



Cherokee County Board of Commissioners

FINANCIAL UPDATE

May 2018

(Oct 2017 – May 2018)



Cherokee County Board of Commissioners

EXECUTIVE SUMMARY

May 2018

(Oct 2017 – May 2018)

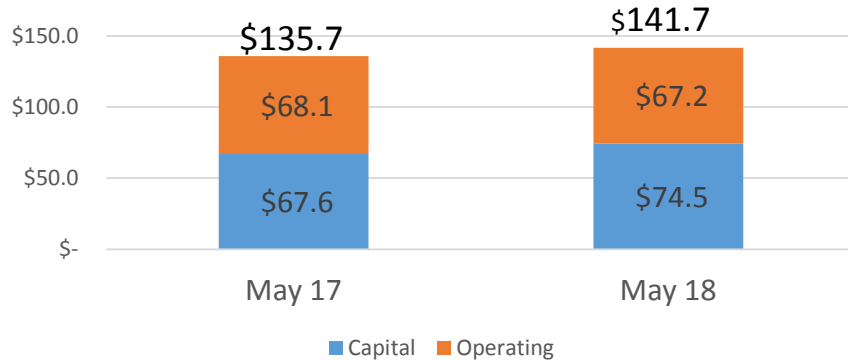


Cash Executive Summary

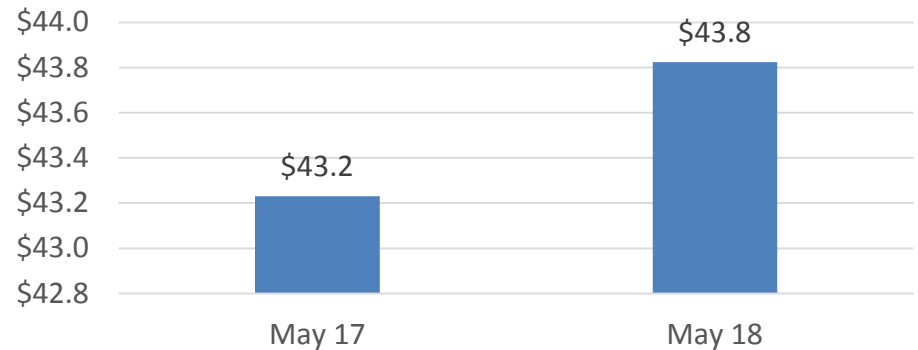
May 2018

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 -\$0.8M**
 - **General Fund +\$0.6M** – revenues above budget and expenses below budget for FY2018
 - **Insurance & Benefits Fund -\$0.5M** – Health Care costs slightly high 1st Quarter 2018.
 - **Fire Fund -\$1.2M** – timing of tax collections, one time transfer to SPLOST for station construction.
- **Capital +\$6.8M**
 - **SPLOST Funds +\$10.8M** SPLOST 2012 tax receipts have exceeded SPLOST 2012 spending (related to multi year project spending plan).
 - **Impact Fees +\$0.5M** – cash receipts have exceeded cash expenditures
 - **Parks Bond Fund -\$4.5M** Final bonds issued in July 2014, spending down balance.

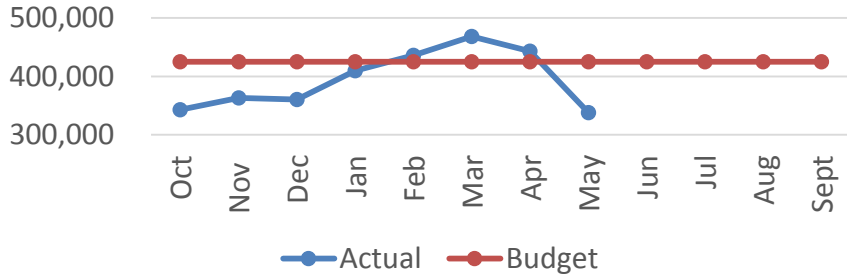
Bottom Line: Most cash balances are improving or decreases are explainable/expected.



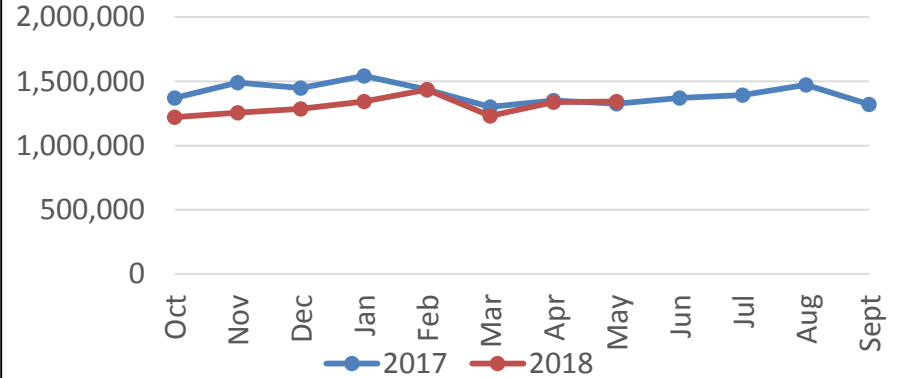
May 2018 Results

EMS Fund – Cash Collections & Balances

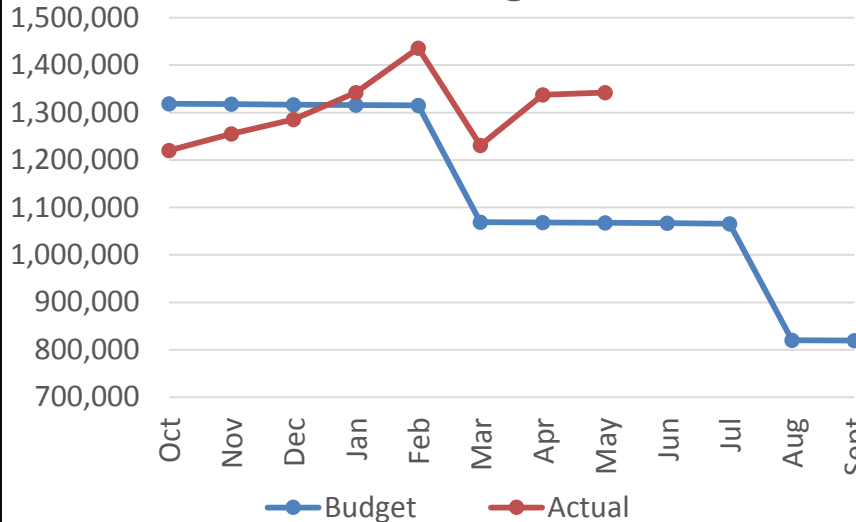
EMS Cash Collections Oct 2017 – May 2018



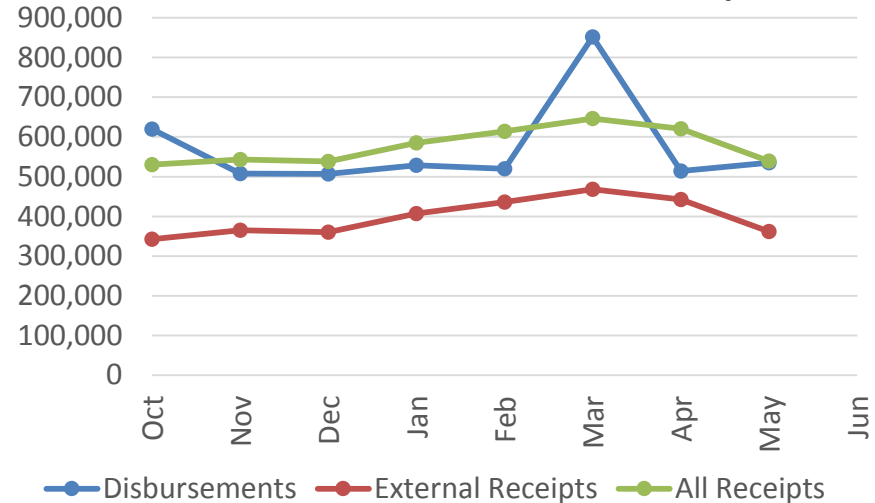
EMS Cash Balances 2017 - 2018



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.

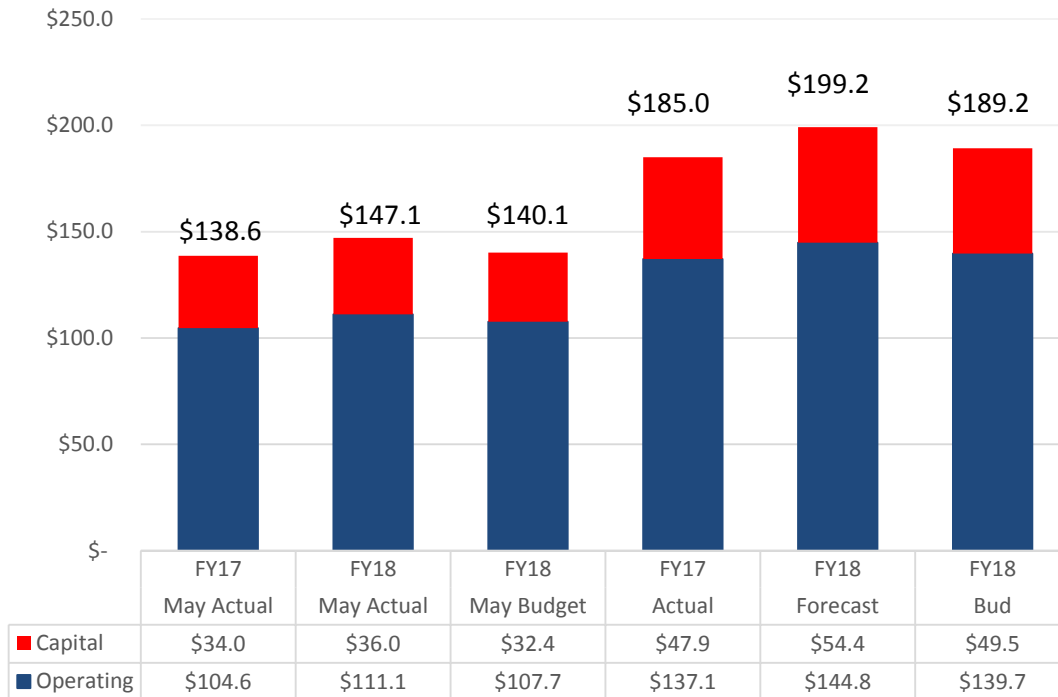


Revenue Executive Summary

All Funds – May 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the County's YTD Results are \$7.0M better than the YTD Budget. We are also forecasting the full year to be \$9.9M better than budget.

RECURRING EXTERNAL REVENUES CAPITAL AND OPERATING FUNDS



Operating Funds May – Actual vs Budget

- TAVT/Motor Vehicle **+\$1.1M**
- Current Property Taxes **(\$0.6M)**
- Building Inspections **+\$0.2M**
- Tax Commissions **+\$0.3M**
- Intergovernmental **(\$0.8M)**
- Investment Income **+\$0.8M**
- Other Miscellaneous **+\$0.3M**

Operating Funds Full Year Forecast

- Motor Vehicle/TAVT **+\$1.4M**
- Other Taxes **+\$0.9M**
- Building Inspections **+\$0.2M**
- Intergovernmental **+\$0.6M**
- Charges for Services **+\$0.8M**
- Fines/Forfeitures **+\$0.7M**
- Investment Income **+\$1.0M**
- Miscellaneous **+\$0.1M**

Capital Funds

- SPLOST Taxes **+\$4.2M**

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

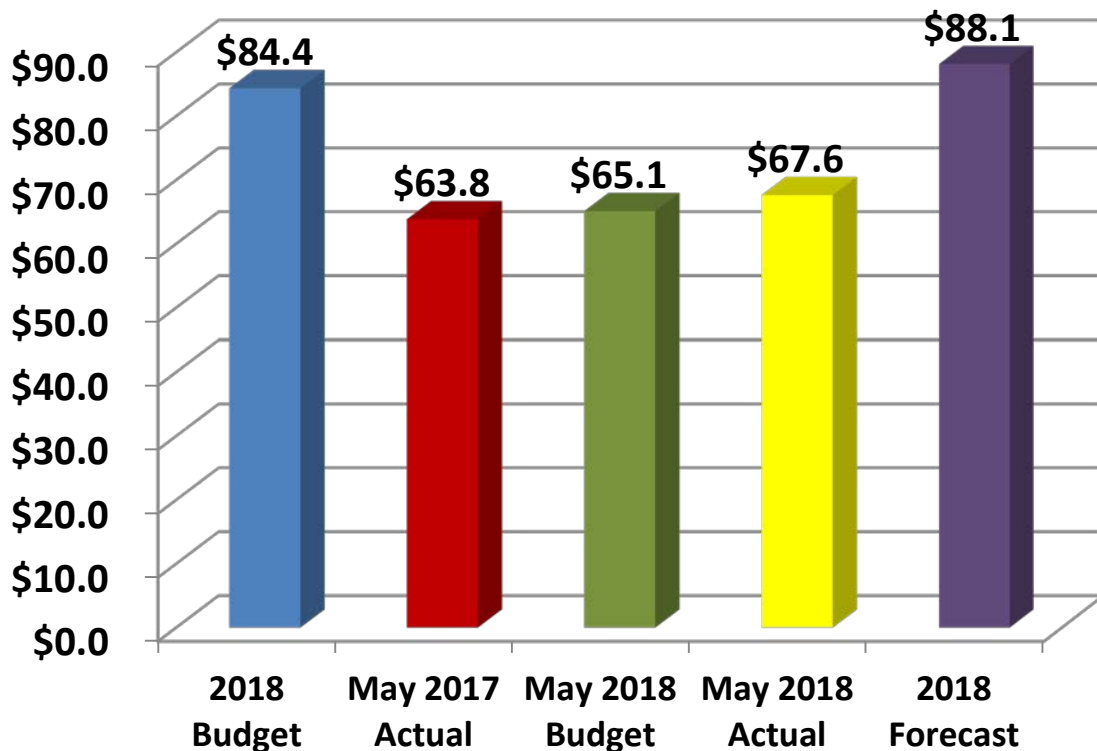


Revenue Executive Summary

General Fund – May 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the General Fund YTD Results are \$2.5M > Budget. We are also forecasting the full year to be \$3.8M > Budget.

General Fund Recurring External Revenue



May 2018 Actual \$2.5M Better than Budget

- Current Taxes **(\$0.4M)** – timing only
- TAVT/Motor Vehicle **+\$1.0M**
- Mortgage Related Taxes **+\$0.1M**
- Bank/TV Franchise **+\$0.2M**
- Building Inspections/Licenses **+\$0.2M**
- Commissions on Tax Collections **+\$0.3M**
- Other Charges for Svcs **+\$0.1M**
- Fines & Forfeitures **+\$0.6M**
- Interest Revenue **+\$0.3M**
- Miscellaneous **+\$0.1M**

Full Year Forecast \$3.8M Better than Budget

- Motor Vehicle/TAVT **+\$1.3M**
- Other Taxes **+\$0.9M**
- Building Inspections/Licenses **+\$0.2M**
- Commissions on Tax Collections **+\$0.2M**
- Fines & Forfeitures **+\$0.7M**
- Interest Revenue **+\$0.4M**
- Miscellaneous **+\$0.1M**

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



Revenue Executive Summary

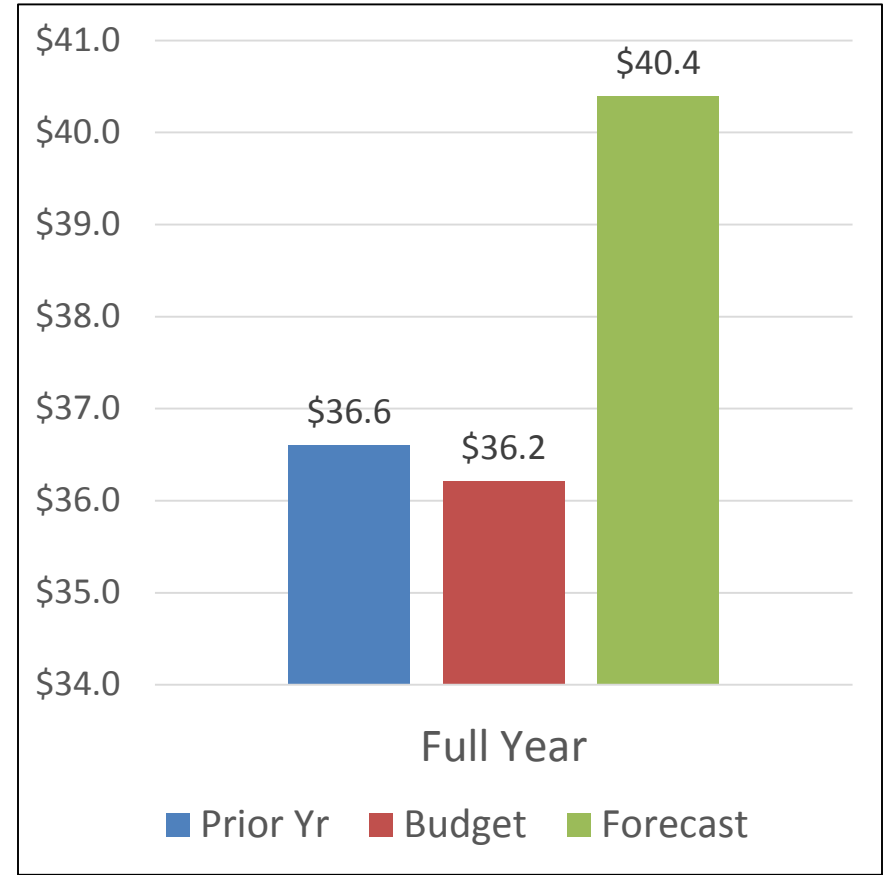
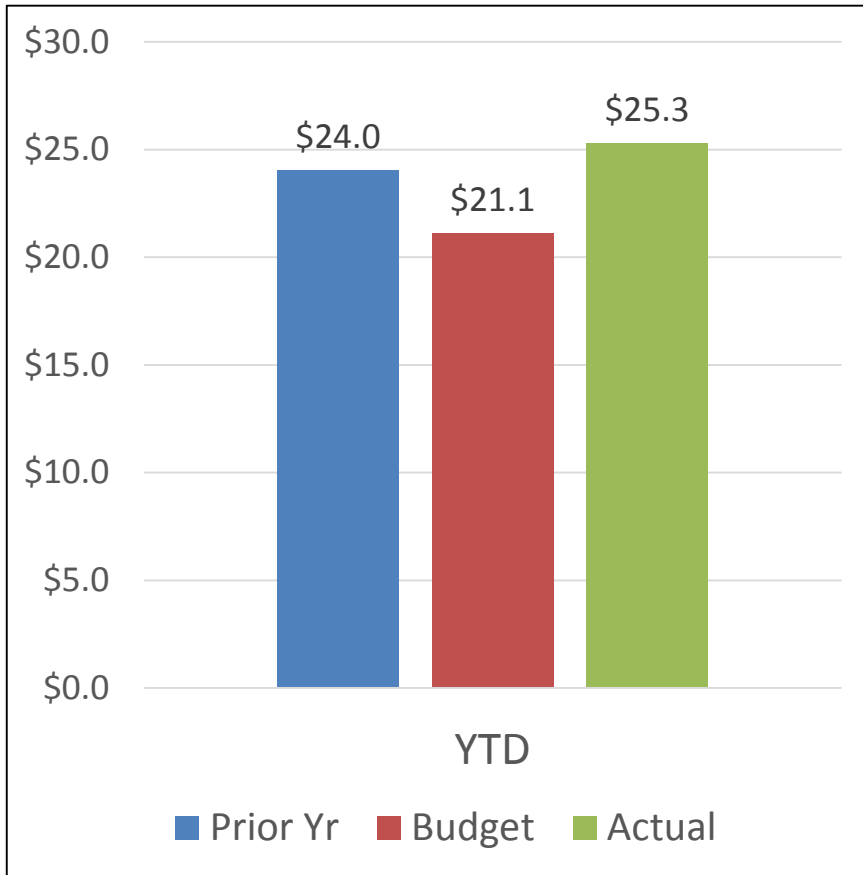
SPLOST Receipts – Updated through May

YTD SPLOST Receipts

+19.8% to Budget
+5.2% to Prior Year

Full Year Forecast

+11.5% to Budget
+10.4% to Prior Year



Bottom Line: SPLOST revenue should exceed the Budget.

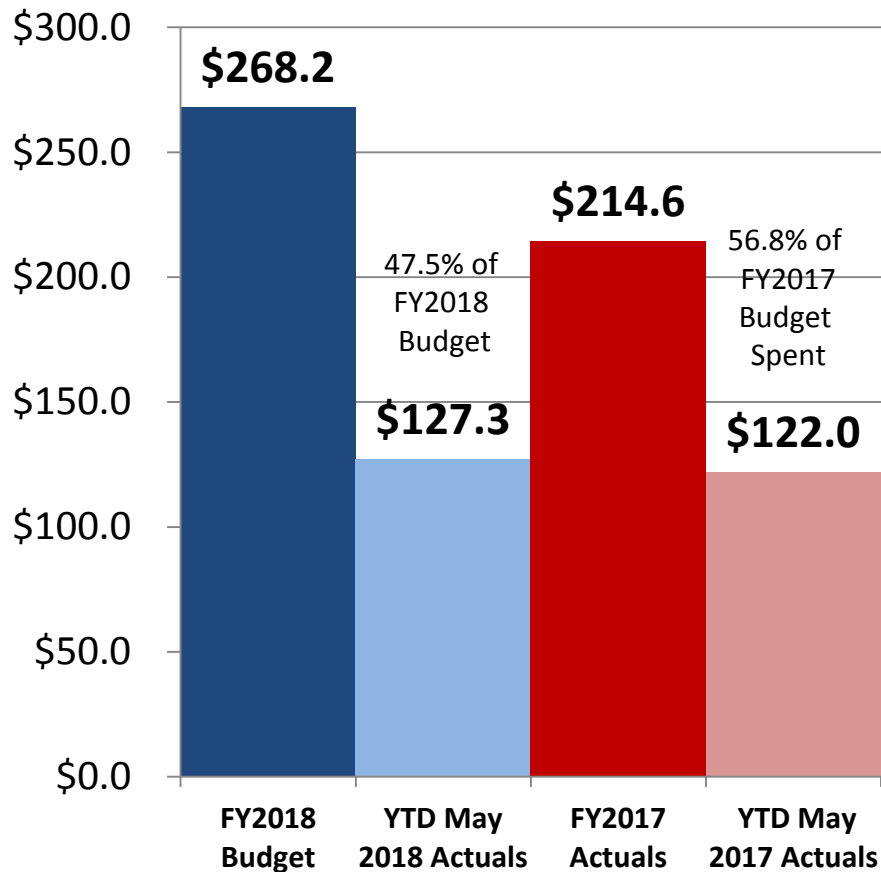


Expenditure Executive Summary

All Funds – YTD May 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.
63.46% of Year Elapsed for Payroll Costs. 59% or 67% of Year Elapsed for Monthly Expenses.

Total Expenditures



County-Wide Expenditures - 2018

	2018 Budget	YTD MAY 2018	% Spent
Compensation	76,226,392	45,882,917	60.2%
Insurance Benefits	26,378,737	16,295,344	61.8%
Payroll Taxes	5,708,175	3,284,557	57.5%
Workers Comp	1,058,712	723,077	68.3%
Retirement Plans	9,273,261	6,343,311	68.4%
Other Personnel	38,450	31,973	83.2%
Total Personnel	118,683,727	72,561,179	61.1%
Operating Costs	31,246,285	19,808,702	63.4%
Capital	76,517,047	5,842,694	7.6%
Non-Op Costs	19,160,485	11,982,985	62.5%
Debt Service	7,407,135	6,106,751	82.4%
Utilities/Insurance	5,196,114	3,321,613	63.9%
Transfers	9,997,468	7,660,200	76.6%
Total Expenditures	268,208,261	127,284,124	47.5%

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



Expenditure Executive Summary

All Funds – YTD May 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.
63.46% of Year Elapsed for Payroll Costs. 59% or 67% of Year Elapsed for Monthly Expenses.

Insurance/Benefits Costs are 61.8% 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 \$272.1K less than Budget.

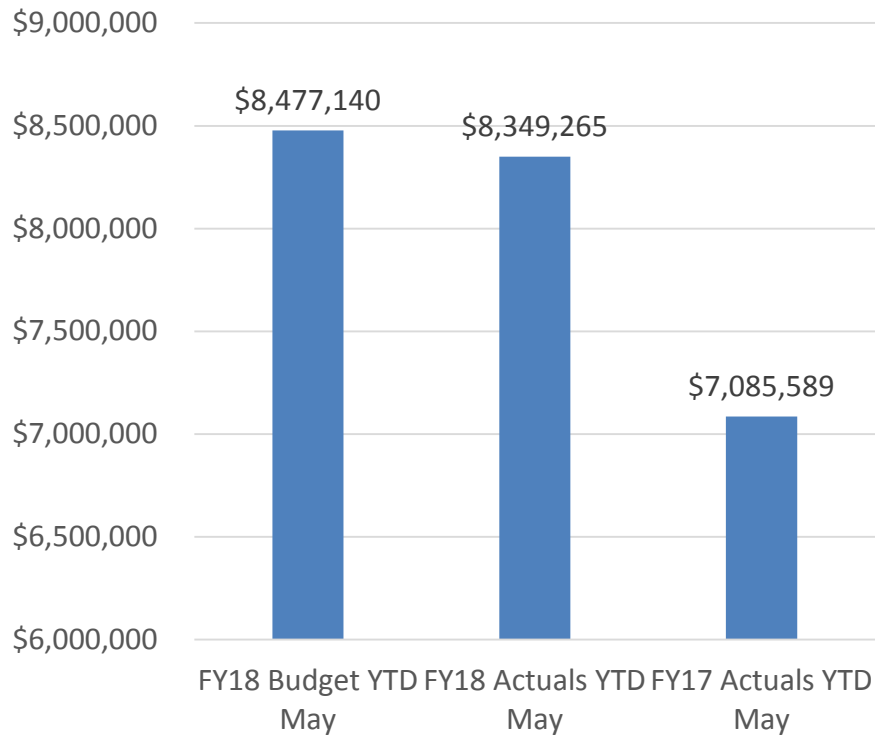
Primary variances:

- YTD May Net health insurance claims \$127.9k below Budget
- YTD Admin costs \$53.9K below budget
- The Insurance & Benefits Fund ended May 2018 with a Fund Balance of \$662k:
 - \$493.7k Reserved to support retirees' future health insurance costs
 - \$168.3k Unreserved Fund Balance
 - The unreserved Fund Balance consists of a gain from Insurance & Benefits Fund \$272.1k and timing of payrolls (\$748.1k)
 - The recommended amount for unreserved fund balance is 10 – 20% of annual claim expense to soften the effects of a high claim year.

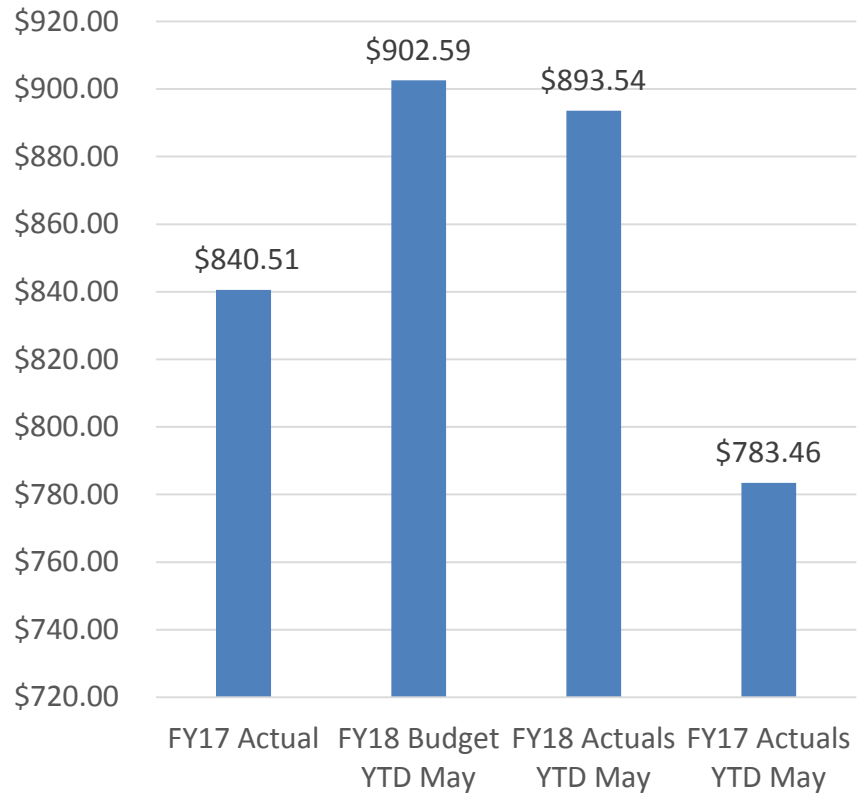


Insurance & Benefits Fund YTD May 2018

Net Claims - \$127.9k Better Than Budget



PEPM – 1% Below Budget



Bottom Line: Q1 2018, we were 10.4% higher than the budgeted PEPM, that percentage has decreased each month since and now we are slightly below budget. We will continue to monitor the fund and watch for any negative trends



Expenditure Executive Summary

All Funds – May 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.
63.46% of Year Elapsed for Payroll Costs. 59% or 67% of Year Elapsed for Monthly Expenses.

Total Workers Comp Costs were 68.3% of the FY2018 Budget mainly due to the timing of payments for WC administration costs.

- May YTD new claim total was \$283.2k, which was 49.5% of FY2018 new claim budget
- Actual Average Monthly Total Claim Cost = \$59.3k 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 May 2018.

Retirement Plans were @ 68.4% due to the one time extra defined benefit payment.

Capital spending was at 7.6% of the FY2018 Budget

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

Debt Service was at 82.4% of the FY2018 Budget

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

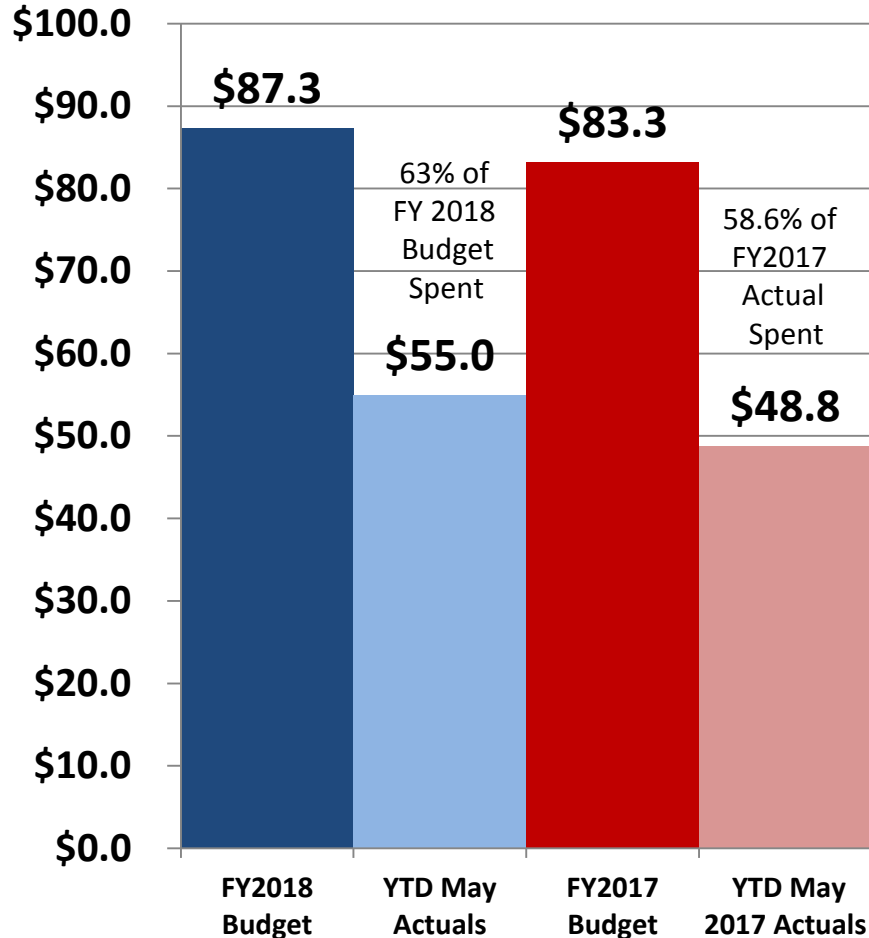
Transfers were at 76.6% Budgeted transfers were made in full from Fire and Impact funds to SPLOST fund for capital projects.



Expenditure Executive Summary General Fund – YTD May 2018

Summary Statement: Expenses are being managed across all departments. Some variances exist, but are explainable.
63.46% of Year Elapsed for Payroll Costs. 59% or 67% of Year Elapsed for Monthly Expenses.

General Fund Expenditures



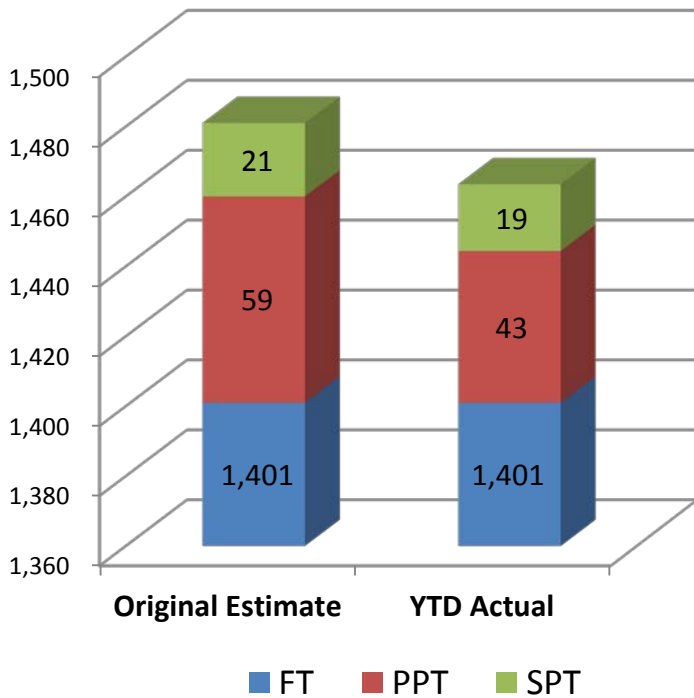
General Fund - Expenditures 2018			
	2018 Budget	YTD May 2018 Actuals	% Spent
Compensation	42,439,489	26,055,203	61.4%
Insurance Benefits	6,464,526	3,999,216	61.9%
Payroll Taxes	3,155,611	1,866,425	59.1%
Workers Comp	622,766	444,071	71.3%
Retirement Plans	5,656,779	4,040,798	71.4%
Other Personnel	38,450	31,973	83.2%
Total Personnel	58,377,621	36,437,686	62.4%
Operating Costs	16,178,354	10,267,107	63.5%
Capital	820,984	441,696	53.8%
Non-Op Costs	3,338,691	2,208,469	66.1%
Debt Service	191,773	93,786	48.9%
Utilities/Insurance	2,888,182	1,961,366	67.9%
Transfers	5,513,386	3,591,977	65.2%
Total Expenditures	87,308,991	55,002,087	63.0%

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

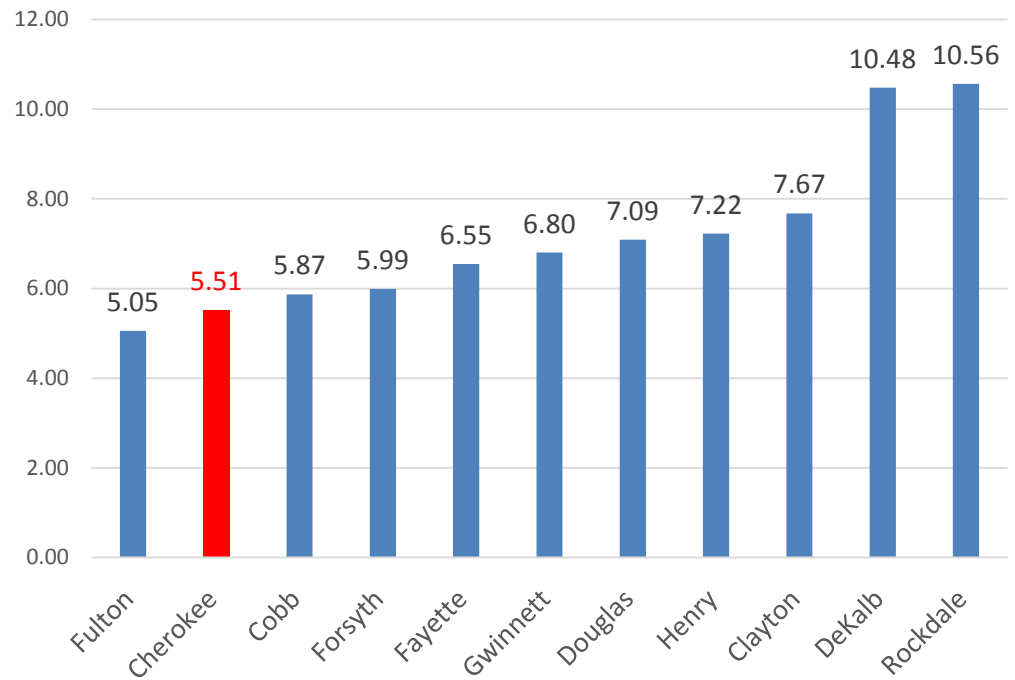


Headcount – FTEs May 2018

Full Time Equivalent (FTEs)
Original Estimate = 1,481
Actual YTD = 1,463

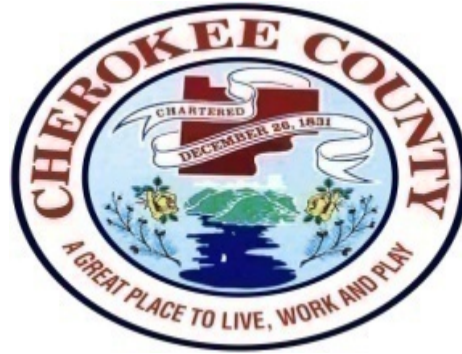


2016 Employees Per Capita



*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

May 2018

(Oct 2017 – May 2018)



Cherokee County Board of Commissioners
Budget Summary
63.46% of year lapsed

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget 2018	% of Budget 2017
ALL EXTERNALLY GENERATED RECURRING REVENUES BY FUND								
GENERAL FUND (100)	84,680,874	63,836,711	84,356,770	0	84,356,770	67,678,737	80.23%	75.39
LAW LIBRARY FUND (205)	111,473	51,803	122,500	0	122,500	59,164	48.30%	46.47
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	2,053,182	4,587,500	0	4,587,500	2,316,373	50.49%	44.55
SENIOR SERVICES FUND (220)	750,045	410,997	697,502	0	697,502	421,735	60.46%	54.80
PARKS AND RECREATION (225)	3,579,705	2,212,602	3,715,900	104,700	3,820,600	2,405,438	62.96%	61.81
TRANSPORTATION FUND (240)	628,394	245,245	862,927	0	862,927	332,453	38.53%	39.03
MULTIPLE GRANT FUND (250)	970,948	414,090	656,192	910,366	1,566,558	600,138	38.31%	42.65
COMMUNITY DEVELOPMENT (251)	812,218	438,000	1,114,001	0	1,114,001	792,736	71.16%	53.93
ANIMAL SERVICES FUND (252)	857,832	478,101	756,269	0	756,269	406,371	53.73%	55.73
DA'S CONDEMNATION FD 9-16-19 (253)	5,917	5,917	5,000	0	5,000	3,056	61.12%	100.00
DA'S CONDEMNATION FUND (254)	1,577	1,437	30,000	0	30,000	1,176	3.92%	91.13
DRUG ABUSE AND TREATMENT FUND (255)	274,241	154,797	229,147	0	229,147	130,676	57.03%	56.45
VICTIM/WITNESS FUND (256)	200,004	112,936	204,286	0	204,286	124,468	60.93%	56.47
DUI COURT FUND (257)	514,232	322,142	486,605	10,975	497,580	326,105	65.54%	62.65
DRUG ACCOUNTABILITY COURT (258)	368,359	121,715	438,366	6,720	445,086	210,749	47.35%	33.04
TREATMENT ACCOUNTABILITY COURT (259)	64,393	14,977	77,375	28,625	106,000	34,518	32.56%	23.26
DRUG SCREENING LAB (260)	367,810	217,116	343,244	0	343,244	232,179	67.64%	59.03
VETERANS ACCOUNTABILITY COURT (261)	12,622	0	89,096	0	89,096	32,930	36.96%	0.00
FIRE DISTRICT FUND (270)	27,138,610	25,718,148	29,152,051	0	29,152,051	28,546,746	97.92%	94.77
JAIL FUND (271)	403,640	225,127	392,000	0	392,000	254,692	64.97%	55.77
SHERIFF'S COMMISSARY FUND (272)	606,345	376,926	600,000	0	600,000	491,982	82.00%	62.16
CONFISCATED ASSETS FUND (273)	368,139	357,736	224,300	0	224,300	34,289	15.29%	97.17
HOTEL/ MOTEL TAX FUND (275)	214,232	113,904	207,000	0	207,000	113,885	55.02%	53.17
IMPACT FEE FUND (295)	2,110,056	1,355,656	2,113,490	0	2,113,490	1,529,110	72.35%	64.25
RECREATION CAPITAL CONSTRUCTIO (310)	178,137	170,092	15,000	0	15,000	25,092	167.28%	95.48
SPLOST V (322)	13,397	8,241	4,000	0	4,000	11,215	280.37%	61.51
SPLOST 2012 (323)	39,476,451	26,524,115	31,174,727	28,723	31,203,450	28,228,885	90.47%	67.19
SPLOST 2018 (324)	0	0	0	9,716,000	9,716,000	0	0.00%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	142,496	95,084	142,236	0	142,236	94,824	66.67%	66.73
DEBT SERVICE (410)	6,059,473	5,745,224	6,310,428	0	6,310,428	6,085,513	96.44%	94.81
CONFERENCE CENTER (555)	349,853	253,574	320,435	0	320,435	227,822	71.10%	72.48
EMERGENCY MEDICAL SERVICES (580)	7,687,590	4,974,432	7,765,600	34,472	7,800,072	5,102,347	65.41%	64.71
INSURANCE AND BENEFITS FUND (605)	1,734,505	1,455,808	1,349,650	0	1,349,650	356,069	26.38%	83.93
FLEET MAINTENANCE FUND (610)	0	0	0	0	0	43	0.00%	0.00
TOTAL EXT GEN REC REVENUES	185,346,332	138,518,090	178,618,597	10,840,581	189,459,178	147,212,152	77.70%	74.73%



Cherokee County Board of Commissioners
Budget Summary
63.46% of year lapsed

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget 2018	% of Budget 2017
OTHER FINANCE SOURCES								
TRANSFERS IN								
GENERAL FUND (100)	0	0	209,221	0	209,221	139,481	66.67 %	0.00%
SENIOR SERVICES FUND (220)	551,980	367,987	585,120	0	585,120	390,080	66.67 %	66.67%
PARKS AND RECREATION (225)	1,148,714	765,809	1,364,392	0	1,364,392	909,595	66.67 %	66.67%
TRANSPORTATION FUND (240)	258,633	170,547	396,024	0	396,024	265,227	66.97 %	65.94%
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	308,479	476,831	0	476,831	317,887	66.67 %	66.67%
DUI COURT FUND (257)	88,020	58,680	88,020	0	88,020	58,680	66.67 %	66.67%
DRUG ACCOUNTABILITY COURT (258)	129,459	86,306	130,783	0	130,783	82,025	62.72 %	66.67%
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	734,434	889,337	0	889,337	592,891	66.67 %	14.40%
CONFERENCE CENTER (555)	114,232	61,059	107,000	0	107,000	36,115	33.75 %	53.45%
EMERGENCY MEDICAL SERVICES (580)	1,467,591	978,394	2,134,691	0	2,134,691	1,423,127	66.67 %	66.67%
INSURANCE AND BENEFITS FUND (605)	14,377	8,626	0	0	0	0	0.00 %	60.00%
TOTAL TRANSFERS IN	10,035,702	3,646,914	6,574,380	3,423,088	9,997,468	7,660,200	76.62%	36.34%
SALE OF ASSETS								
GENERAL FUND (100)	242,250	47,450	0	0	0	78,990	0.00 %	19.59%
EMERGENCY 911 TELEPHONE FUND (215)	2,000	2,000	0	0	0	0	0.00 %	100.00%
SENIOR SERVICES FUND (220)	0	0	0	0	0	3,500	0.00 %	0.00%
PARKS AND RECREATION (225)	0	0	8,000	0	8,000	7,155	89.44 %	0.00%
FIRE DISTRICT FUND (270)	68,751	68,751	0	0	0	3,261	0.00 %	100.00%
JAIL FUND (271)	0	0	0	0	0	1,215	0.00 %	0.00%
SPLOST 2012 (323)	10,000	10,000	0	0	0	5,150	0.00 %	100.00%
EMERGENCY MEDICAL SERVICES (580)	(89,875)	3,100	0	0	0	0	0.00 %	-3.45%
FLEET MAINTENANCE FUND (610)	9,723	9,723	0	0	0	4,680	0.00 %	100.00%
TOTAL SALE OF ASSETS	242,848	141,023	8,000	0	8,000	103,951	1,299.39%	58.07%
PROCEEDS FROM DEBT INSTRUMENTS								
GENERAL FUND (100)	65,988	0	270,644	0	270,644	199,159	73.59 %	0.00%
SENIOR SERVICES FUND (220)	31,509	31,549	16,052	0	16,052	15,002	93.46 %	100.13%
PARKS AND RECREATION (225)	117,979	0	0	0	0	0	0.00 %	0.00%
TOTAL PROCEEDS FROM DEBT INSTRUMENTS	215,475	31,549	286,696	0	286,696	214,161	74.70%	14.64%
INTERNAL SERVICE CHARGES								
GENERAL FUND (100)	217,723	38,750	452,448	0	452,448	301,632	66.67 %	17.80%



Cherokee County Board of Commissioners
Budget Summary
63.46% of year lapsed

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget 2018	% of Budget 2017
INSURANCE AND BENEFITS FUND (605)	14,405,236	9,023,355	15,260,093	0	15,260,093	9,504,010	62.28 %	62.64%
FLEET MAINTENANCE FUND (610)	1,486,006	976,426	1,532,662	0	1,532,662	920,834	60.08 %	65.71%
TOTAL INTERNAL SERVICE CHARGES	16,108,966	10,038,532	17,245,203	0	17,245,203	10,726,476	62.20%	62.32%
TOTAL OTHER FINANCE SOURCES	26,602,992	13,858,018	24,114,279	3,423,088	27,537,367	18,704,788	67.93%	52.09%
TOTAL INFLOWS	211,949,323	152,376,108	202,732,876	14,263,669	216,996,545	165,916,940	76.46%	71.89%
USE OF RESERVES								
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%
TOTAL USE OF RESERVES	0	0	47,992,744	3,218,972	51,211,716	0	0.00%	0.00%
TOTAL FUNDING SOURCES	211,949,323	152,376,108	250,725,620	17,482,641	268,208,261	165,916,940	61.86 %	71.89%



Cherokee County Board of Commissioners
Budget Summary
63.46% of year lapsed

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget 2018	% of Budget 2017
ALL EXPENDITURES BY FUND								
GENERAL FUND (100)	83,253,033	48,826,217	85,789,083	1,519,908	87,308,991	55,002,088	63.00%	58.65
LAW LIBRARY FUND (205)	87,883	77,157	155,000	0	155,000	104,150	67.19%	87.79
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	2,758,294	4,824,310	216,437	5,040,747	2,974,113	59.00%	62.52
SENIOR SERVICES FUND (220)	1,214,774	753,805	1,298,674	0	1,298,674	804,010	61.91%	62.05
PARKS AND RECREATION (225)	4,975,489	2,845,371	5,088,292	104,700	5,192,992	3,246,283	62.51%	57.19
TRANSPORTATION FUND (240)	930,513	558,844	1,258,951	0	1,258,951	683,182	54.27%	60.06
MULTIPLE GRANT FUND (250)	1,254,468	743,274	826,879	1,110,783	1,937,662	912,978	47.12%	59.25
COMMUNITY DEVELOPMENT (251)	812,218	453,286	1,114,001	0	1,114,001	817,811	73.41%	55.81
ANIMAL SERVICES FUND (252)	1,266,026	727,538	1,233,100	0	1,233,100	722,549	58.60%	57.47
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	11,836	30,000	0	30,000	633	2.11%	89.36
DRUG ABUSE AND TREATMENT FUND (255)	270,373	167,282	286,530	3,181	289,711	176,458	60.91%	61.87
VICTIM/WITNESS FUND (256)	212,637	138,882	218,958	0	218,958	136,771	62.46%	65.31
DUI COURT FUND (257)	528,773	308,862	714,854	10,975	725,829	323,511	44.57%	58.41
DRUG ACCOUNTABILITY COURT (258)	476,469	242,584	569,149	6,720	575,869	308,745	53.61%	50.91
TREATMENT ACCOUNTABILITY COURT (259)	76,758	46,079	85,859	31,806	117,665	43,959	37.36%	60.03
DRUG SCREENING LAB (260)	302,257	185,867	343,244	0	343,244	232,135	67.63%	61.49
VETERANS ACCOUNTABILITY COURT (261)	14,767	0	102,886	0	102,886	44,603	43.35%	0.00
FIRE DISTRICT FUND (270)	26,667,475	15,306,058	29,652,051	2,196,713	31,848,764	20,040,629	62.92%	57.40
JAIL FUND (271)	359,793	230,232	360,997	0	360,997	286,808	79.45%	63.99
SHERIFF'S COMMISSARY FUND (272)	396,401	191,389	600,000	0	600,000	303,496	50.58%	48.28
CONFISCATED ASSETS FUND (273)	302,915	170,223	224,300	0	224,300	105,268	46.93%	56.19
HOTEL/ MOTEL TAX FUND (275)	214,232	127,726	207,000	0	207,000	102,782	49.65%	59.62
IMPACT FEE FUND (295)	2,646,252	2,073,948	4,080,538	1,236,098	5,316,636	1,248,700	23.49%	78.37
RECREATION CAPITAL CONSTRUCTIO (310)	10,425,863	5,913,838	4,464,045	0	4,464,045	526,133	11.79%	56.72
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	15,322,607	70,314,862	3,775,848	74,090,710	13,966,830	18.85%	45.30
SPLOST 2018 (324)	0	0	0	7,085,000	7,085,000	0	0.00%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	5,252,889	831,704	1,031,573	0	1,031,573	668,137	64.77%	15.83
DEBT SERVICE (410)	6,183,983	5,334,397	6,299,796	0	6,299,796	5,443,939	86.41%	86.26
CONFERENCE CENTER (555)	482,075	319,056	457,435	0	457,435	249,491	54.54%	66.18
EMERGENCY MEDICAL SERVICES (580)	9,404,321	6,288,698	10,600,291	34,472	10,634,763	6,373,295	59.93%	66.87
INSURANCE AND BENEFITS FUND (605)	15,777,729	10,072,628	16,770,518	0	16,770,518	10,336,134	61.63%	63.84
FLEET MAINTENANCE FUND (610)	1,500,363	956,327	1,572,662	0	1,572,662	908,018	57.74%	63.74
TOTAL ALL EXPENDITURES BY FUND	214,596,392	121,996,483	250,725,620	17,482,641	268,208,261	127,284,125	47.46%	56.85%



Cherokee County Board of Commissioners
Changes in Fund Balance
As of 5/31/2018

Fund	Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)
000 CASH POOL FUND	0	0	0	0	0
100 GENERAL FUND	29,669,003	68,397,999	55,002,088	43,064,914	13,395,911
205 LAW LIBRARY FUND	585,269	59,164	104,150	540,283	(44,986)
210 SHERIFF'S FORFEITURES	56,944	640	40,486	17,098	(39,846)
215 EMERGENCY 911 TELEPHONE FUND	2,744,967	2,316,373	2,974,113	2,087,227	(657,740)
221 SENIOR SERVICES FUND	148,249	830,317	804,010	174,556	26,307
225 PARKS AND RECREATION	370,042	3,322,187	3,246,283	445,947	75,905
230 UNINCORPORATED COUNTY SERVICES	0	0	0	0	0
240 TRANSPORTATION FUND	91,541	597,680	683,182	6,039	(85,502)
250 MULTIPLE GRANT FUND	162,510	654,376	912,978	(96,092)	(258,602)
251 COMMUNITY DEVELOPMENT	941	792,736	817,811	(24,134)	(25,075)
252 ANIMAL SERVICES FUND	352,634	724,259	722,549	354,343	1,710
253 DA'S CONDEMNATION FD 9-16-19	9,898	3,056	0	12,954	3,056
254 DA'S CONDEMNATION FUND	50,553	1,176	633	51,095	543
255 DRUG ABUSE AND TREATMENT FUND	620,005	130,676	176,458	574,222	(45,783)
256 VICTIM/WITNESS FUND	41,878	124,468	136,771	29,575	(12,303)
257 DUI COURT FUND	892,715	384,785	323,511	953,989	61,274
258 DRUG ACCOUNTABILITY COURT	349,503	292,774	308,745	333,531	(15,972)
259 TREATMENT ACCOUNTABILITY COURT	0	39,951	43,959	(4,008)	(4,008)
260 DRUG SCREENING LAB	65,374	232,179	232,135	65,418	44
261 VETERANS ACCOUNTABILITY COURT	200	36,351	44,603	(8,052)	(8,252)
270 FIRE DISTRICT FUND	7,275,078	28,550,007	20,040,629	15,634,456	8,359,378
271 JAIL FUND	826,430	255,907	286,808	795,529	(30,902)
272 SHERIFF'S COMMISSARY FUND	453,562	491,982	303,496	642,047	188,485
273 CONFISCATED ASSETS FUND	134,875	34,289	105,268	63,896	(70,979)
275 HOTEL/ MOTEL TAX FUND	0	113,885	102,782	11,103	11,103
295 IMPACT FEE FUND	8,079,363	1,529,110	1,248,700	8,359,773	280,410
310 RECREATION CAPITAL CONSTRUCTIO	1,238,666	25,092	526,133	737,624	(501,041)
322 SPLOST V	1,816,158	11,215	150,000	1,677,373	(138,785)
323 SPLOST 2012	47,530,930	31,616,035	13,966,830	65,180,135	17,649,205
324 SPLOST 2018	0	0	0	0	0
375 RESOURCE RECOVERY DEVELOPMT	297,474	687,715	668,137	317,052	19,578
410 DEBT SERVICE	54,354	6,085,513	5,443,939	695,927	641,574
555 CONFERENCE CENTER	511,133	263,938	249,491	525,580	14,447
580 EMERGENCY MEDICAL SERVICES	2,458,489	6,525,474	6,373,295	2,610,669	152,179
605 INSURANCE AND BENEFITS FUND	1,138,082	9,860,079	10,336,134	662,027	(476,055)



Cherokee County Board of Commissioners
Changes in Fund Balance
As of 5/31/2018

Fund		Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)
610	FLEET MAINTENANCE FUND	(52,115)	925,557	908,018	(34,576)	17,539
		<u>107,974,706</u>	<u>165,916,940</u>	<u>127,284,125</u>	<u>146,457,521</u>	<u>38,482,816</u>



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
TRANSPORTATION FUND (240)							
FUNDING SOURCES	887,027	415,793	1,258,951	0	1,258,951	597,680	47.47%
EXPENDITURES							
5311 TRANSPORTATION PROGRAM	745,363	447,713	1,041,863	0	1,041,863	539,284	51.76%
CANTON SHUTTLE	166,295	97,767	187,088	0	187,088	107,040	57.21%
FTA GA-90-X308 GRANT	18,854	13,364	30,000	0	30,000	36,858	122.86%
EXPENDITURES	930,513	558,844	1,258,951	0	1,258,951	683,182	54.27%
Excess Funding Sources over Expenditures	(43,486)	(143,051)	0	0	0	(85,502)	
MULTIPLE GRANT FUND (250)							
FUNDING SOURCES	1,130,284	452,225	826,879	1,110,783	1,937,662	654,376	33.77%
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	30,681	47,000	0	47,000	32,084	68.26%
HEAT GRANT	0	0	0	272,012	272,012	159,968	58.81%
Y18-8-004-JJIG SFY18	31,612	0	0	169,620	169,620	51,939	30.62%
T15-8-004 JJIG	0	0	0	130,000	130,000	0	0.00%
T17-8-002 JJIG	0	0	0	37,270	37,270	0	0.00%
T15-8-002 SFY17	106,185	61,758	0	0	0	0	0.00%
N13-8-007 JABG	65,425	76,581	0	0	0	0	0.00%
LHMP UPDATE 2016	3,300	2,300	0	1,395	1,395	1,395	100.00%
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	27,205	0	0	0	0	0.00%
2017-18 PERFORMANCE PARTNERSHIP AGR	12,060	0	0	21,546	21,546	21,363	99.15%
SAFE KIDS PROGRAM	40,031	23,530	25,000	27,221	52,221	19,517	37.37%
SCAAP GRANT	0	0	12,000	0	12,000	0	0.00%
STANTON FOUNDATION/ANIMAL SHELTER	254,681	141,368	0	330,743	330,743	139,205	42.09%
STOP VAWA CJSI GRANT - DA	70,891	53,833	90,192	0	90,192	49,395	54.77%
STOP VAWA SHERIFF	0	0	0	31,194	31,194	0	0.00%
VICTIM'S OF CRIME ACT	271,456	168,488	285,756	0	285,756	209,408	73.28%
SOL GENERAL VOCA	157,654	95,195	201,239	0	201,239	123,386	61.31%
CCSO VOCA	117,667	55,174	160,692	0	160,692	104,221	64.86%
NORTHSIDE WELLNESS GRANT	6,672	0	5,000	19,370	24,370	1,098	4.51%



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
EXPENDITURES	1,254,468	743,274	826,879	1,110,783	1,937,662	912,978	47.12%
Excess Funding Sources over Expenditures	(124,184)	(291,049)	0	0	0	(258,602)	
COMMUNITY DEVELOPMENT (251)							
FUNDING SOURCES	812,218	438,000	1,114,001	0	1,114,001	792,736	71.16%
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	3,023	0.00%
MALON D MIMMS BOYS & GIRLS CLUB	26,853	3,853	0	0	0	0	0.00%
COMMUNITY DEVELOPMENT BLOCK GRANT	227,942	110,963	175,066	0	175,066	107,347	61.32%
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	173,176	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	35,720	0	0	0	15,995	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	122,465	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	453,286	1,114,001	0	1,114,001	817,811	73.41%
Excess Funding Sources over Expenditures	0	(15,285)	0	0	0	(25,075)	
ANIMAL SERVICES FUND (252)							
FUNDING SOURCES	1,320,550	786,580	1,233,100	0	1,233,100	724,259	58.73%
EXPENDITURES	1,266,026	727,538	1,233,100	0	1,233,100	722,549	58.60%
Excess Funding Sources over Expenditures	54,524	59,042	0	0	0	1,710	
DA'S CONDEMNATION FD 9-16-19 (253)							
FUNDING SOURCES	5,917	5,917	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	5,917	0	0	0	3,056	
DA'S CONDEMNATION FUND (254)							
FUNDING SOURCES	1,577	1,437	30,000	0	30,000	1,176	3.92%
EXPENDITURES	13,246	11,836	30,000	0	30,000	633	2.11%



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
Excess Funding Sources over Expenditures	(11,669)	(10,399)	0	0	0	543	
DRUG ABUSE AND TREATMENT FUND (255)							
FUNDING SOURCES	274,241	154,797	286,530	3,181	289,711	130,676	45.11%
EXPENDITURES	270,373	167,282	286,530	3,181	289,711	176,458	60.91%
Excess Funding Sources over Expenditures	3,868	(12,484)	0	0	0	(45,783)	
VICTIM/WITNESS FUND (256)							
FUNDING SOURCES	200,004	112,936	218,958	0	218,958	124,468	56.85%
EXPENDITURES	212,637	138,882	218,958	0	218,958	136,771	62.46%
Excess Funding Sources over Expenditures	(12,634)	(25,946)	0	0	0	(12,303)	
DUI COURT FUND (257)							
FUNDING SOURCES	602,252	380,822	714,854	10,975	725,829	384,785	53.01%
EXPENDITURES	528,773	308,862	714,854	10,975	725,829	323,511	44.57%
Excess Funding Sources over Expenditures	73,479	71,960	0	0	0	61,274	
DRUG ACCOUNTABILITY COURT (258)							
FUNDING SOURCES	497,818	208,021	569,149	6,720	575,869	292,774	50.84%
EXPENDITURES	476,469	242,584	569,149	6,720	575,869	308,745	53.61%
Excess Funding Sources over Expenditures	21,348	(34,563)	0	0	0	(15,972)	
TREATMENT ACCOUNTABILITY COURT (259)							
FUNDING SOURCES	76,758	18,435	85,859	31,806	117,665	39,951	33.95%
EXPENDITURES	76,758	46,079	85,859	31,806	117,665	43,959	37.36%
Excess Funding Sources over Expenditures	0	(27,644)	0	0	0	(4,008)	
DRUG SCREENING LAB (260)							
FUNDING SOURCES	367,810	217,116	343,244	0	343,244	232,179	67.64%
EXPENDITURES	302,257	185,867	343,244	0	343,244	232,135	67.63%
Excess Funding Sources over Expenditures	65,553	31,249	0	0	0	44	
VETERANS ACCOUNTABILITY COURT (261)							
FUNDING SOURCES	14,967	0	102,886	0	102,886	36,351	35.33%
EXPENDITURES	14,767	0	102,886	0	102,886	44,603	43.35%
Excess Funding Sources over Expenditures	200	0	0	0	0	(8,252)	
FIRE DISTRICT FUND (270)							
FUNDING SOURCES	27,207,361	25,786,898	29,652,051	2,196,713	31,848,764	28,550,007	89.64%



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
EXPENDITURES							
FIRE ADMINISTRATION	1,865,120	1,262,376	2,907,657	133,548	3,041,205	2,050,856	67.44%
FIRE MARSHAL	368,021	228,815	410,098	0	410,098	245,729	59.92%
FIRE FIGHTING	22,539,192	12,857,811	24,706,845	0	24,706,845	14,746,689	59.69%
FIRE FIGHTING - CANTON	0	0	0	0	0	180	0.00%
FIRE PREVENTION	156,416	94,445	162,475	0	162,475	84,545	52.04%
FIRE INFORMATION TECHNOLOGY	386,113	275,960	338,116	0	338,116	218,316	64.57%
FIRE TRAINING	1,337,912	571,951	1,126,860	0	1,126,860	631,148	56.01%
FIRE STATIONS & BUILDINGS	14,700	14,700	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	15,306,058	29,652,051	2,196,713	31,848,764	20,040,629	62.92%
Excess Funding Sources over Expenditures	539,886	10,480,840	0	0	0	8,509,378	
JAIL FUND (271)							
FUNDING SOURCES	403,640	225,127	360,997	0	360,997	255,907	70.89%
EXPENDITURES	359,793	230,232	360,997	0	360,997	286,808	79.45%
Excess Funding Sources over Expenditures	43,847	(5,105)	0	0	0	(30,902)	
SHERIFF'S COMMISSARY FUND (272)							
FUNDING SOURCES	606,345	376,926	600,000	0	600,000	491,982	82.00%
EXPENDITURES	396,401	191,389	600,000	0	600,000	303,496	50.58%
Excess Funding Sources over Expenditures	209,945	185,537	0	0	0	188,485	
CONFISCATED ASSETS FUND (273)							
FUNDING SOURCES	368,139	357,736	224,300	0	224,300	34,289	15.29%
EXPENDITURES	302,915	170,223	224,300	0	224,300	105,268	46.93%
Excess Funding Sources over Expenditures	65,224	187,513	0	0	0	(70,979)	
HOTEL/ MOTEL TAX FUND (275)							
FUNDING SOURCES	214,232	113,904	207,000	0	207,000	113,885	55.02%
EXPENDITURES	214,232	127,726	207,000	0	207,000	102,782	49.65%
Excess Funding Sources over Expenditures	0	(13,822)	0	0	0	11,103	
IMPACT FEE FUND (295)							
FUNDING SOURCES	2,110,056	1,355,656	4,080,538	1,236,098	5,316,636	1,529,110	28.76%
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%



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
FIRE STATION #1 IMPROVEMENTS	1,741,678	1,102,174	1,400,000	0	1,400,000	0	0.00%
PARKS & RECREATION	793,656	962,721	0	0	0	0	0.00%
ROADS	0	0	1,800,000	0	1,800,000	0	0.00%
ADMINISTRATIVE	10,918	9,053	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	2,073,948	4,080,538	1,236,098	5,316,636	1,248,700	23.49%
Excess Funding Sources over Expenditures	(536,196)	(718,293)	0	0	0	280,410	
RECREATION CAPITAL CONSTRUCTIO (310)							
FUNDING SOURCES	702,417	235,092	4,464,045	0	4,464,045	25,092	0.56%
EXPENDITURES							
UNASSIGNED PROJECTS	0	0	4,333,663	0	4,333,663	0	0.00%
PARKS ENGINEERING/OPERATIONS	307,720	193,430	130,382	0	130,382	102,175	78.37%
PARK EQUIPMENT	40,723	0	0	0	0	0	0.00%
PATRIOT'S PK -KELLOGG CK/VICTORY DR	2,071,588	1,588,378	0	0	0	30,825	0.00%
HIGHWAY 20 - EAST PARK	6,295,116	3,761,370	0	0	0	(46,400)	0.00%
AQUATIC CENTER	(2,888)	(2,888)	0	0	0	0	0.00%
WOODSTOCK GREENPRINTGS	1,712,632	372,576	0	0	0	439,533	0.00%
KENNY ASKEW PARK	972	972	0	0	0	0	0.00%
EXPENDITURES	10,425,863	5,913,838	4,464,045	0	4,464,045	526,133	11.79%
Excess Funding Sources over Expenditures	(9,723,446)	(5,678,746)	0	0	0	(501,041)	
SPLOST IV (321)							
EXPENDITURES							
Excess Funding Sources over Expenditures	0	0	0	0	0	0	
SPLOST V (322)							
FUNDING SOURCES	13,397	8,241	69,782	150,000	219,782	11,215	5.10%
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)	8,241	0	0	0	(138,785)	

SPLOST 2012 (323)



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

FUNDING SOURCES	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
FUNDING SOURCES	39,486,451	26,534,115	70,314,862	3,775,848	74,090,710	31,616,035	42.67%
EXPENDITURES							
ADMIN/ACCOUNTING	0	47,595	62,307	0	62,307	55,656	89.33%
ADMIN/ENGINEERING	0	299,093	611,701	0	611,701	368,759	60.28%
ADMIN/ROADS & BRIDGES	641,460	852,874	4,740,883	311,111	5,051,994	990,967	19.62%
CITY OF BALL GROUND	418,470	274,260	301,538	0	301,538	287,929	95.49%
CITY OF CANTON	3,508,339	2,299,321	2,528,006	0	2,528,006	2,413,915	95.49%
CITY OF HOLLY SPRINGS	1,361,489	892,302	981,049	0	981,049	936,773	95.49%
CITY OF MOUNTAIN PARK	1,298	850	935	0	935	893	95.49%
CITY OF NELSON	145,978	95,672	105,188	0	105,188	100,440	95.49%
CITY OF WALESKA	356,835	233,865	257,125	0	257,125	245,521	95.49%
CITY OF WOODSTOCK	3,572,570	2,341,417	2,574,289	0	2,574,289	2,458,109	95.49%
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	507,779	0	0	0	250	0.00%
BELLS FERRY @ RIDGE RD	108,158	80	1,200,000	0	1,200,000	62,849	5.24%
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	8,039	1,500,000	0	1,500,000	58,138	3.88%
EAST CHEROKEE @ SR 140 INTERSECTION	98,613	56,964	3,500,000	0	3,500,000	50,553	1.44%
E CHEROKEE DR @ OLD HWY 5	2,390,734	598,662	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	13,454	750,000	0	750,000	672,814	89.71%
HICKORY RD @ STRINGER RD	165,958	33,152	1,200,000	0	1,200,000	532,037	44.34%
EAST CHEROKEE @ DEAN RUSK ML SCHOOL	129,293	118,225	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	164,651	0	0	0	0	0.00%
SR 92 @ WOODSTK, ROBIN, BELLS FERRY	786,903	584,040	0	0	0	0	0.00%
BATESVILLE RD @ LOWER BIRMINGHAM	23,324	74,568	450,000	0	450,000	41,908	9.31%
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	30,362	3.04%
EAST CHEROKEE DR @ TRIPP ROAD	9,387	4,834	0	0	0	89,330	0.00%



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
SR 140 @ STRINGER RD	63,147	2,536	229,000	0	229,000	168,636	73.64%
TRICKUM RD @ ST RD 92	18,224	16,500	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	14,504	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	3,000	0	0	0	2,628	0.00%
HAMES RD @ JETT ROAD	9,162	4,484	0	0	0	20,111	0.00%
CANTON ROAD SIDEWALKS	50,482	20,207	1,407,000	(250,000)	1,157,000	49,754	4.30%
R&B FACILITY	27,992	25,973	0	0	0	14,613	0.00%
ARNOLD MILL ROAD EXTENSION	0	0	2,300,000	0	2,300,000	0	0.00%
LITTLE ROAD	365,356	172,212	0	0	0	393,642	0.00%
KEETER ROAD	20,940	(16,965)	0	0	0	0	0.00%
BRICK MILL ROAD	9,807	2,631	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	124,880	0	0	0	0	0.00%
GOSS ROAD	81,537	63,980	0	0	0	0	0.00%
WRIGHTS MILL ROAD IMPROV	17,150	15,000	0	0	0	12,379	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	50,357	71.94%
TOWNE LAKE AREA TRLS SCOPING STUDY	32,258	14,698	900,000	0	900,000	98,682	10.96%
HEARD ROAD CONNECTOR FEASIBILITY	50,393	27,970	2,972,030	0	2,972,030	0	0.00%
S. CHEROKEE LANE	21,488	2,500	0	0	0	3,019	0.00%
WOODSTOCK TRAILS	448,781	314,295	0	0	0	44,952	0.00%
STAMPED CONCRETE MEDIAN RE-STAIN	535	0	0	130,000	130,000	33,148	25.50%
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	144,106	96.07%
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	511,525	25.58%
PATCHING/SPOT OVERLAYS/WID/PREP	1,573,059	614,811	2,200,000	0	2,200,000	771,194	35.05%
MISC RIGHT-OF-WAY	101,961	47,543	100,000	0	100,000	23,025	23.03%
MISCELLANEOUS TESTING	5,803	2,216	10,000	0	10,000	0	0.00%
STORMWATER IMPROVEMENTS	332,788	161,755	300,000	0	300,000	118,756	39.59%
MISCELLANEOUS SIDEWALK CONSTRUCTION	52,932	49,575	0	0	0	0	0.00%
R&B PAVING UNPAVED ROADS	548,006	189,275	600,000	0	600,000	20,789	3.46%
ROADWAY DESIGN COUNTY WIDE	197,020	79,915	100,000	0	100,000	65,984	65.98%
UTILITY RELOCATION	18,436	13,767	50,000	0	50,000	0	0.00%
R&B INTERSECTION IMPROVEMENT	10,339	9,684	100,000	0	100,000	0	0.00%



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
SIGN INVENTORY	1,820	1,705	0	0	0	0	0.00%
MISC TRAF SIG UPGRADES AND REPAIRS	176,894	3,645	0	0	0	5,465	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	10,611	0.06%
E911 BACK-UP CENTER	500,000	123,508	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	1,521,333	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	2,267	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	144,345	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	669,046	179,580	0	179,580	0	0.00%
CANTON FIRE STATION	0	0	0	3,382,000	3,382,000	91,613	2.71%
LAW ENFORCEMENT	487,265	49,550	343,405	0	343,405	121,813	35.47%
OTHER COMMUNICATIONS SYSTEMS	0	0	0	550,000	550,000	0	0.00%
E911 BACK UP CENTER	910,686	132,592	229,650	0	229,650	629,815	274.25%
COURTHOUSE EXPANSION	183,933	101,798	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%
EXPENDITURES	33,828,443	15,322,607	70,314,862	3,775,848	74,090,710	13,966,830	18.85%
Excess Funding Sources over Expenditures	5,658,008	11,211,508	0	0	0	17,649,205	
SPLOST 2018 (324)							
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	0	0	0	0	0	0	
RESOURCE RECOVERY DEVELOPMT (375)							
FUNDING SOURCES	5,244,147	829,518	1,031,573	0	1,031,573	687,715	66.67%
EXPENDITURES	5,252,889	831,704	1,031,573	0	1,031,573	668,137	64.77%
Excess Funding Sources over Expenditures	(8,741)	(2,186)	0	0	0	19,578	
DEBT SERVICE (410)							
FUNDING SOURCES	6,059,473	5,745,224	6,299,796	0	6,299,796	6,085,513	96.60%



Cherokee County Board of Commissioners
Funding Sources Compared to Expenditures - All Funds
As of 5/31/2018

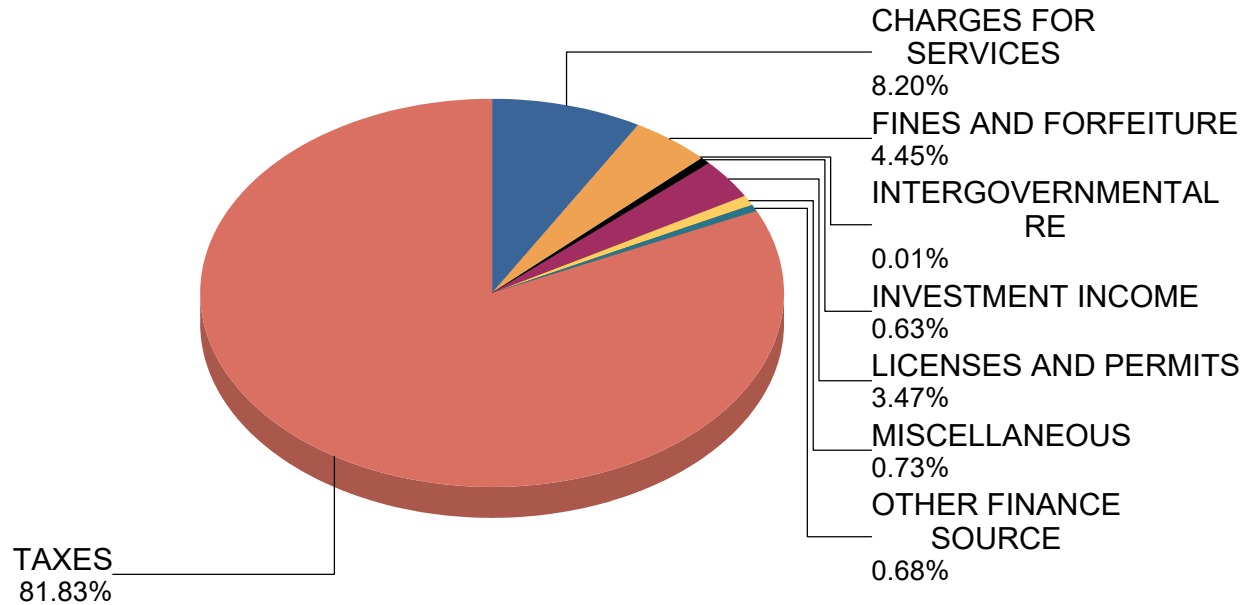
	2017 Year End Actual	Actual as of 5/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of Budget
EXPENDITURES	6,183,983	5,334,397	6,299,796	0	6,299,796	5,443,939	86.41%
Excess Funding Sources over Expenditures	(124,510)	410,826	0	0	0	641,574	
CONFERENCE CENTER (555)							
FUNDING SOURCES	464,085	314,632	457,435	0	457,435	263,938	57.70%
EXPENDITURES	482,075	319,056	457,435	0	457,435	249,491	54.54%
Excess Funding Sources over Expenditures	(17,991)	(4,424)	0	0	0	14,447	
EMERGENCY MEDICAL SERVICES (580)							
FUNDING SOURCES	9,065,306	5,955,926	10,600,291	34,472	10,634,763	6,525,474	61.36%
EXPENDITURES	9,404,321	6,288,698	10,600,291	34,472	10,634,763	6,373,295	59.93%
Excess Funding Sources over Expenditures	(339,014)	(332,772)	0	0	0	152,179	
INSURANCE AND BENEFITS FUND (605)							
FUNDING SOURCES	16,154,119	10,487,790	16,770,518	0	16,770,518	9,860,079	58.79%
EXPENDITURES	15,777,729	10,072,628	16,770,518	0	16,770,518	10,336,134	61.63%
Excess Funding Sources over Expenditures	376,390	415,161	0	0	0	(476,055)	
FLEET MAINTENANCE FUND (610)							
FUNDING SOURCES	1,495,729	986,149	1,572,662	0	1,572,662	925,557	58.85%
EXPENDITURES	1,500,363	956,327	1,572,662	0	1,572,662	908,018	57.74%
Excess Funding Sources over Expenditures	(4,634)	29,821	0	0	0	17,539	
TOTAL FUNDING SOURCES	211,949,323	152,376,108	250,725,620	17,482,641	268,208,261	165,916,940	61.86%
TOTAL EXPENDITURES	214,596,392	121,996,483	250,725,620	17,482,641	268,208,261	127,284,125	47.46%
TOTAL EXCESS FUNDING SOURCES OVER EXPENDITURES	(2,647,069)	30,379,625	0	0	0	38,632,816	



**Cherokee County Board of Commissioners
Budget Comparison Report - General Fund - By Account
63.46% of year lapsed**

	2017 Year End Actual	Actual as of 5/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of 2018 Budget	
ALL FUNDING SOURCES									
TAXES	31	68,617,205	52,893,825	77.09%	69,650,894	0	69,650,894	55,971,819	80.36%
LICENSES AND PERMITS	32	3,252,195	2,415,494	74.27%	2,922,071	0	2,922,071	2,375,279	81.29%
INTERGOVERNMENTAL RE	33	53,046	0	0.00%	42,000	0	42,000	5,940	14.14%
CHARGES FOR SERVICES	34	6,936,467	5,116,423	73.76%	6,837,489	0	6,837,489	5,610,645	82.06%
FINES AND FORFEITURE	35	4,666,763	2,680,047	57.43%	4,209,791	0	4,209,791	3,041,842	72.26%
INVESTMENT INCOME	36	311,915	183,063	58.69%	225,000	0	225,000	428,054	190.25%
MISCELLANEOUS	38	1,017,234	553,956	54.46%	921,973	0	921,973	499,402	54.17%
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	80,103	22.76%	479,865	0	479,865	465,017	96.91%
TOTAL ALL FUNDING SOURCES		85,206,836	63,922,911	75.02%	85,789,083	1,519,908	87,308,991	68,397,999	78.34%

General Fund Revenues By Source





Cherokee County Board of Commissioners
Budget Comparison Report - General Fund - By Account
63.46% of year lapsed

		2017 Year End Actual	Actual as of 5/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of 2018 Budget
EXPENDITURES									
TRANSFERS TO DEBT SVC FUND	150	9,432,769	5,886,925	62.41%	10,955,524	0	10,955,524	6,548,793	59.78%
REGULAR EMPLOYEES	511100	31,167,220	19,863,767	63.73%	33,605,433	22,154	33,627,587	20,540,312	61.08%
SALARIES/ SALARY SUPPLEMENTS	511101	277,710	173,342	62.42%	320,624	0	320,624	178,834	55.78%
SALARIES/ COURT SERVICE	511102	53,939	35,029	64.94%	30,900	0	30,900	26,965	87.27%
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	35,820	67.15%	54,680	0	54,680	35,600	65.11%
POLL WORKER	511113	109,554	109,554	100.00%	175,000	0	175,000	59,407	33.95%
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	4,607	100.00%
PART TIME/TEMP EMPLOYEES	511200	901,439	577,718	64.09%	1,057,104	0	1,057,104	623,549	58.99%
OVERTIME	511300	1,376,383	858,235	62.35%	1,605,876	(37,907)	1,567,969	1,047,266	66.79%
GROUP INSURANCE - HEALTH	512101	4,899,578	3,061,905	62.49%	5,338,829	4,139	5,342,968	3,298,474	61.73%
GROUP INSURANCE - LIFE	512102	42,585	26,819	62.98%	45,796	32	45,828	28,190	61.51%
GROUP INSURANCE - DENTAL	512103	163,747	99,591	60.82%	175,591	117	175,708	109,108	62.10%
GROUP INSURANCE-LONG TERM DIS	512104	71,405	45,207	63.31%	83,846	13	83,859	49,231	58.71%
GROUP INSURANCE-SHORT TERM DI	512105	19,439	12,310	63.32%	20,682	49	20,731	12,513	60.36%
EMPLOYEE ASSISTANCE PROGRAM	512106	0	0	0.00%	0	0	0	1,425	100.00%
SOCIAL SECURITY (FICA) CONT	512200	1,979,409	1,274,282	64.38%	2,249,237	1,373	2,250,610	1,325,063	58.88%
MEDICARE	512300	465,407	300,144	64.49%	536,645	321	536,966	311,190	57.95%
RETIREMENT CONTRIBUTION/401A	512402	24,691	15,599	63.18%	9,604	0	9,604	16,263	169.34%
DEFINED BENEFIT PLAN	512403	3,300,968	1,670,820	50.62%	3,645,553	1,495,690	5,141,243	3,688,384	71.74%
JUDGES RETIREMENT SYS (JRS)MAT	512405	27,147	17,228	63.46%	27,435	0	27,435	17,675	64.42%
UNEMPLOYMENT INSURANCE	512600	(130)	0	0.00%	20,000	0	20,000	20,226	101.13%
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	274,088	56.14%	327,330	0	327,330	276,163	84.37%
OTHER EMPLOYEE BENEFITS	512900	11,999	2,035	16.96%	18,450	0	18,450	11,747	63.67%
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	5,246	37.67%	10,000	0	10,000	1,309	13.09%
PROFESSIONAL SERVICES	521200	784,062	504,904	64.40%	942,789	0	942,789	636,960	67.56%
PROF SVCS/BROKERS & REPORTERS	521201	65,049	35,651	54.81%	76,800	0	76,800	27,696	36.06%
PROFESSIONAL/COURT INTERPRETE	521203	93,774	53,733	57.30%	92,000	0	92,000	63,609	69.14%
COURT APPOINTED ATTORNEY	521204	1,601,360	929,393	58.04%	1,635,000	0	1,635,000	1,176,818	71.98%
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	5,000	38.46%



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PROF SVCS - LEGAL	521214	284,580	128,278	45.08%	226,000	0	226,000	203,154	89.89%
ATTORNEY FOR THE DAY	521215	199,123	114,898	57.70%	220,000	0	220,000	125,196	56.91%
PROF SVC/GUARDIAN AD LITEM	521216	224,709	140,522	62.54%	272,750	(3,000)	269,750	159,565	59.15%
SO IMPOUND YARD - WRECKER FEE	521221	425	150	35.29%	1,525	0	1,525	550	36.07%
PROFESSIONAL SERVICE-MEDICAL	521260	1,695,436	1,101,528	64.97%	2,044,945	0	2,044,945	1,919,696	93.88%
TECHNICAL	521300	92,573	41,150	44.45%	80,237	0	80,237	18,578	23.15%
DISPOSAL	522110	10,299	6,241	60.60%	10,472	0	10,472	5,683	54.27%
DISPOSAL-SHREDDING	522118	1,250	150	12.00%	1,900	0	1,900	350	18.42%
CUSTODIAL	522130	325,212	218,921	67.32%	250,584	0	250,584	167,848	66.98%
LAWN CARE	522140	39,461	26,092	66.12%	52,135	0	52,135	21,885	41.98%
LANDSCAPE MAINTENANCE	522145	11,373	1,300	11.43%	5,000	0	5,000	2,400	48.00%
REPAIRS AND MAINTENANCE	522200	375,447	207,786	55.34%	401,306	(2,500)	398,806	182,286	45.71%
VEHICLE MAINTENANCE	522202	568,724	375,271	65.98%	481,630	0	481,630	404,349	83.95%
VEHICLE REPAIRS- INSURANCE CLM	522203	36,716	18,607	50.68%	0	0	0	0	100.00%
EQUIPMENT SERVICE AGREEMENTS	522204	103,495	65,685	63.47%	100,925	0	100,925	65,733	65.13%
PEST CONTROL	522218	0	0	0.00%	7,779	0	7,779	4,588	58.98%
RENTAL OF LAND AND BUILDINGS	522310	1,700	1,700	100.00%	1,800	0	1,800	3,300	183.33%
RENTAL OF EQUIPMENT AND VEHICL	522320	98,636	59,532	60.36%	155,617	0	155,617	76,569	49.20%
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	449,699	65.69%	498,346	0	498,346	434,310	87.15%
CELL PHONE	523201	116,135	86,110	74.15%	212,811	0	212,811	131,551	61.82%
COMMUNICATIONS - NON ALLOCATE	523202	0	0	0.00%	177,387	0	177,387	141,943	80.02%
POSTAGE	523250	348,034	212,341	61.01%	344,335	0	344,335	236,734	68.75%
ADVERTISING	523300	15,387	10,668	69.33%	41,022	0	41,022	12,036	29.34%
PRINTING AND BINDING	523400	55,767	29,537	52.96%	60,770	0	60,770	29,999	49.36%
TRAVEL	523500	214,954	133,479	62.10%	293,905	0	293,905	137,544	46.80%
DUES AND FEES	523600	124,318	85,232	68.56%	121,162	0	121,162	99,217	81.89%
EDUCATION AND TRAINING	523700	284,532	200,934	70.62%	293,685	2,500	296,185	205,900	69.52%
OTHER PURCHASED SERVICES	523900	5,482	3,209	58.54%	38,826	0	38,826	4,242	10.93%
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	34,904	68.74%	78,000	0	78,000	34,994	44.86%
DOCUMENT SERVICES	523920	4,002	4,042	101.01%	7,537	0	7,537	4,101	54.41%
GENERAL SUPPLIES AND MATERIALS	531100	854,227	483,541	56.61%	933,175	(724)	932,451	553,849	59.40%
GEN SUPPLIES/ WEAPONS & AMMUN	531101	273,460	42,150	15.41%	204,529	0	204,529	88,201	43.12%
GENERAL SUPPLIES- CUSTODIAL	531105	90,735	68,177	75.14%	31,384	0	31,384	42,458	135.29%
GEN SUPPLIES/OPERATIONAL SUPPLI	531130	0	0	0.00%	47,059	0	47,059	16,655	35.39%
AUTOMOTIVE SUPPLIES	531150	9,830	0	0.00%	18,900	0	18,900	410	2.17%



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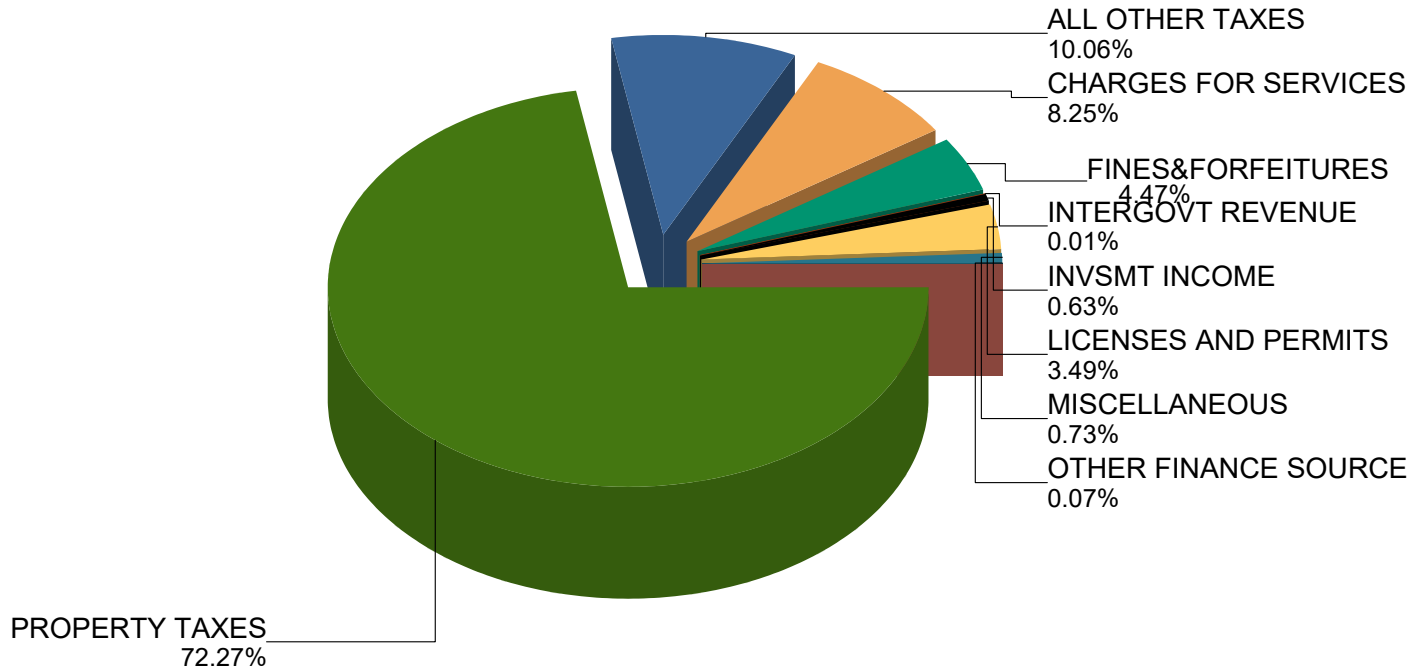
		2017 Year End Actual	Actual as of 5/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of 2018 Budget
WATER/SEWER	531210	242,018	137,918	56.99%	252,674	0	252,674	153,040	60.57%
NATURAL GAS	531220	22,123	15,106	68.28%	37,580	0	37,580	17,200	45.77%
ELECTRICITY	531230	905,103	584,007	64.52%	1,001,531	0	1,001,531	559,930	55.91%
GASOLINE	531270	786,858	432,874	55.01%	905,763	0	905,763	477,191	52.68%
FOOD	531300	689,891	341,000	49.43%	622,494	1,000	623,494	420,488	67.44%
BOOKS AND PERIODICALS	531400	38,139	21,544	56.49%	51,318	0	51,318	19,684	38.36%
SMALL EQUIPMENT	531600	184,041	58,869	31.99%	103,613	0	103,613	47,391	45.74%
OFFICE FURNITURE/FURNISHINGS	531620	962	962	100.00%	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	521,193	48.40%	1,402,973	(30,502)	1,372,471	656,494	47.83%
OTHER SUPPLIES	531700	514,104	242,646	47.20%	487,755	0	487,755	290,262	59.51%
UNIFORMS	531712	1,238	0	0.00%	2,000	0	2,000	3,179	158.96%
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	207,996	99.36%
FURNITURE AND FIXTURES	542300	0	0	0.00%	0	0	0	7,108	100.00%
COMPUTERS	542400	159,727	14,902	9.33%	106,700	0	106,700	0	100.00%
OTHER EQUIPMENT	542500	0	0	0.00%	168,895	0	168,895	14,270	8.45%
INTERGOVERNMENTAL-SPLOST	571000	84,537	56,177	66.45%	84,163	0	84,163	56,683	67.35%
PAYMENTS TO OTHER AGENCIES	572000	2,664,484	1,689,217	63.40%	2,672,780	0	2,672,780	1,770,621	66.25%
PAYMENTS TO OTHERS	573000	1,690	1,690	100.00%	0	0	0	0	100.00%
CAPITAL LEASE PRINCIPAL	581200	43,901	25,406	57.87%	83,717	0	83,717	35,117	41.95%
CAPITAL LEASE INTEREST	582200	7,829	3,744	47.82%	5,668	0	5,668	6,729	118.71%
TRANSFER TO SENIOR SERVICES	611221	552,002	367,987	66.66%	585,120	0	585,120	390,080	66.67%
TRANSFER TO RECREATION FUND	611225	1,148,714	765,809	66.67%	1,364,392	0	1,364,392	909,595	66.67%
TRANSFER TO TRANSPORTATION	611240	258,633	170,547	65.94%	396,024	0	396,024	265,227	66.97%
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	308,479	66.67%	476,831	0	476,831	317,887	66.67%
TRANS TO RRDA FUND	611375	5,101,651	734,434	14.40%	889,337	0	889,337	592,891	66.67%
TRANSFER TO EMERGENCY MEDICA	611580	1,467,591	978,394	66.67%	1,593,088	0	1,593,088	1,062,059	66.67%
TRANSFERS TO INSURANCE FUND	611605	14,377	8,626	60.00%	0	0	0	0	100.00%
TOTAL EXPENDITURES		83,253,033	48,826,217	58.65%	85,789,083	1,519,908	87,308,991	55,002,088	63.00%



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	2017 Year End Actual	Actual as of 5/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of 2018 Budget
ALL EXTERNALLY GENERATED RECURRING REVENUES								
PROPERTY TAXES	47,878,398	46,801,435	97.75%	50,810,210	0	50,810,210	49,129,634	96.69%
ALL OTHER TAXES	20,738,807	6,092,389	29.38%	18,840,684	0	18,840,684	6,842,184	36.32%
LICENSES AND PERMITS	3,252,195	2,415,494	74.27%	2,922,071	0	2,922,071	2,375,279	81.29%
INTERGOVERNMENTAL RE	53,046	0	0.00%	42,000	0	42,000	5,940	14.14%
CHARGES FOR SERVICES	6,936,467	5,116,423	73.76%	6,837,489	0	6,837,489	5,610,645	82.06%
FINES AND FORFEITURE	4,666,763	2,680,047	57.43%	4,209,791	0	4,209,791	3,041,842	72.26%
INVESTMENT INCOME	311,915	183,063	58.69%	225,000	0	225,000	428,054	190.25%
MISCELLANEOUS	1,017,234	553,956	54.46%	921,973	0	921,973	499,402	54.17%
OTHER FINANCE SOURCE	43,772	32,653	74.60%	0	0	0	47,387	0.00%
TOTAL EXT GEN REC REVENUES	84,898,598	63,875,461	75.24%	84,809,218	0	84,809,218	67,980,369	80.16%

General Fund Revenues By Source

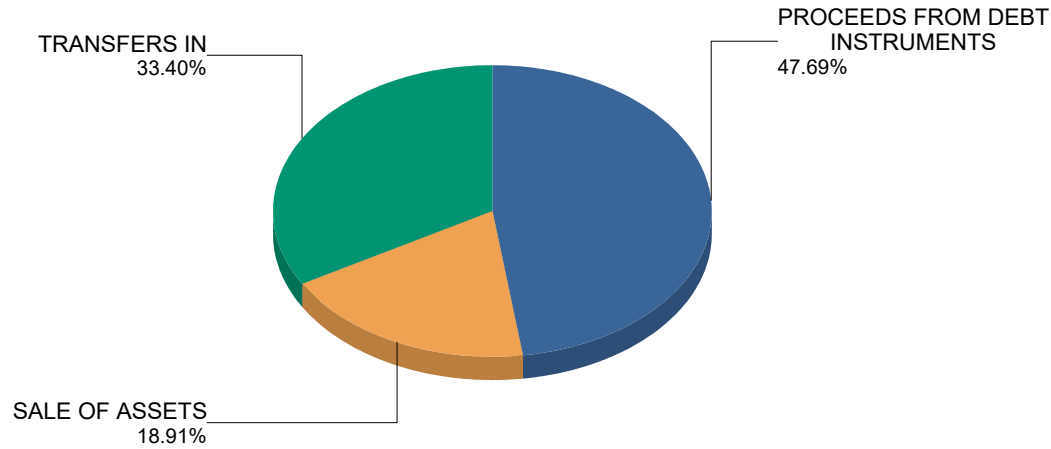




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	2017 Year End Actual	Actual as of 5/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of 2018 Budget
OTHER FINANCE SOURCES								
TRANSFERS IN	0	0	0.00%	209,221	0	209,221	139,481	66.67%
SALE OF ASSETS	242,250	47,450	19.59%	0	0	0	78,990	0.00%
PROCEEDS FROM DEBT INSTRUMENTS	65,988	0	0.00%	270,644	0	270,644	199,159	73.59%
TOTAL OTHER FINANCE SOURCES	308,238	47,450	15.39%	479,865	0	479,865	417,630	87.03%

General Fund Other Financing Sources



TOTAL INFLOWS	85,206,836	63,922,911	75.02%	85,289,083	0	85,289,083	68,397,999	80.20%
USE OF RESERVES								
USE OF RESERVES	0	0	0.00%	500,000	1,519,908	2,019,908	0	0.00%
TOTAL USE OF RESERVES	0	0	0.00%	500,000	1,519,908	2,019,908	0	0.00%
TOTAL FUNDING SOURCES	85,206,836	63,922,911	75.02%	85,789,083	1,519,908	87,308,991	68,397,999	78.34%



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	2017 Year End Actual	Actual as of 5/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of 2018 Budget
EXPENDITURES								
GENERAL SERVICES								
BOARD OF COMMISSIONERS	248,105	155,917	62.84%	250,937	0	250,937	147,935	58.95%
COUNTY CLERK	119,048	77,754	65.31%	124,190	0	124,190	87,709	70.62%
COUNTY MANAGER	548,015	329,057	60.05%	640,100	0	640,100	393,179	61.42%
ELECTIONS	639,077	455,480	71.27%	776,819	0	776,819	429,505	55.29%
COUNTY ATTORNEY	149,335	63,486	42.51%	134,540	0	134,540	89,461	66.49%
PEOPLE RESOURCES CENTER	350,733	217,287	61.95%	386,547	0	386,547	250,749	64.87%
TAX COMMISSIONER	1,678,788	1,033,012	61.53%	1,785,801	0	1,785,801	1,070,337	59.94%
TAX ASSESSOR	2,294,640	1,432,442	62.43%	2,406,472	0	2,406,472	1,560,668	64.85%
GENERAL ADMINISTRATION	46,674	33,634	72.06%	203,609	1,493,386	1,696,995	1,563,737	92.15%
CORONER	190,047	121,282	63.82%	212,793	0	212,793	115,698	54.37%
HEALTH AND HUMAN SERVICES	303,565	189,013	62.26%	313,201	0	313,201	186,749	59.63%
COUNTY EXTENSION SERVICES	84,537	56,177	66.45%	84,163	0	84,163	56,683	67.35%
GENERAL SERVICES	6,652,563	4,164,540	62.60%	7,319,172	1,493,386	8,812,558	5,952,409	67.54%
CULTURAL AFFAIRS								
CHILDREN & YOUTH SERVICES	36,300	17,900	49.31%	36,300	0	36,300	0	0.00%
LIBRARY ADMINISTRATION	2,101,826	1,401,217	66.67%	2,191,783	0	2,191,783	1,461,189	66.67%
CHEROKEE ARTS CENTER	40,000	26,667	66.67%	40,000	0	40,000	26,667	66.67%
HISTORICAL SOCIETY	30,090	19,979	66.40%	31,561	0	31,561	19,452	61.63%
CULTURAL AFFAIRS	2,208,216	1,465,763	66.38%	2,299,644	0	2,299,644	1,507,307	65.55%
SUPPORT SERVICES								
BUDGETING & FINANCIAL SERVICES	630,506	410,581	65.12%	696,635	0	696,635	452,529	64.96%
PURCHASING	192,209	121,740	63.34%	256,757	0	256,757	160,234	62.41%
INFORMATION TECHNOLOGY SYSTEMS	2,100,073	1,181,778	56.27%	2,402,925	0	2,402,925	1,346,427	56.03%
SUPPORT SERVICES	2,922,788	1,714,098	58.65%	3,356,317	0	3,356,317	1,959,190	58.37%
JUDICIAL SERVICES								
COURT ADMINISTRATION	1,412,428	848,235	60.06%	1,598,017	0	1,598,017	965,198	60.40%
SUPERIOR COURT	332,149	233,286	70.24%	414,740	0	414,740	235,188	56.71%
INDIGENT DEFENSE	1,897,321	1,113,309	58.68%	1,970,152	0	1,970,152	1,332,223	67.62%
CLERK OF SUPERIOR COURT	3,376,015	2,145,224	63.54%	3,492,154	0	3,492,154	2,208,694	63.25%
BOARD OF EQUALIZATION	21,312	7,194	33.76%	26,713	0	26,713	11,808	44.20%
DISTRICT ATTORNEY	2,258,354	1,406,649	62.29%	2,429,799	0	2,429,799	1,395,718	57.44%
STATE COURT	745,141	467,276	62.71%	829,814	0	829,814	468,771	56.49%
STATE COURT SOLICITOR	1,620,061	1,008,192	62.23%	1,755,394	0	1,755,394	1,063,423	60.58%
MAGISTRATE COURT	325,832	200,999	61.69%	408,779	0	408,779	245,864	60.15%



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PROBATE COURT	759,970	468,159	61.60%	792,079	0	792,079	498,322	62.91%
JUVENILE COURT	1,116,497	682,997	61.17%	1,165,026	0	1,165,026	757,312	65.00%
JUDICIAL SERVICES	13,865,080	8,581,519	61.89%	14,882,667	0	14,882,667	9,182,521	61.70%
LAW ENFORCEMENT								
VICE CONTROL	947,094	573,764	60.58%	1,115,619	0	1,115,619	756,597	67.82%
LAW ENFORCEMENT ADMINISTRATION	3,006,072	1,851,620	61.60%	3,013,101	0	3,013,101	1,730,342	57.43%
CRIMINAL INVESTIGATION DIV	2,508,161	1,564,989	62.40%	2,678,610	(40,631)	2,637,979	1,640,013	62.17%
INTELLIGENCE DIVISION	576,024	343,136	59.57%	598,508	0	598,508	374,995	62.65%
UNIFORM PATROL	9,679,561	6,104,592	63.07%	8,842,440	0	8,842,440	5,301,764	59.96%
SHERIFF TRAINING DIVISION	962,147	537,727	55.89%	931,711	0	931,711	637,641	68.44%
SPECIAL OPERATIONS	1,414,078	617,157	43.64%	2,680,137	(503,876)	2,176,261	1,786,835	82.11%
COURT SERVICES	2,416,766	1,677,997	69.43%	2,383,305	0	2,383,305	1,450,783	60.87%
OFFICE OF PROF STANDARDS	221,988	135,454	61.02%	234,688	0	234,688	146,533	62.44%
SHERIFF CROSSING GUARDS	190,332	145,824	76.62%	199,214	0	199,214	133,011	66.77%
ADULT DETENTION FACILITY	11,360,434	6,960,946	61.27%	12,956,002	503,876	13,459,878	8,573,174	63.69%
EMERGENCY MANAGEMENT	200,862	125,463	62.46%	281,516	0	281,516	175,229	62.24%
LAW ENFORCEMENT	33,483,519	20,638,669	61.64%	35,914,851	(40,631)	35,874,220	22,706,918	63.30%
COUNTY MARSHAL								
ANIMAL CONTROL	0	50	0.00%	0	0	0	0	0.00%
COUNTY MARSHAL	0	50	0.00%	0	0	0	0	0.00%
COMMUNITY DEVELOPMENT								
GEOGRAPHICAL INFORMATION SYSTE	0	2,120	0.00%	0	0	0	0	0.00%
COMMUNITY DEVELOPMENT	0	2,120	0.00%	0	0	0	0	0.00%
PUBLIC WORKS								
FACILITIES MANAGEMENT	1,284,999	700,738	54.53%	1,785,319	0	1,785,319	1,124,167	62.97%
LANDFILL CLOSURE/POSTCLOSURE	0	34,498	0.00%	0	0	0	0	0.00%
PUBLIC WORKS	1,284,999	735,236	57.22%	1,785,319	0	1,785,319	1,124,167	62.97%
COMMUNITY SERVICES								
ADMINISTRATIVE SERVICES AGENCY	208,312	128,099	61.49%	275,385	0	275,385	151,605	55.05%
RECYCLABLES COLLECTION	0	839	0.00%	0	0	0	53	0.00%
COMMUNITY SERVICES	208,312	128,937	61.90%	275,385	0	275,385	151,657	55.07%
INTERFUND TRANSFERS								
TRANSFER TO SENIOR SERVICES	552,002	367,987	66.66%	585,120	0	585,120	390,080	66.67%
TRANSFER TO RECREATION FUND	1,148,714	765,809	66.67%	1,364,392	0	1,364,392	909,595	66.67%
TRANSFER TO TRANSPORTATION	258,633	170,547	65.94%	396,024	0	396,024	265,227	66.97%
TRANSFERS TO GRANT FUND	159,336	38,135	23.93%	170,687	37,907	208,594	54,238	26.00%



Cherokee County Board of Commissioners
Budget Comparison Report - General Fund - By Department
63.46% of year lapsed

	2017 Year End Actual	Actual as of 5/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 5/31/2018	% of 2018 Budget
TRANSFERS TO ANIMAL SVC FUND	462,718	308,479	66.67%	476,831	0	476,831	317,887	66.67%
TRANS TO RRDA FUND	5,101,651	734,434	14.40%	889,337	0	889,337	592,891	66.67%
TRANSFER TO EMERGENCY MEDICAL	1,467,591	978,394	66.67%	1,593,088	0	1,593,088	1,062,059	66.67%
TRANSFERS TO INSURANCE FUND	14,377	8,626	60.00%	0	0	0	0	0.00%
INTERFUND TRANSFERS	9,165,023	3,372,411	36.80%	5,475,479	37,907	5,513,386	3,591,977	65.15%
INSURANCE PREMIUM								
CAPITAL EXPENDITURES	953,665	153,307	16.08%	455,679	29,246	484,925	232,852	48.02%
ECONOMIC DEVELOPMENT	45,000	30,000	66.67%	45,000	0	45,000	30,000	66.67%
FLEX BENEFITS	12,686	7,439	58.64%	13,700	0	13,700	9,088	66.34%
WORKERS COMP/UTILITIES/OTHER ADMIN	2,654,083	1,722,237	64.89%	2,579,325	0	2,579,325	1,726,749	66.95%
OTHER EXPENSES								
	9,432,769	5,886,925	62.41%	10,955,524	0	10,955,524	6,548,793	59.78%
OTHER EXPENSES	9,432,769	5,886,925	62.41%	10,955,524	0	10,955,524	6,548,793	59.78%
OTHER FUND								
TAX COMMISSIONER TAVT 1%	179,161	122,779	68.53%	220,242	0	220,242	141,050	64.04%
CLERK OF COURT - TECH	117,664	55,656	47.30%	89,000	0	89,000	90,432	101.61%
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	4,521	42.55%	10,000	0	10,000	774	7.74%
JUVENILE CT - SUPERVISION FEE	43,766	37,016	84.58%	91,844	0	91,844	26,515	28.87%
ENVIRONMENTAL HEALTH	4,558	2,993	65.68%	4,935	0	4,935	2,534	51.34%
OTHER FUND	364,330	222,966	61.20%	431,021	0	431,021	278,460	64.60%
TOTAL EXPENDITURES	83,253,033	48,826,217	58.65%	85,789,083	1,519,908	87,308,991	55,002,088	63.00%

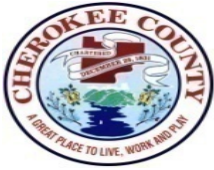


Cherokee County Board of Commissioners

Cash Reports

YTD MAY FY2018

(Oct 2017 - May 2018)

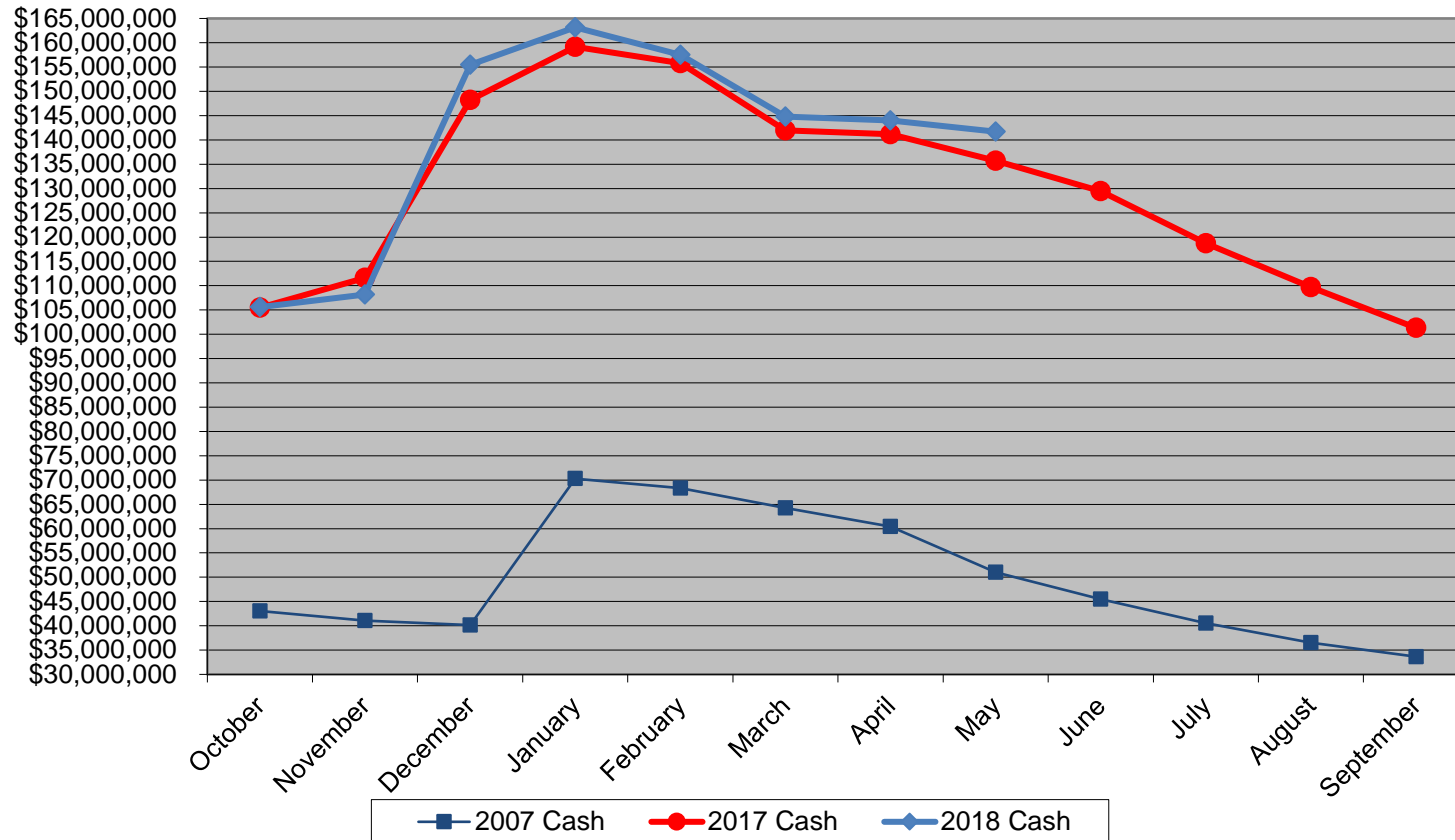


Cherokee County Board of Commissioners Cash Balance Statement

	5/31/2017	5/31/2018	Increase/ Decrease
General Fund	43,230,417	43,824,062	593,645
Flex Benefits	15,655	15,053	(602)
E911	1,842,814	2,087,227	244,413
Senior Services	74,311	161,851	87,540
Parks and Recreation	631,182	445,624	(185,558)
Transportation Fund	(8,024)	6,039	14,063
Grant Fund	(4,159)	(96,092)	(91,933)
Community Development	(14,344)	(24,134)	(9,790)
Animal Services	357,090	354,323	(2,767)
DA 9-16-19 Fund	9,898	12,954	3,056
DA's Confiscation Fund	51,823	50,203	(1,620)
DATE Fund	603,653	574,222	(29,431)
Victim/ Witness Fund	28,565	29,575	1,009
DUI Fund	891,197	953,989	62,793
Drug Court Fund	293,592	333,531	39,940
Mental Health Court	(27,644)	(4,008)	23,636
Drug Screening Lab	31,071	65,418	34,348
Veteran's Court	0	(8,052)	(8,052)
Fire District Fund	16,438,142	15,279,210	(1,158,932)
Jail Fund	777,478	795,529	18,051
Hotel/ Motel Fund	(13,822)	11,103	24,925
RRDA Bond	(1,021.31)	66,500	67,522
Debt Service Fund	595,912.89	696,738	100,825
Conference Center Fund	500,290.85	473,326	(26,965)
Emergency Medical	1,325,208.36	1,342,179	16,971
Insurance/ Benefits	1,118,166.62	656,146	(462,021)
Fleet Management	(89,674.70)	(117,249)	(27,574)
General & Special Revenue	68,657,775	67,985,266	(672,509)
General & Special Rev w/o Debt Service	68,061,862	67,288,529	(773,334)
Impact Fee Fund	7,897,266.31	8,359,773	462,506
Recreation Bond Construction Fund	5,283,366.18	737,624	(4,545,742)
SPLOST V Fund	2,845,683.24	1,677,373	(1,168,310)
SPLOST 2012	50,995,941.96	62,919,761	11,923,819
Capital Funds	67,022,258	73,694,531	6,672,273
Total Ending Cash	135,680,033	141,679,797	5,999,764



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.

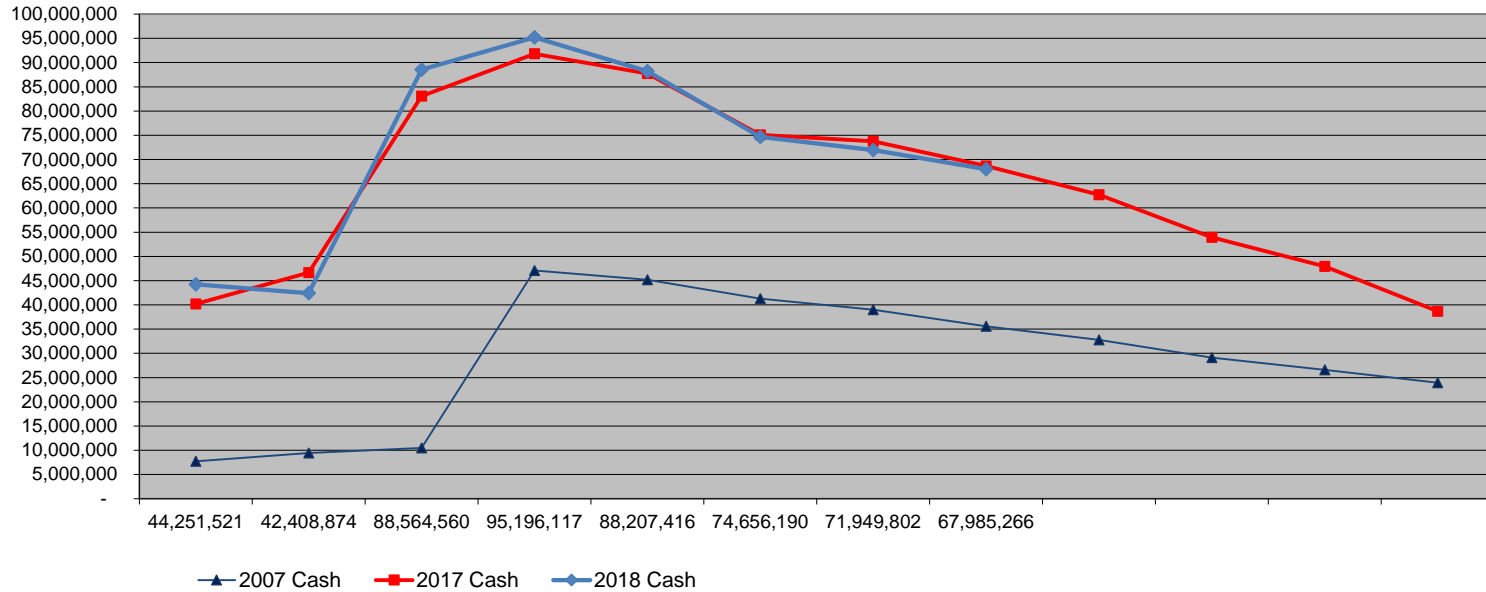


Cherokee County Board of Commissioners

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	67,985,266				

Cash without Capital Funds

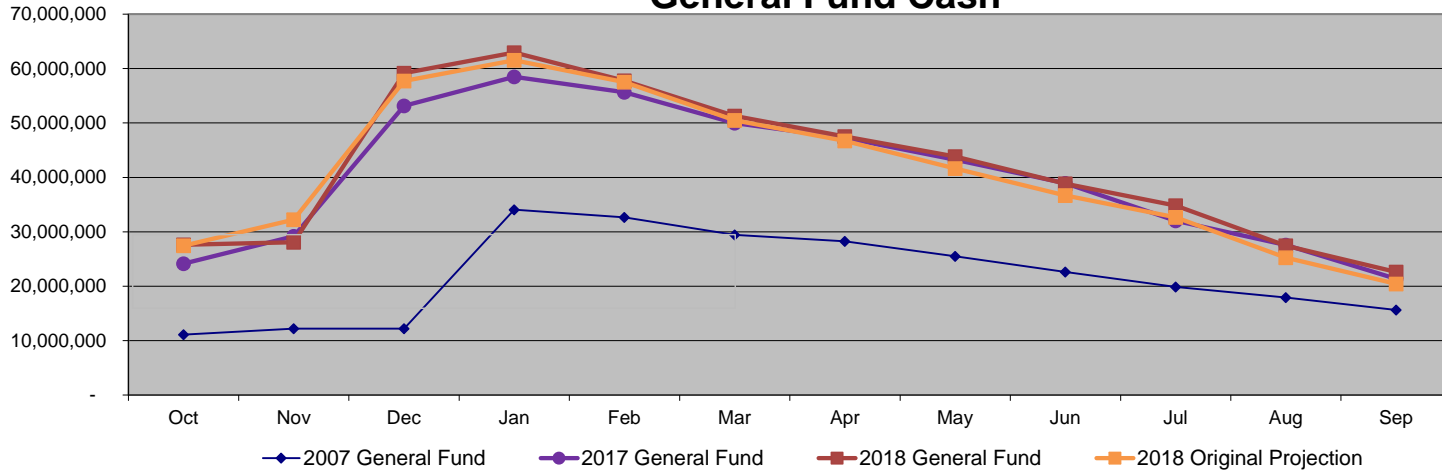




Cherokee County Board of Commissioners General Fund Cash Balance Statement

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2006-2007 Actual	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
2007-2008 Actual	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
2008-2009 Actual	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
2009-2010 Actual	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
2010-2011 Actual	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
2011-2012 Actual	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
2012-2013 Actual	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
2013-2014 Actual	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
2014-2015 Actual	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
2015-2016 Actual	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
2016-2017 Actual	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
2017-2018 Actual	21,356,588	27,624,123	28,068,482	59,144,290	62,953,523	57,745,657	51,268,856	47,538,011	43,824,062	38,839,459	34,824,854	27,430,629	22,616,907
2018 Orig Cash Projection	21,356,588	27,433,563	32,250,372	57,712,771	61,524,291	57,500,475	50,494,244	46,714,761	41,641,661	36,657,058	32,642,453	25,248,228	20,434,507
Actual to Projected	-	190,560	(4,181,890)	1,431,519	1,429,233	245,182	774,612	823,250	2,182,400	2,182,400	2,182,400	2,182,400	2,182,400

General Fund Cash

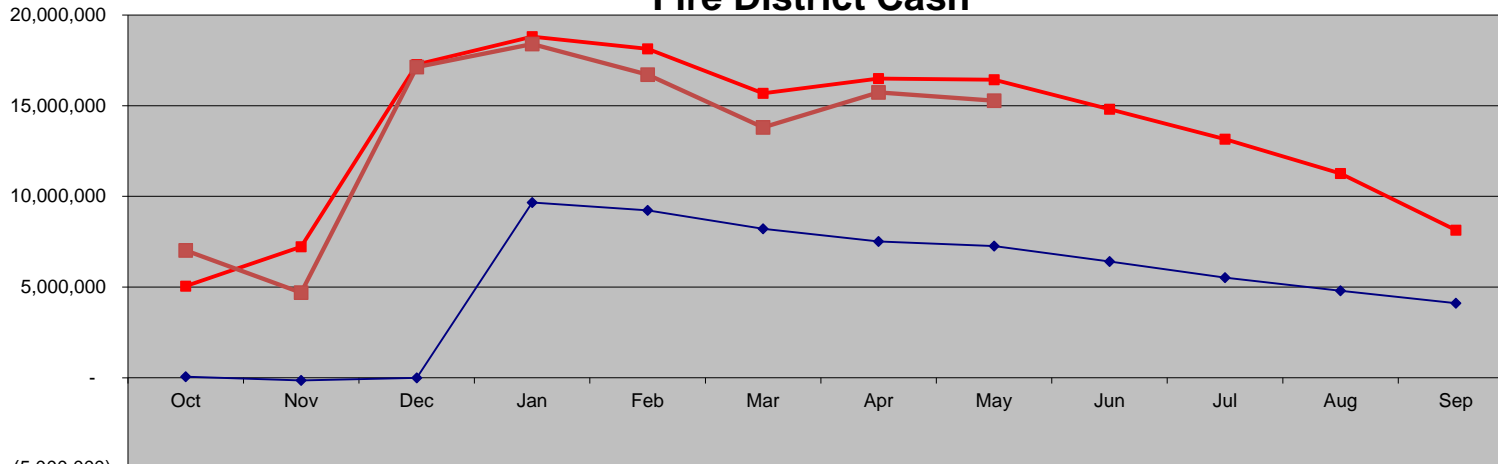


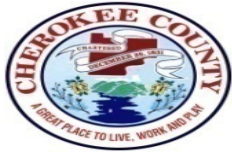


Cherokee County Board of Commissioners Fire District Cash Balance Statement

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2006-2007 Actual	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
2007-2008 Actual	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
2008-2009 Actual	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
2009-2010 Actual	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
2010-2011 Actual	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
2011-2012 Actual	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
2012-2013 Actual	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
2013-2014 Actual	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
2014-2015 Actual	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
2015-2016 Actual	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
2016-2017 Actual	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
2017-2018 Actual	8,142,802	7,023,045	4,691,835	17,137,373	18,401,101	16,717,015	13,804,707	15,740,775	15,279,210				

Fire District Cash





Cherokee County Board of Commissioners
All Funds - Cash Basis Revenues
As of 5/31/18
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 May FY2018 (Oct 2017 - May 2018)	Percentage of Budget
Taxes	127,766,827	134,293,770	137,374,528	122,139,426	88.9%
Licenses & Permits	3,038,732	3,335,735	2,982,071	2,427,857	81.4%
Intergovernmental (Primarily Grants)	6,005,846	9,488,570	13,307,538	10,851,941	81.5%
Charges for Services	39,597,764	38,444,597	43,023,344	27,388,308	63.7%
Fines & Forfeitures	5,698,319	6,296,012	5,960,402	4,145,996	69.6%
Interest	410,505	877,890	584,765	1,145,782	195.9%
Contributions	582,749	391,139	510,965	354,577	69.4%
Miscellaneous	3,993,868	3,961,412	2,722,075	1,513,471	55.6%
Other Financing Sources	5,903,103	10,127,743	10,363,587	7,988,812	77.1%
INFLOWS - ALL REVENUES ALL FUND	192,997,713	207,216,868	216,829,275	177,956,171	82.1%
USE OF RESERVES			51,211,716		
TOTAL CASH FUNDING SOURCES	192,997,713	207,216,868	268,040,991	177,956,171	66.4%

ALL FUND REVENUES BY FUND					
General Fund and Components (100-140)	71,197,982	84,687,892	87,308,991	79,987,299	91.6%
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	3,377,635	67.0%
Senior Services (221)	1,226,791	1,249,883	1,298,674	939,503	72.3%
Parks and Recreation (225)	4,716,625	4,837,575	5,192,992	3,303,070	63.6%
UCS Fund/UCS Econ Dev Fund (230/231)	8,192,441	-	-	-	0.0%
Transportation Fund (240)	1,066,670	735,051	1,258,951	872,500	69.3%
Multiple Grant (250)	1,183,810	1,127,106	1,770,392	890,777	50.3%
Community Development Block Grant (251)	1,393,029	986,947	1,114,001	1,054,098	94.6%
Animal Services (252)	1,240,410	1,356,794	1,233,100	881,348	71.5%
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	1,176	3.9%
DATE (255)	268,957	274,015	289,711	153,878	53.1%
Victim Witness (256)	198,876	196,312	218,958	144,827	66.1%
DUI Court (257)	821,329	651,737	725,829	409,450	56.4%
Drug Court (258)	455,698	490,100	575,869	386,921	67.2%
Mental Health Court (259)	49,140	68,115	117,665	55,637	47.3%
Drug Screening Lab (260)	-	364,435	343,244	235,554	68.6%
Veteran's Accountability Court (261)	-	2,445	102,886	48,873	47.5%
Fire (270)	23,130,687	27,202,771	31,848,764	28,783,877	90.4%
Jail (271)	395,860	397,443	360,997	295,692	81.9%
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	139,526	67.4%
Impact Fees (295)	1,954,148	2,084,109	5,316,636	1,529,180	28.8%
Recreation Bond Construction Fund (310)	63,173	243,137	4,464,045	25,092	0.6%
SPLOST V (322)	10,890	13,397	219,782	11,215	5.1%
SPLOST 2012 (323)	37,731,834	39,511,373	74,090,710	31,616,035	42.7%
SPLOST 2018 (324)	-	-	7,085,000	-	0.0%
Resource Recovery Development (375)	1,256,535	5,244,147	1,031,573	687,715	66.7%
Debt Service (410)	7,126,559	6,046,044	6,299,796	6,144,123	97.5%
Conference Center (555)	502,603	462,754	457,435	265,483	58.0%
EMS (580)	5,976,422	6,544,636	10,634,763	4,607,250	43.3%
Insurance/Benefits (605)	16,508,161	16,036,130	16,770,518	10,179,825	60.7%
Fleet (610)	1,434,930	1,495,729	1,572,662	925,557	58.9%
TOTAL REVENUES ALL FUNDS	192,997,713	207,216,868	268,040,991	177,956,171	66.4%



Cherokee County Board of Commissioners

EMS

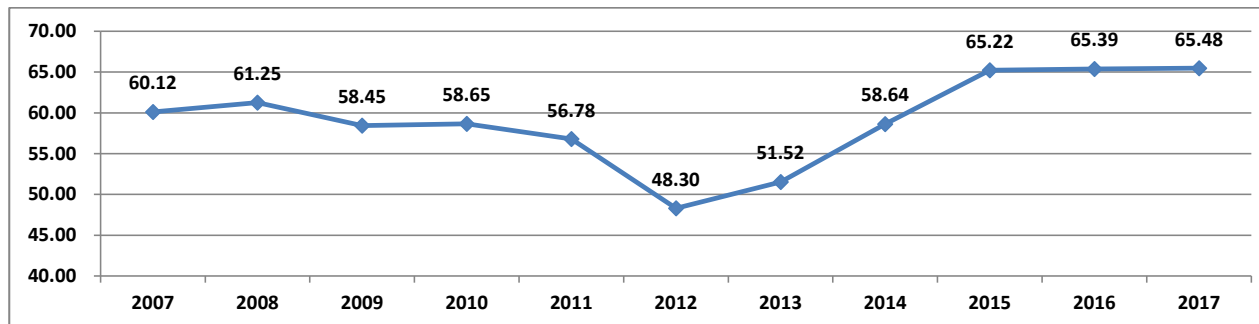
YTD MAY FY2018

(Oct 2017 - May 2018)



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

<u>Time Period</u>	<u>#</u>	<u>Gross Charge</u>	<u>Net Charge</u>	<u>Receipts</u>	<u>Outstanding</u>	<u>Gross Collections</u>	<u>Net Collections</u>
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	4,274,111	2,279,014	49.02 %	65.22 %
2016	11,288	9,158,656	6,866,455	4,489,727	2,376,728	49.02 %	65.39 %
2017	11,781	9,548,530	7,102,940	4,650,950	2,451,991	48.71 %	65.48 %
PRIOR YRS	109,109	88,313,784	69,296,363	41,122,244	28,174,120	46.56 %	59.34 %
Oct 2017	943	376,042	319,019	346,967	(27,948)	92.27 %	108.76 %
Nov 2017	1,000	793,916	679,415	368,681	310,734	46.44 %	54.26 %
Dec 2017	1,123	901,342	665,998	400,400	265,598	44.42 %	60.12 %
Jan 2018	1,170	953,976	723,654	363,679	359,974	38.12 %	50.26 %
Feb 2018	979	798,358	623,002	256,416	366,586	32.12 %	41.16 %
Mar 2018	980	805,683	652,608	205,755	446,853	25.54 %	31.53 %
Apr 2018	886	706,306	686,127	26,189	659,938	3.71 %	3.82 %
2017 YTD	7,081	5,335,622	4,349,823	1,968,086	2,381,737	36.89 %	45.25 %
TOTAL	116,190	93,649,406	73,646,187	43,090,330	30,555,857	46.01 %	58.51 %



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 MAY FY2018

(Oct 2017 - May 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
Self Insured													
Revenues													
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
Total Revenue	917,740	1,257,275	1,236,506	1,217,275	1,217,275	1,797,113	1,217,275	1,257,275	1,236,506	1,217,275	1,777,882	1,632,101	15,981,500
Expenditures													
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
Total Expenditures	975,100	1,252,235	1,526,829	1,252,235	1,252,235	1,531,913	1,252,235	1,252,235	1,526,829	1,258,635	1,257,319	1,804,474	16,142,275
Net Income/ Loss on Self Insured	(57,359)	5,040	(290,323)	(34,960)	(34,960)	265,201	(34,960)	5,040	(290,323)	(41,360)	520,564	(172,372)	(160,775)
Other Insurance													
Revenue													
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
Total Revenue	36,106	48,141	48,141	48,141	48,141	72,212	48,141	48,141	48,141	48,141	72,212	62,585	628,243
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
Total Expenditures	52,354	52,354	52,354	52,354	52,354	52,354	52,354	52,354	52,354	52,354	52,354	52,354	628,243
Net Income/Loss on Fully Insured	(16,248)	(4,212)	(4,212)	(4,212)	(4,212)	19,858	(4,212)	(4,212)	(4,212)	(4,212)	19,858	10,231	-
Total Revenue	953,846	1,305,416	1,284,647	1,265,416	1,265,416	1,869,325	1,265,416	1,305,416	1,284,647	1,265,416	1,850,094	1,694,686	16,609,743
Total Expense	1,027,453	1,304,589	1,579,183	1,304,589	1,304,589	1,584,266	1,304,589	1,304,589	1,579,183	1,310,989	1,309,672	1,856,827	16,770,518
Net Income/Loss for the Fund	(73,607)	827	(294,536)	(39,173)	(39,173)	285,059	(39,173)	827	(294,536)	(45,573)	540,422	(162,141)	(160,776)
Fund Balance Reconciliation:													
Unreserved Fund Balance - Beginning of Month	-	(60,209)	(45,984)	(327,121)	(352,896)	(378,671)	(80,214)	(105,989)	(91,763)	(372,901)	(405,076)	148,743	-
Net/Income Loss for Month After Use of ERIP/ISRP Reserve	(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
End of Month Unreserved	(60,209)	(45,984)	(327,121)	(352,896)	(378,671)	(80,214)	(105,989)	(91,763)	(372,901)	(405,076)	148,744	(1)	0
Reserved Fund Balance - Beginning of Month	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
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)
End of Month Reserved	748,294	734,896	721,498	708,100	694,702	681,304	667,907	654,509	641,111	627,713	614,315	600,917	600,917
Total 605 Fund Balance	688,085	688,913	394,377	355,204	316,032	601,091	561,918	562,745	268,210	222,637	763,059	600,916	600,917



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

Net Claims	\$573,389	\$1,061,948	\$1,522,647	\$1,171,269	\$864,155	\$1,141,286	\$850,054	\$1,164,516	\$8,477,140	\$8,349,265	\$127,874	1.5%
Employees	1157	1163	1161	1165	1176	1174	1174	1174	1174	1168	6	0.5%
PEPM - Month Only Actual (Red>Budget)	\$495.58	\$913.11	\$1,311.50	\$1,005.38	\$734.83	\$972.13	\$724.07	\$991.92	\$902.59	\$893.54	\$9.05	1.0%
PEPM Month Only Budget	\$837.86	\$821.48	\$821.48	\$1,026.85	\$821.48	\$1,026.85	\$821.48	\$1,043.23				
PEPM Actual v Budget (Red>Budget)	-40.9%	11.2%	59.6%	-2.1%	-10.5%	-5.3%	-11.9%	-4.9%				
Number of Claim Weeks	4	4	4	5	4	5	4	5				

	October	November	December	January	February	March	April	May	YTD MAY FY2018 BUDGET	YTD MAY FY2018 ACTUALS	VARIANCE B/(W) \$	VARIANCE B/(W) %
Self Insured												
Revenues												
Health Insurance	739,034	982,943	985,529	1,216,462	1,001,032	1,754,567	1,013,254	1,007,631	8,724,112	8,700,451	(23,661)	-0.3%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	63,544	63,144	525,908	528,486	2,578	0.5%
Pharmacy Rebates	-	-	2,847	-	-	38,646	-	41,121	80,000	82,614	2,614	3.3%
Coast to Coast Program	-	366	366	360	424	398	301	266	2,221	2,481	260	100.0%
Stoploss	-	-	-	-	54,868	-	-	-	634,615	54,868	(579,747)	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	18,262	38,507	150,879	216,106	65,227	43.2%
Total Revenue	807,474	1,069,001	1,071,933	1,317,287	1,145,096	1,928,185	1,095,360	1,150,669	10,117,735	9,585,006	(532,729)	-5.3%
Expenditures												
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	850,054	1,164,516	9,111,755	8,404,133	707,621	7.8%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	62,809	62,992	499,041	476,158	22,882	4.6%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	18,788	3,423	101,600	114,922	(13,322)	-13.1%
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	10,178	10,178	83,874	83,762	112	0.1%
BCBS Admin Fees	113,655	120,577	122,762	118,228	113,186	132,008	121,129	124,371	1,042,937	965,914	77,023	7.4%
ACA Fees	-	-	-	-	-	-	-	-	-	-	-	-
OPS	-	-	-	10,978	-	1,963	-	2,016	5,000	14,956	(9,956)	-199.1%
Total Expenditures	758,297	1,220,330	1,763,069	1,322,699	1,145,846	1,419,154	1,062,956	1,367,495	10,844,206	10,059,846	784,360	7.2%
Net Income/(Loss) on Self Insured	49,177	(151,329)	(691,136)	(5,411)	(750)	509,031	32,404	(216,826)	(726,471)	(474,840)	251,631	
Other Insurance												
Revenue												
EAP	-	-	-	-	-	969	956	948	-	2,873	(2,873)	
LT Disability	8,331	11,104	11,137	11,524	12,427	19,356	13,015	12,902	93,485	99,796	6,310	6.7%
ST Disability	8,888	11,730	11,631	7,394	4,674	3,063	3,044	3,020	97,413	53,443	(43,969)	-45.1%
Life Insurance	19,073	(42,794)	22,062	21,936	22,086	33,017	21,769	21,813	206,267	118,960	(87,307)	-42.3%
Total Revenue	36,292	(19,961)	44,829	40,854	39,186	56,405	37,828	37,734	397,165	275,072	(124,966)	-31.5%
Expenditures												
EAP	-	-	-	-	-	2	2,928	983	-	3,912	(3,912)	
LT Disability	12	12,064	19	24,191	26,965	13,080	14,137	13,772	98,585	104,240	(5,655)	-5.7%
ST Disability	3	12,866	5	25,512	16,051	3,066	2,973	3,053	102,726	63,529	39,197	38.2%
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	22,410	22,456	217,518	104,607	112,911	51.9%
Total Expenditures	24	50,920	36	38,518	65,446	38,632	39,520	39,281	418,829	276,287	146,453	35.0%
Net Income/(Loss) on Fully Insured	36,269	(70,881)	44,794	2,336	(26,260)	17,774	(1,692)	(1,547)	(21,664)	(1,215)	21,488	
Grand Total Revenue	843,766	1,049,041	1,116,762	1,358,141	1,184,282	1,984,590	1,133,188	1,188,403	10,514,900	9,860,079	(654,822)	-6.2%
Grand Total Expense	758,321	1,271,250	1,763,105	1,361,217	1,211,291	1,457,786	1,102,476	1,406,776	11,263,035	10,336,134	926,902	8.8%
Net Income/(Loss) for the Fund	85,446	(222,209)	(646,343)	(3,075)	(27,009)	526,805	30,712	(218,373)	(748,135)	(476,055)	272,080	
Budgeted Use of ISRP Reserve	13,398	13,398	13,398	13,398	13,398	13,398	13,398	13,398	107,183	107,183	0	
Effect on Unreserved Fund Balance	98,844	(208,811)	(632,945)	10,323	(13,611)	540,202	44,110	(204,975)	(640,952)	(368,872)	272,080	
Beginning Unreserved Fund Balance	537,165	636,009	427,197	(205,747)	(195,425)	(209,036)	331,166	375,276	537,165	537,165		
Ending Unreserved Fund Balance	636,009	427,197	(205,747)	(195,425)	(209,036)	331,166	375,276	170,301	(103,787)	168,293	272,080	



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

	573,389	1,061,948	1,522,647	1,171,269	864,155	1,141,286	850,054	1,164,516	945,189	964,420	964,420	1,186,294	12,409,590	12,537,464	\$127,874	1.0%
Enrollees - Actual	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%
PEPM YTD - Actual (Red>Budget)	\$495.58	\$704.89	\$907.21	\$931.82	\$892.03	\$905.47	\$879.41	\$893.54	\$883.67	\$877.43	\$872.32	\$883.87	\$883.87	\$889.94	\$6	0.7%
PEPM YTD - Budget	\$837.86	\$829.67	\$826.94	\$876.92	\$865.83	\$892.67	\$882.50	\$902.59	\$891.76	\$884.73	\$878.98	\$889.94				
Actual v Budget	-40.9%	-15.0%	9.7%	6.3%	3.0%	1.4%	-0.4%	-1.0%	-0.9%	-0.8%	-0.8%	-0.7%				
Number of Claim Weeks	4	4	4	5	4	5	4	5	4	4	4	5				
	October	November	December	January	February	March	April	May	June	July	August	September	2018	2018	Variance \$	Variance %
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Actual/Forecast	2018 Budget	B/(W)	%
Self Insured																
Revenues																
Health Insurance	739,034	982,943	985,529	1,216,462	1,001,032	1,754,567	1,013,254	1,007,631	1,187,468	1,057,468	1,586,202	1,374,709	13,906,298	13,799,959	\$106,339	0.8%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	63,544	63,144	63,746	63,746	95,620	82,870	834,469	831,891	\$2,578	0.3%
Pharmacy Rebates	-	-	2,847	-	-	38,646	-	41,121	-	-	-	40,000	122,614	120,000	\$2,614	2.2%
Coast to Coast Program	-	366	366	360	424	398	301	266	278	278	278	278	3,592	3,332	\$260	100.0%
Stoploss Reimbursements	-	-	-	-	54,868	-	-	-	96,154	76,923	76,923	115,385	420,253	1,000,000	(\$579,747)	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	18,262	38,507	18,860	18,860	18,860	18,860	291,545	291,545	\$65,227	28.8%
Total Revenue	807,474	1,069,001	1,071,933	1,317,287	1,145,096	1,928,185	1,095,360	1,150,669	1,366,506	1,217,275	1,777,882	1,632,101	15,578,771	15,981,500	(\$402,729)	-2.5%
Expenditures																
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	850,054	1,164,516	1,041,343	1,041,343	1,041,343	1,301,679	12,829,843	13,537,464	\$707,621	5.2%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	62,809	62,992	57,033	57,033	57,033	71,292	718,550	741,432	\$22,882	3.1%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	18,788	3,423	12,700	12,700	12,700	12,700	165,722	152,400	(\$13,322)	-8.7%
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	10,178	10,178	10,167	10,167	15,250	13,216	132,561	132,673	\$112	0.1%
Administrative Services	113,655	120,577	122,762	118,228	113,186	132,008	121,129	124,371	130,367	130,367	130,367	130,367	1,487,383	1,564,406	\$77,023	4.9%
ACA Fees	-	-	-	-	-	-	-	-	-	6,400	-	-	6,400	6,400	\$0	0.0%
Other Purchased Services	-	-	-	10,978	-	1,963	-	2,016	625	625	625	625	17,456	7,500	(\$9,956)	-132.8%
Total Expenditures	758,297	1,220,330	1,763,069	1,322,699	1,145,846	1,419,154	1,062,956	1,367,495	1,252,235	1,258,635	1,257,319	1,529,879	15,357,915	16,142,275	\$784,360	4.9%
Net Income/ Loss on Self Insured	49,177	(151,329)	(691,136)	(5,411)	(750)	509,031	32,404	(216,826)	114,271	(41,360)	520,564	102,222	220,856	(160,775)	\$381,631	
Other Insurance																
Revenue																
Employee Assistance Program	-	-	-	-	-	969	956	948	950	950	950	950	6,673	-	\$6,673	#DIV/0!
Long Term Disability	8,331	11,104	11,137	11,524	12,427	19,356	13,015	12,902	11,332	11,332	16,997	14,731	154,187	147,877	\$6,310	4.3%
Short Term Disability	8,888	11,730	11,631	7,394	4,674	3,063	3,044	3,020	11,808	11,808	17,711	15,350	110,120	154,089	(\$43,969)	-28.5%
Life Insurance	19,073	(42,794)	22,062	21,936	22,086	33,017	21,769	21,813	25,002	25,002	37,503	32,503	238,970	326,277	(\$87,307)	-26.8%
Total Revenue	36,292	(19,961)	44,829	40,854	39,186	56,405	38,784	38,682	49,091	49,091	73,162	63,534	509,950	628,243	(\$118,293)	-18.8%
Expenditures																
Employee Assistance Program	-	-	-	-	-	1.51	2,928	983	950	950	950	950	7,712	-	(\$7,712)	#DIV/0!
Long Term Disability	12	12,064	19	24,191	26,965	13,080	14,137	13,772	12,323	12,323	12,323	12,323	153,532	147,877	(\$5,655)	-3.8%
Short Term Disability	3	12,866	5	25,512	16,051	3,066	2,973	3,053	12,841	12,841	12,841	12,841	114,892	154,089	\$39,197	25.4%
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	22,410	22,456	27,190	27,190	27,190	27,190	213,366	326,277	\$112,911	34.6%
Total Expenditures	24	50,920	36	38,518	65,446	38,633	42,448	40,264	53,304	53,304	53,304	53,304	489,502	628,243	\$138,741	22.1%
Net Income/Loss on Fully Insured	36,269	(70,881)	44,794	2,336	(26,260)	17,772	(3,664)	(1,581)	(4,212)	(4,212)	19,858	10,230	20,449	-	\$20,449	
Total Revenue	843,766	1,049,041	1,116,762	1,358,141	1,184,282	1,984,590	1,134,145	1,189,351	1,415,597	1,266,366	1,851,044	1,695,635	16,088,721	16,609,743	(\$521,022)	-3.1%
Total Expense	758,321	1,271,250	1,763,105	1,361,217	1,211,291	1,457,787	1,105,404	1,407,759	1,305,539	1,311,939	1,310,622	1,583,183	15,847,416	16,770,518	\$923,102	5.5%
Net Income/Loss for the Fund	85,446	(222,209)	(646,343)	(3,075)	(27,009)	526,803	28,740	(218,408)	110,058	(45,573)	540,422	112,452	241,305	(160,775)	\$402,080	
Fund Balance Reconciliation:																
Unreserved Fund Balance -																
Beginning of Period	537,165	636,009	427,197	(205,747)	(195,425)	(209,036)	331,165	373,303	168,293	291,750	259,575	813,395	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	(205,010)	123,456	(32,175)	553,820	125,850	402,080	-	\$402,080	
End of Month Unreserved	636,009	427,197	(205,747)	(195,425)	(209,036)	331,165	373,303	168,293	291,750	259,575	813,395	939,245	939,245	-	\$402,080	
Reserved Fund Balance -																
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	
Total 605 Fund Balance	1,223,528	1,001,319	354,976	351,901	324,892	851,695	880,435	662,027	772,086	726,513	1,266,935	1,379,387	1,379,387	440,142	\$402,080	



Cherokee County Board of Commissioners

SPLOST

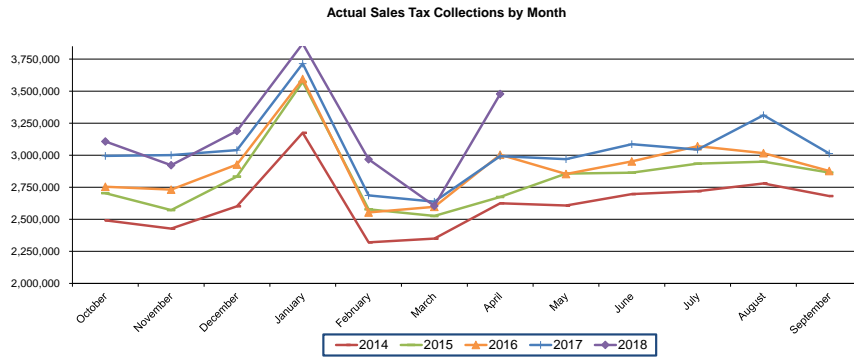
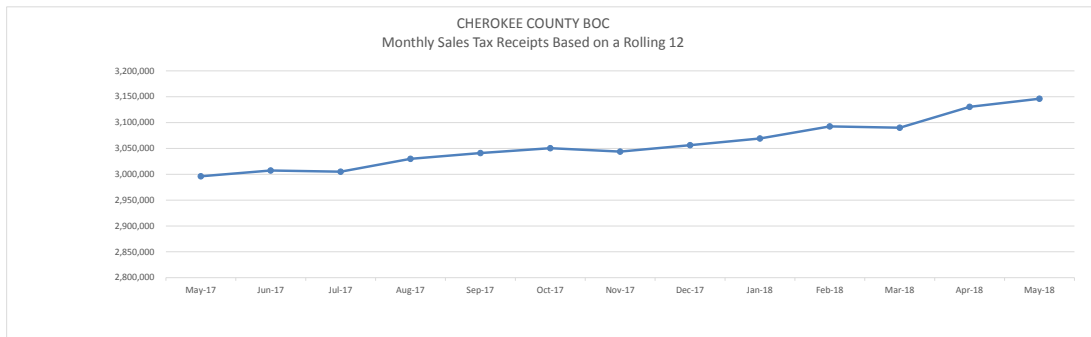
YTD MAY FY2018

(Oct 2017 - May 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	\$3,158,311	6.35%	-86.86%
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%
Totals	\$31,859,490	\$30,189,593	\$28,461,067	\$28,296,412	\$28,544,115	\$30,361,719	\$30,250,413	\$31,478,707	\$33,930,665	\$34,931,764	\$36,493,790	\$25,297,845	7.79%	0.00%
YOY Change	57.5%	-5.2%	-5.7%	-0.6%	0.9%	6.4%	-0.4%	4.1%	7.8%	3.0%	4.5%	-30.7%		



CHEROKEE COUNTY BOARD OF COMMISSIONERS
 SPLOST 2012 PROJECTS
 SPENT/ENCUMBERED TO DATE
 MAY 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	52,998	16,987,002	16,987,002
	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	-	-
	LEVEL ONE TOTAL	25,000,000	25,000,000	379,662	25,000,000	8,203,500	17,176,162	17,176,162
	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	5,150	2,500,000	2,498,214	6,936	6,936
	Animal Control Vehicles	200,000	200,000		200,000	189,417	10,583	10,583
	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	446,009	3,991	3,991
E-911	E911 TOTAL	1,500,000	2,466,134	-	2,466,134	2,457,869	8,265	8,265
	TOTAL LAW ENFORCEMENT	4,400,000	5,416,134	5,150	5,416,134	5,402,091	19,193	19,193
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
	FIRE/EMS TOTAL	7,250,000	10,550,000	3,666,746	10,550,000	11,275,212	2,941,534	2,941,534
	SENIOR CENTER TOTAL	1,500,000	1,500,000	-	1,500,000	125,630	1,374,370	1,374,370
	TRANSPORTATION	90,200,000	89,052,130	19,425,069	89,052,130	80,024,334	28,452,865	28,452,865
	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	-		-	-	-	-
	AIRPORT	3,250,000	6,162,429	-	6,162,429	4,718,088	1,444,341	1,444,341
Transportation	TOTAL TRANSPORTATION	93,450,000	95,214,559	19,425,069	95,214,559	84,742,421	29,897,207	29,897,207
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
	ECONOMIC DEVELOPMENT TOTAL	3,750,000	6,541,500	-	6,541,500	6,482,902	58,599	58,599
	Library Facilities	2,500,000	2,500,000		-	-	-	2,500,000
	Cities Distributions/Projects	46,190,264	49,650,613		51,710,758	49,960,758	1,750,000	1,750,000
	Interest Revenue			920,518		459,280	461,238	461,238
	TOTAL SPLOST	185,490,264	198,988,177	24,397,145	198,548,321	168,544,604	54,400,862	56,900,862



SPLOST V

REMAINING SPENDING BY CATEGORY/PROJECT

Roads & Bridges	
Roads/Engineering Budget	51,871
	51,871

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

Communications	
E911 Mandate	(0)
	(0)

Airport	
Expansion	0
	0

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

Fire	
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	

Sheriff Office	
Training Facility /Other	0
	-
	0

Remaining SPLOST By Category	
County Projects	1,612,680
County Debt	-
Cities	-
TOTAL	1,612,680

BASED ON SPENDING AS OF MAY 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 May 31, 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
2018-003 Fire Department Helmets	Fire (Eddie Robinson)	Y	Y	TBD	\$ Low Operations	In review
2018-021-1 Architectural Services for Jail Expansion	Administrative Services (Stacey Williams)	Y	6/8/2018	TBD	\$ High SPLOST	Qualifications received, four firms selected to submit proposals
2018-040 Single Axle Dump Truck	Roads & Bridges (Cliff Harden)	Y	Y	06/05/18	\$ Low SPLOST	Pending BOC approval
2018-041 Veteran's Park Monument – Design Build	Parks (Bryan Reynolds)	Y	Y	06/19/18	\$ Med	Proposals in review
2018-042 Sixes Road at WellStar Way Traffic Signal	Engineering (Geoff Morton)	Y	Y	06/05/18	\$ Med SPLOST	Pending BOC approval
2018-043 L.B. Ahrens Recreation Center Concept	Parks (Bryan Reynolds)	Y	Y	06/19/18	\$ Low	



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
2018-045 Youth Sports Uniforms	Parks (Bryan Reynolds)	Y	06/01/18	06/19/18	\$ Low	
2018-046 Station 20 Exterior Work	Fire (Dean Floyd)	Y	06/18/18	07/10/18	\$ Low Fire - Buildings	Pre-bid meeting held on 05/31/18
2018-047 Basket Ball Officiating Services	Parks (Bryan Reynolds)	Y	06/01/18	06/19/18	\$ Low Parks	
2018-048 Ball Ground Bypass	Engineering (Geoff Morton)	Y	06/18/18	07/10/18	\$ Low - Med	Scoping Phase



Cherokee County Board of Commissioners

Headcount

May 2018

(Oct 2017 - May 2018)



Cherokee County Board of Commissioners
Average Active County Headcount Report - All Funds
(17.00 Payroll Periods - 65.38% of Year Lapsed as of 5/31/2018)

			2018							
			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	4.24	4.24	0.88	3.35	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	5.35	5.35	4.35	1.00	0.00	0.00	0.00	0.00
		ELECTIONS	23.47	21.12	7.00	2.00	12.12	2.35	2.35	0.00
		TAX ASSESSOR	35.65	32.24	30.47	1.76	0.00	3.41	3.41	0.00
		TAX COMMISSIONER	24.29	24.29	24.29	0.00	0.00	0.00	0.00	0.00
		Total	99.00	93.24	73.00	8.12	12.12	5.76	5.76	0.00
	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
		CAPITAL PROJECTS	0.12	0.12	0.12	0.00	0.00	0.00	0.00	0.00
		FACILITIES MANAGEMENT	22.82	22.82	22.82	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
		Total	35.05	35.05	35.05	0.00	0.00	0.00	0.00	0.00
	HUMAN RESOURCES	PEOPLE RESOURCES CENTER	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
		Total	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
	INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY SYSTEMS	15.88	15.88	13.94	1.94	0.00	0.00	0.00	0.00
		Total	15.88	15.88	13.94	1.94	0.00	0.00	0.00	0.00
	JUDICIAL SERVICES	BOARD OF EQUALIZATION	3.53	0.00	0.00	0.00	0.00	3.53	3.53	0.00
		CLERK OF SUPERIOR COURT	60.94	60.94	53.06	3.65	4.24	0.00	0.00	0.00



Cherokee County Board of Commissioners
Average Active County Headcount Report - All Funds
(17.00 Payroll Periods - 65.38% of Year Lapsed as of 5/31/2018)

			2018							
GENERAL FUND	JUDICIAL SERVICES	COURT ADMINISTRATION	Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
		COURT ADMINISTRATION	33.35	33.35	13.94	19.41	0.00	0.00	0.00	0.00
		DISTRICT ATTORNEY	36.68	27.27	25.33	1.94	0.00	9.41	0.00	9.41
		INDIGENT DEFENSE	3.82	3.82	3.82	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	9.29	9.29	2.88	6.41	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	24.35	24.35	22.41	1.94	0.00	0.00	0.00	0.00
		SUPERIOR COURT	8.59	2.94	2.88	0.06	0.00	5.65	0.00	5.65
		Total	204.56	185.97	147.33	34.41	4.24	18.59	3.53	15.06
	LAW ENFORCEMENT	ADULT DETENTION FACILITY	137.29	137.29	135.76	1.53	0.00	0.00	0.00	0.00
		COURT SERVICES	29.35	29.35	29.35	0.00	0.00	0.00	0.00	0.00
		CRIMINAL INVESTIGATION DIV	30.65	30.65	30.65	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	17.35	17.35	17.35	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	11.41	11.41	0.00	11.41	0.00	0.00	0.00	0.00
		SHERIFF TRAINING DIVISION	10.12	10.12	10.12	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPERATIONS	34.29	34.29	34.29	0.00	0.00	0.00	0.00	0.00
		UNIFORM PATROL	98.65	98.65	96.76	1.88	0.00	0.00	0.00	0.00



Cherokee County Board of Commissioners
Average Active County Headcount Report - All Funds
(17.00 Payroll Periods - 65.38% of Year Lapsed as of 5/31/2018)

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
GENERAL FUND	LAW ENFORCEMENT	VICE CONTROL	14.41	13.47	13.47	0.00	0.00	0.94	0.00	0.94
		Total	393.53	392.59	377.76	14.82	0.00	0.94	0.00	0.94
	COMMUNITY DEVELOPMENT	BUILDING INSPECTIONS	9.18	9.18	9.18	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
		DEVELOPMENT SERVICES CENTER	5.29	5.29	5.29	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
		PLANNING AND LAND USE	11.88	6.29	6.29	0.00	0.00	5.59	5.59	0.00
		Total	31.39	25.80	25.80	0.00	0.00	5.59	5.59	0.00
		PUBLIC WORKS	CONSERVATION ADMINISTRATION	1.00	1.00	1.00	0.00	0.00	0.00	0.00
	ENGINEERING		9.06	9.06	9.06	0.00	0.00	0.00	0.00	0.00
	RECYCLABLES COLLECTION		3.98	3.98	2.10	1.88	0.00	0.00	0.00	0.00
	ROADS AND BRIDGES		38.88	38.88	36.76	0.00	2.12	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
	Total		56.92	56.92	52.92	1.88	2.12	0.00	0.00	0.00
	MARSHAL	ANIMAL CONTROL	5.94	5.53	5.53	0.00	0.00	0.41	0.41	0.00
		CODE ENFORCEMENT	12.46	12.46	12.46	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
		Total	21.41	20.99	20.99	0.00	0.00	0.41	0.41	0.00
	Total		861.75	830.45	750.81	61.18	18.47	31.29	15.29	16.00
	OTHER FUN	DUI COURT	DUI COURT	2.76	2.76	2.76	0.00	0.00	0.00	0.00



Cherokee County Board of Commissioners
Average Active County Headcount Report - All Funds
(17.00 Payroll Periods - 65.38% of Year Lapsed as of 5/31/2018)

			2018							
		Total	Total	COUNTY EMPLOYEES				BOARD & STATE		
				FT	PT	STMP	Total	BD	ST	
OTHER FUNDS	DUI COURT	Total	2.76	2.76	2.76	0.00	0.00	0.00	0.00	0.00
	DRUG ACCOUNTABILITY COURT	DRUG COURT	3.94	3.94	3.88	0.06	0.00	0.00	0.00	0.00
		Total	3.94	3.94	3.88	0.06	0.00	0.00	0.00	0.00
	FIRE FUND	FIRE ADMINISTRATION	16.76	16.76	16.24	0.53	0.00	0.00	0.00	0.00
		FIRE FIGHTING	261.76	261.76	261.65	0.12	0.00	0.00	0.00	0.00
		FIRE INFORMATION TECHNOLOGY	2.06	2.06	2.06	0.00	0.00	0.00	0.00	0.00
		FIRE MARSHAL	3.59	3.59	3.59	0.00	0.00	0.00	0.00	0.00
		FIRE PREVENTION	1.47	1.47	1.47	0.00	0.00	0.00	0.00	0.00
		FIRE TRAINING	6.24	6.24	5.47	0.76	0.00	0.00	0.00	0.00
		Total	291.88	291.88	290.47	1.41	0.00	0.00	0.00	0.00
	E-911	EMERGENCY 911 TELEPHONE FUND	52.02	52.02	44.67	7.35	0.00	0.00	0.00	0.00
		Total	52.02	52.02	44.67	7.35	0.00	0.00	0.00	0.00
	ANIMAL SERVICES	ANIMAL SHELTER	15.28	15.28	14.28	1.00	0.00	0.00	0.00	0.00
		Total	15.28	15.28	14.28	1.00	0.00	0.00	0.00	0.00
	SENIOR SERVICES	SENIOR SERVICES FUND	20.41	20.41	15.82	4.59	0.00	0.00	0.00	0.00
		Total	20.41	20.41	15.82	4.59	0.00	0.00	0.00	0.00
	TRANSPORTATION	TRANSPORTATION SERVICES	16.50	16.50	14.44	2.06	0.00	0.00	0.00	0.00
		Total	16.50	16.50	14.44	2.06	0.00	0.00	0.00	0.00
	PARKS & REC	AQUATIC CENTER	58.88	58.88	4.71	22.35	31.82	0.00	0.00	0.00
		PARKS AND REC MAINTENANCE	17.65	17.65	16.18	1.47	0.00	0.00	0.00	0.00



Cherokee County Board of Commissioners
Average Active County Headcount Report - All Funds
(17.00 Payroll Periods - 65.38% of Year Lapsed as of 5/31/2018)

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
OTHER FUNDS	PARKS & REC	PARKS AND RECREATION ADMIN	7.29	7.00	2.94	4.06	0.00	0.29	0.29	0.00
		PARKS AND RECREATION ATHLETICS	33.29	33.29	5.88	6.82	20.59	0.00	0.00	0.00
		PARKS AND RECREATION PROGRAMS	7.94	7.94	2.71	3.59	1.65	0.00	0.00	0.00
		Total	125.06	124.76	32.41	38.29	54.06	0.29	0.29	0.00
	REC CONSTRUCTION	RECREATION FACILITIES	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		Total	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	SPLOST	ENGINEERING/SPLOST VI	6.60	6.60	6.60	0.00	0.00	0.00	0.00	0.00
		ROADS & BRIDGES/SPLOST VI	32.12	32.12	31.12	1.00	0.00	0.00	0.00	0.00
		Total	38.72	38.72	37.72	1.00	0.00	0.00	0.00	0.00
	EMS	EMS OPERATIONS	81.59	81.59	81.47	0.12	0.00	0.00	0.00	0.00
		Total	81.59	81.59	81.47	0.12	0.00	0.00	0.00	0.00
	FLEET	FLEET MAINTENANCE	9.59	9.59	9.59	0.00	0.00	0.00	0.00	0.00
		Total	9.59	9.59	9.59	0.00	0.00	0.00	0.00	0.00
	GRANTS	OTHER ASSISTANCE	7.41	7.41	7.41	0.00	0.00	0.00	0.00	0.00
		SOLICITOR GRANTS	3.94	3.94	3.94	0.00	0.00	0.00	0.00	0.00
		Total	11.35	11.35	11.35	0.00	0.00	0.00	0.00	0.00
	V/W FUND	FAMILY COURT	1.96	1.96	0.96	1.00	0.00	0.00	0.00	0.00
		Total	1.96	1.96	0.96	1.00	0.00	0.00	0.00	0.00
	INSURANCE AND BENEFITS FUND	INSURANCE AND BENEFITS FUND	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
		Total	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners
Average Active County Headcount Report - All Funds
(17.00 Payroll Periods - 65.38% of Year Lapsed as of 5/31/2018)**

			2018							
	OTHER FUND	OTHER FUND	Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
		DA DATE FUND	0.65	0.65	0.65	0.00	0.00	0.00	0.00	0.00
		DRUG COURT	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		DRUG SCREENING LAB	5.06	5.06	1.06	4.00	0.00	0.00	0.00	0.00
		IMPACT FEE EXPENSES	0.18	0.00	0.00	0.00	0.00	0.18	0.18	0.00
		SHERIFF CID VOCA GRANT	2.94	2.94	2.94	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPS - HEAT	1.82	1.82	1.82	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	0.94	0.94	0.94	0.00	0.00	0.00	0.00	0.00
		Total	13.59	13.41	8.41	5.00	0.00	0.18	0.18	0.00
		Total	687.67	687.19	571.25	61.88	54.06	0.47	0.47	0.00
Total			1,549.41	1,517.65	1,322.06	123.06	72.53	31.76	15.76	16.00

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 5/31/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
GENERAL FUND										
GENERAL SERVICES										
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	4.35	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	12.12	1.00	2.35	5.00	0.00	0.00
11545000 TAX COMMISSIONER	24.29	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11550000 TAX ASSESSOR	30.47	31.00	1.76	2.00	0.00	0.00	3.41	13.00	0.00	0.00
09 13700000 CORONER	0.88	1.00	3.35	3.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL SERVICES	73.00	78.00	8.12	8.00	12.12	1.00	5.76	18.00	0.00	0.00
ADMINISTRATIVE SERVICES AGENCY										
11321000 ADMINISTRATIVE SERVICES AGENCY	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 11322000 CAPITAL PROJECTS	0.12	0.00	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	22.82	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATIVE SERVICES AGENCY	35.05	36.11	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES										
11540000 PEOPLE RESOURCES CENTER	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL HUMAN RESOURCES	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY										
11535000 INFORMATION TECHNOLOGY SYSTEMS	13.94	14.00	1.94	2.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	13.94	14.00	1.94	2.00	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIAL SERVICES										
12100000 COURT ADMINISTRATION	13.94	14.00	19.41	23.00	0.00	0.00	0.00	0.00	0.00	0.00
02 12150000 SUPERIOR COURT	2.88	3.00	0.06	0.00	0.00	0.00	0.00	0.00	5.65	6.00
12165000 INDIGENT DEFENSE	3.82	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 12180000 CLERK OF SUPERIOR COURT	53.06	53.00	3.65	4.00	4.24	5.00	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 5/31/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
12181000 BOARD OF EQUALIZATION	0.00	0.00	0.00	0.00	0.00	0.00	3.53	15.00	0.00	0.00
12200000 DISTRICT ATTORNEY	25.33	26.35	1.94	2.00	0.00	0.00	0.00	0.00	9.41	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	22.41	23.00	1.94	2.00	0.00	0.00	0.00	0.00	0.00	0.00
12400000 MAGISTRATE COURT	2.88	3.00	6.41	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
TOTAL JUDICIAL SERVICES	147.33	149.35	34.41	39.00	4.24	5.00	3.53	15.00	15.06	16.00
LAW ENFORCEMENT										
13222000 VICE CONTROL	13.47	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	2.00
13310000 LAW ENFORCEMENT ADMINISTRATION	17.35	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13321000 CRIMINAL INVESTIGATION DIV	30.65	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	96.76	123.00	1.88	3.00	0.00	0.00	0.00	0.00	0.00	0.00
13340000 SHERIFF TRAINING DIVISION	10.12	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13350000 SPECIAL OPERATIONS	34.29	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13360000 COURT SERVICES	29.35	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	11.41	14.00	0.00	0.00	0.00	0.00	0.00	0.00
13420000 ADULT DETENTION FACILITY	135.76	149.00	1.53	2.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LAW ENFORCEMENT	377.76	414.00	14.82	19.00	0.00	0.00	0.00	0.00	0.94	2.00
COMMUNITY DEVELOPMENT										
11516150 DEVELOPMENT SERVICES CENTER	5.29	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	9.18	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17410150 PLANNING AND LAND USE	6.29	8.00	0.00	0.00	0.00	0.00	5.59	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
TOTAL COMMUNITY DEVELOPMENT	25.80	28.04	0.00	1.00	0.00	0.00	5.59	14.00	0.00	0.00
PUBLIC WORKS										



Cherokee County Board of Commissioners
Average Active County Headcount Report - All Funds
 (Based on Payroll Periods from 10/13/2017 to 5/31/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
14100150 ROADS AND BRIDGES	36.76	38.00	0.00	0.00	2.12	10.00	0.00	0.00	0.00	0.00
14252150 STORMWATER MGT ENGINEERING	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14271150 ENGINEERING	9.06	10.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
14540150 RECYCLABLES COLLECTION	2.10	2.10	1.88	3.00	0.00	0.00	0.00	0.00	0.00	0.00
17110150 CONSERVATION ADMINISTRATION	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC WORKS	52.92	55.10	1.88	4.00	2.12	10.00	0.00	0.00	0.00	0.00
MARSHAL										
13910150 ANIMAL CONTROL	5.53	6.06	0.00	0.00	0.00	0.00	0.41	5.00	0.00	0.00
13920000 EMERGENCY MANAGEMENT	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17451150 CODE ENFORCEMENT	12.46	13.11	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00
TOTAL MARSHAL	20.99	22.17	0.00	0.00	0.00	0.00	0.41	12.00	0.00	0.00
TOTAL GENERAL FUND	750.81	800.77	61.18	73.00	18.47	17.00	15.29	59.00	16.00	18.00
OTHER FUNDS										
DUI COURT										
22320000 DUI COURT	2.76	3.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DUI COURT	2.76	3.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
DRUG ACCOUNTABILITY COURT										
22151000 DRUG COURT	3.88	3.00	0.06	1.00	0.00	0.00	0.00	0.00	0.00	0.00
04 TOTAL DRUG ACCOUNTABILITY COURT	3.88	3.00	0.06	1.00	0.00	0.00	0.00	0.00	0.00	0.00
FIRE FUND										
23510000 FIRE ADMINISTRATION	16.24	18.00	0.53	1.00	0.00	0.00	0.00	0.00	0.00	0.00
23515000 FIRE MARSHAL	3.59	4.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00
23520000 FIRE FIGHTING	261.65	271.00	0.12	2.00	0.00	0.00	0.00	0.00	0.00	0.00
23530000 FIRE PREVENTION	1.47	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23535000 FIRE INFORMATION TECHNOLOGY	2.06	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23540000 FIRE TRAINING	5.47	6.00	0.76	1.00	0.00	0.00	0.00	0.00	0.00	0.00
05 TOTAL FIRE FUND	290.47	303.00	1.41	4.00	0.00	0.00	0.00	4.00	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 5/31/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
E-911										
23800000 EMERGENCY 911 TELEPHONE FUND	44.67	47.67	7.35	9.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL E-911	44.67	47.67	7.35	9.00	0.00	0.00	0.00	0.00	0.00	0.00
ANIMAL SERVICES										
23911000 ANIMAL SHELTER	14.28	15.16	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ANIMAL SERVICES	14.28	15.16	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
SENIOR SERVICES										
25521000 SENIOR SERVICES FUND	15.82	15.00	4.59	8.00	0.00	0.00	0.00	0.00	0.00	0.00
06 TOTAL SENIOR SERVICES	15.82	15.00	4.59	8.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION										
25541000 TRANSPORTATION SERVICES	14.44	15.16	2.06	4.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSPORTATION	14.44	15.16	2.06	4.00	0.00	0.00	0.00	0.00	0.00	0.00
PARKS & REC										
26110000 PARKS AND RECREATION ADMIN	2.94	3.00	4.06	4.00	0.00	0.00	0.29	5.00	0.00	0.00
26120000 PARKS AND RECREATION PROGRAMS	2.71	3.00	3.59	11.00	1.65	16.00	0.00	0.00	0.00	0.00
26124000 AQUATIC CENTER	4.71	5.00	22.35	39.00	31.82	69.00	0.00	0.00	0.00	0.00
26130000 PARKS AND RECREATION ATHLETICS	5.88	6.00	6.82	12.00	20.59	48.00	0.00	0.00	0.00	0.00
26220000 PARKS AND REC MAINTENANCE	16.18	18.00	1.47	4.00	0.00	0.00	0.00	0.00	0.00	0.00
07 TOTAL PARKS & REC	32.41	35.00	38.29	70.00	54.06	133.00	0.29	5.00	0.00	0.00
REC CONSTRUCTION										
36180000 RECREATION FACILITIES	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REC CONSTRUCTION	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPLOST										
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	31.12	36.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SPLOST	37.72	42.60	1.00	1.00	0.00	0.00	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 5/31/2018)**

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
EMS										
53630000 EMS OPERATIONS	81.47	87.00	0.12	2.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EMS	81.47	87.00	0.12	2.00	0.00	0.00	0.00	0.00	0.00	0.00
FLEET										
61595000 FLEET MAINTENANCE	9.59	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FLEET	9.59	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS										
22310000 SOLICITOR GRANTS	3.94	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 25436555 OTHER ASSISTANCE	7.41	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS	11.35	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
V/W FUND										
22200000 FAMILY COURT	0.96	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL V/W FUND	0.96	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE AND BENEFITS FUND										
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
TOTAL INSURANCE AND BENEFITS FUND	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND										
21514000 IMPACT FEE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.18	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	0.94	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
13 22330000 DRUG SCREENING LAB	1.06	1.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
23321555 SHERIFF CID VOCA GRANT	2.94	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23350555 SPECIAL OPS - HEAT	1.82	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND	8.41	8.65	5.00	5.00	0.00	0.00	0.18	10.00	0.00	0.00



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	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
TOTAL OTHER FUNDS	571.25	600.24	61.88	108.00	54.06	133.00	0.47	19.00	0.00	0.00
GRAND TOTAL	1322.06	1401.01	123.06	181.00	72.53	150.00	15.76	78.00	16.00	18.00

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)-DRUG ACCOUNTABILITY COURT- Full time position created by eliminating a part time position
- 5)-FIRE- Employees frequently move between divisions and there is attrition throughout the year. The Fire Department manages to the overall headcount budget.
- 6)-SENIOR SERVICES- Full time position created by eliminating a part time position.
- 7)-PARKS & REC- Temporary overlap of two employees in one position for training purposes
- 8)-OTHER ASSISTANCE-New grant funded full time position created after budget
- 9)-Coroner-Addition of 4 Part Time Coroners to provide better staffing at no additional cost
- 10)-Building Inspections-New FT Director of Building Insp/Development Services position
- 11)- Capital Projects-New Department and position created after budget
- 12)-Clerk of Court- Temporary overlap of two employees in one position for training purposes
- 13)-Drug Screening Lab-Overlap of Lab Manager position for 1 payroll