



# Cherokee County Board of Commissioners

EXECUTIVE SUMMARY

Q2 2018

(Oct 2017 – Mar 2018)



# Status Summary – Q2 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> </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 17.5% over budget at the end of March, and are 3.2% above prior year, 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>Q2 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>

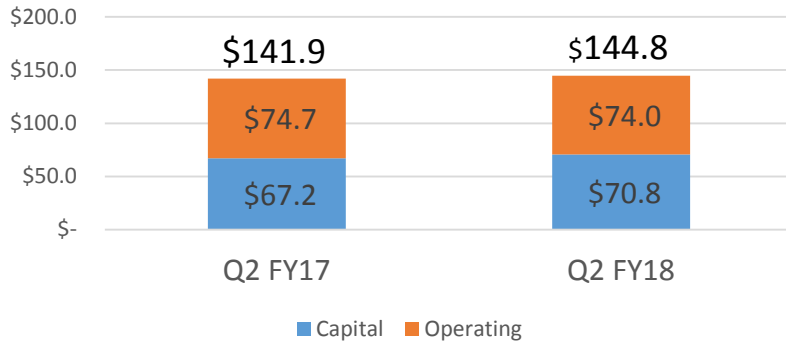


# Cash Executive Summary

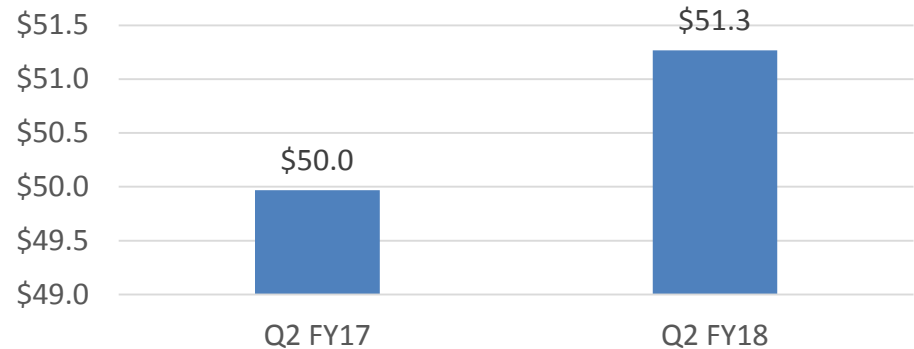
## Q2 2018

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

Cash Balance



General Fund Cash Balance



- **Operating -\$0.7M**
  - **General Fund +\$1.3M** – revenues above budget and expenses below budget for FY2018
  - **Fire Fund -\$1.9M** – transfer to SPLOST in 2018 to cover Fire Station construction costs
  - **EMS Fund -\$0.1M** – Budgeted to use cash reserves in 2017 and 2018.
- **Capital +\$3.5M**
  - **SPLOST Funds +\$8.6M** SPLOST 2012 tax receipts have exceeded SPLOST 2012 spending (related to multi year project spending plan).
  - **Impact Fee Fund -\$0.1M** – Spent down some reserves in FY2017
  - **Parks Bond Fund -\$5.2M** Final bonds issued in July 2014, spending down balance.
- **Debt Service Fund +\$0.2M** – Timing of Tax Collections

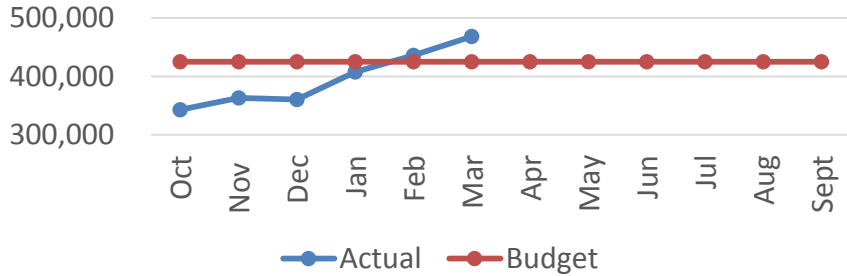
**Bottom Line:** Most cash balances are improving or decreases are explainable/expected.



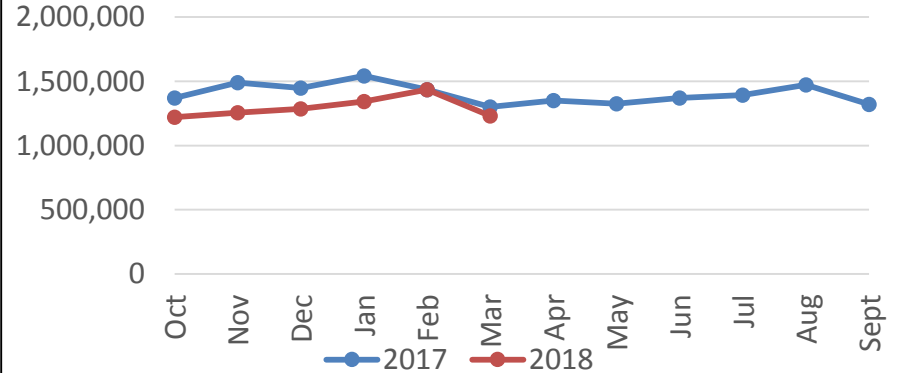
# Q2 2018 Results

## EMS Fund – Cash Collections & Balances

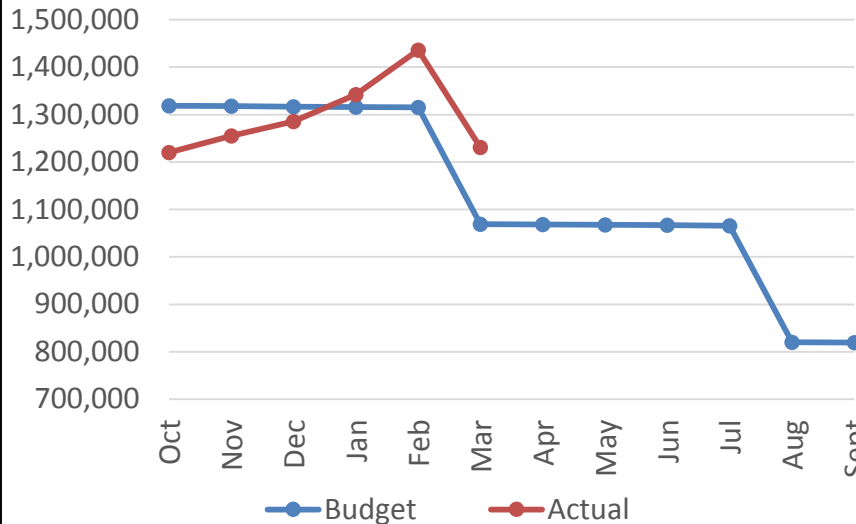
EMS Cash Collections  
Oct 2017 – Mar 2018



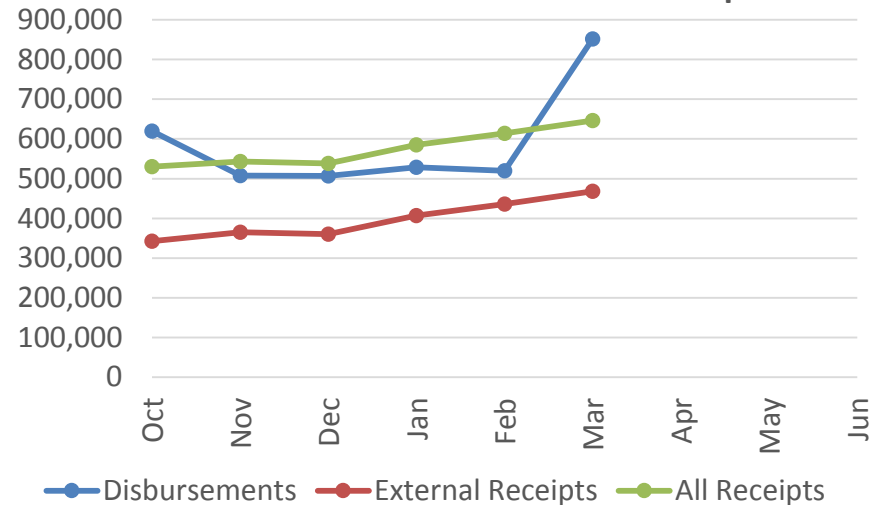
EMS Cash Balances 2017 - 2018



EMS 2018 Cash Forecast Vs. Actual



EMS Cash Disbursements vs Cash Receipts



**Bottom Line:** Cash Collections have increased during the 2<sup>nd</sup> quarter and appear to be back on track. Finance will continue to monitor.

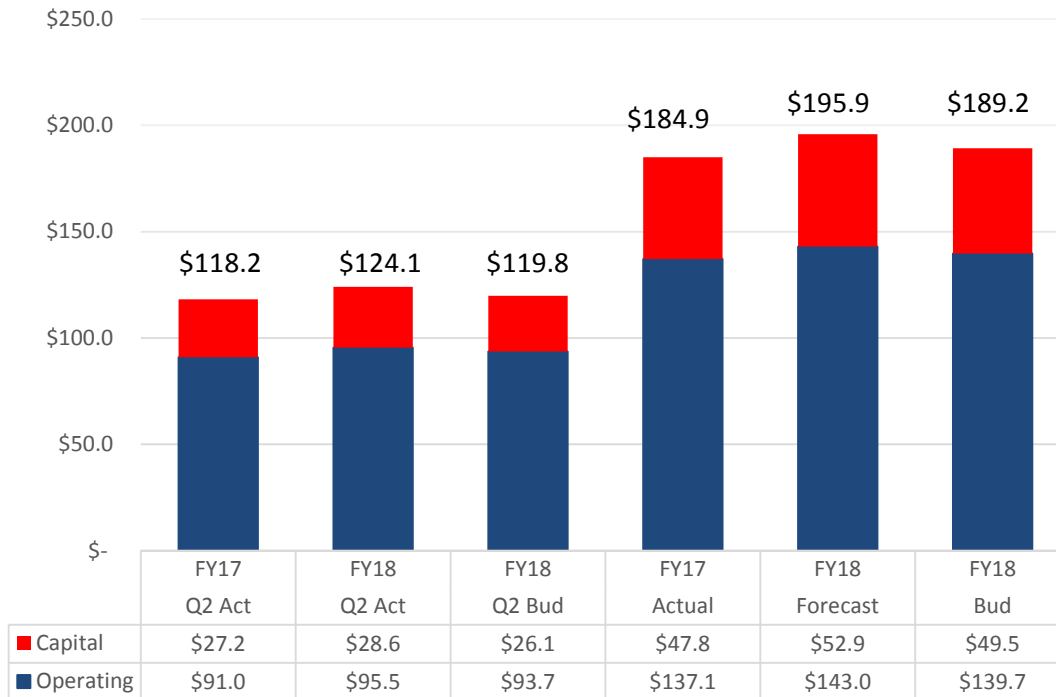


# Revenue Executive Summary

## All Funds – Q2 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the County's YTD Results are \$4.3M better than the YTD Budget. We are also forecasting the full year to be \$6.7M better than budget.

### RECURRING EXTERNAL REVENUES CAPITAL AND OPERATING FUNDS



### Operating Funds Q2– Actual vs Budget

- TAVT +\$0.7M
- Current Property Taxes (\$0.5M)
- Building Inspections +\$0.2M
- Intergovernmental (\$0.7M)
- Charges for Services +\$0.7M
- Investment Income +\$0.5M
- Other Miscellaneous +\$0.5M

### Operating Funds Full Year Forecast

- Motor Vehicle/TAVT +\$1.1M
- Building Inspections +\$0.2M
- Charges for Services +\$0.8M
- Fines & Forfeitures +0.3M
- Investment Income +\$0.9M
- Miscellaneous +\$0.6M

### Capital Funds

- SPLOST Taxes +\$2.8M

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

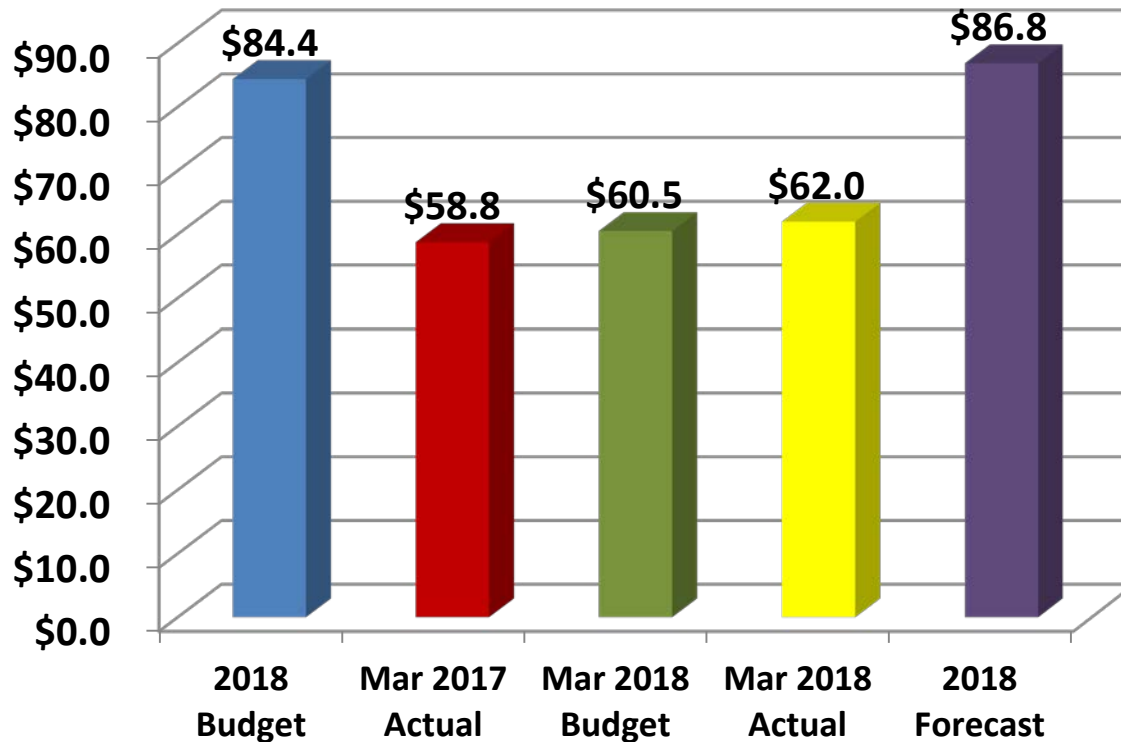


# Revenue Executive Summary

## General Fund – Q2 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the General Fund YTD Results are \$1.5M > Budget. We are also forecasting the full year to be \$2.5M > Budget.

### General Fund Recurring External Revenue



#### Q2 Actual \$1.5M Better than Budget

- Current Property Taxes **-\$0.3M** – timing only, budget based on 2017 collection rate.
- Motor Vehicle/TAVT **+\$0.6M**
- Other Taxes **+\$0.1M**
- Business Licenses/Building Inspections **+0.2M**
- Charges for Services **+\$0.4M**
- Fines and Forfeitures **+\$0.2M**
- Interest **+\$0.2M**
- Miscellaneous **+\$0.1M**

#### Full Year Forecast \$2.5M Better than Budget

- Motor Vehicle/TAVT **+\$1.1M**
- Other Taxes **+\$0.3M**
- Business Licenses/Building Inspections **+\$0.2M**
- Charges for Services **+\$0.3M**
- Fines & Forfeitures **+\$0.3M**
- Interest Revenues **+\$0.3M**

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



# Revenue Executive Summary

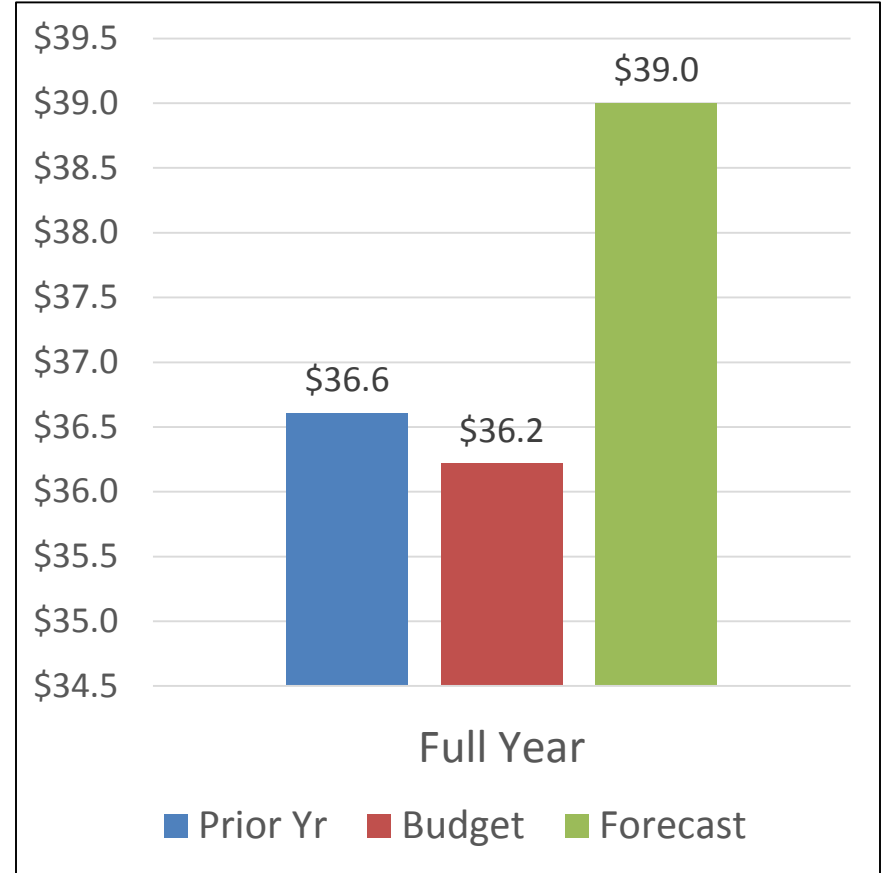
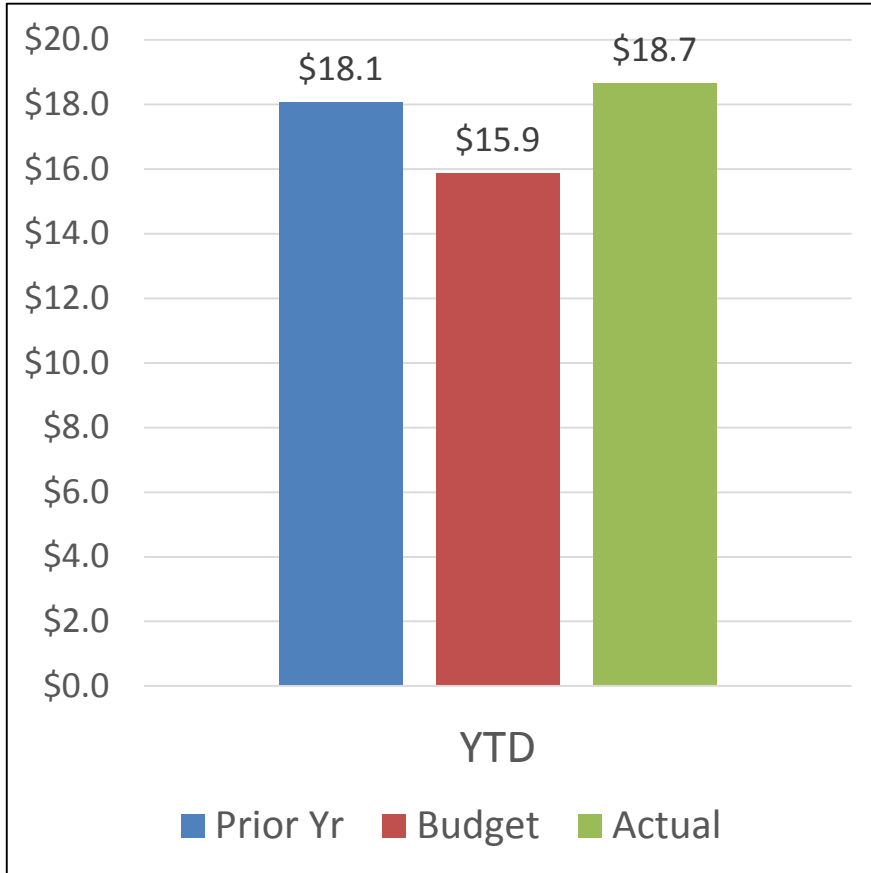
## SPLOST Receipts – Updated through March

YTD SPLOST Receipts

+17.5% to Budget  
+3.2% to Prior Year

Full Year Forecast

+7.7% to Budget  
+6.5% to Prior Year



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

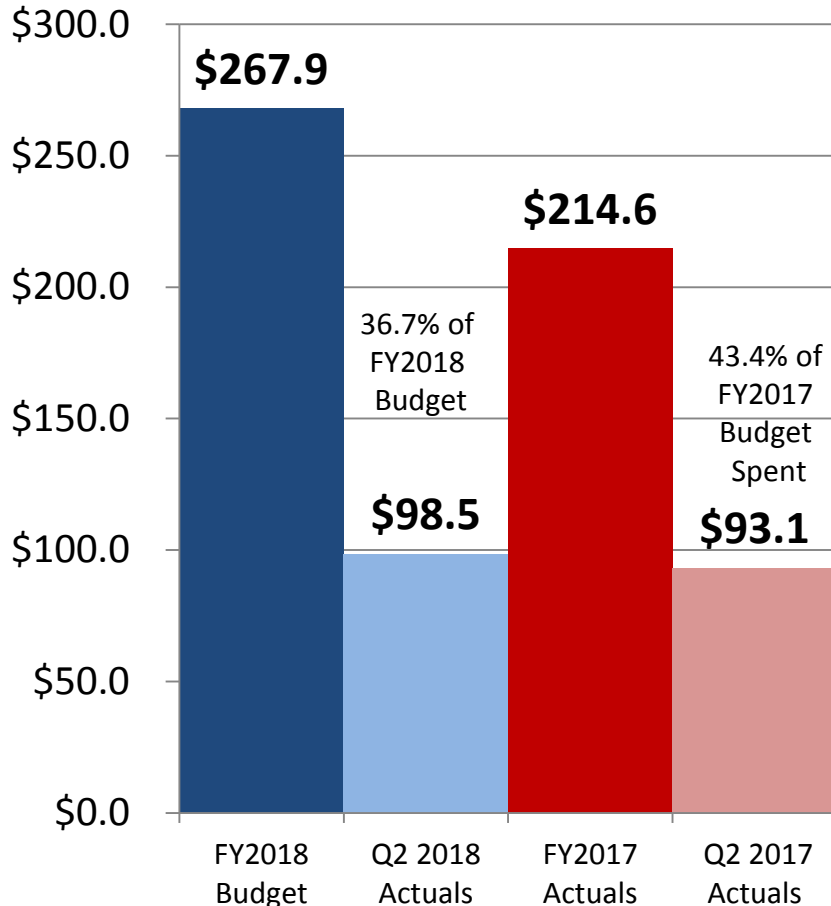


# Expenditure Executive Summary

## All Funds – Q2 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*48.08% of Year Elapsed for Payroll Costs. 42% or 50% of Year Elapsed for Monthly Expenses.*

### Total Expenditures



### County-Wide Expenditures - 2018

	2018 Budget	Q2 2018 YTD	% Spent
Compensation	76,193,484	34,837,615	45.7%
Insurance Benefits	26,370,587	12,435,651	47.2%
Payroll Taxes	5,705,168	2,494,713	43.7%
Workers Comp	1,058,712	584,752	55.2%
Retirement Plans	9,269,172	5,247,306	56.6%
Other Personnel	38,450	22,097	57.5%
<b>Total Personnel</b>	<b>118,635,573</b>	<b>55,622,134</b>	<b>46.9%</b>
Operating Costs	31,069,406	14,559,417	46.9%
Capital	76,488,324	4,019,211	5.3%
Non-Op Costs	19,160,485	9,158,058	47.8%
Debt Service	7,407,135	5,897,175	79.6%
Utilities/Insurance	5,194,614	2,638,469	50.8%
Transfers	9,989,670	6,564,011	65.7%
<b>Total Expenditures</b>	<b>267,945,207</b>	<b>98,458,475</b>	<b>36.7%</b>

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





# Expenditure Executive Summary

## All Funds – Q2 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*48.08% of Year Elapsed for Payroll Costs. 42% or 50% of Year Elapsed for Monthly Expenses.*

### Insurance/Benefits Costs are 47.2% of the FY2018 Budget

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

Specific just to the Insurance & Benefits Fund, net costs were \$148.8< Budget.

#### Primary variances:

- Q2 Net health insurance claims > Budget **(\$46.7k)**
- Q2 Plan Administration fees < Budget \$61.8k
- Q2 Employee Health Insurance Contributions > Budget \$70.4k
- Q2 Cobra/Retiree Payments > Budget \$46.2k
  
- The Insurance & Benefits Fund ended Q2 2018 with a Fund Balance of \$851.7k:
  - \$520.5k Reserved to support retirees' future health insurance costs
  - \$331.2k Unreserved Fund Balance consists of the 9/30/17 balance of \$537.2M , the YTD gain in the Insurance & Benefits Fund of \$148.9, and the timing of payrolls **(\$354.9k)**
    - The recommended amount for unreserved fund balance is 10 – 20% (\$1.2M-\$2.4M) of annual claim expense to soften the effects of a high claim year.



# Expenditure Executive Summary

## All Funds – Q2 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*48.08% of Year Elapsed for Payroll Costs. 42% or 50% of Year Elapsed for Monthly Expenses.*

**Total Workers Comp** Costs were 55.2% of the FY2018 Budget mainly due to the timing of payments for WC administration costs.

- Q2YTD new claim total was \$184.8k, which was 32.3% of FY2018 new claim budget
- Actual Average Monthly Total Claim Cost = \$56.2 v. Monthly Budget = \$57.6k
- WC Admin fees were @ 67.6% of budget. The WC Excess policy (which makes up the largest portion of the administration costs) is due annually and was paid in October. Key Risk, our TPA
- Severity Down – Only 2 WC claims over \$25,000 for FY 18
- County Vehicle Accidents Down
  - CY 2016 – 35
  - CY 2017 – 39
  - CY 2018 - 5 (3 not at fault)



# Expenditure Executive Summary

## All Funds – Q2 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*48.08% of Year Elapsed for Payroll Costs. 42% or 50% of Year Elapsed for Monthly Expenses.*

**Capital** spending was at 5.3% of the FY2018 Budget

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

**Debt Service** was at 79.6% of the FY2018 Budget

- Parks Bond payments are paid semiannually, **the interest only payment being made in October and principal with interest was paid in April.**

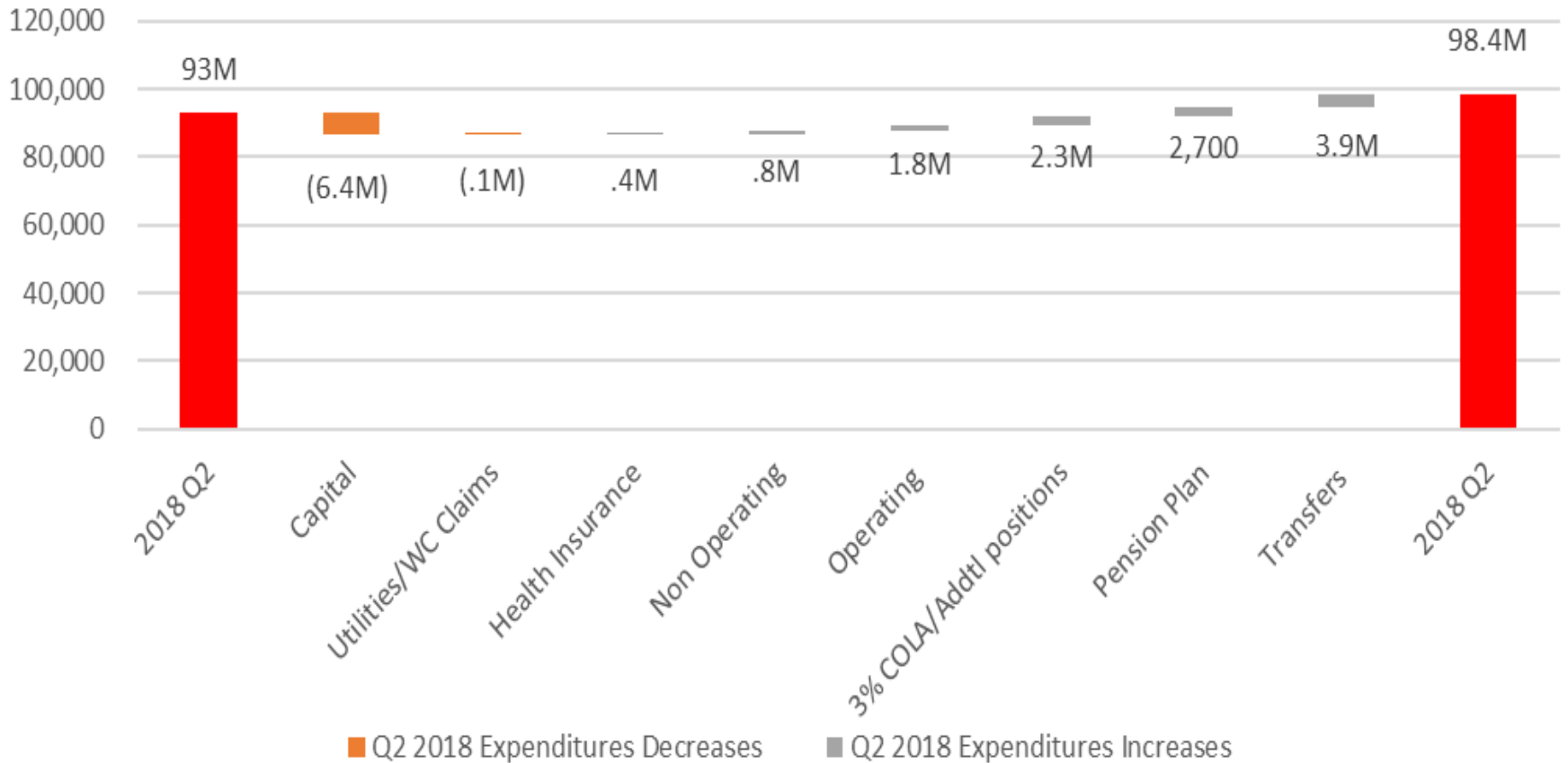
**Transfers** were at 65.7% . Budgeted transfers were made in made in full from Fire and Impact funds to SPLOST fund for capital projects.



# Expenditure Executive Summary

## All Funds – Q2 2018 vs Q2 2017

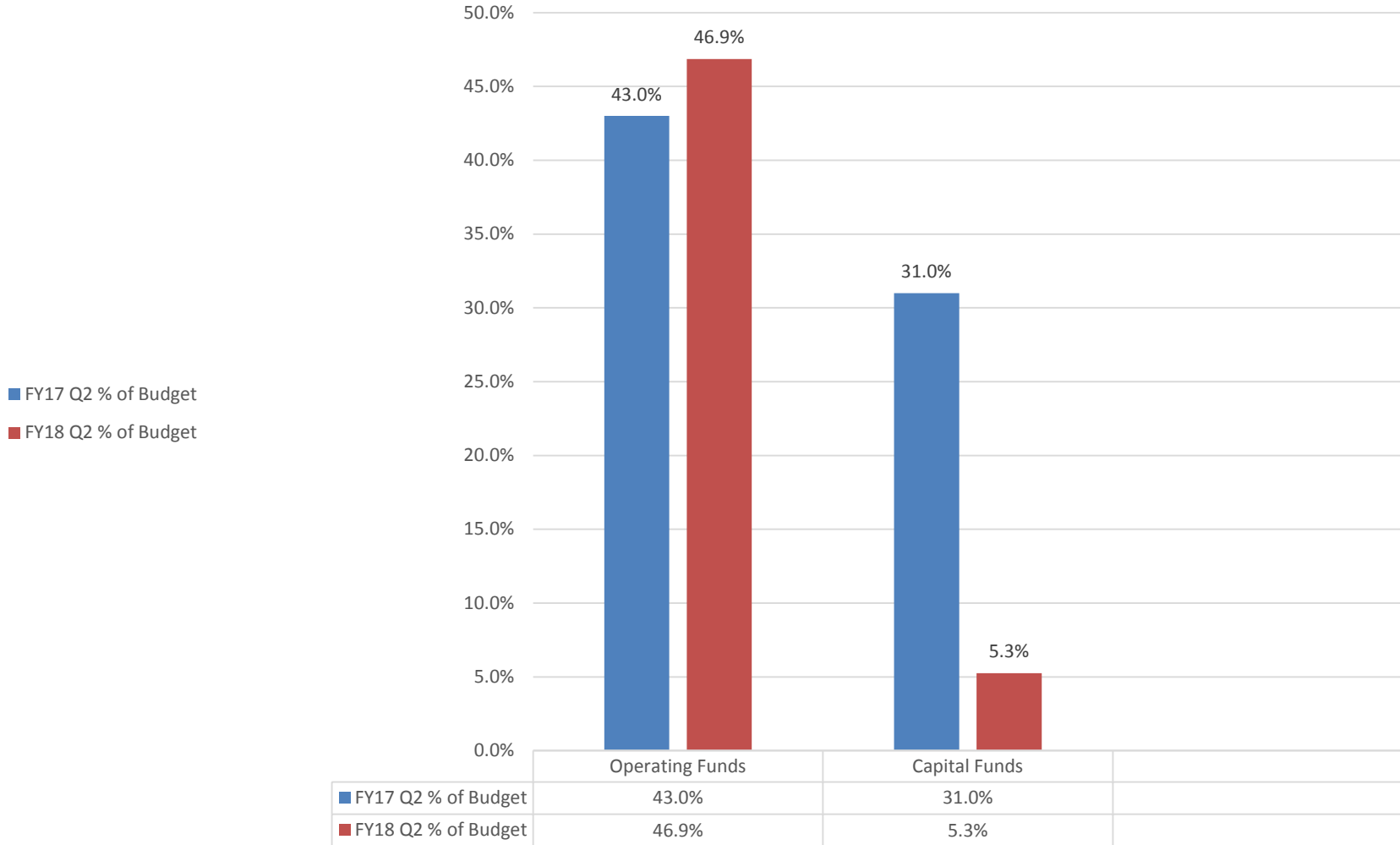
### FY17 vs FY18 Q2 Expenditure Waterfall Chart



**County Wide Expenditures have increased \$5.4M when comparing Q2 FY17 to Q2FY18. The Waterfall Chart shows the major increases and decreases that account for the change.**



# Operating and Capital Funds Expenditures FY17 Q2 vs FY18 Q2 % of Budget Expended



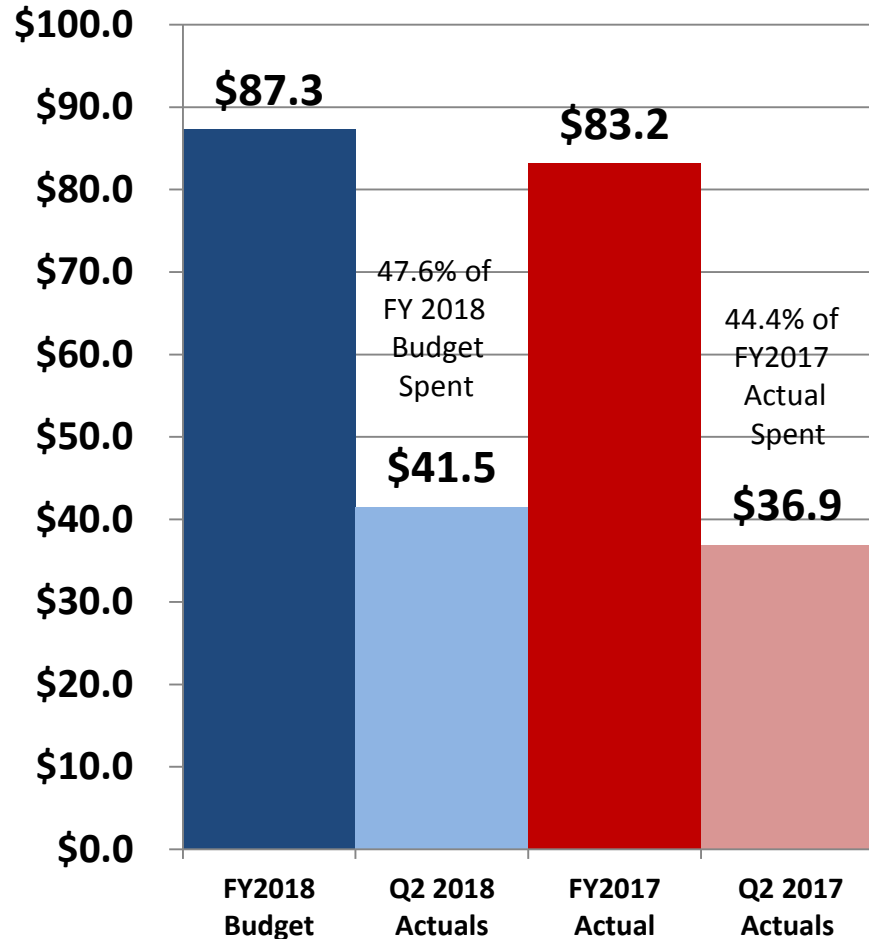
Operating Funds % of Budget Expended is 46.9% for FY18 Q2 compared to 43% FY17 Q2, which is a slightly higher trend. Capital Funds % of Budget Expended is 5.3% in FY18 Q2 compared to FY17 Q2 31%. The 31% in FY17 Q2 was driven by Parks Bond Spending



# Expenditure Executive Summary General Fund – Q2 2018

Summary Statement: Expenses are being managed across all departments. Some variances exist, but are explainable.  
48.08% of Year Elapsed for Payroll Costs. 42% or 50% of Year Elapsed for Monthly Expenses.

## General Fund Expenditures



<b>General Fund - Expenditures 2018</b>			
	2018 Budget	Q2 2018 Actuals	% Spent
Compensation	42,425,133	19,725,603	46.5%
Insurance Benefits	6,460,176	3,098,144	48.0%
Payroll Taxes	3,153,917	1,412,879	44.8%
Workers Comp	622,766	359,090	57.7%
Retirement Plans	5,654,475	3,424,157	60.6%
Other Personnel	38,450	22,097	57.5%
<b>Total Personnel</b>	<b>58,354,917</b>	<b>28,041,970</b>	<b>48.1%</b>
Operating Costs	16,208,856	7,446,606	45.9%
Capital	820,984	48,579	5.9%
Non-Op Costs	3,338,691	1,657,560	49.6%
Debt Service	191,773	60,998	31.8%
Utilities/Insurance	2,888,182	1,586,120	54.9%
Transfers	5,505,588	2,679,834	48.7%
<b>Total Expenditures</b>	<b>87,308,991</b>	<b>41,521,667</b>	<b>47.6%</b>

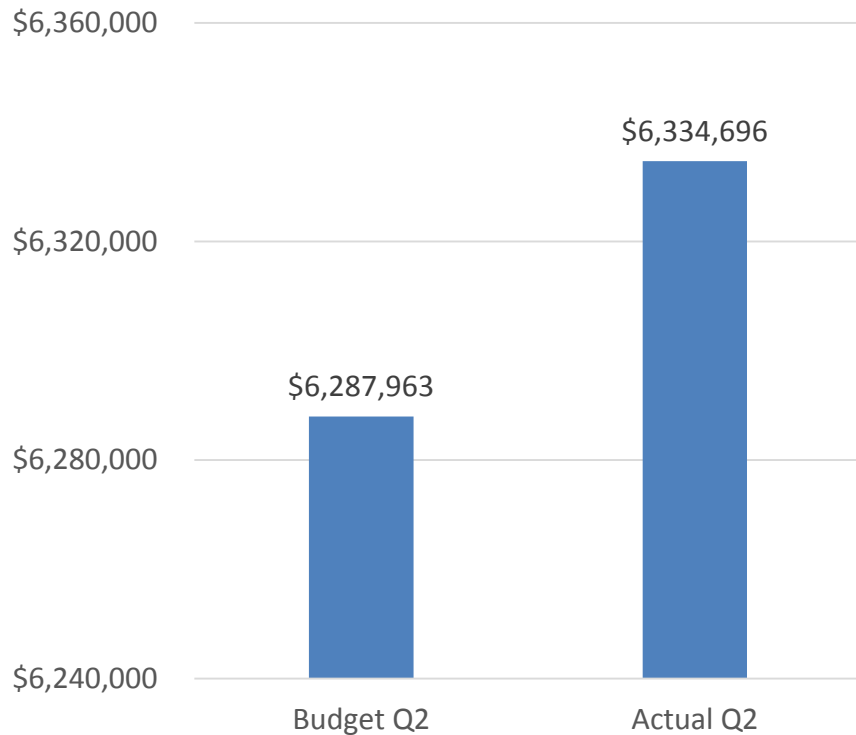
**Bottom Line:** YTD Expenses are on target. We expect to achieve the FY2018 Budget.



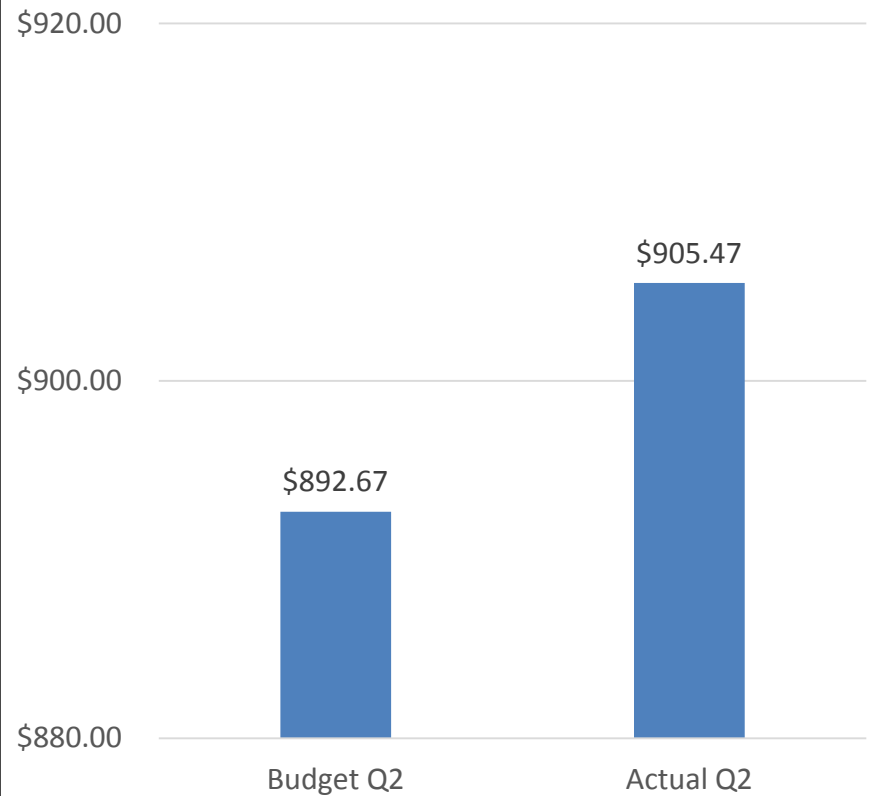
# Insurance & Benefits Fund

## Q2 2018

### Net Claims - \$46.7k Worse Than Budget



### PEPM – 1.4% Above Budget



**Bottom Line:** Q2 2018, PEPM costs were slightly above budget, but with employee contributions running higher than budgeted, the fund balance is now positive. We will continue to monitor the fund and watch for any negative trends.



# Key Risk/Opportunity Items

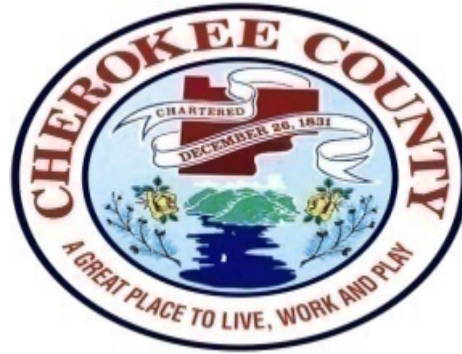
## Revenue

1. TAVT
  - Percentage increase – 45.61% to 51.58% - \$300K to \$1M impact
2. Building Inspection
  - Monitor current trend - \$0.2M projection over Budget
3. Pending Landfill Use Fees Legislation
  - Increase use fees from \$1/ton to \$3/ton - \$2.M Impact Approved July 2019 Impact
4. SPLOST Receipts
  - Favorable Trend - \$2.8M Impact

## Expenditures

1. Defined Benefit Costs  
(\$1.8M) impact – One Time Payment – No additional projected increases for this year.
2. Health Insurance Claims
3. Workers Comp Cost





# Cherokee County Board of Commissioners

Financial Reports

Q2 2018

(Oct 2017 – Mar 2018)



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**48.08% of year lapsed**

	2017 Year End Actual	Actual as of 3/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 3/31/2018	% of Budget 2018	% of Budget 2017
<b>ALL EXTERNALLY GENERATED RECURRING REVENUES BY FUND</b>								
GENERAL FUND (100)	84,680,874	58,754,810	84,356,770	0	84,356,770	62,035,717	73.54%	69.38
LAW LIBRARY FUND (205)	111,473	34,546	122,500	0	122,500	36,869	30.10%	30.99
SHERIFF'S FORFEITURES (210)	53,539	52,256	75,000	0	75,000	639	0.85%	97.60
EMERGENCY 911 TELEPHONE FUND (215)	4,609,227	1,393,324	4,587,500	0	4,587,500	1,465,175	31.94%	30.23
SENIOR SERVICES FUND (220)	750,045	225,539	697,502	0	697,502	275,889	39.55%	30.07
PARKS AND RECREATION (225)	3,579,705	1,719,608	3,715,900	104,700	3,820,600	1,879,147	49.18%	48.04
TRANSPORTATION FUND (240)	628,394	190,305	862,927	0	862,927	223,197	25.87%	30.28
MULTIPLE GRANT FUND (250)	970,948	277,731	656,192	718,305	1,374,497	392,751	28.57%	28.60
COMMUNITY DEVELOPMENT (251)	812,218	353,839	1,114,001	0	1,114,001	689,472	61.89%	43.56
ANIMAL SERVICES FUND (252)	857,832	305,331	756,269	0	756,269	237,523	31.41%	35.59
DA'S CONDEMNATION FD 9-16-19 (253)	5,917	5,144	5,000	0	5,000	2,199	43.98%	86.94
DA'S CONDEMNATION FUND (254)	1,577	1,229	30,000	0	30,000	927	3.09%	77.97
DRUG ABUSE AND TREATMENT FUND (255)	274,241	98,906	229,147	0	229,147	87,831	38.33%	36.07
VICTIM/WITNESS FUND (256)	200,004	77,703	204,286	0	204,286	85,847	42.02%	38.85
DUI COURT FUND (257)	514,232	223,388	486,605	10,975	497,580	224,710	45.16%	43.44
DRUG ACCOUNTABILITY COURT (258)	368,359	103,625	438,366	6,720	445,086	119,598	26.87%	28.13
TREATMENT ACCOUNTABILITY COURT (259)	64,393	14,977	77,375	28,625	106,000	18,173	17.14%	23.26
DRUG SCREENING LAB (260)	367,810	173,537	343,244	0	343,244	179,642	52.34%	47.18
VETERANS ACCOUNTABILITY COURT (261)	12,622	0	89,096	0	89,096	17,195	19.30%	0.00
FIRE DISTRICT FUND (270)	27,138,610	21,252,531	29,152,051	0	29,152,051	22,777,231	78.13%	78.31
JAIL FUND (271)	403,640	151,794	392,000	0	392,000	175,400	44.75%	37.61
SHERIFF'S COMMISSARY FUND (272)	606,345	197,962	600,000	0	600,000	289,980	48.33%	32.65
CONFISCATED ASSETS FUND (273)	368,139	58,447	224,300	0	224,300	22,482	10.02%	15.88
HOTEL/ MOTEL TAX FUND (275)	214,232	78,236	207,000	0	207,000	72,031	34.80%	36.52
IMPACT FEE FUND (295)	2,110,056	1,000,748	2,113,490	0	2,113,490	1,143,622	54.11%	47.43
RECREATION CAPITAL CONSTRUCTIO (310)	178,137	164,727	15,000	0	15,000	23,765	158.43%	92.47
SPLOST V (322)	13,397	5,929	4,000	0	4,000	7,772	194.31%	44.26
SPLOST 2012 (323)	39,476,451	20,499,252	31,174,727	0	31,174,727	21,381,714	68.59%	51.93
SPLOST 2018 (324)	0	0	0	9,716,000	9,716,000	0	0.00%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	142,496	71,378	142,236	0	142,236	71,118	50.00%	50.09
DEBT SERVICE (410)	6,059,473	5,506,188	6,310,428	0	6,310,428	5,953,274	94.34%	90.87
CONFERENCE CENTER (555)	349,853	179,179	320,435	0	320,435	151,609	47.31%	51.22
EMERGENCY MEDICAL SERVICES (580)	7,687,590	3,704,670	7,765,600	0	7,765,600	3,864,015	49.76%	48.19
INSURANCE AND BENEFITS FUND (605)	1,734,505	1,338,724	1,349,650	0	1,349,650	257,611	19.09%	77.18
<b>TOTAL EXT GEN REC REVENUES</b>	<b>185,346,332</b>	<b>118,215,563</b>	<b>178,618,597</b>	<b>10,585,325</b>	<b>189,203,922</b>	<b>124,164,126</b>	<b>65.62%</b>	<b>63.78%</b>



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**48.08% of year lapsed**

	2017 Year End Actual	Actual as of 3/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 3/31/2018	% 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	104,610	50.00 %	0.00%
SENIOR SERVICES FUND (220)	551,980	275,990	585,120	0	585,120	292,560	50.00 %	50.00%
PARKS AND RECREATION (225)	1,148,714	574,357	1,364,392	0	1,364,392	682,196	50.00 %	50.00%
TRANSPORTATION FUND (240)	258,633	128,071	396,024	0	396,024	200,223	50.56 %	49.52%
MULTIPLE GRANT FUND (250)	159,336	12,465	170,687	30,109	200,796	25,227	12.56 %	7.82%
ANIMAL SERVICES FUND (252)	462,718	231,359	476,831	0	476,831	238,416	50.00 %	50.00%
DUI COURT FUND (257)	88,020	44,010	88,020	0	88,020	44,010	50.00 %	50.00%
DRUG ACCOUNTABILITY COURT (258)	129,459	64,730	130,783	0	130,783	57,647	44.08 %	50.00%
TREATMENT ACCOUNTABILITY COURT (259)	12,365	1,664	8,484	3,181	11,665	3,750	32.15 %	13.46%
VETERANS ACCOUNTABILITY COURT (261)	2,345	0	13,790	0	13,790	1,752	12.70 %	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	550,826	889,337	0	889,337	444,669	50.00 %	10.80%
CONFERENCE CENTER (555)	114,232	20,199	107,000	0	107,000	19,606	18.32 %	17.68%
EMERGENCY MEDICAL SERVICES (580)	1,467,591	733,796	2,134,691	0	2,134,691	1,067,345	50.00 %	50.00%
INSURANCE AND BENEFITS FUND (605)	14,377	5,751	0	0	0	0	0.00 %	40.00%
<b>TOTAL TRANSFERS IN</b>	<b>10,035,702</b>	<b>2,708,217</b>	<b>6,574,380</b>	<b>3,415,290</b>	<b>9,989,670</b>	<b>6,564,011</b>	<b>65.71%</b>	<b>26.99%</b>
<b>SALE OF ASSETS</b>								
GENERAL FUND (100)	242,250	42,450	0	0	0	0	0.00 %	17.52%
EMERGENCY 911 TELEPHONE FUND (215)	2,000	2,000	0	0	0	0	0.00 %	100.00%
PARKS AND RECREATION (225)	0	0	8,000	0	8,000	0	0.00 %	0.00%
FIRE DISTRICT FUND (270)	68,751	0	0	0	0	0	0.00 %	0.00%
SPLOST 2012 (323)	10,000	10,000	0	0	0	0	0.00 %	100.00%
EMERGENCY MEDICAL SERVICES (580)	(89,875)	0	0	0	0	0	0.00 %	0.00%
FLEET MAINTENANCE FUND (610)	9,723	0	0	0	0	0	0.00 %	0.00%
<b>TOTAL SALE OF ASSETS</b>	<b>242,848</b>	<b>54,450</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>PROCEEDS FROM DEBT INSTRUMENTS</b>								
GENERAL FUND (100)	65,988	0	270,644	0	270,644	0	0.00 %	0.00%
SENIOR SERVICES FUND (220)	31,509	0	16,052	0	16,052	0	0.00 %	0.00%
PARKS AND RECREATION (225)	117,979	0	0	0	0	0	0.00 %	0.00%
<b>TOTAL PROCEEDS FROM DEBT INSTRUMENTS</b>	<b>215,475</b>	<b>0</b>	<b>286,696</b>	<b>0</b>	<b>286,696</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>INTERNAL SERVICE CHARGES</b>								
GENERAL FUND (100)	217,723	0	452,448	0	452,448	226,224	50.00 %	0.00%
INSURANCE AND BENEFITS FUND (605)	14,405,236	6,858,165	15,260,093	0	15,260,093	7,278,972	47.70 %	47.61%
FLEET MAINTENANCE FUND (610)	1,486,006	716,403	1,532,662	0	1,532,662	701,043	45.74 %	48.21%



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**48.08% of year lapsed**

	2017 Year End Actual	Actual as of 3/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 3/31/2018	% of Budget 2018	% of Budget 2017
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>16,108,966</b>	<b>7,574,568</b>	<b>17,245,203</b>	<b>0</b>	<b>17,245,203</b>	<b>8,206,240</b>	<b>47.59%</b>	<b>47.02%</b>
<b>TOTAL OTHER FINANCE SOURCES</b>	<b>26,602,992</b>	<b>10,337,235</b>	<b>24,114,279</b>	<b>3,415,290</b>	<b>27,529,569</b>	<b>14,770,251</b>	<b>53.65%</b>	<b>38.86%</b>
<b>TOTAL INFLOWS</b>	<b>211,949,323</b>	<b>128,552,798</b>	<b>202,732,876</b>	<b>14,000,615</b>	<b>216,733,491</b>	<b>138,934,377</b>	<b>64.10%</b>	<b>60.65%</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>128,552,798</b>	<b>250,725,620</b>	<b>17,219,587</b>	<b>267,945,207</b>	<b>138,934,377</b>	<b>51.85 %</b>	<b>60.65%</b>



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**48.08% of year lapsed**

	2017 Year End Actual	Actual as of 3/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 3/31/2018	% of Budget 2018	% of Budget 2017
<b>ALL EXPENDITURES BY FUND</b>								
GENERAL FUND (100)	83,253,033	36,945,279	85,789,083	1,519,908	87,308,991	41,521,667	47.56%	44.38
LAW LIBRARY FUND (205)	87,883	1,818	155,000	0	155,000	104,150	67.19%	2.07
SHERIFF'S FORFEITURES (210)	17,107	12,475	75,000	0	75,000	40,486	53.98%	72.92
EMERGENCY 911 TELEPHONE FUND (215)	4,412,185	2,150,971	4,824,310	216,437	5,040,747	2,319,759	46.02%	48.75
SENIOR SERVICES FUND (220)	1,214,774	551,394	1,298,674	0	1,298,674	578,299	44.53%	45.39
PARKS AND RECREATION (225)	4,975,489	2,143,513	5,088,292	104,700	5,192,992	2,444,151	47.07%	43.08
TRANSPORTATION FUND (240)	930,513	422,691	1,258,951	0	1,258,951	497,216	39.49%	45.43
MULTIPLE GRANT FUND (250)	1,254,468	527,824	826,879	910,924	1,737,803	643,677	37.04%	42.08
COMMUNITY DEVELOPMENT (251)	812,218	394,737	1,114,001	0	1,114,001	738,195	66.27%	48.60
ANIMAL SERVICES FUND (252)	1,266,026	565,315	1,233,100	0	1,233,100	555,337	45.04%	44.65
DA'S CONDEMNATION FD 9-16-19 (253)	0	0	5,000	0	5,000	0	0.00%	0.00
DA'S CONDEMNATION FUND (254)	13,246	9,469	30,000	0	30,000	213	0.71%	71.49
DRUG ABUSE AND TREATMENT FUND (255)	270,373	124,359	286,530	3,181	289,711	128,205	44.25%	46.00
VICTIM/WITNESS FUND (256)	212,637	104,536	218,958	0	218,958	105,266	48.08%	49.16
DUI COURT FUND (257)	528,773	237,445	714,854	10,975	725,829	244,044	33.62%	44.90
DRUG ACCOUNTABILITY COURT (258)	476,469	181,914	569,149	6,720	575,869	227,579	39.52%	38.18
TREATMENT ACCOUNTABILITY COURT (259)	76,758	34,805	85,859	31,806	117,665	32,458	27.59%	45.34
DRUG SCREENING LAB (260)	302,257	137,092	343,244	0	343,244	190,506	55.50%	45.36
VETERANS ACCOUNTABILITY COURT (261)	14,767	0	102,886	0	102,886	34,405	33.44%	0.00
FIRE DISTRICT FUND (270)	26,667,475	11,529,345	29,652,051	2,196,713	31,848,764	15,742,256	49.43%	43.23
JAIL FUND (271)	359,793	175,242	360,997	0	360,997	250,580	69.41%	48.71
SHERIFF'S COMMISSARY FUND (272)	396,401	133,374	600,000	0	600,000	210,483	35.08%	33.65
CONFISCATED ASSETS FUND (273)	302,915	38,063	224,300	0	224,300	90,203	40.22%	12.57
HOTEL/ MOTEL TAX FUND (275)	214,232	70,199	207,000	0	207,000	69,606	33.63%	32.77
IMPACT FEE FUND (295)	2,646,252	1,533,722	4,080,538	1,236,098	5,316,636	1,236,300	23.25%	57.96
RECREATION CAPITAL CONSTRUCTIO (310)	10,425,863	5,207,686	4,464,045	0	4,464,045	497,026	11.13%	49.95
SPLOST V (322)	1,034,681	0	69,782	150,000	219,782	150,000	68.25%	0.00
SPLOST 2012 (323)	33,828,443	10,292,825	70,314,862	3,747,125	74,061,987	10,298,976	13.91%	30.43
SPLOST 2018 (324)	0	0	0	7,085,000	7,085,000	0	0.00%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	5,252,889	622,967	1,031,573	0	1,031,573	501,103	48.58%	11.86
DEBT SERVICE (410)	6,183,983	5,333,216	6,299,796	0	6,299,796	5,442,889	86.40%	86.24
CONFERENCE CENTER (555)	482,075	261,974	457,435	0	457,435	172,570	37.73%	54.34
EMERGENCY MEDICAL SERVICES (580)	9,404,321	4,753,892	10,600,291	0	10,600,291	4,883,010	46.06%	50.55
INSURANCE AND BENEFITS FUND (605)	15,777,729	7,904,522	16,770,518	0	16,770,518	7,822,970	46.65%	50.10
FLEET MAINTENANCE FUND (610)	1,500,363	710,850	1,572,662	0	1,572,662	684,891	43.55%	47.38
<b>TOTAL ALL EXPENDITURES BY FUND</b>	<b>214,596,392</b>	<b>93,113,514</b>	<b>250,725,620</b>	<b>17,219,587</b>	<b>267,945,207</b>	<b>98,458,475</b>	<b>36.75%</b>	<b>43.39%</b>



**Cherokee County Board of Commissioners**  
**Changes in Fund Balance**  
**As of 2/28/2018**

Fund	Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)	
000	CASH POOL FUND	0	0	0	0	
100	GENERAL FUND	29,433,429	59,960,027	32,409,164	56,984,292	27,550,863
205	LAW LIBRARY FUND	585,269	18,337	52,155	551,450	(33,818)
210	SHERIFF'S FORFEITURES	56,944	639	31,971	25,613	(31,332)
215	EMERGENCY 911 TELEPHONE FUND	2,744,967	1,031,417	1,835,914	1,940,470	(804,497)
221	SENIOR SERVICES FUND	148,249	443,950	438,468	153,731	5,482
225	PARKS AND RECREATION	370,042	2,216,528	1,836,584	749,985	379,944
230	UNINCORPORATED COUNTY SERVICES	0	0	0	0	0
240	TRANSPORTATION FUND	91,541	359,658	368,017	83,183	(8,359)
250	MULTIPLE GRANT FUND	162,510	288,151	489,669	(39,009)	(201,518)
251	COMMUNITY DEVELOPMENT	941	589,996	628,179	(37,242)	(38,183)
252	ANIMAL SERVICES FUND	352,684	420,689	425,955	347,417	(5,267)
253	DA'S CONDEMNATION FD 9-16-19	9,898	2,199	0	12,097	2,199
254	DA'S CONDEMNATION FUND	50,553	927	213	51,267	714
255	DRUG ABUSE AND TREATMENT FUND	620,005	68,320	104,497	583,828	(36,177)
256	VICTIM/WITNESS FUND	41,878	67,129	84,107	24,900	(16,977)
257	DUI COURT FUND	892,715	219,573	193,434	918,855	26,139
258	DRUG ACCOUNTABILITY COURT	349,503	160,129	155,135	354,497	4,994
259	TREATMENT ACCOUNTABILITY COURT	0	20,988	23,850	(2,862)	(2,862)
260	DRUG SCREENING LAB	65,374	144,712	147,788	62,298	(3,077)
261	VETERANS ACCOUNTABILITY COURT	200	18,177	25,968	(7,591)	(7,791)
270	FIRE DISTRICT FUND	7,306,349	22,428,396	12,515,783	17,218,961	9,912,612
271	JAIL FUND	826,430	137,917	235,458	728,890	(97,540)
272	SHERIFF'S COMMISSARY FUND	453,562	226,637	182,766	497,434	43,872
273	CONFISCATED ASSETS FUND	134,875	22,482	90,203	67,155	(67,721)
275	HOTEL/ MOTEL TAX FUND	0	58,282	60,937	(2,654)	(2,654)
295	IMPACT FEE FUND	8,044,691	954,157	1,236,300	7,762,549	(282,143)
310	RECREATION CAPITAL CONSTRUCTIO	1,238,665	17,583	286,414	969,834	(268,831)
322	SPLOST V	1,816,158	6,205	150,000	1,672,363	(143,795)
323	SPLOST 2012	47,530,930	22,087,571	8,468,110	61,150,391	13,619,461
324	SPLOST 2018	0	0	0	0	0
375	RESOURCE RECOVERY DEVELOPMT	297,474	429,822	417,586	309,710	12,236
410	DEBT SERVICE	40,946	5,787,740	135,480	5,693,206	5,652,260
555	CONFERENCE CENTER	511,133	146,486	145,063	512,556	1,423
580	EMERGENCY MEDICAL SERVICES	2,458,489	4,101,270	3,778,493	2,781,266	322,777
605	INSURANCE AND BENEFITS FUND	1,138,082	5,551,993	6,365,183	324,892	(813,191)



**Cherokee County Board of Commissioners**  
**Changes in Fund Balance**  
**As of 2/28/2018**

Fund		Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)
610	FLEET MAINTENANCE FUND	(52,115)	563,628	524,546	(13,034)	39,082
		<u>107,722,374</u>	<u>128,551,714</u>	<u>73,843,391</u>	<u>162,430,697</u>	<u>54,708,324</u>



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

	2017 Year End Actual	Actual as of 2/28/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 2/28/2018	% 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	84,971,312	56,567,189	85,789,083	1,519,908	87,308,991	59,960,027	68.68%
EXPENDITURES	83,252,752	28,933,769	85,789,083	1,519,908	87,308,991	32,409,164	37.12%
Excess Funding Sources over Expenditures	1,718,559	27,633,420	0	0	0	27,550,863	
<b>LAW LIBRARY FUND (205)</b>							
FUNDING SOURCES	111,473	24,887	155,000	0	155,000	18,337	11.83%
EXPENDITURES	87,883	0	155,000	0	155,000	52,155	33.65%
Excess Funding Sources over Expenditures	23,590	24,887	0	0	0	(33,818)	
<b>SHERIFF'S FORFEITURES (210)</b>							
FUNDING SOURCES	53,539	52,256	75,000	0	75,000	639	0.85%
EXPENDITURES	17,107	4,475	75,000	0	75,000	31,971	42.63%
Excess Funding Sources over Expenditures	36,431	47,781	0	0	0	(31,332)	
<b>EMERGENCY 911 TELEPHONE FUND (215)</b>							
FUNDING SOURCES	4,611,227	1,165,552	4,824,310	216,437	5,040,747	1,031,417	20.46%
EXPENDITURES	4,412,185	1,650,633	4,824,310	216,437	5,040,747	1,835,914	36.42%
Excess Funding Sources over Expenditures	199,041	(485,081)	0	0	0	(804,497)	
<b>SENIOR SERVICES FUND (221)</b>							
FUNDING SOURCES	1,333,534	396,694	1,298,674	0	1,298,674	443,950	34.18%
EXPENDITURES	1,214,774	424,083	1,298,674	0	1,298,674	438,468	33.76%
Excess Funding Sources over Expenditures	118,760	(27,389)	0	0	0	5,482	
<b>PARKS AND RECREATION (225)</b>							
FUNDING SOURCES	4,846,398	1,965,932	5,088,292	104,700	5,192,992	2,216,528	42.68%
EXPENDITURES	4,975,489	1,642,912	5,088,292	104,700	5,192,992	1,836,584	35.37%
Excess Funding Sources over Expenditures	(129,091)	323,020	0	0	0	379,944	
<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 2/28/2018**

	2017 Year End Actual	Actual as of 2/28/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 2/28/2018	% of Budget
<b>TRANSPORTATION FUND (240)</b>							
FUNDING SOURCES	887,027	262,007	1,258,951	0	1,258,951	359,658	28.57%
EXPENDITURES							
5311 TRANSPORTATION PROGRAM	745,363	259,690	1,041,863	0	1,041,863	303,441	29.12%
CANTON SHUTTLE	166,295	58,374	187,088	0	187,088	50,408	26.94%
FTA GA-90-X308 GRANT	18,854	8,403	30,000	0	30,000	14,168	47.23%
EXPENDITURES	930,513	326,468	1,258,951	0	1,258,951	368,017	29.23%
Excess Funding Sources over Expenditures	(43,486)	(64,461)	0	0	0	(8,359)	
<b>MULTIPLE GRANT FUND (250)</b>							
FUNDING SOURCES	1,130,284	217,309	826,879	910,924	1,737,803	288,151	16.58%
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	0	0	22,642	22,642	0	0.00%
CHEROKEE FAMILY FOCUS	47,000	19,585	47,000	0	47,000	19,585	41.67%
HEAT GRANT	0	0	0	272,012	272,012	55,139	20.27%
Y18-8-004-JJIG SFY18	31,612	0	0	169,620	169,620	40,655	23.97%
T15-8-002 SFY17	106,185	79,016	0	0	0	0	0.00%
N13-8-007 JABG	65,425	0	0	0	0	0	0.00%
LHMP UPDATE 2016	3,300	2,300	0	0	0	0	0.00%
MILLION CAT CHALLENGE MADDIE'S FD	1,000	0	0	0	0	0	0.00%
JOEY PIZZANO MEMORIAL FOUND CFY15	1,326	0	0	0	0	0	0.00%
2016-2017 PERFORMANCE PARTNERSHIP	56,927	13,623	0	0	0	0	0.00%
2017-18 PERFORMANCE PARTNERSHIP AGR	12,060	0	0	21,546	21,546	0	0.00%
SAFE KIDS PROGRAM	40,031	5,604	25,000	27,221	52,221	2,946	5.64%
SCAAP GRANT	0	0	12,000	0	12,000	0	0.00%
STANTON FOUNDATION/ANIMAL SHELTER	254,681	69,513	0	330,743	330,743	74,690	22.58%
STOP VAWA CJSI GRANT - DA	70,891	31,030	90,192	0	90,192	51,036	56.59%
VICTIM'S OF CRIME ACT	271,456	93,059	285,756	0	285,756	115,641	40.47%
SOL GENERAL VOCA	157,654	44,495	201,239	0	201,239	71,492	35.53%
CCSO VOCA	117,667	9,964	160,692	0	160,692	58,486	36.40%
NORTHSIDE WELLNESS GRANT	6,672	0	5,000	19,370	24,370	0	0.00%
EXPENDITURES	1,254,468	370,292	826,879	910,924	1,737,803	489,669	28.18%
Excess Funding Sources over Expenditures	(124,184)	(152,983)	0	0	0	(201,518)	



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

	2017 Year End Actual	Actual as of 2/28/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 2/28/2018	% of Budget
<b>COMMUNITY DEVELOPMENT (251)</b>							
FUNDING SOURCES	812,218	146,993	1,114,001	0	1,114,001	589,996	52.96%
EXPENDITURES							
UNASSIGNED PROJECTS	0	0	938,935	0	938,935	0	0.00%
ANNA CRAWFORD CHILDRENS CENTER	19,744	5,437	0	0	0	5,358	0.00%
BETHESDA MEDICAL CLINIC	6,992	6,992	0	0	0	0	0.00%
MALON D MIMMS BOYS & GIRLS CLUB	26,853	3,853	0	0	0	0	0.00%
COMMUNITY DEVELOPMENT BLOCK GRANT	227,942	53,208	175,066	0	175,066	71,731	40.97%
CHEROKEE FAMILY VIOLENCE CENTER	28,412	100	0	0	0	4,472	0.00%
BALL GROUND PUBLIC FACILITY PROJECT	0	0	0	0	0	238,500	0.00%
HOLLY SPRINGS PUBLIC FACILITY PROJE	222,676	69,394	0	0	0	0	0.00%
WOODSTOCK PUBLIC FACILITIES PROJECT	166,824	0	0	0	0	172,557	0.00%
GOSHEN VALLEY BOYS RANCH	9,155	0	0	0	0	0	0.00%
HABITAT FOR HUMANITY REPAIR PROGRAM	68,391	24,720	0	0	0	4,995	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	121,188	0.00%
NEXT STEP MINISTRIES	15,467	0	0	0	0	9,379	0.00%
EXPENDITURES	812,218	168,530	1,114,001	0	1,114,001	628,179	56.39%
Excess Funding Sources over Expenditures	0	(21,537)	0	0	0	(38,183)	
<b>ANIMAL SERVICES FUND (252)</b>							
FUNDING SOURCES	1,320,550	434,532	1,233,100	0	1,233,100	420,689	34.12%
EXPENDITURES	1,265,976	451,417	1,233,100	0	1,233,100	425,955	34.54%
Excess Funding Sources over Expenditures	54,574	(16,885)	0	0	0	(5,267)	
<b>DA'S CONDEMNATION FD 9-16-19 (253)</b>							
FUNDING SOURCES	5,917	5,144	5,000	0	5,000	2,199	43.98%
EXPENDITURES	0	0	5,000	0	5,000	0	0.00%
Excess Funding Sources over Expenditures	5,917	5,144	0	0	0	2,199	
<b>DA'S CONDEMNATION FUND (254)</b>							
FUNDING SOURCES	1,577	1,113	30,000	0	30,000	927	3.09%
EXPENDITURES	13,246	8,511	30,000	0	30,000	213	0.71%
Excess Funding Sources over Expenditures	(11,669)	(7,398)	0	0	0	714	
<b>DRUG ABUSE AND TREATMENT FUND (255)</b>							
FUNDING SOURCES	274,241	75,632	286,530	3,181	289,711	68,320	23.58%
EXPENDITURES	270,373	97,242	286,530	3,181	289,711	104,497	36.07%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

	2017 Year End Actual	Actual as of 2/28/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 2/28/2018	% of Budget
Excess Funding Sources over Expenditures	3,868	(21,611)	0	0	0	(36,177)	
<b>VICTIM/WITNESS FUND (256)</b>							
FUNDING SOURCES	200,004	54,136	218,958	0	218,958	67,129	30.66%
EXPENDITURES	212,637	83,646	218,958	0	218,958	84,107	38.41%
Excess Funding Sources over Expenditures	(12,634)	(29,510)	0	0	0	(16,977)	
<b>DUI COURT FUND (257)</b>							
FUNDING SOURCES	602,252	228,076	714,854	10,975	725,829	219,573	30.25%
EXPENDITURES	528,773	180,888	714,854	10,975	725,829	193,434	26.65%
Excess Funding Sources over Expenditures	73,479	47,188	0	0	0	26,139	
<b>DRUG ACCOUNTABILITY COURT (258)</b>							
FUNDING SOURCES	497,818	147,835	569,149	0	569,149	160,129	28.13%
EXPENDITURES	476,469	130,722	569,149	0	569,149	155,135	27.26%
Excess Funding Sources over Expenditures	21,348	17,114	0	0	0	4,994	
<b>TREATMENT ACCOUNTABILITY COURT (259)</b>							
FUNDING SOURCES	76,758	14,977	85,859	31,806	117,665	20,988	17.84%
EXPENDITURES	76,758	24,918	85,859	31,806	117,665	23,850	20.27%
Excess Funding Sources over Expenditures	0	(9,941)	0	0	0	(2,862)	
<b>DRUG SCREENING LAB (260)</b>							
FUNDING SOURCES	367,810	132,708	343,244	0	343,244	144,712	42.16%
EXPENDITURES	302,257	106,551	343,244	0	343,244	147,788	43.06%
Excess Funding Sources over Expenditures	65,553	26,157	0	0	0	(3,077)	
<b>VETERANS ACCOUNTABILITY COURT (261)</b>							
FUNDING SOURCES	14,967	0	102,886	0	102,886	18,177	17.67%
EXPENDITURES	14,767	0	102,886	0	102,886	25,968	25.24%
Excess Funding Sources over Expenditures	200	0	0	0	0	(7,791)	
<b>FIRE DISTRICT FUND (270)</b>							
FUNDING SOURCES	27,238,632	20,900,034	29,652,051	2,196,713	31,848,764	22,428,396	70.42%
EXPENDITURES							
FIRE ADMINISTRATION	1,865,120	888,959	2,907,657	133,548	3,041,205	1,401,260	46.08%
FIRE MARSHAL	368,021	129,799	410,098	0	410,098	147,649	36.00%
FIRE FIGHTING	22,539,192	7,150,633	24,706,845	0	24,706,845	8,346,483	33.78%
FIRE FIGHTING - CANTON	0	0	0	0	0	2,432	0.00%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

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FIRE PREVENTION	156,416	52,493	162,475	0	162,475	48,622	29.93%
FIRE INFORMATION TECHNOLOGY	386,113	146,413	338,116	0	338,116	145,820	43.13%
FIRE TRAINING	1,337,912	354,157	1,126,860	0	1,126,860	360,353	31.98%
FIRE STATIONS & BUILDINGS	14,700	0	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>8,722,454</b>	<b>29,652,051</b>	<b>2,196,713</b>	<b>31,848,764</b>	<b>12,515,783</b>	<b>39.30%</b>
Excess Funding Sources over Expenditures	571,157	12,177,579	0	0	0	9,912,612	
<b>JAIL FUND (271)</b>							
FUNDING SOURCES	403,640	115,079	360,997	0	360,997	137,917	38.20%
EXPENDITURES	359,793	123,674	360,997	0	360,997	235,458	65.22%
Excess Funding Sources over Expenditures	43,847	(8,595)	0	0	0	(97,540)	
<b>SHERIFF'S COMMISSARY FUND (272)</b>							
FUNDING SOURCES	606,345	152,561	600,000	0	600,000	226,637	37.77%
EXPENDITURES	396,401	102,905	600,000	0	600,000	182,766	30.46%
Excess Funding Sources over Expenditures	209,945	49,657	0	0	0	43,872	
<b>CONFISCATED ASSETS FUND (273)</b>							
FUNDING SOURCES	368,139	58,447	224,300	0	224,300	22,482	10.02%
EXPENDITURES	302,915	38,063	224,300	0	224,300	90,203	40.22%
Excess Funding Sources over Expenditures	65,224	20,384	0	0	0	(67,721)	
<b>HOTEL/ MOTEL TAX FUND (275)</b>							
FUNDING SOURCES	214,232	64,747	207,000	0	207,000	58,282	28.16%
EXPENDITURES	214,232	61,866	207,000	0	207,000	60,937	29.44%
Excess Funding Sources over Expenditures	0	2,881	0	0	0	(2,654)	
<b>IMPACT FEE FUND (295)</b>							
FUNDING SOURCES	2,075,385	762,842	4,080,538	1,236,098	5,316,636	954,157	17.95%
EXPENDITURES							
LIBRARY	100,000	0	100,000	0	100,000	0	0.00%
FIRE PROTECTION	0	0	0	600,000	600,000	600,000	100.00%
FIRE STATION #1 IMPROVEMENTS	1,741,678	472,167	1,400,000	0	1,400,000	0	0.00%
PARKS & RECREATION	793,656	861	0	0	0	0	0.00%
ROADS	0	0	1,800,000	0	1,800,000	0	0.00%
ADMINISTRATIVE	10,918	7,549	538	0	538	202	37.52%
CANTON FIRE - IMPACT FEES	0	0	780,000	636,098	1,416,098	636,098	44.92%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

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<b>EXPENDITURES</b>	<b>2,646,252</b>	<b>480,576</b>	<b>4,080,538</b>	<b>1,236,098</b>	<b>5,316,636</b>	<b>1,236,300</b>	<b>23.25%</b>
Excess Funding Sources over Expenditures	(570,867)	282,265	0	0	0	(282,143)	
<b>RECREATION CAPITAL CONSTRUCTIO (310)</b>							
<b>FUNDING SOURCES</b>	<b>243,137</b>	<b>226,884</b>	<b>4,464,045</b>	<b>0</b>	<b>4,464,045</b>	<b>17,583</b>	<b>0.39%</b>
<b>EXPENDITURES</b>							
UNASSIGNED PROJECTS	0	0	4,333,663	0	4,333,663	0	0.00%
PARKS ENGINEERING/OPERATIONS	307,720	110,884	130,382	0	130,382	60,332	46.27%
PARK EQUIPMENT	40,723	0	0	0	0	0	0.00%
PARKS - CITY CLUB	(459,280)	0	0	0	0	0	0.00%
PATRIOT'S PK -KELLOGG CK/VICTORY DR	2,071,588	1,117,933	0	0	0	15,000	0.00%
HIGHWAY 20 - EAST PARK	6,295,116	2,614,936	0	0	0	(196,408)	0.00%
AQUATIC CENTER	(2,888)	(2,888)	0	0	0	0	0.00%
WOODSTOCK GREENPRINTGS	1,712,632	0	0	0	0	407,490	0.00%
KENNY ASKEW PARK	972	972	0	0	0	0	0.00%
<b>EXPENDITURES</b>	<b>9,966,583</b>	<b>3,841,838</b>	<b>4,464,045</b>	<b>0</b>	<b>4,464,045</b>	<b>286,414</b>	<b>6.42%</b>
Excess Funding Sources over Expenditures	(9,723,446)	(3,614,954)	0	0	0	(268,831)	
<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>4,697</b>	<b>69,782</b>	<b>150,000</b>	<b>219,782</b>	<b>6,205</b>	<b>2.82%</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	0	0	0	0	0	0.00%
FIRE - SPLOST V	0	0	26,281	0	26,281	0	0.00%
COMMUNICATIONS - E911	6,952	0	0	0	0	0	0.00%
<b>EXPENDITURES</b>	<b>1,034,681</b>	<b>0</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)	4,697	0	0	0	(143,795)	
<b>SPLOST 2012 (323)</b>							
<b>FUNDING SOURCES</b>	<b>39,486,451</b>	<b>17,768,683</b>	<b>70,314,862</b>	<b>3,747,125</b>	<b>74,061,987</b>	<b>22,087,571</b>	<b>29.82%</b>
<b>EXPENDITURES</b>							
ADMIN/ACCOUNTING	0	27,605	62,307	0	62,307	31,519	50.59%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

	2017 Year End Actual	Actual as of 2/28/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 2/28/2018	% of Budget
ADMIN/ENGINEERING	0	174,005	611,701	0	611,701	214,764	35.11%
ADMIN/ROADS & BRIDGES	641,460	809,570	4,740,883	282,388	5,023,271	456,392	9.09%
CITY OF BALL GROUND	418,470	176,752	301,538	0	301,538	182,154	60.41%
CITY OF CANTON	3,508,339	1,481,843	2,528,006	0	2,528,006	1,527,126	60.41%
CITY OF HOLLY SPRINGS	1,361,489	575,062	981,049	0	981,049	592,635	60.41%
CITY OF MOUNTAIN PARK	1,298	548	935	0	935	565	60.41%
CITY OF NELSON	145,978	61,658	105,188	0	105,188	63,542	60.41%
CITY OF WALESKA	356,835	150,719	257,125	0	257,125	155,325	60.41%
CITY OF WOODSTOCK	3,572,570	1,508,973	2,574,289	0	2,574,289	1,555,085	60.41%
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	263,962	0	0	0	250	0.00%
BELLS FERRY @ RIDGE RD	108,158	42	1,200,000	0	1,200,000	62,234	5.19%
E CHEROKEE DR @ LOWER UNION HILL RD	18,163	(1,154)	0	0	0	0	0.00%
SR 140 @ LOWER BURRIS/PUCKETT CK	56,161	7,934	1,500,000	0	1,500,000	58,070	3.87%
EAST CHEROKEE @ SR 140 INTERSECTION	98,613	32,034	3,500,000	0	3,500,000	14,926	0.43%
E CHEROKEE DR @ OLD HWY 5	2,390,734	311,623	1,300,000	0	1,300,000	499,483	38.42%
EAST CHEROKEE DR @ SR 20	34,398	11,847	0	0	0	0	0.00%
EAST CHEROKEE @ SO HOLLY SPRINGS	32,666	14,850	0	0	0	1,860	0.00%
TRICKUM ROAD @JAMERSON ROAD	469,883	(165)	0	0	0	0	0.00%
EAST CHEROKEE DR @ GADDIS RD	820,298	7,901	750,000	0	750,000	508,863	67.85%
HICKORY RD @ STRINGER RD	165,958	5,248	1,200,000	0	1,200,000	305,432	25.45%
EAST CHEROKEE @ DEAN RUSK ML SCHOOL	129,293	5,212	0	0	0	0	0.00%
COUNTYWIDE TRAF SIG TIMING UPGRADES	0	0	100,000	150,000	250,000	0	0.00%
SR 92 @ RAGSDALE ROAD	363,941	(76)	0	0	0	0	0.00%
SR 92 @ WOODSTK, ROBIN, BELLS FERRY	786,903	2,515	0	0	0	0	0.00%
BATESVILLE RD @ LOWER BIRMINGHAM	23,324	1,041	450,000	0	450,000	34,899	7.76%
SR 140 @ DARNELL RD	12,345	1,000	0	0	0	29	0.00%
BELLS FERRY/KELLOGG CRK/VICTORY DR	5,445	5,100	1,000,000	0	1,000,000	22,090	2.21%
EAST CHEROKEE DR @ TRIPP ROAD	9,387	4,798	0	0	0	2,559	0.00%
SR 140 @ STRINGER RD	63,147	2,686	229,000	0	229,000	168,636	73.64%
TRICKUM RD @ ST RD 92	18,224	11,000	0	0	0	0	0.00%
I 575 @ TOWNE LAKE	33,142	13,714	0	0	0	0	0.00%
BELLS FERRY @ OLD BASCOMB SIGNAL	18,578	8,500	0	0	0	0	0.00%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

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BELLS FERRY RD - COMMERCE TO VICTOR	0	0	5,000,000	(550,000)	4,450,000	0	0.00%
EARNEY ROAD	13,704	0	0	0	0	1,241	0.00%
HAMES RD @ JETT ROAD	9,162	4,400	0	0	0	9,671	0.00%
CANTON ROAD SIDEWALKS	50,482	15,693	1,407,000	(250,000)	1,157,000	12,159	1.05%
R&B FACILITY	27,992	16,410	0	0	0	4,869	0.00%
ARNOLD MILL ROAD EXTENSION	0	0	2,300,000	0	2,300,000	0	0.00%
LITTLE ROAD	365,356	153,294	0	0	0	252,110	0.00%
KEETER ROAD	20,940	(16,965)	0	0	0	0	0.00%
BRICK MILL ROAD	9,807	820	0	0	0	8,645	0.00%
TRICKUM ROAD NORTH IMPROVEMENTS	149,344	123,912	0	0	0	0	0.00%
ARBOR VIEW PKWY/WOODCREEK WAY	204,844	(129)	0	0	0	0	0.00%
GOSS ROAD	81,537	54,351	0	0	0	0	0.00%
WRIGHTS MILL ROAD IMPROV	17,150	13,000	0	0	0	12,046	0.00%
REAVIS MOUNTAIN RD RETAINING WALLS	687	95	0	0	0	0	0.00%
GOLD BRIDGE CROSSING BRDGE-SIDEWALK	1,216	82	100,000	(30,000)	70,000	375	0.54%
TOWNE LAKE AREA TRLS SCOPING STUDY	32,258	3,983	900,000	0	900,000	51,199	5.69%
HEARD ROAD CONNECTOR FEASIBILITY	50,393	0	2,972,030	0	2,972,030	0	0.00%
S. CHEROKEE LANE	21,488	0	0	0	0	0	0.00%
WOODSTOCK TRAILS	448,781	0	0	0	0	26,316	0.00%
STAMPED CONCRETE MEDIAN RE-STAIN	535	0	0	130,000	130,000	0	0.00%
MISCELLANEOUS STRIPING	242,863	75,627	150,000	0	150,000	128,428	85.62%
MISCELLANEOUS GUARDRAIL	7,404	0	50,000	0	50,000	20,063	40.13%
R&B RESURFACING	1,167,112	296,893	2,000,000	0	2,000,000	403,710	20.19%
PATCHING/SPOT OVERLAYS/WID/PREP	1,573,059	475,590	2,200,000	0	2,200,000	304,174	13.83%
MISC RIGHT-OF-WAY	101,961	22,639	100,000	0	100,000	4,160	4.16%
MISCELLANEOUS TESTING	5,803	2,216	10,000	0	10,000	0	0.00%
STORMWATER IMPROVEMENTS	332,788	1,744	300,000	0	300,000	47,031	15.68%
MISCELLANEOUS SIDEWALK CONSTRUCTION	52,932	0	0	0	0	0	0.00%
R&B PAVING UNPAVED ROADS	548,006	51,805	600,000	0	600,000	2,803	0.47%
ROADWAY DESIGN COUNTY WIDE	197,020	48,339	100,000	0	100,000	35,468	35.47%
UTILITY RELOCATION	18,436	1,400	50,000	0	50,000	0	0.00%
R&B INTERSECTION IMPROVEMENT	10,339	938	100,000	0	100,000	0	0.00%
SIGN INVENTORY	1,820	1,705	0	0	0	0	0.00%
MISC TRAF SIG UPGRADES AND REPAIRS	176,894	10,835	0	0	0	(16,203)	0.00%
LARP R&B RESURFACING	0	0	3,022,695	0	3,022,695	0	0.00%
LMIG CONTRACT RESURFACING	2,497,971	(54,650)	0	0	0	8,408	0.00%
JAIL EXPANSION	34,585	27,210	16,997,880	0	16,997,880	2,415	0.01%





**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

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E911 BACK-UP CENTER	500,000	0	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	0	0.00%
ANIMAL SHELTER	2,510,023	753,464	170,000	0	170,000	32,715	19.24%
ANIMAL CONTROL VEHICLES	0	0	6,675	0	6,675	0	0.00%
MARSHAL VEHICLES	64,522	0	0	0	0	0	0.00%
BUSINESS DEVELOPMENT	161,781	0	677,788	0	677,788	163,785	24.16%
CHEROKEE 75 CORP PARK LAND EXPAN	571,911	1,500	0	0	0	19,394	0.00%
ENGINES & OTHER EQUIP	2,118,499	115,889	0	0	0	0	0.00%
FIRE STATIONS	1,107,870	591,440	179,580	0	179,580	0	0.00%
CANTON FIRE STATION	0	0	0	3,382,000	3,382,000	50,566	1.50%
LAW ENFORCEMENT	487,265	0	343,405	0	343,405	5,260	1.53%
OTHER COMMUNICATIONS SYSTEMS	0	0	0	550,000	550,000	0	0.00%
E911 BACK UP CENTER	910,686	1,172	229,650	0	229,650	336,101	146.35%
COURTHOUSE EXPANSION	183,933	6,078	723,000	0	723,000	0	0.00%
SENIOR CENTER	122,754	14,040	1,380,200	0	1,380,200	32	0.00%
AIRPORT EXPANSION	71,856	71,856	1,444,341	0	1,444,341	0	0.00%
CANTON FIRE - SPLOST '12	231,952	0	314,688	82,737	397,425	82,737	20.82%
<b>EXPENDITURES</b>	<b>33,828,443</b>	<b>8,563,023</b>	<b>70,314,862</b>	<b>3,747,125</b>	<b>74,061,987</b>	<b>8,468,110</b>	<b>11.43%</b>
Excess Funding Sources over Expenditures	<b>5,658,008</b>	<b>9,205,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,619,461</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	518,287	1,031,573	0	1,031,573	429,822	41.67%
EXPENDITURES	5,252,889	521,175	1,031,573	0	1,031,573	417,586	40.48%
Excess Funding Sources over Expenditures	<b>(8,741)</b>	<b>(2,889)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,236</b>	
<b>DEBT SERVICE (410)</b>							
FUNDING SOURCES	6,046,065	5,422,242	6,299,796	0	6,299,796	5,787,740	91.87%
EXPENDITURES	6,183,983	129,703	6,299,796	0	6,299,796	135,480	2.15%
Excess Funding Sources over Expenditures	<b>(137,918)</b>	<b>5,292,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,652,260</b>	
<b>CONFERENCE CENTER (555)</b>							
FUNDING SOURCES	464,085	179,793	457,435	0	457,435	146,486	32.02%





**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 2/28/2018**

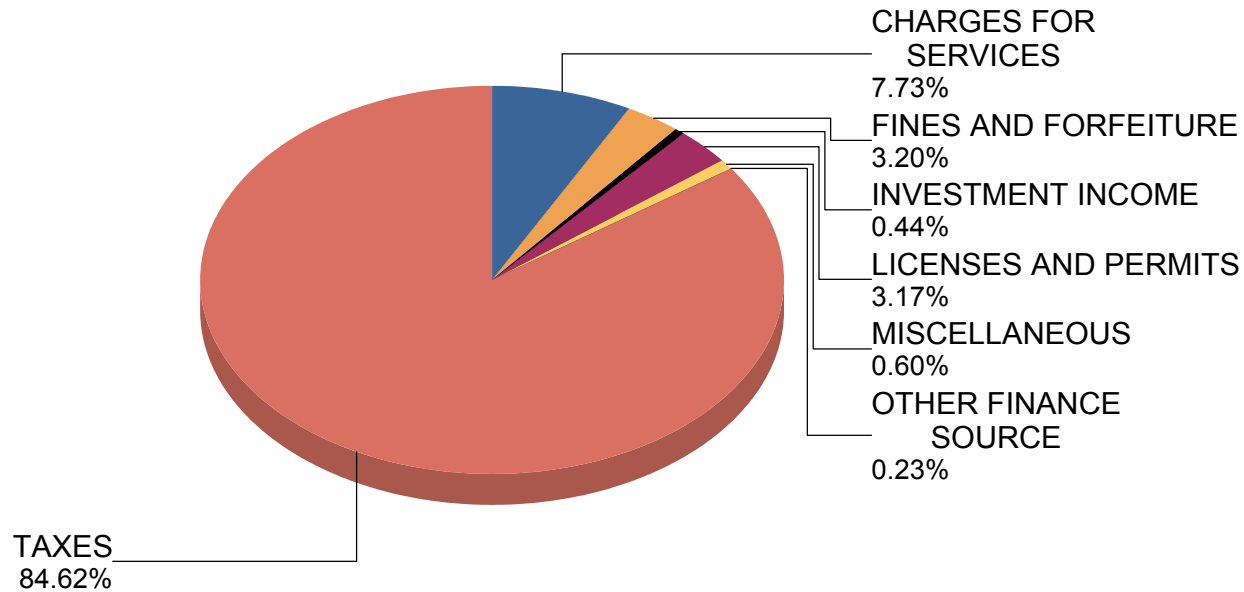
	2017 Year End Actual	Actual as of 2/28/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 2/28/2018	% of Budget
<b>EXPENDITURES</b>	482,075	236,819	457,435	0	457,435	145,063	31.71%
Excess Funding Sources over Expenditures	(17,991)	(57,026)	0	0	0	1,423	
<b>EMERGENCY MEDICAL SERVICES (580)</b>							
FUNDING SOURCES	9,065,306	3,615,460	10,600,291	0	10,600,291	4,101,270	38.69%
EXPENDITURES	9,404,321	3,717,541	10,600,291	0	10,600,291	3,778,493	35.65%
Excess Funding Sources over Expenditures	(339,014)	(102,081)	0	0	0	322,777	
<b>INSURANCE AND BENEFITS FUND (605)</b>							
FUNDING SOURCES	16,154,119	6,375,478	16,770,518	0	16,770,518	5,551,993	33.11%
EXPENDITURES	15,777,729	6,539,907	16,770,518	0	16,770,518	6,365,183	37.95%
Excess Funding Sources over Expenditures	376,390	(164,428)	0	0	0	(813,191)	
<b>FLEET MAINTENANCE FUND (610)</b>							
FUNDING SOURCES	1,495,729	579,444	1,572,662	0	1,572,662	563,628	35.84%
EXPENDITURES	1,500,363	545,132	1,572,662	0	1,572,662	524,546	33.35%
Excess Funding Sources over Expenditures	(4,634)	34,313	0	0	0	39,082	
<b>TOTAL FUNDING SOURCES</b>	211,237,711	118,637,649	250,725,620	17,212,867	267,938,487	128,551,714	47.98%
<b>TOTAL EXPENDITURES</b>	214,136,781	68,229,733	250,725,620	17,212,867	267,938,487	73,843,391	27.56%
<b>TOTAL EXCESS FUNDING SOURCES OVER EXPENDITURES</b>	(2,899,070)	50,407,916	0	0	0	54,708,324	



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**48.08% of year lapsed**

	2017 Year End Actual	Actual as of 3/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 3/31/2018	% of 2018 Budget	
<b>ALL FUNDING SOURCES</b>									
TAXES	31	68,617,205	50,025,642	72.91%	69,650,894	0	69,650,894	52,775,871	75.77%
LICENSES AND PERMITS	32	3,252,195	1,952,798	60.05%	2,922,071	0	2,922,071	1,976,081	67.63%
INTERGOVERNMENTAL RE	33	53,046	0	0.00%	42,000	0	42,000	0	100.00%
CHARGES FOR SERVICES	34	6,936,467	4,343,838	62.62%	6,837,489	0	6,837,489	4,818,991	70.48%
FINES AND FORFEITURE	35	4,666,763	1,858,301	39.82%	4,209,791	0	4,209,791	1,997,852	47.46%
INVESTMENT INCOME	36	311,915	118,358	37.95%	225,000	0	225,000	277,159	123.18%
MISCELLANEOUS	38	1,017,234	423,221	41.61%	921,973	0	921,973	376,600	40.85%
USE OF RESERVES	389*	0	0	0.00%	500,000	1,519,908	2,019,908	0	100.00%
OTHER FINANCE SOURCE	39	352,010	75,103	21.34%	479,865	0	479,865	143,998	30.01%
<b>TOTAL ALL FUNDING SOURCES</b>		<b>85,206,836</b>	<b>58,797,260</b>	<b>69.01%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>62,366,552</b>	<b>71.43%</b>

**General Fund Revenues By Source**





**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**48.08% of year lapsed**

		2017 Year	Actual as	%	2018	Budget	2018	Actual as	%	
		End	of	of YE2017	Original	Adjustments	Revised	of	of 2018	
		Actual	3/31/2017	Actual	Budget		Budget	3/31/2018	Budget	
<b>EXPENDITURES</b>										
TRANSFERS TO DEBT SVC FUND	150	9,432,769	4,276,706	45.34%	10,955,524	0	10,955,524	4,557,523	41.60%	
REGULAR EMPLOYEES	511100	31,167,220	15,066,401	48.34%	33,605,433	0	33,605,433	15,632,395	46.52%	
SALARIES/ SALARY SUPPLEMENTS	511101	277,710	126,974	45.72%	320,624	0	320,624	131,062	40.88%	
SALARIES/ COURT SERVICE	511102	53,939	24,208	44.88%	30,900	0	30,900	21,737	70.35%	
WORKED HOLIDAY	511103	249,674	177,171	70.96%	308,744	0	308,744	168,535	54.59%	
SALARY CONTINGENCY	511104	0	0	0.00%	155,000	0	155,000	0	100.00%	
UNIFORM ALLOWANCE	511110	53,345	27,135	50.87%	54,680	0	54,680	26,930	49.25%	
POLL WORKER	511113	109,554	109,554	100.00%	175,000	0	175,000	30,246	17.28%	
PERFECT ATTENDANCE	511115	162,898	162,898	100.00%	5,986	0	5,986	163,153	2,725.58%	
SHORT TERM DISABILITY PAY	511116	0	0	0.00%	0	0	0	2,426	100.00%	
PART TIME/TEMP EMPLOYEES	511200	901,439	437,133	48.49%	1,057,104	0	1,057,104	469,988	44.46%	
OVERTIME	511300	1,376,383	632,957	45.99%	1,605,876	(30,109)	1,575,767	771,179	48.94%	
GROUP INSURANCE - HEALTH	512101	4,899,578	2,350,882	47.98%	5,338,829	0	5,338,829	2,567,038	48.08%	
GROUP INSURANCE - LIFE	512102	42,585	20,167	47.36%	45,796	0	45,796	21,226	46.35%	
GROUP INSURANCE - DENTAL	512103	163,747	75,411	46.05%	175,591	0	175,591	84,575	48.17%	
GROUP INSURANCE-LONG TERM DIS	512104	71,405	34,133	47.80%	83,846	0	83,846	36,546	43.59%	
GROUP INSURANCE-SHORT TERM DI	512105	19,439	9,295	47.82%	20,682	0	20,682	9,517	46.01%	
EMPLOYEE ASSISTANCE PROGRAM	512106	0	0	0.00%	0	0	0	480	100.00%	
SOCIAL SECURITY (FICA) CONT	512200	1,979,409	970,115	49.01%	2,249,237	0	2,249,237	1,009,430	44.88%	
MEDICARE	512300	465,407	229,008	49.21%	536,645	0	536,645	237,366	44.23%	
RETIREMENT CONTRIBUTION/401A	512402	24,691	11,786	47.74%	9,604	0	9,604	12,322	128.30%	
DEFINED BENEFIT PLAN	512403	3,300,968	1,272,346	38.54%	3,645,553	1,493,386	5,138,939	3,166,400	61.62%	
JUDGES RETIREMENT SYS (JRS)MAT	512405	27,147	13,051	48.08%	27,435	0	27,435	13,300	48.48%	
UNEMPLOYMENT INSURANCE	512600	(130)	0	0.00%	20,000	0	20,000	14,286	71.43%	
WORKER'S COMP ADMIN FEES	512700	176,334	125,596	71.23%	192,253	0	192,253	130,009	67.62%	
WORKERS COMP CLAIMS	512701	488,201	198,741	40.71%	327,330	0	327,330	193,369	59.07%	
OTHER EMPLOYEE BENEFITS	512900	11,999	1,539	12.83%	18,450	0	18,450	7,811	42.34%	
OFFICIAL/ADMINISTRATIVE	521100	50	0	0.00%	0	0	0	0	100.00%	
OFFICIAL/ADMINISTRATIVE/JURY	521101	175,000	85,000	48.57%	175,000	0	175,000	130,000	74.29%	
ADMINISTRATIVE/ WITNESS FEES	521102	13,924	648	4.65%	10,000	0	10,000	1,224	12.24%	
PROFESSIONAL SERVICES	521200	784,062	388,146	49.50%	942,789	0	942,789	389,977	41.36%	
PROF SVCS/BROKERS & REPORTERS	521201	65,049	24,280	37.33%	76,800	0	76,800	20,800	27.08%	
PROFESSIONAL/COURT INTERPRETE	521203	93,774	40,340	43.02%	92,000	0	92,000	43,461	47.24%	
COURT APPOINTED ATTORNEY	521204	1,601,360	669,806	41.83%	1,635,000	0	1,635,000	806,853	49.35%	
PROF SVCS JUDICIAL ASSISTANCE	521206	1,171	0	0.00%	2,500	0	2,500	1,756	70.23%	
PROF SVCS PSYCHOLOGICAL SVC	521208	0	0	0.00%	19,500	0	19,500	0	100.00%	
INDIGENT BURIAL	521213	8,000	3,000	37.50%	13,000	0	13,000	4,000	30.77%	



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**48.08% of year lapsed**

		<b>2017 Year End Actual</b>	<b>Actual as of 3/31/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 3/31/2018</b>	<b>% of 2018 Budget</b>
PROF SVCS - LEGAL	521214	284,580	73,450	25.81%	226,000	0	226,000	124,738	55.19%
ATTORNEY FOR THE DAY	521215	199,123	87,847	44.12%	220,000	0	220,000	91,495	41.59%
PROF SVC/GUARDIAN AD LITEM	521216	224,709	106,198	47.26%	272,750	0	272,750	124,517	45.65%
SO IMPOUND YARD - WRECKER FEE	521221	425	150	35.29%	1,525	0	1,525	(400)	(26.23)%
PROFESSIONAL SERVICE-MEDICAL	521260	1,695,436	948,964	55.97%	2,044,945	0	2,044,945	1,498,685	73.29%
TECHNICAL	521300	92,573	24,409	26.37%	80,237	0	80,237	12,198	15.20%
DISPOSAL	522110	10,299	4,535	44.03%	10,472	0	10,472	4,071	38.88%
DISPOSAL-SHREDDING	522118	1,250	150	12.00%	1,900	0	1,900	250	13.16%
CUSTODIAL	522130	325,212	169,148	52.01%	250,584	0	250,584	125,822	50.21%
LAWN CARE	522140	39,461	20,759	52.61%	52,135	0	52,135	15,477	29.69%
LANDSCAPE MAINTENANCE	522145	11,373	325	2.86%	5,000	0	5,000	0	100.00%
REPAIRS AND MAINTENANCE	522200	375,447	173,115	46.11%	401,306	0	401,306	122,967	30.64%
VEHICLE MAINTENANCE	522202	568,724	280,396	49.30%	481,630	0	481,630	298,076	61.89%
VEHICLE REPAIRS- INSURANCE CLM	522203	36,716	17,173	46.77%	0	0	0	0	100.00%
EQUIPMENT SERVICE AGREEMENTS	522204	103,495	47,200	45.61%	100,925	0	100,925	54,522	54.02%
PEST CONTROL	522218	0	0	0.00%	7,779	0	7,779	2,876	36.97%
RENTAL OF LAND AND BUILDINGS	522310	1,700	1,700	100.00%	1,800	0	1,800	1,700	94.44%
RENTAL OF EQUIPMENT AND VEHICL	522320	98,636	45,477	46.11%	155,617	0	155,617	58,972	37.90%
INSURANCE, OTHER BENEFITS	523100	439,659	328,984	74.83%	438,590	0	438,590	364,991	83.22%
INSURANCE - SURETY BONDS	523102	2,057	2,057	100.00%	2,057	0	2,057	0	100.00%
INSURANCE DEDUCTIBLES	523110	29,247	16,674	57.01%	0	0	0	26,064	100.00%
COMMUNICATIONS - ALLOCATED	523200	684,564	378,352	55.27%	498,346	0	498,346	353,726	70.98%
CELL PHONE	523201	116,135	63,963	55.08%	212,811	0	212,811	90,186	42.38%
COMMUNICATIONS - NON ALLOCATE	523202	0	0	0.00%	177,387	0	177,387	127,145	71.68%
POSTAGE	523250	348,034	134,672	38.70%	344,335	0	344,335	146,419	42.52%
ADVERTISING	523300	15,387	2,695	17.51%	41,022	0	41,022	4,185	10.20%
PRINTING AND BINDING	523400	55,767	26,186	46.96%	60,770	0	60,770	15,780	25.97%
TRAVEL	523500	214,954	91,224	42.44%	293,905	0	293,905	103,711	35.29%
DUES AND FEES	523600	124,318	73,622	59.22%	121,162	0	121,162	82,142	67.80%
EDUCATION AND TRAINING	523700	284,532	157,431	55.33%	293,685	0	293,685	166,524	56.70%
OTHER PURCHASED SERVICES	523900	5,482	1,886	34.40%	38,826	0	38,826	3,126	8.05%
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	27,332	53.83%	78,000	0	78,000	26,618	34.13%
DOCUMENT SERVICES	523920	4,002	2,066	51.64%	7,537	0	7,537	4,101	54.41%
GENERAL SUPPLIES AND MATERIALS	531100	854,227	387,218	45.33%	933,175	(2,724)	930,451	445,966	47.93%
GEN SUPPLIES/ WEAPONS & AMMUN	531101	273,460	34,091	12.47%	204,529	0	204,529	63,904	31.24%
GENERAL SUPPLIES- CUSTODIAL	531105	90,735	29,121	32.09%	31,384	0	31,384	30,363	96.75%
GEN SUPPLIES/OPERATIONAL SUPPLI	531130	0	0	0.00%	47,059	0	47,059	13,541	28.78%
AUTOMOTIVE SUPPLIES	531150	9,830	0	0.00%	18,900	0	18,900	410	2.17%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**48.08% of year lapsed**

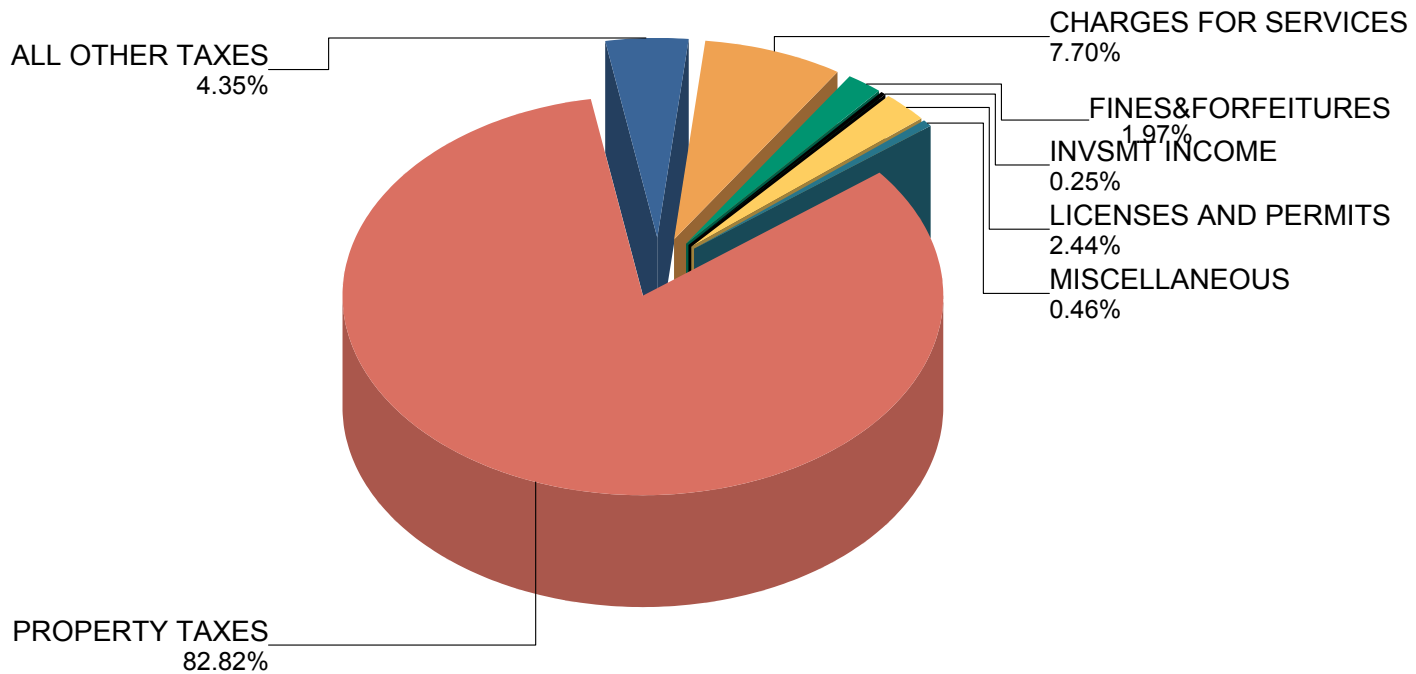
		<b>2017 Year End Actual</b>	<b>Actual as of 3/31/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 3/31/2018</b>	<b>% of 2018 Budget</b>
WATER/SEWER	531210	242,018	115,575	47.75%	252,674	0	252,674	96,706	38.27%
NATURAL GAS	531220	22,123	11,232	50.77%	37,580	0	37,580	12,868	34.24%
ELECTRICITY	531230	905,103	440,635	48.68%	1,001,531	0	1,001,531	419,229	41.86%
GASOLINE	531270	786,858	306,306	38.93%	905,763	0	905,763	334,693	36.95%
FOOD	531300	689,891	162,961	23.62%	622,494	0	622,494	294,680	47.34%
BOOKS AND PERIODICALS	531400	38,139	15,549	40.77%	51,318	0	51,318	15,387	29.98%
SMALL EQUIPMENT	531600	184,041	23,213	12.61%	103,613	0	103,613	42,898	41.40%
OFFICE FURNITURE/FURNISHINGS	531620	962	679	70.64%	1,500	0	1,500	0	100.00%
OTHER MISCELLANEOUS EQUIPMEN	531650	81	0	0.00%	1,600	0	1,600	490	30.61%
NON ASSET COMPUTER EQUIPMENT	531660	1,076,920	367,330	34.11%	1,402,973	0	1,402,973	470,579	33.54%
OTHER SUPPLIES	531700	514,104	196,205	38.16%	487,755	0	487,755	227,794	46.70%
UNIFORMS	531712	1,238	0	0.00%	2,000	0	2,000	1,199	59.96%
BUILDINGS	541300	32,412	31,684	97.75%	0	0	0	3,479	100.00%
BUILDING IMPROVEMENTS	541350	44,195	40,660	92.00%	0	0	0	0	100.00%
VEHICLES	542200	717,331	66,062	9.21%	180,084	29,246	209,330	36,205	17.30%
COMPUTERS	542400	159,727	5,511	3.45%	106,700	0	106,700	0	100.00%
OTHER EQUIPMENT	542500	0	0	0.00%	168,895	0	168,895	8,895	5.27%
INTERGOVERNMENTAL	571000	84,537	42,145	49.85%	84,163	0	84,163	42,543	50.55%
PAYMENTS TO OTHER AGENCIES	572000	2,664,484	1,254,947	47.10%	2,672,780	0	2,672,780	1,329,143	49.73%
PAYMENTS TO OTHERS	573000	1,690	7,111	420.82%	0	0	0	0	100.00%
CAPITAL LEASE PRINCIPAL	581200	43,901	19,064	43.42%	83,717	0	83,717	20,250	24.19%
CAPITAL LEASE INTEREST	582200	7,829	2,799	35.75%	5,668	0	5,668	3,008	53.06%
TRANSFER TO SENIOR SERVICES	611221	552,002	275,990	50.00%	585,120	0	585,120	292,560	50.00%
TRANSFER TO RECREATION FUND	611225	1,148,714	574,357	50.00%	1,364,392	0	1,364,392	682,196	50.00%
TRANSFER TO TRANSPORTATION	611240	258,633	128,071	49.52%	396,024	0	396,024	200,223	50.56%
TRANSFERS TO GRANT FUND	611250	159,336	12,465	7.82%	170,687	30,109	200,796	25,227	12.56%
TRANSFERS TO ANIMAL SVC FUND	611252	462,718	231,359	50.00%	476,831	0	476,831	238,416	50.00%
TRANS TO RRDA FUND	611375	5,101,651	550,826	10.80%	889,337	0	889,337	444,669	50.00%
TRANSFER TO EMERGENCY MEDICA	611580	1,467,591	733,796	50.00%	1,593,088	0	1,593,088	796,544	50.00%
TRANSFERS TO INSURANCE FUND	611605	14,377	5,751	40.00%	0	0	0	0	100.00%
<b>TOTAL EXPENDITURES</b>		<b>83,253,033</b>	<b>36,945,279</b>	<b>44.38%</b>	<b>85,789,083</b>	<b>1,519,908</b>	<b>87,308,991</b>	<b>41,521,667</b>	<b>47.56%</b>



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**28.85% of year lapsed**

	2017 Year End Actual	Actual as of 1/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 1/31/2018	% of 2018 Budget
<b>ALL EXTERNALLY GENERATED RECURRING REVENUES</b>								
PROPERTY TAXES	47,642,874	44,564,114	93.54%	50,810,210	0	50,810,210	47,123,181	92.74%
ALL OTHER TAXES	20,738,807	2,037,284	9.82%	18,840,684	0	18,840,684	2,476,198	13.14%
LICENSES AND PERMITS	3,252,195	1,247,014	38.34%	2,922,071	0	2,922,071	1,388,397	47.51%
INTERGOVERNMENTAL RE	53,046	0	0.00%	42,000	0	42,000	0	0.00%
CHARGES FOR SERVICES	6,936,467	3,980,166	57.38%	6,837,489	0	6,837,489	4,381,531	64.08%
FINES AND FORFEITURE	4,666,763	1,112,887	23.85%	4,209,791	0	4,209,791	1,123,015	26.68%
INVESTMENT INCOME	311,915	63,269	20.28%	225,000	0	225,000	142,067	63.14%
MISCELLANEOUS	1,061,006	348,313	32.83%	921,973	0	921,973	261,380	28.35%
<b>TOTAL EXT GEN REC REVENUES</b>	<b>84,663,074</b>	<b>53,353,047</b>	<b>63.02%</b>	<b>84,809,218</b>	<b>0</b>	<b>84,809,218</b>	<b>56,895,768</b>	<b>67.09%</b>

**General Fund Revenues By Source**

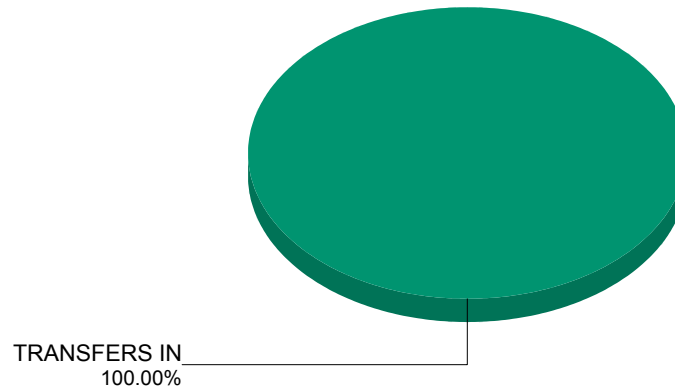




**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**28.85% of year lapsed**

	2017 Year End Actual	Actual as of 1/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 1/31/2018	% of 2018 Budget
<b>OTHER FINANCE SOURCES</b>								
TRANSFERS IN	0	0	0.00%	209,221	0	209,221	69,740	33.33%
SALE OF ASSETS	242,250	42,450	17.52%	0	0	0	0	0.00%
PROCEEDS FROM DEBT INSTRUMENTS	65,988	0	0.00%	270,644	0	270,644	0	0.00%
<b>TOTAL OTHER FINANCE SOURCES</b>	<b>308,238</b>	<b>42,450</b>	<b>13.77%</b>	<b>479,865</b>	<b>0</b>	<b>479,865</b>	<b>69,740</b>	<b>14.53%</b>

**General Fund Other Financing Sources**



<b>TOTAL INFLOWS</b>	<b>84,971,312</b>	<b>53,395,497</b>	<b>62.84%</b>	<b>85,289,083</b>	<b>0</b>	<b>85,289,083</b>	<b>56,965,508</b>	<b>66.79%</b>
<b>USE OF RESERVES</b>								
USE OF RESERVES	0	0	0.00%	500,000	26,522	526,522	0	0.00%
<b>TOTAL USE OF RESERVES</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>500,000</b>	<b>26,522</b>	<b>526,522</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL FUNDING SOURCES</b>	<b>84,971,312</b>	<b>53,395,497</b>	<b>62.84%</b>	<b>85,789,083</b>	<b>26,522</b>	<b>85,815,605</b>	<b>56,965,508</b>	<b>66.38</b>





**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**28.85% of year lapsed**

	2017 Year End Actual	Actual as of 1/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 1/31/2018	% of 2018 Budget
<b>EXPENDITURES</b>								
<b>GENERAL SERVICES</b>								
BOARD OF COMMISSIONERS	248,105	76,197	30.71%	250,937	0	250,937	68,204	27.18%
COUNTY CLERK	119,048	32,399	27.22%	124,190	0	124,190	42,178	33.96%
COUNTY MANAGER	548,015	144,378	26.35%	640,100	0	640,100	181,353	28.33%
ELECTIONS	639,077	281,334	44.02%	776,819	0	776,819	198,904	25.60%
COUNTY ATTORNEY	149,335	36,721	24.59%	134,540	0	134,540	26,005	19.33%
HUMAN RESOURCES	350,733	95,672	27.28%	386,547	0	386,547	109,725	28.39%
TAX COMMISSIONER	1,678,788	478,015	28.47%	1,785,801	0	1,785,801	478,957	26.82%
TAX ASSESSOR	2,294,640	630,124	27.46%	2,406,472	0	2,406,472	646,963	26.88%
GENERAL ADMINISTRATION	46,674	23,099	49.49%	203,609	0	203,609	11,376	5.59%
CORONER	190,047	57,880	30.46%	212,793	0	212,793	54,366	25.55%
HEALTH AND HUMAN SERVICES	303,565	89,213	29.39%	313,201	0	313,201	91,244	29.13%
COUNTY EXTENSION SERVICES	84,537	28,044	33.17%	84,163	0	84,163	28,258	33.58%
<b>GENERAL SERVICES</b>	<b>6,652,563</b>	<b>1,973,076</b>	<b>29.66%</b>	<b>7,319,172</b>	<b>0</b>	<b>7,319,172</b>	<b>1,937,534</b>	<b>26.47%</b>
<b>CULTURAL AFFAIRS</b>								
CHILDREN & YOUTH SERVICES	36,300	4,600	12.67%	36,300	0	36,300	0	0.00%
LIBRARY ADMINISTRATION	2,101,826	700,609	33.33%	2,191,783	0	2,191,783	730,594	33.33%
CHEROKEE ARTS CENTER	40,000	13,333	33.33%	40,000	0	40,000	13,333	33.33%
HISTORICAL SOCIETY	30,090	10,054	33.41%	31,561	0	31,561	9,246	29.30%
<b>CULTURAL AFFAIRS</b>	<b>2,208,216</b>	<b>728,596</b>	<b>32.99%</b>	<b>2,299,644</b>	<b>0</b>	<b>2,299,644</b>	<b>753,174</b>	<b>32.75%</b>
<b>SUPPORT SERVICES</b>								
BUDGETING & FINANCIAL SERVICES	630,506	169,353	26.86%	696,635	0	696,635	193,654	27.80%
PURCHASING	192,209	53,330	27.75%	256,757	0	256,757	70,118	27.31%
INFORMATION TECHNOLOGY SYSTEMS	2,100,073	448,396	21.35%	2,402,925	0	2,402,925	605,620	25.20%
<b>SUPPORT SERVICES</b>	<b>2,922,788</b>	<b>671,079</b>	<b>22.96%</b>	<b>3,356,317</b>	<b>0</b>	<b>3,356,317</b>	<b>869,392</b>	<b>25.90%</b>
<b>JUDICIAL SERVICES</b>								
COURT ADMINISTRATION	1,412,428	367,830	26.04%	1,598,017	0	1,598,017	445,955	27.91%
SUPERIOR COURT	332,149	107,458	32.35%	414,740	0	414,740	106,183	25.60%
INDIGENT DEFENSE	1,897,321	487,591	25.70%	1,970,152	0	1,970,152	503,386	25.55%
CLERK OF SUPERIOR COURT	3,376,015	1,041,482	30.85%	3,492,154	0	3,492,154	1,037,987	29.72%
BOARD OF EQUALIZATION	21,312	4,483	21.04%	26,713	0	26,713	6,689	25.04%
DISTRICT ATTORNEY	2,258,354	653,338	28.93%	2,429,799	0	2,429,799	609,326	25.08%
STATE COURT	745,141	212,670	28.54%	829,814	0	829,814	210,450	25.36%
STATE COURT SOLICITOR	1,620,061	450,919	27.83%	1,755,394	0	1,755,394	459,411	26.17%
MAGISTRATE COURT	325,832	91,909	28.21%	408,779	0	408,779	106,198	25.98%





**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**28.85% of year lapsed**

	2017 Year End Actual	Actual as of 1/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 1/31/2018	% of 2018 Budget
PROBATE COURT	759,970	218,793	28.79%	792,079	0	792,079	212,223	26.79%
JUVENILE COURT	1,116,497	323,182	28.95%	1,165,026	0	1,165,026	331,800	28.48%
<b>JUDICIAL SERVICES</b>	<b>13,865,080</b>	<b>3,959,654</b>	<b>28.56%</b>	<b>14,882,667</b>	<b>0</b>	<b>14,882,667</b>	<b>4,029,609</b>	<b>27.08%</b>
<b>LAW ENFORCEMENT</b>								
VICE CONTROL	947,094	238,920	25.23%	1,115,619	0	1,115,619	350,856	31.45%
LAW ENFORCEMENT ADMINISTRATION	3,006,072	891,290	29.65%	3,013,101	0	3,013,101	782,859	25.98%
CRIMINAL INVESTIGATION DIV	2,508,161	765,027	30.50%	2,678,610	(32,833)	2,645,777	771,256	29.15%
INTELLIGENCE DIVISION	576,024	154,464	26.82%	598,508	0	598,508	179,509	29.99%
UNIFORM PATROL	9,679,561	2,950,064	30.48%	8,842,440	0	8,842,440	2,576,169	29.13%
SHERIFF TRAINING DIVISION	962,147	256,961	26.71%	931,711	0	931,711	286,180	30.72%
SPECIAL OPERATIONS	1,414,078	91,458	6.47%	2,680,137	(503,876)	2,176,261	931,020	42.78%
COURT SERVICES	2,416,766	969,715	40.12%	2,383,305	0	2,383,305	649,986	27.27%
OFFICE OF PROF STANDARDS	221,988	61,545	27.72%	234,688	0	234,688	69,186	29.48%
SHERIFF CROSSING GUARDS	190,332	62,206	32.68%	199,214	0	199,214	55,739	27.98%
ADULT DETENTION FACILITY	11,360,434	3,292,481	28.98%	12,956,002	503,876	13,459,878	3,918,055	29.11%
EMERGENCY MANAGEMENT	200,862	62,511	31.12%	281,516	0	281,516	85,682	30.44%
<b>LAW ENFORCEMENT</b>	<b>33,483,519</b>	<b>9,796,640</b>	<b>29.26%</b>	<b>35,914,851</b>	<b>(32,833)</b>	<b>35,882,018</b>	<b>10,656,498</b>	<b>29.70%</b>
<b>COUNTY MARSHAL</b>								
ANIMAL CONTROL	50	1,490	2,979.88%	0	0	0	80	0.00%
<b>COUNTY MARSHAL</b>	<b>50</b>	<b>1,490</b>	<b>2,979.88%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>0.00%</b>
<b>COMMUNITY DEVELOPMENT</b>								
GEOGRAPHICAL INFORMATION SYSTE	2,120	0	0.00%	0	0	0	0	0.00%
<b>COMMUNITY DEVELOPMENT</b>	<b>2,120</b>	<b>0</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	1,284,690	289,493	22.53%	1,785,319	0	1,785,319	449,002	25.15%
<b>PUBLIC WORKS</b>	<b>1,284,690</b>	<b>289,493</b>	<b>22.53%</b>	<b>1,785,319</b>	<b>0</b>	<b>1,785,319</b>	<b>449,002</b>	<b>25.15%</b>
<b>COMMUNITY SERVICES</b>								
ADMINISTRATIVE SERVICES AGENCY	208,312	54,481	26.15%	275,385	0	275,385	72,291	26.25%
RECYCLABLES COLLECTION	1,203	378	31.38%	0	0	0	235	0.00%
<b>COMMUNITY SERVICES</b>	<b>209,515</b>	<b>54,858</b>	<b>26.18%</b>	<b>275,385</b>	<b>0</b>	<b>275,385</b>	<b>72,526</b>	<b>26.34%</b>
<b>INTERFUND TRANSFERS</b>								
TRANSFER TO SENIOR SERVICES	551,980	183,993	33.33%	585,120	0	585,120	195,040	33.33%
TRANSFER TO RECREATION FUND	1,148,714	382,905	33.33%	1,364,392	0	1,364,392	454,797	33.33%
TRANSFER TO TRANSPORTATION	258,633	85,595	33.10%	396,024	0	396,024	130,008	32.83%
TRANSFERS TO GRANT FUND	159,336	12,465	7.82%	170,687	30,109	200,796	0	0.00%
TRANSFERS TO ANIMAL SVC FUND	462,718	154,239	33.33%	476,831	0	476,831	158,944	33.33%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**28.85% of year lapsed**

	2017 Year End Actual	Actual as of 1/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 1/31/2018	% of 2018 Budget
TRANS TO RRDA FUND	5,101,651	367,217	7.20%	889,337	0	889,337	296,446	33.33%
TRANSFER TO EMERGENCY MEDICAL	1,467,591	489,197	33.33%	1,593,088	0	1,593,088	531,029	33.33%
TRANSFERS TO INSURANCE FUND	14,377	2,875	20.00%	0	0	0	0	0.00%
<b>INTERFUND TRANSFERS</b>	<b>9,165,001</b>	<b>1,678,487</b>	<b>18.31%</b>	<b>5,475,479</b>	<b>30,109</b>	<b>5,505,588</b>	<b>1,766,264</b>	<b>32.08%</b>
<b>INSURANCE PREMIUM</b>								
<b>CAPITAL EXPENDITURES</b>	<b>953,665</b>	<b>58,795</b>	<b>6.17%</b>	<b>455,679</b>	<b>29,246</b>	<b>484,925</b>	<b>0</b>	<b>0.00%</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>45,000</b>	<b>15,000</b>	<b>33.33%</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>15,000</b>	<b>33.33%</b>
<b>FLEX BENEFITS</b>	<b>12,686</b>	<b>3,267</b>	<b>25.75%</b>	<b>13,700</b>	<b>0</b>	<b>13,700</b>	<b>3,068</b>	<b>22.39%</b>
<b>WORKERS COMP/UTILITIES/OTHER ADMIN</b>	<b>2,654,124</b>	<b>940,414</b>	<b>35.43%</b>	<b>2,579,325</b>	<b>0</b>	<b>2,579,325</b>	<b>849,820</b>	<b>32.95%</b>
<b>OTHER EXPENSES</b>								
	9,429,406	2,569,713	27.25%	10,955,524	0	10,955,524	2,717,906	24.81%
<b>OTHER EXPENSES</b>	<b>9,429,406</b>	<b>2,569,713</b>	<b>27.25%</b>	<b>10,955,524</b>	<b>0</b>	<b>10,955,524</b>	<b>2,717,906</b>	<b>24.81%</b>
<b>OTHER FUND</b>								
TAX COMMISSIONER TAVT 1%	179,161	43,672	24.38%	220,242	0	220,242	42,988	19.52%
CLERK OF COURT - TECH	117,664	36,249	30.81%	89,000	0	89,000	34,104	38.32%
CHEROKEE STATE COURT TECH FD	8,555	0	0.00%	15,000	0	15,000	17,155	114.37%
OFFICE OF SOLICITOR GENERAL	10,627	508	4.78%	10,000	0	10,000	68	0.68%
JUVENILE CT - SUPERVISION FEE	43,766	18,003	41.13%	91,844	0	91,844	5,088	5.54%
ENVIRONMENTAL HEALTH	4,558	1,510	33.12%	4,935	0	4,935	1,269	25.71%
<b>OTHER FUND</b>	<b>364,330</b>	<b>99,941</b>	<b>27.43%</b>	<b>431,021</b>	<b>0</b>	<b>431,021</b>	<b>100,671</b>	<b>23.36%</b>
<b>TOTAL EXPENDITURES</b>	<b>83,252,752</b>	<b>22,840,503</b>	<b>27.44%</b>	<b>85,789,083</b>	<b>26,522</b>	<b>85,815,605</b>	<b>24,220,544</b>	<b>28.22%</b>

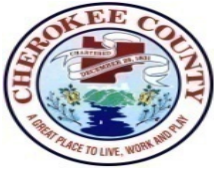


# Cherokee County Board of Commissioners

## Cash Reports

Q2 FY2018

(Oct 2017 - Mar 2018 )

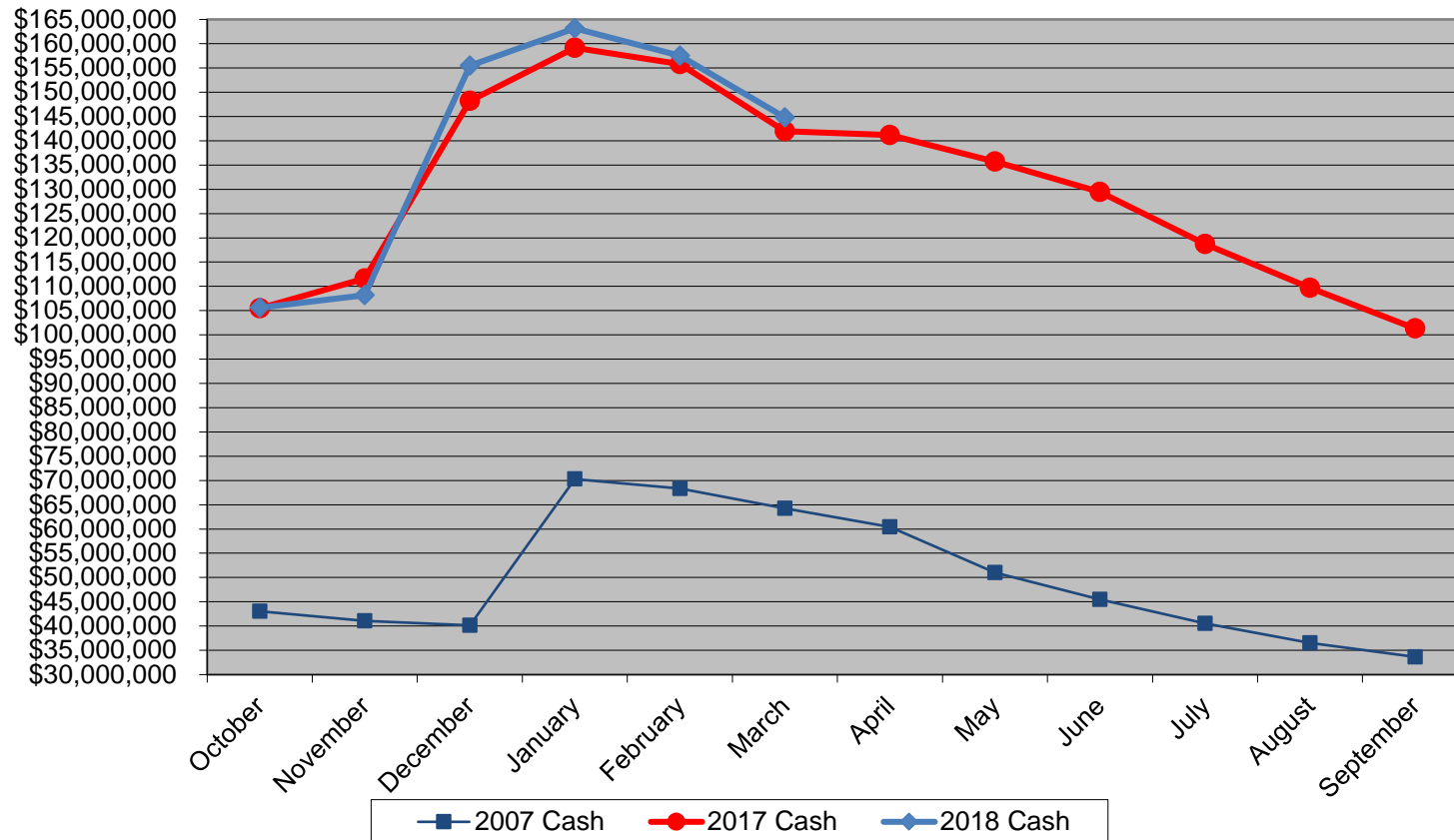


## Cherokee County Board of Commissioners Cash Balance Statement

	<u>3/31/2017</u>	<u>3/31/2018</u>	<u>Increase/ Decrease</u>
General Fund	49,967,190	51,268,856	1,301,666
Flex Benefits	34,583	40,143	5,561
E911	1,790,278	1,890,383	100,105
Senior Services	(32,281)	124,626	156,907
Parks and Recreation	648,469	486,223	(162,246)
Transportation Fund	30,713	17,745	(12,968)
Grant Fund	49,262	(63,190)	(112,452)
Community Development	(39,957)	(47,782)	(7,825)
Animal Services	269,423	273,115	3,692
DA 9-16-19 Fund	9,125	12,097	2,972
DA's Confiscation Fund	53,982	51,267	(2,715)
DATE Fund	590,684	579,631	(11,053)
Victim/ Witness Fund	27,679	22,459	(5,220)
DUI Fund	849,190	917,392	68,202
Drug Court Fund	314,595	299,169	(15,425)
Mental Health Court	(18,164)	(10,535)	7,628
Drug Screening Lab	36,266	54,510	18,244
Veteran's Court	0	(15,258)	(15,258)
Fire District Fund	15,680,487	13,804,707	(1,875,780)
Jail Fund	759,135	751,251	(7,884)
Hotel/ Motel Fund	8,037	2,425	(5,612)
RRDA Bond	401	61,606	61,205
Debt Service Fund	358,059	565,549	207,490
Conference Center Fund	441,847	466,476	24,628
Emergency Medical	1,301,419	1,231,069	(70,350)
Insurance/ Benefits	2,079,973	1,961,838	(118,135)
Fleet Management	(121,977)	(89,582)	32,395
General & Special Revenue	<b>75,088,417</b>	<b>74,656,190</b>	<b>(432,227)</b>
General & Special Rev w/o Debt Service	<b>74,730,358</b>	<b>74,090,640</b>	<b>(639,718)</b>
Impact Fee Fund	8,082,585	7,986,685	(95,900)
Recreation Bond Construction Fund	5,984,153	765,404	(5,218,749)
SPLOST V Fund	2,843,372	1,673,931	(1,169,441)
SPLOST 2012	49,980,109	59,732,329	9,752,221
Capital Funds	<b>66,890,218</b>	<b>70,158,349</b>	<b>3,268,131</b>
<b>Total Ending Cash</b>	<b><u>141,978,635</u></b>	<b><u>144,814,539</u></b>	<b><u>2,835,903</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.

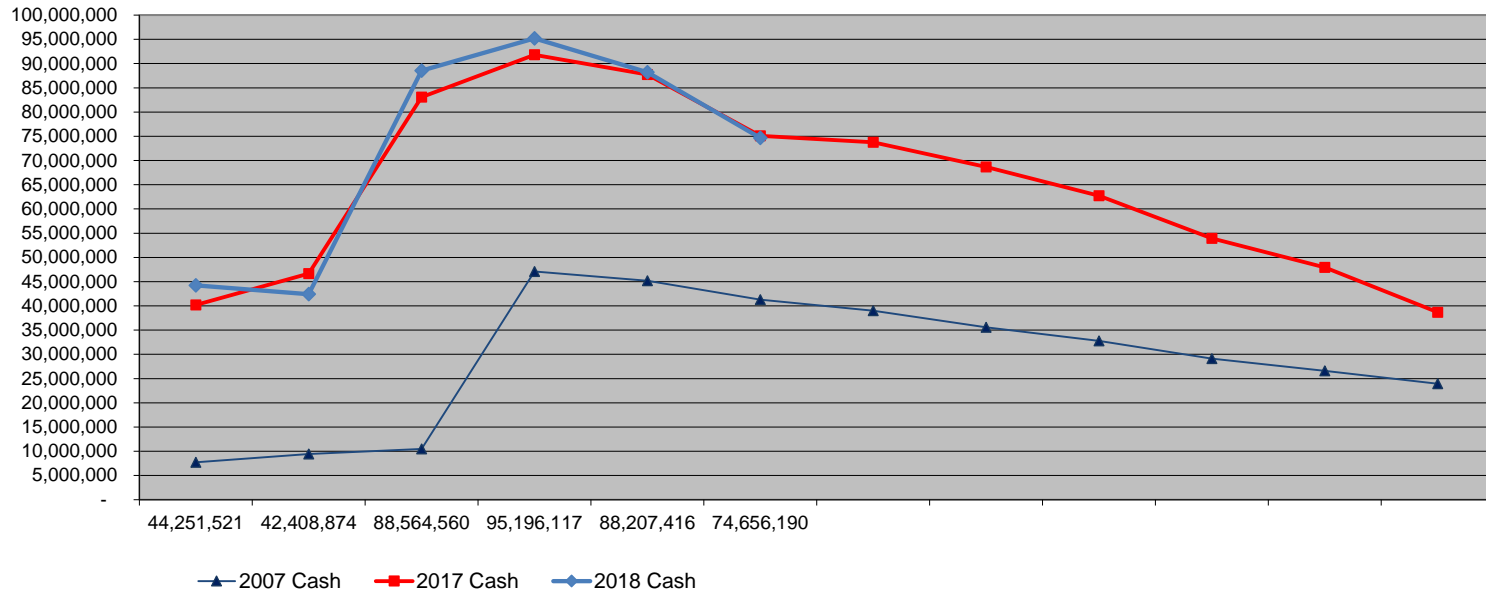


## Cherokee County Board of Commissioners

### 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						

### Cash without Capital Funds

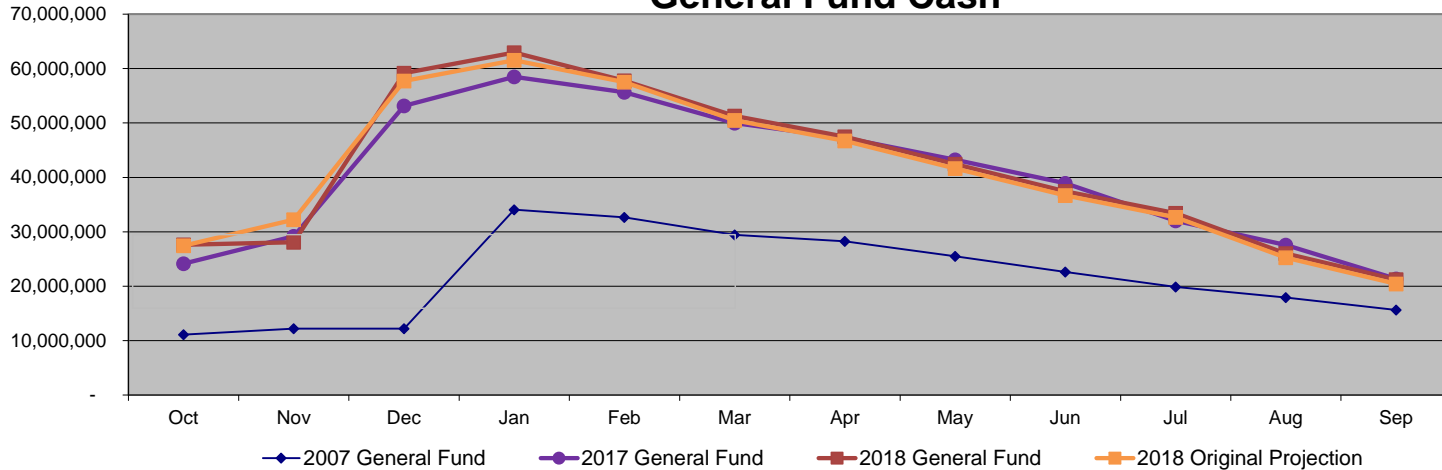




## Cherokee County Board of Commissioners General Fund Cash Balance Statement

	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	47,489,373	42,416,273	37,431,670	33,417,065	26,022,840	21,209,119
<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	774,612	774,612	774,612	774,612	774,612	774,612

### General Fund Cash

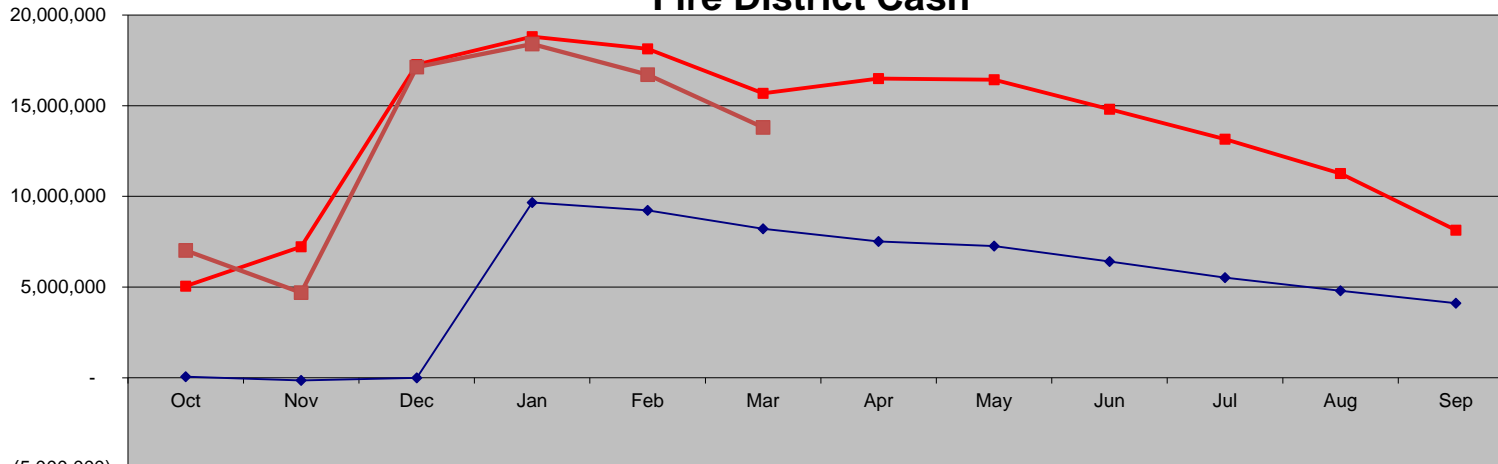




## Cherokee County Board of Commissioners Fire District Cash Balance Statement

	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						

### Fire District Cash







**Cherokee County Board of Commissioners**  
**All Funds - Cash Basis Revenues**  
**As of 3/31/18**  
**FY2018**

ALL FUND REVENUES BY SOURCE	2 Prior Year Actual (Oct 2015 - Sept 2016)	Prior Year Actual (Oct 2016 - Sept 2017)	FY2018 Revised Budget (Oct 2017 - Sept 2018)	Q2 FY2018 (Oct 2017 - Mar 2018)	Percentage of Budget
Taxes	127,766,827	134,293,770	137,374,528	111,307,072	81.0%
Licenses & Permits	3,038,732	3,335,735	2,982,071	2,019,356	67.7%
Intergovernmental (Primarily Grants)	6,005,846	9,488,570	13,282,747	5,029,959	37.9%
Charges for Services	39,597,764	38,444,597	43,023,344	21,551,317	50.1%
Fines & Forfeitures	5,698,319	6,296,012	5,960,402	2,905,368	48.7%
Interest	410,505	877,890	584,765	759,886	129.9%
Contributions	582,749	391,139	476,493	281,431	59.1%
Miscellaneous	3,993,868	3,961,412	2,689,075	1,265,394	47.1%
Other Financing Sources	5,903,103	10,127,743	10,327,066	6,566,511	63.6%
<b>INFLOWS - ALL REVENUES ALL FUND</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>216,700,491</b>	<b>151,686,294</b>	<b>70.0%</b>
USE OF RESERVES			<b>51,244,716</b>		
<b>TOTAL CASH FUNDING SOURCES</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>267,945,207</b>	<b>151,686,294</b>	<b>56.6%</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)	Q2 FY2018 (Oct 2017 - Mar 2018)	Percentage of Budget
General Fund and Components (100-140)	71,197,982	84,687,892	87,308,991	73,988,318	84.7%
Law Library (205)	-	-	155,000	-	0.0%
Sheriff's Forfeitures (210)	-	-	75,000	-	0.0%
E-911 (215)	4,682,314	4,696,100	5,040,747	2,526,437	50.1%
Senior Services (221)	1,226,791	1,249,883	1,298,674	677,885	52.2%
Parks and Recreation (225)	4,716,625	4,837,575	5,192,992	2,542,226	49.0%
UCS Fund/UCS Econ Dev Fund (230/231)	8,192,441	-	-	-	0.0%
Transportation Fund (240)	1,066,670	735,051	1,258,951	698,240	55.5%
Multiple Grant (250)	1,183,810	1,127,106	1,737,803	654,378	37.7%
Community Development Block Grant (251)	1,393,029	986,947	1,114,001	950,834	85.4%
Animal Services (252)	1,240,410	1,356,794	1,233,100	633,027	51.3%
DA 9-16-19 (253)	3,749	5,917	5,000	2,199	44.0%
DA's Confiscation Fund (254)	1,852	1,641	30,000	927	3.1%
DATE (255)	268,957	274,015	289,711	111,033	38.3%
Victim Witness (256)	198,876	196,312	218,958	106,206	48.5%
DUI Court (257)	821,329	651,737	725,829	293,385	40.4%
Drug Court (258)	455,698	490,100	575,869	271,393	47.1%
Mental Health Court (259)	49,140	68,115	117,665	37,609	32.0%
Drug Screening Lab (260)	-	364,435	343,244	183,017	53.3%
Veteran's Accountability Court (261)	-	2,445	102,886	31,469	30.6%
Fire (270)	23,130,687	27,202,771	31,848,764	23,011,102	72.3%
Jail (271)	395,860	397,443	360,997	215,186	59.6%
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	97,672	47.2%
Impact Fees (295)	1,954,148	2,084,109	5,316,636	1,143,692	21.5%
Recreation Bond Construction Fund (310)	63,173	243,137	4,464,045	23,765	0.5%
SPLOST V (322)	10,890	13,397	219,782	7,772	3.5%
SPLOST 2012 (323)	37,731,834	39,511,373	74,061,987	24,763,714	33.4%
SPLOST 2018 (324)	-	-	7,085,000	-	0.0%
Resource Recovery Development (375)	1,256,535	5,244,147	1,031,573	515,787	50.0%
Debt Service (410)	7,126,559	6,046,044	6,299,796	6,011,884	95.4%
Conference Center (555)	502,603	462,754	457,435	172,761	37.8%
EMS (580)	5,976,422	6,544,636	10,600,291	3,447,004	32.5%
Insurance/Benefits (605)	16,508,161	16,036,130	16,770,518	7,856,330	46.8%
Fleet (610)	1,434,930	1,495,729	1,572,662	701,043	44.6%
<b>TOTAL REVENUES ALL FUNDS</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>267,945,207</b>	<b>151,676,294</b>	<b>56.6%</b>



# Cherokee County Board of Commissioners

EMS

Q2 FY2018

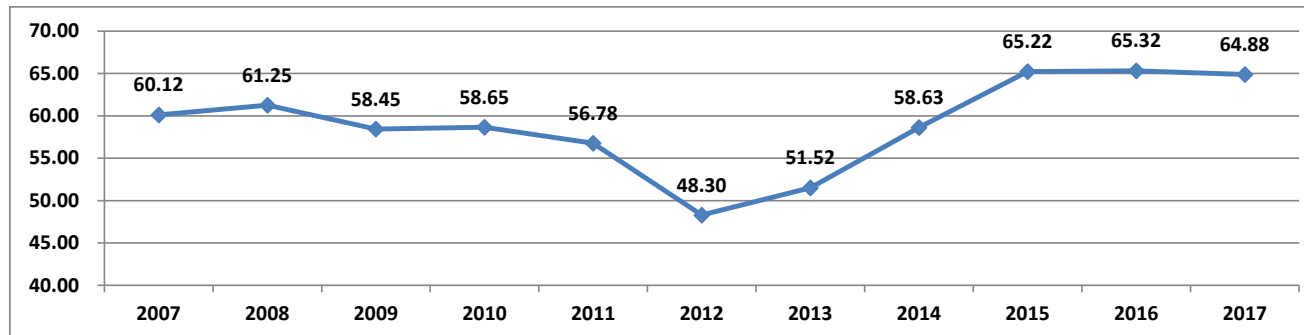
(Oct 2017 - Mar 2018 )





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

Time Period	#	Gross Charge	Net Charge	Receipts	Outstanding	Gross Collections	Net Collections
2006	7,284	5,482,437	4,490,374	2,665,998	1,824,376	48.63 %	59.37 %
2007	7,401	5,629,023	4,623,963	2,779,729	1,844,234	49.38 %	60.12 %
2008	7,373	5,567,872	4,566,433	2,797,114	1,769,319	50.24 %	61.25 %
2009	7,721	6,423,174	5,220,407	3,051,344	2,169,063	47.51 %	58.45 %
2010	8,452	7,324,778	5,695,087	3,340,246	2,354,841	45.60 %	58.65 %
2011	9,249	7,599,460	6,024,102	3,420,466	2,603,636	45.01 %	56.78 %
2012	7,390	6,300,276	5,080,211	2,453,591	2,626,620	38.94 %	48.30 %
2013	9,791	8,152,416	6,555,175	3,376,991	3,178,184	41.42 %	51.52 %
2014	10,363	8,408,044	6,518,091	3,821,487	2,696,604	45.45 %	58.63 %
2015	11,016	8,719,117	6,553,125	4,273,832	2,279,293	49.02 %	65.22 %
2016	11,288	9,158,656	6,866,435	4,484,884	2,381,551	48.97 %	65.32 %
2017	11,781	9,548,530	7,110,592	4,613,092	2,497,500	48.31 %	64.88 %
<b>PRIOR YRS</b>	<b>109,109</b>	<b>88,313,784</b>	<b>69,303,995</b>	<b>41,078,773</b>	<b>28,225,221</b>	<b>46.51 %</b>	<b>59.27 %</b>
Oct 2017	940	726,296	581,656	325,904	255,752	44.87 %	56.03 %
Nov 2017	1,003	796,915	608,597	335,641	272,956	42.12 %	55.15 %
Dec 2017	1,119	900,382	682,543	336,062	346,481	37.32 %	49.24 %
Jan 2018	1,168	952,208	772,058	232,188	539,870	24.38 %	30.07 %
Feb 2018	901	733,695	708,041	25,583	682,458	3.49 %	3.61 %
<b>2017 YTD</b>	<b>5,131</b>	<b>4,109,496</b>	<b>3,352,895</b>	<b>1,255,377</b>	<b>2,097,518</b>	<b>30.55 %</b>	<b>37.44 %</b>
<b>TOTAL</b>	<b>114,240</b>	<b>92,423,279</b>	<b>72,656,890</b>	<b>42,334,151</b>	<b>30,322,739</b>	<b>45.80 %</b>	<b>58.27 %</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

Q2 FY2018

(Oct 2017 - Mar 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 MAR FY2018**

Net Claims	\$573,389	\$1,061,948	\$1,522,647	\$1,171,269	\$864,155	\$1,141,286	\$6,287,963	\$6,334,696	-\$46,733	-0.7%
Employees	1157	1163	1161	1165	1176	1174	1174	1166	8	0.7%
PEPM - Month Only Actual (Red>Budget)	\$495.58	\$913.11	\$1,311.50	\$1,005.38	\$734.83	\$972.13	\$892.67	\$905.47	-\$12.80	-1.4%
PEPM Month Only Budget	\$837.86	\$821.48	\$821.48	\$1,026.85	\$821.48	\$1,026.85				
PEPM Actual v Budget (Red>Budget)	-40.9%	11.2%	59.6%	-2.1%	-10.5%	-5.3%				
Number of Claim Weeks	4	4	4	5	4	5				

	October	November	December	January	February	March	YTD MAR FY2018 BUDGET	YTD MAR 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	6,609,176	6,679,567	70,391	1.1%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	398,415	401,799	3,383	0.8%
Pharmacy Rebates	-	-	2,847	-	-	38,646	40,000	41,493	1,493	3.7%
Coast to Coast Program	-	366	366	360	424	398	1,666	1,914	248	100.0%
Stoploss	-	-	-	-	54,868	-	480,769	54,868	(425,901)	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	113,159	159,337	46,178	40.8%
<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>7,643,185</b>	<b>7,338,977</b>	<b>(304,208)</b>	<b>-4.0%</b>
<b>Expenditures</b>										
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	6,768,732	6,389,563	379,169	5.6%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	370,716	350,358	20,358	5.5%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	76,200	92,712	(16,512)	-21.7%
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	63,541	63,406	134	0.2%
BCBS Admin Fees	113,655	120,577	122,762	118,228	113,186	132,008	782,203	720,415	61,788	7.9%
ACA Fees	-	-	-	-	-	-	-	-	0	
OPS	-	-	-	10,978	-	1,963	3,750	12,940	(9,190)	-245.1%
<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>8,065,142</b>	<b>7,629,394</b>	<b>435,747</b>	<b>5.4%</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>(421,957)</b>	<b>(290,418)</b>	<b>131,539</b>	
<b>Other Insurance</b>										
<b>Revenue</b>										
EAP	-	-	-	-	-	969	-	969	(969)	
LT Disability	8,331	11,104	11,137	11,524	12,427	19,356	70,822	73,878	3,056	4.3%
ST Disability	8,888	11,730	11,631	7,394	4,674	3,063	73,797	47,380	(26,417)	-35.8%
Life Insurance	19,073	(42,794)	22,062	21,936	22,086	33,017	156,263	75,379	(80,884)	-51.8%
<b>Total Revenue</b>	<b>36,292</b>	<b>(19,961)</b>	<b>44,829</b>	<b>40,854</b>	<b>39,186</b>	<b>56,405</b>	<b>300,883</b>	<b>197,606</b>	<b>(104,246)</b>	<b>-34.6%</b>
<b>Expenditures</b>										
EAP	-	-	-	-	-	2	-	2	(2)	
LT Disability	12	12,064	19	24,191	26,965	13,080	73,939	76,330	(2,392)	-3.2%
ST Disability	3	12,866	5	25,512	16,051	3,066	77,045	57,503	19,541	25.4%
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	163,139	59,741	(103,397)	63.4%
<b>Total Expenditures</b>	<b>24</b>	<b>50,920</b>	<b>36</b>	<b>38,518</b>	<b>65,446</b>	<b>38,632</b>	<b>314,122</b>	<b>193,576</b>	<b>120,547</b>	<b>38.4%</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>17,774</b>	<b>(13,239)</b>	<b>4,030</b>	<b>16,301</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>7,944,068</b>	<b>7,536,583</b>	<b>(407,485)</b>	<b>-5.1%</b>
<b>Grand Total Expense</b>	<b>758,321</b>	<b>1,271,250</b>	<b>1,763,105</b>	<b>1,361,217</b>	<b>1,211,291</b>	<b>1,457,786</b>	<b>8,379,263</b>	<b>7,822,970</b>	<b>556,293</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>526,805</b>	<b>(435,196)</b>	<b>(286,388)</b>	<b>148,808</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>80,388</b>	<b>80,388</b>	<b>0</b>	
<b>Effect on Unreserved Fund Balance</b>	<b>98,844</b>	<b>(208,811)</b>	<b>(632,945)</b>	<b>10,323</b>	<b>(13,611)</b>	<b>540,202</b>	<b>(354,808)</b>	<b>(206,000)</b>	<b>148,808</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>537,165</b>	<b>537,165</b>		
<b>Ending Unreserved Fund Balance</b>	<b>636,009</b>	<b>427,197</b>	<b>(205,747)</b>	<b>(195,425)</b>	<b>(209,036)</b>	<b>331,166</b>	<b>182,357</b>	<b>331,165</b>	<b>148,808</b>	







# **Cherokee County Board of Commissioners**

## **SPLOST**

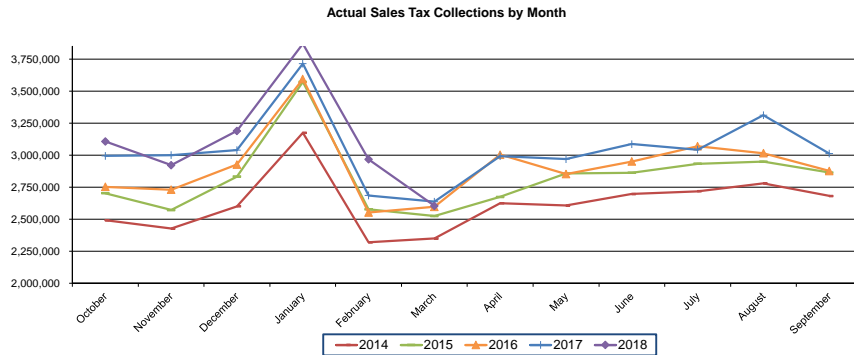
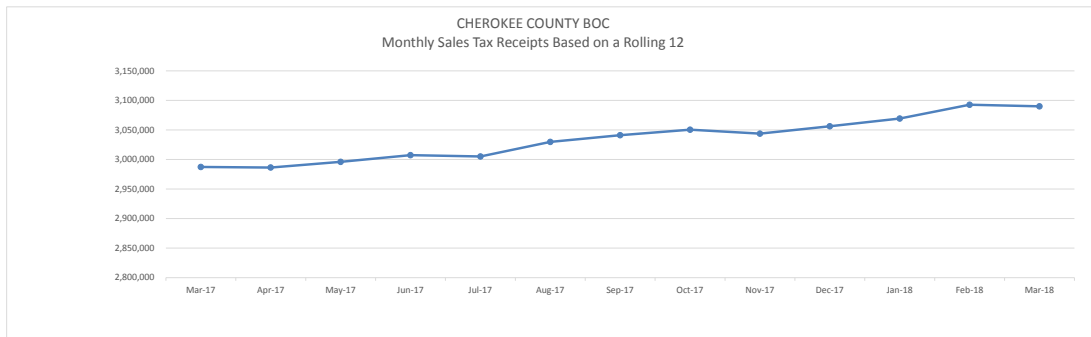
Q2 FY2018

(Oct 2017 - Mar 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%
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%
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%
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%
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%
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%
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		-100.00%	
May	\$2,473,392	\$2,686,930	\$3,150,381	\$2,335,399	\$2,342,580	\$2,287,590	\$2,383,336	\$2,608,141	\$2,856,714	\$2,853,042	\$2,969,649		-100.00%	
June	\$3,018,483	\$2,376,300	\$2,216,932	\$2,504,336	\$2,387,757	\$2,818,781	\$2,453,119	\$2,697,269	\$2,863,799	\$2,951,452	\$3,086,447		-100.00%	
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%	
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%	
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%	
<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>\$18,661,707</b>		7.79%
<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>-48.9%</b>		



CHEROKEE COUNTY BOARD OF COMMISSIONERS  
 SPLOST 2012 PROJECTS  
 SPENT/ENCUMBERED TO DATE  
 MARCH 2017

DEPARTMENT	PROJECT	ORIGINAL BUDGET	REVISED BUDGET	OTHER FUNDING SOURCES	SPLOST BUDGET TO DATE	SPENDING/POS TO DATE	REMAINING BUDGET - 2018	REMAINING BUDGET - TOTAL
Level One Projects	Jail Expansion/Enhancements	19,000,000	17,040,000		17,040,000	44,187	16,995,813	16,995,813
	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	2,268,158	11,842	11,842
	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>8,192,006</b>	<b>17,187,656</b>	<b>17,187,656</b>
	<b>Animal Shelter Renovation</b>		<b>1,165,370</b>		<b>1,165,370</b>	<b>1,149,219</b>	<b>16,151</b>	<b>16,151</b>
Sheriff	SHERIFF PATROL VEHICLES	2,500,000	2,500,000		2,500,000	2,476,705	23,295	23,295
	Animal Control Vehicles	200,000	200,000		200,000	188,802	11,198	11,198
	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	445,393	4,607	4,607
E-911	<b>E911 TOTAL</b>	<b>1,500,000</b>	<b>2,466,134</b>	<b>-</b>	<b>2,466,134</b>	<b>2,443,350</b>	<b>22,784</b>	<b>22,784</b>
	<b>TOTAL LAW ENFORCEMENT</b>	<b>4,400,000</b>	<b>5,416,134</b>	<b>-</b>	<b>5,416,134</b>	<b>5,365,449</b>	<b>50,685</b>	<b>50,685</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		520,603	2,861,397	2,861,397
	<b>FIRE/EMS TOTAL</b>	<b>7,250,000</b>	<b>10,550,000</b>	<b>3,666,746</b>	<b>10,550,000</b>	<b>11,355,349</b>	<b>2,861,397</b>	<b>2,861,397</b>
	<b>SENIOR CENTER TOTAL</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>132,873</b>	<b>1,367,128</b>	<b>1,367,128</b>
	<b>TRANSPORTATION</b>	<b>90,200,000</b>	<b>89,052,130</b>	<b>19,384,386</b>	<b>89,052,130</b>	<b>73,852,108</b>	<b>34,584,408</b>	<b>34,584,408</b>
	Airport Runway Expansion	2,000,000	6,162,429		6,162,429	4,718,088	1,444,341	1,444,341
	Contingency	1,250,000	-		-	-	-	-
	<b>AIRPORT</b>	<b>3,250,000</b>	<b>6,162,429</b>	<b>-</b>	<b>6,162,429</b>	<b>4,718,088</b>	<b>1,444,341</b>	<b>1,444,341</b>
Transportation	<b>TOTAL TRANSPORTATION</b>	<b>93,450,000</b>	<b>95,214,559</b>	<b>19,384,386</b>	<b>95,214,559</b>	<b>78,570,196</b>	<b>36,028,749</b>	<b>36,028,749</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	4,157,442	61,281	61,281
	<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>3,750,000</b>	<b>6,541,500</b>	<b>-</b>	<b>6,541,500</b>	<b>6,480,219</b>	<b>61,281</b>	<b>61,281</b>
	Library Facilities	2,500,000	2,500,000		-	-	-	2,500,000
	Cities Distributions/Projects	46,190,264	49,650,613		49,650,613	48,245,450	1,405,163	1,405,163
	Interest Revenue			920,518		459,280	461,238	461,238
	<b>TOTAL SPLOST</b>	<b>185,490,264</b>	<b>198,988,177</b>	<b>24,351,312</b>	<b>196,488,177</b>	<b>160,693,631</b>	<b>60,145,857</b>	<b>62,645,857</b>



# SPLOST V

## REMAINING SPENDING BY CATEGORY/PROJECT

<b>Roads &amp; Bridges</b>	
Roads/Engineering Budget	48,429
	48,429

<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	1,609,238
County Debt	-
Cities	-
<b>TOTAL</b>	<b>1,609,238</b>

**BASED ON SPENDING AS OF MARCH 31, 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 March 30, 2018



# RFP PIPELINE

NAME (RFP/Q #)	AGENCY/ DEPT (PM)	RFP ISSUED Y/N	BIDS RECEIVED Y/N	ANTICIPATED CONTRACT TO BOC	\$ Level Significance (FUNDING SOURCE)	COMMENTS
2017-131 Gold Bridge Crossing / Pedestrian Bridge	Engineering (Geoff Morton)	Y	Y	TBD	\$ Low	On hold
2018-003 Fire Department Helmets	Fire (Eddie Robinson)	Y	Y	TBD	\$ Low Operations	Waiting on independent testing to be performed on helmets
2018-021 Architectural Services for Jail Expansion	Administrative Services (Stacey Williams)	Y	03/22/18	05/01/18	\$ High SPLOST	Request for qualifications only
2018-027 Asphalt Roller	Roads & Bridges (Cliff Harden)	Y	Y	04/03/18	\$ Low SPLOST	No bids received – Procurement will re-post
2018-029 Batesville Road at Lower Birmingham	Engineering (Geoff Morton)	Y	04/10/18	05/01/18	\$ Med SPLOST	Intersection Improvement Project
2018-030 Bells Ferry at Ridge Road	Engineering (Geoff Morton)	Y	Y	04/17/18	\$ High SPLOST	Intersection Improvement 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
2018-031 Skid Steer	Roads & Bridges Cliff Harden	Y	Y	04/03/18	\$ Low SPLOST	In review
2018-032 Tree Cutting Services	Roads & Bridges (Cliff Harden)	Y	Y	TBD	\$ Low R&B & SPLOST	In review
2018-033 Justice Center Wiring	ITS (Brenda Flowers)	Y	04/06/18	05/01/18	\$ Med	
2018-034 Sixes Road at WellStar Way	Engineering (Geoff Morton)	Y	04/10/18	05/01/18	\$ Med SPLOST	Traffic Signal Installation
2018-035 John Tate Road Cul-de-sac	Engineering (Geoff Morton)	Y	04/10/18	05/01/18	\$ Med SPLOST	
2018-036 Body Removal Services	Coroner (Earl Darby)	Y	Y	TBD	\$ Low	
2018-037 Resurfacing Project	Engineering (Geoff Morton)	Y	04/10/18	05/01/18	\$ High SPLOST	Resurfacing approximately 17 miles of various County roads



# 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
2018-038 Annual Stone	Roads & Bridges (Cliff Harden)	Y	Y	TBD	\$ Low	
2018-039 Asphalt Roller (repost)	Roads & Bridges (Cliff Harden)	Y	04/12/18	05/01/18	\$ Low SPLOST	





# Cherokee County Board of Commissioners

Headcount

Q2 FY2018

(Oct 2017 - Mar 2018 )



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(13.00 Payroll Periods - 50.00% of Year Lapsed as of 3/31/2018)**

			2018							
GENERAL FUND			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
GENERAL FUND	GENERAL SERVICES	BOARD OF COMMISSIONERS	5.00	5.00	5.00	0.00	0.00	0.00	0.00	0.00
		CORONER	4.00	4.00	0.85	3.15	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	5.15	5.15	4.15	1.00	0.00	0.00	0.00	0.00
		ELECTIONS	23.23	20.92	7.00	2.00	11.92	2.31	2.31	0.00
		TAX ASSESSOR	36.08	32.62	30.62	2.00	0.00	3.46	3.46	0.00
		TAX COMMISSIONER	24.54	24.54	24.54	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	99.00	93.23	73.15	8.15	11.92	5.77	5.77	0.00
	ADMINISTRATIVE SERVICES AGENCY	ADMINISTRATIVE SERVICES AGENCY	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
		BUDGETING & FINANCIAL SERVICES	7.11	7.11	7.11	0.00	0.00	0.00	0.00	0.00
		FACILITIES MANAGEMENT	22.85	22.85	22.85	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>	34.96	34.96	34.96	0.00	0.00	0.00	0.00	0.00
	HUMAN RESOURCES	HUMAN RESOURCES	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
	INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY SYSTEMS	15.92	15.92	14.00	1.92	0.00	0.00	0.00	0.00
		<b>Total</b>	15.92	15.92	14.00	1.92	0.00	0.00	0.00	0.00
	JUDICIAL SERVICES	BOARD OF EQUALIZATION	4.31	0.00	0.00	0.00	0.00	4.31	4.31	0.00
		CLERK OF SUPERIOR COURT	60.92	60.92	52.69	3.85	4.38	0.00	0.00	0.00
		COURT ADMINISTRATION	32.92	32.92	13.92	19.00	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(13.00 Payroll Periods - 50.00% of Year Lapsed as of 3/31/2018)**

			2018							
GENERAL FUND	JUDICIAL SERVICES	DISTRICT ATTORNEY	Total	COUNTY EMPLOYEES				BOARD & STATE		
			Total	FT	PT	STMP	Total	BD	ST	
		DISTRICT ATTORNEY	36.43	27.20	25.20	2.00	0.00	9.23	0.00	9.23
		INDIGENT DEFENSE	3.92	3.92	3.92	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	9.15	9.15	2.85	6.31	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	24.15	24.15	22.23	1.92	0.00	0.00	0.00	0.00
		SUPERIOR COURT	8.46	2.92	2.85	0.08	0.00	5.54	0.00	5.54
		<b>Total</b>	204.27	185.20	146.66	34.15	4.38	19.08	4.31	14.77
	<b>LAW ENFORCEMENT</b>	ADULT DETENTION FACILITY	134.85	134.85	133.38	1.46	0.00	0.00	0.00	0.00
		COURT SERVICES	29.08	29.08	29.08	0.00	0.00	0.00	0.00	0.00
		CRIMINAL INVESTIGATION DIV	30.77	30.77	30.77	0.00	0.00	0.00	0.00	0.00
		INTELLIGENCE DIVISION	7.00	7.00	7.00	0.00	0.00	0.00	0.00	0.00
		LAW ENFORCEMENT ADMINISTRATION	17.31	17.31	17.31	0.00	0.00	0.00	0.00	0.00
		OFFICE OF PROF STANDARDS	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
		SHERIFF CROSSING GUARDS	11.23	11.23	0.00	11.23	0.00	0.00	0.00	0.00
		SHERIFF TRAINING DIVISION	10.00	10.00	10.00	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPERATIONS	35.85	35.85	35.85	0.00	0.00	0.00	0.00	0.00
		UNIFORM PATROL	99.00	99.00	97.31	1.69	0.00	0.00	0.00	0.00
		VICE CONTROL	14.31	13.38	13.38	0.00	0.00	0.92	0.00	0.92



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(13.00 Payroll Periods - 50.00% of Year Lapsed as of 3/31/2018)**

			2018								
			Total	COUNTY EMPLOYEES				BOARD & STATE			
				Total	FT	PT	STMP	Total	BD	ST	
<b>GENERAL FUND</b>	<b>LAW ENFORCEM</b>	<b>Total</b>	392.38	391.46	377.08	14.38	0.00	0.92	0.00	0.92	
	<b>COMMUNITY DEVELOPMENT</b>	BUILDING INSPECTIONS	9.00	9.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00
		COMMUNITY DEVELOPMENT	2.04	2.04	2.04	0.00	0.00	0.00	0.00	0.00	0.00
		DEVELOPMENT SERVICES CENTER	5.62	5.62	5.62	0.00	0.00	0.00	0.00	0.00	0.00
		GIS/MAPPING	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
		PLANNING AND LAND USE	11.92	6.38	6.38	0.00	0.00	5.54	5.54	0.00	0.00
		<b>Total</b>	31.58	26.04	26.04	0.00	0.00	5.54	5.54	0.00	0.00
		<b>PUBLIC WORKS</b>	CONSERVATION ADMINISTRATION	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	ENGINEERING		8.77	8.77	8.77	0.00	0.00	0.00	0.00	0.00	0.00
	RECYCLABLES COLLECTION		3.95	3.95	2.10	1.85	0.00	0.00	0.00	0.00	0.00
	ROADS AND BRIDGES		37.92	37.92	36.00	0.00	1.92	0.00	0.00	0.00	0.00
	STORMWATER MGT ENGINEERING		4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>		55.64	55.64	51.87	1.85	1.92	0.00	0.00	0.00	0.00
	<b>MARSHAL</b>	ANIMAL CONTROL	5.91	5.60	5.60	0.00	0.00	0.31	0.31	0.00	0.00
		CODE ENFORCEMENT	12.26	12.26	12.26	0.00	0.00	0.00	0.00	0.00	0.00
		EMERGENCY MANAGEMENT	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	21.17	20.86	20.86	0.00	0.00	0.31	0.31	0.00	0.00
	<b>Total</b>			858.92	827.31	748.62	60.46	18.23	31.62	15.92	15.69
	<b>OTHER FUNDS</b>	<b>DUI COURT</b>	DUI COURT	2.69	2.69	2.69	0.00	0.00	0.00	0.00	0.00
			<b>Total</b>	2.69	2.69	2.69	0.00	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(13.00 Payroll Periods - 50.00% of Year Lapsed as of 3/31/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>DRUG ACCOUNTABILITY COURT</b>	DRUG COURT	4.00	4.00	3.92	0.08	0.00	0.00	0.00	0.00
		<b>Total</b>	4.00	4.00	3.92	0.08	0.00	0.00	0.00	0.00
	<b>FIRE FUND</b>	FIRE ADMINISTRATION	16.69	16.69	16.00	0.69	0.00	0.00	0.00	0.00
		FIRE FIGHTING	260.62	260.62	260.46	0.15	0.00	0.00	0.00	0.00
		FIRE INFORMATION TECHNOLOGY	2.08	2.08	2.08	0.00	0.00	0.00	0.00	0.00
		FIRE MARSHAL	3.46	3.46	3.46	0.00	0.00	0.00	0.00	0.00
		FIRE PREVENTION	1.38	1.38	1.38	0.00	0.00	0.00	0.00	0.00
		FIRE TRAINING	6.31	6.31	5.31	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	290.54	290.54	288.69	1.85	0.00	0.00	0.00	0.00
		<b>E-911</b>	EMERGENCY 911 TELEPHONE FUND	51.75	51.75	44.29	7.46	0.00	0.00	0.00
	<b>Total</b>		51.75	51.75	44.29	7.46	0.00	0.00	0.00	0.00
	<b>ANIMAL SERVICES</b>	ANIMAL SHELTER	15.47	15.47	14.47	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	15.47	15.47	14.47	1.00	0.00	0.00	0.00	0.00
	<b>SENIOR SERVICES</b>	SENIOR SERVICES FUND	20.54	20.54	15.92	4.62	0.00	0.00	0.00	0.00
		<b>Total</b>	20.54	20.54	15.92	4.62	0.00	0.00	0.00	0.00
	<b>TRANSPORTATION</b>	TRANSPORTATION SERVICES	16.61	16.61	14.30	2.31	0.00	0.00	0.00	0.00
		<b>Total</b>	16.61	16.61	14.30	2.31	0.00	0.00	0.00	0.00
	<b>PARKS &amp; REC</b>	AQUATIC CENTER	59.54	59.54	4.69	22.38	32.46	0.00	0.00	0.00
		PARKS AND REC MAINTENANCE	17.77	17.77	16.23	1.54	0.00	0.00	0.00	0.00
		PARKS AND RECREATION ADMIN	7.46	7.08	3.00	4.08	0.00	0.38	0.38	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(13.00 Payroll Periods - 50.00% of Year Lapsed as of 3/31/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>PARKS &amp; REC</b>	PARKS AND RECREATION ATHLETICS	38.00	38.00	5.92	7.62	24.46	0.00	0.00	0.00
		PARKS AND RECREATION PROGRAMS	8.23	8.23	2.85	3.77	1.62	0.00	0.00	0.00
		<b>Total</b>	131.00	130.62	32.69	39.38	58.54	0.38	0.38	0.00
	<b>REC CONSTRUCTION</b>	RECREATION FACILITIES	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	<b>SPLOST</b>	ENGINEERING/SPLOST VI	6.60	6.60	6.60	0.00	0.00	0.00	0.00	0.00
		ROADS & BRIDGES/SPLOST VI	31.77	31.77	30.77	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	38.37	38.37	37.37	1.00	0.00	0.00	0.00	0.00
	<b>EMS</b>	EMS OPERATIONS	80.54	80.54	80.38	0.15	0.00	0.00	0.00	0.00
		<b>Total</b>	80.54	80.54	80.38	0.15	0.00	0.00	0.00	0.00
	<b>FLEET</b>	FLEET MAINTENANCE	9.62	9.62	9.62	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	9.62	9.62	9.62	0.00	0.00	0.00	0.00	0.00
	<b>GRANTS</b>	OTHER ASSISTANCE	7.54	7.54	7.54	0.00	0.00	0.00	0.00	0.00
		SOLICITOR GRANTS	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	11.54	11.54	11.54	0.00	0.00	0.00	0.00	0.00
	<b>V/W FUND</b>	FAMILY COURT	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
<b>INSURANCE AND BENEFITS FUND</b>	INSURANCE AND BENEFITS FUND	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	
	<b>Total</b>	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	
<b>OTHER FUND</b>	DA DATE FUND	0.65	0.65	0.65	0.00	0.00	0.00	0.00	0.00	



**Cherokee County Board of Commissioners  
 Average Active County Headcount Report - All Funds  
 (13.00 Payroll Periods - 50.00% of Year Lapsed as of 3/31/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>OTHER FUND</b>	DRUG COURT	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		DRUG SCREENING LAB	5.00	5.00	1.00	4.00	0.00	0.00	0.00	0.00
		IMPACT FEE EXPENSES	0.23	0.00	0.00	0.00	0.00	0.23	0.23	0.00
		SHERIFF CID VOCA GRANT	2.92	2.92	2.92	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPS - HEAT	1.77	1.77	1.77	0.00	0.00	0.00	0.00	0.00
		TREATMENT ACCOUNTABILITY COURT	1.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
		VETERANS ACCOUNTABILITY COURT	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>13.57</b>	<b>13.34</b>	<b>8.34</b>	<b>5.00</b>	<b>0.00</b>	<b>0.23</b>	<b>0.23</b>	<b>0.00</b>
<b>Total</b>	<b>691.23</b>	<b>690.61</b>	<b>568.23</b>	<b>63.85</b>	<b>58.54</b>	<b>0.62</b>	<b>0.62</b>	<b>0.00</b>		
<b>Total</b>	<b>1,550.15</b>	<b>1,517.92</b>	<b>1,316.85</b>	<b>124.31</b>	<b>76.77</b>	<b>32.23</b>	<b>16.54</b>	<b>15.69</b>		

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



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
 (Based on Payroll Periods from 10/13/2017 to 3/31/2018)

		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	4.15	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	11.92	1.00	2.31	5.00	0.00	0.00
	11545000 TAX COMMISSIONER	24.54	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	11550000 TAX ASSESSOR	30.62	31.00	2.00	2.00	0.00	0.00	3.46	13.00	0.00	0.00
10	13700000 CORONER	0.85	1.00	3.15	3.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL GENERAL SERVICES</b>	<b>73.15</b>	<b>78.00</b>	<b>8.15</b>	<b>8.00</b>	<b>11.92</b>	<b>1.00</b>	<b>5.77</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADMINISTRATIVE SERVICES AGENCY</b>											
	11321000 ADMINISTRATIVE SERVICES AGENCY	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	11510000 BUDGETING & FINANCIAL SERVICES	7.11	7.11	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
	11517000 PURCHASING	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	11565000 FACILITIES MANAGEMENT	22.85	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL ADMINISTRATIVE SERVICES AGENCY</b>	<b>34.96</b>	<b>36.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>HUMAN RESOURCES</b>											
	11540000 PEOPLE RESOURCES CENTER	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL HUMAN RESOURCES</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INFORMATION TECHNOLOGY</b>											
	11535000 INFORMATION TECHNOLOGY SYSTEMS	14.00	14.00	1.92	2.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>14.00</b>	<b>14.00</b>	<b>1.92</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	13.92	14.00	19.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00
02	12150000 SUPERIOR COURT	2.85	3.00	0.08	0.00	0.00	0.00	0.00	0.00	5.54	6.00
	12165000 INDIGENT DEFENSE	3.92	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	12180000 CLERK OF SUPERIOR COURT	52.69	53.00	3.85	4.00	4.38	5.00	0.00	0.00	0.00	0.00
	12181000 BOARD OF EQUALIZATION	0.00	0.00	0.00	0.00	0.00	0.00	4.31	15.00	0.00	0.00





**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
 (Based on Payroll Periods from 10/13/2017 to 3/31/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>12200000 DISTRICT ATTORNEY</b>	25.20	26.35	2.00	2.00	0.00	0.00	0.00	0.00	9.23	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>	22.23	23.00	1.92	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12400000 MAGISTRATE COURT</b>	2.85	3.00	6.31	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>146.66</b>	<b>149.35</b>	<b>34.15</b>	<b>39.00</b>	<b>4.38</b>	<b>5.00</b>	<b>4.31</b>	<b>15.00</b>	<b>14.77</b>	<b>16.00</b>
<b>LAW ENFORCEMENT</b>										
<b>13222000 VICE CONTROL</b>	13.38	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.92	2.00
<b>13310000 LAW ENFORCEMENT ADMINISTRATION</b>	17.31	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13321000 CRIMINAL INVESTIGATION DIV</b>	30.77	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13322000 INTELLIGENCE DIVISION</b>	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13323000 UNIFORM PATROL</b>	97.31	123.00	1.69	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13340000 SHERIFF TRAINING DIVISION</b>	10.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13350000 SPECIAL OPERATIONS</b>	35.85	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13360000 COURT SERVICES</b>	29.08	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	11.23	14.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13420000 ADULT DETENTION FACILITY</b>	133.38	149.00	1.46	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>03 TOTAL LAW ENFORCEMENT</b>	<b>377.08</b>	<b>414.00</b>	<b>14.38</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.92</b>	<b>2.00</b>
<b>COMMUNITY DEVELOPMENT</b>										
<b>11516150 DEVELOPMENT SERVICES CENTER</b>	5.62	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>17220150 BUILDING INSPECTIONS</b>	9.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>17410150 PLANNING AND LAND USE</b>	6.38	8.00	0.00	0.00	0.00	0.00	5.54	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>26.04</b>	<b>28.04</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.54</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PUBLIC WORKS</b>										
<b>14100150 ROADS AND BRIDGES</b>	36.00	38.00	0.00	0.00	1.92	10.00	0.00	0.00	0.00	0.00



**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>14252150 STORMWATER MGT ENGINEERING</b>	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14271150 ENGINEERING</b>	8.77	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	1.85	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>51.87</b>	<b>55.10</b>	<b>1.85</b>	<b>4.00</b>	<b>1.92</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>	5.60	6.06	0.00	0.00	0.00	0.00	0.31	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>	12.26	13.11	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00
<b>TOTAL MARSHAL</b>	<b>20.86</b>	<b>22.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.31</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL GENERAL FUND</b>	<b>748.62</b>	<b>800.77</b>	<b>60.46</b>	<b>73.00</b>	<b>18.23</b>	<b>17.00</b>	<b>15.92</b>	<b>59.00</b>	<b>15.69</b>	<b>18.00</b>
<b>OTHER FUNDS</b>										
<b>DUI COURT</b>										
<b>22320000 DUI COURT</b>	2.69	3.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DUI COURT</b>	<b>2.69</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>	3.92	3.00	0.08	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DRUG ACCOUNTABILITY COURT</b>	<b>3.92</b>	<b>3.00</b>	<b>0.08</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>	16.00	18.00	0.69	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23515000 FIRE MARSHAL</b>	3.46	4.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00
<b>23520000 FIRE FIGHTING</b>	260.46	271.00	0.15	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23530000 FIRE PREVENTION</b>	1.38	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23535000 FIRE INFORMATION TECHNOLOGY</b>	2.08	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23540000 FIRE TRAINING</b>	5.31	6.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FIRE FUND</b>	<b>288.69</b>	<b>303.00</b>	<b>1.85</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	44.29	47.67	7.46	9.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL E-911</b>	<b>44.29</b>	<b>47.67</b>	<b>7.46</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	14.47	15.16	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ANIMAL SERVICES</b>	<b>14.47</b>	<b>15.16</b>	<b>1.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SENIOR SERVICES</b>										
25521000 SENIOR SERVICES FUND	15.92	15.00	4.62	8.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SENIOR SERVICES</b>	<b>15.92</b>	<b>15.00</b>	<b>4.62</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	14.30	15.16	2.31	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRANSPORTATION</b>	<b>14.30</b>	<b>15.16</b>	<b>2.31</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PARKS &amp; REC</b>										
26110000 PARKS AND RECREATION ADMIN	3.00	3.00	4.08	4.00	0.00	0.00	0.38	5.00	0.00	0.00
26120000 PARKS AND RECREATION PROGRAMS	2.85	3.00	3.77	11.00	1.62	16.00	0.00	0.00	0.00	0.00
26124000 AQUATIC CENTER	4.69	5.00	22.38	39.00	32.46	69.00	0.00	0.00	0.00	0.00
26130000 PARKS AND RECREATION ATHLETICS	5.92	6.00	7.62	12.00	24.46	48.00	0.00	0.00	0.00	0.00
26220000 PARKS AND REC MAINTENANCE	16.23	18.00	1.54	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PARKS &amp; REC</b>	<b>32.69</b>	<b>35.00</b>	<b>39.38</b>	<b>70.00</b>	<b>58.54</b>	<b>133.00</b>	<b>0.38</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REC CONSTRUCTION</b>										
36180000 RECREATION FACILITIES	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REC CONSTRUCTION</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPLOST</b>										
34215000 ENGINEERING/SPLOST VI	6.60	6.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34216000 ROADS & BRIDGES/SPLOST VI	30.77	36.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SPLOST</b>	<b>37.37</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	80.38	87.00	0.15	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EMS</b>	<b>80.38</b>	<b>87.00</b>	<b>0.15</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	9.62	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FLEET</b>	<b>9.62</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRANTS</b>										
22310000 SOLICITOR GRANTS	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09 25436555 OTHER ASSISTANCE	7.54	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GRANTS</b>	<b>11.54</b>	<b>11.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>V/W FUND</b>										
22200000 FAMILY COURT	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL V/W FUND</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INSURANCE AND BENEFITS FUND</b>										
61595555 INSURANCE AND BENEFITS FUND	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INSURANCE AND BENEFITS FUND</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FUND</b>										
21514000 IMPACT FEE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.23	10.00	0.00	0.00
22101000 TREATMENT ACCOUNTABILITY COURT	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
22152000 DRUG COURT	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22153000 VETERANS ACCOUNTABILITY COURT	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22210000 DA DATE FUND	0.65	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22330000 DRUG SCREENING LAB	1.00	1.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
23321555 SHERIFF CID VOCA GRANT	2.92	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23350555 SPECIAL OPS - HEAT	1.77	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FUND</b>	<b>8.34</b>	<b>8.65</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.23</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>



**Cherokee County Board of Commissioners  
Average Active County Headcount Report - All Funds  
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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>	568.23	600.24	63.85	108.00	58.54	133.00	0.62	19.00	0.00	0.00
<b>GRAND TOTAL</b>	1316.85	1401.01	124.31	181.00	76.77	150.00	16.54	78.00	15.69	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)DSC- Temporary training position-now inactive.
- 5)-DRUG ACCOUNTABILITY COURT-Full time position created by eliminating a part time position
- 6)-FIRE- Employees frequently move between divisions and there is attrition throughout the year. The Fire Department manages to the overall headcount budget.
- 7)-SENIOR SERVICES- Full time position created by eliminating a part time position.
- 8)-PARKS & REC- Temporary overlap of two employees in one position for training purposes
- 9)-OTHER ASSISTANCE-New grant funded full time position created after budget
- 10)-Coroner-Addition of 4 Part Time Coroners to provide better staffing at no additional cost