



# Cherokee County Board of Commissioners

EXECUTIVE SUMMARY

Q3 2018

(Oct 2017 – Jun 2018)



# Status Summary – Q3 2018

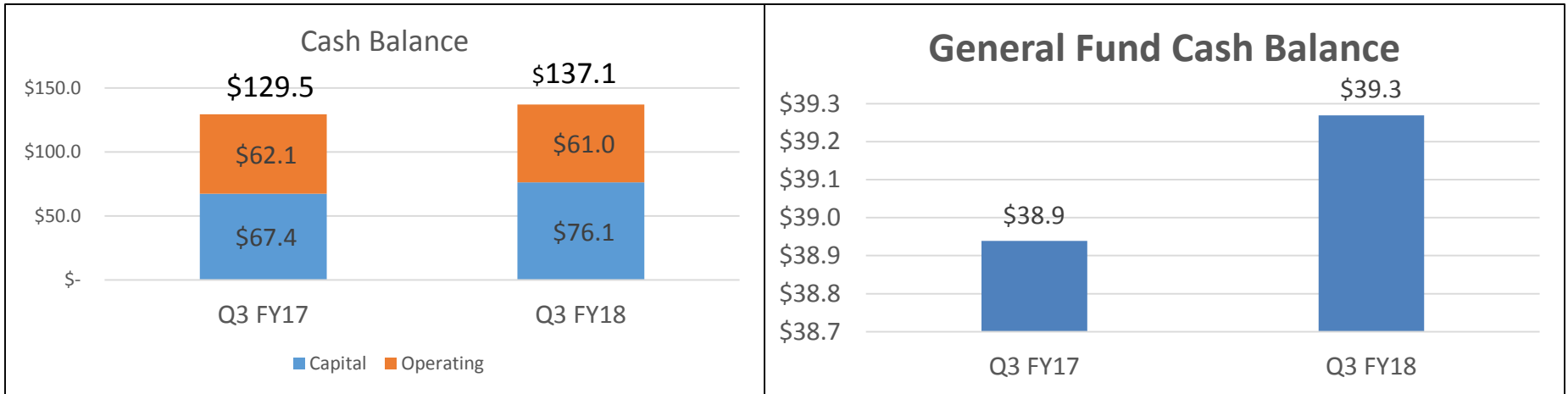
Metric	Status	Comments/Action Plan
Cash Position – All Funds		<ul style="list-style-type: none"><li>• In total – the County is able to meet commitments</li><li>• However EMS cash receipts have been under budget in the 3<sup>rd</sup> Quarter. Finance will continue to monitor.</li></ul>
Cash Position – General Fund		<ul style="list-style-type: none"><li>• General Fund cash balance continues to improve</li></ul>
Revenue		<ul style="list-style-type: none"><li>• Full Year Forecast for Externally Generated Recurring Revenues on track</li><li>• Property tax collections are on track</li><li>• SPLOST tax collections are 7.2% over budget at the end of June and we are on track to exceed budget.</li></ul>
Expenditures		<ul style="list-style-type: none"><li>• Overall, expenditures on track (compared to budget &amp; prior year)<ul style="list-style-type: none"><li>○ Q3 Healthcare costs were right on track. While net claims were slightly higher than budget, employee and cobra/retiree contributions were also higher, resulting in a positive fund balance in the Insurance &amp; Benefits Fund.</li></ul></li></ul>
Headcount		<ul style="list-style-type: none"><li>• Personnel costs on target</li><li>• Headcount below budget</li></ul>



# Cash Executive Summary

## Q3 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.



### Operating **-\$1.1M**

- **General Fund +\$0.3M** – revenues above budget and expenses below budget for FY2018
- **Fire Fund -\$1.2M** – \$2.1M transfer to SPLOST in 2018 to cover Fire Station construction costs
- **Parks and Rec Fund -\$0.2M** – Several one time purchases using reserves were made in during 2017 Q4.

### Capital **+\$8.7M**

- **SPLOST Funds + \$11.9M** SPLOST 2012 tax receipts have exceeded SPLOST 2012 spending (related to multi year project spending plan).
- **Impact Fee Fund +\$0.8M** Cash Receipts have exceeded Cash disbursements in 2018
- **Parks Bond Fund -\$4.0M** Final bonds issued in July 2014, spending down balance.

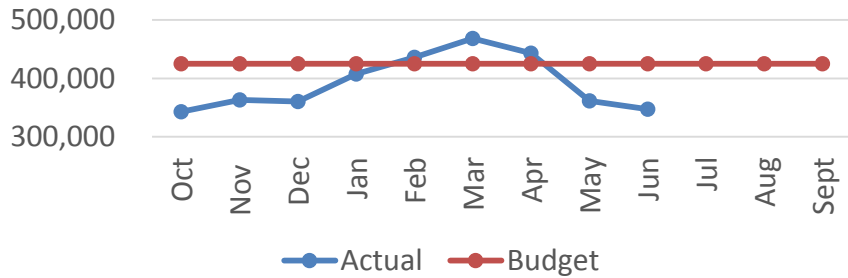
**Bottom Line:** Most cash balances are improving or decreases are explainable/expected.



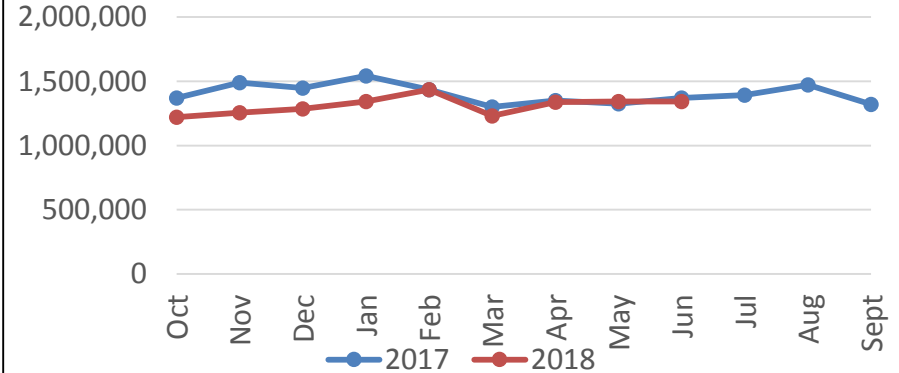
# Q3 2018 Results

## EMS Fund – Cash Collections & Balances

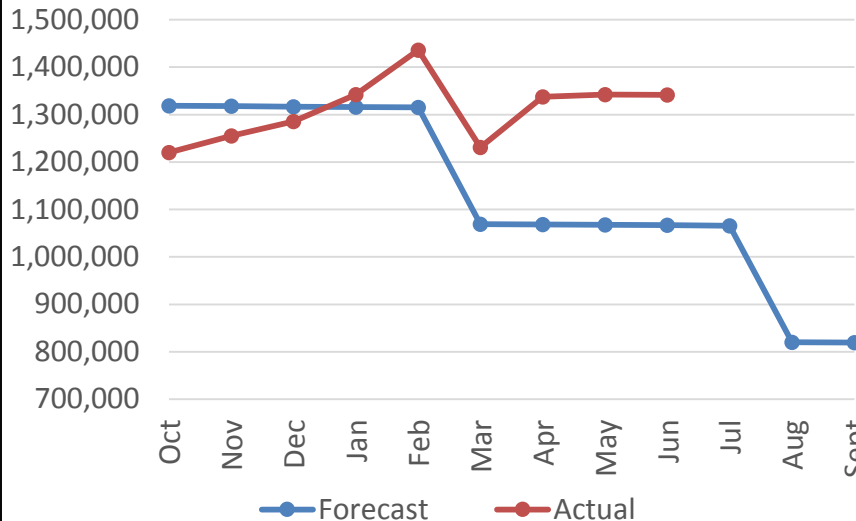
### EMS Cash Collections Oct 2017 – Jun 2018



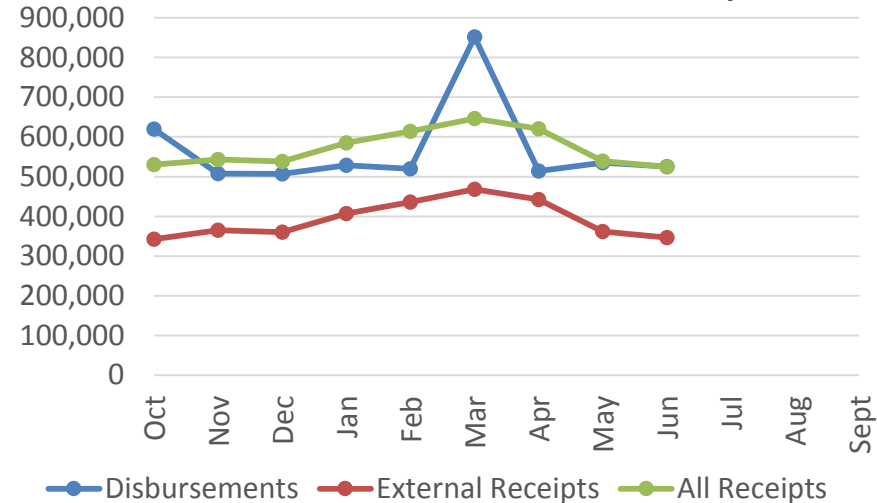
### EMS Cash Balances 2017 - 2018



### EMS 2018 Cash Forecast Vs. Actual



### EMS Cash Disbursements vs Cash Receipts



**Bottom Line:** Cash Collections increased during the 2<sup>nd</sup> Quarter but have fallen below budget since then. Finance will continue to monitor.

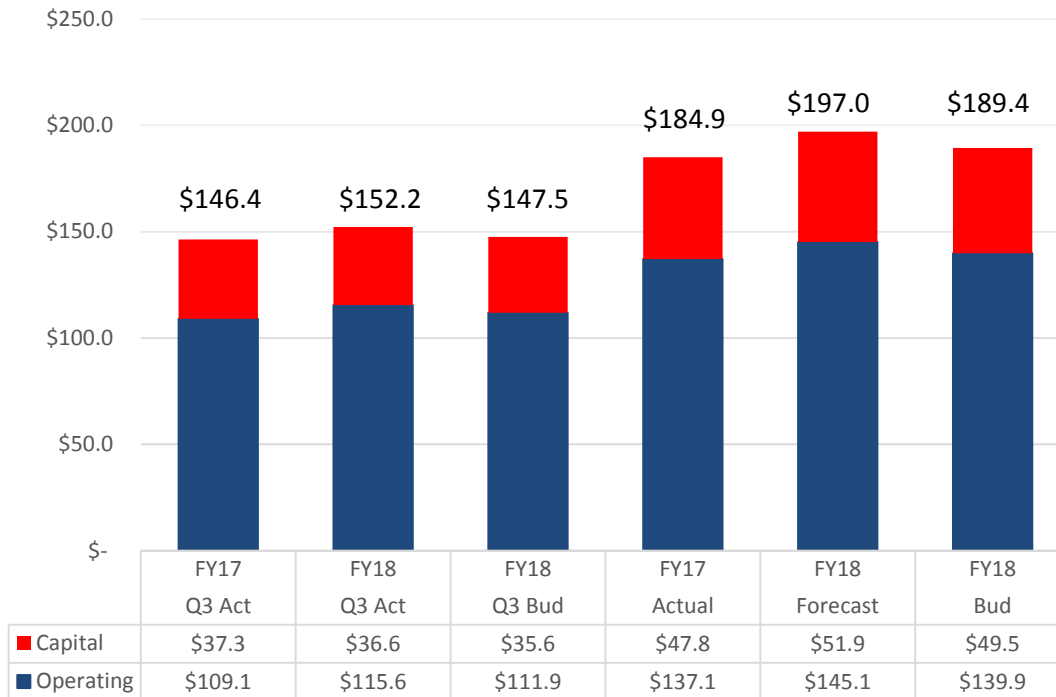


# Revenue Executive Summary

## All Funds – Q3 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the County's YTD Results are \$4.7M better than the YTD Budget. We are also forecasting the full year to be \$7.6M better than budget.

### RECURRING EXTERNAL REVENUES CAPITAL AND OPERATING FUNDS



#### Operating Funds Q3– Actual vs Budget

- TAVT/MV **+\$1.2M**
- Current Property Taxes **(\$0.7M)**
- Building Inspections **+\$0.2M**
- Intergovernmental **(\$0.9M)**
- Charges for Services **+\$0.8M**
- Fines & Forfeitures **+\$0.6M**
- Investment Income **+\$0.9M**
- Other Miscellaneous **+\$0.3M**

#### Operating Funds Full Year Forecast

- Motor Vehicle/TAVT **+\$1.5M**
- Other Taxes **+\$0.9M**
- Building Inspections **+\$0.2M**
- Charges for Services **+\$0.7M**
- Intergovernmental **+\$0.6M**
- Fines & Forfeitures **+0.8M**
- Investment Income **+\$1.1M**
- Miscellaneous **+\$0.1M**

#### Capital Funds

- SPLOST Taxes **+\$1.7M**

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

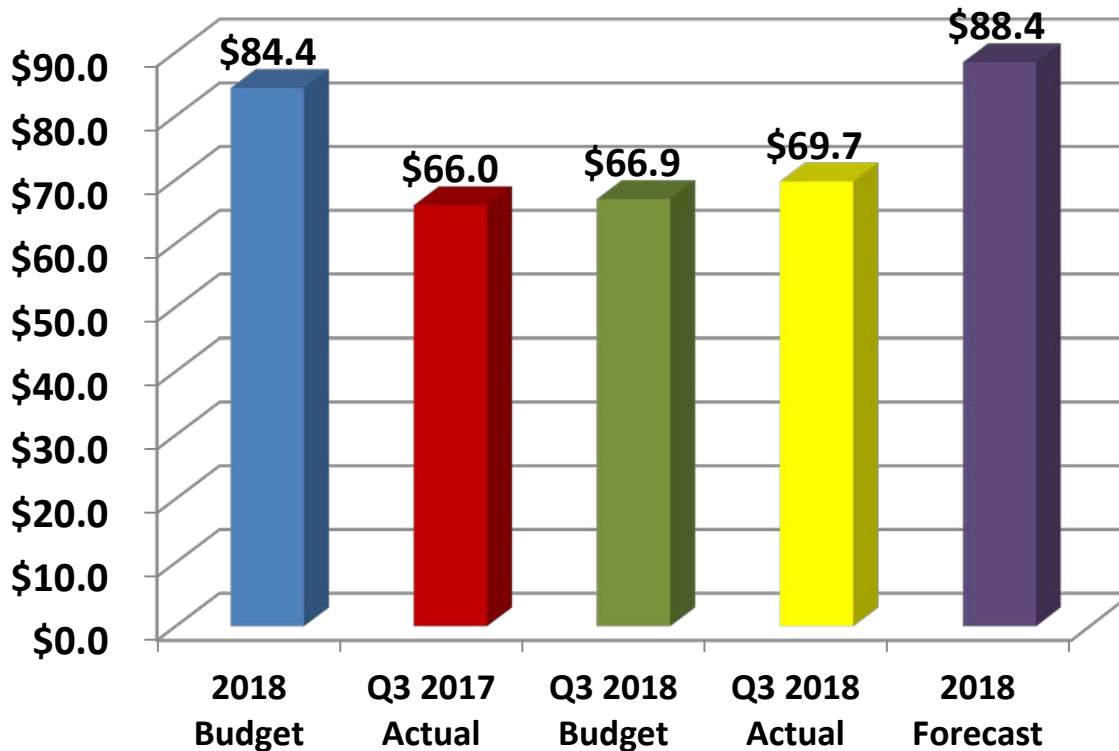


# Revenue Executive Summary

## General Fund – Q3 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the General Fund YTD Results are \$2.8M > Budget. We are also forecasting the full year to be \$4.1M > Budget.

### General Fund Recurring External Revenue



#### Q3 Actual \$2.8M Better than Budget

- Current Property Taxes **-\$0.5M** – timing only, budget based on 2017 collection rate.
- Motor Vehicle/TAVT **+\$1.1M**
- Other Taxes **+\$0.5M**
- Business Licenses/Building Inspections **+0.2M**
- Charges for Services **+\$0.4M**
- Fines and Forfeitures **+\$0.7M**
- Interest **+\$0.3M**
- Miscellaneous **+\$0.1M**

#### Full Year Forecast \$4.1M Better than Budget

- Motor Vehicle/TAVT **+\$1.4M**
- Other Taxes **+\$0.8M**
- Business Licenses/Building Inspections **+\$0.2M**
- Charges for Services **+\$0.4M**
- Fines & Forfeitures **+\$0.8M**
- Interest Revenues **+\$0.4M**

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



# Revenue Executive Summary

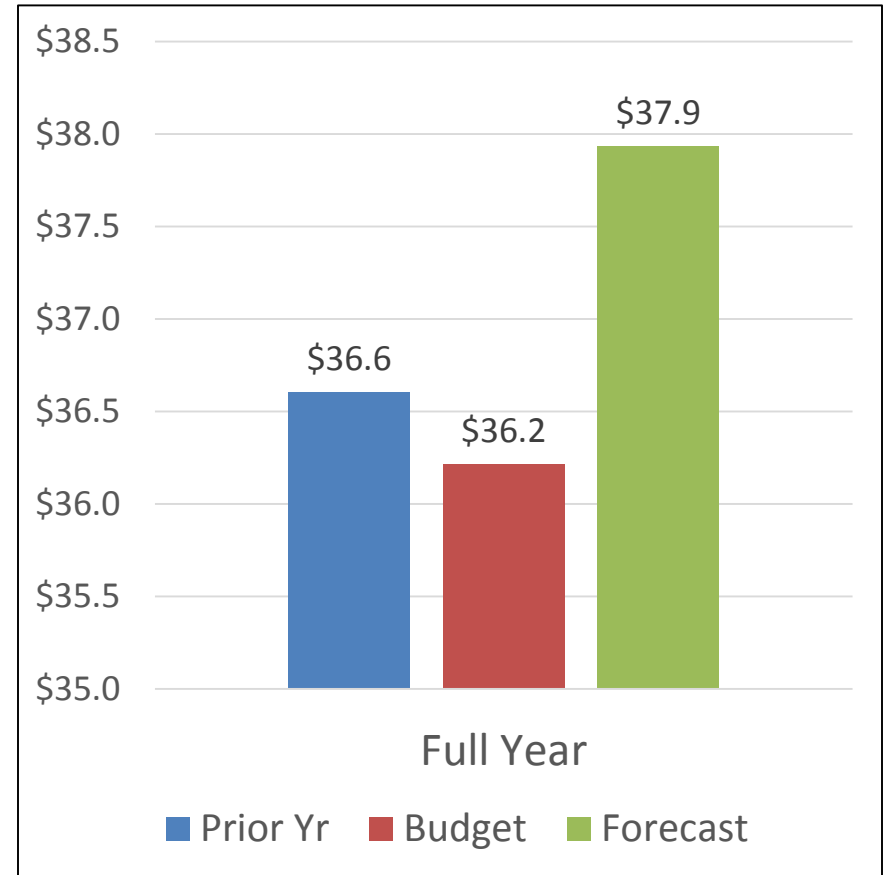
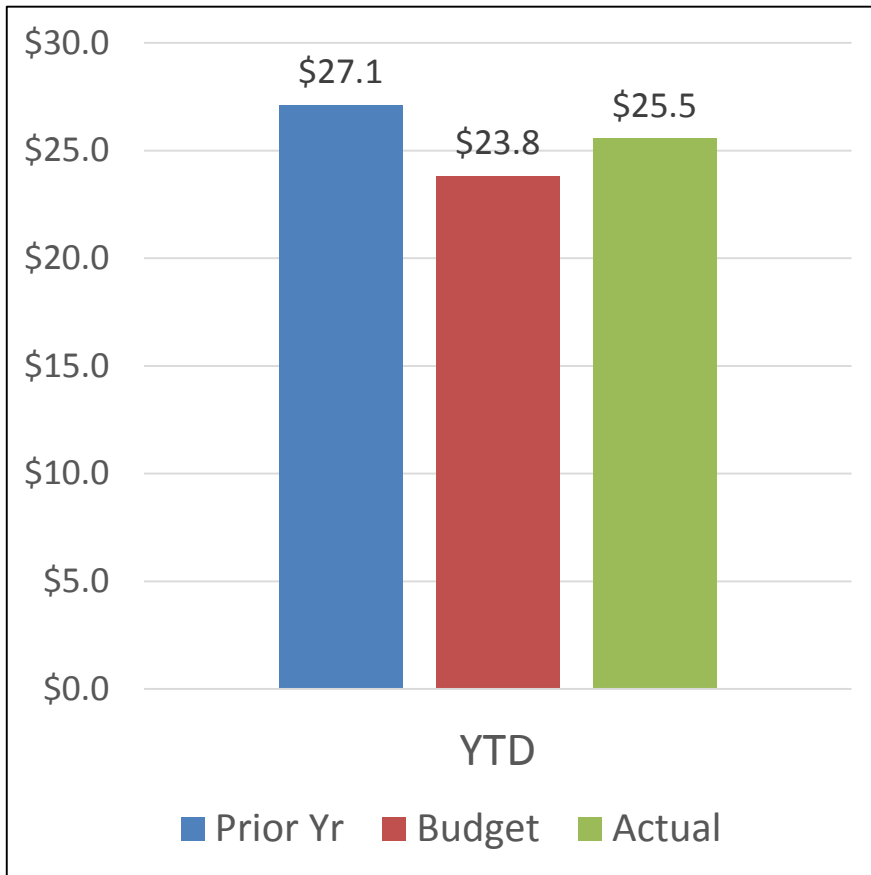
## SPLOST Receipts – Updated through June

YTD SPLOST Receipts

+7.2% to Budget  
-5.8% to Prior Year

Full Year Forecast

+4.7% to Budget  
+3.6% to Prior Year



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

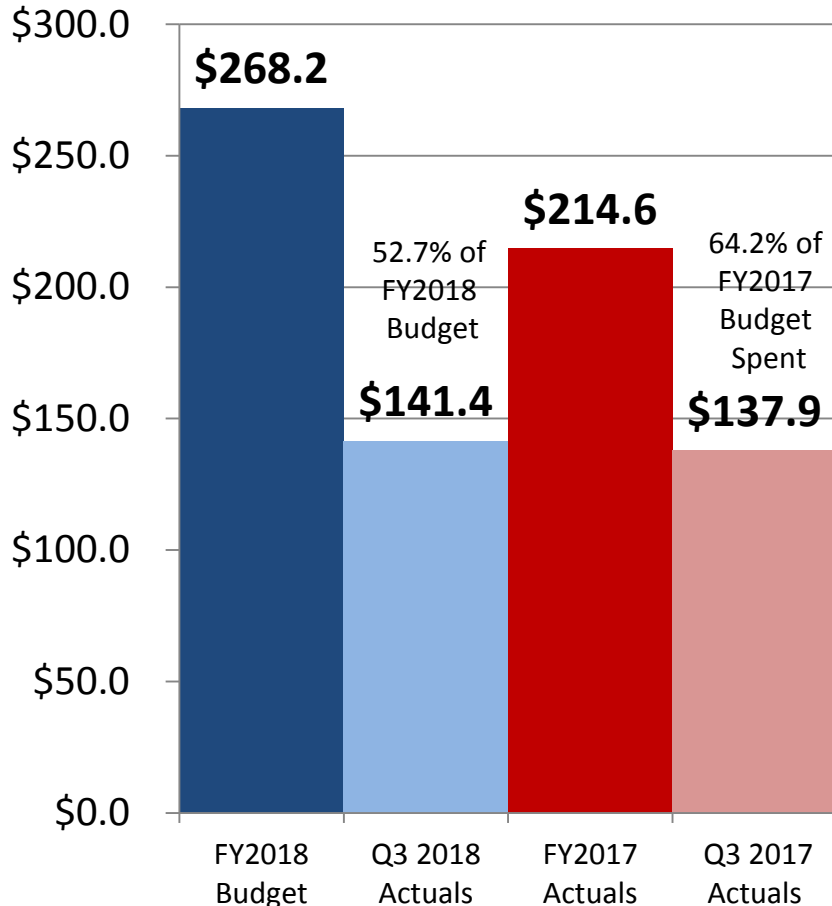


# Expenditure Executive Summary

## All Funds – Q3 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
 71.15% of Year Elapsed for Payroll Costs. 67% or 75% of Year Elapsed for Monthly Expenses.

### Total Expenditures



### County-Wide Expenditures - 2018

	2018 Budget	Q3 2018 YTD	% Spent
Compensation	76,226,392	51,577,899	67.7%
Insurance Benefits	26,378,737	18,317,496	69.4%
Payroll Taxes	5,708,175	3,692,748	64.7%
Workers Comp	1,058,712	787,726	74.4%
Retirement Plans	9,273,261	6,900,169	74.4%
Other Personnel	38,450	35,951	93.5%
<b>Total Personnel</b>	<b>118,683,727</b>	<b>81,311,989</b>	<b>68.5%</b>
Operating Costs	31,234,416	22,609,483	72.4%
Capital	76,541,611	6,466,863	8.4%
Non-Op Costs	19,160,485	12,822,340	66.9%
Debt Service	7,407,135	6,210,954	83.9%
Utilities/Insurance	5,196,114	3,803,452	73.2%
Transfers	9,997,468	8,204,389	82.1%
<b>Total Expenditures</b>	<b>268,220,956</b>	<b>141,429,470</b>	<b>52.7%</b>

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

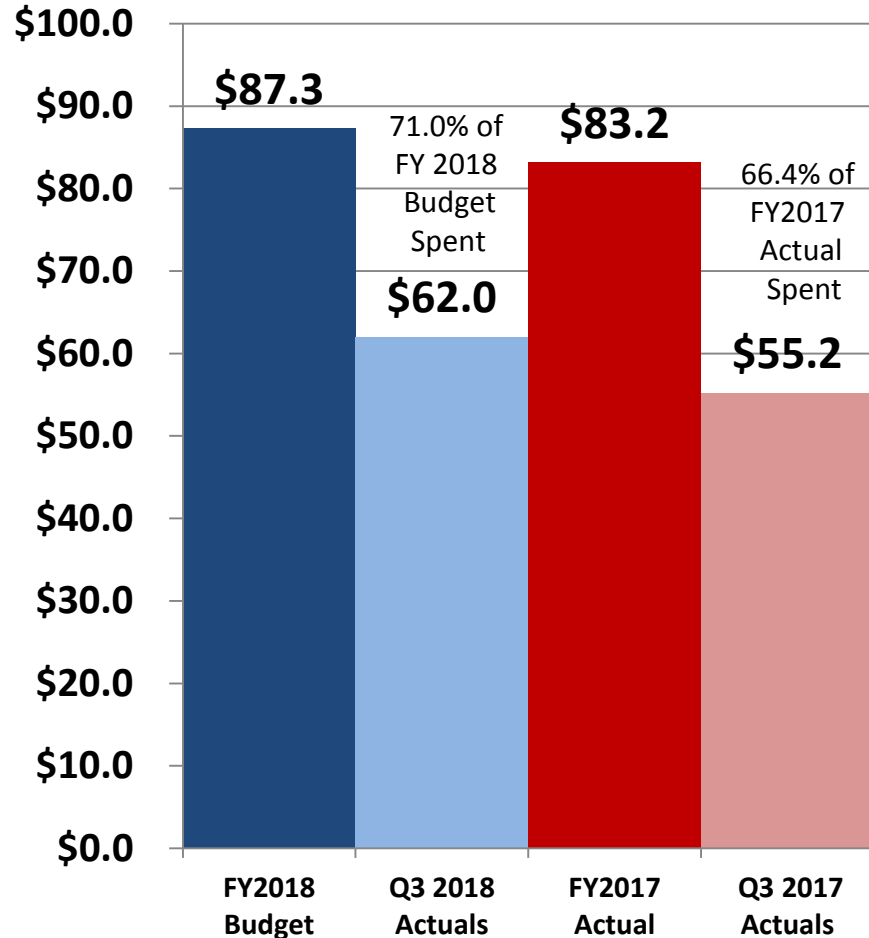




# Expenditure Executive Summary General Fund – Q3 2018

Summary Statement: Expenses are being managed across all departments. Some variances exist, but are explainable.  
71.15% of Year Elapsed for Payroll Costs. 67% or 75% of Year Elapsed for Monthly Expenses.

## General Fund Expenditures



<u>General Fund - Expenditures 2018</u>			
	2018 Budget	Q3 2018 Actuals	% Spent
Compensation	42,439,489	29,224,943	68.9%
Insurance Benefits	6,464,526	4,584,893	70.9%
Payroll Taxes	3,155,611	2,094,242	66.4%
Workers Comp	622,766	493,907	79.3%
Retirement Plans	5,656,779	4,349,093	76.9%
Other Personnel	38,450	35,951	93.5%
<b>Total Personnel</b>	<b>58,377,621</b>	<b>40,783,029</b>	<b>69.9%</b>
Operating Costs	16,178,354	11,753,649	72.7%
Capital	820,984	517,453	63.0%
Non-Op Costs	3,338,691	2,519,663	75.5%
Debt Service	191,773	109,450	57.1%
Utilities/Insurance	2,888,182	2,245,318	77.7%
Transfers	5,513,386	4,057,945	73.6%
<b>Total Expenditures</b>	<b>87,308,991</b>	<b>61,986,507</b>	<b>71.0%</b>

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



# Expenditure Executive Summary Insurance/Benefit Fund – Q3 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.

*71.15% of Year Elapsed for Payroll Costs. 67% or 75% of Year Elapsed for Monthly Expenses.*

## Insurance/Benefits Costs

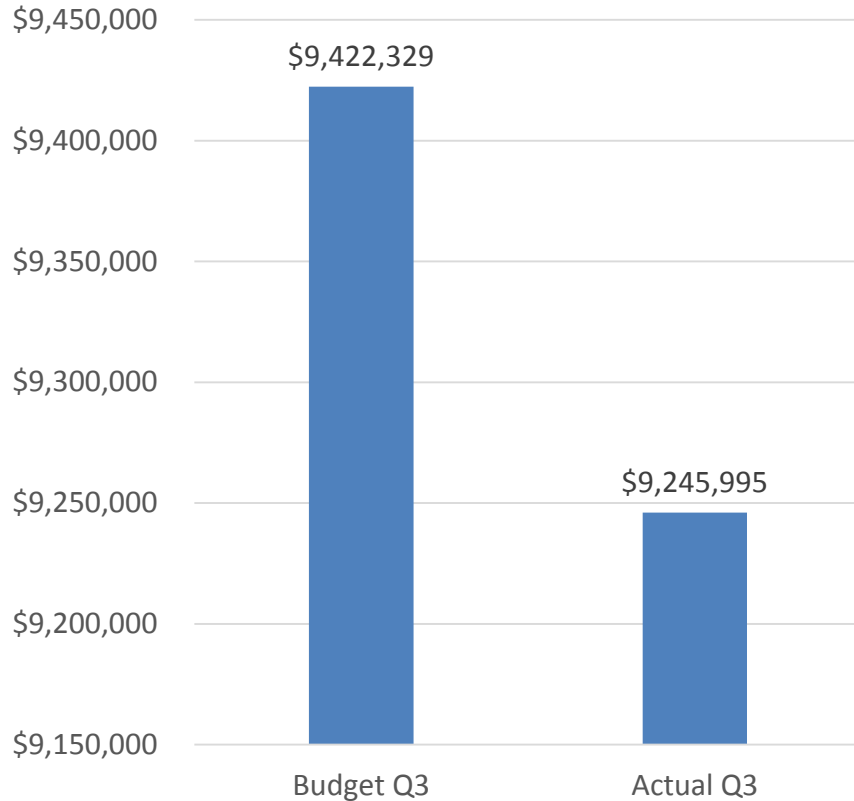
- 69.4% of the FY2018 Budget
- Net costs were \$500.8k less than budget.
- Primary variances:
  - Q3 Net health insurance claims < Budget \$176.3k
  - Q3 Plan Administration fees < Budget \$87.3k
  - Q3 Employee Health Insurance Contributions > Budget \$121.4k
  - Q3 Cobra/Retiree Payments > Budget \$70.2k
- Q3 2018 Fund Balance of \$870.8k:
  - \$480.3k Reserved to support retirees' future health insurance costs
  - \$390.5k Unreserved Fund Balance
- Unreserved fund balance target is 10% (\$1.2M) of annual claim expense
- FY 2018 Forecast Unreserved fund balance \$911k



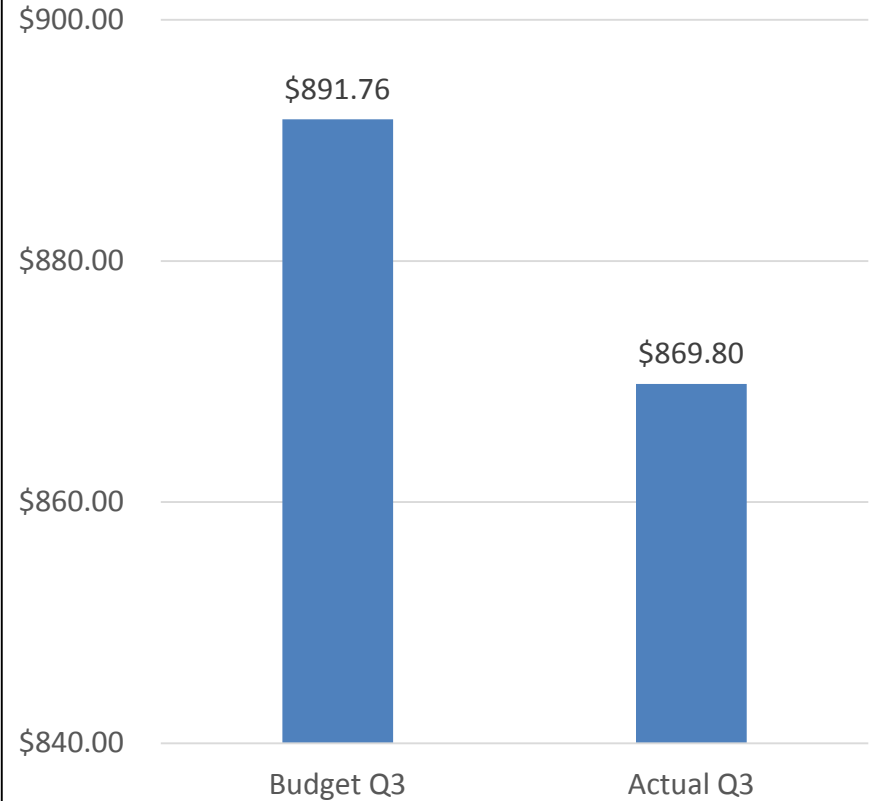
# Insurance & Benefits Fund

## Q3 2018

### Net Claims - \$176k Less Than Budget



### PEPM – 2.5% Below Budget



**Bottom Line:** Q3 2018, PEPM costs were below budget and that combined with higher than budgeted employee contributions resulted in a positive fund balance with a forecast of adding to reserves by the end of the fiscal year. We will continue to monitor the fund and watch for any negative trends.



# Executive Summary

## Workers Comp – Q3 2018

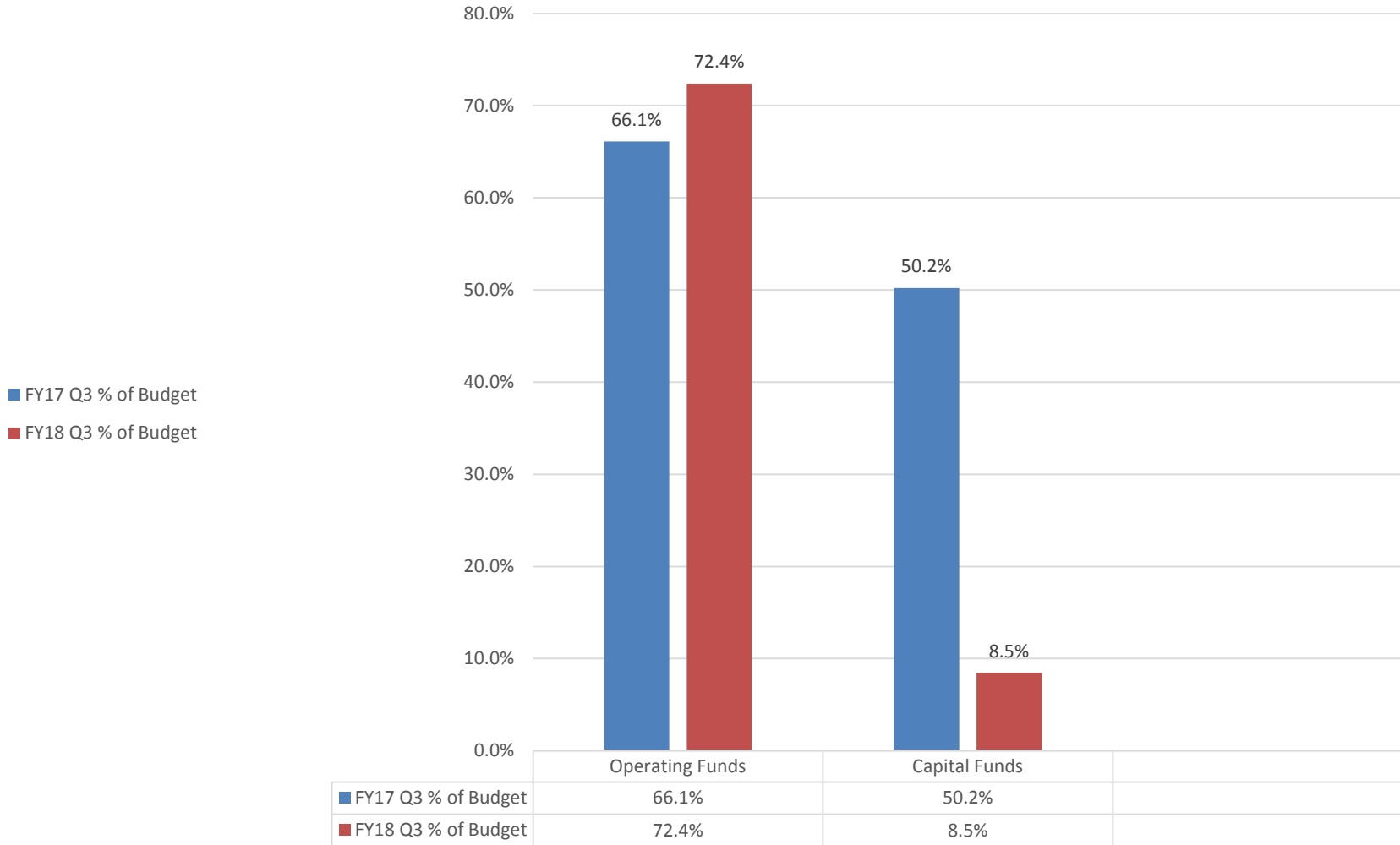
Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*71.15% of Year Elapsed for Payroll Costs. 67% or 75% of Year Elapsed for Monthly Expenses.*

### **Total Workers Comp**

- Costs were 74.4% of the FY2018 Budget due to higher than budgeted old claims. The forecast is to end FY2018 within budget.
  
- **Key Indicators:**
  - Q3YTD new claim total was \$316.5k, which was 55.3% of FY2018 new claim budget
  - Actual Average Monthly Total Claim Cost = \$58.3 v. Monthly Budget = \$57.6k
  - WC Admin fees were @ 71.4% 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 all four payments already paid.



# Operating and Capital Funds Expenditures FY17 Q3 vs FY18 Q3 % of Budget Expended



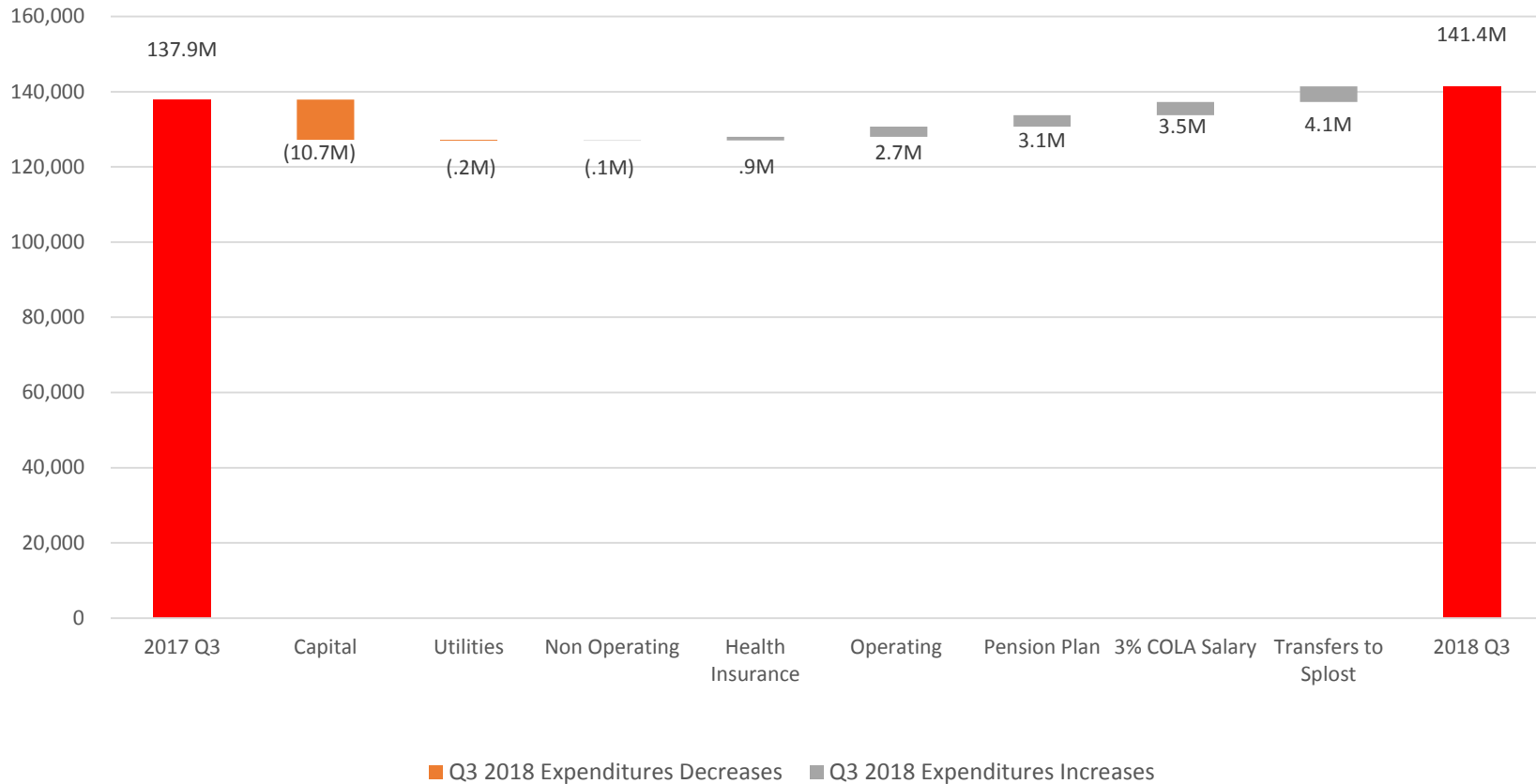
Operating Funds % of Budget Expended is 72.4% for FY18 Q3 compared to 66.1% FY17 Q3, which is a slightly higher trend. Capital Funds % of Budget Expended is 8.5% in FY18 Q3 compared to FY17 Q3 50.2%. The 50.2% in FY17 Q3 was driven by Parks Bond Spending



# Expenditure Executive Summary

## All Funds – Q3 2018 vs Q3 2017

FY17 vs FY18 Q3 Expenditure Waterfall Chart



**County Wide Expenditures have increased \$3.5M when comparing Q3 FY17 to Q3FY18. The Waterfall Chart shows the major increases and decreases that account for the change.**



# FY2018 Year End Forecast

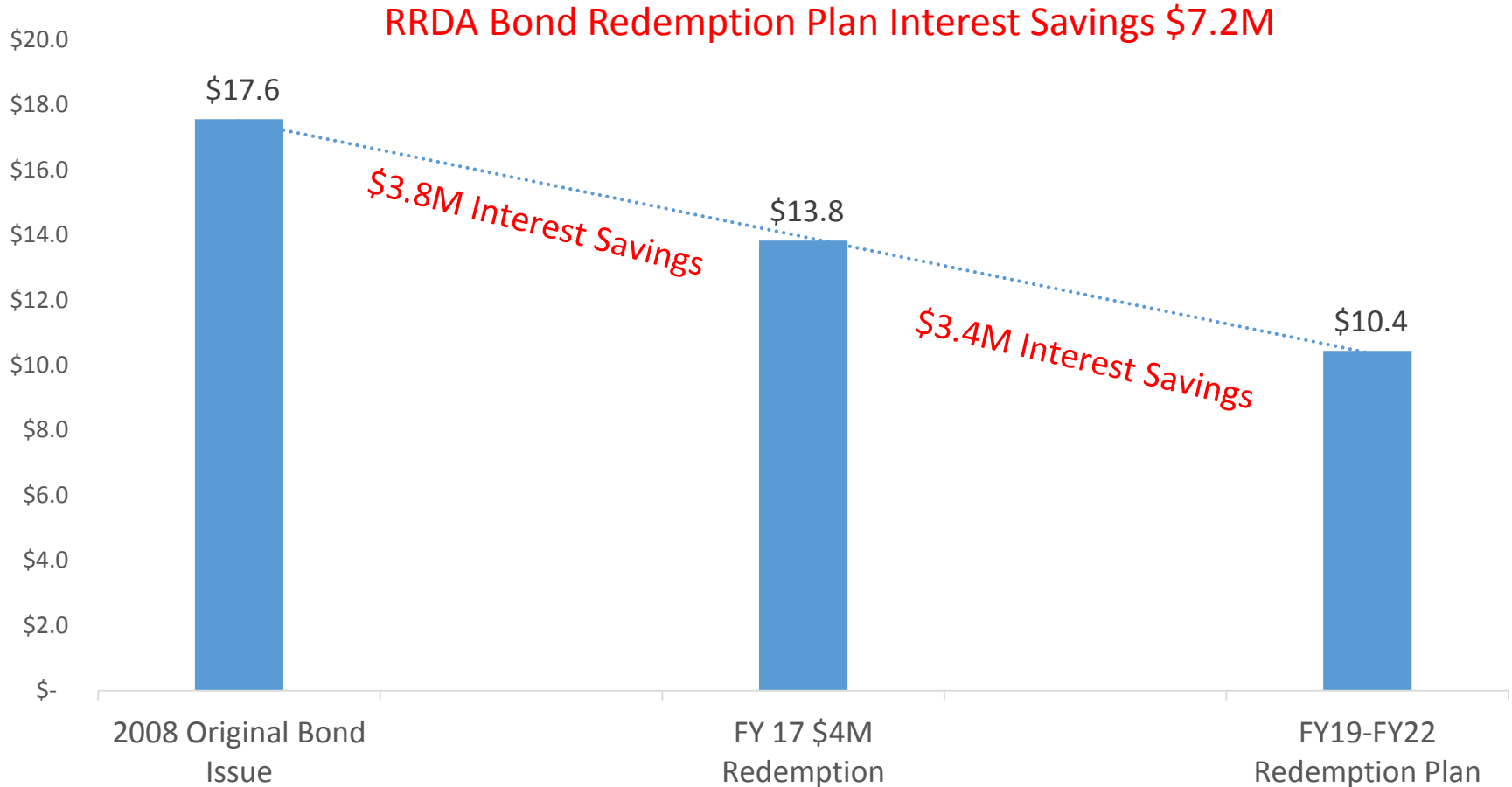
## ➤ General Fund

- Revenue \$4M favorable to budget
- Expenditures \$.8M favorable to budget
- Total increase to Fund Balance of \$4.8M

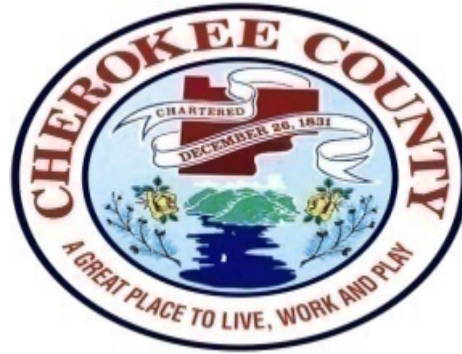
## ➤ FY 2019 Budget

- \$4M Use of Fund Balance – Pay down \$4M of RRDA principal bond debt

# RRDA Debt Retirement Plan







# Cherokee County Board of Commissioners

Financial Reports

Q3 2018

(Oct 2017 – Jun 2018)



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget 2018	% of Budget 2017
<b>ALL EXTERNALLY GENERATED RECURRING REVENUES BY FUND</b>								
GENERAL FUND (100)	84,680,874	65,961,637	84,356,770	0	84,356,770	69,768,874	82.71%	77.89
LAW LIBRARY FUND (205)	111,473	60,888	122,500	0	122,500	69,288	56.56%	54.62
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	2,469,258	4,587,500	0	4,587,500	2,574,127	56.11%	53.57
SENIOR SERVICES FUND (220)	750,045	460,939	697,502	0	697,502	479,770	68.78%	61.45
PARKS AND RECREATION (225)	3,579,705	2,586,640	3,715,900	104,700	3,820,600	2,800,656	73.30%	72.26
TRANSPORTATION FUND (240)	628,394	292,737	862,927	0	862,927	371,095	43.00%	46.58
MULTIPLE GRANT FUND (250)	970,948	461,602	656,192	910,366	1,566,558	641,889	40.97%	47.54
COMMUNITY DEVELOPMENT (251)	812,218	443,500	1,114,001	0	1,114,001	1,038,265	93.20%	54.60
ANIMAL SERVICES FUND (252)	857,832	489,244	756,269	0	756,269	423,328	55.98%	57.03
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	180,233	229,147	0	229,147	151,999	66.33%	65.72
VICTIM/WITNESS FUND (256)	200,004	136,790	204,286	0	204,286	143,339	70.17%	68.39
DUI COURT FUND (257)	514,232	356,704	486,605	10,975	497,580	357,761	71.90%	69.37
DRUG ACCOUNTABILITY COURT (258)	368,359	198,807	438,366	6,720	445,086	219,625	49.34%	53.97
TREATMENT ACCOUNTABILITY COURT (259)	64,393	30,801	77,375	28,625	106,000	34,518	32.56%	47.83
DRUG SCREENING LAB (260)	367,810	258,503	343,244	0	343,244	270,044	78.67%	70.28
VETERANS ACCOUNTABILITY COURT (261)	12,622	0	89,096	0	89,096	33,280	37.35%	0.00
FIRE DISTRICT FUND (270)	27,138,610	26,097,716	29,152,051	12,695	29,164,746	28,913,712	99.14%	96.16
JAIL FUND (271)	403,640	274,560	392,000	0	392,000	293,148	74.78%	68.02
SHERIFF'S COMMISSARY FUND (272)	606,345	376,994	600,000	0	600,000	553,326	92.22%	62.17
CONFISCATED ASSETS FUND (273)	368,139	357,736	224,300	0	224,300	136,759	60.97%	97.17
HOTEL/ MOTEL TAX FUND (275)	214,232	133,005	207,000	0	207,000	129,213	62.42%	62.08
IMPACT FEE FUND (295)	2,110,056	1,547,639	2,113,490	0	2,113,490	1,714,674	81.13%	73.35
RECREATION CAPITAL CONSTRUCTIO (310)	178,137	172,484	15,000	0	15,000	25,836	172.24%	96.83
SPLOST V (322)	13,397	9,403	4,000	0	4,000	13,145	328.63%	70.19
SPLOST 2012 (323)	39,476,451	29,671,419	31,174,727	28,723	31,203,450	28,577,019	91.58%	75.16
SPLOST 2018 (324)	0	0	0	9,716,000	9,716,000	0	0.00%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	142,496	106,937	142,236	0	142,236	106,677	75.00%	75.05
DEBT SERVICE (410)	6,059,473	5,812,650	6,310,428	0	6,310,428	6,144,385	97.37%	95.93
CONFERENCE CENTER (555)	349,853	303,736	320,435	0	320,435	284,735	88.86%	86.82
EMERGENCY MEDICAL SERVICES (580)	7,687,590	5,598,015	7,765,600	34,472	7,800,072	5,591,059	71.68%	72.82
INSURANCE AND BENEFITS FUND (605)	1,734,505	1,479,162	1,349,650	0	1,349,650	380,133	28.17%	85.28
FLEET MAINTENANCE FUND (610)	0	0	0	0	0	43	0.00%	0.00
<b>TOTAL EXT GEN REC REVENUES</b>	<b>185,346,332</b>	<b>146,389,348</b>	<b>178,618,597</b>	<b>10,853,276</b>	<b>189,471,873</b>	<b>152,246,594</b>	<b>80.35%</b>	<b>78.98%</b>



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget 2018	% of Budget 2017
<b>OTHER FINANCE SOURCES</b>								
<b>TRANSFERS IN</b>								
GENERAL FUND (100)	0	0	209,221	0	209,221	156,916	75.00 %	0.00%
SENIOR SERVICES FUND (220)	551,980	413,985	585,120	0	585,120	438,840	75.00 %	75.00%
PARKS AND RECREATION (225)	1,148,714	861,536	1,364,392	0	1,364,392	1,023,294	75.00 %	75.00%
TRANSPORTATION FUND (240)	258,633	193,817	396,024	0	396,024	297,729	75.18 %	74.94%
MULTIPLE GRANT FUND (250)	159,336	38,135	170,687	37,907	208,594	78,640	37.70 %	23.93%
ANIMAL SERVICES FUND (252)	462,718	347,038	476,831	0	476,831	357,623	75.00 %	75.00%
DUI COURT FUND (257)	88,020	66,015	88,020	0	88,020	66,015	75.00 %	75.00%
DRUG ACCOUNTABILITY COURT (258)	129,459	97,094	130,783	0	130,783	90,342	69.08 %	75.00%
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	826,238	889,337	0	889,337	667,003	75.00 %	16.20%
CONFERENCE CENTER (555)	114,232	73,005	107,000	0	107,000	36,115	33.75 %	63.91%
EMERGENCY MEDICAL SERVICES (580)	1,467,591	1,100,693	2,134,691	0	2,134,691	1,601,018	75.00 %	75.00%
INSURANCE AND BENEFITS FUND (605)	14,377	10,064	0	0	0	0	0.00 %	70.00%
<b>TOTAL TRANSFERS IN</b>	<b>10,035,702</b>	<b>4,096,078</b>	<b>6,574,380</b>	<b>3,423,088</b>	<b>9,997,468</b>	<b>8,204,389</b>	<b>82.06%</b>	<b>40.82%</b>
<b>SALE OF ASSETS</b>								
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%
<b>TOTAL SALE OF ASSETS</b>	<b>242,848</b>	<b>141,023</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>103,951</b>	<b>1,299.39%</b>	<b>58.07%</b>
<b>PROCEEDS FROM DEBT INSTRUMENTS</b>								
GENERAL FUND (100)	65,988	0	270,644	0	270,644	274,916	101.58 %	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%
<b>TOTAL PROCEEDS FROM DEBT INSTRUMENTS</b>	<b>215,475</b>	<b>31,549</b>	<b>286,696</b>	<b>0</b>	<b>286,696</b>	<b>289,918</b>	<b>101.12%</b>	<b>14.64%</b>
<b>INTERNAL SERVICE CHARGES</b>								
GENERAL FUND (100)	217,723	77,500	452,448	0	452,448	339,336	75.00 %	35.60%



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget 2018	% of Budget 2017
INSURANCE AND BENEFITS FUND (605)	14,405,236	10,107,393	15,260,093	0	15,260,093	10,808,276	70.83 %	70.16%
FLEET MAINTENANCE FUND (610)	1,486,006	1,116,561	1,532,662	0	1,532,662	1,045,731	68.23 %	75.14%
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>16,108,966</b>	<b>11,301,454</b>	<b>17,245,203</b>	<b>0</b>	<b>17,245,203</b>	<b>12,193,343</b>	<b>70.71%</b>	<b>70.16%</b>
<b>TOTAL OTHER FINANCE SOURCES</b>	<b>26,602,992</b>	<b>15,570,105</b>	<b>24,114,279</b>	<b>3,423,088</b>	<b>27,537,367</b>	<b>20,791,600</b>	<b>75.50%</b>	<b>58.53%</b>
<b>TOTAL INFLOWS</b>	<b>211,949,323</b>	<b>161,959,452</b>	<b>202,732,876</b>	<b>14,276,364</b>	<b>217,009,240</b>	<b>173,038,194</b>	<b>79.74%</b>	<b>76.41%</b>
<b>USE OF RESERVES</b>								
GENERAL FUND (100)	0	0	500,000	1,519,908	2,019,908	0	0.00 %	0.00%
LAW LIBRARY FUND (205)	0	0	32,500	0	32,500	0	0.00 %	0.00%
EMERGENCY 911 TELEPHONE FUND (215)	0	0	236,810	216,437	453,247	0	0.00 %	0.00%
MULTIPLE GRANT FUND (250)	0	0	0	162,510	162,510	0	0.00 %	0.00%
DRUG ABUSE AND TREATMENT FUND (255)	0	0	57,383	3,181	60,564	0	0.00 %	0.00%
VICTIM/WITNESS FUND (256)	0	0	14,672	0	14,672	0	0.00 %	0.00%
DUI COURT FUND (257)	0	0	140,229	0	140,229	0	0.00 %	0.00%
FIRE DISTRICT FUND (270)	0	0	500,000	2,196,713	2,696,713	0	0.00 %	0.00%
JAIL FUND (271)	0	0	(31,003)	0	(31,003)	0	0.00 %	0.00%
IMPACT FEE FUND (295)	0	0	1,967,048	1,236,098	3,203,146	0	0.00 %	0.00%
RECREATION CAPITAL CONSTRUCTIO (310)	0	0	4,449,045	0	4,449,045	0	0.00 %	0.00%
SPLOST V (322)	0	0	65,782	150,000	215,782	0	0.00 %	0.00%
SPLOST 2012 (323)	0	0	39,140,135	365,125	39,505,260	0	0.00 %	0.00%
SPLOST 2018 (324)	0	0	0	(2,631,000)	(2,631,000)	0	0.00 %	0.00%
DEBT SERVICE (410)	0	0	(10,632)	0	(10,632)	0	0.00 %	0.00%
CONFERENCE CENTER (555)	0	0	30,000	0	30,000	0	0.00 %	0.00%
EMERGENCY MEDICAL SERVICES (580)	0	0	700,000	0	700,000	0	0.00 %	0.00%
INSURANCE AND BENEFITS FUND (605)	0	0	160,775	0	160,775	0	0.00 %	0.00%
FLEET MAINTENANCE FUND (610)	0	0	40,000	0	40,000	0	0.00 %	0.00%
<b>TOTAL USE OF RESERVES</b>	<b>0</b>	<b>0</b>	<b>47,992,744</b>	<b>3,218,972</b>	<b>51,211,716</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL FUNDING SOURCES</b>	<b>211,949,323</b>	<b>161,959,452</b>	<b>250,725,620</b>	<b>17,495,336</b>	<b>268,220,956</b>	<b>173,038,194</b>	<b>64.51 %</b>	<b>76.41%</b>



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget 2018	% of Budget 2017
<b>ALL EXPENDITURES BY FUND</b>								
GENERAL FUND (100)	83,253,033	55,215,369	85,789,083	1,519,908	87,308,991	61,986,507	71.00%	66.32
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	50,250	67.00%	72.92
EMERGENCY 911 TELEPHONE FUND (215)	4,412,185	3,067,327	4,824,310	216,437	5,040,747	3,310,136	65.67%	69.52
SENIOR SERVICES FUND (220)	1,214,774	848,720	1,298,674	0	1,298,674	909,525	70.03%	69.87
PARKS AND RECREATION (225)	4,975,489	3,263,588	5,088,292	104,700	5,192,992	3,740,074	72.02%	65.59
TRANSPORTATION FUND (240)	930,513	638,394	1,258,951	0	1,258,951	768,716	61.06%	68.61
MULTIPLE GRANT FUND (250)	1,254,468	882,577	826,879	1,110,783	1,937,662	1,038,284	53.58%	70.35
COMMUNITY DEVELOPMENT (251)	812,218	498,483	1,114,001	0	1,114,001	1,073,270	96.34%	61.37
ANIMAL SERVICES FUND (252)	1,266,026	866,488	1,233,100	0	1,233,100	811,515	65.81%	68.44
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	13,246	30,000	0	30,000	633	2.11%	100.00
DRUG ABUSE AND TREATMENT FUND (255)	270,373	187,846	286,530	3,181	289,711	195,042	67.32%	69.48
VICTIM/WITNESS FUND (256)	212,637	155,725	218,958	0	218,958	152,731	69.75%	73.23
DUI COURT FUND (257)	528,773	363,327	714,854	10,975	725,829	377,002	51.94%	68.71
DRUG ACCOUNTABILITY COURT (258)	476,469	303,242	569,149	6,720	575,869	360,749	62.64%	63.64
TREATMENT ACCOUNTABILITY COURT (259)	76,758	50,970	85,859	31,806	117,665	48,129	40.90%	66.40
DRUG SCREENING LAB (260)	302,257	212,487	343,244	0	343,244	270,945	78.94%	70.30
VETERANS ACCOUNTABILITY COURT (261)	14,767	0	102,886	0	102,886	50,150	48.74%	0.00
FIRE DISTRICT FUND (270)	26,667,475	17,315,085	29,652,051	2,209,408	31,861,459	22,122,353	69.43%	64.93
JAIL FUND (271)	359,793	270,217	360,997	0	360,997	306,586	84.93%	75.10
SHERIFF'S COMMISSARY FUND (272)	396,401	232,564	600,000	0	600,000	337,478	56.25%	58.67
CONFISCATED ASSETS FUND (273)	302,915	170,223	224,300	0	224,300	130,112	58.01%	56.19
HOTEL/ MOTEL TAX FUND (275)	214,232	148,005	207,000	0	207,000	111,115	53.68%	69.09
IMPACT FEE FUND (295)	2,646,252	2,492,227	4,080,538	1,236,098	5,316,636	1,348,700	25.37%	94.18
RECREATION CAPITAL CONSTRUCTIO (310)	10,425,863	6,446,941	4,464,045	0	4,464,045	555,928	12.45%	61.84
SPLOST V (322)	1,034,681	27,729	69,782	150,000	219,782	150,000	68.25%	2.68
SPLOST 2012 (323)	33,828,443	17,992,634	70,314,862	3,775,848	74,090,710	15,068,607	20.34%	53.19
SPLOST 2018 (324)	0	0	0	7,085,000	7,085,000	0	0.00%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	5,252,889	936,513	1,031,573	0	1,031,573	751,655	72.86%	17.83
DEBT SERVICE (410)	6,183,983	5,334,782	6,299,796	0	6,299,796	5,444,114	86.42%	86.27
CONFERENCE CENTER (555)	482,075	354,462	457,435	0	457,435	282,496	61.76%	73.53
EMERGENCY MEDICAL SERVICES (580)	9,404,321	7,047,517	10,600,291	34,472	10,634,763	7,085,470	66.63%	74.94
INSURANCE AND BENEFITS FUND (605)	15,777,729	11,339,945	16,770,518	0	16,770,518	11,455,642	68.31%	71.87
FLEET MAINTENANCE FUND (610)	1,500,363	1,087,126	1,572,662	0	1,572,662	1,031,406	65.58%	72.46
<b>TOTAL ALL EXPENDITURES BY FUND</b>	<b>214,596,392</b>	<b>137,853,389</b>	<b>250,725,620</b>	<b>17,495,336</b>	<b>268,220,956</b>	<b>141,429,470</b>	<b>52.73%</b>	<b>64.24%</b>



**Cherokee County Board of Commissioners**  
**Changes in Fund Balance**  
**As of 6/30/2018**

Fund	Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)	
000	CASH POOL FUND	0	0	0	0	
100	GENERAL FUND	29,669,003	70,619,031	61,986,507	38,301,527	8,632,524
205	LAW LIBRARY FUND	585,269	69,288	104,150	550,406	(34,862)
210	SHERIFF'S FORFEITURES	56,944	640	50,250	7,334	(49,610)
215	EMERGENCY 911 TELEPHONE FUND	2,744,967	2,574,127	3,310,136	2,008,958	(736,009)
221	SENIOR SERVICES FUND	148,249	937,112	909,525	175,836	27,587
225	PARKS AND RECREATION	370,042	3,831,105	3,740,074	461,074	91,032
230	UNINCORPORATED COUNTY SERVICES	0	0	0	0	0
240	TRANSPORTATION FUND	91,541	668,824	768,716	(8,351)	(99,893)
250	MULTIPLE GRANT FUND	162,510	720,529	1,038,284	(155,245)	(317,755)
251	COMMUNITY DEVELOPMENT	941	1,038,265	1,073,270	(34,064)	(35,005)
252	ANIMAL SERVICES FUND	352,634	780,951	811,515	322,070	(30,564)
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	151,999	195,042	576,962	(43,043)
256	VICTIM/WITNESS FUND	41,878	143,339	152,731	32,485	(9,393)
257	DUI COURT FUND	892,715	423,776	377,002	939,489	46,774
258	DRUG ACCOUNTABILITY COURT	349,503	309,967	360,749	298,721	(50,782)
259	TREATMENT ACCOUNTABILITY COURT	0	39,951	48,129	(8,178)	(8,178)
260	DRUG SCREENING LAB	65,374	270,044	270,945	64,473	(901)
261	VETERANS ACCOUNTABILITY COURT	200	36,701	50,150	(13,249)	(13,449)
270	FIRE DISTRICT FUND	7,275,078	28,916,973	22,122,353	13,919,698	6,644,620
271	JAIL FUND	826,430	294,363	306,586	814,207	(12,223)
272	SHERIFF'S COMMISSARY FUND	453,562	553,326	337,478	669,410	215,848
273	CONFISCATED ASSETS FUND	134,875	136,759	130,112	141,523	6,648
275	HOTEL/ MOTEL TAX FUND	0	129,213	111,115	18,098	18,098
295	IMPACT FEE FUND	8,079,363	1,714,674	1,348,700	8,445,337	365,974
310	RECREATION CAPITAL CONSTRUCTIO	1,238,666	25,836	555,928	708,574	(530,091)
322	SPLOST V	1,816,158	13,145	150,000	1,679,304	(136,855)
323	SPLOST 2012	47,530,930	31,964,169	15,068,607	64,426,492	16,895,562
324	SPLOST 2018	0	0	0	0	0
375	RESOURCE RECOVERY DEVELOPMT	297,474	773,680	751,655	319,499	22,025
410	DEBT SERVICE	54,354	6,144,385	5,444,114	754,625	700,271
555	CONFERENCE CENTER	511,133	320,850	282,496	549,488	38,354
580	EMERGENCY MEDICAL SERVICES	2,458,489	7,192,077	7,085,470	2,565,096	106,607
605	INSURANCE AND BENEFITS FUND	1,138,082	11,188,409	11,455,642	870,849	(267,233)



**Cherokee County Board of Commissioners**  
**Changes in Fund Balance**  
**As of 6/30/2018**

Fund		Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)
610	FLEET MAINTENANCE FUND	(52,115)	1,050,453	1,031,406	(33,068)	19,047
		<u>107,974,706</u>	<u>173,038,194</u>	<u>141,429,470</u>	<u>139,433,430</u>	<u>31,458,724</u>



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 6/30/2018**

	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget
<b>CASH POOL FUND (000)</b>							
Excess Funding Sources over Expenditures	0	0	0	0	0	0	
<b>GENERAL FUND (100)</b>							
FUNDING SOURCES	85,206,836	66,086,587	85,789,083	1,519,908	87,308,991	70,619,031	80.88%
EXPENDITURES	83,253,033	55,215,369	85,789,083	1,519,908	87,308,991	61,986,507	71.00%
Excess Funding Sources over Expenditures	1,953,802	10,871,218	0	0	0	8,632,524	
<b>LAW LIBRARY FUND (205)</b>							
FUNDING SOURCES	111,473	60,888	155,000	0	155,000	69,288	44.70%
EXPENDITURES	87,883	77,157	155,000	0	155,000	104,150	67.19%
Excess Funding Sources over Expenditures	23,590	(16,269)	0	0	0	(34,862)	
<b>SHERIFF'S FORFEITURES (210)</b>							
FUNDING SOURCES	53,539	52,256	75,000	0	75,000	640	0.85%
EXPENDITURES	17,107	12,475	75,000	0	75,000	50,250	67.00%
Excess Funding Sources over Expenditures	36,431	39,781	0	0	0	(49,610)	
<b>EMERGENCY 911 TELEPHONE FUND (215)</b>							
FUNDING SOURCES	4,611,227	2,471,258	4,824,310	216,437	5,040,747	2,574,127	51.07%
EXPENDITURES	4,412,185	3,067,327	4,824,310	216,437	5,040,747	3,310,136	65.67%
Excess Funding Sources over Expenditures	199,041	(596,070)	0	0	0	(736,009)	
<b>SENIOR SERVICES FUND (221)</b>							
FUNDING SOURCES	1,333,534	906,473	1,298,674	0	1,298,674	937,112	72.16%
EXPENDITURES	1,214,774	848,720	1,298,674	0	1,298,674	909,525	70.03%
Excess Funding Sources over Expenditures	118,760	57,753	0	0	0	27,587	
<b>PARKS AND RECREATION (225)</b>							
FUNDING SOURCES	4,846,398	3,448,176	5,088,292	104,700	5,192,992	3,831,105	73.77%
EXPENDITURES	4,975,489	3,263,588	5,088,292	104,700	5,192,992	3,740,074	72.02%
Excess Funding Sources over Expenditures	(129,091)	184,588	0	0	0	91,032	
<b>UNINCORPORATED COUNTY SERVICES (230)</b>							
FUNDING SOURCES	0	0	0	0	0	0	0.00%
EXPENDITURES	0	0	0	0	0	0	0.00%
Excess Funding Sources over Expenditures	0	0	0	0	0	0	





**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 6/30/2018**

	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget
<b>TRANSPORTATION FUND (240)</b>							
FUNDING SOURCES	887,027	486,554	1,258,951	0	1,258,951	668,824	53.13%
EXPENDITURES							
5311 TRANSPORTATION PROGRAM	745,363	515,575	1,041,863	0	1,041,863	604,666	58.04%
CANTON SHUTTLE	166,295	108,075	187,088	0	187,088	121,008	64.68%
FTA GA-90-X308 GRANT	18,854	14,743	30,000	0	30,000	43,042	143.47%
EXPENDITURES	930,513	638,394	1,258,951	0	1,258,951	768,716	61.06%
Excess Funding Sources over Expenditures	(43,486)	(151,839)	0	0	0	(99,893)	
<b>MULTIPLE GRANT FUND (250)</b>							
FUNDING SOURCES	1,130,284	499,737	826,879	1,110,783	1,937,662	720,529	37.19%
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	35,249	47,000	0	47,000	36,749	78.19%
HEAT GRANT	0	0	0	272,012	272,012	182,038	66.92%
Y18-8-004-JJIG SFY18	31,612	0	0	169,620	169,620	59,655	35.17%
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	91,334	0	0	0	0	0.00%
N13-8-007 JABG	65,425	65,425	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	794	0	0	0	0	0.00%
2016-2017 PERFORMANCE PARTNERSHIP	56,927	54,873	0	0	0	0	0.00%
2017-18 PERFORMANCE PARTNERSHIP AGR	12,060	0	0	21,546	21,546	21,546	100.00%
SAFE KIDS PROGRAM	40,031	25,832	25,000	27,221	52,221	21,132	40.47%
SCAAP GRANT	0	0	12,000	0	12,000	0	0.00%
STANTON FOUNDATION/ANIMAL SHELTER	254,681	168,672	0	330,743	330,743	165,214	49.95%
STOP VAWA CJSI GRANT - DA	70,891	60,348	90,192	0	90,192	56,598	62.75%
STOP VAWA SHERIFF	0	0	0	31,194	31,194	0	0.00%
VICTIM'S OF CRIME ACT	271,456	188,792	285,756	0	285,756	236,575	82.79%
SOL GENERAL VOCA	157,654	108,108	201,239	0	201,239	135,847	67.51%
CCSO VOCA	117,667	67,299	160,692	0	160,692	116,377	72.42%
NORTHSIDE WELLNESS GRANT	6,672	6,672	5,000	19,370	24,370	5,158	21.16%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 6/30/2018**

	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget
<b>EXPENDITURES</b>	<b>1,254,468</b>	<b>882,577</b>	<b>826,879</b>	<b>1,110,783</b>	<b>1,937,662</b>	<b>1,038,284</b>	<b>53.58%</b>
Excess Funding Sources over Expenditures	(124,184)	(382,840)	0	0	0	(317,755)	
<b>COMMUNITY DEVELOPMENT (251)</b>							
<b>FUNDING SOURCES</b>	<b>812,218</b>	<b>443,500</b>	<b>1,114,001</b>	<b>0</b>	<b>1,114,001</b>	<b>1,038,265</b>	<b>93.20%</b>
<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>938,935</b>	<b>0</b>	<b>938,935</b>	<b>0</b>	<b>0.00%</b>
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	9,859	0.00%
MALON D MIMMS BOYS & GIRLS CLUB	26,853	3,853	0	0	0	0	0.00%
COMMUNITY DEVELOPMENT BLOCK GRANT	227,942	150,660	175,066	0	175,066	117,276	66.99%
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	0	0	0	0	0	130,000	0.00%
HABITAT FOR HUMANITY REPAIR PROGRAM	68,391	41,220	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	138,214	0.00%
<b>EXPENDITURES</b>	<b>812,218</b>	<b>498,483</b>	<b>1,114,001</b>	<b>0</b>	<b>1,114,001</b>	<b>1,073,270</b>	<b>96.34%</b>
Excess Funding Sources over Expenditures	0	(54,983)	0	0	0	(35,005)	
<b>ANIMAL SERVICES FUND (252)</b>							
<b>FUNDING SOURCES</b>	<b>1,320,550</b>	<b>836,282</b>	<b>1,233,100</b>	<b>0</b>	<b>1,233,100</b>	<b>780,951</b>	<b>63.33%</b>
<b>EXPENDITURES</b>	<b>1,266,026</b>	<b>866,488</b>	<b>1,233,100</b>	<b>0</b>	<b>1,233,100</b>	<b>811,515</b>	<b>65.81%</b>
Excess Funding Sources over Expenditures	54,524	(30,206)	0	0	0	(30,564)	
<b>DA'S CONDEMNATION FD 9-16-19 (253)</b>							
<b>FUNDING SOURCES</b>	<b>5,917</b>	<b>5,917</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>3,056</b>	<b>61.12%</b>
<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
Excess Funding Sources over Expenditures	5,917	5,917	0	0	0	3,056	
<b>DA'S CONDEMNATION FUND (254)</b>							
<b>FUNDING SOURCES</b>	<b>1,577</b>	<b>1,437</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>1,176</b>	<b>3.92%</b>



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	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget
<b>EXPENDITURES</b>	13,246	13,246	30,000	0	30,000	633	2.11%
Excess Funding Sources over Expenditures	(11,669)	(11,809)	0	0	0	543	
<b>DRUG ABUSE AND TREATMENT FUND (255)</b>							
FUNDING SOURCES	274,241	180,233	286,530	3,181	289,711	151,999	52.47%
EXPENDITURES	270,373	187,846	286,530	3,181	289,711	195,042	67.32%
Excess Funding Sources over Expenditures	3,868	(7,613)	0	0	0	(43,043)	
<b>VICTIM/WITNESS FUND (256)</b>							
FUNDING SOURCES	200,004	136,790	218,958	0	218,958	143,339	65.46%
EXPENDITURES	212,637	155,725	218,958	0	218,958	152,731	69.75%
Excess Funding Sources over Expenditures	(12,634)	(18,935)	0	0	0	(9,393)	
<b>DUI COURT FUND (257)</b>							
FUNDING SOURCES	602,252	422,719	714,854	10,975	725,829	423,776	58.39%
EXPENDITURES	528,773	363,327	714,854	10,975	725,829	377,002	51.94%
Excess Funding Sources over Expenditures	73,479	59,392	0	0	0	46,774	
<b>DRUG ACCOUNTABILITY COURT (258)</b>							
FUNDING SOURCES	497,818	295,901	569,149	6,720	575,869	309,967	53.83%
EXPENDITURES	476,469	303,242	569,149	6,720	575,869	360,749	62.64%
Excess Funding Sources over Expenditures	21,348	(7,341)	0	0	0	(50,782)	
<b>TREATMENT ACCOUNTABILITY COURT (259)</b>							
FUNDING SOURCES	76,758	34,259	85,859	31,806	117,665	39,951	33.95%
EXPENDITURES	76,758	50,970	85,859	31,806	117,665	48,129	40.90%
Excess Funding Sources over Expenditures	0	(16,711)	0	0	0	(8,178)	
<b>DRUG SCREENING LAB (260)</b>							
FUNDING SOURCES	367,810	258,503	343,244	0	343,244	270,044	78.67%
EXPENDITURES	302,257	212,487	343,244	0	343,244	270,945	78.94%
Excess Funding Sources over Expenditures	65,553	46,016	0	0	0	(901)	
<b>VETERANS ACCOUNTABILITY COURT (261)</b>							
FUNDING SOURCES	14,967	0	102,886	0	102,886	36,701	35.67%
EXPENDITURES	14,767	0	102,886	0	102,886	50,150	48.74%
Excess Funding Sources over Expenditures	200	0	0	0	0	(13,449)	

**FIRE DISTRICT FUND (270)**



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<b>FUNDING SOURCES</b>	<b>27,207,361</b>	<b>26,166,467</b>	<b>29,652,051</b>	<b>2,209,408</b>	<b>31,861,459</b>	<b>28,916,973</b>	<b>90.76%</b>
<b>EXPENDITURES</b>							
FIRE ADMINISTRATION	1,865,120	1,413,168	2,907,657	133,548	3,041,205	2,248,377	73.93%
FIRE MARSHAL	368,021	258,277	410,098	0	410,098	275,640	67.21%
FIRE FIGHTING	22,539,192	14,587,021	24,706,845	12,695	24,719,540	16,513,592	66.80%
FIRE FIGHTING - CANTON	0	0	0	0	0	810	0.00%
FIRE PREVENTION	156,416	110,947	162,475	0	162,475	93,790	57.73%
FIRE INFORMATION TECHNOLOGY	386,113	294,447	338,116	0	338,116	232,681	68.82%
FIRE TRAINING	1,337,912	636,525	1,126,860	0	1,126,860	694,297	61.61%
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%
<b>EXPENDITURES</b>	<b>26,667,475</b>	<b>17,315,085</b>	<b>29,652,051</b>	<b>2,209,408</b>	<b>31,861,459</b>	<b>22,122,353</b>	<b>69.43%</b>
Excess Funding Sources over Expenditures	539,886	8,851,382	0	0	0	6,794,620	
<b>JAIL FUND (271)</b>							
FUNDING SOURCES	403,640	274,560	360,997	0	360,997	294,363	81.54%
EXPENDITURES	359,793	270,217	360,997	0	360,997	306,586	84.93%
Excess Funding Sources over Expenditures	43,847	4,342	0	0	0	(12,223)	
<b>SHERIFF'S COMMISSARY FUND (272)</b>							
FUNDING SOURCES	606,345	376,994	600,000	0	600,000	553,326	92.22%
EXPENDITURES	396,401	232,564	600,000	0	600,000	337,478	56.25%
Excess Funding Sources over Expenditures	209,945	144,430	0	0	0	215,848	
<b>CONFISCATED ASSETS FUND (273)</b>							
FUNDING SOURCES	368,139	357,736	224,300	0	224,300	136,759	60.97%
EXPENDITURES	302,915	170,223	224,300	0	224,300	130,112	58.01%
Excess Funding Sources over Expenditures	65,224	187,513	0	0	0	6,648	
<b>HOTEL/ MOTEL TAX FUND (275)</b>							
FUNDING SOURCES	214,232	133,005	207,000	0	207,000	129,213	62.42%
EXPENDITURES	214,232	148,005	207,000	0	207,000	111,115	53.68%
Excess Funding Sources over Expenditures	0	(15,000)	0	0	0	18,098	
<b>IMPACT FEE FUND (295)</b>							
FUNDING SOURCES	2,110,056	1,547,639	4,080,538	1,236,098	5,316,636	1,714,674	32.25%
EXPENDITURES							
LIBRARY	100,000	0	100,000	0	100,000	100,000	100.00%



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FIRE PROTECTION	0	0	0	600,000	600,000	600,000	100.00%
FIRE STATION #1 IMPROVEMENTS	1,741,678	1,518,789	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	10,716	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%
<b>EXPENDITURES</b>	<b>2,646,252</b>	<b>2,492,227</b>	<b>4,080,538</b>	<b>1,236,098</b>	<b>5,316,636</b>	<b>1,348,700</b>	<b>25.37%</b>
Excess Funding Sources over Expenditures	(536,196)	(944,588)	0	0	0	365,974	
<b>RECREATION CAPITAL CONSTRUCTIO (310)</b>							
<b>FUNDING SOURCES</b>	<b>702,417</b>	<b>237,484</b>	<b>4,464,045</b>	<b>0</b>	<b>4,464,045</b>	<b>25,836</b>	<b>0.58%</b>
<b>EXPENDITURES</b>							
UNASSIGNED PROJECTS	0	0	4,333,663	0	4,333,663	0	0.00%
PARKS ENGINEERING/OPERATIONS	307,720	216,841	130,382	0	130,382	131,970	101.22%
PARK EQUIPMENT	40,723	0	0	0	0	0	0.00%
PATRIOT'S PK -KELLOGG CK/VICTORY DR	2,071,588	2,016,461	0	0	0	30,825	0.00%
HIGHWAY 20 - EAST PARK	6,295,116	3,761,399	0	0	0	(46,400)	0.00%
AQUATIC CENTER	(2,888)	(2,888)	0	0	0	0	0.00%
WOODSTOCK GREENPRINTGS	1,712,632	454,156	0	0	0	439,533	0.00%
KENNY ASKEW PARK	972	972	0	0	0	0	0.00%
<b>EXPENDITURES</b>	<b>10,425,863</b>	<b>6,446,941</b>	<b>4,464,045</b>	<b>0</b>	<b>4,464,045</b>	<b>555,928</b>	<b>12.45%</b>
Excess Funding Sources over Expenditures	(9,723,446)	(6,209,457)	0	0	0	(530,091)	
<b>SPLOST IV (321)</b>							
<b>EXPENDITURES</b>							
Excess Funding Sources over Expenditures	0	0	0	0	0	0	
<b>SPLOST V (322)</b>							
<b>FUNDING SOURCES</b>	<b>13,397</b>	<b>9,403</b>	<b>69,782</b>	<b>150,000</b>	<b>219,782</b>	<b>13,145</b>	<b>5.98%</b>
<b>EXPENDITURES</b>							
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	27,729	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%
<b>EXPENDITURES</b>	<b>1,034,681</b>	<b>27,729</b>	<b>69,782</b>	<b>150,000</b>	<b>219,782</b>	<b>150,000</b>	<b>68.25%</b>
Excess Funding Sources over Expenditures	(1,021,284)	(18,326)	0	0	0	(136,855)	



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<b>SPLOST 2012 (323)</b>							
<b>FUNDING SOURCES</b>	<b>39,486,451</b>	<b>29,681,419</b>	<b>70,314,862</b>	<b>3,775,848</b>	<b>74,090,710</b>	<b>31,964,169</b>	<b>43.14%</b>
<b>EXPENDITURES</b>							
ADMIN/ACCOUNTING	0	53,463	62,307	0	62,307	62,437	100.21%
ADMIN/ENGINEERING	0	335,586	611,701	0	611,701	435,345	71.17%
ADMIN/ROADS & BRIDGES	641,460	1,273,031	4,740,883	311,111	5,051,994	1,250,876	24.76%
CITY OF BALL GROUND	418,470	309,596	301,538	0	301,538	291,106	96.54%
CITY OF CANTON	3,508,339	2,595,568	2,528,006	0	2,528,006	2,440,549	96.54%
CITY OF HOLLY SPRINGS	1,361,489	1,007,268	981,049	0	981,049	947,109	96.54%
CITY OF MOUNTAIN PARK	1,298	960	935	0	935	903	96.54%
CITY OF NELSON	145,978	107,999	105,188	0	105,188	101,549	96.54%
CITY OF WALESKA	356,835	263,997	257,125	0	257,125	248,230	96.54%
CITY OF WOODSTOCK	3,572,570	2,643,088	2,574,289	0	2,574,289	2,485,231	96.54%
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	514,897	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	64,138	4.28%
EAST CHEROKEE @ SR 140 INTERSECTION	98,613	67,670	3,500,000	0	3,500,000	61,123	1.75%
E CHEROKEE DR @ OLD HWY 5	2,390,734	836,686	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	377,612	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	13,464	750,000	0	750,000	687,716	91.70%
HICKORY RD @ STRINGER RD	165,958	35,842	1,200,000	0	1,200,000	592,893	49.41%
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	642,291	0	0	0	0	0.00%
BATESVILLE RD @ LOWER BIRMINGHAM	23,324	74,818	450,000	0	450,000	41,908	9.31%
SR 140 @ DARNELL RD	12,345	4,000	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%



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EAST CHEROKEE DR @ TRIPP ROAD	9,387	4,834	0	0	0	99,235	0.00%
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	31,040	0	0	0	0	0.00%
BELLS FERRY @ OLD BASCOMB SIGNAL	18,578	14,513	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	6,077	0	0	0	2,666	0.00%
HAMES RD @ JETT ROAD	9,162	4,484	0	0	0	20,111	0.00%
CANTON ROAD SIDEWALKS	50,482	22,816	1,407,000	(250,000)	1,157,000	64,393	5.57%
R&B FACILITY	27,992	25,973	0	0	0	33,162	0.00%
ARNOLD MILL ROAD EXTENSION	0	0	2,300,000	0	2,300,000	0	0.00%
LITTLE ROAD	365,356	194,331	0	0	0	395,832	0.00%
KEETER ROAD	20,940	14,082	0	0	0	0	0.00%
BRICK MILL ROAD	9,807	2,631	0	0	0	11,807	0.00%
TRICKUM ROAD NORTH IMPROVEMENTS	149,344	135,258	0	0	0	0	0.00%
ARBOR VIEW PKWY/WOODCREEK WAY	204,844	164,239	0	0	0	0	0.00%
GOSS ROAD	81,537	72,230	0	0	0	0	0.00%
WRIGHTS MILL ROAD IMPROV	17,150	15,000	0	0	0	12,462	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	65,225	93.18%
TOWNE LAKE AREA TRLS SCOPING STUDY	32,258	14,698	900,000	0	900,000	115,735	12.86%
HEARD ROAD CONNECTOR FEASIBILITY	50,393	38,970	2,972,030	0	2,972,030	8,868	0.30%
S. CHEROKEE LANE	21,488	17,500	0	0	0	3,019	0.00%
WOODSTOCK TRAILS	448,781	334,960	0	0	0	48,825	0.00%
STAMPED CONCRETE MEDIAN RE-STAIN	535	0	0	130,000	130,000	121,148	93.19%
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	6,935	50,000	0	50,000	41,881	83.76%
R&B RESURFACING	1,167,112	296,893	2,000,000	0	2,000,000	684,773	34.24%
PATCHING/SPOT OVERLAYS/WID/PREP	1,573,059	824,010	2,200,000	0	2,200,000	913,481	41.52%
MISC RIGHT-OF-WAY	101,961	57,448	100,000	0	100,000	56,609	56.61%
MISCELLANEOUS TESTING	5,803	3,174	10,000	0	10,000	348	3.48%
STORMWATER IMPROVEMENTS	332,788	192,772	300,000	0	300,000	137,404	45.80%
MISCELLANEOUS SIDEWALK CONSTRUCTION	52,932	49,575	0	0	0	0	0.00%
R&B PAVING UNPAVED ROADS	548,006	294,251	600,000	0	600,000	31,199	5.20%
ROADWAY DESIGN COUNTY WIDE	197,020	100,898	100,000	0	100,000	67,343	67.34%
UTILITY RELOCATION	18,436	17,267	50,000	0	50,000	0	0.00%





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R&B INTERSECTION IMPROVEMENT	10,339	9,684	100,000	0	100,000	0	0.00%
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	19,014	0.11%
E911 BACK-UP CENTER	500,000	115,158	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	1,742,085	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	133,895	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	677,146	179,580	0	179,580	0	0.00%
CANTON FIRE STATION	0	0	0	3,382,000	3,382,000	101,233	2.99%
LAW ENFORCEMENT	487,265	49,550	343,405	0	343,405	142,935	41.62%
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	630,786	274.67%
COURTHOUSE EXPANSION	183,933	125,366	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	7,400	314,688	82,737	397,425	82,737	20.82%
<b>EXPENDITURES</b>	<b>33,828,443</b>	<b>17,992,634</b>	<b>70,314,862</b>	<b>3,775,848</b>	<b>74,090,710</b>	<b>15,068,607</b>	<b>20.34%</b>
Excess Funding Sources over Expenditures	<b>5,658,008</b>	<b>11,688,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,895,562</b>	
<b>SPLOST 2018 (324)</b>							
FUNDING SOURCES	0	0	0	7,085,000	7,085,000	0	0.00%
EXPENDITURES	0	0	0	7,085,000	7,085,000	0	0.00%
Excess Funding Sources over Expenditures	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>RESOURCE RECOVERY DEVELOPMT (375)</b>							
FUNDING SOURCES	5,244,147	933,175	1,031,573	0	1,031,573	773,680	75.00%
EXPENDITURES	5,252,889	936,513	1,031,573	0	1,031,573	751,655	72.86%
Excess Funding Sources over Expenditures	<b>(8,741)</b>	<b>(3,338)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,025</b>	
<b>DEBT SERVICE (410)</b>							





**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 6/30/2018**

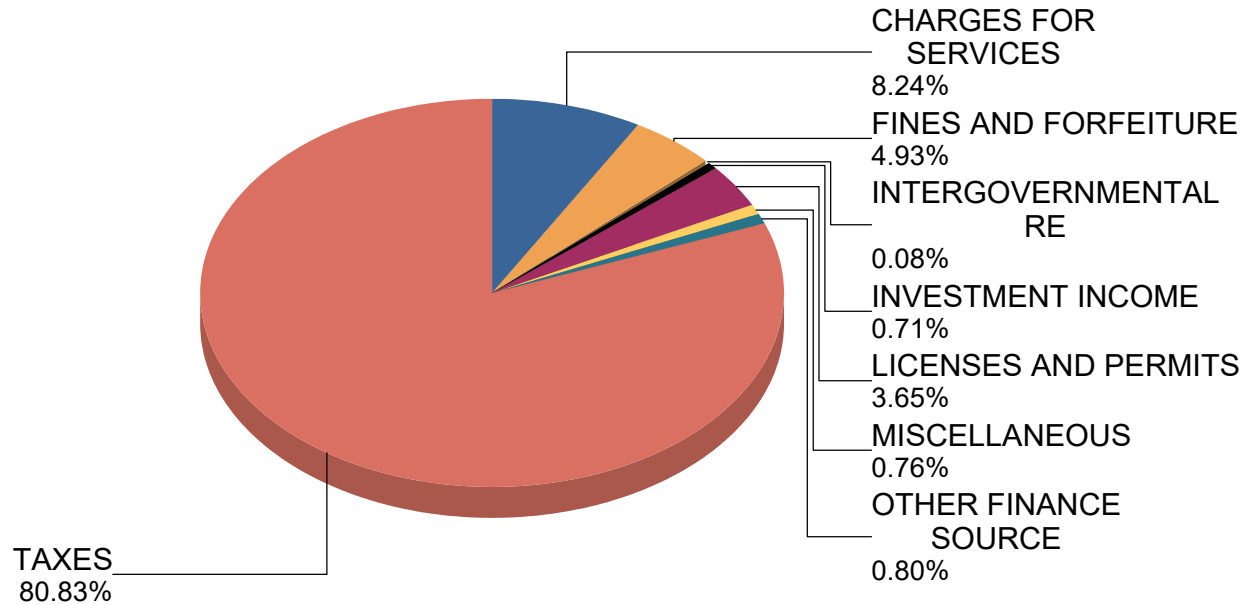
	2017 Year End Actual	Actual as of 6/30/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of Budget
<b>FUNDING SOURCES</b>	6,059,473	5,812,650	6,299,796	0	6,299,796	6,144,385	97.53%
<b>EXPENDITURES</b>	6,183,983	5,334,782	6,299,796	0	6,299,796	5,444,114	86.42%
Excess Funding Sources over Expenditures	(124,510)	477,868	0	0	0	700,271	
<b>CONFERENCE CENTER (555)</b>							
<b>FUNDING SOURCES</b>	464,085	376,741	457,435	0	457,435	320,850	70.14%
<b>EXPENDITURES</b>	482,075	354,462	457,435	0	457,435	282,496	61.76%
Excess Funding Sources over Expenditures	(17,991)	22,280	0	0	0	38,354	
<b>EMERGENCY MEDICAL SERVICES (580)</b>							
<b>FUNDING SOURCES</b>	9,065,306	6,701,808	10,600,291	34,472	10,634,763	7,192,077	67.63%
<b>EXPENDITURES</b>	9,404,321	7,047,517	10,600,291	34,472	10,634,763	7,085,470	66.63%
Excess Funding Sources over Expenditures	(339,014)	(345,709)	0	0	0	106,607	
<b>INSURANCE AND BENEFITS FUND (605)</b>							
<b>FUNDING SOURCES</b>	16,154,119	11,596,619	16,770,518	0	16,770,518	11,188,409	66.71%
<b>EXPENDITURES</b>	15,777,729	11,339,945	16,770,518	0	16,770,518	11,455,642	68.31%
Excess Funding Sources over Expenditures	376,390	256,674	0	0	0	(267,233)	
<b>FLEET MAINTENANCE FUND (610)</b>							
<b>FUNDING SOURCES</b>	1,495,729	1,126,284	1,572,662	0	1,572,662	1,050,453	66.79%
<b>EXPENDITURES</b>	1,500,363	1,087,126	1,572,662	0	1,572,662	1,031,406	65.58%
Excess Funding Sources over Expenditures	(4,634)	39,158	0	0	0	19,047	
<b>TOTAL FUNDING SOURCES</b>	211,949,323	161,959,452	250,725,620	17,495,336	268,220,956	173,038,194	64.51%
<b>TOTAL EXPENDITURES</b>	214,596,392	137,853,389	250,725,620	17,495,336	268,220,956	141,429,470	52.73%
<b>TOTAL EXCESS FUNDING SOURCES OVER EXPENDITURES</b>	(2,647,069)	24,106,064	0	0	0	31,608,724	



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of 2018 Budget	
<b>ALL FUNDING SOURCES</b>									
TAXES	31	68,617,205	54,024,232	78.73%	69,650,894	0	69,650,894	57,083,246	81.96%
LICENSES AND PERMITS	32	3,252,195	2,651,886	81.54%	2,922,071	0	2,922,071	2,577,246	88.20%
INTERGOVERNMENTAL RE	33	53,046	53,046	100.00%	42,000	0	42,000	53,668	127.78%
CHARGES FOR SERVICES	34	6,936,467	5,328,296	76.82%	6,837,489	0	6,837,489	5,815,553	85.05%
FINES AND FORFEITURE	35	4,666,763	3,103,819	66.51%	4,209,791	0	4,209,791	3,484,379	82.77%
INVESTMENT INCOME	36	311,915	220,804	70.79%	225,000	0	225,000	502,051	223.13%
MISCELLANEOUS	38	1,017,234	624,401	61.38%	921,973	0	921,973	535,009	58.03%
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	567,880	118.34%
<b>TOTAL ALL FUNDING SOURCES</b>		<b>85,206,836</b>	<b>66,086,587</b>	<b>77.56%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>70,619,031</b>	<b>80.88%</b>

**General Fund Revenues By Source**





**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**71.15% of year lapsed**

		<b>2017 Year End Actual</b>	<b>Actual as of 6/30/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 6/30/2018</b>	<b>% of 2018 Budget</b>
<b>EXPENDITURES</b>									
TRANSFERS TO DEBT SVC FUND	150	9,432,769	6,665,896	70.67%	10,955,524	0	10,955,524	7,436,161	67.88%
REGULAR EMPLOYEES	511100	31,167,220	22,263,323	71.43%	33,605,433	22,154	33,627,587	23,055,153	68.56%
SALARIES/ SALARY SUPPLEMENTS	511101	277,710	196,526	70.77%	320,624	0	320,624	202,720	63.23%
SALARIES/ COURT SERVICE	511102	53,939	37,615	69.74%	30,900	0	30,900	29,394	95.13%
WORKED HOLIDAY	511103	249,674	201,246	80.60%	308,744	0	308,744	192,734	62.43%
SALARY CONTINGENCY	511104	0	0	0.00%	155,000	0	155,000	0	100.00%
UNIFORM ALLOWANCE	511110	53,345	40,065	75.11%	54,680	0	54,680	39,620	72.46%
POLL WORKER	511113	109,554	109,554	100.00%	175,000	0	175,000	109,045	62.31%
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	643,047	71.34%	1,057,104	0	1,057,104	689,389	65.21%
OVERTIME	511300	1,376,383	959,190	69.69%	1,605,876	(37,907)	1,567,969	1,160,935	74.04%
GROUP INSURANCE - HEALTH	512101	4,899,578	3,420,804	69.82%	5,338,829	4,139	5,342,968	3,790,883	70.95%
GROUP INSURANCE - LIFE	512102	42,585	30,129	70.75%	45,796	32	45,828	31,641	69.04%
GROUP INSURANCE - DENTAL	512103	163,747	111,706	68.22%	175,591	117	175,708	121,308	69.04%
GROUP INSURANCE-LONG TERM DIS	512104	71,405	50,702	71.01%	83,846	13	83,859	55,480	66.16%
GROUP INSURANCE-SHORT TERM DI	512105	19,439	13,805	71.02%	20,682	49	20,731	13,986	67.47%
EMPLOYEE ASSISTANCE PROGRAM	512106	0	0	0.00%	0	0	0	1,890	100.00%
SOCIAL SECURITY (FICA) CONT	512200	1,979,409	1,426,596	72.07%	2,249,237	1,373	2,250,610	1,488,078	66.12%
MEDICARE	512300	465,407	335,776	72.15%	536,645	321	536,966	349,318	65.05%
RETIREMENT CONTRIBUTION/401A	512402	24,691	17,507	70.90%	9,604	0	9,604	18,216	189.67%
DEFINED BENEFIT PLAN	512403	3,300,968	1,870,860	56.68%	3,645,553	1,495,690	5,141,243	3,954,907	76.93%
JUDGES RETIREMENT SYS (JRS)MAT	512405	27,147	19,316	71.15%	27,435	0	27,435	19,862	72.40%
UNEMPLOYMENT INSURANCE	512600	(130)	0	0.00%	20,000	0	20,000	20,226	101.13%
WORKER'S COMP ADMIN FEES	512700	176,334	132,917	75.38%	192,253	0	192,253	137,323	71.43%
WORKERS COMP CLAIMS	512701	488,201	352,365	72.18%	327,330	0	327,330	313,685	95.83%
OTHER EMPLOYEE BENEFITS	512900	11,999	2,468	20.56%	18,450	0	18,450	15,725	85.23%
OFFICIAL/ADMINISTRATIVE	521100	50	50	100.00%	0	0	0	0	100.00%
OFFICIAL/ADMINISTRATIVE/JURY	521101	175,000	175,000	100.00%	175,000	0	175,000	175,000	100.00%
ADMINISTRATIVE/ WITNESS FEES	521102	13,924	10,166	73.01%	10,000	0	10,000	1,653	16.53%
PROFESSIONAL SERVICES	521200	784,062	565,005	72.06%	942,789	0	942,789	731,993	77.64%
PROF SVCS/BROKERS & REPORTERS	521201	65,049	41,001	63.03%	76,800	0	76,800	32,411	42.20%
PROFESSIONAL/COURT INTERPRETE	521203	93,774	61,491	65.57%	92,000	0	92,000	70,710	76.86%
COURT APPOINTED ATTORNEY	521204	1,601,360	1,093,669	68.30%	1,635,000	0	1,635,000	1,291,786	79.01%
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%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**71.15% of year lapsed**

		<b>2017 Year End Actual</b>	<b>Actual as of 6/30/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 6/30/2018</b>	<b>% of 2018 Budget</b>
PROF SVCS - LEGAL	521214	284,580	165,548	58.17%	226,000	0	226,000	227,955	100.87%
ATTORNEY FOR THE DAY	521215	199,123	136,915	68.76%	220,000	0	220,000	141,516	64.33%
PROF SVC/GUARDIAN AD LITEM	521216	224,709	156,284	69.55%	272,750	(3,000)	269,750	189,156	70.12%
SO IMPOUND YARD - WRECKER FEE	521221	425	450	105.88%	1,525	0	1,525	550	36.07%
PROFESSIONAL SERVICE-MEDICAL	521260	1,695,436	1,391,391	82.07%	2,044,945	0	2,044,945	2,138,006	104.55%
TECHNICAL	521300	92,573	44,344	47.90%	80,237	0	80,237	20,407	25.43%
DISPOSAL	522110	10,299	7,052	68.47%	10,472	0	10,472	5,789	55.28%
DISPOSAL-SHREDDING	522118	1,250	150	12.00%	1,900	0	1,900	350	18.42%
CUSTODIAL	522130	325,212	241,958	74.40%	250,584	0	250,584	188,861	75.37%
LAWN CARE	522140	39,461	26,862	68.07%	52,135	0	52,135	25,089	48.12%
LANDSCAPE MAINTENANCE	522145	11,373	1,300	11.43%	5,000	0	5,000	2,550	51.01%
REPAIRS AND MAINTENANCE	522200	375,447	253,269	67.46%	401,306	(2,500)	398,806	194,968	48.89%
VEHICLE MAINTENANCE	522202	568,724	425,508	74.82%	481,630	0	481,630	455,187	94.51%
VEHICLE REPAIRS- INSURANCE CLM	522203	36,716	21,972	59.84%	0	0	0	0	100.00%
EQUIPMENT SERVICE AGREEMENTS	522204	103,495	67,434	65.16%	100,925	0	100,925	69,346	68.71%
PEST CONTROL	522218	0	0	0.00%	7,779	0	7,779	5,137	66.04%
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	68,505	69.45%	155,617	0	155,617	89,646	57.61%
INSURANCE, OTHER BENEFITS	523100	439,659	438,645	99.77%	438,590	0	438,590	473,895	108.05%
INSURANCE - SURETY BONDS	523102	2,057	2,057	100.00%	2,057	0	2,057	0	100.00%
INSURANCE DEDUCTIBLES	523110	29,247	29,247	100.00%	0	0	0	35,341	100.00%
COMMUNICATIONS - ALLOCATED	523200	684,564	488,966	71.43%	498,346	0	498,346	458,711	92.05%
CELL PHONE	523201	116,135	97,080	83.59%	212,811	0	212,811	151,165	71.03%
COMMUNICATIONS - NON ALLOCATE	523202	0	0	0.00%	177,387	0	177,387	148,522	83.73%
POSTAGE	523250	348,034	233,314	67.04%	344,335	0	344,335	258,053	74.94%
ADVERTISING	523300	15,387	11,378	73.95%	41,022	0	41,022	15,665	38.19%
PRINTING AND BINDING	523400	55,767	42,512	76.23%	60,770	0	60,770	32,155	52.91%
TRAVEL	523500	214,954	154,348	71.81%	293,905	0	293,905	156,715	53.32%
DUES AND FEES	523600	109,248	104,004	95.20%	121,162	0	121,162	93,261	76.97%
DUES ARC, GMA, ACCG	523601	15,070	0	0.00%	0	0	0	20,730	100.00%
EDUCATION AND TRAINING	523700	284,532	224,954	79.06%	293,685	2,500	296,185	245,126	82.76%
OTHER PURCHASED SERVICES	523900	5,482	3,570	65.13%	38,826	0	38,826	4,987	12.84%
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	38,654	76.13%	78,000	0	78,000	40,239	51.59%
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	534,012	62.51%	933,175	(724)	932,451	617,892	66.27%
GEN SUPPLIES/ WEAPONS & AMMUN	531101	273,460	68,023	24.87%	204,529	0	204,529	113,018	55.26%
GENERAL SUPPLIES- CUSTODIAL	531105	90,735	73,800	81.34%	31,384	0	31,384	50,345	160.42%
GEN SUPPLIES/OPERATIONAL SUPPLI	531130	0	0	0.00%	47,059	0	47,059	19,133	40.66%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
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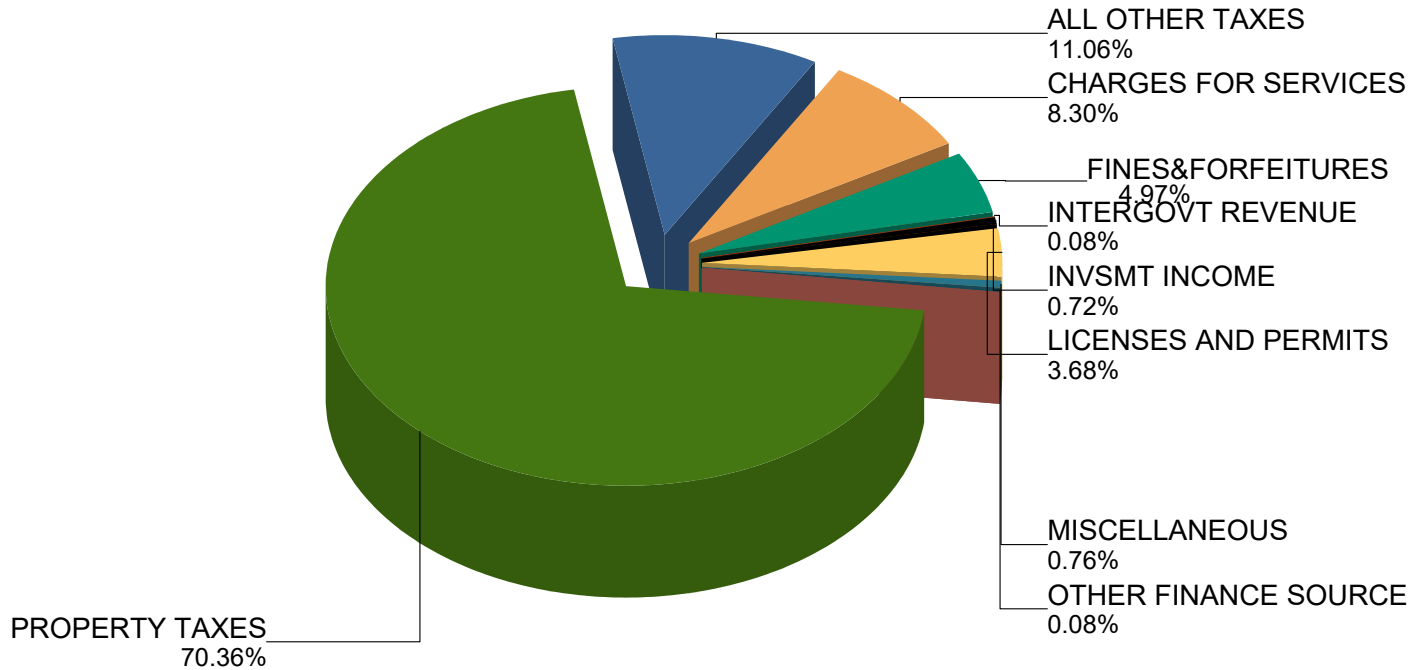
		<b>2017 Year End Actual</b>	<b>Actual as of 6/30/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 6/30/2018</b>	<b>% of 2018 Budget</b>
AUTOMOTIVE SUPPLIES	531150	9,830	0	0.00%	18,900	0	18,900	410	2.17%
WATER/SEWER	531210	242,018	156,639	64.72%	252,674	0	252,674	155,487	61.54%
NATURAL GAS	531220	22,123	16,629	75.17%	37,580	0	37,580	18,769	49.94%
ELECTRICITY	531230	905,103	659,681	72.88%	1,001,531	0	1,001,531	633,714	63.27%
GASOLINE	531270	786,858	504,575	64.13%	905,763	0	905,763	555,518	61.33%
FOOD	531300	689,891	342,420	49.63%	622,494	1,000	623,494	483,682	77.58%
BOOKS AND PERIODICALS	531400	38,139	23,640	61.99%	51,318	0	51,318	21,067	41.05%
SMALL EQUIPMENT	531600	184,041	79,672	43.29%	103,613	0	103,613	49,629	47.90%
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	604,730	56.15%	1,402,973	(30,502)	1,372,471	904,135	65.88%
OTHER SUPPLIES	531700	514,104	287,055	55.84%	487,755	0	487,755	307,209	62.98%
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	76,863	10.72%	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	571000	84,537	63,200	74.76%	84,163	0	84,163	63,637	75.61%
PAYMENTS TO OTHER AGENCIES	572000	2,664,484	1,912,541	71.78%	2,672,780	0	2,672,780	2,027,215	75.85%
PAYMENTS TO OTHERS	573000	1,690	1,690	100.00%	0	0	0	0	100.00%
CAPITAL LEASE PRINCIPAL	581200	43,901	28,578	65.10%	83,717	0	83,717	40,893	48.85%
CAPITAL LEASE INTEREST	582200	7,829	4,216	53.85%	5,668	0	5,668	8,059	142.19%
TRANSFER TO SENIOR SERVICES	611221	552,002	413,985	75.00%	585,120	0	585,120	438,840	75.00%
TRANSFER TO RECREATION FUND	611225	1,148,714	861,536	75.00%	1,364,392	0	1,364,392	1,023,294	75.00%
TRANSFER TO TRANSPORTATION	611240	258,633	193,817	74.94%	396,024	0	396,024	297,729	75.18%
TRANSFERS TO GRANT FUND	611250	159,336	38,135	23.93%	170,687	37,907	208,594	78,640	37.70%
TRANSFERS TO ANIMAL SVC FUND	611252	462,718	347,038	75.00%	476,831	0	476,831	357,623	75.00%
TRANS TO RRDA FUND	611375	5,101,651	826,238	16.20%	889,337	0	889,337	667,003	75.00%
TRANSFER TO EMERGENCY MEDICA	611580	1,467,591	1,100,693	75.00%	1,593,088	0	1,593,088	1,194,816	75.00%
TRANSFERS TO INSURANCE FUND	611605	14,377	10,064	70.00%	0	0	0	0	100.00%
<b>TOTAL EXPENDITURES</b>		<b>83,253,033</b>	<b>55,215,369</b>	<b>66.32%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>61,986,507</b>	<b>71.00%</b>



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of 2018 Budget
<b>ALL EXTERNALLY GENERATED RECURRING REVENUES</b>								
PROPERTY TAXES	47,878,398	47,054,839	98.28%	50,810,210	0	50,810,210	49,330,878	97.09%
ALL OTHER TAXES	20,738,807	6,969,393	33.61%	18,840,684	0	18,840,684	7,752,368	41.15%
LICENSES AND PERMITS	3,252,195	2,651,886	81.54%	2,922,071	0	2,922,071	2,577,246	88.20%
INTERGOVERNMENTAL RE	53,046	53,046	100.00%	42,000	0	42,000	53,668	127.78%
CHARGES FOR SERVICES	6,936,467	5,328,296	76.82%	6,837,489	0	6,837,489	5,815,553	85.05%
FINES AND FORFEITURE	4,666,763	3,103,819	66.51%	4,209,791	0	4,209,791	3,484,379	82.77%
INVESTMENT INCOME	311,915	220,804	70.79%	225,000	0	225,000	502,051	223.13%
MISCELLANEOUS	1,017,234	624,401	61.38%	921,973	0	921,973	535,009	58.03%
OTHER FINANCE SOURCE	43,772	32,653	74.60%	0	0	0	57,058	0.00%
<b>TOTAL EXT GEN REC REVENUES</b>	<b>84,898,598</b>	<b>66,039,137</b>	<b>77.79%</b>	<b>84,809,218</b>	<b>0</b>	<b>84,809,218</b>	<b>70,108,210</b>	<b>82.67%</b>

**General Fund Revenues By Source**

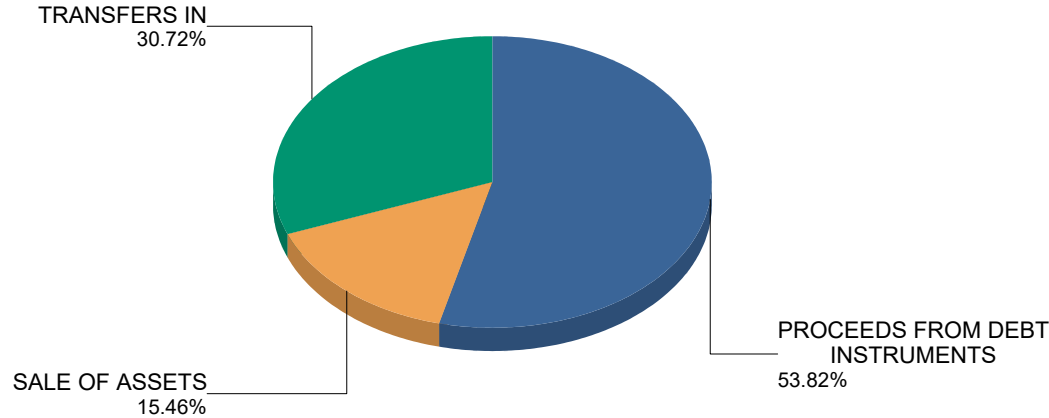




**Cherokee County Board of Commissioners  
Budget Comparison Report - General Fund - By Department  
71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of 2018 Budget
<b>OTHER FINANCE SOURCES</b>								
TRANSFERS IN	0	0	0.00%	209,221	0	209,221	156,916	75.00%
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	274,916	101.58%
<b>TOTAL OTHER FINANCE SOURCES</b>	<b>308,238</b>	<b>47,450</b>	<b>15.39%</b>	<b>479,865</b>	<b>0</b>	<b>479,865</b>	<b>510,822</b>	<b>106.45%</b>

**General Fund Other Financing Sources**



<b>TOTAL INFLOWS</b>	<b>85,206,836</b>	<b>66,086,587</b>	<b>77.56%</b>	<b>85,289,083</b>	<b>0</b>	<b>85,289,083</b>	<b>70,619,031</b>	<b>82.80%</b>
<b>USE OF RESERVES</b>								
USE OF RESERVES	0	0	0.00%	500,000	1,519,908	2,019,908	0	0.00%
<b>TOTAL USE OF RESERVES</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>500,000</b>	<b>1,519,908</b>	<b>2,019,908</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL FUNDING SOURCES</b>	<b>85,206,836</b>	<b>66,086,587</b>	<b>77.56%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>70,619,031</b>	<b>80.88%</b>





**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of 2018 Budget
<b>EXPENDITURES</b>								
<b>GENERAL SERVICES</b>								
BOARD OF COMMISSIONERS	248,105	172,536	69.54%	250,937	0	250,937	202,170	80.57%
COUNTY CLERK	119,048	87,016	73.09%	124,190	0	124,190	105,634	85.06%
COUNTY MANAGER	548,015	378,363	69.04%	640,100	0	640,100	442,342	69.11%
ELECTIONS	639,077	502,236	78.59%	776,819	0	776,819	532,590	68.56%
COUNTY ATTORNEY	149,335	70,469	47.19%	134,540	0	134,540	105,883	78.70%
PEOPLE RESOURCES CENTER	350,733	245,287	69.94%	386,547	0	386,547	282,718	73.14%
TAX COMMISSIONER	1,678,788	1,170,544	69.73%	1,785,801	0	1,785,801	1,194,724	66.90%
TAX ASSESSOR	2,294,640	1,625,145	70.82%	2,406,472	0	2,406,472	1,780,345	73.98%
GENERAL ADMINISTRATION	46,674	35,162	75.34%	203,609	1,493,386	1,696,995	1,569,056	92.46%
CORONER	190,047	133,257	70.12%	212,793	0	212,793	126,742	59.56%
HEALTH AND HUMAN SERVICES	303,565	213,050	70.18%	313,201	0	313,201	210,388	67.17%
COUNTY EXTENSION SERVICES	84,537	63,200	74.76%	84,163	0	84,163	63,637	75.61%
<b>GENERAL SERVICES</b>	<b>6,652,563</b>	<b>4,696,266</b>	<b>70.59%</b>	<b>7,319,172</b>	<b>1,493,386</b>	<b>8,812,558</b>	<b>6,616,230</b>	<b>75.08%</b>
<b>CULTURAL AFFAIRS</b>								
CHILDREN & YOUTH SERVICES	36,300	31,700	87.33%	36,300	0	36,300	36,300	100.00%
LIBRARY ADMINISTRATION	2,101,826	1,576,370	75.00%	2,191,783	0	2,191,783	1,643,837	75.00%
CHEROKEE ARTS CENTER	40,000	30,000	75.00%	40,000	0	40,000	30,000	75.00%
HISTORICAL SOCIETY	30,090	22,383	74.39%	31,561	0	31,561	21,878	69.32%
<b>CULTURAL AFFAIRS</b>	<b>2,208,216</b>	<b>1,660,452</b>	<b>75.19%</b>	<b>2,299,644</b>	<b>0</b>	<b>2,299,644</b>	<b>1,732,016</b>	<b>75.32%</b>
<b>SUPPORT SERVICES</b>								
BUDGETING & FINANCIAL SERVICES	630,506	456,882	72.46%	696,635	0	696,635	506,055	72.64%
PURCHASING	192,209	135,718	70.61%	256,757	0	256,757	179,503	69.91%
INFORMATION TECHNOLOGY SYSTEMS	2,100,073	1,335,052	63.57%	2,402,925	0	2,402,925	1,667,595	69.40%
<b>SUPPORT SERVICES</b>	<b>2,922,788</b>	<b>1,927,652</b>	<b>65.95%</b>	<b>3,356,317</b>	<b>0</b>	<b>3,356,317</b>	<b>2,353,153</b>	<b>70.11%</b>
<b>JUDICIAL SERVICES</b>								
COURT ADMINISTRATION	1,412,428	963,333	68.20%	1,598,017	0	1,598,017	1,085,066	67.90%
SUPERIOR COURT	332,149	253,343	76.27%	414,740	0	414,740	261,918	63.15%
INDIGENT DEFENSE	1,897,321	1,303,983	68.73%	1,970,152	0	1,970,152	1,467,026	74.46%
CLERK OF SUPERIOR COURT	3,376,015	2,432,723	72.06%	3,492,154	0	3,492,154	2,516,064	72.05%
BOARD OF EQUALIZATION	21,312	8,659	40.63%	26,713	0	26,713	11,808	44.20%
DISTRICT ATTORNEY	2,258,354	1,569,727	69.51%	2,429,799	0	2,429,799	1,567,191	64.50%
STATE COURT	745,141	523,511	70.26%	829,814	0	829,814	525,505	63.33%
STATE COURT SOLICITOR	1,620,061	1,130,654	69.79%	1,755,394	0	1,755,394	1,200,409	68.38%
MAGISTRATE COURT	325,832	225,846	69.31%	408,779	0	408,779	276,040	67.53%





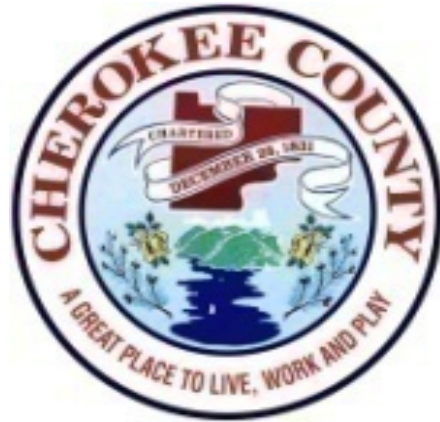
**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of 2018 Budget
PROBATE COURT	759,970	523,075	68.83%	792,079	0	792,079	557,366	70.37%
JUVENILE COURT	1,116,497	770,808	69.04%	1,165,026	0	1,165,026	857,518	73.61%
<b>JUDICIAL SERVICES</b>	<b>13,865,080</b>	<b>9,705,663</b>	<b>70.00%</b>	<b>14,882,667</b>	<b>0</b>	<b>14,882,667</b>	<b>10,325,912</b>	<b>69.38%</b>
<b>LAW ENFORCEMENT</b>								
VICE CONTROL	947,094	647,636	68.38%	1,115,619	0	1,115,619	852,016	76.37%
LAW ENFORCEMENT ADMINISTRATION	3,006,072	2,088,916	69.49%	3,013,101	0	3,013,101	1,953,371	64.83%
CRIMINAL INVESTIGATION DIV	2,508,161	1,742,619	69.48%	2,678,610	(40,631)	2,637,979	1,830,582	69.39%
INTELLIGENCE DIVISION	576,024	398,919	69.25%	598,508	0	598,508	416,742	69.63%
UNIFORM PATROL	9,679,561	6,837,661	70.64%	8,842,440	0	8,842,440	5,979,041	67.62%
SHERIFF TRAINING DIVISION	962,147	596,896	62.04%	931,711	0	931,711	740,762	79.51%
SPECIAL OPERATIONS	1,414,078	787,418	55.68%	2,680,137	(503,876)	2,176,261	1,985,957	91.26%
COURT SERVICES	2,416,766	1,820,497	75.33%	2,383,305	0	2,383,305	1,612,976	67.68%
OFFICE OF PROF STANDARDS	221,988	151,557	68.27%	234,688	0	234,688	164,209	69.97%
SHERIFF CROSSING GUARDS	190,332	152,887	80.33%	199,214	0	199,214	140,397	70.48%
ADULT DETENTION FACILITY	11,360,434	7,914,261	69.67%	12,956,002	503,876	13,459,878	9,624,042	71.50%
EMERGENCY MANAGEMENT	200,862	139,844	69.62%	281,516	0	281,516	193,948	68.89%
<b>LAW ENFORCEMENT</b>	<b>33,483,519</b>	<b>23,279,109</b>	<b>69.52%</b>	<b>35,914,851</b>	<b>(40,631)</b>	<b>35,874,220</b>	<b>25,494,042</b>	<b>71.07%</b>
<b>COUNTY MARSHAL</b>								
ANIMAL CONTROL	0	50	0.00%	0	0	0	0	0.00%
<b>COUNTY MARSHAL</b>	<b>0</b>	<b>50</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>COMMUNITY DEVELOPMENT</b>								
GEOGRAPHICAL INFORMATION SYSTE	0	2,120	0.00%	0	0	0	0	0.00%
<b>COMMUNITY DEVELOPMENT</b>	<b>0</b>	<b>2,120</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>PUBLIC WORKS</b>								
FACILITIES MANAGEMENT	1,284,999	820,276	63.83%	1,785,319	0	1,785,319	1,264,397	70.82%
LANDFILL CLOSURE/POSTCLOSURE	0	34,498	0.00%	0	0	0	0	0.00%
<b>PUBLIC WORKS</b>	<b>1,284,999</b>	<b>854,774</b>	<b>66.52%</b>	<b>1,785,319</b>	<b>0</b>	<b>1,785,319</b>	<b>1,264,397</b>	<b>70.82%</b>
<b>COMMUNITY SERVICES</b>								
ADMINISTRATIVE SERVICES AGENCY	208,312	142,744	68.52%	275,385	0	275,385	168,674	61.25%
RECYCLABLES COLLECTION	0	947	0.00%	0	0	0	53	0.00%
<b>COMMUNITY SERVICES</b>	<b>208,312</b>	<b>143,691</b>	<b>68.98%</b>	<b>275,385</b>	<b>0</b>	<b>275,385</b>	<b>168,727</b>	<b>61.27%</b>
<b>INTERFUND TRANSFERS</b>								
TRANSFER TO SENIOR SERVICES	552,002	413,985	75.00%	585,120	0	585,120	438,840	75.00%
TRANSFER TO RECREATION FUND	1,148,714	861,536	75.00%	1,364,392	0	1,364,392	1,023,294	75.00%
TRANSFER TO TRANSPORTATION	258,633	193,817	74.94%	396,024	0	396,024	297,729	75.18%
TRANSFERS TO GRANT FUND	159,336	38,135	23.93%	170,687	37,907	208,594	78,640	37.70%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**71.15% of year lapsed**

	2017 Year End Actual	Actual as of 6/30/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 6/30/2018	% of 2018 Budget
TRANSFERS TO ANIMAL SVC FUND	462,718	347,038	75.00%	476,831	0	476,831	357,623	75.00%
TRANS TO RRDA FUND	5,101,651	826,238	16.20%	889,337	0	889,337	667,003	75.00%
TRANSFER TO EMERGENCY MEDICAL	1,467,591	1,100,693	75.00%	1,593,088	0	1,593,088	1,194,816	75.00%
TRANSFERS TO INSURANCE FUND	14,377	10,064	70.00%	0	0	0	0	0.00%
<b>INTERFUND TRANSFERS</b>	<b>9,165,023</b>	<b>3,791,506</b>	<b>41.37%</b>	<b>5,475,479</b>	<b>37,907</b>	<b>5,513,386</b>	<b>4,057,945</b>	<b>73.60%</b>
<b>INSURANCE PREMIUM</b>								
<b>CAPITAL EXPENDITURES</b>	<b>953,665</b>	<b>164,109</b>	<b>17.21%</b>	<b>455,679</b>	<b>29,246</b>	<b>484,925</b>	<b>232,852</b>	<b>48.02%</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>45,000</b>	<b>33,750</b>	<b>75.00%</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>33,750</b>	<b>75.00%</b>
<b>FLEX BENEFITS</b>	<b>12,686</b>	<b>8,491</b>	<b>66.93%</b>	<b>13,700</b>	<b>0</b>	<b>13,700</b>	<b>10,256</b>	<b>74.86%</b>
<b>WORKERS COMP/UTILITIES/OTHER ADMIN</b>	<b>2,654,083</b>	<b>2,038,265</b>	<b>76.80%</b>	<b>2,579,325</b>	<b>0</b>	<b>2,579,325</b>	<b>1,971,484</b>	<b>76.43%</b>
<b>OTHER EXPENSES</b>								
	9,432,769	6,665,896	70.67%	10,955,524	0	10,955,524	7,436,161	67.88%
<b>OTHER EXPENSES</b>	<b>9,432,769</b>	<b>6,665,896</b>	<b>70.67%</b>	<b>10,955,524</b>	<b>0</b>	<b>10,955,524</b>	<b>7,436,161</b>	<b>67.88%</b>
<b>OTHER FUND</b>								
TAX COMMISSIONER TAVT 1%	179,161	129,251	72.14%	220,242	0	220,242	148,556	67.45%
CLERK OF COURT - TECH	117,664	62,266	52.92%	89,000	0	89,000	90,432	101.61%
CHEROKEE STATE COURT TECH FD	8,555	3,525	41.20%	15,000	0	15,000	17,155	114.37%
OFFICE OF SOLICITOR GENERAL	10,627	7,827	73.65%	10,000	0	10,000	1,611	16.11%
JUVENILE CT - SUPERVISION FEE	43,766	37,353	85.35%	91,844	0	91,844	29,121	31.71%
ENVIRONMENTAL HEALTH	4,558	3,352	73.55%	4,935	0	4,935	2,707	54.86%
<b>OTHER FUND</b>	<b>364,330</b>	<b>243,574</b>	<b>66.86%</b>	<b>431,021</b>	<b>0</b>	<b>431,021</b>	<b>289,583</b>	<b>67.19%</b>
<b>TOTAL EXPENDITURES</b>	<b>83,253,033</b>	<b>55,215,369</b>	<b>66.32%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>61,986,507</b>	<b>71.00%</b>



# Cherokee County Board of Commissioners

## Cash Reports

Q3 FY2018

(Oct 2017 - Jun 2018 )

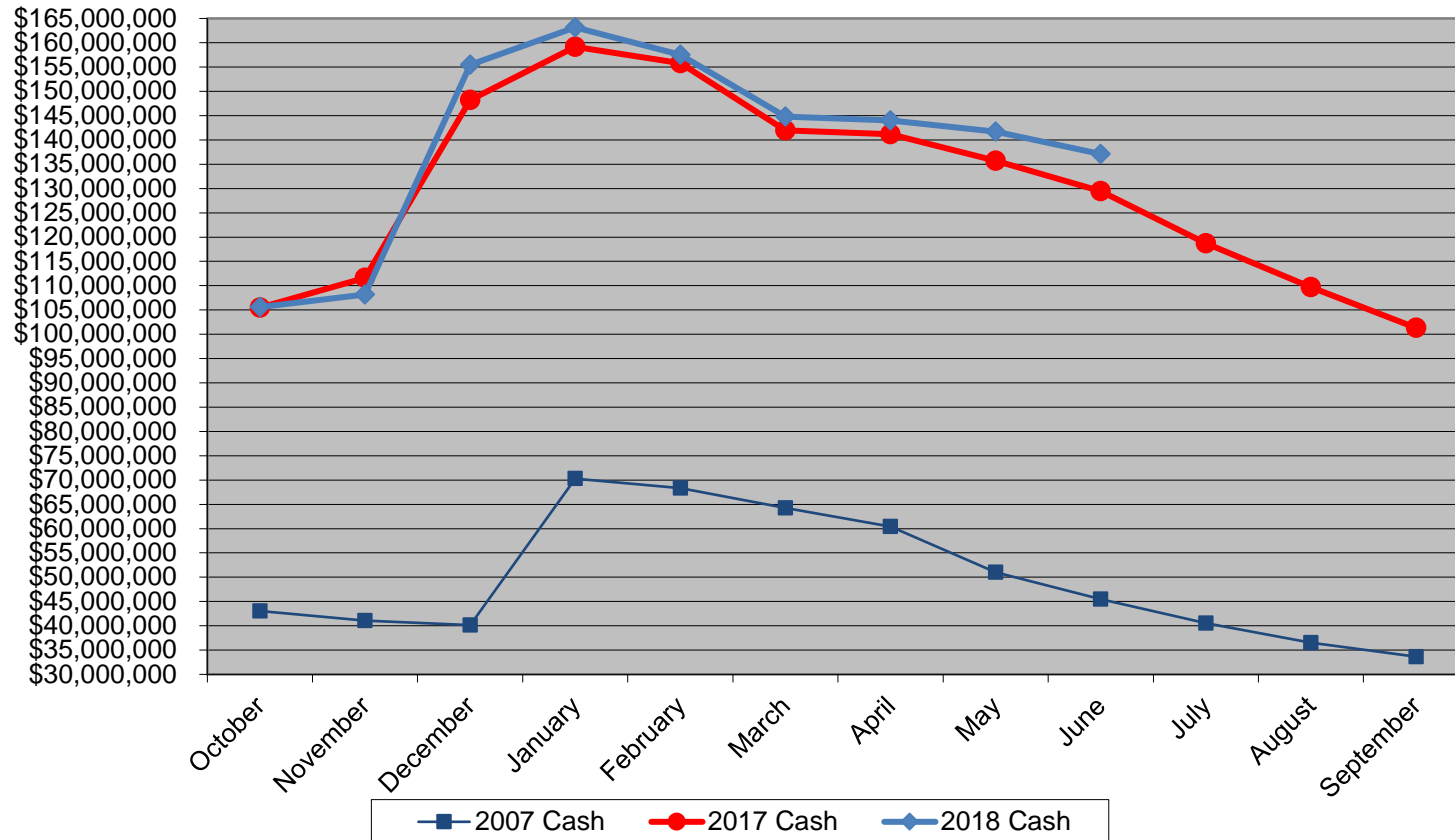


## Cherokee County Board of Commissioners Cash Balance Statement

	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>Increase/ Decrease</u>
General Fund	38,938,807	39,269,581	330,774
Flex Benefits	14,585	11,963	(2,622)
E911	1,949,856	2,008,958	59,102
Senior Services	75,659	165,584	89,925
Parks and Recreation	682,685	461,651	(221,033)
Transportation Fund	(16,812)	(8,351)	8,461
Grant Fund	(96,146)	(155,245)	(59,098)
Community Development	(54,042)	(34,064)	19,978
Animal Services	267,842	322,050	54,208
DA 9-16-19 Fund	9,898	12,954	3,056
DA's Confiscation Fund	50,413	50,203	(210)
DATE Fund	608,524	576,962	(31,562)
Victim/ Witness Fund	35,576	32,485	(3,091)
DUI Fund	878,628	939,489	60,861
Drug Court Fund	320,814	298,721	(22,093)
Mental Health Court	(16,711)	(8,178)	8,532
Drug Screening Lab	45,838	64,473	18,635
Veteran's Court	0	(13,249)	(13,249)
Fire District Fund	14,808,860	13,564,451	(1,244,409)
Jail Fund	786,926	814,207	27,281
Hotel/ Motel Fund	(15,000)	18,098	33,098
RRDA Bond	(2,172.85)	68,948	71,120
Debt Service Fund	662,954.51	755,436	92,481
Conference Center Fund	511,968.73	477,133	(34,836)
Emergency Medical	1,370,064.25	1,341,687	(28,377)
Insurance/ Benefits	974,276.21	860,206	(114,070)
Fleet Management	(69,361.09)	(102,341)	(32,980)
General & Special Revenue	<b>62,723,930</b>	<b>61,793,812</b>	<b>(930,118)</b>
General & Special Rev w/o Debt Service	<b>62,060,975</b>	<b>61,038,376</b>	<b>(1,022,600)</b>
Impact Fee Fund	7,670,971.06	8,445,337	774,366
Recreation Bond Construction Fund	4,752,654.33	708,574	(4,044,080)
SPLOST V Fund	2,819,116.54	1,679,304	(1,139,813)
SPLOST 2012	51,473,219.42	64,476,890	13,003,671
Capital Funds	<b>66,715,961</b>	<b>75,310,105</b>	<b>8,594,144</b>
<b>Total Ending Cash</b>	<b><u>129,439,891</u></b>	<b><u>137,103,917</u></b>	<b><u>7,664,026</u></b>



## All Funds Cash



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

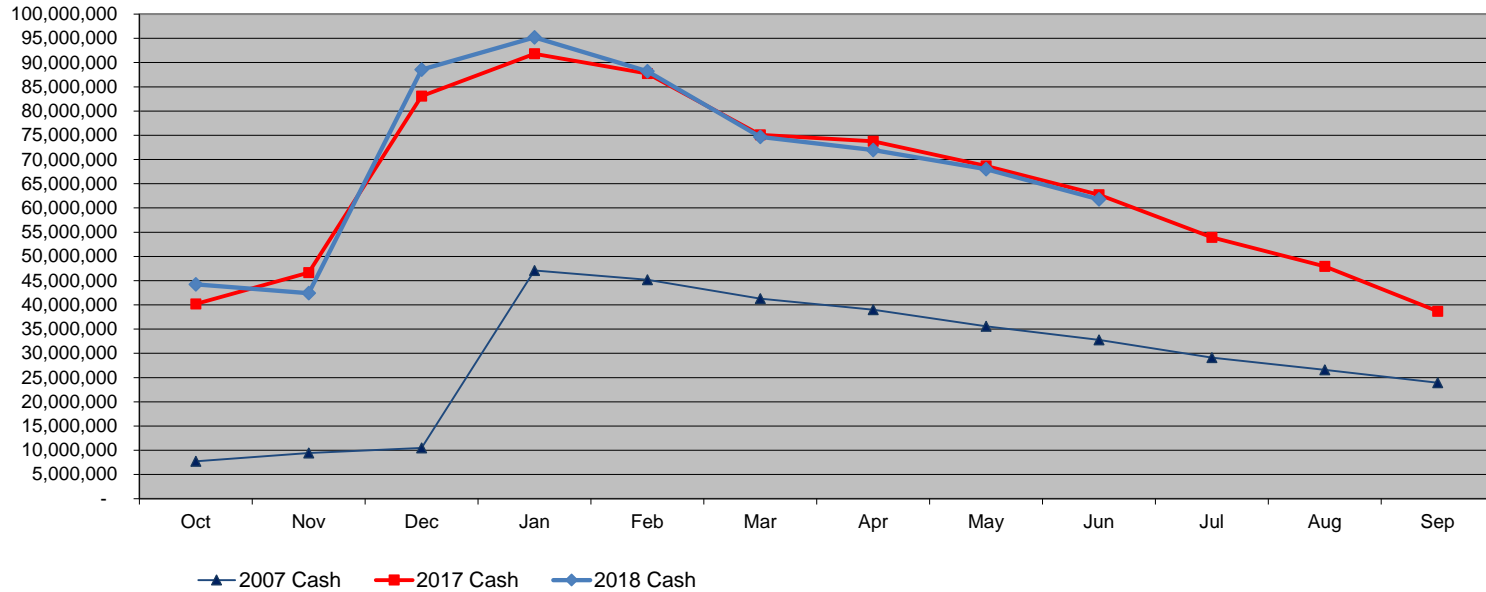


## Cherokee County Board of Commissioners

### Cash Balance Statement without Capital Funds

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2006-2007 Actual	10,377,702	7,722,566	9,420,470	10,475,236	47,097,950	45,175,275	41,281,222	38,987,915	35,573,744	32,768,073	29,132,395	26,575,262	23,917,561
2007-2008 Actual	23,917,561	25,976,389	19,489,356	16,498,094	52,044,013	47,925,372	43,814,585	40,724,648	33,613,617	33,086,762	24,637,550	23,739,339	19,107,443
2008-2009 Actual	19,107,443	19,107,443	12,908,974	11,364,506	47,395,721	42,988,069	38,191,655	34,820,364	31,156,296	30,436,876	24,423,376	20,976,731	14,328,113
2009-2010 Actual	14,328,113	12,037,566	10,071,841	27,508,290	47,362,394	44,518,730	40,669,325	35,017,138	31,029,940	26,436,180	22,124,767	18,005,480	13,391,930
2010-2011 Actual	13,391,930	16,538,104	8,467,701	38,061,437	44,221,950	43,685,765	40,039,022	32,425,417	30,024,995	26,191,634	22,046,176	18,931,348	12,917,651
2011-2012 Actual	12,917,651	21,572,913	14,350,965	46,449,604	54,004,717	50,568,804	42,770,805	40,141,270	38,426,103	32,780,700	28,649,375	23,554,823	18,899,668
2012-2013 Actual	18,899,668	20,777,701	18,282,613	44,776,503	55,628,246	52,867,575	48,784,447	41,232,821	37,880,794	34,317,339	30,753,905	26,286,532	22,162,266
2013-2014 Actual	22,162,266	25,833,440	23,692,085	55,207,425	61,674,895	53,849,612	54,571,624	46,794,826	42,078,008	37,444,115	33,667,984	28,052,689	25,144,778
2014-2015 Actual	25,144,778	28,431,079	28,015,717	64,689,913	73,459,306	69,434,692	64,453,254	56,878,246	51,387,740	45,442,081	41,531,673	36,981,845	31,679,287
2015-2016 Actual	31,679,287	32,787,810	33,240,675	76,029,727	83,458,963	78,911,720	72,784,284	64,294,259	58,428,782	53,224,892	49,285,338	41,896,863	33,340,920
2016-2017 Actual	33,340,920	40,195,438	46,679,928	83,090,290	91,803,822	87,713,986	75,088,417	73,771,275	68,657,775	62,723,930	53,929,471	47,938,288	38,684,995
2017-2018 Actual	38,684,995	44,251,521	42,408,874	88,564,560	95,196,117	88,207,416	74,656,190	71,949,802	67,985,266	61,793,812			

### Cash without Capital Funds

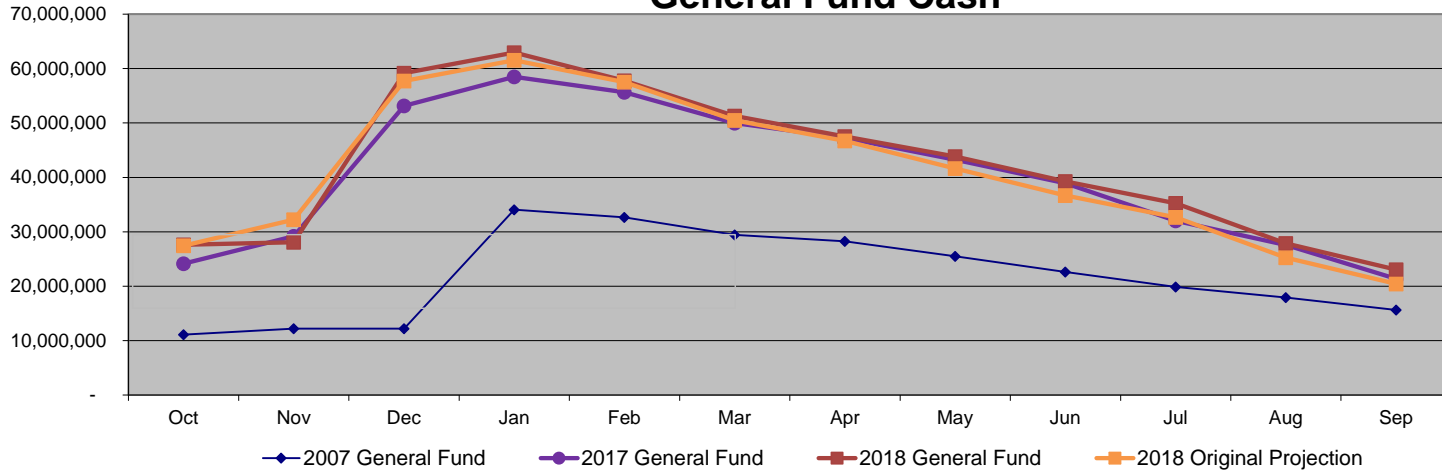




## Cherokee County Board of Commissioners General Fund Cash Balance Statement

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>2006-2007 Actual</b>	7,798,496	11,100,603	12,219,009	12,214,917	34,069,211	32,661,887	29,451,527	28,239,536	25,501,823	22,609,411	19,859,767	17,917,538	15,612,739
<b>2007-2008 Actual</b>	15,612,739	14,027,407	12,698,459	12,094,654	35,841,557	32,240,977	29,968,545	27,123,310	24,611,376	21,215,839	18,280,708	12,952,282	9,534,041
<b>2008-2009 Actual</b>	9,534,041	7,032,168	5,010,199	2,615,131	27,497,838	25,577,230	22,234,014	20,149,766	17,890,619	16,471,428	11,164,007	9,150,823	5,111,872
<b>2009-2010 Actual</b>	5,111,872	4,049,093	2,561,858	13,681,049	27,065,167	25,054,571	22,924,994	21,242,154	18,520,371	15,013,260	11,048,575	7,998,708	4,229,464
<b>2010-2011 Actual</b>	4,229,464	2,479,436	1,763,652	18,796,641	23,651,600	22,548,166	20,009,128	17,523,090	15,077,686	12,025,582	8,443,493	5,829,271	2,429,751
<b>2011-2012 Actual</b>	2,429,751	3,801,111	3,009,427	22,854,661	28,569,129	26,434,026	23,885,138	21,752,902	19,325,142	15,085,952	12,469,972	9,484,937	6,315,703
<b>2012-2013 Actual</b>	6,315,703	3,167,395	5,746,398	23,115,317	31,662,977	29,772,134	27,315,434	25,226,798	21,955,353	19,530,118	17,599,723	15,078,960	11,654,054
<b>2013-2014 Actual</b>	11,654,054	9,941,938	8,232,150	28,644,071	33,758,547	31,284,103	28,735,376	26,309,440	21,910,128	19,825,754	17,366,062	14,652,083	11,138,047
<b>2014-2015 Actual</b>	11,138,047	8,513,568	8,283,599	33,529,922	38,682,861	36,826,063	33,330,160	30,726,089	26,601,388	23,282,842	20,505,954	17,989,670	14,137,054
<b>2015-2016 Actual</b>	14,137,054	9,484,395	10,156,923	38,653,898	43,908,677	41,224,401	37,761,689	34,298,924	30,691,609	27,282,962	24,859,278	20,129,294	17,889,574
<b>2016-2017 Actual</b>	17,889,574	24,160,477	29,195,862	53,134,826	58,481,879	55,658,580	49,967,190	47,254,615	43,230,417	38,938,807	32,003,850	27,591,364	21,356,588
<b>2017-2018 Actual</b>	21,356,588	27,624,123	28,068,482	59,144,290	62,953,523	57,745,657	51,268,856	47,538,011	43,824,062	39,269,581	35,254,976	27,860,751	23,047,029
<b>2018 Orig Cash Projection</b>	<b>21,356,588</b>	<b>27,433,563</b>	<b>32,250,372</b>	<b>57,712,771</b>	<b>61,524,291</b>	<b>57,500,475</b>	<b>50,494,244</b>	<b>46,714,761</b>	<b>41,641,661</b>	<b>36,657,058</b>	<b>32,642,453</b>	<b>25,248,228</b>	<b>20,434,507</b>
<b>Actual to Projected</b>	-	190,560	(4,181,890)	1,431,519	1,429,233	245,182	774,612	823,250	2,182,400	2,612,523	2,612,523	2,612,523	2,612,523

### General Fund Cash

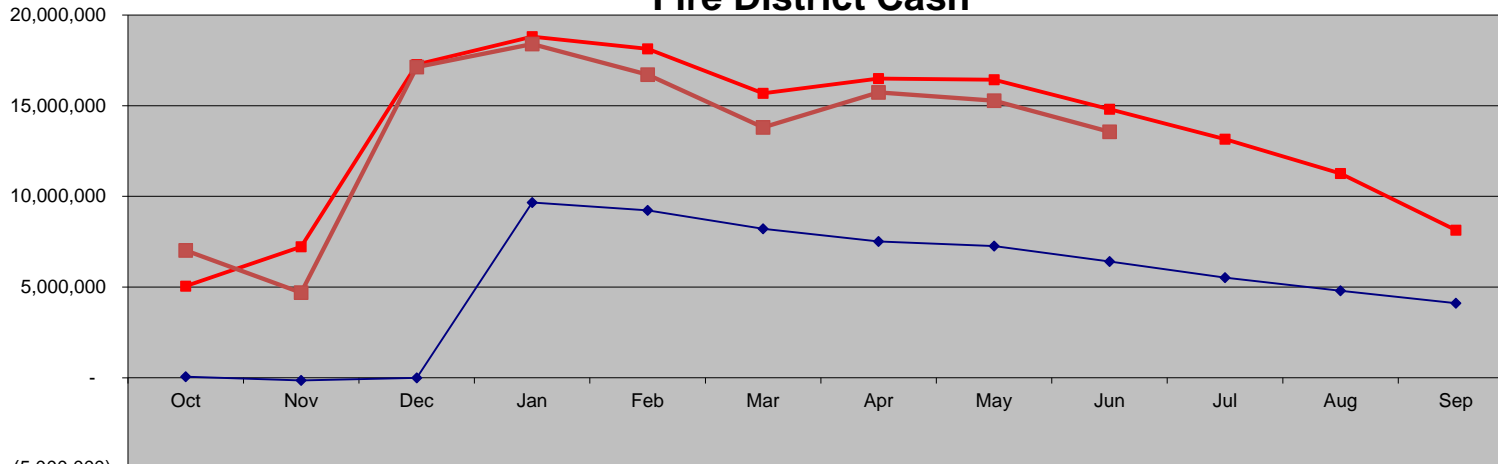




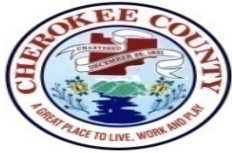
## Cherokee County Board of Commissioners Fire District Cash Balance Statement

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>2006-2007 Actual</b>	821,090	52,840	(147,917)	(3,360)	9,663,348	9,236,784	8,209,685	7,518,649	7,261,730	6,415,748	5,517,887	4,793,558	4,106,657
<b>2007-2008 Actual</b>	4,106,657	3,492,732	2,961,521	2,824,410	12,844,602	11,611,728	10,830,514	9,937,852	9,521,713	8,485,163	7,494,399	5,828,108	4,648,167
<b>2008-2009 Actual</b>	4,648,167	3,491,722	3,042,280	2,230,412	10,764,702	10,026,448	9,062,068	8,105,273	6,924,382	7,443,755	5,730,249	4,669,408	3,443,761
<b>2009-2010 Actual</b>	3,443,761	2,623,118	1,906,747	6,088,005	10,967,238	10,310,810	9,561,373	9,607,463	8,631,549	7,371,571	5,780,009	4,659,907	3,570,948
<b>2010-2011 Actual</b>	3,570,948	2,773,096	2,273,602	9,739,403	10,974,405	10,290,675	9,308,729	8,348,609	8,176,686	7,151,457	5,548,979	4,410,051	2,662,988
<b>2011-2012 Actual</b>	2,662,988	1,796,519	8,178,675	9,556,066	10,920,767	10,054,958	9,232,028	8,389,768	8,400,911	6,901,427	5,863,614	4,770,262	3,748,487
<b>2012-2013 Actual</b>	3,748,487	2,911,051	3,939,068	11,359,856	13,115,221	12,357,642	11,549,593	10,613,322	10,198,816	9,177,318	8,059,193	7,028,627	5,798,235
<b>2013-2014 Actual</b>	5,798,235	4,968,205	4,157,364	12,549,566	14,229,528	13,376,586	12,417,113	11,305,883	10,610,638	9,380,331	8,129,243	6,934,271	5,771,692
<b>2014-2015 Actual</b>	5,771,692	4,788,076	4,383,489	14,438,248	16,173,260	15,186,306	13,943,168	13,961,871	12,342,449	11,047,680	9,757,591	8,232,246	6,655,954
<b>2015-2016 Actual</b>	6,655,954	4,721,084	4,903,676	16,582,617	18,193,345	17,025,986	15,683,072	15,017,490	13,773,693	12,392,944	11,003,190	9,324,003	6,315,598
<b>2016-2017 Actual</b>	6,315,598	5,053,783	7,229,239	17,274,048	18,809,423	18,134,881	15,680,487	16,500,982	16,438,142	14,808,860	13,151,680	11,267,150	8,142,802
<b>2017-2018 Actual</b>	8,142,802	7,023,045	4,691,835	17,137,373	18,401,101	16,717,015	13,804,707	15,740,775	15,279,210	13,564,451			

### Fire District Cash







**Cherokee County Board of Commissioners**  
**All Funds - Cash Basis Revenues**  
**As of 6/30/18**  
**FY2018**

ALL FUND REVENUES BY SOURCE	2 Prior Year Actual (Oct 2015 - Sept 2016)	Prior Year Actual (Oct 2016 - Sept 2017)	FY2018 Revised Budget (Oct 2017 - Sept 2018)	Q3 FY2018 (Oct 2017 - June 2018)	Percentage of Budget
Taxes	127,766,827	134,293,770	137,374,528	127,025,480	92.5%
Licenses & Permits	3,038,732	3,335,735	2,982,071	2,638,334	88.5%
Intergovernmental (Primarily Grants)	6,005,846	9,488,570	13,307,538	11,324,057	85.1%
Charges for Services	39,597,764	38,444,597	43,023,344	30,217,181	70.2%
Fines & Forfeitures	5,698,319	6,296,012	5,960,402	4,695,342	78.8%
Interest	410,505	877,890	584,765	1,346,243	230.2%
Contributions	582,749	391,139	510,965	414,187	81.1%
Miscellaneous	3,993,868	3,961,412	2,722,075	1,586,126	58.3%
Other Financing Sources	5,903,103	10,127,743	10,363,587	8,542,672	82.4%
<b>INFLOWS - ALL REVENUES ALL FUND</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>216,829,275</b>	<b>187,789,622</b>	<b>86.6%</b>
USE OF RESERVES			<b>51,211,716</b>		
<b>TOTAL CASH FUNDING SOURCES</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>268,040,991</b>	<b>187,789,622</b>	<b>70.1%</b>

ALL FUND REVENUES BY FUND	2 Prior Year Actual (Oct 2015 - Sept 2016)	Prior Year Actual (Oct 2016 - Sept 2017)	FY2018 Revised Budget (Oct 2017 - Sept 2018)	Q3 FY2018 (Oct 2017 - June 2018)	Percentage of Budget
General Fund and Components (100-140)	71,197,982	84,687,892	87,308,991	82,128,658	94.1%
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	3,635,389	72.1%
Senior Services (221)	1,226,791	1,249,883	1,298,674	1,046,298	80.6%
Parks and Recreation (225)	4,716,625	4,837,575	5,192,992	3,811,988	73.4%
UCS Fund/UCS Econ Dev Fund (230/231)	8,192,441	-	-	-	0.0%
Transportation Fund (240)	1,066,670	735,051	1,258,951	943,644	75.0%
Multiple Grant (250)	1,183,810	1,127,106	1,770,392	956,930	54.1%
Community Development Block Grant (251)	1,393,029	986,947	1,114,001	1,299,627	116.7%
Animal Services (252)	1,240,410	1,356,794	1,233,100	938,040	76.1%
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	175,201	60.5%
Victim Witness (256)	198,876	196,312	218,958	163,697	74.8%
DUI Court (257)	821,329	651,737	725,829	448,441	61.8%
Drug Court (258)	455,698	490,100	575,869	404,115	70.2%
Mental Health Court (259)	49,140	68,115	117,665	55,637	47.3%
Drug Screening Lab (260)	-	364,435	343,244	273,419	79.7%
Veteran's Accountability Court (261)	-	2,445	102,886	49,223	47.8%
Fire (270)	23,130,687	27,202,771	31,848,764	29,150,843	91.5%
Jail (271)	395,860	397,443	360,997	334,148	92.6%
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	154,854	74.8%
Impact Fees (295)	1,954,148	2,084,109	5,316,636	1,714,744	32.3%
Recreation Bond Construction Fund (310)	63,173	243,137	4,464,045	25,836	0.6%
SPLOST V (322)	10,890	13,397	219,782	13,145	6.0%
SPLOST 2012 (323)	37,731,834	39,511,373	74,090,710	35,071,863	47.3%
SPLOST 2018 (324)	-	-	7,085,000	-	0.0%
Resource Recovery Development (375)	1,256,535	5,244,147	1,031,573	773,680	75.0%
Debt Service (410)	7,126,559	6,046,044	6,299,796	6,202,995	98.5%
Conference Center (555)	502,603	462,754	457,435	322,396	70.5%
EMS (580)	5,976,422	6,544,636	10,634,763	5,131,970	48.3%
Insurance/Benefits (605)	16,508,161	16,036,130	16,770,518	11,508,156	68.6%
Fleet (610)	1,434,930	1,495,729	1,572,662	1,050,453	66.8%
<b>TOTAL REVENUES ALL FUNDS</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>268,040,991</b>	<b>187,789,622</b>	<b>70.1%</b>



# Cherokee County Board of Commissioners

EMS

Q3 FY2018

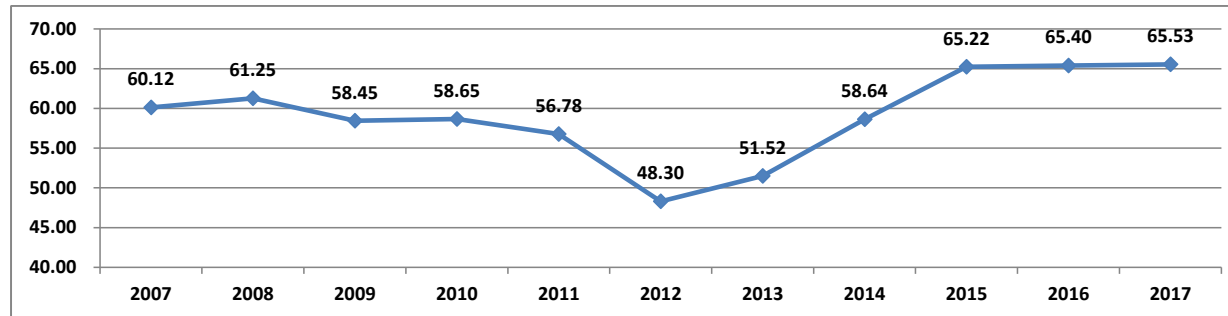
(Oct 2017 - Jun 2018 )





**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	4,274,198	2,278,927	49.02	%	65.22	%
2016	11,288	9,158,656	6,866,455	4,490,507	2,375,948	49.03	%	65.40	%
2017	11,781	9,548,530	7,101,302	4,653,729	2,447,573	48.74	%	65.53	%
<b>PRIOR YRS</b>	<b>109,109</b>	<b>88,313,784</b>	<b>69,294,726</b>	<b>41,125,892</b>	<b>28,168,834</b>	<b>46.57</b>	<b>%</b>	<b>59.35</b>	<b>%</b>
Oct 2017	943	758,396	576,467	347,881	228,586	45.87	%	60.35	%
Nov 2017	1,000	796,915	599,041	377,093	221,948	47.32	%	62.95	%
Dec 2017	1,123	901,342	661,942	418,156	243,786	46.39	%	63.17	%
Jan 2018	1,170	953,976	714,177	399,980	314,197	41.93	%	56.01	%
Feb 2018	979	798,238	613,795	288,232	325,563	36.11	%	46.96	%
Mar 2018	980	805,683	633,629	262,964	370,665	32.64	%	41.50	%
Apr 2018	947	755,886	612,175	202,728	409,447	26.82	%	33.12	%
May 2018	743	598,219	587,467	13,167	574,300	2.20	%	2.24	%
<b>2017 YTD</b>	<b>7,885</b>	<b>6,368,655</b>	<b>4,998,692</b>	<b>2,310,200</b>	<b>2,688,492</b>	<b>36.27</b>	<b>%</b>	<b>46.22</b>	<b>%</b>
<b>TOTAL</b>	<b>116,994</b>	<b>94,682,438</b>	<b>74,293,418</b>	<b>43,436,092</b>	<b>30,857,326</b>	<b>45.88</b>	<b>%</b>	<b>58.47</b>	<b>%</b>



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



Cherokee County Board of Commissioners

Insurance & Benefits Fund

Q3 FY2018

(Oct 2017 - Jun 2018 )



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

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

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



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

Net Claims	\$573,389	\$1,061,948	\$1,522,647	\$1,171,269	\$864,155	\$1,141,286	\$850,054	\$1,164,516	\$896,730	\$9,422,329	\$9,245,995	\$176,334	1.9%
Employees	1157	1163	1161	1175	1188	1187	1201	1200	1198	1174	1181	(7)	-0.6%
PEPM - Month Only Actual (Red>Budget)	\$495.58	\$913.11	\$1,311.50	\$996.83	\$727.40	\$961.49	\$707.79	\$970.43	\$748.52	\$891.76	\$869.80	\$21.96	2.5%
PEPM Month Only Budget	\$837.86	\$821.48	\$821.48	\$1,026.85	\$821.48	\$1,026.85	\$821.48	\$1,043.23	\$805.10				
PEPM Actual v Budget (Red>Budget)	-40.9%	11.2%	59.6%	-2.9%	-11.5%	-6.4%	-13.8%	-7.0%	-7.0%				
Number of Claim Weeks	4	4	4	5	4	5	4	5	4				

	October	November	December	January	February	March	April	May	June	YTD JUNE FY2018 BUDGET	YTD JUNE FY2018 ACTUALS	VARIANCE B/(W) \$	VARIANCE B/(W) %
<b>Self Insured</b>													
<b>Revenues</b>													
Health Insurance	739,034	982,943	985,529	1,216,462	1,001,032	1,754,567	1,013,254	1,007,631	1,202,534	9,781,580	9,902,986	121,405	1.2%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	63,544	63,144	62,923	589,655	591,409	1,755	0.3%
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	199	2,499	2,680	181	100.0%
Stoploss	-	-	-	-	54,868	-	-	-	-	730,769	54,868	(675,901)	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	18,262	38,507	23,865	169,739	239,971	70,232	41.4%
<b>Total Revenue</b>	<b>807,474</b>	<b>1,069,001</b>	<b>1,071,933</b>	<b>1,317,287</b>	<b>1,145,096</b>	<b>1,928,185</b>	<b>1,095,360</b>	<b>1,150,669</b>	<b>1,289,521</b>	<b>11,354,241</b>	<b>10,874,528</b>	<b>(479,713)</b>	-4.2%
<b>Expenditures</b>													
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	850,054	1,164,516	896,730	10,153,098	9,300,863	852,235	8.4%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	62,809	62,992	61,691	556,074	537,850	18,224	3.3%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	18,788	3,423	15,408	114,300	130,330	(16,030)	-14.0%
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	10,178	10,178	10,178	94,040	93,939	101	0.1%
BCBS Admin Fees	113,655	120,577	122,762	118,228	113,186	132,008	121,129	124,371	83,231	1,173,305	1,049,146	124,159	10.6%
ACA Fees	-	-	-	-	-	-	-	-	11,613	-	11,613	(11,613)	
OPS	-	-	-	10,978	-	1,963	-	2,016	-	5,625	14,956	(9,331)	-165.9%
<b>Total Expenditures</b>	<b>758,297</b>	<b>1,220,330</b>	<b>1,763,069</b>	<b>1,322,699</b>	<b>1,145,846</b>	<b>1,419,154</b>	<b>1,062,956</b>	<b>1,367,495</b>	<b>1,078,851</b>	<b>12,096,442</b>	<b>11,138,697</b>	<b>957,745</b>	7.9%
<b>Net Income/(Loss) on Self Insured</b>	<b>49,177</b>	<b>(151,329)</b>	<b>(691,136)</b>	<b>(5,411)</b>	<b>(750)</b>	<b>509,031</b>	<b>32,404</b>	<b>(216,826)</b>	<b>210,671</b>	<b>(742,201)</b>	<b>(264,169)</b>	<b>478,032</b>	
<b>Other Insurance</b>													
<b>Revenue</b>													
EAP	-	-	-	-	-	969	956	948	941	-	3,814	(3,814)	
LT Disability	8,331	11,104	11,137	11,524	12,427	19,356	13,015	12,902	12,818	104,817	112,614	7,797	7.4%
ST Disability	8,888	11,730	11,631	7,394	4,674	3,063	3,044	3,020	2,996	109,220	56,439	(52,781)	-48.3%
Life Insurance	19,073	(42,794)	22,062	21,936	22,086	33,017	21,769	21,813	22,053	231,269	141,013	(90,256)	-39.0%
<b>Total Revenue</b>	<b>36,292</b>	<b>(19,961)</b>	<b>44,829</b>	<b>40,854</b>	<b>39,186</b>	<b>56,405</b>	<b>38,784</b>	<b>38,682</b>	<b>38,809</b>	<b>445,306</b>	<b>313,881</b>	<b>(135,240)</b>	-30.4%
<b>Expenditures</b>													
EAP	-	-	-	-	-	2	2,928	983	983	-	4,895	(4,895)	
LT Disability	12	12,064	19	24,191	26,965	13,080	14,137	13,772	13,724	110,908	117,964	(7,056)	-6.4%
ST Disability	3	12,866	5	25,512	16,051	3,066	2,973	3,053	3,055	115,567	66,584	48,983	42.4%
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	22,410	22,456	22,895	244,708	127,502	117,205	47.9%
<b>Total Expenditures</b>	<b>24</b>	<b>50,920</b>	<b>36</b>	<b>38,518</b>	<b>65,446</b>	<b>38,633</b>	<b>42,448</b>	<b>40,264</b>	<b>40,658</b>	<b>471,182</b>	<b>316,945</b>	<b>159,132</b>	33.8%
<b>Net Income/(Loss) on Fully Insured</b>	<b>36,269</b>	<b>(70,881)</b>	<b>44,794</b>	<b>2,336</b>	<b>(26,260)</b>	<b>17,772</b>	<b>(3,664)</b>	<b>(1,581)</b>	<b>(1,849)</b>	<b>(25,876)</b>	<b>(3,064)</b>	<b>23,893</b>	
<b>Grand Total Revenue</b>	<b>843,766</b>	<b>1,049,041</b>	<b>1,116,762</b>	<b>1,358,141</b>	<b>1,184,282</b>	<b>1,984,590</b>	<b>1,134,145</b>	<b>1,189,351</b>	<b>1,328,330</b>	<b>11,799,548</b>	<b>11,188,409</b>	<b>(611,139)</b>	-5.2%
<b>Grand Total Expense</b>	<b>758,321</b>	<b>1,271,250</b>	<b>1,763,105</b>	<b>1,361,217</b>	<b>1,211,291</b>	<b>1,457,787</b>	<b>1,105,404</b>	<b>1,407,759</b>	<b>1,119,508</b>	<b>12,567,624</b>	<b>11,455,642</b>	<b>1,111,982</b>	9.4%
<b>Net Income/(Loss) for the Fund</b>	<b>85,446</b>	<b>(222,209)</b>	<b>(646,343)</b>	<b>(3,075)</b>	<b>(27,009)</b>	<b>526,803</b>	<b>28,740</b>	<b>(218,408)</b>	<b>208,822</b>	<b>(768,076)</b>	<b>(267,233)</b>	<b>500,844</b>	
<b>Budgeted Use of ISRP Reserve</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>120,581</b>	<b>120,581</b>	<b>0</b>	
<b>Effect on Unreserved Fund Balance</b>	<b>98,844</b>	<b>(208,811)</b>	<b>(632,945)</b>	<b>10,323</b>	<b>(13,611)</b>	<b>540,201</b>	<b>42,138</b>	<b>(205,010)</b>	<b>222,220</b>	<b>(647,495)</b>	<b>(146,652)</b>	<b>500,844</b>	
<b>Beginning Unreserved Fund Balance</b>	<b>537,165</b>	<b>636,009</b>	<b>427,197</b>	<b>(205,747)</b>	<b>(195,425)</b>	<b>(209,036)</b>	<b>331,165</b>	<b>373,303</b>	<b>168,293</b>	<b>537,165</b>	<b>537,165</b>		
<b>Ending Unreserved Fund Balance</b>	<b>636,009</b>	<b>427,197</b>	<b>(205,747)</b>	<b>(195,425)</b>	<b>(209,036)</b>	<b>331,165</b>	<b>373,303</b>	<b>168,293</b>	<b>390,513</b>	<b>(110,330)</b>	<b>390,513</b>	<b>500,844</b>	



**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	896,730	964,420	964,420	1,186,294	12,361,130	12,537,464	\$176,334	1.4%
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	\$879.06	\$873.28	\$868.56	\$880.42	\$880.42	\$889.94	\$10	1.1%
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%	-1.4%	-1.3%	-1.2%	-1.1%				
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	Actual	Forecast	Forecast	Forecast	Actual/Forecast	2018 Budget	B/(W)	%
<b>Self Insured</b>																
<b>Revenues</b>																
Health Insurance	739,034	982,943	985,529	1,216,462	1,001,032	1,754,567	1,013,254	1,007,631	1,202,534	1,057,468	1,586,202	1,374,709	13,921,364	13,799,959	\$121,405	0.9%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	63,544	63,144	62,923	63,746	95,620	82,870	833,646	831,891	\$1,755	0.2%
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	199	278	278	278	3,513	3,332	\$181	100.0%
Stoploss Reimbursements	-	-	-	-	54,868	-	-	-	-	76,923	76,923	115,385	324,099	1,000,000	(\$675,901)	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	18,262	38,507	23,865	27,000	27,000	27,000	320,971	226,318	\$94,653	41.8%
<b>Total Revenue</b>	<b>807,474</b>	<b>1,069,001</b>	<b>1,071,933</b>	<b>1,317,287</b>	<b>1,145,096</b>	<b>1,928,185</b>	<b>1,095,360</b>	<b>1,150,669</b>	<b>1,289,521</b>	<b>1,225,415</b>	<b>1,786,023</b>	<b>1,640,242</b>	<b>15,526,207</b>	<b>15,981,500</b>	<b>(\$455,293)</b>	<b>-2.8%</b>
<b>Expenditures</b>																
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	850,054	1,164,516	896,730	1,041,343	1,041,343	1,301,679	12,685,229	13,537,464	\$852,235	6.3%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	62,809	62,992	61,691	57,033	57,033	71,292	723,208	741,432	\$18,224	2.5%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	18,788	3,423	15,408	15,408	15,408	15,408	176,552	152,400	(\$24,152)	-15.8%
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	10,178	10,178	10,178	10,167	15,250	13,216	132,572	132,673	\$101	0.1%
Administrative Services	113,655	120,577	122,762	118,228	113,186	132,008	121,129	124,371	83,231	125,000	125,000	125,000	1,424,146	1,564,406	\$140,260	9.0%
ACA Fees	-	-	-	-	-	-	-	-	11,613	(6,580)	-	-	5,033	6,400	\$1,367	21.4%
Other Purchased Services	-	-	-	10,978	-	1,963	-	2,016	-	625	625	625	16,831	7,500	(\$9,331)	-124.4%
<b>Total Expenditures</b>	<b>758,297</b>	<b>1,220,330</b>	<b>1,763,069</b>	<b>1,322,699</b>	<b>1,145,846</b>	<b>1,419,154</b>	<b>1,062,956</b>	<b>1,367,495</b>	<b>1,078,851</b>	<b>1,242,996</b>	<b>1,254,659</b>	<b>1,527,220</b>	<b>15,163,571</b>	<b>16,142,275</b>	<b>\$978,704</b>	<b>6.1%</b>
<b>Net Income/ Loss on Self Insured</b>	<b>49,177</b>	<b>(151,329)</b>	<b>(691,136)</b>	<b>(5,411)</b>	<b>(750)</b>	<b>509,031</b>	<b>32,404</b>	<b>(216,826)</b>	<b>210,671</b>	<b>(17,581)</b>	<b>531,364</b>	<b>113,022</b>	<b>362,636</b>	<b>(160,775)</b>	<b>\$523,411</b>	
<b>Other Insurance</b>																
<b>Revenue</b>																
Employee Assistance Program	-	-	-	-	-	969	956	948	941	950	950	950	6,664	-	\$6,664	#DIV/0!
Long Term Disability	8,331	11,104	11,137	11,524	12,427	19,356	13,015	12,902	12,818	11,332	16,997	14,731	155,674	147,877	\$7,797	5.3%
Short Term Disability	8,888	11,730	11,631	7,394	4,674	3,063	3,044	3,020	2,996	2,996	2,996	2,996	65,428	154,089	(\$88,661)	-57.5%
Life Insurance	19,073	(42,794)	22,062	21,936	22,086	33,017	21,769	21,813	22,053	25,002	37,503	32,503	236,021	326,277	(\$90,256)	-27.7%
<b>Total Revenue</b>	<b>36,292</b>	<b>(19,961)</b>	<b>44,829</b>	<b>40,854</b>	<b>39,186</b>	<b>56,405</b>	<b>38,784</b>	<b>38,682</b>	<b>38,809</b>	<b>40,280</b>	<b>58,447</b>	<b>51,180</b>	<b>463,787</b>	<b>628,243</b>	<b>(\$164,456)</b>	<b>-26.2%</b>
<b>Expenditures</b>																
Employee Assistance Program	-	-	-	-	-	1.51	2,928	983	983	983	983	983	7,844	-	(\$7,844)	#DIV/0!
Long Term Disability	12	12,064	19	24,191	26,965	13,080	14,137	13,772	13,724	13,724	13,724	13,724	159,137	147,877	(\$11,260)	-7.6%
Short Term Disability	3	12,866	5	25,512	16,051	3,066	2,973	3,053	3,055	3,055	3,055	3,055	75,749	154,089	\$78,340	50.8%
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	22,410	22,456	22,895	22,895	22,895	22,895	196,188	326,277	\$130,089	39.9%
<b>Total Expenditures</b>	<b>24</b>	<b>50,920</b>	<b>36</b>	<b>38,518</b>	<b>65,446</b>	<b>38,633</b>	<b>42,448</b>	<b>40,264</b>	<b>40,658</b>	<b>40,657</b>	<b>40,657</b>	<b>40,657</b>	<b>438,917</b>	<b>628,243</b>	<b>\$189,326</b>	<b>30.1%</b>
<b>Net Income/Loss on Fully Insured</b>	<b>36,269</b>	<b>(70,881)</b>	<b>44,794</b>	<b>2,336</b>	<b>(26,260)</b>	<b>17,772</b>	<b>(3,664)</b>	<b>(1,581)</b>	<b>(1,849)</b>	<b>(378)</b>	<b>17,789</b>	<b>10,522</b>	<b>24,870</b>	<b>-</b>	<b>\$24,870</b>	
<b>Total Revenue</b>	<b>843,766</b>	<b>1,049,041</b>	<b>1,116,762</b>	<b>1,358,141</b>	<b>1,184,282</b>	<b>1,984,590</b>	<b>1,134,145</b>	<b>1,189,351</b>	<b>1,328,330</b>	<b>1,265,695</b>	<b>1,844,469</b>	<b>1,691,421</b>	<b>15,989,994</b>	<b>16,609,743</b>	<b>(\$619,749)</b>	<b>-3.7%</b>
<b>Total Expense</b>	<b>758,321</b>	<b>1,271,250</b>	<b>1,763,105</b>	<b>1,361,217</b>	<b>1,211,291</b>	<b>1,457,787</b>	<b>1,105,404</b>	<b>1,407,759</b>	<b>1,119,508</b>	<b>1,283,653</b>	<b>1,295,316</b>	<b>1,567,877</b>	<b>15,602,489</b>	<b>16,770,518</b>	<b>\$1,168,029</b>	<b>7.0%</b>
<b>Net Income/Loss for the Fund</b>	<b>85,446</b>	<b>(222,209)</b>	<b>(646,343)</b>	<b>(3,075)</b>	<b>(27,009)</b>	<b>526,803</b>	<b>28,740</b>	<b>(218,408)</b>	<b>208,822</b>	<b>(17,958)</b>	<b>549,153</b>	<b>123,544</b>	<b>387,506</b>	<b>(160,775)</b>	<b>\$548,281</b>	
<b>Fund Balance Reconciliation:</b>																
<b>Unreserved Fund Balance -</b>																
Beginning of Period	537,165	636,009	427,197	(205,747)	(195,425)	(209,036)	331,165	373,303	168,293	390,513	385,953	948,504	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)	222,220	(4,560)	562,551	136,942	548,281	-	\$548,281	
End of Month Unreserved	636,009	427,197	(205,747)	(195,425)	(209,036)	331,165	373,303	168,293	390,513	385,953	948,504	1,085,446	1,085,446	-	\$548,281	
<b>Reserved Fund Balance -</b>																
Beginning of Month	600,917	587,519	574,121	560,723	547,325	533,928	520,530	507,132	493,734	480,336	466,938	453,540	600,917	600,917		
Use of Reserve to Support																
Retirees	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(160,775)	(160,775)	\$0	
End of Month Reserved	587,519	574,121	560,723	547,325	533,928	520,530	507,132	493,734	480,336	466,938	453,540	440,142	440,142	440,142	\$0	
<b>Total 605 Fund Balance</b>	<b>1,223,528</b>	<b>1,001,319</b>	<b>354,976</b>	<b>351,901</b>	<b>324,892</b>	<b>851,695</b>	<b>880,435</b>	<b>662,027</b>	<b>870,849</b>	<b>852,891</b>	<b>1,402,044</b>	<b>1,525,588</b>	<b>1,525,588</b>	<b>440,142</b>	<b>\$548,281</b>	





# **Cherokee County Board of Commissioners**

## **SPLOST**

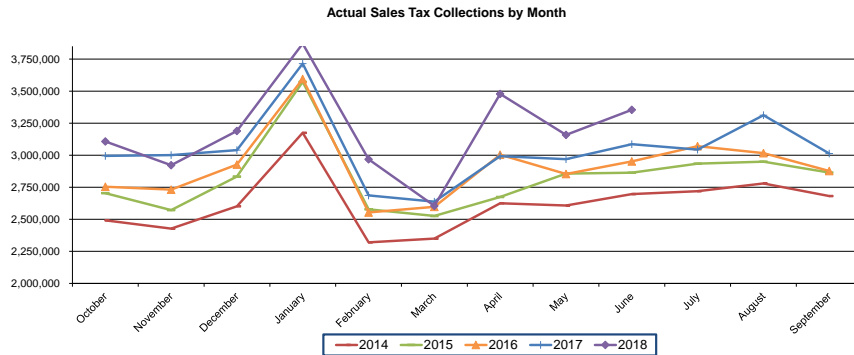
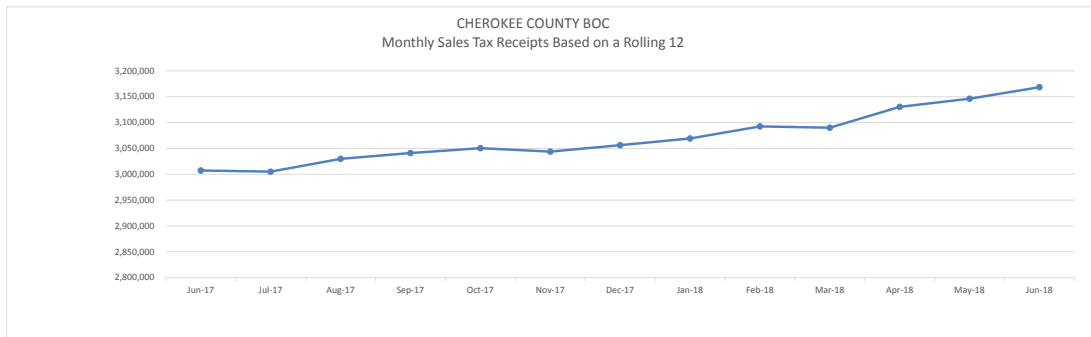
Q3 FY2018

(Oct 2017 - Jun 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	\$3,353,964	8.67%	-100.00%
July	\$2,824,551	\$2,561,908	\$2,176,242	\$2,336,804	\$2,481,425	\$2,622,218	\$2,426,392	\$2,719,035	\$2,933,968	\$3,070,719	\$3,043,718		-100.00%	-100.00%
August	\$2,329,878	\$2,714,047	\$2,355,822	\$2,369,606	\$2,590,251	\$2,615,893	\$2,510,500	\$2,780,056	\$2,950,045	\$3,015,899	\$3,311,929		-100.00%	-100.00%
September	\$3,033,117	\$2,462,477	\$2,550,048	\$2,473,569	\$2,562,326	\$2,566,788	\$2,603,137	\$2,681,847	\$2,865,073	\$2,876,859	\$3,013,439		-100.00%	-100.00%
<b>Totals</b>	<b>\$31,859,490</b>	<b>\$30,189,593</b>	<b>\$28,461,067</b>	<b>\$28,296,412</b>	<b>\$28,544,115</b>	<b>\$30,361,719</b>	<b>\$30,250,413</b>	<b>\$31,478,707</b>	<b>\$33,930,665</b>	<b>\$34,931,764</b>	<b>\$36,493,790</b>	<b>\$28,651,809</b>	7.79%	0.00%
<b>YOY Change</b>	<b>57.5%</b>	<b>-5.2%</b>	<b>-5.7%</b>	<b>-0.6%</b>	<b>0.9%</b>	<b>6.4%</b>	<b>-0.4%</b>	<b>4.1%</b>	<b>7.8%</b>	<b>3.0%</b>	<b>4.5%</b>	<b>-21.5%</b>		



CHEROKEE COUNTY BOARD OF COMMISSIONERS  
 SPLOST 2012 PROJECTS  
 SPENT/ENCUMBERED TO DATE  
 JUNE 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	Jail Expansion/Enhancements	19,000,000	17,040,000		17,040,000	61,401	16,978,599	16,978,599
Projects	E911 Back up Center	-	500,000		500,000	500,000	-	-
	Fire Engines	-	180,000		180,000		180,000	180,000
	Training Facility Expansion-Sheriff	1,500,000	1,500,000	379,662	1,500,000	1,879,662	-	-
	Training Facility Expansion-Fire	1,500,000	1,500,000		1,500,000	1,500,000	-	-
	ALS Units (Ambulances)	2,000,000	2,280,000		2,280,000	2,270,840	9,160	9,160
	Animal Shelter Renovation	1,000,000	2,000,000		2,000,000	2,000,000	-	-
	<b>LEVEL ONE TOTAL</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>379,662</b>	<b>25,000,000</b>	<b>8,211,903</b>	<b>17,167,759</b>	<b>17,167,759</b>
	<b>Animal Shelter Renovation</b>		<b>1,165,370</b>		<b>1,165,370</b>	<b>1,153,882</b>	<b>11,488</b>	<b>11,488</b>
Sheriff	SHERIFF PATROL VEHICLES	2,500,000	2,500,000	5,150	2,500,000	2,498,486	6,664	6,664
	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	2,458,840	7,294	7,294
	<b>TOTAL LAW ENFORCEMENT</b>	<b>4,400,000</b>	<b>5,416,134</b>	<b>5,150</b>	<b>5,416,134</b>	<b>5,403,335</b>	<b>17,949</b>	<b>17,949</b>
Judicial Services	Court House Expansion	1,450,000	1,450,000	-	1,450,000	743,591	706,409	706,409
Fire/EMS	Fire Stations	4,250,000	6,675,000	284,746	6,675,000	4,822,631	-	-
	Ladder & Equipment	1,000,000	1,125,000		1,125,000	1,125,000	-	-
	Engines & Equipment	2,000,000	2,750,000		2,750,000	4,887,115	-	-
	Canton Fire Station			3,382,000		107,281	3,274,719	3,274,719
	<b>FIRE/EMS TOTAL</b>	<b>7,250,000</b>	<b>10,550,000</b>	<b>3,666,746</b>	<b>10,550,000</b>	<b>10,942,027</b>	<b>3,274,719</b>	<b>3,274,719</b>
	<b>SENIOR CENTER TOTAL</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>125,630</b>	<b>1,374,370</b>	<b>1,374,370</b>
	<b>TRANSPORTATION</b>	<b>90,200,000</b>	<b>89,052,130</b>	<b>19,434,768</b>	<b>89,052,130</b>	<b>81,243,896</b>	<b>27,243,002</b>	<b>27,243,002</b>
	Airport Runway Expansion	2,000,000	6,162,429		6,162,429	4,718,088	1,444,341	1,444,341
	Contingency	1,250,000	-		-	-	-	-
	AIRPORT	3,250,000	6,162,429	-	6,162,429	4,718,088	1,444,341	1,444,341
Transportation	<b>TOTAL TRANSPORTATION</b>	<b>93,450,000</b>	<b>95,214,559</b>	<b>19,434,768</b>	<b>95,214,559</b>	<b>85,961,984</b>	<b>28,687,343</b>	<b>28,687,343</b>
Other	Economic Development							
	- Sewer System Improvements	750,000			-	-	-	-
	- Debt Service	-	2,322,777		2,322,777	2,322,777	-	(0)
	- Other Econ Dev Projects	3,000,000	4,218,723		4,218,723	4,160,124	58,599	58,599
	<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>3,750,000</b>	<b>6,541,500</b>	<b>-</b>	<b>6,541,500</b>	<b>6,482,902</b>	<b>58,599</b>	<b>58,599</b>
	Library Facilities	2,500,000	2,500,000		2,500,000	-	2,500,000	2,500,000
	Cities Distributions/Projects	46,190,264	51,688,774		51,688,774	50,828,774	860,000	860,000
	Interest Revenue			1,183,033		459,280	723,753	723,753
	Canton SPLOST Transfer/Ins Recovery/Land Purchase				314,689	314,689	-	-
	<b>TOTAL SPLOST</b>	<b>185,490,264</b>	<b>201,026,337</b>	<b>24,669,359</b>	<b>201,026,337</b>	<b>170,313,306</b>	<b>55,382,390</b>	<b>55,382,389</b>



# SPLOST V

## REMAINING SPENDING BY CATEGORY/PROJECT

<b>Roads &amp; Bridges</b>	
Roads/Engineering Budget	53,802
	53,802

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

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

<b>Airport</b>	
Expansion	0
	0

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

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

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

<b>Remaining SPLOST By Category</b>	
County Projects	1,614,611
County Debt	-
Cities	-
<b>TOTAL</b>	<b>1,614,611</b>

**BASED ON SPENDING AS OF JUNE 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 June 29, 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	Y	07/10/18	\$ High SPLOST	Waiting on BOC approval
2018-043 L.B. Ahrens Recreation Center Concept	Parks (Bryan Reynolds)	Y	Y	07/10/2018	\$ Low	Waiting on BOC approval
2018-045 Youth Sports Uniforms	Parks (Bryan Reynolds)	Y	Y	TBD	\$ Low	In review
2018-046 Station 20 Exterior Work	Fire (Dean Floyd)	Y	Y	07/10/18	\$ Low Fire - Buildings	Waiting on BOC approval
2018-047 Basket Ball Officiating Services	Parks (Bryan Reynolds)	Y	Y	TBD	\$ Low Parks	In review
2018-048 Ball Ground Bypass	Engineering (Geoff Morton)	Y	Y	07/24/18	\$ Med	In review



# RFP PIPELINE

NAME (RFP/Q #)	AGENCY/ DEPT (PM)	RFP ISSUED Y/N	BIDS RECEIVED Y/N	ANTICIPATED CONTRACT TO BOC	\$ Level Significance (FUNDING SOURCE)	COMMENTS
2018-049 Commissary Services for ADC	Sheriff's Office (Major Smith)	Y	07/10/18	08/07/18	Revenue	
2018-050 Stover Road Concrete Services	Roads & Bridges (Stephen Dobson)	Y	Y	07/10/18	\$ Low SPLOST	Waiting on BOC approval
2018-051 Univeter Road at New Light Road	Engineering (Geoff Morton)	Y	07/24/18	08/07/18	\$ Medium SPLOST	Design Services – intersection improvement project
2018-052 Univeter Road at Pinecrest	Engineering (Geoff Morton)	Y	07/24/18	08/07/18	\$ Medium SPLOST	Design Services – intersection improvement project
2018-053 Copper Creek Drive	Engineering (Geoff Morton)	Y	07/24/18	08/07/18	\$ Medium SPLOST	Design Services – sidewalk
2018-054 I-575 at Towne Lake Parkway	Engineering (Geoff Morton)	Y	07/26/18	08/21/18	\$ Medium SPLOST	Scoping Phase – operational improvements project
2018-055 I-575 at Ridgewalk Parkway	Engineering (Geoff Morton)	Y	07/26/18	08/21/18	\$ Medium SPLOST	Scoping Phase – operational improvements project



# 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
2018-056 SR 92 at Trickum Road	Engineering (Geoff Morton)	Y	08/02/18	09/04/18	\$ Medium SPLOST	Design Services – intersection improvements
2018-057 Woodstock Road at Victory Drive	Engineering (Geoff Morton)	Y	08/08/18	09/04/18	\$ Medium SPLOST	Design Services – roundabout
2018-058 Wiley Bridge Road at Cox Road	Engineering (Geoff Morton)	Y	08/08/18	09/04/18	\$ Medium SPLOST	Design Services – roundabout
2018-061 New North Canton Fire Station 9	Capital Projects (Jud Martin)	Y	07/19/18	07/24/18	\$ Low SPLOST	Civil Engineering Services
2018-062 Concrete Services	Roads & Bridges (Stephen Dobson)	Y	07/10/18	07/24/18	\$ Low SPLOST & Operations	Mt. Zion Road concrete services and annual concrete





# Cherokee County Board of Commissioners

Headcount

Q3 FY2018

(Oct 2017 - Jun 2018 )



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(19.00 Payroll Periods - 73.08% of Year Lapsed as of 6/30/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>GENERAL FUND</b>	<b>GENERAL SERVICES</b>	BOARD OF COMMISSIONERS	5.00	5.00	5.00	0.00	0.00	0.00	0.00	0.00
		CORONER	4.26	4.26	0.89	3.37	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	5.42	5.42	4.42	1.00	0.00	0.00	0.00	0.00
		ELECTIONS	38.53	36.16	7.00	2.00	27.16	2.37	2.37	0.00
		TAX ASSESSOR	35.47	32.05	30.47	1.58	0.00	3.42	3.42	0.00
		TAX COMMISSIONER	24.05	24.05	24.05	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	113.74	107.95	72.84	7.95	27.16	5.79	5.79	0.00
	<b>ADMINISTRATIVE SERVICES AGENCY</b>	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	0.11	0.11	0.11	0.00	0.00	0.00	0.00	0.00
		FACILITIES MANAGEMENT	22.79	22.79	22.79	0.00	0.00	0.00	0.00	0.00
		PURCHASING	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	35.00	35.00	35.00	0.00	0.00	0.00	0.00	0.00
	<b>HUMAN RESOURCES</b>	PEOPLE RESOURCES CENTER	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
	<b>INFORMATION TECHNOLOGY</b>	INFORMATION TECHNOLOGY SYSTEMS	15.79	15.79	13.84	1.95	0.00	0.00	0.00	0.00
		<b>Total</b>	15.79	15.79	13.84	1.95	0.00	0.00	0.00	0.00
	<b>JUDICIAL SERVICES</b>	BOARD OF EQUALIZATION	3.16	0.00	0.00	0.00	0.00	3.16	3.16	0.00
		CLERK OF SUPERIOR COURT	61.16	61.16	53.16	3.68	4.32	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(19.00 Payroll Periods - 73.08% of Year Lapsed as of 6/30/2018)**

			2018							
GENERAL FUND	JUDICIAL SERVICES	COURT ADMINISTRATION	Total	COUNTY EMPLOYEES				BOARD & STATE		
			Total	FT	PT	STMP	Total	BD	ST	
		COURT ADMINISTRATION	33.26	33.26	13.95	19.32	0.00	0.00	0.00	0.00
		DISTRICT ATTORNEY	36.57	27.10	25.26	1.84	0.00	9.47	0.00	9.47
		INDIGENT DEFENSE	3.84	3.84	3.84	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	9.26	9.26	2.89	6.37	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	24.42	24.42	22.47	1.95	0.00	0.00	0.00	0.00
		SUPERIOR COURT	8.63	2.95	2.89	0.05	0.00	5.68	0.00	5.68
		<b>Total</b>	<b>204.31</b>	<b>185.99</b>	<b>147.47</b>	<b>34.21</b>	<b>4.32</b>	<b>18.32</b>	<b>3.16</b>	<b>15.16</b>
	<b>LAW ENFORCEMENT</b>	ADULT DETENTION FACILITY	137.37	137.37	135.79	1.58	0.00	0.00	0.00	0.00
		COURT SERVICES	29.42	29.42	29.42	0.00	0.00	0.00	0.00	0.00
		CRIMINAL INVESTIGATION DIV	30.68	30.68	30.68	0.00	0.00	0.00	0.00	0.00
		INTELLIGENCE DIVISION	6.95	6.95	6.95	0.00	0.00	0.00	0.00	0.00
		LAW ENFORCEMENT ADMINISTRATION	17.47	17.47	17.47	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	10.95	10.95	0.00	10.95	0.00	0.00	0.00	0.00
		SHERIFF TRAINING DIVISION	10.05	10.05	10.05	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPERATIONS	33.74	33.74	33.74	0.00	0.00	0.00	0.00	0.00
		UNIFORM PATROL	98.84	98.84	96.95	1.89	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(19.00 Payroll Periods - 73.08% of Year Lapsed as of 6/30/2018)**

			2018							
GENERAL FUND			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
GENERAL FUND	LAW ENFORCEMENT	VICE CONTROL	14.47	13.53	13.53	0.00	0.00	0.95	0.00	0.95
		<b>Total</b>	392.95	392.00	377.58	14.42	0.00	0.95	0.00	0.95
	COMMUNITY DEVELOPMENT	BUILDING INSPECTIONS	9.26	9.26	9.26	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	5.26	5.26	5.26	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	11.26	6.26	6.26	0.00	0.00	5.00	5.00	0.00
		<b>Total</b>	30.83	25.83	25.83	0.00	0.00	5.00	5.00	0.00
		PUBLIC WORKS	CONSERVATION ADMINISTRATION	1.00	1.00	1.00	0.00	0.00	0.00	0.00
	ENGINEERING		9.16	9.16	9.16	0.00	0.00	0.00	0.00	0.00
	RECYCLABLES COLLECTION		3.99	3.99	2.10	1.89	0.00	0.00	0.00	0.00
	ROADS AND BRIDGES		39.42	39.42	37.00	0.00	2.42	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
	<b>Total</b>		57.57	57.57	53.26	1.89	2.42	0.00	0.00	0.00
	MARSHAL	ANIMAL CONTROL	5.95	5.59	5.59	0.00	0.00	0.37	0.37	0.00
		CODE ENFORCEMENT	12.53	12.53	12.53	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
		<b>Total</b>	21.49	21.12	21.12	0.00	0.00	0.37	0.37	0.00
	<b>Total</b>		875.68	845.25	750.94	60.42	33.89	30.42	14.32	16.11
	OTHER FUN	DUI COURT	DUI COURT	2.79	2.79	2.79	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners  
Average Active County Headcount Report - All Funds  
(19.00 Payroll Periods - 73.08% of Year Lapsed as of 6/30/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>DUI COURT</b>	<b>Total</b>	2.79	2.79	2.79	0.00	0.00	0.00	0.00	0.00
	<b>DRUG ACCOUNTABILITY COURT</b>	DRUG COURT	3.84	3.84	3.79	0.05	0.00	0.00	0.00	0.00
		<b>Total</b>	3.84	3.84	3.79	0.05	0.00	0.00	0.00	0.00
	<b>FIRE FUND</b>	FIRE ADMINISTRATION	16.79	16.79	16.32	0.47	0.00	0.00	0.00	0.00
		FIRE FIGHTING	262.05	262.05	261.95	0.11	0.00	0.00	0.00	0.00
		FIRE INFORMATION TECHNOLOGY	2.05	2.05	2.05	0.00	0.00	0.00	0.00	0.00
		FIRE MARSHAL	3.63	3.63	3.63	0.00	0.00	0.00	0.00	0.00
		FIRE PREVENTION	1.53	1.53	1.53	0.00	0.00	0.00	0.00	0.00
		FIRE TRAINING	6.16	6.16	5.47	0.68	0.00	0.00	0.00	0.00
		<b>Total</b>	292.21	292.21	290.95	1.26	0.00	0.00	0.00	0.00
	<b>E-911</b>	EMERGENCY 911 TELEPHONE FUND	51.88	51.88	44.67	7.21	0.00	0.00	0.00	0.00
		<b>Total</b>	51.88	51.88	44.67	7.21	0.00	0.00	0.00	0.00
	<b>ANIMAL SERVICES</b>	ANIMAL SHELTER	15.27	15.27	14.27	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	15.27	15.27	14.27	1.00	0.00	0.00	0.00	0.00
	<b>SENIOR SERVICES</b>	SENIOR SERVICES FUND	20.63	20.63	15.84	4.79	0.00	0.00	0.00	0.00
		<b>Total</b>	20.63	20.63	15.84	4.79	0.00	0.00	0.00	0.00
	<b>TRANSPORTATION</b>	TRANSPORTATION SERVICES	16.26	16.26	14.31	1.95	0.00	0.00	0.00	0.00
		<b>Total</b>	16.26	16.26	14.31	1.95	0.00	0.00	0.00	0.00
	<b>PARKS &amp; REC</b>	AQUATIC CENTER	60.53	60.53	4.74	22.89	32.89	0.00	0.00	0.00
		PARKS AND REC MAINTENANCE	17.84	17.84	16.37	1.47	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(19.00 Payroll Periods - 73.08% of Year Lapsed as of 6/30/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>PARKS &amp; REC</b>	PARKS AND RECREATION ADMIN	7.11	6.84	2.84	4.00	0.00	0.26	0.26	0.00
		PARKS AND RECREATION ATHLETICS	32.11	32.11	5.89	6.89	19.32	0.00	0.00	0.00
		PARKS AND RECREATION PROGRAMS	10.84	10.84	2.74	3.68	4.42	0.00	0.00	0.00
		<b>Total</b>	128.42	128.16	32.58	38.95	56.63	0.26	0.26	0.00
	<b>REC CONSTRUCTION</b>	RECREATION FACILITIES	0.95	0.95	0.95	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	0.95	0.95	0.95	0.00	0.00	0.00	0.00	0.00
	<b>SPLOST</b>	ENGINEERING/SPLOST VI	6.60	6.60	6.60	0.00	0.00	0.00	0.00	0.00
		ROADS & BRIDGES/SPLOST VI	32.11	32.11	31.11	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	38.71	38.71	37.71	1.00	0.00	0.00	0.00	0.00
	<b>EMS</b>	EMS OPERATIONS	81.95	81.95	81.84	0.11	0.00	0.00	0.00	0.00
		<b>Total</b>	81.95	81.95	81.84	0.11	0.00	0.00	0.00	0.00
	<b>FLEET</b>	FLEET MAINTENANCE	9.63	9.63	9.63	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	9.63	9.63	9.63	0.00	0.00	0.00	0.00	0.00
	<b>GRANTS</b>	SOLICITOR GRANTS	3.84	3.84	3.84	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	3.84	3.84	3.84	0.00	0.00	0.00	0.00	0.00
	<b>V/W FUND</b>	FAMILY COURT	1.99	1.99	0.99	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	1.99	1.99	0.99	1.00	0.00	0.00	0.00	0.00
	<b>INSURANCE AND BENEFITS FUND</b>	INSURANCE AND BENEFITS FUND	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
	<b>OTHER FUND</b>	DA DATE FUND	0.65	0.65	0.65	0.00	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners  
Average Active County Headcount Report - All Funds  
(19.00 Payroll Periods - 73.08% of Year Lapsed as of 6/30/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>OTHER FUND</b>	DISTRICT ATTORNEY	7.37	7.37	7.37	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	5.05	5.05	1.05	4.00	0.00	0.00	0.00	0.00
		IMPACT FEE EXPENSES	0.16	0.00	0.00	0.00	0.00	0.16	0.16	0.00
		SHERIFF CID VOCA GRANT	2.95	2.95	2.95	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPS - HEAT	1.84	1.84	1.84	0.00	0.00	0.00	0.00	0.00
		SPLOST '12 SHERIFF BUILDINGS	0.11	0.11	0.11	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	0.95	0.95	0.95	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>Total</b>	21.07	20.91	15.91	5.00	0.00	0.16	0.16
	<b>Total</b>	691.43	691.01	572.06	62.32	56.63	0.42	0.42	0.00	
<b>Total</b>		1,567.11	1,536.26	1,323.00	122.74	90.53	30.84	14.74	16.11	

**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 6/30/2018)

		Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>GENERAL FUND</b>											
<b>GENERAL SERVICES</b>											
	11110000 BOARD OF COMMISSIONERS	5.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	11130000 COUNTY CLERK	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	11320000 COUNTY MANAGER	4.42	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	27.16	1.00	2.37	5.00	0.00	0.00
	11545000 TAX COMMISSIONER	24.05	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	1.58	2.00	0.00	0.00	3.42	13.00	0.00	0.00
08	13700000 CORONER	0.89	1.00	3.37	3.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GENERAL SERVICES</b>	<b>72.84</b>	<b>78.00</b>	<b>7.95</b>	<b>8.00</b>	<b>27.16</b>	<b>1.00</b>	<b>5.79</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADMINISTRATIVE SERVICES AGENCY</b>											
	11321000 ADMINISTRATIVE SERVICES AGENCY	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	11322000 CAPITAL PROJECTS	0.11	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	22.79	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL ADMINISTRATIVE SERVICES AGENCY</b>	<b>35.00</b>	<b>36.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>HUMAN RESOURCES</b>											
	11540000 PEOPLE RESOURCES CENTER	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL HUMAN RESOURCES</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INFORMATION TECHNOLOGY</b>											
	11535000 INFORMATION TECHNOLOGY SYSTEMS	13.84	14.00	1.95	2.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>13.84</b>	<b>14.00</b>	<b>1.95</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>JUDICIAL SERVICES</b>											
	12100000 COURT ADMINISTRATION	13.95	14.00	19.32	23.00	0.00	0.00	0.00	0.00	0.00	0.00
02	12150000 SUPERIOR COURT	2.89	3.00	0.05	0.00	0.00	0.00	0.00	0.00	5.68	6.00
	12165000 INDIGENT DEFENSE	3.84	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	12180000 CLERK OF SUPERIOR COURT	53.16	53.00	3.68	4.00	4.32	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 6/30/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>12181000 BOARD OF EQUALIZATION</b>	0.00	0.00	0.00	0.00	0.00	0.00	3.16	15.00	0.00	0.00
<b>12200000 DISTRICT ATTORNEY</b>	25.26	26.35	1.84	2.00	0.00	0.00	0.00	0.00	9.47	10.00
<b>12300000 STATE COURT</b>	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12310000 STATE COURT SOLICITOR</b>	22.47	23.00	1.95	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12400000 MAGISTRATE COURT</b>	2.89	3.00	6.37	7.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12450000 PROBATE COURT</b>	9.00	9.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12600000 JUVENILE COURT</b>	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL JUDICIAL SERVICES</b>	<b>147.47</b>	<b>149.35</b>	<b>34.21</b>	<b>39.00</b>	<b>4.32</b>	<b>5.00</b>	<b>3.16</b>	<b>15.00</b>	<b>15.16</b>	<b>16.00</b>
<b>LAW ENFORCEMENT</b>										
<b>13222000 VICE CONTROL</b>	13.53	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.95	2.00
<b>13310000 LAW ENFORCEMENT ADMINISTRATION</b>	17.47	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13321000 CRIMINAL INVESTIGATION DIV</b>	30.68	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13322000 INTELLIGENCE DIVISION</b>	6.95	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13323000 UNIFORM PATROL</b>	96.95	123.00	1.89	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13340000 SHERIFF TRAINING DIVISION</b>	10.05	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13350000 SPECIAL OPERATIONS</b>	33.74	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13360000 COURT SERVICES</b>	29.42	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13390000 OFFICE OF PROF STANDARDS</b>	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13391000 SHERIFF CROSSING GUARDS</b>	0.00	0.00	10.95	14.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13420000 ADULT DETENTION FACILITY</b>	135.79	149.00	1.58	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>03 TOTAL LAW ENFORCEMENT</b>	<b>377.58</b>	<b>414.00</b>	<b>14.42</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.95</b>	<b>2.00</b>
<b>COMMUNITY DEVELOPMENT</b>										
<b>11516150 DEVELOPMENT SERVICES CENTER</b>	5.26	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>11536150 GIS/MAPPING</b>	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>09 17220150 BUILDING INSPECTIONS</b>	<b>9.26</b>	<b>9.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>17410150 PLANNING AND LAND USE</b>	6.26	8.00	0.00	0.00	0.00	0.00	5.00	14.00	0.00	0.00
<b>27340000 COMMUNITY DEVELOPMENT</b>	2.04	2.04	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>25.83</b>	<b>28.04</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PUBLIC WORKS</b>										



**Cherokee County Board of Commissioners**  
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	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>14100150 ROADS AND BRIDGES</b>	37.00	38.00	0.00	0.00	2.42	10.00	0.00	0.00	0.00	0.00
<b>14252150 STORMWATER MGT ENGINEERING</b>	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14271150 ENGINEERING</b>	9.16	10.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14540150 RECYCLABLES COLLECTION</b>	2.10	2.10	1.89	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>17110150 CONSERVATION ADMINISTRATION</b>	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PUBLIC WORKS</b>	<b>53.26</b>	<b>55.10</b>	<b>1.89</b>	<b>4.00</b>	<b>2.42</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>MARSHAL</b>										
<b>13910150 ANIMAL CONTROL</b>	5.59	6.06	0.00	0.00	0.00	0.00	0.37	5.00	0.00	0.00
<b>13920000 EMERGENCY MANAGEMENT</b>	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>17451150 CODE ENFORCEMENT</b>	12.53	13.11	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00
<b>TOTAL MARSHAL</b>	<b>21.12</b>	<b>22.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.37</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL GENERAL FUND</b>	<b>750.94</b>	<b>800.77</b>	<b>60.42</b>	<b>73.00</b>	<b>33.89</b>	<b>17.00</b>	<b>14.32</b>	<b>59.00</b>	<b>16.11</b>	<b>18.00</b>
<b>OTHER FUNDS</b>										
<b>DUI COURT</b>										
<b>22320000 DUI COURT</b>	2.79	3.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DUI COURT</b>	<b>2.79</b>	<b>3.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DRUG ACCOUNTABILITY COURT</b>										
<b>22151000 DRUG COURT</b>	3.79	3.00	0.05	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DRUG ACCOUNTABILITY COURT</b>	<b>3.79</b>	<b>3.00</b>	<b>0.05</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FIRE FUND</b>										
<b>23510000 FIRE ADMINISTRATION</b>	16.32	18.00	0.47	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23515000 FIRE MARSHAL</b>	3.63	4.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00
<b>23520000 FIRE FIGHTING</b>	261.95	271.00	0.11	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23530000 FIRE PREVENTION</b>	1.53	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23535000 FIRE INFORMATION TECHNOLOGY</b>	2.05	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23540000 FIRE TRAINING</b>	5.47	6.00	0.68	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FIRE FUND</b>	<b>290.95</b>	<b>303.00</b>	<b>1.26</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>



**Cherokee County Board of Commissioners**  
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		Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>E-911</b>											
23800000	EMERGENCY 911 TELEPHONE FUND	44.67	47.67	7.21	9.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL E-911</b>		<b>44.67</b>	<b>47.67</b>	<b>7.21</b>	<b>9.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ANIMAL SERVICES</b>											
23911000	ANIMAL SHELTER	14.27	15.16	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ANIMAL SERVICES</b>		<b>14.27</b>	<b>15.16</b>	<b>1.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SENIOR SERVICES</b>											
06	25521000 SENIOR SERVICES FUND	15.84	15.00	4.79	8.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SENIOR SERVICES</b>		<b>15.84</b>	<b>15.00</b>	<b>4.79</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TRANSPORTATION</b>											
25541000	TRANSPORTATION SERVICES	14.31	15.16	1.95	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRANSPORTATION</b>		<b>14.31</b>	<b>15.16</b>	<b>1.95</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PARKS &amp; REC</b>											
26110000	PARKS AND RECREATION ADMIN	2.84	3.00	4.00	4.00	0.00	0.00	0.26	5.00	0.00	0.00
26120000	PARKS AND RECREATION PROGRAMS	2.74	3.00	3.68	11.00	4.42	16.00	0.00	0.00	0.00	0.00
26124000	AQUATIC CENTER	4.74	5.00	22.89	39.00	32.89	69.00	0.00	0.00	0.00	0.00
26130000	PARKS AND RECREATION ATHLETICS	5.89	6.00	6.89	12.00	19.32	48.00	0.00	0.00	0.00	0.00
26220000	PARKS AND REC MAINTENANCE	16.37	18.00	1.47	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PARKS &amp; REC</b>		<b>32.58</b>	<b>35.00</b>	<b>38.95</b>	<b>70.00</b>	<b>56.63</b>	<b>133.00</b>	<b>0.26</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REC CONSTRUCTION</b>											
36180000	RECREATION FACILITIES	0.95	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REC CONSTRUCTION</b>		<b>0.95</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPLOST</b>											
34215000	ENGINEERING/SPLOST VI	6.60	6.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34216000	ROADS & BRIDGES/SPLOST VI	31.11	36.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SPLOST</b>		<b>37.71</b>	<b>42.60</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Cherokee County Board of Commissioners**  
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	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>EMS</b>										
53630000 EMS OPERATIONS	81.84	87.00	0.11	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EMS</b>	<b>81.84</b>	<b>87.00</b>	<b>0.11</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FLEET</b>										
61595000 FLEET MAINTENANCE	9.63	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FLEET</b>	<b>9.63</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRANTS</b>										
22310000 SOLICITOR GRANTS	3.84	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GRANTS</b>	<b>3.84</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>V/W FUND</b>										
22200000 FAMILY COURT	0.99	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL V/W FUND</b>	<b>0.99</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INSURANCE AND BENEFITS FUND</b>										
61595555 INSURANCE AND BENEFITS FUND	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INSURANCE AND BENEFITS FUND</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FUND</b>										
21514000 IMPACT FEE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.16	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	0.95	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07 22203555 DISTRICT ATTORNEY	7.37	0.00	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
12 22330000 DRUG SCREENING LAB	1.05	1.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
23321555 SHERIFF CID VOCA GRANT	2.95	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23350555 SPECIAL OPS - HEAT	1.84	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 33261000 SPLOST '12 SHERIFF BUILDINGS	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FUND</b>	<b>15.91</b>	<b>8.65</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.16</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>



**Cherokee County Board of Commissioners  
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	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>TOTAL OTHER FUNDS</b>	572.06	593.24	62.32	108.00	56.63	133.00	0.42	19.00	0.00	0.00
<b>GRAND TOTAL</b>	1323.00	1394.01	122.74	181.00	90.53	150.00	14.74	78.00	16.11	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)-OTHER ASSISTANCE-New grant funded full time position created after budget
- 8)-Coroner-Addition of 4 Part Time Coroners to provide better staffing at no additional cost
- 9)-Building Inspections-New FT Director of Building Insp/Development Services position
- 10)- Capital Projects-New Department and position created after budget now moved to #33261000
- 11)-Clerk of Court- Temporary overlap of two employees in one position for training purposes
- 12)-Drug Screening Lab-Overlap of Lab Manager position for 1 payroll