863	5,298,958	4,464,045	0	4,464,045	510,980	11.45%
Excess Funding Sources over Expenditures	(9,723,446)	(5,066,657)	0	0	0	(486,580)	
<b>SPLOST IV (321)</b>							
EXPENDITURES							
Excess Funding Sources over Expenditures	0	0	0	0	0	0	
<b>SPLOST V (322)</b>							
FUNDING SOURCES	13,397	7,168	69,782	150,000	219,782	9,418	4.29%
EXPENDITURES							
LIBRARY SPLOST V	1,000,000	0	0	150,000	150,000	150,000	100.00%
ROADS & BRIDGES	0	0	43,501	0	43,501	0	0.00%
RIDGE MILL SUBDIVISION - PHASE 2A	27,729	0	0	0	0	0	0.00%
FIRE - SPLOST V	0	0	26,281	0	26,281	0	0.00%
COMMUNICATIONS - E911	6,952	0	0	0	0	0	0.00%
EXPENDITURES	1,034,681	0	69,782	150,000	219,782	150,000	68.25%
Excess Funding Sources over Expenditures	(1,021,284)	7,168	0	0	0	(140,582)	
<b>SPLOST 2012 (323)</b>							
FUNDING SOURCES	39,486,451	23,530,286	70,314,862	3,747,125	74,061,987	28,353,920	38.28%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
<b>EXPENDITURES</b>							
ADMIN/ACCOUNTING	0	42,288	62,307	0	62,307	47,663	76.50%
ADMIN/ENGINEERING	0	262,970	611,701	0	611,701	326,067	53.30%
ADMIN/ROADS & BRIDGES	641,460	1,177,966	4,740,883	282,388	5,023,271	918,782	18.29%
CITY OF BALL GROUND	418,470	240,431	301,538	0	301,538	251,666	83.46%
CITY OF CANTON	3,508,339	2,015,706	2,528,006	0	2,528,006	2,109,896	83.46%
CITY OF HOLLY SPRINGS	1,361,489	782,239	981,049	0	981,049	818,792	83.46%
CITY OF MOUNTAIN PARK	1,298	746	935	0	935	780	83.46%
CITY OF NELSON	145,978	83,871	105,188	0	105,188	87,790	83.46%
CITY OF WALESKA	356,835	205,019	257,125	0	257,125	214,599	83.46%
CITY OF WOODSTOCK	3,572,570	2,052,609	2,574,289	0	2,574,289	2,148,524	83.46%
BELLS FERRY OVER LITTLE RIVER BRIDG	1,213	0	0	0	0	0	0.00%
MISC BRIDGE DESIGN	0	0	2,900,000	(300,000)	2,600,000	0	0.00%
UPPER DOWDA MILL RD BRIDGE REPLACEM	0	0	0	90,000	90,000	0	0.00%
UNION HILL RD/WEST/HASTY BRIDGE REP	0	0	0	110,000	110,000	0	0.00%
UNION HILL-EAST /MARVIN BRIDGE REPL	0	0	0	100,000	100,000	0	0.00%
KELLOGG CREEK RD WOODSTOCK	644,306	471,183	0	0	0	250	0.00%
BELLS FERRY @ RIDGE RD	108,158	42	1,200,000	0	1,200,000	62,556	5.21%
E CHEROKEE DR @ LOWER UNION HILL RD	18,163	(1,154)	0	0	0	0	0.00%
SR 140 @ LOWER BURRIS/PUCKETT CK	56,161	7,934	1,500,000	0	1,500,000	58,138	3.88%
EAST CHEROKEE @ SR 140 INTERSECTION	98,613	54,067	3,500,000	0	3,500,000	45,035	1.29%
E CHEROKEE DR @ OLD HWY 5	2,390,734	588,951	1,300,000	0	1,300,000	590,952	45.46%
EAST CHEROKEE DR @ SR 20	34,398	32,217	0	0	0	0	0.00%
EAST CHEROKEE @ SO HOLLY SPRINGS	32,666	20,167	0	0	0	1,930	0.00%
TRICKUM ROAD @JAMERSON ROAD	469,883	210,112	0	0	0	0	0.00%
SIXES RD @ GRESHAM MILL PKY TRAF SI	0	0	0	0	0	8,429	0.00%
EAST CHEROKEE DR @ GADDIS RD	820,298	13,232	750,000	0	750,000	672,814	89.71%
HICKORY RD @ STRINGER RD	165,958	6,648	1,200,000	0	1,200,000	483,748	40.31%
EAST CHEROKEE @ DEAN RUSK ML SCHOOL	129,293	9,599	0	0	0	0	0.00%
COUNTYWIDE TRAF SIG TIMING UPGRADES	0	0	100,000	150,000	250,000	5,150	2.06%
SR 92 @ RAGSDALE ROAD	363,941	(17)	0	0	0	0	0.00%
SR 92 @ WOODSTK, ROBIN, BELLS FERRY	786,903	3,996	0	0	0	0	0.00%
BATESVILLE RD @ LOWER BIRMINGHAM	23,324	74,568	450,000	0	450,000	41,828	9.30%
SR 140 @ DARNELL RD	12,345	1,000	0	0	0	118	0.00%
BELLS FERRY/KELLOGG CRK/VICTORY DR	5,445	5,100	1,000,000	0	1,000,000	26,416	2.64%
EAST CHEROKEE DR @ TRIPP ROAD	9,387	4,834	0	0	0	88,479	0.00%
SR 140 @ STRINGER RD	63,147	2,686	229,000	0	229,000	168,636	73.64%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
TRICKUM RD @ ST RD 92	18,224	14,740	0	0	0	0	0.00%
I 575 @ TOWNE LAKE	33,142	27,840	0	0	0	0	0.00%
BELLS FERRY @ OLD BASCOMB SIGNAL	18,578	8,400	0	0	0	5,675	0.00%
BELLS FERRY RD - COMMERCE TO VICTOR	0	0	5,000,000	(550,000)	4,450,000	0	0.00%
EARNEY ROAD	13,704	0	0	0	0	2,628	0.00%
HAMES RD @ JETT ROAD	9,162	4,484	0	0	0	20,086	0.00%
CANTON ROAD SIDEWALKS	50,482	19,722	1,407,000	(250,000)	1,157,000	49,534	4.28%
R&B FACILITY	27,992	25,973	0	0	0	9,737	0.00%
ARNOLD MILL ROAD EXTENSION	0	0	2,300,000	0	2,300,000	0	0.00%
LITTLE ROAD	365,356	172,177	0	0	0	257,974	0.00%
KEETER ROAD	20,940	(16,965)	0	0	0	0	0.00%
BRICK MILL ROAD	9,807	1,094	0	0	0	8,645	0.00%
TRICKUM ROAD NORTH IMPROVEMENTS	149,344	135,258	0	0	0	0	0.00%
ARBOR VIEW PKWY/WOODCREEK WAY	204,844	67,229	0	0	0	0	0.00%
GOSS ROAD	81,537	55,930	0	0	0	0	0.00%
WRIGHTS MILL ROAD IMPROV	17,150	15,000	0	0	0	12,046	0.00%
REAVIS MOUNTAIN RD RETAINING WALLS	687	95	0	0	0	0	0.00%
GOLD BRIDGE CROSSING BRDGE-SIDEWALK	1,216	82	100,000	(30,000)	70,000	375	0.54%
TOWNE LAKE AREA TRLS SCOPING STUDY	32,258	12,255	900,000	0	900,000	74,732	8.30%
HEARD ROAD CONNECTOR FEASIBILITY	50,393	15,970	2,972,030	0	2,972,030	0	0.00%
S. CHEROKEE LANE	21,488	2,500	0	0	0	0	0.00%
WOODSTOCK TRAILS	448,781	297,037	0	0	0	44,952	0.00%
STAMPED CONCRETE MEDIAN RE-STAIN	535	0	0	130,000	130,000	0	0.00%
JOHN TATE RD CUL-DE-SAC RECONST	0	0	0	0	0	20	0.00%
MISCELLANEOUS STRIPING	242,863	127,143	150,000	0	150,000	140,859	93.91%
MISCELLANEOUS GUARDRAIL	7,404	0	50,000	0	50,000	38,031	76.06%
R&B RESURFACING	1,167,112	296,893	2,000,000	0	2,000,000	430,171	21.51%
PATCHING/SPOT OVERLAYS/WID/PREP	1,573,059	490,393	2,200,000	0	2,200,000	554,203	25.19%
MISC RIGHT-OF-WAY	101,961	31,414	100,000	0	100,000	18,825	18.83%
MISCELLANEOUS TESTING	5,803	2,216	10,000	0	10,000	0	0.00%
STORMWATER IMPROVEMENTS	332,788	36,769	300,000	0	300,000	67,508	22.50%
MISCELLANEOUS SIDEWALK CONSTRUCTION	52,932	0	0	0	0	0	0.00%
R&B PAVING UNPAVED ROADS	548,006	64,679	600,000	0	600,000	6,005	1.00%
ROADWAY DESIGN COUNTY WIDE	197,020	60,672	100,000	0	100,000	56,999	57.00%
UTILITY RELOCATION	18,436	13,767	50,000	0	50,000	0	0.00%
R&B INTERSECTION IMPROVEMENT	10,339	938	100,000	0	100,000	0	0.00%
SIGN INVENTORY	1,820	1,705	0	0	0	0	0.00%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
MISC TRAF SIG UPGRADES AND REPAIRS	176,894	10,835	0	0	0	0	0.00%
LARP R&B RESURFACING	0	0	3,022,695	0	3,022,695	0	0.00%
LMIG CONTRACT RESURFACING	2,497,971	3,053	0	0	0	152,107	0.00%
JAIL EXPANSION	34,585	34,585	16,997,880	0	16,997,880	4,482	0.03%
E911 BACK-UP CENTER	500,000	112,500	0	0	0	0	0.00%
FIRE ENGINES	0	0	180,000	0	180,000	0	0.00%
ALS VEHICLES AND EQUIPMENT	0	0	13,909	0	13,909	2,067	14.86%
ANIMAL SHELTER	2,510,023	1,344,740	170,000	0	170,000	69,912	41.12%
ANIMAL CONTROL VEHICLES	0	0	6,675	0	6,675	2,067	30.96%
MARSHAL VEHICLES	64,522	0	0	0	0	0	0.00%
BUSINESS DEVELOPMENT	161,781	0	677,788	0	677,788	165,852	24.47%
CHEROKEE 75 CORP PARK LAND EXPAN	571,911	1,500	0	0	0	19,394	0.00%
ENGINES & OTHER EQUIP	2,118,499	115,889	0	0	0	0	0.00%
FIRE STATIONS	1,107,870	650,375	179,580	0	179,580	0	0.00%
CANTON FIRE STATION	0	0	0	3,382,000	3,382,000	77,176	2.28%
LAW ENFORCEMENT	487,265	12,010	343,405	0	343,405	36,603	10.66%
OTHER COMMUNICATIONS SYSTEMS	0	0	0	550,000	550,000	0	0.00%
E911 BACK UP CENTER	910,686	59,650	229,650	0	229,650	589,707	256.79%
COURTHOUSE EXPANSION	183,933	79,829	723,000	0	723,000	0	0.00%
SENIOR CENTER	122,754	14,040	1,380,200	0	1,380,200	9,925	0.72%
AIRPORT EXPANSION	71,856	71,856	1,444,341	0	1,444,341	0	0.00%
CANTON FIRE - SPLOST '12	231,952	0	314,688	82,737	397,425	82,737	20.82%
<b>EXPENDITURES</b>	<b>33,828,443</b>	<b>12,865,281</b>	<b>70,314,862</b>	<b>3,747,125</b>	<b>74,061,987</b>	<b>12,190,071</b>	<b>16.46%</b>
Excess Funding Sources over Expenditures	<b>5,658,008</b>	<b>10,665,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,163,849</b>	
<b>SPLOST 2018 (324)</b>							
FUNDING SOURCES	0	0	0	7,085,000	7,085,000	0	0.00%
EXPENDITURES	0	0	0	7,085,000	7,085,000	0	0.00%
Excess Funding Sources over Expenditures	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>RESOURCE RECOVERY DEVELOPMT (375)</b>							
FUNDING SOURCES	5,244,147	725,861	1,031,573	0	1,031,573	601,751	58.33%
EXPENDITURES	5,252,889	729,858	1,031,573	0	1,031,573	584,620	56.67%
Excess Funding Sources over Expenditures	<b>(8,741)</b>	<b>(3,997)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,131</b>	
<b>DEBT SERVICE (410)</b>							
FUNDING SOURCES	6,059,473	5,592,137	6,299,796	0	6,299,796	6,034,067	95.78%
EXPENDITURES	6,183,983	5,333,959	6,299,796	0	6,299,796	5,443,471	86.41%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 4/30/2018**

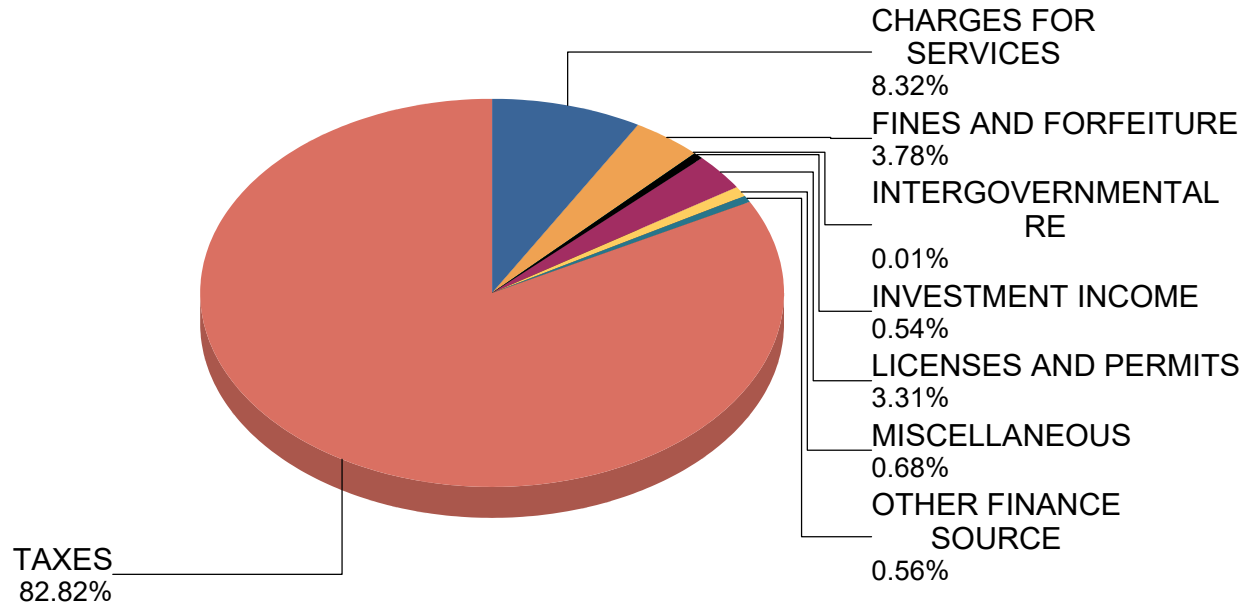
	2017 Year End Actual	Actual as of 4/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of Budget
Excess Funding Sources over Expenditures	(124,510)	258,178	0	0	0	590,596	
<b>CONFERENCE CENTER (555)</b>							
FUNDING SOURCES	464,085	253,463	457,435	0	457,435	212,066	46.36%
EXPENDITURES	482,075	278,326	457,435	0	457,435	205,491	44.92%
Excess Funding Sources over Expenditures	(17,991)	(24,862)	0	0	0	6,575	
<b>EMERGENCY MEDICAL SERVICES (580)</b>							
FUNDING SOURCES	9,065,306	5,209,833	10,600,291	0	10,600,291	5,722,994	53.99%
EXPENDITURES	9,404,321	5,518,309	10,600,291	0	10,600,291	5,632,517	53.14%
Excess Funding Sources over Expenditures	(339,014)	(308,477)	0	0	0	90,477	
<b>INSURANCE AND BENEFITS FUND (605)</b>							
FUNDING SOURCES	16,154,119	9,308,568	16,770,518	0	16,770,518	8,670,728	51.70%
EXPENDITURES	15,777,729	9,057,115	16,770,518	0	16,770,518	8,928,375	53.24%
Excess Funding Sources over Expenditures	376,390	251,452	0	0	0	(257,647)	
<b>FLEET MAINTENANCE FUND (610)</b>							
FUNDING SOURCES	1,495,729	847,138	1,572,662	0	1,572,662	812,823	51.68%
EXPENDITURES	1,500,363	832,085	1,572,662	0	1,572,662	800,334	50.89%
Excess Funding Sources over Expenditures	(4,634)	15,053	0	0	0	12,489	
<b>TOTAL FUNDING SOURCES</b>	<b>211,949,323</b>	<b>141,528,149</b>	<b>250,725,620</b>	<b>17,250,781</b>	<b>267,976,401</b>	<b>153,545,088</b>	<b>57.30%</b>
<b>TOTAL EXPENDITURES</b>	<b>214,596,392</b>	<b>106,989,323</b>	<b>250,725,620</b>	<b>17,250,781</b>	<b>267,976,401</b>	<b>112,833,946</b>	<b>42.11%</b>
<b>TOTAL EXCESS FUNDING SOURCES OVER EXPENDITURES</b>	<b>(2,647,069)</b>	<b>34,538,827</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,711,141</b>	



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of 2018 Budget	
<b>ALL FUNDING SOURCES</b>									
TAXES	31	68,617,205	51,667,329	75.30%	69,650,894	0	69,650,894	54,172,652	77.78%
LICENSES AND PERMITS	32	3,252,195	2,154,962	66.26%	2,922,071	0	2,922,071	2,161,932	73.99%
INTERGOVERNMENTAL RE	33	53,046	0	0.00%	42,000	0	42,000	5,940	14.14%
CHARGES FOR SERVICES	34	6,936,467	4,952,985	71.41%	6,837,489	0	6,837,489	5,445,305	79.64%
FINES AND FORFEITURE	35	4,666,763	2,259,779	48.42%	4,209,791	0	4,209,791	2,469,570	58.66%
INVESTMENT INCOME	36	311,915	148,503	47.61%	225,000	0	225,000	350,586	155.82%
MISCELLANEOUS	38	1,017,234	508,918	50.03%	921,973	0	921,973	441,987	47.94%
USE OF RESERVES	389*	0	0	0.00%	500,000	1,519,908	2,019,908	0	100.00%
OTHER FINANCE SOURCE	39	352,010	75,103	21.34%	479,865	0	479,865	365,592	76.19%
<b>TOTAL ALL FUNDING SOURCES</b>		<b>85,206,836</b>	<b>61,767,578</b>	<b>72.49%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>65,413,564</b>	<b>74.92%</b>

**General Fund Revenues By Source**







**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**55.77% of year lapsed**

		<b>2017 Year End Actual</b>	<b>Actual as of 4/30/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 4/30/2018</b>	<b>% of 2018 Budget</b>
<b>EXPENDITURES</b>									
TRANSFERS TO DEBT SVC FUND	150	9,432,769	4,987,114	52.87%	10,955,524	0	10,955,524	5,707,303	52.10%
REGULAR EMPLOYEES	511100	31,167,220	17,449,283	55.99%	33,605,433	22,154	33,627,587	18,079,029	53.76%
SALARIES/ SALARY SUPPLEMENTS	511101	277,710	150,158	54.07%	320,624	0	320,624	154,948	48.33%
SALARIES/ COURT SERVICE	511102	53,939	29,260	54.25%	30,900	0	30,900	24,244	78.46%
WORKED HOLIDAY	511103	249,674	177,171	70.96%	308,744	0	308,744	168,535	54.59%
SALARY CONTINGENCY	511104	0	0	0.00%	155,000	0	155,000	0	100.00%
UNIFORM ALLOWANCE	511110	53,345	31,510	59.07%	54,680	0	54,680	31,365	57.36%
POLL WORKER	511113	109,554	109,554	100.00%	175,000	0	175,000	30,246	17.28%
PERFECT ATTENDANCE	511115	162,898	162,898	100.00%	5,986	0	5,986	163,153	2,725.58%
SHORT TERM DISABILITY PAY	511116	0	0	0.00%	0	0	0	3,880	100.00%
PART TIME/TEMP EMPLOYEES	511200	901,439	505,170	56.04%	1,057,104	0	1,057,104	545,937	51.64%
OVERTIME	511300	1,376,383	746,594	54.24%	1,605,876	(37,907)	1,567,969	918,513	58.58%
GROUP INSURANCE - HEALTH	512101	4,899,578	2,704,100	55.19%	5,338,829	4,139	5,342,968	2,933,308	54.90%
GROUP INSURANCE - LIFE	512102	42,585	23,475	55.12%	45,796	32	45,828	24,708	53.92%
GROUP INSURANCE - DENTAL	512103	163,747	87,390	53.37%	175,591	117	175,708	96,845	55.12%
GROUP INSURANCE-LONG TERM DIS	512104	71,405	39,623	55.49%	83,846	13	83,859	42,899	51.16%
GROUP INSURANCE-SHORT TERM DI	512105	19,439	10,790	55.51%	20,682	49	20,731	11,016	53.14%
EMPLOYEE ASSISTANCE PROGRAM	512106	0	0	0.00%	0	0	0	953	100.00%
SOCIAL SECURITY (FICA) CONT	512200	1,979,409	1,121,132	56.64%	2,249,237	1,373	2,250,610	1,166,483	51.83%
MEDICARE	512300	465,407	264,326	56.79%	536,645	321	536,966	274,102	51.05%
RETIREMENT CONTRIBUTION/401A	512402	24,691	13,734	55.62%	9,604	0	9,604	14,283	148.72%
DEFINED BENEFIT PLAN	512403	3,300,968	1,470,238	44.54%	3,645,553	1,495,690	5,141,243	3,427,654	66.67%
JUDGES RETIREMENT SYS (JRS)MAT	512405	27,147	15,140	55.77%	27,435	0	27,435	15,487	56.45%
UNEMPLOYMENT INSURANCE	512600	(130)	0	0.00%	20,000	0	20,000	14,286	71.43%
WORKER'S COMP ADMIN FEES	512700	176,334	125,596	71.23%	192,253	0	192,253	130,009	67.62%
WORKERS COMP CLAIMS	512701	488,201	217,691	44.59%	327,330	0	327,330	226,896	69.32%
OTHER EMPLOYEE BENEFITS	512900	11,999	2,035	16.96%	18,450	0	18,450	8,283	44.90%
OFFICIAL/ADMINISTRATIVE	521100	50	0	0.00%	0	0	0	0	100.00%
OFFICIAL/ADMINISTRATIVE/JURY	521101	175,000	130,000	74.29%	175,000	0	175,000	130,000	74.29%
ADMINISTRATIVE/ WITNESS FEES	521102	13,924	2,965	21.29%	10,000	0	10,000	1,309	13.09%
PROFESSIONAL SERVICES	521200	784,062	436,875	55.72%	942,789	0	942,789	474,285	50.31%
PROF SVCS/BROKERS & REPORTERS	521201	65,049	31,650	48.66%	76,800	0	76,800	25,647	33.39%
PROFESSIONAL/COURT INTERPRETE	521203	93,774	44,427	47.38%	92,000	0	92,000	53,822	58.50%
COURT APPOINTED ATTORNEY	521204	1,601,360	807,428	50.42%	1,635,000	0	1,635,000	1,006,622	61.57%
PROF SVCS JUDICIAL ASSISTANCE	521206	1,171	585	50.00%	2,500	0	2,500	1,756	70.23%
PROF SVCS PSYCHOLOGICAL SVC	521208	0	0	0.00%	19,500	0	19,500	0	100.00%
INDIGENT BURIAL	521213	8,000	3,000	37.50%	13,000	0	13,000	4,000	30.77%





**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**55.77% of year lapsed**

		<b>2017 Year End Actual</b>	<b>Actual as of 4/30/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 4/30/2018</b>	<b>% of 2018 Budget</b>
PROF SVCS - LEGAL	521214	284,580	85,063	29.89%	226,000	0	226,000	169,361	74.94%
ATTORNEY FOR THE DAY	521215	199,123	99,675	50.06%	220,000	0	220,000	112,220	51.01%
PROF SVC/GUARDIAN AD LITEM	521216	224,709	123,049	54.76%	272,750	(3,000)	269,750	144,728	53.65%
SO IMPOUND YARD - WRECKER FEE	521221	425	150	35.29%	1,525	0	1,525	670	43.93%
PROFESSIONAL SERVICE-MEDICAL	521260	1,695,436	1,091,573	64.38%	2,044,945	0	2,044,945	1,707,182	83.48%
TECHNICAL	521300	92,573	32,064	34.64%	80,237	0	80,237	17,088	21.30%
DISPOSAL	522110	10,299	5,352	51.96%	10,472	0	10,472	4,882	46.62%
DISPOSAL-SHREDDING	522118	1,250	150	12.00%	1,900	0	1,900	250	13.16%
CUSTODIAL	522130	325,212	197,471	60.72%	250,584	0	250,584	146,835	58.60%
LAWN CARE	522140	39,461	19,784	50.14%	52,135	0	52,135	15,477	29.69%
LANDSCAPE MAINTENANCE	522145	11,373	1,300	11.43%	5,000	0	5,000	2,400	48.00%
REPAIRS AND MAINTENANCE	522200	375,447	193,022	51.41%	401,306	(2,500)	398,806	152,191	38.16%
VEHICLE MAINTENANCE	522202	568,724	322,249	56.66%	481,630	0	481,630	351,411	72.96%
VEHICLE REPAIRS- INSURANCE CLM	522203	36,716	18,607	50.68%	0	0	0	0	100.00%
EQUIPMENT SERVICE AGREEMENTS	522204	103,495	47,200	45.61%	100,925	0	100,925	58,135	57.60%
PEST CONTROL	522218	0	0	0.00%	7,779	0	7,779	4,007	51.50%
RENTAL OF LAND AND BUILDINGS	522310	1,700	1,700	100.00%	1,800	0	1,800	1,700	94.44%
RENTAL OF EQUIPMENT AND VEHICL	522320	98,636	45,549	46.18%	155,617	0	155,617	66,085	42.47%
INSURANCE, OTHER BENEFITS	523100	439,659	328,984	74.83%	438,590	0	438,590	364,991	83.22%
INSURANCE - SURETY BONDS	523102	2,057	2,057	100.00%	2,057	0	2,057	0	100.00%
INSURANCE DEDUCTIBLES	523110	29,247	16,674	57.01%	0	0	0	26,064	100.00%
COMMUNICATIONS - ALLOCATED	523200	684,564	425,536	62.16%	498,346	0	498,346	388,033	77.86%
CELL PHONE	523201	116,135	74,884	64.48%	212,811	0	212,811	110,590	51.97%
COMMUNICATIONS - NON ALLOCATE	523202	0	0	0.00%	177,387	0	177,387	129,085	72.77%
POSTAGE	523250	348,034	157,087	45.14%	344,335	0	344,335	183,579	53.31%
ADVERTISING	523300	15,387	9,353	60.78%	41,022	0	41,022	5,626	13.71%
PRINTING AND BINDING	523400	55,767	28,606	51.30%	60,770	0	60,770	16,408	27.00%
TRAVEL	523500	214,954	111,997	52.10%	293,905	0	293,905	110,744	37.68%
DUES AND FEES	523600	124,318	80,164	64.48%	121,162	0	121,162	89,844	74.15%
EDUCATION AND TRAINING	523700	284,532	178,438	62.71%	293,685	2,500	296,185	187,532	63.32%
OTHER PURCHASED SERVICES	523900	5,482	2,234	40.75%	38,826	0	38,826	3,404	8.77%
PURCHASED SVCS DEATH PENALTY	523901	0	0	0.00%	50,000	0	50,000	0	100.00%
AUTOMOTIVE SERVICES O/S FLEET	523910	50,776	31,054	61.16%	78,000	0	78,000	31,245	40.06%
DOCUMENT SERVICES	523920	4,002	2,066	51.64%	7,537	0	7,537	4,101	54.41%
GENERAL SUPPLIES AND MATERIALS	531100	854,227	432,208	50.60%	933,175	(724)	932,451	516,313	55.37%
GEN SUPPLIES/ WEAPONS & AMMUN	531101	273,460	41,833	15.30%	204,529	0	204,529	65,887	32.21%
GENERAL SUPPLIES- CUSTODIAL	531105	90,735	48,864	53.85%	31,384	0	31,384	37,083	118.16%
GEN SUPPLIES/OPERATIONAL SUPPLI	531130	0	0	0.00%	47,059	0	47,059	15,784	33.54%
AUTOMOTIVE SUPPLIES	531150	9,830	0	0.00%	18,900	0	18,900	410	2.17%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**55.77% of year lapsed**

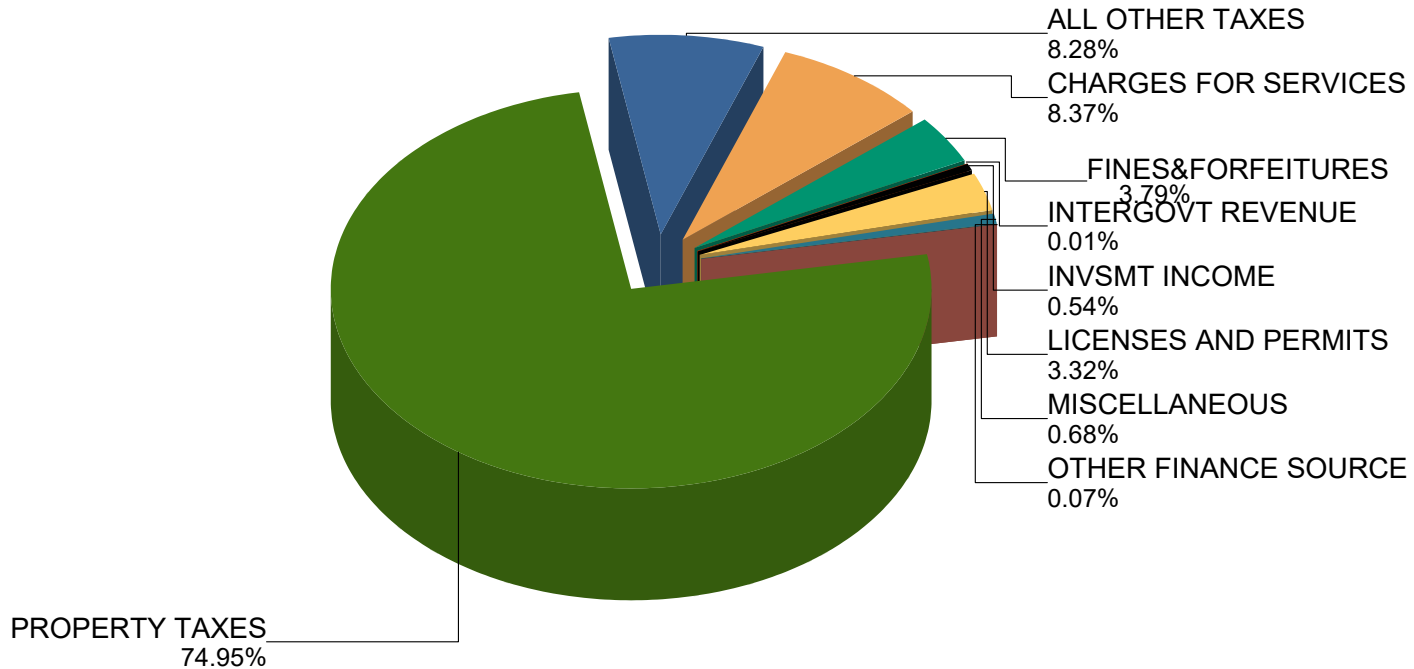
		<b>2017 Year End Actual</b>	<b>Actual as of 4/30/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 4/30/2018</b>	<b>% of 2018 Budget</b>
WATER/SEWER	531210	242,018	117,503	48.55%	252,674	0	252,674	116,117	45.96%
NATURAL GAS	531220	22,123	13,506	61.05%	37,580	0	37,580	13,265	35.30%
ELECTRICITY	531230	905,103	510,728	56.43%	1,001,531	0	1,001,531	487,925	48.72%
GASOLINE	531270	786,858	371,931	47.27%	905,763	0	905,763	403,431	44.54%
FOOD	531300	689,891	165,390	23.97%	622,494	1,000	623,494	356,890	57.24%
BOOKS AND PERIODICALS	531400	38,139	17,807	46.69%	51,318	0	51,318	15,852	30.89%
SMALL EQUIPMENT	531600	184,041	40,861	22.20%	103,613	0	103,613	46,555	44.93%
OFFICE FURNITURE/FURNISHINGS	531620	962	679	70.64%	1,500	0	1,500	0	100.00%
OTHER MISCELLANEOUS EQUIPMEN	531650	81	0	0.00%	1,600	0	1,600	490	30.61%
NON ASSET COMPUTER EQUIPMENT	531660	1,076,920	417,704	38.79%	1,402,973	(30,502)	1,372,471	589,615	42.96%
OTHER SUPPLIES	531700	514,104	219,780	42.75%	487,755	0	487,755	253,652	52.00%
UNIFORMS	531712	1,238	0	0.00%	2,000	0	2,000	1,359	67.96%
BUILDINGS	541300	32,412	31,684	97.75%	0	0	0	3,479	100.00%
BUILDING IMPROVEMENTS	541350	44,195	40,660	92.00%	0	0	0	0	100.00%
VEHICLES	542200	717,331	66,062	9.21%	180,084	29,246	209,330	184,860	88.31%
COMPUTERS	542400	159,727	5,511	3.45%	106,700	0	106,700	0	100.00%
OTHER EQUIPMENT	542500	0	0	0.00%	168,895	0	168,895	8,895	5.27%
INTERGOVERNMENTAL	571000	84,537	49,104	58.09%	84,163	0	84,163	49,576	58.90%
PAYMENTS TO OTHER AGENCIES	572000	2,664,484	1,465,046	54.98%	2,672,780	0	2,672,780	1,546,836	57.87%
PAYMENTS TO OTHERS	573000	1,690	7,111	420.82%	0	0	0	0	100.00%
CAPITAL LEASE PRINCIPAL	581200	43,901	22,235	50.65%	83,717	0	83,717	26,002	31.06%
CAPITAL LEASE INTEREST	582200	7,829	3,271	41.78%	5,668	0	5,668	4,362	76.97%
TRANSFER TO SENIOR SERVICES	611221	552,002	321,988	58.33%	585,120	0	585,120	341,320	58.33%
TRANSFER TO RECREATION FUND	611225	1,148,714	670,083	58.33%	1,364,392	0	1,364,392	795,895	58.33%
TRANSFER TO TRANSPORTATION	611240	258,633	149,309	57.73%	396,024	0	396,024	232,725	58.77%
TRANSFERS TO GRANT FUND	611250	159,336	38,135	23.93%	170,687	37,907	208,594	54,238	26.00%
TRANSFERS TO ANIMAL SVC FUND	611252	462,718	269,919	58.33%	476,831	0	476,831	278,151	58.33%
TRANS TO RRDA FUND	611375	5,101,651	642,630	12.60%	889,337	0	889,337	518,780	58.33%
TRANSFER TO EMERGENCY MEDICA	611580	1,467,591	856,095	58.33%	1,593,088	0	1,593,088	929,301	58.33%
TRANSFERS TO INSURANCE FUND	611605	14,377	7,189	50.00%	0	0	0	0	100.00%
<b>TOTAL EXPENDITURES</b>		<b>83,253,033</b>	<b>42,678,830</b>	<b>51.26%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>48,412,725</b>	<b>55.45%</b>



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of 2018 Budget
<b>ALL EXTERNALLY GENERATED RECURRING REVENUES</b>								
PROPERTY TAXES	47,878,398	46,495,986	97.11%	50,810,210	0	50,810,210	48,785,784	96.02%
ALL OTHER TAXES	20,738,807	5,171,343	24.94%	18,840,684	0	18,840,684	5,386,868	28.59%
LICENSES AND PERMITS	3,252,195	2,154,962	66.26%	2,922,071	0	2,922,071	2,161,932	73.99%
INTERGOVERNMENTAL RE	53,046	0	0.00%	42,000	0	42,000	5,940	14.14%
CHARGES FOR SERVICES	6,936,467	4,952,985	71.41%	6,837,489	0	6,837,489	5,445,305	79.64%
FINES AND FORFEITURE	4,666,763	2,259,779	48.42%	4,209,791	0	4,209,791	2,469,570	58.66%
INVESTMENT INCOME	311,915	148,503	47.61%	225,000	0	225,000	350,586	155.82%
MISCELLANEOUS	1,017,234	508,918	50.03%	921,973	0	921,973	441,987	47.94%
OTHER FINANCE SOURCE	43,772	32,653	74.60%	0	0	0	44,387	0.00%
<b>TOTAL EXT GEN REC REVENUES</b>	<b>84,898,598</b>	<b>61,725,128</b>	<b>72.70%</b>	<b>84,809,218</b>	<b>0</b>	<b>84,809,218</b>	<b>65,092,359</b>	<b>76.75%</b>

**General Fund Revenues By Source**

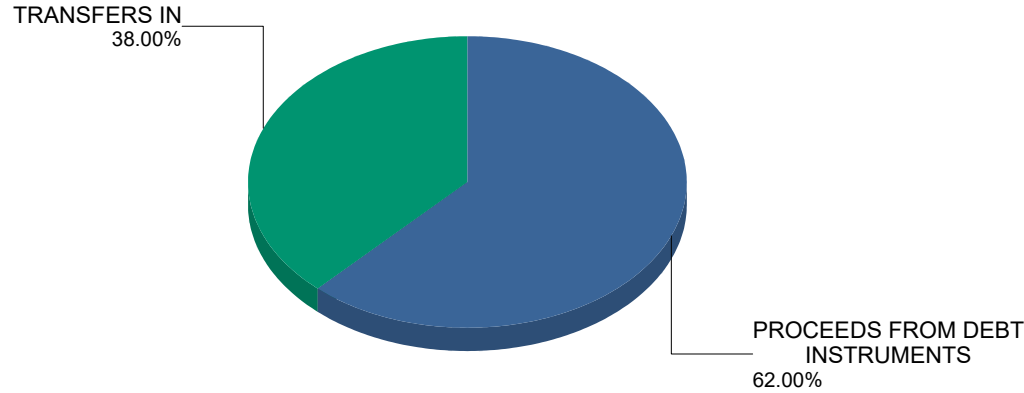




**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of 2018 Budget
<b>OTHER FINANCE SOURCES</b>								
TRANSFERS IN	0	0	0.00%	209,221	0	209,221	122,046	58.33%
SALE OF ASSETS	242,250	42,450	17.52%	0	0	0	0	0.00%
PROCEEDS FROM DEBT INSTRUMENTS	65,988	0	0.00%	270,644	0	270,644	199,159	73.59%
<b>TOTAL OTHER FINANCE SOURCES</b>	<b>308,238</b>	<b>42,450</b>	<b>13.77%</b>	<b>479,865</b>	<b>0</b>	<b>479,865</b>	<b>321,205</b>	<b>66.94%</b>

**General Fund Other Financing Sources**



<b>TOTAL INFLOWS</b>	<b>85,206,836</b>	<b>61,767,578</b>	<b>72.49%</b>	<b>85,289,083</b>	<b>0</b>	<b>85,289,083</b>	<b>65,413,564</b>	<b>76.70%</b>
<b>USE OF RESERVES</b>								
USE OF RESERVES	0	0	0.00%	500,000	1,519,908	2,019,908	0	0.00%
<b>TOTAL USE OF RESERVES</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>500,000</b>	<b>1,519,908</b>	<b>2,019,908</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL FUNDING SOURCES</b>	<b>85,206,836</b>	<b>61,767,578</b>	<b>72.49%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>65,413,564</b>	<b>74.92%</b>



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of 2018 Budget
<b>EXPENDITURES</b>								
<b>GENERAL SERVICES</b>								
BOARD OF COMMISSIONERS	248,105	138,622	55.87%	250,937	0	250,937	130,171	51.87%
COUNTY CLERK	119,048	69,302	58.21%	124,190	0	124,190	77,465	62.38%
COUNTY MANAGER	548,015	286,473	52.27%	640,100	0	640,100	340,375	53.18%
ELECTIONS	639,077	421,453	65.95%	776,819	0	776,819	357,427	46.01%
COUNTY ATTORNEY	149,335	54,382	36.42%	134,540	0	134,540	65,345	48.57%
PEOPLE RESOURCES CENTER	350,733	190,535	54.32%	386,547	0	386,547	222,376	57.53%
TAX COMMISSIONER	1,678,788	926,511	55.19%	1,785,801	0	1,785,801	950,503	53.23%
TAX ASSESSOR	2,294,640	1,201,009	52.34%	2,406,472	0	2,406,472	1,272,276	52.87%
GENERAL ADMINISTRATION	46,674	32,994	70.69%	203,609	1,493,386	1,696,995	1,534,725	90.44%
CORONER	190,047	108,923	57.31%	212,793	0	212,793	100,199	47.09%
HEALTH AND HUMAN SERVICES	303,565	163,255	53.78%	313,201	0	313,201	160,250	51.17%
COUNTY EXTENSION SERVICES	84,537	49,104	58.09%	84,163	0	84,163	49,576	58.90%
<b>GENERAL SERVICES</b>	<b>6,652,563</b>	<b>3,642,562</b>	<b>54.75%</b>	<b>7,319,172</b>	<b>1,493,386</b>	<b>8,812,558</b>	<b>5,260,687</b>	<b>59.70%</b>
<b>CULTURAL AFFAIRS</b>								
CHILDREN & YOUTH SERVICES	36,300	4,600	12.67%	36,300	0	36,300	0	0.00%
LIBRARY ADMINISTRATION	2,101,826	1,226,065	58.33%	2,191,783	0	2,191,783	1,278,540	58.33%
CHEROKEE ARTS CENTER	40,000	23,333	58.33%	40,000	0	40,000	23,333	58.33%
HISTORICAL SOCIETY	30,090	17,485	58.11%	31,561	0	31,561	16,933	53.65%
<b>CULTURAL AFFAIRS</b>	<b>2,208,216</b>	<b>1,271,484</b>	<b>57.58%</b>	<b>2,299,644</b>	<b>0</b>	<b>2,299,644</b>	<b>1,318,806</b>	<b>57.35%</b>
<b>SUPPORT SERVICES</b>								
BUDGETING & FINANCIAL SERVICES	630,506	361,479	57.33%	696,635	0	696,635	404,389	58.05%
PURCHASING	192,209	107,856	56.11%	256,757	0	256,757	137,176	53.43%
INFORMATION TECHNOLOGY SYSTEMS	2,100,073	996,590	47.45%	2,402,925	0	2,402,925	1,198,699	49.89%
<b>SUPPORT SERVICES</b>	<b>2,922,788</b>	<b>1,465,924</b>	<b>50.15%</b>	<b>3,356,317</b>	<b>0</b>	<b>3,356,317</b>	<b>1,740,265</b>	<b>51.85%</b>
<b>JUDICIAL SERVICES</b>								
COURT ADMINISTRATION	1,412,428	737,675	52.23%	1,598,017	0	1,598,017	847,773	53.05%
SUPERIOR COURT	332,149	203,187	61.17%	414,740	0	414,740	201,775	48.65%
INDIGENT DEFENSE	1,897,321	967,187	50.98%	1,970,152	0	1,970,152	1,138,238	57.77%
CLERK OF SUPERIOR COURT	3,376,015	1,903,633	56.39%	3,492,154	0	3,492,154	1,967,877	56.35%
BOARD OF EQUALIZATION	21,312	7,190	33.74%	26,713	0	26,713	11,516	43.11%
DISTRICT ATTORNEY	2,258,354	1,244,906	55.12%	2,429,799	0	2,429,799	1,222,083	50.30%
STATE COURT	745,141	409,651	54.98%	829,814	0	829,814	409,916	49.40%
STATE COURT SOLICITOR	1,620,061	879,204	54.27%	1,755,394	0	1,755,394	932,998	53.15%
MAGISTRATE COURT	325,832	176,677	54.22%	408,779	0	408,779	213,409	52.21%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of 2018 Budget
PROBATE COURT	759,970	411,380	54.13%	792,079	0	792,079	439,776	55.52%
JUVENILE COURT	1,116,497	597,521	53.52%	1,165,026	0	1,165,026	676,531	58.07%
<b>JUDICIAL SERVICES</b>	<b>13,865,080</b>	<b>7,538,210</b>	<b>54.37%</b>	<b>14,882,667</b>	<b>0</b>	<b>14,882,667</b>	<b>8,061,892</b>	<b>54.17%</b>
<b>LAW ENFORCEMENT</b>								
VICE CONTROL	947,094	501,816	52.98%	1,115,619	0	1,115,619	672,507	60.28%
LAW ENFORCEMENT ADMINISTRATION	3,006,072	1,612,512	53.64%	3,013,101	0	3,013,101	1,502,613	49.87%
CRIMINAL INVESTIGATION DIV	2,508,161	1,379,282	54.99%	2,678,610	(40,631)	2,637,979	1,462,847	55.45%
INTELLIGENCE DIVISION	576,024	299,811	52.05%	598,508	0	598,508	332,522	55.56%
UNIFORM PATROL	9,679,561	5,410,959	55.90%	8,842,440	0	8,842,440	4,702,284	53.18%
SHERIFF TRAINING DIVISION	962,147	469,781	48.83%	931,711	0	931,711	557,026	59.79%
SPECIAL OPERATIONS	1,414,078	494,312	34.96%	2,680,137	(503,876)	2,176,261	1,603,298	73.67%
COURT SERVICES	2,416,766	1,515,640	62.71%	2,383,305	0	2,383,305	1,277,434	53.60%
OFFICE OF PROF STANDARDS	221,988	119,215	53.70%	234,688	0	234,688	129,491	55.18%
SHERIFF CROSSING GUARDS	190,332	125,734	66.06%	199,214	0	199,214	112,610	56.53%
ADULT DETENTION FACILITY	11,360,434	6,158,051	54.21%	12,956,002	503,876	13,459,878	7,563,214	56.19%
EMERGENCY MANAGEMENT	200,862	112,272	55.90%	281,516	0	281,516	156,044	55.43%
<b>LAW ENFORCEMENT</b>	<b>33,483,519</b>	<b>18,199,386</b>	<b>54.35%</b>	<b>35,914,851</b>	<b>(40,631)</b>	<b>35,874,220</b>	<b>20,071,891</b>	<b>55.95%</b>
<b>COUNTY MARSHAL</b>								
<b>COMMUNITY DEVELOPMENT</b>								
GEOGRAPHICAL INFORMATION SYSTE	0	2,120	0.00%	0	0	0	0	0.00%
<b>COMMUNITY DEVELOPMENT</b>	<b>0</b>	<b>2,120</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>PUBLIC WORKS</b>								
FACILITIES MANAGEMENT	1,284,999	588,859	45.83%	1,785,319	0	1,785,319	968,639	54.26%
<b>PUBLIC WORKS</b>	<b>1,284,999</b>	<b>588,859</b>	<b>45.83%</b>	<b>1,785,319</b>	<b>0</b>	<b>1,785,319</b>	<b>968,639</b>	<b>54.26%</b>
<b>COMMUNITY SERVICES</b>								
ADMINISTRATIVE SERVICES AGENCY	208,312	111,214	53.39%	275,385	0	275,385	134,976	49.01%
RECYCLABLES COLLECTION	0	731	0.00%	0	0	0	53	0.00%
<b>COMMUNITY SERVICES</b>	<b>208,312</b>	<b>111,945</b>	<b>53.74%</b>	<b>275,385</b>	<b>0</b>	<b>275,385</b>	<b>135,028</b>	<b>49.03%</b>
<b>INTERFUND TRANSFERS</b>								
TRANSFER TO SENIOR SERVICES	552,002	321,988	58.33%	585,120	0	585,120	341,320	58.33%
TRANSFER TO RECREATION FUND	1,148,714	670,083	58.33%	1,364,392	0	1,364,392	795,895	58.33%
TRANSFER TO TRANSPORTATION	258,633	149,309	57.73%	396,024	0	396,024	232,725	58.77%
TRANSFERS TO GRANT FUND	159,336	38,135	23.93%	170,687	37,907	208,594	54,238	26.00%
TRANSFERS TO ANIMAL SVC FUND	462,718	269,919	58.33%	476,831	0	476,831	278,151	58.33%
TRANS TO RRDA FUND	5,101,651	642,630	12.60%	889,337	0	889,337	518,780	58.33%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**55.77% of year lapsed**

	2017 Year End Actual	Actual as of 4/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 4/30/2018	% of 2018 Budget
TRANSFER TO EMERGENCY MEDICAL	1,467,591	856,095	58.33%	1,593,088	0	1,593,088	929,301	58.33%
TRANSFERS TO INSURANCE FUND	14,377	7,189	50.00%	0	0	0	0	0.00%
<b>INTERFUND TRANSFERS</b>	<b>9,165,023</b>	<b>2,955,348</b>	<b>32.25%</b>	<b>5,475,479</b>	<b>37,907</b>	<b>5,513,386</b>	<b>3,150,411</b>	<b>57.14%</b>
<b>INSURANCE PREMIUM</b>								
<b>CAPITAL EXPENDITURES</b>	<b>953,665</b>	<b>143,917</b>	<b>15.09%</b>	<b>455,679</b>	<b>29,246</b>	<b>484,925</b>	<b>197,234</b>	<b>40.67%</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>45,000</b>	<b>26,250</b>	<b>58.33%</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>26,250</b>	<b>58.33%</b>
<b>FLEX BENEFITS</b>	<b>12,686</b>	<b>7,439</b>	<b>58.64%</b>	<b>13,700</b>	<b>0</b>	<b>13,700</b>	<b>7,908</b>	<b>57.72%</b>
<b>WORKERS COMP/UTILITIES/OTHER ADMIN</b>	<b>2,654,083</b>	<b>1,539,867</b>	<b>58.02%</b>	<b>2,579,325</b>	<b>0</b>	<b>2,579,325</b>	<b>1,528,974</b>	<b>59.28%</b>
<b>OTHER EXPENSES</b>								
	9,432,769	4,987,114	52.87%	10,955,524	0	10,955,524	5,707,303	52.10%
<b>OTHER EXPENSES</b>	<b>9,432,769</b>	<b>4,987,114</b>	<b>52.87%</b>	<b>10,955,524</b>	<b>0</b>	<b>10,955,524</b>	<b>5,707,303</b>	<b>52.10%</b>
<b>OTHER FUND</b>								
TAX COMMISSIONER TAVT 1%	179,161	107,508	60.01%	220,242	0	220,242	121,674	55.25%
CLERK OF COURT - TECH	117,664	52,727	44.81%	89,000	0	89,000	69,999	78.65%
CHEROKEE STATE COURT TECH FD	8,555	0	0.00%	15,000	0	15,000	17,155	114.37%
OFFICE OF SOLICITOR GENERAL	10,627	3,555	33.45%	10,000	0	10,000	711	7.11%
JUVENILE CT - SUPERVISION FEE	43,766	32,007	73.13%	91,844	0	91,844	25,694	27.98%
ENVIRONMENTAL HEALTH	4,558	2,609	57.25%	4,935	0	4,935	2,206	44.69%
<b>OTHER FUND</b>	<b>364,330</b>	<b>198,405</b>	<b>54.46%</b>	<b>431,021</b>	<b>0</b>	<b>431,021</b>	<b>237,438</b>	<b>55.09%</b>
<b>TOTAL EXPENDITURES</b>	<b>83,253,033</b>	<b>42,678,830</b>	<b>51.26%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>48,412,725</b>	<b>55.45%</b>





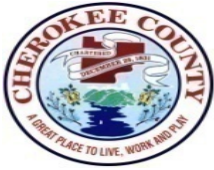
# Cherokee County Board of Commissioners

## Cash Reports

YTD APRIL FY2018

(Oct 2017 - Apr 2018 )



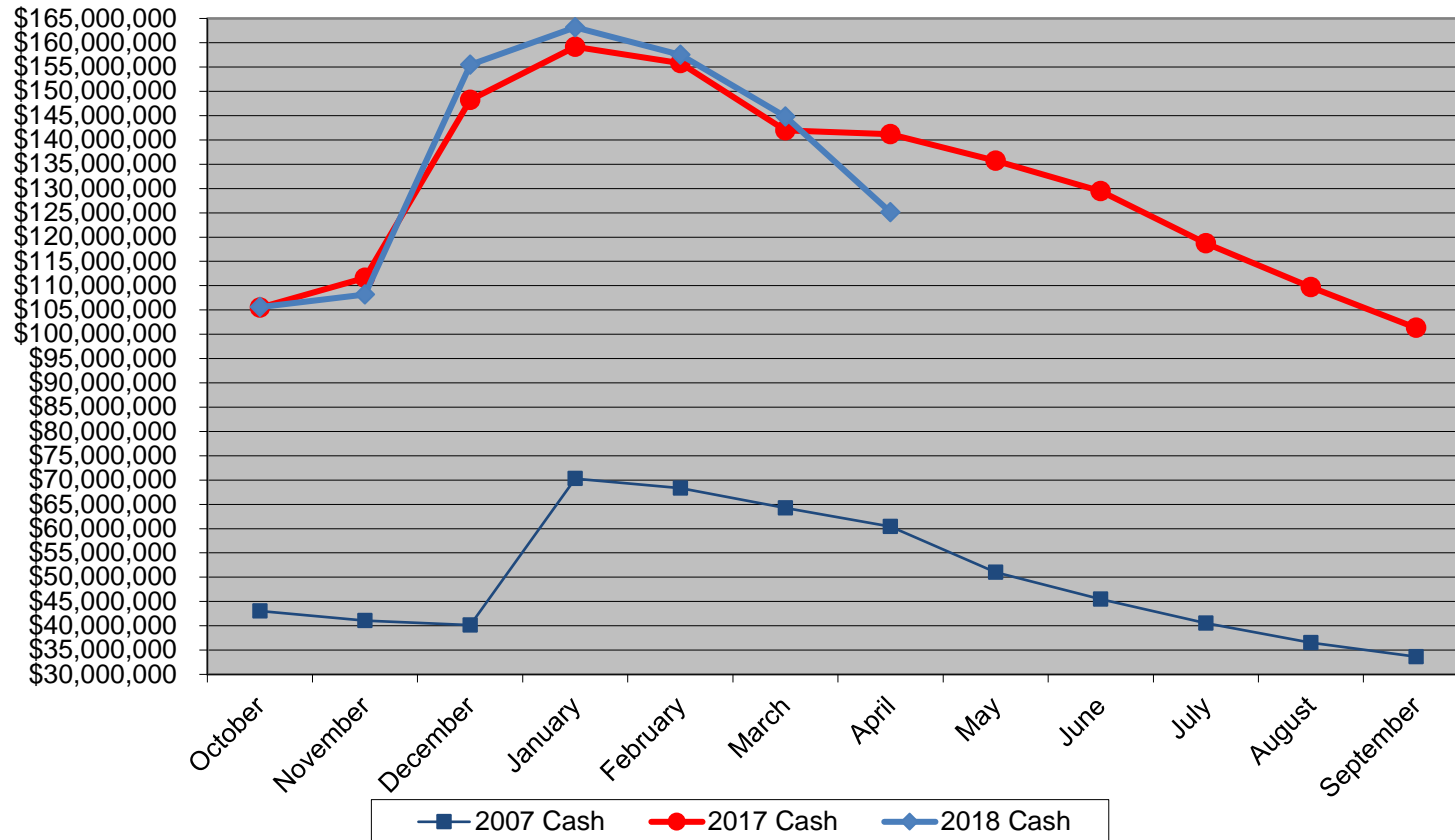


## Cherokee County Board of Commissioners Cash Balance Statement

	<u>4/30/2017</u>	<u>4/30/2018</u>	<u>Increase/ Decrease</u>
General Fund	47,254,615	47,538,011	283,396
Flex Benefits	15,674	18,650	2,977
E911	2,142,846	1,881,851	(260,995)
Senior Services	45,066	148,633	103,567
Parks and Recreation	569,630	359,128	(210,502)
Transportation Fund	26,652	18,650	(8,002)
Grant Fund	(33,988)	(98,391)	(64,403)
Community Development	(1,867)	(12,828)	(10,961)
Animal Services	391,295	385,493	(5,802)
DA 9-16-19 Fund	9,125	12,954	3,829
DA's Confiscation Fund	53,950	51,355	(2,594)
DATE Fund	597,569	570,918	(26,652)
Victim/ Witness Fund	29,225	25,219	(4,006)
DUI Fund	853,815	930,900	77,085
Drug Court Fund	294,334	276,802	(17,532)
Mental Health Court	(21,982)	(14,620)	7,362
Drug Screening Lab	22,547	54,488	31,941
Veteran's Court	0	(18,488)	(18,488)
Fire District Fund	16,500,982	15,740,775	(760,207)
Jail Fund	771,925	786,248	14,323
Hotel/ Motel Fund	(1,595)	12,598	14,194
RRDA Bond	(2,832.10)	64,053	66,885
Debt Service Fund	443,264.75	645,760	202,495
Conference Center Fund	481,452.76	463,954	(17,499)
Emergency Medical	1,351,467.16	1,337,815	(13,652)
Insurance/ Benefits	2,074,434.21	882,281	(1,192,153)
Fleet Management	(96,329.18)	(112,409)	(16,080)
General & Special Revenue	<b>73,771,275</b>	<b>71,949,802</b>	<b>(1,821,473)</b>
General & Special Rev w/o Debt Service	<b>73,328,011</b>	<b>71,304,042</b>	<b>(2,023,969)</b>
Impact Fee Fund	8,210,391.02	8,168,303	(42,088)
Recreation Bond Construction Fund	5,895,454.87	752,085	(5,143,370)
SPLOST V Fund	2,844,610.21	1,675,576	(1,169,034)
SPLOST 2012	50,443,510.42	61,434,405	10,990,894
Capital Funds	<b>67,393,967</b>	<b>72,030,369</b>	<b>4,636,402</b>
<b>Total Ending Cash</b>	<b><u>141,165,242</u></b>	<b><u>143,980,171</u></b>	<b><u>2,814,929</u></b>



## All Funds Cash



A quick glance at this chart would lead the reader to believe Cherokee County is cash-rich. However, this is a chart reflecting ALL cash. Please keep in mind, that most of our cash is restricted to specific purchases (e.g., SPLOST and Bond Proceeds for Parks). The chart depicting General Fund Cash is more revealing to understand our cash position.

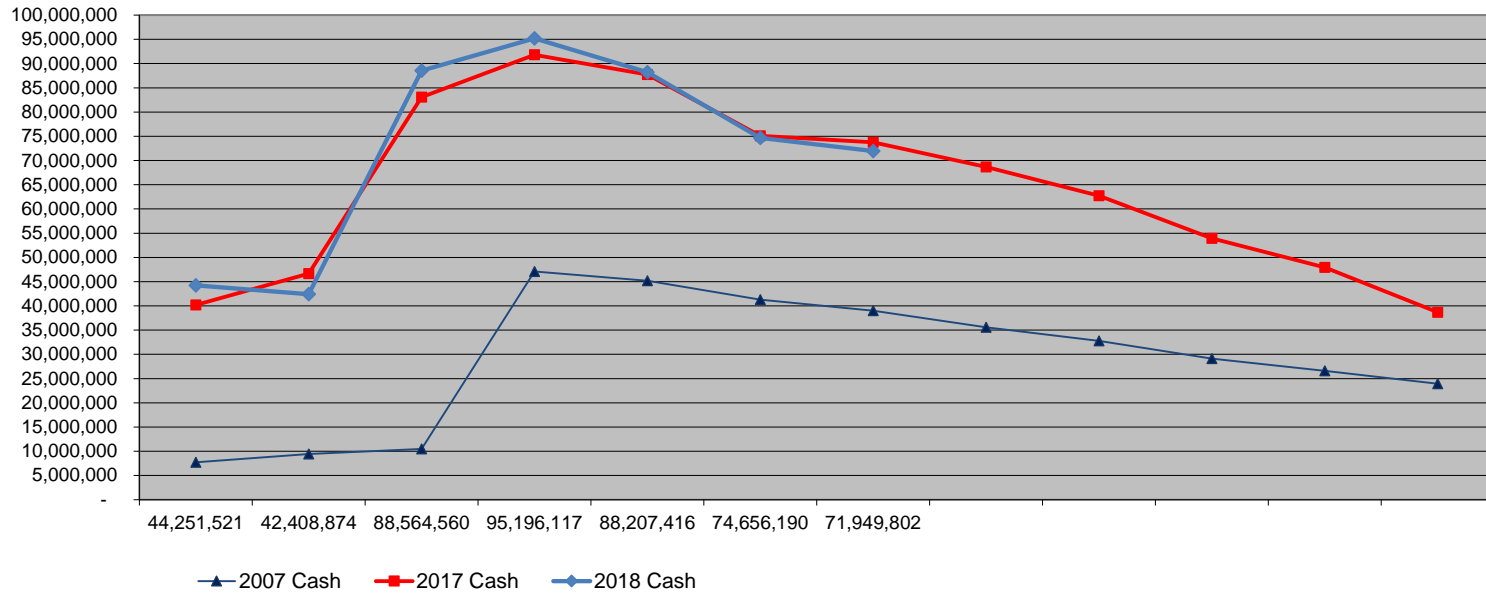


## Cherokee County Board of Commissioners

### Cash Balance Statement without Capital Funds

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2006-2007 Actual	10,377,702	7,722,566	9,420,470	10,475,236	47,097,950	45,175,275	41,281,222	38,987,915	35,573,744	32,768,073	29,132,395	26,575,262	23,917,561
2007-2008 Actual	23,917,561	25,976,389	19,489,356	16,498,094	52,044,013	47,925,372	43,814,585	40,724,648	33,613,617	33,086,762	24,637,550	23,739,339	19,107,443
2008-2009 Actual	19,107,443	19,107,443	12,908,974	11,364,506	47,395,721	42,988,069	38,191,655	34,820,364	31,156,296	30,436,876	24,423,376	20,976,731	14,328,113
2009-2010 Actual	14,328,113	12,037,566	10,071,841	27,508,290	47,362,394	44,518,730	40,669,325	35,017,138	31,029,940	26,436,180	22,124,767	18,005,480	13,391,930
2010-2011 Actual	13,391,930	16,538,104	8,467,701	38,061,437	44,221,950	43,685,765	40,039,022	32,425,417	30,024,995	26,191,634	22,046,176	18,931,348	12,917,651
2011-2012 Actual	12,917,651	21,572,913	14,350,965	46,449,604	54,004,717	50,568,804	42,770,805	40,141,270	38,426,103	32,780,700	28,649,375	23,554,823	18,899,668
2012-2013 Actual	18,899,668	20,777,701	18,282,613	44,776,503	55,628,246	52,867,575	48,784,447	41,232,821	37,880,794	34,317,339	30,753,905	26,286,532	22,162,266
2013-2014 Actual	22,162,266	25,833,440	23,692,085	55,207,425	61,674,895	53,849,612	54,571,624	46,794,826	42,078,008	37,444,115	33,667,984	28,052,689	25,144,778
2014-2015 Actual	25,144,778	28,431,079	28,015,717	64,689,913	73,459,306	69,434,692	64,453,254	56,878,246	51,387,740	45,442,081	41,531,673	36,981,845	31,679,287
2015-2016 Actual	31,679,287	32,787,810	33,240,675	76,029,727	83,458,963	78,911,720	72,784,284	64,294,259	58,428,782	53,224,892	49,285,338	41,896,863	33,340,920
2016-2017 Actual	33,340,920	40,195,438	46,679,928	83,090,290	91,803,822	87,713,986	75,088,417	73,771,275	68,657,775	62,723,930	53,929,471	47,938,288	38,684,995
2017-2018 Actual	38,684,995	44,251,521	42,408,874	88,564,560	95,196,117	88,207,416	74,656,190	71,949,802					

### Cash without Capital Funds

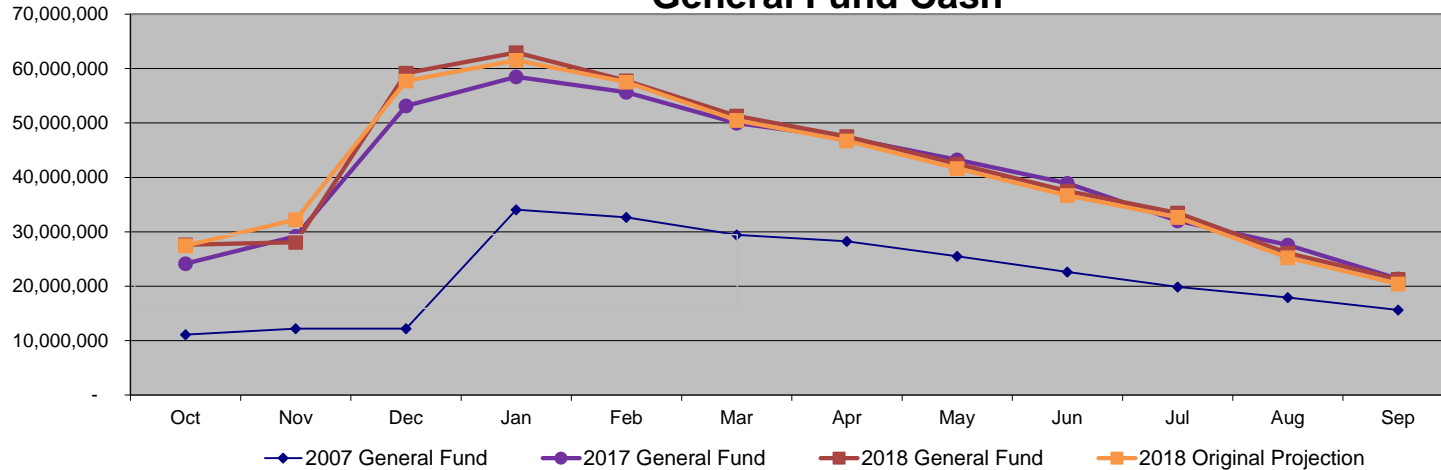




## Cherokee County Board of Commissioners General Fund Cash Balance Statement

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>2006-2007 Actual</b>	7,798,496	11,100,603	12,219,009	12,214,917	34,069,211	32,661,887	29,451,527	28,239,536	25,501,823	22,609,411	19,859,767	17,917,538	15,612,739
<b>2007-2008 Actual</b>	15,612,739	14,027,407	12,698,459	12,094,654	35,841,557	32,240,977	29,968,545	27,123,310	24,611,376	21,215,839	18,280,708	12,952,282	9,534,041
<b>2008-2009 Actual</b>	9,534,041	7,032,168	5,010,199	2,615,131	27,497,838	25,577,230	22,234,014	20,149,766	17,890,619	16,471,428	11,164,007	9,150,823	5,111,872
<b>2009-2010 Actual</b>	5,111,872	4,049,093	2,561,858	13,681,049	27,065,167	25,054,571	22,924,994	21,242,154	18,520,371	15,013,260	11,048,575	7,998,708	4,229,464
<b>2010-2011 Actual</b>	4,229,464	2,479,436	1,763,652	18,796,641	23,651,600	22,548,166	20,009,128	17,523,090	15,077,686	12,025,582	8,443,493	5,829,271	2,429,751
<b>2011-2012 Actual</b>	2,429,751	3,801,111	3,009,427	22,854,661	28,569,129	26,434,026	23,885,138	21,752,902	19,325,142	15,085,952	12,469,972	9,484,937	6,315,703
<b>2012-2013 Actual</b>	6,315,703	3,167,395	5,746,398	23,115,317	31,662,977	29,772,134	27,315,434	25,226,798	21,955,353	19,530,118	17,599,723	15,078,960	11,654,054
<b>2013-2014 Actual</b>	11,654,054	9,941,938	8,232,150	28,644,071	33,758,547	31,284,103	28,735,376	26,309,440	21,910,128	19,825,754	17,366,062	14,652,083	11,138,047
<b>2014-2015 Actual</b>	11,138,047	8,513,568	8,283,599	33,529,922	38,682,861	36,826,063	33,330,160	30,726,089	26,601,388	23,282,842	20,505,954	17,989,670	14,137,054
<b>2015-2016 Actual</b>	14,137,054	9,484,395	10,156,923	38,653,898	43,908,677	41,224,401	37,761,689	34,298,924	30,691,609	27,282,962	24,859,278	20,129,294	17,889,574
<b>2016-2017 Actual</b>	17,889,574	24,160,477	29,195,862	53,134,826	58,481,879	55,658,580	49,967,190	47,254,615	43,230,417	38,938,807	32,003,850	27,591,364	21,356,588
<b>2017-2018 Actual</b>	21,356,588	27,624,123	28,068,482	59,144,290	62,953,523	57,745,657	51,268,856	47,538,011	42,464,912	37,480,309	33,465,704	26,071,479	21,257,757
<b>2018 Orig Cash Projection</b>	<b>21,356,588</b>	<b>27,433,563</b>	<b>32,250,372</b>	<b>57,712,771</b>	<b>61,524,291</b>	<b>57,500,475</b>	<b>50,494,244</b>	<b>46,714,761</b>	<b>41,641,661</b>	<b>36,657,058</b>	<b>32,642,453</b>	<b>25,248,228</b>	<b>20,434,507</b>
<b>Actual to Projected</b>	-	190,560	(4,181,890)	1,431,519	1,429,233	245,182	774,612	823,250	823,250	823,250	823,250	823,250	823,250

### General Fund Cash

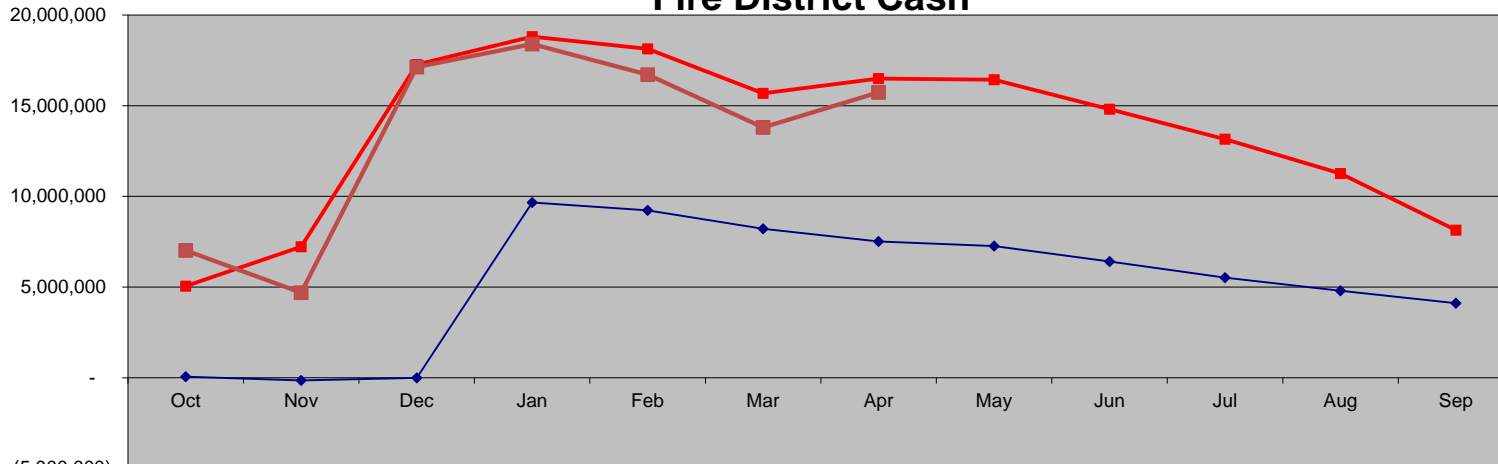


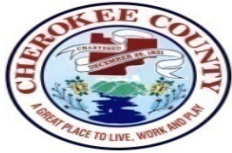


## Cherokee County Board of Commissioners Fire District Cash Balance Statement

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>2006-2007 Actual</b>	821,090	52,840	(147,917)	(3,360)	9,663,348	9,236,784	8,209,685	7,518,649	7,261,730	6,415,748	5,517,887	4,793,558	4,106,657
<b>2007-2008 Actual</b>	4,106,657	3,492,732	2,961,521	2,824,410	12,844,602	11,611,728	10,830,514	9,937,852	9,521,713	8,485,163	7,494,399	5,828,108	4,648,167
<b>2008-2009 Actual</b>	4,648,167	3,491,722	3,042,280	2,230,412	10,764,702	10,026,448	9,062,068	8,105,273	6,924,382	7,443,755	5,730,249	4,669,408	3,443,761
<b>2009-2010 Actual</b>	3,443,761	2,623,118	1,906,747	6,088,005	10,967,238	10,310,810	9,561,373	9,607,463	8,631,549	7,371,571	5,780,009	4,659,907	3,570,948
<b>2010-2011 Actual</b>	3,570,948	2,773,096	2,273,602	9,739,403	10,974,405	10,290,675	9,308,729	8,348,609	8,176,686	7,151,457	5,548,979	4,410,051	2,662,988
<b>2011-2012 Actual</b>	2,662,988	1,796,519	8,178,675	9,556,066	10,920,767	10,054,958	9,232,028	8,389,768	8,400,911	6,901,427	5,863,614	4,770,262	3,748,487
<b>2012-2013 Actual</b>	3,748,487	2,911,051	3,939,068	11,359,856	13,115,221	12,357,642	11,549,593	10,613,322	10,198,816	9,177,318	8,059,193	7,028,627	5,798,235
<b>2013-2014 Actual</b>	5,798,235	4,968,205	4,157,364	12,549,566	14,229,528	13,376,586	12,417,113	11,305,883	10,610,638	9,380,331	8,129,243	6,934,271	5,771,692
<b>2014-2015 Actual</b>	5,771,692	4,788,076	4,383,489	14,438,248	16,173,260	15,186,306	13,943,168	13,961,871	12,342,449	11,047,680	9,757,591	8,232,246	6,655,954
<b>2015-2016 Actual</b>	6,655,954	4,721,084	4,903,676	16,582,617	18,193,345	17,025,986	15,683,072	15,017,490	13,773,693	12,392,944	11,003,190	9,324,003	6,315,598
<b>2016-2017 Actual</b>	6,315,598	5,053,783	7,229,239	17,274,048	18,809,423	18,134,881	15,680,487	16,500,982	16,438,142	14,808,860	13,151,680	11,267,150	8,142,802
<b>2017-2018 Actual</b>	8,142,802	7,023,045	4,691,835	17,137,373	18,401,101	16,717,015	13,804,707	15,740,775					

### Fire District Cash





**Cherokee County Board of Commissioners**  
**All Funds - Cash Basis Revenues**  
**As of 4/30/18**  
**FY2018**

ALL FUND REVENUES BY SOURCE	2 Prior Year Actual (Oct 2015 - Sept 2016)	Prior Year Actual (Oct 2016 - Sept 2017)	FY2018 Revised Budget (Oct 2017 - Sept 2018)	YTD April FY2018 (Oct 2017 - Apr 2018)	Percentage of Budget
Taxes	127,766,827	134,293,770	137,374,528	116,709,408	85.0%
Licenses & Permits	3,038,732	3,335,735	2,982,071	2,208,516	74.1%
Intergovernmental (Primarily Grants)	6,005,846	9,488,570	13,306,143	8,969,714	67.4%
Charges for Services	39,597,764	38,444,597	43,023,344	24,632,688	57.3%
Fines & Forfeitures	5,698,319	6,296,012	5,960,402	3,493,177	58.6%
Interest	410,505	877,890	584,765	942,938	161.3%
Contributions	582,749	391,139	476,493	314,593	66.0%
Miscellaneous	3,993,868	3,961,412	2,722,075	1,362,632	50.1%
Other Financing Sources	5,903,103	10,127,743	10,334,864	7,330,563	70.9%
<b>INFLOWS - ALL REVENUES ALL FUND</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>216,764,685</b>	<b>165,964,228</b>	<b>76.6%</b>
USE OF RESERVES			<b>51,211,716</b>		
<b>TOTAL CASH FUNDING SOURCES</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>267,976,401</b>	<b>165,964,228</b>	<b>61.9%</b>

ALL FUND REVENUES BY FUND	2 Prior Year Actual (Oct 2015 - Sept 2016)	Prior Year Actual (Oct 2016 - Sept 2017)	FY2018 Revised Budget (Oct 2017 - Sept 2018)	YTD April FY2018 (Oct 2017 - Apr 2018)	Percentage of Budget
General Fund and Components (100-140)	71,197,982	84,687,892	87,308,991	77,034,274	88.2%
Law Library (205)	-	-	155,000	-	0.0%
Sheriff's Forfeitures (210)	-	-	75,000	-	0.0%
E-911 (215)	4,682,314	4,696,100	5,040,747	2,849,863	56.5%
Senior Services (221)	1,226,791	1,249,883	1,298,674	795,147	61.2%
Parks and Recreation (225)	4,716,625	4,837,575	5,192,992	2,871,286	55.3%
UCS Fund/UCS Econ Dev Fund (230/231)	8,192,441	-	-	-	0.0%
Transportation Fund (240)	1,066,670	735,051	1,258,951	793,401	63.0%
Multiple Grant (250)	1,183,810	1,127,106	1,737,803	732,572	42.2%
Community Development Block Grant (251)	1,393,029	986,947	1,114,001	1,043,677	93.7%
Animal Services (252)	1,240,410	1,356,794	1,233,100	826,742	67.0%
DA 9-16-19 (253)	3,749	5,917	5,000	3,056	61.1%
DA's Confiscation Fund (254)	1,852	1,641	30,000	1,016	3.4%
DATE (255)	268,957	274,015	289,711	131,993	45.6%
Victim Witness (256)	198,876	196,312	218,958	126,401	57.7%
DUI Court (257)	821,329	651,737	725,829	342,460	47.2%
Drug Court (258)	455,698	490,100	575,869	298,324	51.8%
Mental Health Court (259)	49,140	68,115	117,665	39,592	33.6%
Drug Screening Lab (260)	-	364,435	343,244	203,310	59.2%
Veteran's Accountability Court (261)	-	2,445	102,886	33,588	32.6%
Fire (270)	23,130,687	27,202,771	31,848,764	26,960,337	84.7%
Jail (271)	395,860	397,443	360,997	256,482	71.0%
Sheriff's Commissary Fund (272)	-	-	600,000	-	0.0%
Confiscated Assets Fund (273)	-	-	224,300	-	0.0%
Hotel/ Motel (275)	206,235	203,132	207,000	116,179	56.1%
Impact Fees (295)	1,954,148	2,084,109	5,316,636	1,337,710	25.2%
Recreation Bond Construction Fund (310)	63,173	243,137	4,464,045	24,399	0.5%
SPLOST V (322)	10,890	13,397	219,782	9,418	4.3%
SPLOST 2012 (323)	37,731,834	39,511,373	74,061,987	28,353,920	38.3%
SPLOST 2018 (324)	-	-	7,085,000	-	0.0%
Resource Recovery Development (375)	1,256,535	5,244,147	1,031,573	601,751	58.3%
Debt Service (410)	7,126,559	6,046,044	6,299,796	6,092,677	96.7%
Conference Center (555)	502,603	462,754	457,435	213,612	46.7%
EMS (580)	5,976,422	6,544,636	10,600,291	4,067,748	38.4%
Insurance/Benefits (605)	16,508,161	16,036,130	16,770,518	8,990,474	53.6%
Fleet (610)	1,434,930	1,495,729	1,572,662	812,823	51.7%
<b>TOTAL REVENUES ALL FUNDS</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>267,945,207</b>	<b>165,964,228</b>	<b>61.9%</b>



# Cherokee County Board of Commissioners

EMS

YTD APRIL FY2018

(Oct 2017 - Apr 2018 )

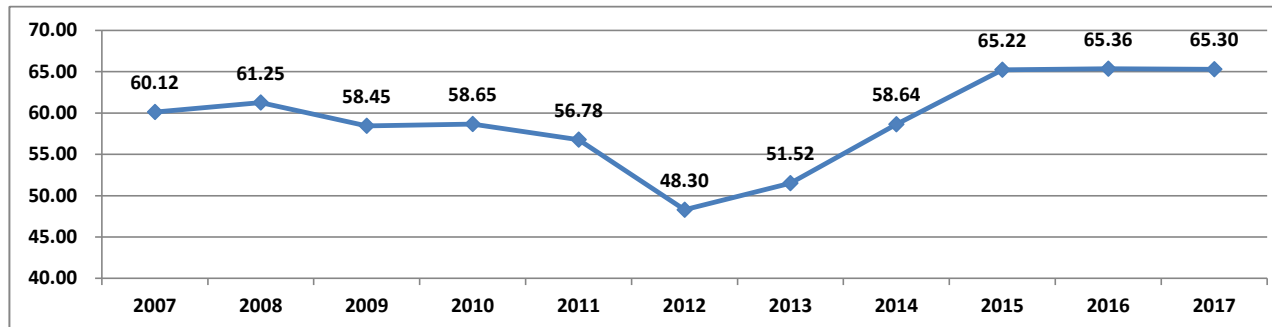






**Cherokee County Board of Commissioners  
Emergency Medical Services Fund  
Billing and Collections**

Time Period	#	Gross Charge	Net Charge	Receipts	Outstanding	Gross Collections	Net Collections
2006	7,284	5,482,437	4,490,374	2,665,998	1,824,376	48.63 %	59.37 %
2007	7,401	5,629,023	4,623,963	2,779,729	1,844,234	49.38 %	60.12 %
2008	7,373	5,567,872	4,566,433	2,797,114	1,769,319	50.24 %	61.25 %
2009	7,721	6,423,174	5,220,407	3,051,344	2,169,063	47.51 %	58.45 %
2010	8,452	7,324,778	5,695,087	3,340,246	2,354,841	45.60 %	58.65 %
2011	9,249	7,599,460	6,024,102	3,420,466	2,603,636	45.01 %	56.78 %
2012	7,390	6,300,276	5,080,211	2,453,591	2,626,620	38.94 %	48.30 %
2013	9,791	8,152,416	6,555,175	3,376,991	3,178,184	41.42 %	51.52 %
2014	10,363	8,408,044	6,518,091	3,821,978	2,696,113	45.46 %	58.64 %
2015	11,016	8,719,117	6,553,125	4,273,914	2,279,211	49.02 %	65.22 %
2016	11,288	9,158,656	6,866,435	4,488,094	2,378,341	49.00 %	65.36 %
2017	11,781	9,548,530	7,104,395	4,639,055	2,465,340	48.58 %	65.30 %
<b>PRIOR YRS</b>	<b>109,109</b>	<b>88,313,784</b>	<b>69,297,798</b>	<b>41,108,520</b>	<b>28,189,278</b>	<b>46.55 %</b>	<b>59.32 %</b>
Oct 2017	943	758,396	580,406	340,134	240,272	44.85 %	58.60 %
Nov 2017	1,000	796,915	604,772	355,728	249,044	44.64 %	58.82 %
Dec 2017	1,123	901,342	673,549	375,209	298,340	41.63 %	55.71 %
Jan 2018	1,170	953,976	734,826	322,448	412,378	33.80 %	43.88 %
Feb 2018	979	798,358	645,864	198,247	447,618	24.83 %	30.69 %
Mar 2018	910	750,993	708,206	52,395	655,810	6.98 %	7.40 %
<b>2017 YTD</b>	<b>6,125</b>	<b>4,959,980</b>	<b>3,947,623</b>	<b>1,644,161</b>	<b>2,303,462</b>	<b>33.15 %</b>	<b>41.65 %</b>
<b>TOTAL</b>	<b>115,234</b>	<b>93,273,764</b>	<b>73,245,421</b>	<b>42,752,681</b>	<b>30,492,740</b>	<b>45.84 %</b>	<b>58.37 %</b>



The graph above reflects prior year collections, and the report above is monitored to ensure each month we make progress to 60%. We transitioned to a new TPA in May 2013 because we were unhappy with the former company's declining collection rate. The new TPA referenced a 70% net collection rate in their proposal. We have seen an increase in cash collections over the last few months. It is essential to remember that EMS was under a full Medicare audit from 2013 to June of 2015. That had an effect on cash flow for Medicare claims.



Cherokee County Board of Commissioners

Insurance & Benefits Fund

YTD APRIL FY2018

(Oct 2017 - Apr 2018 )



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
FUND 605 - INSURANCE & BENEFITS FUND  
FY2018 MONTHLY BUDGET**

Weeks:	3	4	5	4	4	5	4	4	5	4	4	6	52
Payrolls:	1.5	2.0	2.0	2.0	2.0	3.0	2.0	2.0	2.0	2.0	3.0	2.6	26
#of Enrollees	1174	1174	1174	1174	1174	1174	1174	1174	1174	1174	1174	1174	1174
PEPM YTD	\$616.11	\$718.80	\$821.48	\$821.48	\$821.48	\$855.71	\$850.82	\$847.15	\$867.12	\$862.56	\$858.82	\$889.94	\$889.94
Net Claims	723,316	964,420	1,205,525	964,420	964,420	1,205,525	964,420	964,420	1,205,525	964,420	964,420	1,446,630	12,537,464

	October	November	December	January	February	March	April	May	June	July	August	September	2017 BUDGET
<b>Self Insured</b>													
<b>Revenues</b>													
Health Insurance	793,101	1,057,468	1,057,468	1,057,468	1,057,468	1,586,202	1,057,468	1,057,468	1,057,468	1,057,468	1,586,202	1,374,709	13,799,959
Dental Insurance	47,810	63,746	63,746	63,746	63,746	95,620	63,746	63,746	63,746	63,746	95,620	82,870	831,891
Pharmacy Rebates	-	40,000	-	-	-	-	-	40,000	-	-	-	40,000	120,000
Coast to Coast Program	278	278	278	278	278	278	278	278	278	278	278	278	3,332
Stoploss Reimbursements	57,692	76,923	96,154	76,923	76,923	96,154	76,923	76,923	96,154	76,923	76,923	115,385	1,000,000
COBRA/Retiree Payments	18,860	18,860	18,860	18,860	18,860	18,860	18,860	18,860	18,860	18,860	18,860	18,860	226,318
<b>Total Revenue</b>	<b>917,740</b>	<b>1,257,275</b>	<b>1,236,506</b>	<b>1,217,275</b>	<b>1,217,275</b>	<b>1,797,113</b>	<b>1,217,275</b>	<b>1,257,275</b>	<b>1,236,506</b>	<b>1,217,275</b>	<b>1,777,882</b>	<b>1,632,101</b>	<b>15,981,500</b>
<b>Expenditures</b>													
Health Insurance	781,008	1,041,343	1,301,679	1,041,343	1,041,343	1,301,679	1,041,343	1,041,343	1,301,679	1,041,343	1,041,343	1,562,015	13,537,464
Dental Insurance	42,775	57,033	71,292	57,033	57,033	71,292	57,033	57,033	71,292	57,033	57,033	85,550	741,432
Broker Fees	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	152,400
Employee Support	7,625	10,167	10,167	10,167	10,167	15,250	10,167	10,167	10,167	10,167	15,250	13,216	132,673
Administrative Services	130,367	130,367	130,367	130,367	130,367	130,367	130,367	130,367	130,367	130,367	130,367	130,367	1,564,406
ACA Fees	-	-	-	-	-	-	-	-	-	6,400	-	-	6,400
Other Purchased Services	625	625	625	625	625	625	625	625	625	625	625	625	7,500
<b>Total Expenditures</b>	<b>975,100</b>	<b>1,252,235</b>	<b>1,526,829</b>	<b>1,252,235</b>	<b>1,252,235</b>	<b>1,531,913</b>	<b>1,252,235</b>	<b>1,252,235</b>	<b>1,526,829</b>	<b>1,258,635</b>	<b>1,257,319</b>	<b>1,804,474</b>	<b>16,142,275</b>
<b>Net Income/ Loss on Self Insured</b>	<b>(57,359)</b>	<b>5,040</b>	<b>(290,323)</b>	<b>(34,960)</b>	<b>(34,960)</b>	<b>265,201</b>	<b>(34,960)</b>	<b>5,040</b>	<b>(290,323)</b>	<b>(41,360)</b>	<b>520,564</b>	<b>(172,372)</b>	<b>(160,775)</b>
<b>Other Insurance</b>													
<b>Revenue</b>													
Long Term Disability	8,499	11,332	11,332	11,332	11,332	16,997	11,332	11,332	11,332	11,332	16,997	14,731	147,877
Short Term Disability	8,856	11,808	11,808	11,808	11,808	17,711	11,808	11,808	11,808	11,808	17,711	15,350	154,089
Life Insurance	18,752	25,002	25,002	25,002	25,002	37,503	25,002	25,002	25,002	25,002	37,503	32,503	326,277
<b>Total Revenue</b>	<b>36,106</b>	<b>48,141</b>	<b>48,141</b>	<b>48,141</b>	<b>48,141</b>	<b>72,212</b>	<b>48,141</b>	<b>48,141</b>	<b>48,141</b>	<b>48,141</b>	<b>72,212</b>	<b>62,585</b>	<b>628,243</b>
Long Term Disability	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	147,877
Short Term Disability	12,841	12,841	12,841	12,841	12,841	12,841	12,841	12,841	12,841	12,841	12,841	12,841	154,089
Life Insurance	27,190	27,190	27,190	27,190	27,190	27,190	27,190	27,190	27,190	27,190	27,190	27,190	326,277
<b>Total Expenditures</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>628,243</b>
<b>Net Income/Loss on Fully Insured</b>	<b>(16,248)</b>	<b>(4,212)</b>	<b>(4,212)</b>	<b>(4,212)</b>	<b>(4,212)</b>	<b>19,858</b>	<b>(4,212)</b>	<b>(4,212)</b>	<b>(4,212)</b>	<b>(4,212)</b>	<b>19,858</b>	<b>10,231</b>	<b>-</b>
<b>Total Revenue</b>	<b>953,846</b>	<b>1,305,416</b>	<b>1,284,647</b>	<b>1,265,416</b>	<b>1,265,416</b>	<b>1,869,325</b>	<b>1,265,416</b>	<b>1,305,416</b>	<b>1,284,647</b>	<b>1,265,416</b>	<b>1,850,094</b>	<b>1,694,686</b>	<b>16,609,743</b>
<b>Total Expense</b>	<b>1,027,453</b>	<b>1,304,589</b>	<b>1,579,183</b>	<b>1,304,589</b>	<b>1,304,589</b>	<b>1,584,266</b>	<b>1,304,589</b>	<b>1,304,589</b>	<b>1,579,183</b>	<b>1,310,989</b>	<b>1,309,672</b>	<b>1,856,827</b>	<b>16,770,518</b>
<b>Net Income/Loss for the Fund</b>	<b>(73,607)</b>	<b>827</b>	<b>(294,536)</b>	<b>(39,173)</b>	<b>(39,173)</b>	<b>285,059</b>	<b>(39,173)</b>	<b>827</b>	<b>(294,536)</b>	<b>(45,573)</b>	<b>540,422</b>	<b>(162,141)</b>	<b>(160,776)</b>
<b>Fund Balance Reconciliation:</b>													
<b>Unreserved Fund Balance - Beginning of Month</b>	-	(60,209)	(45,984)	(327,121)	(352,896)	(378,671)	(80,214)	(105,989)	(91,763)	(372,901)	(405,076)	148,743	-
<b>Net/Income Loss for Month After Use of ERIP/ISRP Reserve</b>	(60,209)	14,225	(281,138)	(25,775)	(25,775)	298,457	(25,775)	14,225	(281,138)	(32,175)	553,820	(148,744)	0
<b>End of Month Unreserved</b>	<b>(60,209)</b>	<b>(45,984)</b>	<b>(327,121)</b>	<b>(352,896)</b>	<b>(378,671)</b>	<b>(80,214)</b>	<b>(105,989)</b>	<b>(91,763)</b>	<b>(372,901)</b>	<b>(405,076)</b>	<b>148,744</b>	<b>(1)</b>	<b>0</b>
<b>Reserved Fund Balance - Beginning of Month</b>	761,692	748,294	734,896	721,498	708,100	694,702	681,304	667,907	654,509	641,111	627,713	614,315	761,692
<b>Use of Reserve to Support Retirees</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(13,398)</b>	<b>(160,775)</b>
<b>End of Month Reserved</b>	<b>748,294</b>	<b>734,896</b>	<b>721,498</b>	<b>708,100</b>	<b>694,702</b>	<b>681,304</b>	<b>667,907</b>	<b>654,509</b>	<b>641,111</b>	<b>627,713</b>	<b>614,315</b>	<b>600,917</b>	<b>600,917</b>
<b>Total 605 Fund Balance</b>	<b>688,085</b>	<b>688,913</b>	<b>394,377</b>	<b>355,204</b>	<b>316,032</b>	<b>601,091</b>	<b>561,918</b>	<b>562,745</b>	<b>268,210</b>	<b>222,637</b>	<b>763,059</b>	<b>600,916</b>	<b>600,917</b>



**CHEROKEE COUNTY BOARD OF COMMISSIONERS**  
**FUND 605 - INSURANCE & BENEFITS FUND**  
**YTD APR FY2018**

Net Claims	\$573,389	\$1,061,948	\$1,522,647	\$1,171,269	\$864,155	\$1,141,286	\$850,054	\$7,252,383	\$7,184,749	\$67,634	0.9%
Employees	1157	1163	1161	1165	1176	1174	1174	1174	1167	7	0.6%
PEPM - Month Only Actual (Red>Budget)	\$495.58	\$913.11	\$1,311.50	\$1,005.38	\$734.83	\$972.13	\$724.07	\$882.50	\$879.41	\$3.09	0.4%
PEPM Month Only Budget	\$837.86	\$821.48	\$821.48	\$1,026.85	\$821.48	\$1,026.85	\$821.48				
PEPM Actual v Budget (Red>Budget)	-40.9%	11.2%	59.6%	-2.1%	-10.5%	-5.3%	-11.9%				
Number of Claim Weeks	4	4	4	5	4	5	4				

	October	November	December	January	February	March	April	YTD APR FY2018 BUDGET	YTD APR FY2018 ACTUALS	VARIANCE B/(W) \$	VARIANCE B/(W) %
<b>Self Insured</b>											
<b>Revenues</b>											
Health Insurance	739,034	982,943	985,529	1,216,462	1,001,032	1,754,567	1,013,254	7,666,644	7,692,821	26,177	0.3%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	63,544	462,162	465,342	3,181	0.7%
Pharmacy Rebates	-	-	2,847	-	-	38,646	-	40,000	41,493	1,493	3.7%
Coast to Coast Program	-	366	366	360	424	398	301	1,944	2,215	271	100.0%
Stoploss	-	-	-	-	54,868	-	-	557,692	54,868	(502,824)	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	18,262	132,019	177,599	45,580	34.5%
<b>Total Revenue</b>	<b>807,474</b>	<b>1,069,001</b>	<b>1,071,933</b>	<b>1,317,287</b>	<b>1,145,096</b>	<b>1,928,185</b>	<b>1,095,360</b>	<b>8,860,460</b>	<b>8,434,337</b>	<b>(426,123)</b>	-4.8%
<b>Expenditures</b>											
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	850,054	7,810,075	7,239,617	570,458	7.3%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	62,809	427,749	413,166	14,583	3.4%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	18,788	88,900	111,500	(22,600)	-25.4%
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	10,178	73,707	73,584	123	0.2%
BCBS Admin Fees	113,655	120,577	122,762	118,228	113,186	132,008	121,129	912,570	841,544	71,027	7.8%
ACA Fees	-	-	-	-	-	-	-	-	-	-	-
OPS	-	-	-	10,978	-	1,963	-	4,375	12,940	(8,565)	-195.8%
<b>Total Expenditures</b>	<b>758,297</b>	<b>1,220,330</b>	<b>1,763,069</b>	<b>1,322,699</b>	<b>1,145,846</b>	<b>1,419,154</b>	<b>1,062,956</b>	<b>9,317,377</b>	<b>8,692,351</b>	<b>625,026</b>	6.7%
<b>Net Income/(Loss) on Self Insured</b>	<b>49,177</b>	<b>(151,329)</b>	<b>(691,136)</b>	<b>(5,411)</b>	<b>(750)</b>	<b>509,031</b>	<b>32,404</b>	<b>(456,917)</b>	<b>(258,014)</b>	<b>198,903</b>	
<b>Other Insurance</b>											
<b>Revenue</b>											
EAP	-	-	-	-	-	969	956	-	1,925	(1,925)	
LT Disability	8,331	11,104	11,137	11,524	12,427	19,356	13,015	82,154	86,893	4,740	5.8%
ST Disability	8,888	11,730	11,631	7,394	4,674	3,063	3,044	85,605	50,424	(35,181)	-41.1%
Life Insurance	19,073	(42,794)	22,062	21,936	22,086	33,017	21,769	181,265	97,148	(84,117)	-46.4%
<b>Total Revenue</b>	<b>36,292</b>	<b>(19,961)</b>	<b>44,829</b>	<b>40,854</b>	<b>39,186</b>	<b>56,405</b>	<b>37,828</b>	<b>349,024</b>	<b>236,390</b>	<b>(114,559)</b>	-32.8%
<b>Expenditures</b>											
EAP	-	-	-	-	-	2	2,928	-	2,930	(2,930)	
LT Disability	12	12,064	19	24,191	26,965	13,080	14,137	86,262	90,467	(4,206)	-4.9%
ST Disability	3	12,866	5	25,512	16,051	3,066	2,973	89,885	60,476	29,409	32.7%
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	22,410	190,328	82,151	108,177	56.8%
<b>Total Expenditures</b>	<b>24</b>	<b>50,920</b>	<b>36</b>	<b>38,518</b>	<b>65,446</b>	<b>38,632</b>	<b>39,520</b>	<b>366,475</b>	<b>236,024</b>	<b>133,381</b>	36.4%
<b>Net Income/(Loss) on Fully Insured</b>	<b>36,269</b>	<b>(70,881)</b>	<b>44,794</b>	<b>2,336</b>	<b>(26,260)</b>	<b>17,774</b>	<b>(1,692)</b>	<b>(17,451)</b>	<b>366</b>	<b>18,822</b>	
<b>Grand Total Revenue</b>	<b>843,766</b>	<b>1,049,041</b>	<b>1,116,762</b>	<b>1,358,141</b>	<b>1,184,282</b>	<b>1,984,590</b>	<b>1,133,188</b>	<b>9,209,484</b>	<b>8,670,727</b>	<b>(538,756)</b>	-5.9%
<b>Grand Total Expense</b>	<b>758,321</b>	<b>1,271,250</b>	<b>1,763,105</b>	<b>1,361,217</b>	<b>1,211,291</b>	<b>1,457,786</b>	<b>1,102,476</b>	<b>9,683,852</b>	<b>8,928,375</b>	<b>755,477</b>	8.2%
<b>Net Income/(Loss) for the Fund</b>	<b>85,446</b>	<b>(222,209)</b>	<b>(646,343)</b>	<b>(3,075)</b>	<b>(27,009)</b>	<b>526,805</b>	<b>30,712</b>	<b>(474,368)</b>	<b>(257,647)</b>	<b>216,721</b>	
<b>Budgeted Use of ISRP Reserve</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>93,785</b>	<b>93,785</b>	<b>0</b>	
<b>Effect on Unreserved Fund Balance</b>	<b>98,844</b>	<b>(208,811)</b>	<b>(632,945)</b>	<b>10,323</b>	<b>(13,611)</b>	<b>540,202</b>	<b>44,110</b>	<b>(380,583)</b>	<b>(163,862)</b>	<b>216,721</b>	
<b>Beginning Unreserved Fund Balance</b>	<b>537,165</b>	<b>636,009</b>	<b>427,197</b>	<b>(205,747)</b>	<b>(195,425)</b>	<b>(209,036)</b>	<b>331,166</b>	<b>537,165</b>	<b>537,165</b>		
<b>Ending Unreserved Fund Balance</b>	<b>636,009</b>	<b>427,197</b>	<b>(205,747)</b>	<b>(195,425)</b>	<b>(209,036)</b>	<b>331,166</b>	<b>375,276</b>	<b>156,582</b>	<b>373,303</b>	<b>216,721</b>	



**CHEROKEE COUNTY BOARD OF COMMISSIONERS**  
**FUND 605 - INSURANCE & BENEFITS FUND**  
**FY2018 ACTUAL/FORECAST V BUDGET**

	October	November	December	January	February	March	April	May	June	July	August	September	2018 Actual/Forecast	2018 Budget	Variance \$ B/(W)	Variance %
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast				
<b>Net Claims - Actual</b>	573,389	1,061,948	1,522,647	1,171,269	864,155	1,141,286	850,054	964,420	1,205,525	964,420	964,420	1,186,294	12,469,830	12,537,464	\$67,634	0.5%
<b>Enrollees - Actual</b>	1,157	1,163	1,161	1,165	1,176	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,170	1,174	\$4	0.3%
<b>PEPM YTD - Actual (Red&gt;Budget)</b>	\$495.58	\$704.89	\$907.21	\$931.82	\$892.03	\$905.47	\$879.41	\$872.13	\$889.40	\$882.58	\$877.00	\$888.16	\$888.16	\$889.94	\$2	0.2%
<b>PEPM YTD - Budget</b>	\$837.86	\$829.67	\$826.94	\$876.92	\$865.83	\$892.67	\$882.50	\$874.87	\$891.76	\$884.73	\$878.98	\$889.94				
<b>Actual v Budget</b>	<b>-40.9%</b>	<b>-15.0%</b>	<b>9.7%</b>	<b>6.3%</b>	<b>3.0%</b>	<b>1.4%</b>	<b>-0.4%</b>	<b>-0.3%</b>	<b>-0.3%</b>	<b>-0.2%</b>	<b>-0.2%</b>	<b>-0.2%</b>				
<b>Number of Claim Weeks</b>	4	4	4	5	4	5	4	4	5	4	4	5				
<b>Self Insured</b>																
<b>Revenues</b>																
Health Insurance	739,034	982,943	985,529	1,216,462	1,001,032	1,754,567	1,013,254	1,057,468	1,057,468	1,057,468	1,586,202	1,374,709	13,826,136	13,799,959	\$26,177	0.2%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	63,544	63,746	63,746	63,746	95,620	82,870	835,072	831,891	\$3,181	0.4%
Pharmacy Rebates	-	-	2,847	-	-	38,646	-	40,000	-	-	-	40,000	121,493	120,000	\$1,493	1.2%
Coast to Coast Program	-	366	366	360	424	398	301	278	278	278	278	278	3,603	3,332	\$271	100.0%
Stoploss Reimbursements	-	-	-	-	54,868	-	76,923	96,154	76,923	76,923	76,923	115,385	497,176	1,000,000	(\$502,824)	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	18,262	18,860	18,860	18,860	18,860	18,860	271,898	226,318	\$45,580	20.1%
<b>Total Revenue</b>	<b>807,474</b>	<b>1,069,001</b>	<b>1,071,933</b>	<b>1,317,287</b>	<b>1,145,096</b>	<b>1,928,185</b>	<b>1,095,360</b>	<b>1,257,275</b>	<b>1,236,506</b>	<b>1,217,275</b>	<b>1,777,882</b>	<b>1,632,101</b>	<b>15,555,377</b>	<b>15,981,500</b>	<b>(\$426,123)</b>	<b>-2.7%</b>
<b>Expenditures</b>																
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	850,054	1,041,343	1,301,679	1,041,343	1,041,343	1,301,679	12,967,006	13,537,464	\$570,458	4.2%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	62,809	57,033	71,292	57,033	57,033	71,292	726,849	741,432	\$14,583	2.0%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	18,788	12,700	12,700	12,700	12,700	700	163,000	152,400	(\$10,600)	-7.0%
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	10,178	10,167	10,167	10,167	15,250	13,216	132,550	132,673	\$123	0.1%
Administrative Services	113,655	120,577	122,762	118,228	113,186	132,008	121,129	130,367	130,367	130,367	130,367	130,367	1,493,379	1,564,406	\$71,027	4.5%
ACA Fees	-	-	-	-	-	-	-	-	6,400	-	-	-	6,400	6,400	\$0	0.0%
Other Purchased Services	-	-	-	10,978	-	1,963	-	625	625	625	625	625	16,065	7,500	(\$8,565)	-114.2%
<b>Total Expenditures</b>	<b>758,297</b>	<b>1,220,330</b>	<b>1,763,069</b>	<b>1,322,699</b>	<b>1,145,846</b>	<b>1,419,154</b>	<b>1,062,956</b>	<b>1,252,235</b>	<b>1,526,829</b>	<b>1,258,635</b>	<b>1,257,319</b>	<b>1,517,879</b>	<b>15,505,249</b>	<b>16,142,275</b>	<b>\$637,026</b>	<b>3.9%</b>
<b>Net Income/ Loss on Self Insured</b>	<b>49,177</b>	<b>(151,329)</b>	<b>(691,136)</b>	<b>(5,411)</b>	<b>(750)</b>	<b>509,031</b>	<b>32,404</b>	<b>5,040</b>	<b>(290,323)</b>	<b>(41,360)</b>	<b>520,564</b>	<b>114,222</b>	<b>50,128</b>	<b>(160,775)</b>	<b>\$210,903</b>	
<b>Other Insurance</b>																
<b>Revenue</b>																
Employee Assistance Program	-	-	-	-	-	969	956	-	-	-	-	-	1,925	-	\$1,925	#DIV/0!
Long Term Disability	8,331	11,104	11,137	11,524	12,427	19,356	13,015	11,332	11,332	11,332	16,997	14,731	152,617	147,877	\$4,740	3.2%
Short Term Disability	8,888	11,730	11,631	7,394	4,674	3,063	3,044	11,808	11,808	11,808	17,711	15,350	118,908	154,089	(\$35,181)	-22.8%
Life Insurance	19,073	(42,794)	22,086	21,936	22,086	33,017	21,769	25,002	25,002	25,002	37,503	32,503	242,160	326,277	(\$84,117)	-25.8%
<b>Total Revenue</b>	<b>36,292</b>	<b>(19,961)</b>	<b>44,829</b>	<b>40,854</b>	<b>39,186</b>	<b>56,405</b>	<b>38,784</b>	<b>48,141</b>	<b>48,141</b>	<b>48,141</b>	<b>72,212</b>	<b>62,584</b>	<b>515,609</b>	<b>628,243</b>	<b>(\$112,634)</b>	<b>-17.9%</b>
<b>Expenditures</b>																
Employee Assistance Program	-	-	-	-	-	1.51	2,928.01	-	-	-	-	-	2,930	-	(\$2,930)	#DIV/0!
Long Term Disability	12	12,064	19	24,191	26,965	13,080	14,137	12,323	12,323	12,323	12,323	12,323	152,083	147,877	(\$4,206)	-2.8%
Short Term Disability	3	12,866	5	25,512	16,051	3,066	2,973	12,841	12,841	12,841	12,841	12,841	124,680	154,089	\$29,409	19.1%
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	22,410	50,190	27,190	27,190	27,190	27,190	241,100	326,277	\$85,177	26.1%
<b>Total Expenditures</b>	<b>24</b>	<b>50,920</b>	<b>36</b>	<b>38,518</b>	<b>65,446</b>	<b>38,633</b>	<b>42,448</b>	<b>75,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>52,354</b>	<b>520,792</b>	<b>628,243</b>	<b>\$107,451</b>	<b>17.1%</b>
<b>Net Income/Loss on Fully Insured</b>	<b>36,269</b>	<b>(70,881)</b>	<b>44,794</b>	<b>2,336</b>	<b>(26,260)</b>	<b>17,772</b>	<b>(3,664)</b>	<b>(27,212)</b>	<b>(4,212)</b>	<b>(4,212)</b>	<b>19,858</b>	<b>10,230</b>	<b>(5,182)</b>	<b>-</b>	<b>(\$5,182)</b>	
<b>Total Revenue</b>	<b>843,766</b>	<b>1,049,041</b>	<b>1,116,762</b>	<b>1,358,141</b>	<b>1,184,282</b>	<b>1,984,590</b>	<b>1,134,145</b>	<b>1,305,416</b>	<b>1,284,647</b>	<b>1,265,416</b>	<b>1,850,094</b>	<b>1,694,685</b>	<b>16,070,987</b>	<b>16,609,743</b>	<b>(\$538,756)</b>	<b>-3.2%</b>
<b>Total Expense</b>	<b>758,321</b>	<b>1,271,250</b>	<b>1,763,105</b>	<b>1,361,217</b>	<b>1,211,291</b>	<b>1,457,787</b>	<b>1,105,404</b>	<b>1,327,589</b>	<b>1,579,183</b>	<b>1,310,989</b>	<b>1,309,672</b>	<b>1,570,233</b>	<b>16,026,041</b>	<b>16,770,518</b>	<b>\$744,477</b>	<b>4.4%</b>
<b>Net Income/Loss for the Fund</b>	<b>85,446</b>	<b>(222,209)</b>	<b>(646,343)</b>	<b>(3,075)</b>	<b>(27,009)</b>	<b>526,803</b>	<b>28,740</b>	<b>(22,173)</b>	<b>(294,536)</b>	<b>(45,573)</b>	<b>540,422</b>	<b>124,452</b>	<b>44,946</b>	<b>(160,775)</b>	<b>\$205,721</b>	
<b>Fund Balance Reconciliation:</b>																
<b>Unreserved Fund Balance -</b>																
Beginning of Period	537,165	636,009	427,197	(205,747)	(195,425)	(209,036)	331,165	373,303	364,528	83,391	51,216	605,036	537,165	-		
Net/Income Loss for Month After																
Use of ERIP/ISRP Reserve	98,844	(208,811)	(632,945)	10,323	(13,611)	540,201	42,138	(8,775)	(281,138)	(32,175)	553,820	137,850	205,721	-	\$205,721	
End of Month Unreserved	636,009	427,197	(205,747)	(195,425)	(209,036)	331,165	373,303	364,528	83,391	51,216	605,036	742,886	742,886	-	\$205,721	
<b>Reserved Fund Balance -</b>																
Beginning of Month	600,917	587,519	574,121	560,723	547,325	533,928	520,530	507,132	493,734	480,336	466,938	453,540	600,917	600,917		
Use of Reserve to Support																
Retirees	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(160,775)	(160,775)	\$0	
End of Month Reserved	587,519	574,121	560,723	547,325	533,928	520,530	507,132	493,734	480,336	466,938	453,540	440,142	440,142	440,142	\$0	
<b>Total 605 Fund Balance</b>	<b>1,223,528</b>	<b>1,001,319</b>	<b>354,976</b>	<b>351,901</b>	<b>324,892</b>	<b>851,695</b>	<b>880,435</b>	<b>858,262</b>	<b>563,726</b>	<b>518,154</b>	<b>1,058,576</b>	<b>1,183,028</b>	<b>1,183,028</b>	<b>440,142</b>	<b>\$205,721</b>	



# **Cherokee County Board of Commissioners**

## **SPLOST**

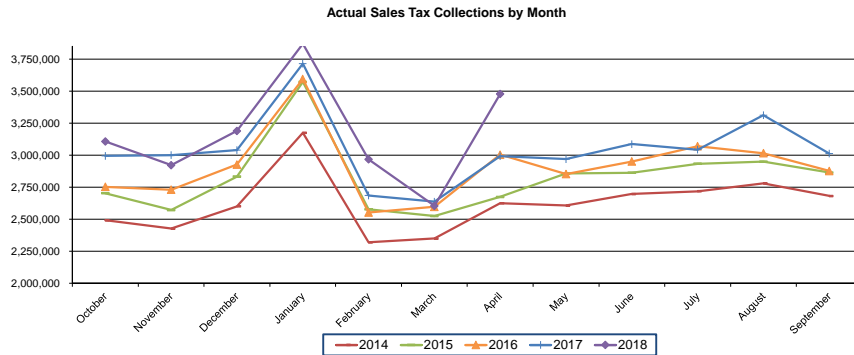
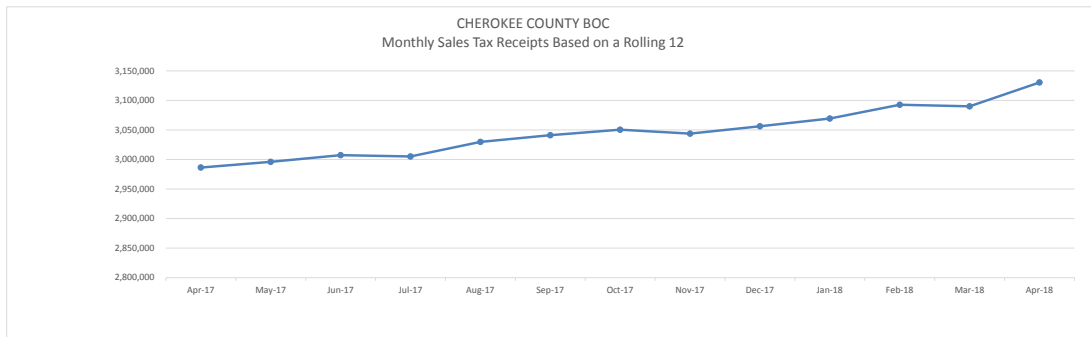
YTD APRIL FY2018

(Oct 2017 - Apr 2018 )



**Cherokee County Board of Commissioners**  
**Special Purpose Local Option Sales Tax**  
**Collections (Cash Basis)**

Month	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2016 V 2015	2016 V 2015
													Monthly	YTD
													Change	Change
October	\$2,934,505	\$2,487,172	\$2,368,418	\$2,097,620	\$2,245,568	\$2,473,971	\$2,511,418	\$2,492,507	\$2,703,873	\$2,753,877	\$2,995,248	\$3,107,693	3.75%	3.75%
November	\$3,308,562	\$2,832,020	\$2,676,146	\$2,281,594	\$2,216,790	\$2,329,530	\$2,480,638	\$2,427,594	\$2,572,028	\$2,731,255	\$3,001,405	\$2,921,626	-2.66%	-51.28%
December	\$1,793,966	\$2,607,489	\$2,089,927	\$2,508,126	\$2,183,967	\$2,312,920	\$2,554,439	\$2,601,793	\$2,833,564	\$2,927,442	\$3,039,523	\$3,189,007	4.92%	-64.71%
January	\$2,375,013	\$2,275,202	\$2,184,756	\$2,442,747	\$2,769,174	\$3,043,671	\$3,071,304	\$3,175,048	\$3,572,517	\$3,595,269	\$3,714,951	\$3,870,398	4.18%	-69.65%
February	\$2,786,934	\$2,832,505	\$2,782,661	\$2,351,940	\$2,103,267	\$2,361,500	\$2,268,809	\$2,320,262	\$2,577,937	\$2,553,677	\$2,686,722	\$2,967,832	10.46%	-80.78%
March	\$2,612,502	\$1,949,819	\$2,200,228	\$2,112,848	\$2,286,110	\$2,344,087	\$2,562,509	\$2,349,628	\$2,526,325	\$2,597,757	\$2,637,659	\$2,605,151	-1.23%	-85.59%
April	\$2,368,587	\$2,403,724	\$1,709,507	\$2,481,824	\$2,374,900	\$2,584,770	\$2,424,811	\$2,625,526	\$2,674,821	\$3,004,516	\$2,993,100	\$3,477,828	16.19%	-83.49%
May	\$2,473,392	\$2,686,930	\$3,150,381	\$2,335,399	\$2,342,580	\$2,287,590	\$2,383,336	\$2,608,141	\$2,856,714	\$2,853,042	\$2,969,649		-100.00%	-100.00%
June	\$3,018,483	\$2,376,300	\$2,216,932	\$2,504,336	\$2,387,757	\$2,818,781	\$2,453,119	\$2,697,269	\$2,863,799	\$2,951,452	\$3,086,447		-100.00%	-100.00%
July	\$2,824,551	\$2,561,908	\$2,176,242	\$2,336,804	\$2,481,425	\$2,622,218	\$2,426,392	\$2,719,035	\$2,933,968	\$3,070,719	\$3,043,718		-100.00%	-100.00%
August	\$2,329,878	\$2,714,047	\$2,355,822	\$2,369,606	\$2,590,251	\$2,615,893	\$2,510,500	\$2,780,056	\$2,950,045	\$3,015,899	\$3,311,929		-100.00%	-100.00%
September	\$3,033,117	\$2,462,477	\$2,550,048	\$2,473,569	\$2,562,326	\$2,566,788	\$2,603,137	\$2,681,847	\$2,865,073	\$2,876,859	\$3,013,439		-100.00%	-100.00%
<b>Totals</b>	<b>\$31,859,490</b>	<b>\$30,189,593</b>	<b>\$28,461,067</b>	<b>\$28,296,412</b>	<b>\$28,544,115</b>	<b>\$30,361,719</b>	<b>\$30,250,413</b>	<b>\$31,478,707</b>	<b>\$33,930,665</b>	<b>\$34,931,764</b>	<b>\$36,493,790</b>	<b>\$22,139,535</b>	7.79%	0.00%
<b>YOY Change</b>	<b>57.5%</b>	<b>-5.2%</b>	<b>-5.7%</b>	<b>-0.6%</b>	<b>0.9%</b>	<b>6.4%</b>	<b>-0.4%</b>	<b>4.1%</b>	<b>7.8%</b>	<b>3.0%</b>	<b>4.5%</b>	<b>-39.3%</b>		



CHEROKEE COUNTY BOARD OF COMMISSIONERS  
 SPLOST 2012 PROJECTS  
 SPENT/ENCUMBERED TO DATE  
 APRIL 2018

DEPARTMENT	PROJECT	ORIGINAL BUDGET	REVISED BUDGET	OTHER FUNDING SOURCES	SPLOST BUDGET TO DATE	SPENDING/POS TO DATE	REMAINING BUDGET - 2018	REMAINING BUDGET - TOTAL
Level One Projects	Jail Expansion/Enhancements	19,000,000	17,040,000		17,040,000	46,875	16,993,125	16,993,125
	E911 Back up Center	-	500,000		500,000	500,000	-	-
	Fire Engines	-	180,000		180,000		180,000	180,000
	Training Facility Expansion-Sheriff	1,500,000	1,500,000	379,662	1,500,000	1,879,662	-	-
	Training Facility Expansion-Fire	1,500,000	1,500,000		1,500,000	1,500,000	-	-
	ALS Units (Ambulances)	2,000,000	2,280,000		2,280,000	2,270,840	9,160	9,160
	Animal Shelter Renovation	1,000,000	2,000,000		2,000,000	2,000,000	-	-
	<b>LEVEL ONE TOTAL</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>379,662</b>	<b>25,000,000</b>	<b>8,197,376</b>	<b>17,182,286</b>	<b>17,182,286</b>
	Animal Shelter Renovation		1,165,370		1,165,370	1,149,219	16,151	16,151
Sheriff	SHERIFF PATROL VEHICLES	2,500,000	2,500,000		2,500,000	2,497,514	2,486	2,486
	Animal Control Vehicles	200,000	200,000		200,000	191,484	8,516	8,516
	Marshal Patrol Vehicles	200,000	250,000		250,000	256,591	(6,591)	(6,591)
Marshal	MARSHAL/ANIMAL CONTROL VEHICLES TOTAL	400,000	450,000	-	450,000	448,075	1,925	1,925
E-911	E911 TOTAL	1,500,000	2,466,134	-	2,466,134	2,443,350	22,784	22,784
	<b>TOTAL LAW ENFORCEMENT</b>	<b>4,400,000</b>	<b>5,416,134</b>	<b>-</b>	<b>5,416,134</b>	<b>5,388,939</b>	<b>27,195</b>	<b>27,195</b>
Judicial Services	Court House Expansion	1,450,000	1,450,000	-	1,450,000	743,591	706,409	706,409
Fire/EMS	Fire Stations	4,250,000	6,675,000	284,746	6,675,000	4,822,631	-	-
	Ladder & Equipment	1,000,000	1,125,000		1,125,000	1,125,000	-	-
	Engines & Equipment	2,000,000	2,750,000		2,750,000	4,887,115	-	-
	Canton Fire Station			3,382,000		440,466	2,941,534	2,941,534
	<b>FIRE/EMS TOTAL</b>	<b>7,250,000</b>	<b>10,550,000</b>	<b>3,666,746</b>	<b>10,550,000</b>	<b>11,275,212</b>	<b>2,941,534</b>	<b>2,941,534</b>
	<b>SENIOR CENTER TOTAL</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>135,555</b>	<b>1,364,445</b>	<b>1,364,445</b>
	<b>TRANSPORTATION</b>	<b>90,200,000</b>	<b>89,052,130</b>	<b>19,384,386</b>	<b>89,052,130</b>	<b>75,346,282</b>	<b>33,090,234</b>	<b>33,090,234</b>
	Airport Runway Expansion	2,000,000	6,162,429		6,162,429	4,718,088	1,444,341	1,444,341
	Contingency	1,250,000	-		-	-	-	-
	<b>AIRPORT</b>	<b>3,250,000</b>	<b>6,162,429</b>	<b>-</b>	<b>6,162,429</b>	<b>4,718,088</b>	<b>1,444,341</b>	<b>1,444,341</b>
Transportation	<b>TOTAL TRANSPORTATION</b>	<b>93,450,000</b>	<b>95,214,559</b>	<b>19,384,386</b>	<b>95,214,559</b>	<b>80,064,369</b>	<b>34,534,576</b>	<b>34,534,576</b>
Other	Economic Development							
	- Sewer System Improvements	750,000			-	-	-	-
	- Debt Service	-	2,322,777		2,322,777	2,322,777	-	(0)
	- Other Econ Dev Projects	3,000,000	4,218,723		4,218,723	4,160,124	58,599	58,599
	<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>3,750,000</b>	<b>6,541,500</b>	<b>-</b>	<b>6,541,500</b>	<b>6,482,902</b>	<b>58,599</b>	<b>58,599</b>
	Library Facilities	2,500,000	2,500,000		-	-	-	2,500,000
	Cities Distributions/Projects	46,190,264	49,650,613		49,650,613	49,149,225	501,389	501,389
	Interest Revenue			920,518		459,280	461,238	461,238
	<b>TOTAL SPLOST</b>	<b>185,490,264</b>	<b>198,988,177</b>	<b>24,351,312</b>	<b>196,488,177</b>	<b>163,045,668</b>	<b>57,793,821</b>	<b>60,293,821</b>





# SPLOST V

## REMAINING SPENDING BY CATEGORY/PROJECT

<b>Roads &amp; Bridges</b>	
Roads/Engineering Budget	50,074
	50,074

<b>Parks &amp; Recreation</b>	
Hobgood Phase II	(0)
Misc Park Funding	-
	(0)
*Note: \$1M from Parks/City Club to Fire 6.21.13	

<b>Communications</b>	
E911 Mandate	(0)
	(0)

<b>Airport</b>	
Expansion	0
	0

<b>Library Facilities &amp; Books</b>	
Books/Capital 2013	1,270,059
* Library facilities (2014+)	264,469
	1,534,528
Note: Parks returned \$500k once location changed	

<b>Fire</b>	
Training Facility	-
Portion of 4 Pumper Trucks	-
Intellitime Keeping System	26,281
Stations/Facilities/Equip/Vehicles	0
	26,281
*Note: \$500k transferred to Parks 2.21.11	
*Note: \$1M transferred from Parks/City Club 6.21.13	

<b>Sheriff Office</b>	
Training Facility /Other	0
	-
	0

<b>Remaining SPLOST By Category</b>	
County Projects	1,610,883
County Debt	-
Cities	-
<b>TOTAL</b>	<b>1,610,883</b>

**BASED ON SPENDING AS OF APRIL 30, 2018**

*Note: The remaining balances only reflect what has not been paid via invoice; amounts committed by official PO or tentative project plans are excluded. We are in the process of developing new reporting for SPLOST 2012 to reflect the balance that is truly available/unencumbered.*

**BOTTOM LINE: PROJECT OWNERS SHOULD REVIEW THEIR CATEGORIES/PROJECTS FOR FINAL AMOUNTS AVAILABLE FOR PROJECTS IN SPLOST V.**



# Cherokee County Board of Commissioners

RFP Pipeline

As of April 27, 2018



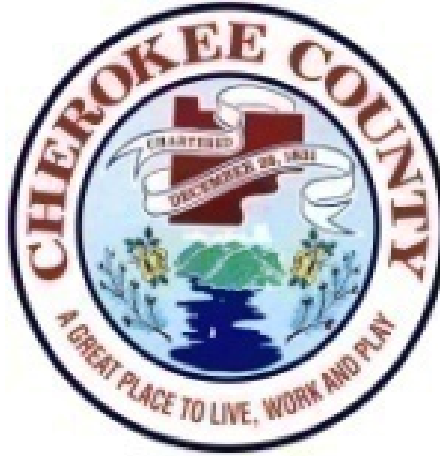
# RFP PIPELINE

NAME (RFP/Q #)	AGENCY/ DEPT (PM)	RFP ISSUED Y/N	BIDS RECEIVED Y/N	ANTICIPATED CONTRACT TO BOC	\$ Level Significance (FUNDING SOURCE)	COMMENTS
2017-131 Gold Bridge Crossing / Pedestrian Bridge	Engineering (Geoff Morton)	Y	Y	TBD	\$ Low	On hold
2018-003 Fire Department Helmets	Fire (Eddie Robinson)	Y	Y	TBD	\$ Low Operations	In review
2018-021 Architectural Services for Jail Expansion	Administrative Services (Stacey Williams)	Y	Y	05/01/18	\$ High SPLOST	In review; interviews conducted
2018-029 Batesville Road at Lower Birmingham Road Intersection Improvement	Engineering (Geoff Morton)	Y	Y	05/01/18	\$ Med SPLOST	In review
2018-030 Bells Ferry Road at Ridge Road Intersection Improvement	Engineering (Geoff Morton)	Y	Y	05/01/18	\$ High SPLOST	In Review



# RFP PIPELINE

NAME (RFP/Q #)	AGENCY/ DEPT (PM)	RFP ISSUED Y/N	BIDS RECEIVED Y/N	ANTICIPATED CONTRACT TO BOC	\$ Level Significance (FUNDING SOURCE)	COMMENTS
2018-033 Justice Center Network Wiring	ITS (Brenda Flowers)	Y	Y	05/17/18	\$ High	In review
2018-035 John Tate Road Cul-de-sac Reconstruction	Engineering (Geoff Morton)	Y	Y	05/01/18	\$ Med SPLOST	In review
2018-037 Resurfacing Project	Engineering (Geoff Morton)	Y	Y	05/01/2018	\$ High SPLOST	In review
2018-040 Single Axle Dump Truck	Roads & Bridges (Cliff Harden)	Y	05/08/18	06/05/18	\$ Low SPLOST	
2018-041 Veteran's Park Monument – Design Build	Parks (Bryan Reynolds)	Y	05/08/18	06/05/18	\$ Med	Monument to be located at Veteran's Park to honor all Veterans
2018-042 Sixes Road at WellStar Way Traffic Signal	Engineering (Geoff Morton)	Y	05/14/18	06/05/18	\$ Med SPLOST	
2018-043 L.B. Ahrens Recreation Center Design	Parks (Bryan Reynolds)	Y	05/23/18	06/19/18	\$ Low	Conceptual design plans only



# Cherokee County Board of Commissioners

Headcount

Apr 2018

(Oct 2017 - Apr 2018 )



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(15.00 Payroll Periods - 57.69% of Year Lapsed as of 4/30/2018)**

			2018							
GENERAL FUND			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
GENERAL FUND	GENERAL SERVICES	BOARD OF COMMISSIONERS	5.00	5.00	5.00	0.00	0.00	0.00	0.00	0.00
		CORONER	4.20	4.20	0.87	3.33	0.00	0.00	0.00	0.00
		COUNTY CLERK	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		COUNTY MANAGER	5.27	5.27	4.27	1.00	0.00	0.00	0.00	0.00
		ELECTIONS	21.67	19.33	7.00	2.00	10.33	2.33	2.33	0.00
		TAX ASSESSOR	35.73	32.47	30.53	1.93	0.00	3.27	3.27	0.00
		TAX COMMISSIONER	24.40	24.40	24.40	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>97.27</b>	<b>91.67</b>	<b>73.07</b>	<b>8.27</b>	<b>10.33</b>	<b>5.60</b>	<b>5.60</b>	<b>0.00</b>
	ADMINISTRATIVE SERVICES AGENCY	ADMINISTRATIVE SERVICES AGENCY	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
		BUDGETING & FINANCIAL SERVICES	7.11	7.11	7.11	0.00	0.00	0.00	0.00	0.00
		FACILITIES MANAGEMENT	22.80	22.80	22.80	0.00	0.00	0.00	0.00	0.00
		PURCHASING	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>34.91</b>	<b>34.91</b>	<b>34.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	HUMAN RESOURCES	PEOPLE RESOURCES CENTER	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY SYSTEMS	15.93	15.93	14.00	1.93	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>15.93</b>	<b>15.93</b>	<b>14.00</b>	<b>1.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	JUDICIAL SERVICES	BOARD OF EQUALIZATION	3.80	0.00	0.00	0.00	0.00	3.80	3.80	0.00
		CLERK OF SUPERIOR COURT	60.93	60.93	52.93	3.67	4.33	0.00	0.00	0.00
		COURT ADMINISTRATION	33.27	33.27	13.93	19.33	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(15.00 Payroll Periods - 57.69% of Year Lapsed as of 4/30/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>GENERAL FUND</b>	<b>JUDICIAL SERVICES</b>	DISTRICT ATTORNEY	36.62	27.28	25.28	2.00	0.00	9.33	0.00	9.33
		INDIGENT DEFENSE	3.80	3.80	3.80	0.00	0.00	0.00	0.00	0.00
		JUVENILE COURT	7.00	7.00	7.00	0.00	0.00	0.00	0.00	0.00
		MAGISTRATE COURT	9.27	9.27	2.87	6.40	0.00	0.00	0.00	0.00
		PROBATE COURT	10.00	10.00	9.00	1.00	0.00	0.00	0.00	0.00
		STATE COURT	7.00	7.00	7.00	0.00	0.00	0.00	0.00	0.00
		STATE COURT SOLICITOR	24.27	24.27	22.33	1.93	0.00	0.00	0.00	0.00
		SUPERIOR COURT	8.53	2.93	2.87	0.07	0.00	5.60	0.00	5.60
		<b>Total</b>	204.48	185.75	147.02	34.40	4.33	18.73	3.80	14.93
	<b>LAW ENFORCEMENT</b>	ADULT DETENTION FACILITY	136.13	136.13	134.67	1.47	0.00	0.00	0.00	0.00
		COURT SERVICES	29.27	29.27	29.27	0.00	0.00	0.00	0.00	0.00
		CRIMINAL INVESTIGATION DIV	30.73	30.73	30.73	0.00	0.00	0.00	0.00	0.00
		INTELLIGENCE DIVISION	7.00	7.00	7.00	0.00	0.00	0.00	0.00	0.00
		LAW ENFORCEMENT ADMINISTRATION	17.27	17.27	17.27	0.00	0.00	0.00	0.00	0.00
		OFFICE OF PROF STANDARDS	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
		SHERIFF CROSSING GUARDS	11.33	11.33	0.00	11.33	0.00	0.00	0.00	0.00
		SHERIFF TRAINING DIVISION	10.13	10.13	10.13	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPERATIONS	34.87	34.87	34.87	0.00	0.00	0.00	0.00	0.00
		UNIFORM PATROL	98.67	98.67	96.87	1.80	0.00	0.00	0.00	0.00
		VICE CONTROL	14.40	13.47	13.47	0.00	0.00	0.93	0.00	0.93



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(15.00 Payroll Periods - 57.69% of Year Lapsed as of 4/30/2018)**

			2018								
			Total	COUNTY EMPLOYEES				BOARD & STATE			
				Total	FT	PT	STMP	Total	BD	ST	
<b>GENERAL FUND</b>	<b>LAW ENFORCEM</b>	<b>Total</b>	392.80	391.87	377.27	14.60	0.00	0.93	0.00	0.93	
	<b>COMMUNITY DEVELOPMENT</b>	BUILDING INSPECTIONS	9.07	9.07	9.07	0.00	0.00	0.00	0.00	0.00	0.00
		COMMUNITY DEVELOPMENT	2.04	2.04	2.04	0.00	0.00	0.00	0.00	0.00	0.00
		DEVELOPMENT SERVICES CENTER	5.47	5.47	5.47	0.00	0.00	0.00	0.00	0.00	0.00
		GIS/MAPPING	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
		PLANNING AND LAND USE	11.93	6.33	6.33	0.00	0.00	5.60	5.60	0.00	0.00
		<b>Total</b>	31.51	25.91	25.91	0.00	0.00	5.60	5.60	0.00	0.00
		<b>PUBLIC WORKS</b>	CONSERVATION ADMINISTRATION	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	ENGINEERING		8.93	8.93	8.93	0.00	0.00	0.00	0.00	0.00	0.00
	RECYCLABLES COLLECTION		3.97	3.97	2.10	1.87	0.00	0.00	0.00	0.00	0.00
	ROADS AND BRIDGES		38.33	38.33	36.40	0.00	1.93	0.00	0.00	0.00	0.00
	STORMWATER MGT ENGINEERING		4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>		56.23	56.23	52.43	1.87	1.93	0.00	0.00	0.00	0.00
	<b>MARSHAL</b>	ANIMAL CONTROL	5.79	5.53	5.53	0.00	0.00	0.27	0.27	0.00	0.00
		CODE ENFORCEMENT	12.38	12.38	12.38	0.00	0.00	0.00	0.00	0.00	0.00
		EMERGENCY MANAGEMENT	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	21.17	20.90	20.90	0.00	0.00	0.27	0.27	0.00	0.00
	<b>Total</b>			858.30	827.17	749.50	61.07	16.60	31.13	15.27	15.87
	<b>OTHER FUNDS</b>	<b>DUI COURT</b>	DUI COURT	2.73	2.73	2.73	0.00	0.00	0.00	0.00	0.00
			<b>Total</b>	2.73	2.73	2.73	0.00	0.00	0.00	0.00	0.00





**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(15.00 Payroll Periods - 57.69% of Year Lapsed as of 4/30/2018)**

			2018							
OTHER FUNDS			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
	DRUG ACCOUNTABILITY COURT	DRUG COURT	4.00	4.00	3.93	0.07	0.00	0.00	0.00	0.00
		<b>Total</b>	4.00	4.00	3.93	0.07	0.00	0.00	0.00	0.00
	FIRE FUND	FIRE ADMINISTRATION	16.73	16.73	16.13	0.60	0.00	0.00	0.00	0.00
		FIRE FIGHTING	261.33	261.33	261.20	0.13	0.00	0.00	0.00	0.00
		FIRE INFORMATION TECHNOLOGY	2.07	2.07	2.07	0.00	0.00	0.00	0.00	0.00
		FIRE MARSHAL	3.53	3.53	3.53	0.00	0.00	0.00	0.00	0.00
		FIRE PREVENTION	1.40	1.40	1.40	0.00	0.00	0.00	0.00	0.00
		FIRE TRAINING	6.27	6.27	5.40	0.87	0.00	0.00	0.00	0.00
		<b>Total</b>	291.33	291.33	289.73	1.60	0.00	0.00	0.00	0.00
		E-911	EMERGENCY 911 TELEPHONE FUND	51.94	51.94	44.47	7.47	0.00	0.00	0.00
	<b>Total</b>		51.94	51.94	44.47	7.47	0.00	0.00	0.00	0.00
	ANIMAL SERVICES	ANIMAL SHELTER	15.36	15.36	14.36	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	15.36	15.36	14.36	1.00	0.00	0.00	0.00	0.00
	SENIOR SERVICES	SENIOR SERVICES FUND	20.33	20.33	15.80	4.53	0.00	0.00	0.00	0.00
		<b>Total</b>	20.33	20.33	15.80	4.53	0.00	0.00	0.00	0.00
	TRANSPORTATION	TRANSPORTATION SERVICES	16.68	16.68	14.48	2.20	0.00	0.00	0.00	0.00
		<b>Total</b>	16.68	16.68	14.48	2.20	0.00	0.00	0.00	0.00
	PARKS & REC	AQUATIC CENTER	58.93	58.93	4.67	22.33	31.93	0.00	0.00	0.00
		PARKS AND REC MAINTENANCE	17.73	17.73	16.20	1.53	0.00	0.00	0.00	0.00
		PARKS AND RECREATION ADMIN	7.40	7.07	3.00	4.07	0.00	0.33	0.33	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(15.00 Payroll Periods - 57.69% of Year Lapsed as of 4/30/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>PARKS &amp; REC</b>	PARKS AND RECREATION ATHLETICS	35.33	35.33	5.87	7.20	22.27	0.00	0.00	0.00
		PARKS AND RECREATION PROGRAMS	8.13	8.13	2.73	3.67	1.73	0.00	0.00	0.00
		<b>Total</b>	127.53	127.20	32.47	38.80	55.93	0.33	0.33	0.00
	<b>REC CONSTRUCTION</b>	RECREATION FACILITIES	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	<b>SPLOST</b>	ENGINEERING/SPLOST VI	6.60	6.60	6.60	0.00	0.00	0.00	0.00	0.00
		ROADS & BRIDGES/SPLOST VI	32.07	32.07	31.07	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	38.67	38.67	37.67	1.00	0.00	0.00	0.00	0.00
	<b>EMS</b>	EMS OPERATIONS	81.13	81.13	81.00	0.13	0.00	0.00	0.00	0.00
		<b>Total</b>	81.13	81.13	81.00	0.13	0.00	0.00	0.00	0.00
	<b>FLEET</b>	FLEET MAINTENANCE	9.67	9.67	9.67	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	9.67	9.67	9.67	0.00	0.00	0.00	0.00	0.00
	<b>GRANTS</b>	OTHER ASSISTANCE	7.47	7.47	7.47	0.00	0.00	0.00	0.00	0.00
		SOLICITOR GRANTS	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	11.47	11.47	11.47	0.00	0.00	0.00	0.00	0.00
	<b>V/W FUND</b>	FAMILY COURT	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
	<b>INSURANCE AND BENEFITS FUND</b>	INSURANCE AND BENEFITS FUND	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	
<b>OTHER FUND</b>	DA DATE FUND	0.65	0.65	0.65	0.00	0.00	0.00	0.00	0.00	



**Cherokee County Board of Commissioners  
Average Active County Headcount Report - All Funds  
(15.00 Payroll Periods - 57.69% of Year Lapsed as of 4/30/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>OTHER FUND</b>	DRUG COURT	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		DRUG SCREENING LAB	5.00	5.00	1.00	4.00	0.00	0.00	0.00	0.00
		IMPACT FEE EXPENSES	0.20	0.00	0.00	0.00	0.00	0.20	0.20	0.00
		SHERIFF CID VOCA GRANT	2.93	2.93	2.93	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPS - HEAT	1.80	1.80	1.80	0.00	0.00	0.00	0.00	0.00
		TREATMENT ACCOUNTABILITY COURT	1.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
		VETERANS ACCOUNTABILITY COURT	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>13.58</b>	<b>13.38</b>	<b>8.38</b>	<b>5.00</b>	<b>0.00</b>	<b>0.20</b>	<b>0.20</b>	<b>0.00</b>	
	<b>Total</b>	<b>689.43</b>	<b>688.90</b>	<b>570.16</b>	<b>62.80</b>	<b>55.93</b>	<b>0.53</b>	<b>0.53</b>	<b>0.00</b>	
<b>Total</b>		<b>1,547.73</b>	<b>1,516.07</b>	<b>1,319.67</b>	<b>123.87</b>	<b>72.53</b>	<b>31.67</b>	<b>15.80</b>	<b>15.87</b>	

**NOTES** - Average HeadCount = Based on number of people paid per payroll period (with adjustments made if someone is allocated among multiple organizations) and divided by the number of payroll periods reported.



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
 (Based on Payroll Periods from 10/13/2017 to 4/30/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>GENERAL FUND</b>										
<b>GENERAL SERVICES</b>										
11110000 BOARD OF COMMISSIONERS	5.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11130000 COUNTY CLERK	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11320000 COUNTY MANAGER	4.27	5.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
01 11400000 ELECTIONS	7.00	7.00	2.00	2.00	10.33	1.00	2.33	5.00	0.00	0.00
11545000 TAX COMMISSIONER	24.40	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11550000 TAX ASSESSOR	30.53	31.00	1.93	2.00	0.00	0.00	3.27	13.00	0.00	0.00
10 13700000 CORONER	0.87	1.00	3.33	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GENERAL SERVICES</b>	<b>73.07</b>	<b>78.00</b>	<b>8.27</b>	<b>8.00</b>	<b>10.33</b>	<b>1.00</b>	<b>5.60</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADMINISTRATIVE SERVICES AGENCY</b>										
11321000 ADMINISTRATIVE SERVICES AGENCY	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11510000 BUDGETING & FINANCIAL SERVICES	7.11	7.11	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
11517000 PURCHASING	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11565000 FACILITIES MANAGEMENT	22.80	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ADMINISTRATIVE SERVICES AGENCY</b>	<b>34.91</b>	<b>36.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>HUMAN RESOURCES</b>										
11540000 PEOPLE RESOURCES CENTER	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HUMAN RESOURCES</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INFORMATION TECHNOLOGY</b>										
11535000 INFORMATION TECHNOLOGY SYSTEMS	14.00	14.00	1.93	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>14.00</b>	<b>14.00</b>	<b>1.93</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>JUDICIAL SERVICES</b>										
12100000 COURT ADMINISTRATION	13.93	14.00	19.33	23.00	0.00	0.00	0.00	0.00	0.00	0.00
02 12150000 SUPERIOR COURT	2.87	3.00	0.07	0.00	0.00	0.00	0.00	0.00	5.60	6.00
12165000 INDIGENT DEFENSE	3.80	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12180000 CLERK OF SUPERIOR COURT	52.93	53.00	3.67	4.00	4.33	5.00	0.00	0.00	0.00	0.00
12181000 BOARD OF EQUALIZATION	0.00	0.00	0.00	0.00	0.00	0.00	3.80	15.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
 (Based on Payroll Periods from 10/13/2017 to 4/30/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
12200000 DISTRICT ATTORNEY	25.28	26.35	2.00	2.00	0.00	0.00	0.00	0.00	9.33	10.00
12300000 STATE COURT	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12310000 STATE COURT SOLICITOR	22.33	23.00	1.93	2.00	0.00	0.00	0.00	0.00	0.00	0.00
12400000 MAGISTRATE COURT	2.87	3.00	6.40	7.00	0.00	0.00	0.00	0.00	0.00	0.00
12450000 PROBATE COURT	9.00	9.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
12600000 JUVENILE COURT	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL JUDICIAL SERVICES</b>	<b>147.02</b>	<b>149.35</b>	<b>34.40</b>	<b>39.00</b>	<b>4.33</b>	<b>5.00</b>	<b>3.80</b>	<b>15.00</b>	<b>14.93</b>	<b>16.00</b>
<b>LAW ENFORCEMENT</b>										
13222000 VICE CONTROL	13.47	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.93	2.00
13310000 LAW ENFORCEMENT ADMINISTRATION	17.27	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13321000 CRIMINAL INVESTIGATION DIV	30.73	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13322000 INTELLIGENCE DIVISION	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13323000 UNIFORM PATROL	96.87	123.00	1.80	3.00	0.00	0.00	0.00	0.00	0.00	0.00
13340000 SHERIFF TRAINING DIVISION	10.13	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13350000 SPECIAL OPERATIONS	34.87	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13360000 COURT SERVICES	29.27	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13390000 OFFICE OF PROF STANDARDS	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13391000 SHERIFF CROSSING GUARDS	0.00	0.00	11.33	14.00	0.00	0.00	0.00	0.00	0.00	0.00
13420000 ADULT DETENTION FACILITY	134.67	149.00	1.47	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LAW ENFORCEMENT</b>	<b>377.27</b>	<b>414.00</b>	<b>14.60</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.93</b>	<b>2.00</b>
<b>COMMUNITY DEVELOPMENT</b>										
11516150 DEVELOPMENT SERVICES CENTER	5.47	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11536150 GIS/MAPPING	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17220150 BUILDING INSPECTIONS	9.07	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17410150 PLANNING AND LAND USE	6.33	8.00	0.00	0.00	0.00	0.00	5.60	14.00	0.00	0.00
27340000 COMMUNITY DEVELOPMENT	2.04	2.04	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>25.91</b>	<b>28.04</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.60</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PUBLIC WORKS</b>										
14100150 ROADS AND BRIDGES	36.40	38.00	0.00	0.00	1.93	10.00	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners  
Average Active County Headcount Report - All Funds  
(Based on Payroll Periods from 10/13/2017 to 4/30/2018)**

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>14252150 STORMWATER MGT ENGINEERING</b>	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14271150 ENGINEERING</b>	8.93	10.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14540150 RECYCLABLES COLLECTION</b>	2.10	2.10	1.87	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>17110150 CONSERVATION ADMINISTRATION</b>	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PUBLIC WORKS</b>	<b>52.43</b>	<b>55.10</b>	<b>1.87</b>	<b>4.00</b>	<b>1.93</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>MARSHAL</b>										
<b>13910150 ANIMAL CONTROL</b>	5.53	6.06	0.00	0.00	0.00	0.00	0.27	5.00	0.00	0.00
<b>13920000 EMERGENCY MANAGEMENT</b>	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>17451150 CODE ENFORCEMENT</b>	12.38	13.11	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00
<b>TOTAL MARSHAL</b>	<b>20.90</b>	<b>22.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.27</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL GENERAL FUND</b>	<b>749.50</b>	<b>800.77</b>	<b>61.07</b>	<b>73.00</b>	<b>16.60</b>	<b>17.00</b>	<b>15.27</b>	<b>59.00</b>	<b>15.87</b>	<b>18.00</b>
<b>OTHER FUNDS</b>										
<b>DUI COURT</b>										
<b>22320000 DUI COURT</b>	2.73	3.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DUI COURT</b>	<b>2.73</b>	<b>3.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DRUG ACCOUNTABILITY COURT</b>										
<b>22151000 DRUG COURT</b>	3.93	3.00	0.07	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>05 TOTAL DRUG ACCOUNTABILITY COURT</b>	<b>3.93</b>	<b>3.00</b>	<b>0.07</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FIRE FUND</b>										
<b>23510000 FIRE ADMINISTRATION</b>	16.13	18.00	0.60	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23515000 FIRE MARSHAL</b>	3.53	4.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00
<b>23520000 FIRE FIGHTING</b>	261.20	271.00	0.13	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23530000 FIRE PREVENTION</b>	1.40	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23535000 FIRE INFORMATION TECHNOLOGY</b>	2.07	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23540000 FIRE TRAINING</b>	5.40	6.00	0.87	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>06 TOTAL FIRE FUND</b>	<b>289.73</b>	<b>303.00</b>	<b>1.60</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>



**Cherokee County Board of Commissioners  
Average Active County Headcount Report - All Funds  
(Based on Payroll Periods from 10/13/2017 to 4/30/2018)**

		Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>E-911</b>											
23800000	EMERGENCY 911 TELEPHONE FUND	44.47	47.67	7.47	9.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL E-911</b>		<b>44.47</b>	<b>47.67</b>	<b>7.47</b>	<b>9.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ANIMAL SERVICES</b>											
23911000	ANIMAL SHELTER	14.36	15.16	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ANIMAL SERVICES</b>		<b>14.36</b>	<b>15.16</b>	<b>1.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SENIOR SERVICES</b>											
25521000	SENIOR SERVICES FUND	15.80	15.00	4.53	8.00	0.00	0.00	0.00	0.00	0.00	0.00
07	<b>TOTAL SENIOR SERVICES</b>	<b>15.80</b>	<b>15.00</b>	<b>4.53</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TRANSPORTATION</b>											
25541000	TRANSPORTATION SERVICES	14.48	15.16	2.20	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRANSPORTATION</b>		<b>14.48</b>	<b>15.16</b>	<b>2.20</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PARKS &amp; REC</b>											
26110000	PARKS AND RECREATION ADMIN	3.00	3.00	4.07	4.00	0.00	0.00	0.33	5.00	0.00	0.00
26120000	PARKS AND RECREATION PROGRAMS	2.73	3.00	3.67	11.00	1.73	16.00	0.00	0.00	0.00	0.00
26124000	AQUATIC CENTER	4.67	5.00	22.33	39.00	31.93	69.00	0.00	0.00	0.00	0.00
26130000	PARKS AND RECREATION ATHLETICS	5.87	6.00	7.20	12.00	22.27	48.00	0.00	0.00	0.00	0.00
26220000	PARKS AND REC MAINTENANCE	16.20	18.00	1.53	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PARKS &amp; REC</b>		<b>32.47</b>	<b>35.00</b>	<b>38.80</b>	<b>70.00</b>	<b>55.93</b>	<b>133.00</b>	<b>0.33</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REC CONSTRUCTION</b>											
36180000	RECREATION FACILITIES	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REC CONSTRUCTION</b>		<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPLOST</b>											
34215000	ENGINEERING/SPLOST VI	6.60	6.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34216000	ROADS & BRIDGES/SPLOST VI	31.07	36.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SPLOST</b>		<b>37.67</b>	<b>42.60</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Cherokee County Board of Commissioners  
Average Active County Headcount Report - All Funds  
(Based on Payroll Periods from 10/13/2017 to 4/30/2018)**

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>EMS</b>										
53630000 EMS OPERATIONS	81.00	87.00	0.13	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EMS</b>	<b>81.00</b>	<b>87.00</b>	<b>0.13</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FLEET</b>										
61595000 FLEET MAINTENANCE	9.67	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FLEET</b>	<b>9.67</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRANTS</b>										
22310000 SOLICITOR GRANTS	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09 25436555 OTHER ASSISTANCE	7.47	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GRANTS</b>	<b>11.47</b>	<b>11.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>V/W FUND</b>										
22200000 FAMILY COURT	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL V/W FUND</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INSURANCE AND BENEFITS FUND</b>										
61595555 INSURANCE AND BENEFITS FUND	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INSURANCE AND BENEFITS FUND</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FUND</b>										
21514000 IMPACT FEE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.20	10.00	0.00	0.00
22101000 TREATMENT ACCOUNTABILITY COURT	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
22152000 DRUG COURT	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22153000 VETERANS ACCOUNTABILITY COURT	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22210000 DA DATE FUND	0.65	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22330000 DRUG SCREENING LAB	1.00	1.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
23321555 SHERIFF CID VOCA GRANT	2.93	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23350555 SPECIAL OPS - HEAT	1.80	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FUND</b>	<b>8.38</b>	<b>8.65</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.20</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>





**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(Based on Payroll Periods from 10/13/2017 to 4/30/2018)**

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>TOTAL OTHER FUNDS</b>	<b>570.16</b>	<b>600.24</b>	<b>62.80</b>	<b>108.00</b>	<b>55.93</b>	<b>133.00</b>	<b>0.53</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>1319.67</b>	<b>1401.01</b>	<b>123.87</b>	<b>181.00</b>	<b>72.53</b>	<b>150.00</b>	<b>15.80</b>	<b>78.00</b>	<b>15.87</b>	<b>18.00</b>

**NOTES -**

- Average HeadCount = For each position, the number of employees paid per pay period divided by the number of payroll periods reported.
- Adjustments made for employees allocated to more than one organization
- Example: Position #12345 was not filled on Jan 1, but was filled on Jan 15. Therefore for this position 1 employee was paid for 1 out of 2 payrolls. So for January, the position headcount =  $1 / 2 = .50$

**Actual Number of Budget Board members is 78, but if not paid, then they will not be reflected on the report.**

FT= Full Time    PT= Permanent Part Time    STMP= Seasonal/Temporary Part Time    BD= Advisory Board Members    ST= State Employee

**2018 Explanation of Headcount Variances:**

- 1)-ELECTIONS- ELECTIONS- Election Poll Workers are budgeted as 1 seasonal position because it is difficult to predict how many headcount will actually be needed. However, the average poll worker works~5 days a year. The Elections Department is responsible for managing FT and PT positions and the total payroll costs to budget, regardless of the numbers of actual *poll workers*.
- 2)-SUPERIOR COURT-Temporary training position-now inactive.
- 3) SHERIFF-Employees frequently move between divisions and there is attrition throughout the year. The Sheriff Office manages to the overall headcount budget.
- 4)DSC- Temporary training position-now inactive.
- 5)-DRUG ACCOUNTABILITY COURT- Full time position created by eliminating a part time position
- 6)-FIRE- Employees frequently move between divisions and there is attrition throughout the year. The Fire Department manages to the overall headcount budget.
- 7)-SENIOR SERVICES- Full time position created by eliminating a part time position.
- 8)-PARKS & REC- Temporary overlap of two employees in one position for training purposes
- 9)-OTHER ASSISTANCE-New grant funded full time position created after budget
- 10)-Coroner-Addition of 4 Part Time Coroners to provide better staffing at no additional cost
- 11)Building Inspections-New FT Director of Building Insp/Development Services position