



# Cherokee County Board of Commissioners

FINANCIAL UPDATE

August 2018

(Oct 2017 – Aug 2018)



# Cherokee County Board of Commissioners

EXECUTIVE SUMMARY

August 2018

(Oct 2017 – Aug 2018)

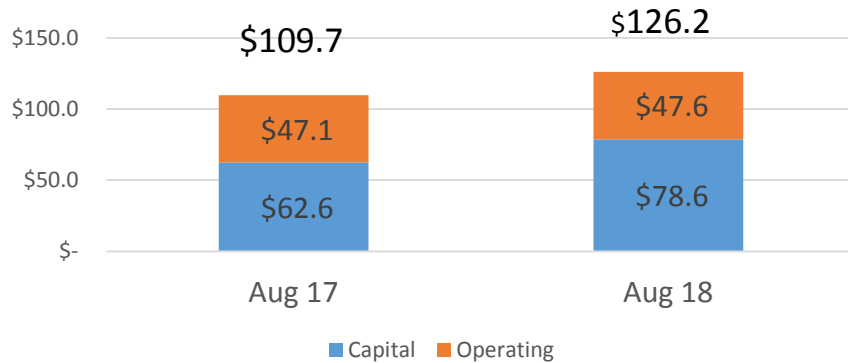


# Cash Executive Summary

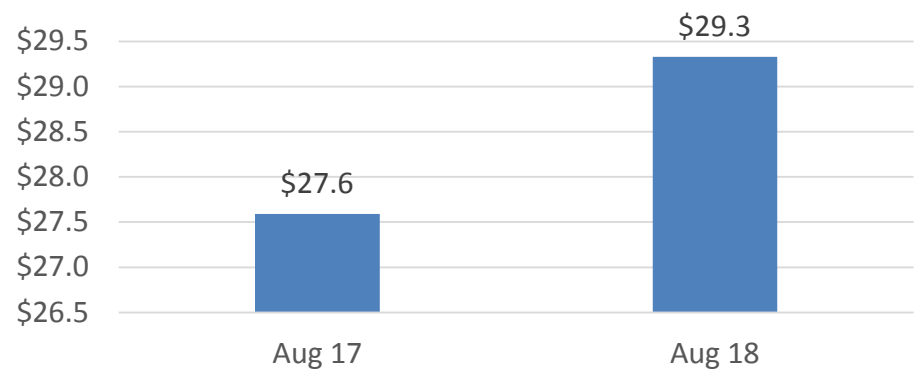
## August 2018

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 +\$0.4M**
  - **General Fund +\$1.7M** – revenues above budget and expenses below budget for FY2018
  - **Fire Fund -\$2.3M** – timing of tax collections, one time transfer to SPLOST for station construction.
  - **EMS Fund -\$0.4M** – spending down reserves in 2018
  - **Insurance & Benefits Fund +\$1.5M** – timing of payrolls (3 in August 2018, 2 in August 2017)
- **Capital +\$16.1M**
  - **SPLOST Funds + \$17.5M** SPLOST 2012 tax receipts have exceeded SPLOST 2012 spending (related to multi year project spending plan).
  - **Impact Fees +\$1.0M** – cash receipts have exceeded cash expenditures
  - **Parks Bond Fund -\$2.5M** Final bonds issued in July 2014, spending down balance.

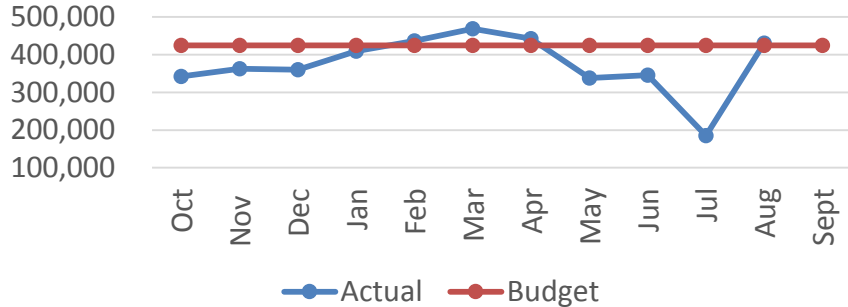
**Bottom Line:** Most cash balances are improving or decreases are explainable/expected.



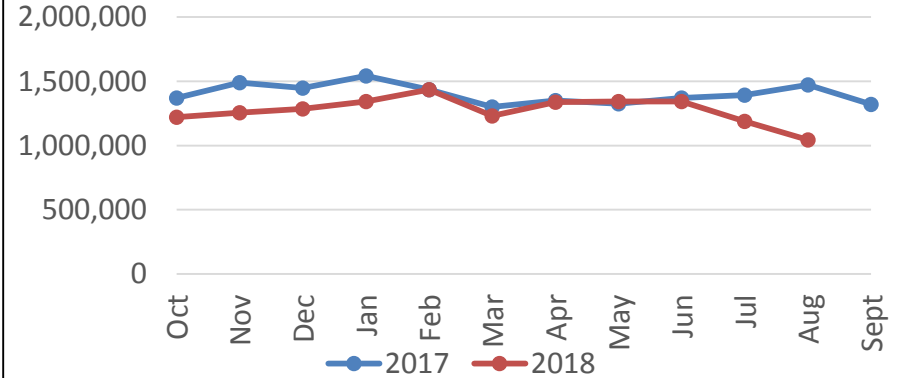
# August 2018 Results

## EMS Fund – Cash Collections & Balances

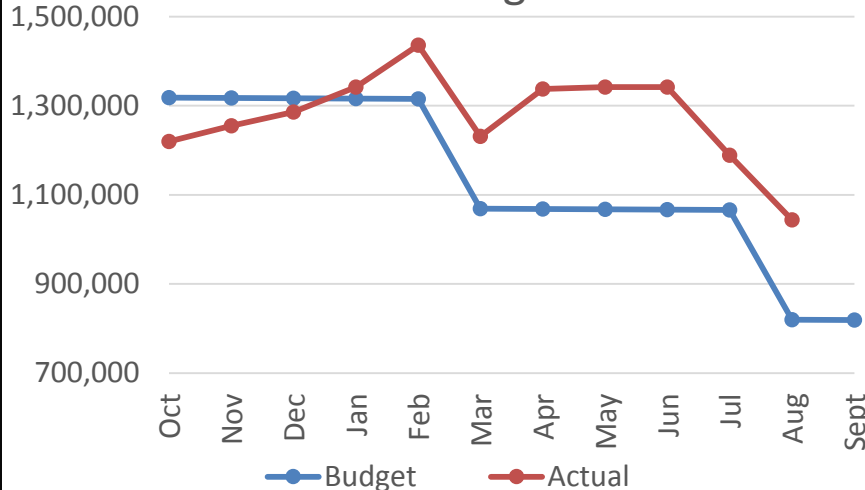
### EMS Cash Collections Oct 2017 – Aug 2018



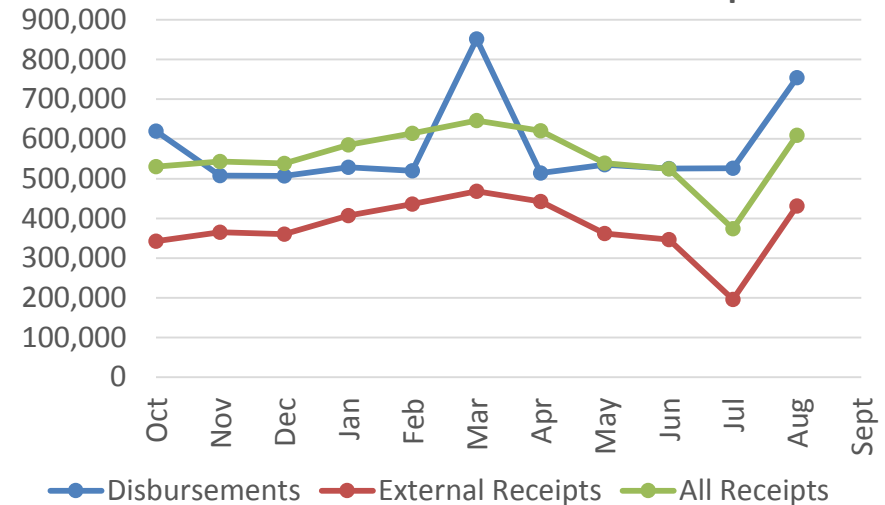
### EMS Cash Balances 2017 - 2018



### EMS 2018 Cash Budget Vs. Actual



### EMS Cash Disbursements vs Cash Receipts



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

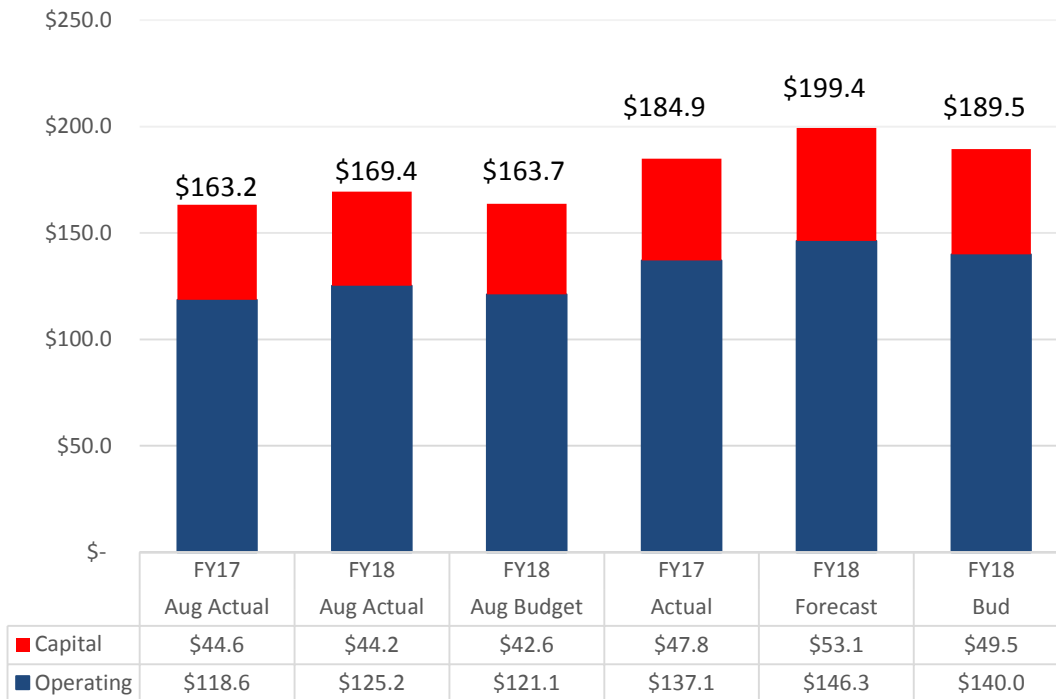


# Revenue Executive Summary

## All Funds – August 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the County's YTD Results are \$5.7M better than the YTD Budget. We are also forecasting the full year to be \$9.9M better than budget.

### RECURRING EXTERNAL REVENUES CAPITAL AND OPERATING FUNDS



### Operating Funds Full Year Forecast

- Motor Vehicle/TAVT +\$2.2M
- Real Estate Taxes +\$0.4M
- Insurance Premium +\$0.4M
- Other Taxes +\$0.1M
- Building Inspections +\$0.2M
- Intergovernmental +\$0.8M
- Charges for Services +\$0.7M
- Fines/Forfeitures +\$0.9M
- Investment Income +\$1.3M
- Miscellaneous +\$0.2M

### Capital Funds

- SPLOST Taxes +\$2.7M

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

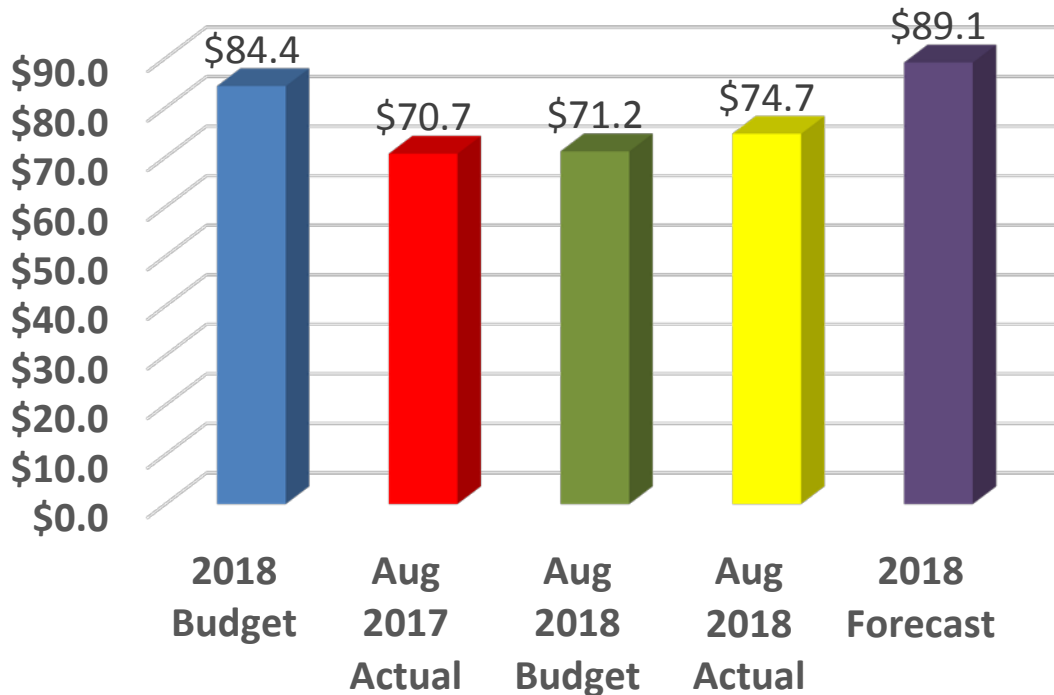


# Revenue Executive Summary

## General Fund – August 2018

Summary Statement: When comparing externally generated recurring revenue that is expected to fund operations, without requiring reserves, the General Fund YTD Results are \$3.5M > Budget. We are also forecasting the full year to be \$4.8M > Budget.

### General Fund Recurring External Revenue



#### Full Year Forecast **\$4.8M Better than Budget**

- Motor Vehicle/TAVT **+\$2.1M**
- Bank/TV Franchise Taxes **+\$0.3M**
- Insurance Premium Tax **+\$0.4M**
- Building Inspections/Licenses **+\$0.2M**
- Commissions on Tax Collections **+\$0.3M**
- Other Charges **+\$0.1M**
- Fines & Forfeitures **+\$0.9M**
- Interest Revenue **+\$0.4M**
- Miscellaneous **+\$0.1M**

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

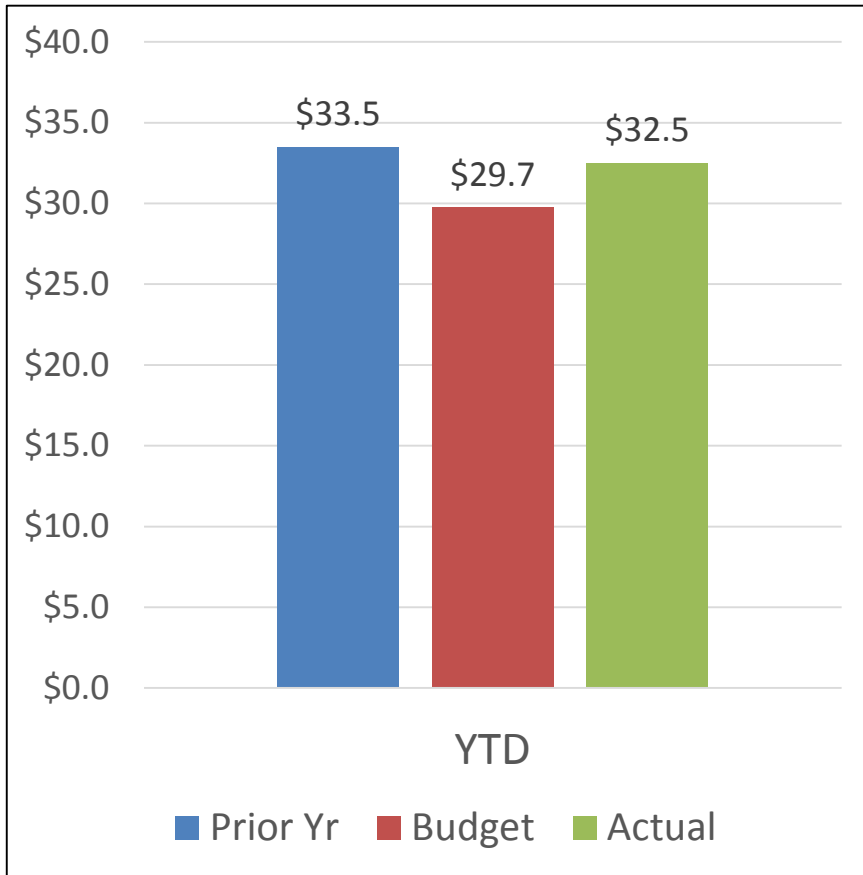


# Revenue Executive Summary

## SPLOST Receipts – Updated through August

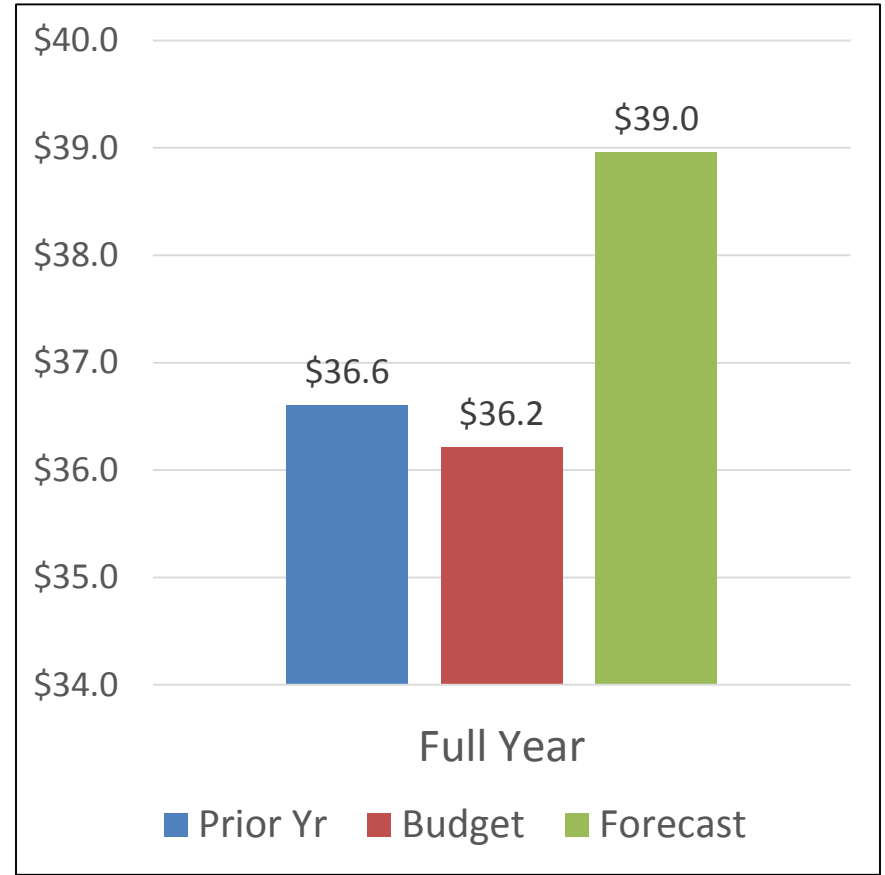
YTD SPLOST Receipts

+9.2% to Budget  
-3.0% to Prior Year



Full Year Forecast

+7.6% to Budget  
+6.4% to Prior Year



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

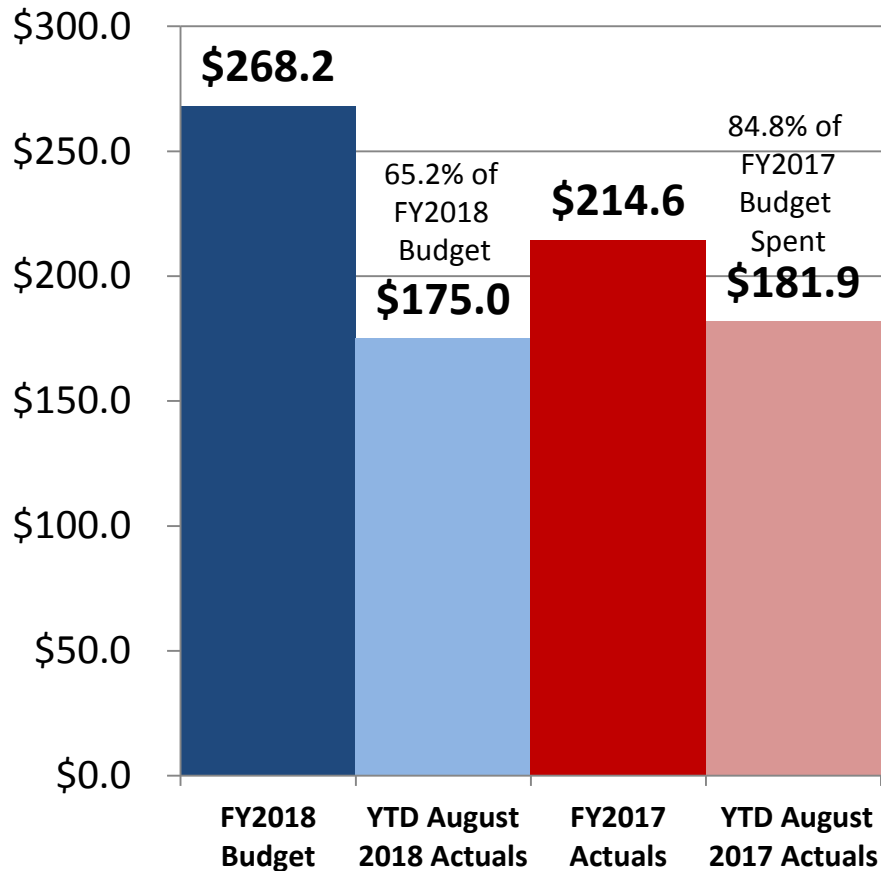


# Expenditure Executive Summary

## All Funds – YTD August 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*90.38% of Year Elapsed for Payroll Costs. 84% or 92% of Year Elapsed for Monthly Expenses.*

### Total Expenditures



### County-Wide Expenditures - 2018

	2018 Budget	YTD AUG 2018	% Spent
Compensation	76,240,392	65,343,632	85.7%
Insurance Benefits	26,378,737	22,769,874	86.3%
Payroll Taxes	5,708,175	4,676,903	81.9%
Workers Comp	1,058,712	937,076	88.5%
Retirement Plans	9,273,261	8,259,265	89.1%
Other Personnel	38,450	43,770	113.8%
<b>Total Personnel</b>	<b>118,697,727</b>	<b>102,030,520</b>	<b>86.0%</b>
Operating Costs	31,213,282	27,821,319	89.1%
Capital	76,600,147	9,120,439	11.9%
Non-Op Costs	19,160,485	15,743,575	82.2%
Debt Service	7,407,135	6,418,770	86.7%
Utilities/Insurance	5,196,114	4,539,997	87.4%
Transfers	10,002,944	9,314,010	93.1%
<b>Total Expenditures</b>	<b>268,277,834</b>	<b>174,988,630</b>	<b>65.2%</b>

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





# Expenditure Executive Summary

## All Funds – YTD August 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*90.38% of Year Elapsed for Payroll Costs. 84% or 92% of Year Elapsed for Monthly Expenses.*

### Insurance/Benefits Costs are 86.3% of the FY2018 Budget

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

Specific just to the Insurance & Benefits Fund, net costs were \$272.1K less than Budget.

#### Primary variances:

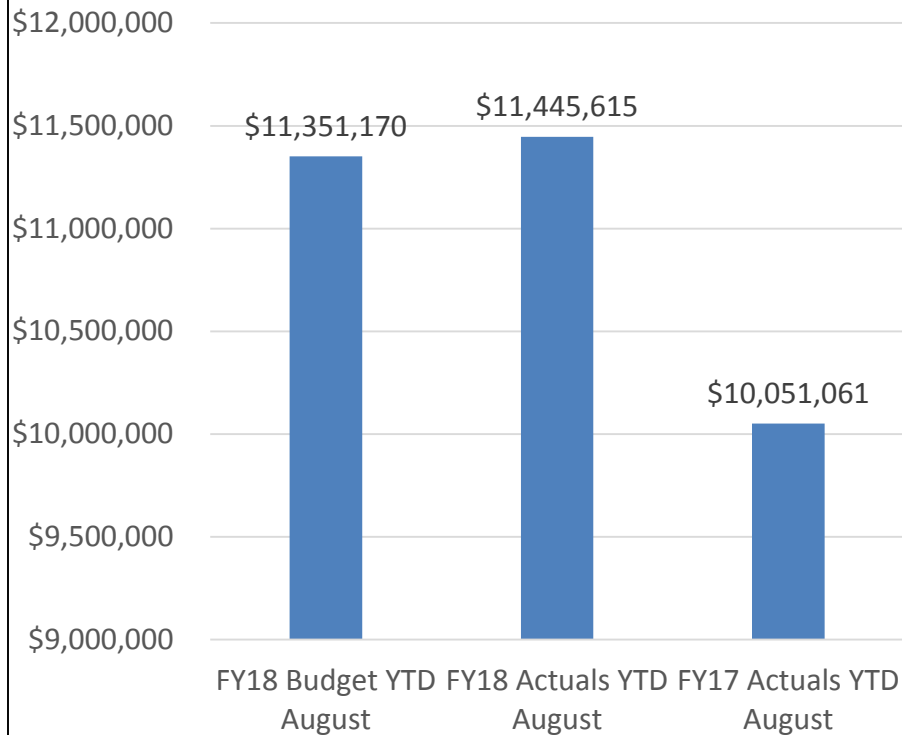
- YTD August Net health insurance claims \$94.4k above Budget
- YTD Admin costs \$116.9K below budget
- The Insurance & Benefits Fund ended August 2018 with a Fund Balance of \$1.1M:
  - \$453.5k Reserved to support retirees' future health insurance costs
  - \$561.6k Unreserved Fund Balance
  - The unreserved Fund Balance consists of a gain from Insurance & Benefits Fund \$150.3k and timing of payrolls (\$125.8k)
    - The recommended amount for unreserved fund balance is 10 – 20% of annual claim expense to soften the effects of a high claim year.



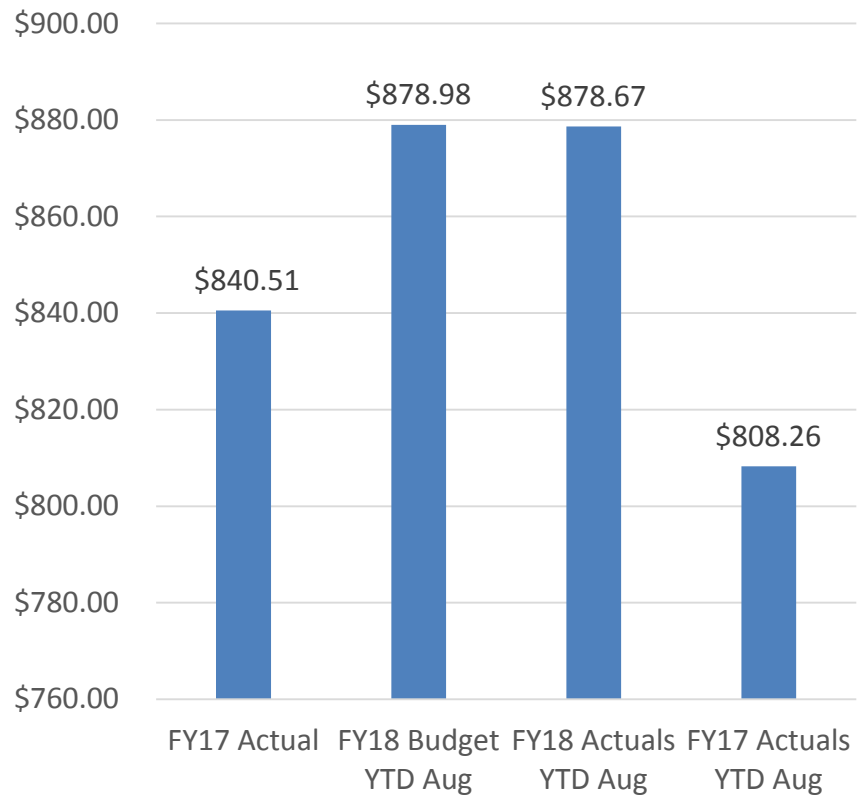
# Insurance & Benefits Fund

## YTD August 2018

### Net Claims - \$94.5k Higher Than Budgeted



### PEPM – .03% Below Budget



**Bottom Line:** Q1 2018, we were 10.4% higher than the budgeted PEPM, that percentage has decreased each month since and now we are right at budget. We are forecasting the county will be able to add to the reserve balance in FY2018



# Expenditure Executive Summary

## All Funds – August 2018

Summary Statement: Expenses are being managed across all funds. Some variances exist, but are explainable.  
*90.38% of Year Elapsed for Payroll Costs. 84% or 92% of Year Elapsed for Monthly Expenses.*

**Total Workers Comp** Costs were 88.5% of the FY2018 Budget which is below the elapsed period for WC costs.

- Aug YTD new claim total was \$367k, which was 64.1% of FY2018 new claim budget
- Actual Average Monthly Total Claim Cost = \$54.1k v. Monthly Budget = \$57.6k
- WC Admin fees were @ 92.4% of budget. All FY2018 administration fees have been paid except for any audit adjustments.

**Capital** spending was at 11.9% of the FY2018 Budget

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

**Debt Service** was at 86.7% of the FY2018 Budget

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

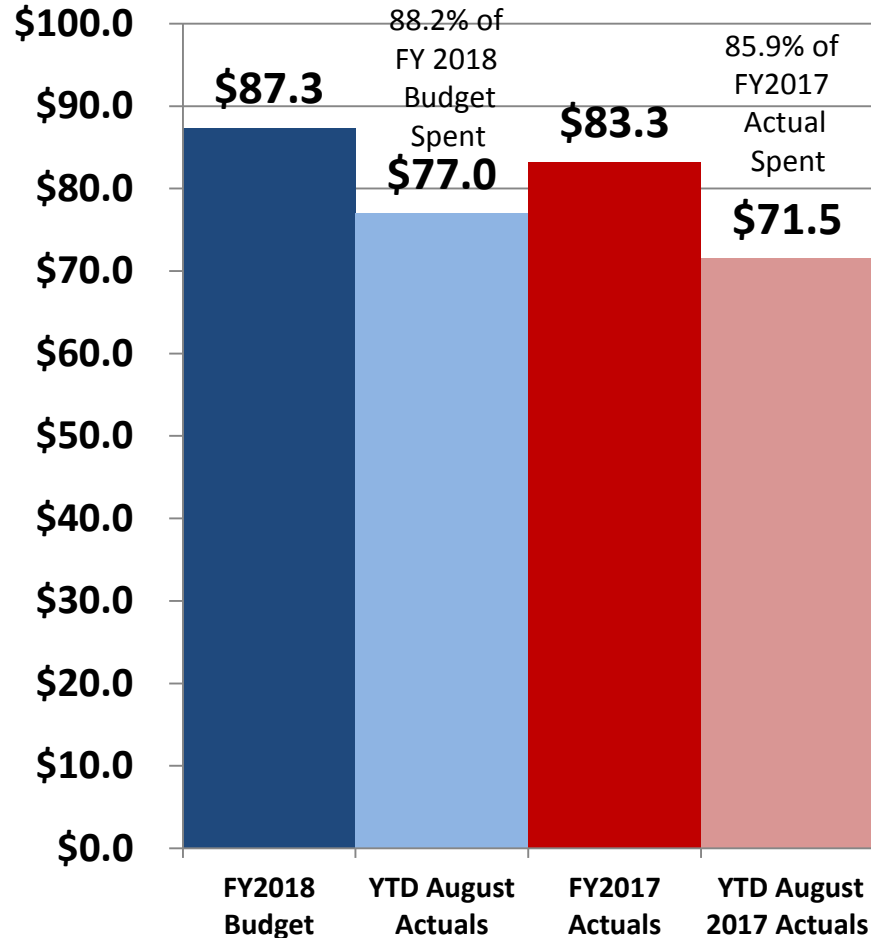
**Transfers** were at 93.1% - Budgeted transfers were made in full from Fire and Impact funds to SPLOST fund for capital projects.



# Expenditure Executive Summary General Fund – YTD August 2018

Summary Statement: Expenses are being managed across all departments. Some variances exist, but are explainable.  
*90.38% of Year Elapsed for Payroll Costs. 84% or 92% of Year Elapsed for Monthly Expenses.*

## General Fund Expenditures



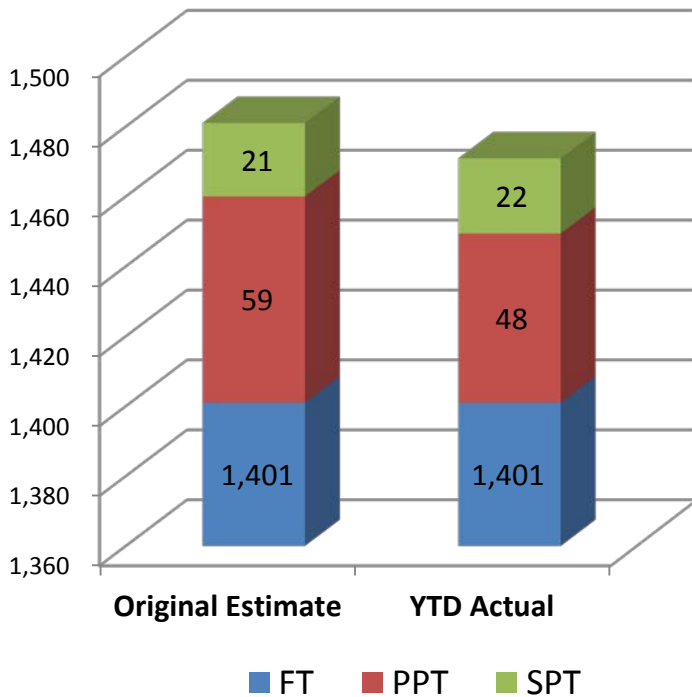
<b>General Fund - Expenditures 2018</b>			
	2018 Budget	YTD August 2018 Actuals	% Spent
Compensation	42,439,489	36,996,214	87.2%
Insurance Benefits	6,464,526	5,695,126	88.1%
Payroll Taxes	3,155,611	2,651,800	84.0%
Workers Comp	622,766	587,795	94.4%
Retirement Plans	5,656,779	5,111,318	90.4%
Other Personnel	38,450	43,770	113.8%
<b>Total Personnel</b>	<b>58,377,621</b>	<b>51,086,023</b>	<b>87.5%</b>
Operating Costs	16,147,198	14,427,361	89.3%
Capital	852,140	665,462	78.1%
Non-Op Costs	3,338,691	3,088,826	92.5%
Debt Service	191,773	141,644	73.9%
Utilities/Insurance	2,888,182	2,628,120	91.0%
Transfers	5,518,862	4,956,937	89.8%
<b>Total Expenditures</b>	<b>87,314,467</b>	<b>76,994,373</b>	<b>88.2%</b>

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

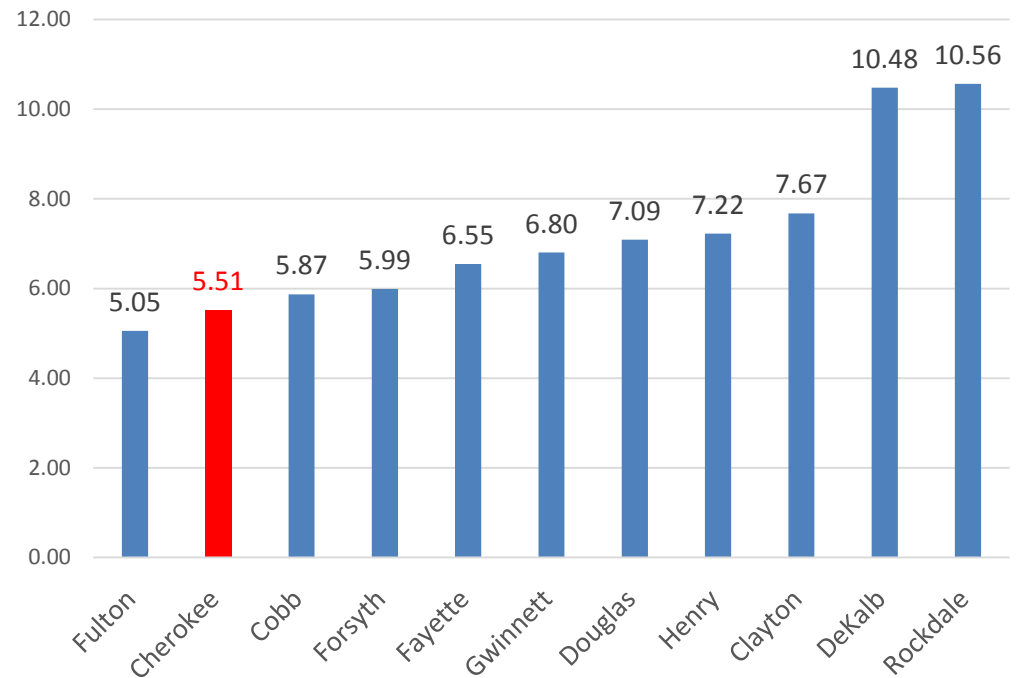


# Headcount – FTEs August 2018

**Full Time Equivalents (FTEs)**  
**Original Estimate = 1,481**  
**Actual YTD = 1,471**

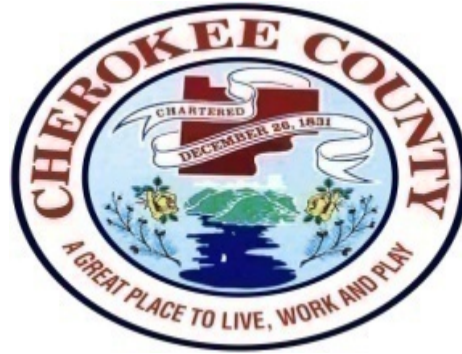


## 2017 Employees Per Capita



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

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



# Cherokee County Board of Commissioners

Financial Reports

August 2018

(Oct 2017 – Aug 2018)



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of Budget 2018	% of Budget 2017
<b>ALL EXTERNALLY GENERATED RECURRING REVENUES BY FUND</b>								
GENERAL FUND (100)	84,680,874	70,718,815	84,356,770	0	84,356,770	74,813,765	88.69%	83.51
LAW LIBRARY FUND (205)	111,473	80,977	122,500	0	122,500	87,401	71.35%	72.64
SHERIFF'S FORFEITURES (210)	53,539	52,256	75,000	0	75,000	640	0.85%	97.60
EMERGENCY 911 TELEPHONE FUND (215)	4,609,227	3,287,423	4,587,500	0	4,587,500	3,419,845	74.55%	71.32
SENIOR SERVICES FUND (220)	750,045	578,882	697,502	0	697,502	579,763	83.12%	77.18
PARKS AND RECREATION (225)	3,579,705	3,256,955	3,715,900	104,700	3,820,600	3,554,484	93.03%	90.98
TRANSPORTATION FUND (240)	628,394	331,546	862,927	0	862,927	617,374	71.54%	52.76
MULTIPLE GRANT FUND (250)	970,948	574,726	656,192	956,292	1,612,484	789,340	48.95%	59.19
COMMUNITY DEVELOPMENT (251)	812,218	547,606	1,114,001	0	1,114,001	1,169,529	104.98%	67.42
ANIMAL SERVICES FUND (252)	857,832	668,096	756,269	0	756,269	597,592	79.02%	77.88
DA'S CONDEMNATION FD 9-16-19 (253)	5,917	5,917	5,000	0	5,000	3,752	75.05%	100.00
DA'S CONDEMNATION FUND (254)	1,577	1,577	30,000	0	30,000	1,218	4.06%	100.00
DRUG ABUSE AND TREATMENT FUND (255)	274,241	230,305	229,147	0	229,147	193,341	84.37%	83.98
VICTIM/WITNESS FUND (256)	200,004	166,951	204,286	0	204,286	187,647	91.85%	83.47
DUI COURT FUND (257)	514,232	446,660	486,605	10,975	497,580	459,819	92.41%	86.86
DRUG ACCOUNTABILITY COURT (258)	368,359	263,978	438,366	6,720	445,086	236,157	53.06%	71.66
TREATMENT ACCOUNTABILITY COURT (259)	64,393	48,065	77,375	28,625	106,000	49,355	46.56%	74.64
DRUG SCREENING LAB (260)	367,810	314,193	343,244	0	343,244	317,856	92.60%	85.42
VETERANS ACCOUNTABILITY COURT (261)	12,622	100	89,096	0	89,096	52,699	59.15%	0.79
FIRE DISTRICT FUND (270)	27,138,610	26,626,830	29,152,051	12,695	29,164,746	29,427,199	100.90%	98.11
JAIL FUND (271)	403,640	338,463	392,000	0	392,000	383,110	97.73%	83.85
SHERIFF'S COMMISSARY FUND (272)	606,345	491,606	600,000	0	600,000	669,300	111.55%	81.08
CONFISCATED ASSETS FUND (273)	368,139	365,742	224,300	0	224,300	139,346	62.12%	99.35
HOTEL/ MOTEL TAX FUND (275)	214,232	176,746	207,000	0	207,000	185,614	89.67%	82.50
IMPACT FEE FUND (295)	2,110,056	1,994,175	2,113,490	0	2,113,490	2,057,574	97.35%	94.51
RECREATION CAPITAL CONSTRUCTIO (310)	178,137	176,596	15,000	0	15,000	27,418	182.79%	99.14
SPLOST V (322)	13,397	12,066	4,000	0	4,000	17,247	431.16%	90.07
SPLOST 2012 (323)	39,476,451	36,309,244	31,174,727	28,723	31,203,450	32,280,611	103.45%	91.98
SPLOST 2018 (324)	0	0	0	9,716,000	9,716,000	3,473,425	35.75%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	142,496	130,643	142,236	0	142,236	130,383	91.67%	91.68
DEBT SERVICE (410)	6,059,473	5,927,813	6,310,428	0	6,310,428	6,258,866	99.18%	97.83
CONFERENCE CENTER (555)	349,853	322,050	320,435	0	320,435	304,752	95.11%	92.05
EMERGENCY MEDICAL SERVICES (580)	7,687,590	7,073,210	7,765,600	34,472	7,800,072	6,626,200	84.95%	92.01
INSURANCE AND BENEFITS FUND (605)	1,734,505	1,672,624	1,349,650	0	1,349,650	473,889	35.11%	96.43
FLEET MAINTENANCE FUND (610)	0	0	0	0	0	43	0.00%	0.00
<b>TOTAL EXT GEN REC REVENUES</b>	<b>185,346,332</b>	<b>163,192,837</b>	<b>178,618,597</b>	<b>10,899,202</b>	<b>189,517,799</b>	<b>169,586,553</b>	<b>89.48%</b>	<b>88.05%</b>



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% 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	191,786	91.67 %	0.00%
SENIOR SERVICES FUND (220)	551,980	505,982	585,120	0	585,120	536,360	91.67 %	91.67%
PARKS AND RECREATION (225)	1,148,714	1,052,988	1,364,392	0	1,364,392	1,250,693	91.67 %	91.67%
TRANSPORTATION FUND (240)	258,633	236,293	396,024	0	396,024	362,733	91.59 %	91.36%
MULTIPLE GRANT FUND (250)	159,336	51,377	170,687	43,383	214,070	94,500	44.14 %	32.24%
ANIMAL SERVICES FUND (252)	462,718	424,158	476,831	0	476,831	437,095	91.67 %	91.67%
DUI COURT FUND (257)	88,020	80,685	88,020	0	88,020	80,685	91.67 %	91.67%
DRUG ACCOUNTABILITY COURT (258)	129,459	118,671	130,783	0	130,783	106,977	81.80 %	91.67%
TREATMENT ACCOUNTABILITY COURT (259)	12,365	5,240	8,484	3,181	11,665	5,207	44.64 %	42.38%
VETERANS ACCOUNTABILITY COURT (261)	2,345	0	13,790	0	13,790	5,442	39.46 %	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	5,009,847	889,337	0	889,337	815,226	91.67 %	98.20%
CONFERENCE CENTER (555)	114,232	73,005	107,000	0	107,000	88,507	82.72 %	63.91%
EMERGENCY MEDICAL SERVICES (580)	1,467,591	1,345,292	2,134,691	0	2,134,691	1,956,800	91.67 %	91.67%
INSURANCE AND BENEFITS FUND (605)	14,377	12,939	0	0	0	0	0.00 %	90.00%
<b>TOTAL TRANSFERS IN</b>	<b>10,035,702</b>	<b>8,981,476</b>	<b>6,574,380</b>	<b>3,428,564</b>	<b>10,002,944</b>	<b>9,314,010</b>	<b>93.11%</b>	<b>89.50%</b>
<b>SALE OF ASSETS</b>								
GENERAL FUND (100)	242,250	242,250	0	0	0	78,990	0.00 %	100.00%
EMERGENCY 911 TELEPHONE FUND (215)	2,000	2,000	0	0	0	0	0.00 %	100.00%
SENIOR SERVICES FUND (220)	0	0	0	0	0	3,500	0.00 %	0.00%
PARKS AND RECREATION (225)	0	0	8,000	0	8,000	7,155	89.44 %	0.00%
FIRE DISTRICT FUND (270)	68,751	68,751	0	0	0	3,261	0.00 %	100.00%
JAIL FUND (271)	0	0	0	0	0	1,215	0.00 %	0.00%
SPLOST 2012 (323)	10,000	10,000	0	0	0	5,150	0.00 %	100.00%
EMERGENCY MEDICAL SERVICES (580)	(89,875)	3,100	0	0	0	0	0.00 %	-3.45%
FLEET MAINTENANCE FUND (610)	9,723	9,723	0	0	0	4,680	0.00 %	100.00%
<b>TOTAL SALE OF ASSETS</b>	<b>242,848</b>	<b>335,823</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>103,951</b>	<b>1,299.39%</b>	<b>138.29%</b>
<b>PROCEEDS FROM DEBT INSTRUMENTS</b>								
GENERAL FUND (100)	65,988	46,969	270,644	0	270,644	289,918	107.12 %	71.18%
SENIOR SERVICES FUND (220)	31,509	31,509	16,052	0	16,052	15,002	93.46 %	100.00%
PARKS AND RECREATION (225)	117,979	117,979	0	0	0	0	0.00 %	100.00%
<b>TOTAL PROCEEDS FROM DEBT INSTRUMENTS</b>	<b>215,475</b>	<b>196,456</b>	<b>286,696</b>	<b>0</b>	<b>286,696</b>	<b>304,919</b>	<b>106.36%</b>	<b>91.17%</b>
<b>INTERNAL SERVICE CHARGES</b>								
GENERAL FUND (100)	217,723	155,000	452,448	0	452,448	414,744	91.67 %	71.19%





**Cherokee County Board of Commissioners**  
**Budget Summary**  
**90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of Budget 2018	% of Budget 2017
INSURANCE AND BENEFITS FUND (605)	14,405,236	12,282,534	15,260,093	0	15,260,093	13,574,680	88.96 %	85.26%
FLEET MAINTENANCE FUND (610)	1,486,006	1,369,596	1,532,662	0	1,532,662	1,305,162	85.16 %	92.17%
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>16,108,966</b>	<b>13,807,130</b>	<b>17,245,203</b>	<b>0</b>	<b>17,245,203</b>	<b>15,294,586</b>	<b>88.69%</b>	<b>85.71%</b>
<b>TOTAL OTHER FINANCE SOURCES</b>	<b>26,602,992</b>	<b>23,320,887</b>	<b>24,114,279</b>	<b>3,428,564</b>	<b>27,542,843</b>	<b>25,017,466</b>	<b>90.83%</b>	<b>87.66%</b>
<b>TOTAL INFLOWS</b>	<b>211,949,323</b>	<b>186,513,723</b>	<b>202,732,876</b>	<b>14,327,766</b>	<b>217,060,642</b>	<b>194,604,019</b>	<b>89.65%</b>	<b>88.00%</b>
<b>USE OF RESERVES</b>								
GENERAL FUND (100)	0	0	500,000	1,525,384	2,025,384	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>3,224,448</b>	<b>51,217,192</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL FUNDING SOURCES</b>	<b>211,949,323</b>	<b>186,513,723</b>	<b>250,725,620</b>	<b>17,552,214</b>	<b>268,277,834</b>	<b>194,604,019</b>	<b>72.54 %</b>	<b>88.00%</b>



**Cherokee County Board of Commissioners**  
**Budget Summary**  
**90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of Budget 2018	% of Budget 2017
<b>ALL EXPENDITURES BY FUND</b>								
GENERAL FUND (100)	83,253,033	71,543,565	85,789,083	1,525,384	87,314,467	76,994,373	88.18%	85.94
LAW LIBRARY FUND (205)	87,883	86,936	155,000	0	155,000	104,150	67.19%	98.92
SHERIFF'S FORFEITURES (210)	17,107	12,475	75,000	0	75,000	50,250	67.00%	72.92
EMERGENCY 911 TELEPHONE FUND (215)	4,412,185	3,688,399	4,824,310	216,437	5,040,747	4,091,084	81.16%	83.60
SENIOR SERVICES FUND (220)	1,214,774	1,039,229	1,298,674	0	1,298,674	1,134,469	87.36%	85.55
PARKS AND RECREATION (225)	4,975,489	4,224,750	5,088,292	104,700	5,192,992	4,707,740	90.66%	84.91
TRANSPORTATION FUND (240)	930,513	805,524	1,258,951	0	1,258,951	964,810	76.64%	86.57
MULTIPLE GRANT FUND (250)	1,254,468	1,080,425	826,879	1,162,185	1,989,064	1,331,704	66.95%	86.13
COMMUNITY DEVELOPMENT (251)	812,218	570,361	1,114,001	0	1,114,001	1,265,088	113.56%	70.22
ANIMAL SERVICES FUND (252)	1,266,026	1,081,105	1,233,100	0	1,233,100	1,039,700	84.32%	85.39
DA'S CONDEMNATION FD 9-16-19 (253)	0	0	5,000	0	5,000	0	0.00%	0.00
DA'S CONDEMNATION FUND (254)	13,246	13,246	30,000	0	30,000	680	2.27%	100.00
DRUG ABUSE AND TREATMENT FUND (255)	270,373	230,757	286,530	3,181	289,711	239,456	82.65%	85.35
VICTIM/WITNESS FUND (256)	212,637	189,809	218,958	0	218,958	189,433	86.52%	89.26
DUI COURT FUND (257)	528,773	438,782	714,854	10,975	725,829	461,730	63.61%	82.98
DRUG ACCOUNTABILITY COURT (258)	476,469	386,027	569,149	6,720	575,869	422,418	73.35%	81.02
TREATMENT ACCOUNTABILITY COURT (259)	76,758	62,918	85,859	31,806	117,665	63,875	54.29%	81.97
DRUG SCREENING LAB (260)	302,257	266,486	343,244	0	343,244	339,898	99.03%	88.17
VETERANS ACCOUNTABILITY COURT (261)	14,767	3,326	102,886	0	102,886	69,087	67.15%	22.52
FIRE DISTRICT FUND (270)	26,667,475	21,375,210	29,652,051	2,209,408	31,861,459	27,251,712	85.53%	80.15
JAIL FUND (271)	359,793	343,292	360,997	0	360,997	325,364	90.13%	95.41
SHERIFF'S COMMISSARY FUND (272)	396,401	325,668	600,000	0	600,000	439,903	73.32%	82.16
CONFISCATED ASSETS FUND (273)	302,915	204,884	224,300	0	224,300	131,317	58.55%	67.64
HOTEL/ MOTEL TAX FUND (275)	214,232	164,672	207,000	0	207,000	180,174	87.04%	76.87
IMPACT FEE FUND (295)	2,646,252	2,855,978	4,080,538	1,236,098	5,316,636	1,364,793	25.67%	107.93
RECREATION CAPITAL CONSTRUCTIO (310)	10,425,863	8,010,210	4,464,045	0	4,464,045	582,001	13.04%	76.83
SPLOST V (322)	1,034,681	1,034,681	69,782	150,000	219,782	150,000	68.25%	100.00
SPLOST 2012 (323)	33,828,443	26,989,221	70,314,862	3,775,848	74,090,710	19,183,140	25.89%	79.78
SPLOST 2018 (324)	0	0	0	7,085,000	7,085,000	971,082	13.71%	0.00
RESOURCE RECOVERY DEVELOPMT (375)	5,252,889	5,103,547	1,031,573	0	1,031,573	917,233	88.92%	97.16
DEBT SERVICE (410)	6,183,983	5,334,975	6,299,796	0	6,299,796	5,444,308	86.42%	86.27
CONFERENCE CENTER (555)	482,075	437,058	457,435	0	457,435	331,072	72.38%	90.66
EMERGENCY MEDICAL SERVICES (580)	9,404,321	8,632,565	10,600,291	34,472	10,634,763	8,763,968	82.41%	91.79
INSURANCE AND BENEFITS FUND (605)	15,777,729	14,022,729	16,770,518	0	16,770,518	14,171,613	84.50%	88.88
FLEET MAINTENANCE FUND (610)	1,500,363	1,332,609	1,572,662	0	1,572,662	1,311,005	83.36%	88.82
<b>TOTAL ALL EXPENDITURES BY FUND</b>	<b>214,596,392</b>	<b>181,891,421</b>	<b>250,725,620</b>	<b>17,552,214</b>	<b>268,277,834</b>	<b>174,988,629</b>	<b>65.23%</b>	<b>84.76%</b>



**Cherokee County Board of Commissioners**  
**Changes in Fund Balance**  
**As of 8/31/2018**

Fund	Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)
000	CASH POOL FUND	0	0	0	0
100	GENERAL FUND	29,669,003	75,789,202	76,994,373	28,463,871 (1,205,132)
205	LAW LIBRARY FUND	585,269	87,401	104,150	568,519 (16,749)
210	SHERIFF'S FORFEITURES	56,944	640	50,250	7,334 (49,610)
215	EMERGENCY 911 TELEPHONE FUND	2,744,967	3,419,845	4,091,084	2,073,729 (671,238)
221	SENIOR SERVICES FUND	148,249	1,134,625	1,134,469	148,405 157
225	PARKS AND RECREATION	370,042	4,812,332	4,707,740	474,633 104,591
230	UNINCORPORATED COUNTY SERVICES	0	0	0	0
240	TRANSPORTATION FUND	91,541	980,106	964,810	106,838 15,296
250	MULTIPLE GRANT FUND	162,510	883,840	1,331,704	(285,354) (447,864)
251	COMMUNITY DEVELOPMENT	941	1,169,529	1,265,088	(94,619) (95,560)
252	ANIMAL SERVICES FUND	352,634	1,034,687	1,039,700	347,621 (5,013)
253	DA'S CONDEMNATION FD 9-16-19	9,898	3,752	0	13,650 3,752
254	DA'S CONDEMNATION FUND	50,553	1,218	680	51,091 538
255	DRUG ABUSE AND TREATMENT FUND	620,005	193,341	239,456	573,890 (46,115)
256	VICTIM/WITNESS FUND	41,878	187,647	189,433	40,092 (1,786)
257	DUI COURT FUND	892,715	540,504	461,730	971,489 78,773
258	DRUG ACCOUNTABILITY COURT	349,503	343,134	422,418	270,219 (79,284)
259	TREATMENT ACCOUNTABILITY COURT	0	54,562	63,875	(9,313) (9,313)
260	DRUG SCREENING LAB	65,374	317,856	339,898	43,333 (22,041)
261	VETERANS ACCOUNTABILITY COURT	200	58,141	69,087	(10,746) (10,946)
270	FIRE DISTRICT FUND	7,275,078	29,430,460	27,251,712	9,303,826 2,028,748
271	JAIL FUND	826,430	384,325	325,364	885,391 58,960
272	SHERIFF'S COMMISSARY FUND	453,562	669,300	439,903	682,959 229,397
273	CONFISCATED ASSETS FUND	134,875	139,346	131,317	142,904 8,029
275	HOTEL/ MOTEL TAX FUND	0	185,614	180,174	5,440 5,440
295	IMPACT FEE FUND	8,079,363	2,057,574	1,364,793	8,772,144 692,782
310	RECREATION CAPITAL CONSTRUCTIO	1,238,666	27,418	582,001	684,082 (554,583)
322	SPLOST V	1,816,158	17,247	150,000	1,683,405 (132,753)
323	SPLOST 2012	47,530,930	35,667,761	19,183,140	64,015,551 16,484,621
324	SPLOST 2018	0	3,473,425	971,082	2,502,344 2,502,344
375	RESOURCE RECOVERY DEVELOPMT	297,474	945,609	917,233	325,849 28,376
410	DEBT SERVICE	54,354	6,258,866	5,444,308	868,912 814,558
555	CONFERENCE CENTER	511,133	393,259	331,072	573,320 62,187
580	EMERGENCY MEDICAL SERVICES	2,458,489	8,583,000	8,763,968	2,277,522 (180,968)
605	INSURANCE AND BENEFITS FUND	1,138,082	14,048,569	14,171,613	1,015,038 (123,044)



**Cherokee County Board of Commissioners**  
**Changes in Fund Balance**  
**As of 8/31/2018**

Fund		Beginning Balance	Revenues & Other Financing Sources	Expenditures	Ending Balance	Net Increase/ (Decrease)
610	FLEET MAINTENANCE FUND	(52,115)	1,309,885	1,311,005	(53,235)	(1,120)
		<u>107,974,706</u>	<u>194,604,019</u>	<u>174,988,629</u>	<u>127,440,135</u>	<u>19,465,429</u>





**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 8/31/2018**

	2017 Year End Actual	Actual as of 8/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of Budget
<b>TRANSPORTATION FUND (240)</b>							
FUNDING SOURCES	887,027	567,839	1,258,951	0	1,258,951	980,106	77.85%
EXPENDITURES							
5311 TRANSPORTATION PROGRAM	745,363	648,565	1,041,863	0	1,041,863	763,273	73.26%
CANTON SHUTTLE	166,295	139,500	187,088	0	187,088	144,304	77.13%
FTA GA-90-X308 GRANT	18,854	17,459	30,000	0	30,000	57,233	190.78%
EXPENDITURES	930,513	805,524	1,258,951	0	1,258,951	964,810	76.64%
Excess Funding Sources over Expenditures	(43,486)	(237,684)	0	0	0	15,296	
<b>MULTIPLE GRANT FUND (250)</b>							
FUNDING SOURCES	1,130,284	626,103	826,879	1,162,185	1,989,064	883,840	44.43%
EXPENDITURES							
ACCG HEALTH GRANT	0	0	0	47,770	47,770	0	0.00%
ASPC2	0	(95)	0	0	0	0	0.00%
GEMSHA FY2016 GRANT	2,197	2,197	0	0	0	0	0.00%
DOGHOUSE PROGRAM STANTON FOUND	8,385	4,777	0	22,642	22,642	0	0.00%
CHEROKEE FAMILY FOCUS	47,000	43,083	47,000	0	47,000	45,083	95.92%
HEAT GRANT	0	0	0	272,012	272,012	249,411	91.69%
FY17JAG	0	0	0	10,022	10,022	9,660	96.39%
Y18-8-004-JJIG SFY18	31,612	12,860	0	169,620	169,620	65,546	38.64%
T15-8-004 JJIG	0	0	0	130,000	130,000	4,182	3.22%
T17-8-002 JJIG	0	0	0	37,270	37,270	0	0.00%
T15-8-002 SFY17	106,185	106,185	0	0	0	0	0.00%
N13-8-007 JABG	65,425	65,425	0	0	0	0	0.00%
LHMP UPDATE 2016	3,300	2,300	0	1,395	1,395	1,395	100.00%
MILLION CAT CHALLENGE MADDIE'S FD	1,000	0	0	0	0	0	0.00%
JOEY PIZZANO MEMORIAL FOUND CFY15	1,326	1,395	0	0	0	0	0.00%
2016-2017 PERFORMANCE PARTNERSHIP	56,927	61,734	0	0	0	0	0.00%
2017-18 PERFORMANCE PARTNERSHIP AGR	12,060	0	0	21,546	21,546	21,546	100.00%
SAFE KIDS PROGRAM	40,031	31,777	25,000	27,221	52,221	21,258	40.71%
SCAAP GRANT	0	0	12,000	0	12,000	0	0.00%
STANTON FOUNDATION/ANIMAL SHELTER	254,681	214,613	0	330,743	330,743	183,779	55.57%
STOP VAWA CJSI GRANT - DA	70,891	75,993	90,192	0	90,192	74,601	82.71%
STOP VAWA SHERIFF	0	0	0	31,194	31,194	3,334	10.69%
VICTIM'S OF CRIME ACT	271,456	229,786	285,756	14,000	299,756	304,652	101.63%
SOL GENERAL VOCA	157,654	130,146	201,239	0	201,239	166,991	82.98%
CCSO VOCA	117,667	91,576	160,692	0	160,692	149,970	93.33%



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 8/31/2018**

	2017 Year End Actual	Actual as of 8/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of Budget
CCSO VEHICLE	0	0	0	27,380	27,380	25,137	91.81%
NORTHSIDE WELLNESS GRANT	6,672	6,672	5,000	19,370	24,370	5,158	21.16%
<b>EXPENDITURES</b>	<b>1,254,468</b>	<b>1,080,425</b>	<b>826,879</b>	<b>1,162,185</b>	<b>1,989,064</b>	<b>1,331,704</b>	<b>66.95%</b>
Excess Funding Sources over Expenditures	(124,184)	(454,322)	0	0	0	(447,864)	
<b>COMMUNITY DEVELOPMENT (251)</b>							
<b>FUNDING SOURCES</b>	<b>812,218</b>	<b>547,606</b>	<b>1,114,001</b>	<b>0</b>	<b>1,114,001</b>	<b>1,169,529</b>	<b>104.98%</b>
<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>938,935</b>	<b>0</b>	<b>938,935</b>	<b>0</b>	<b>0.00%</b>
UNASSIGNED PROJECTS	0	0	938,935	0	938,935	0	0.00%
ANNA CRAWFORD CRILDRENS CENTER	19,744	5,437	0	0	0	5,358	0.00%
BETHESDA MEDICAL CLINIC	6,992	6,992	0	0	0	18,864	0.00%
MALON D MIMMS BOYS & GIRLS CLUB	26,853	3,853	0	0	0	0	0.00%
COMMUNITY DEVELOPMENT BLOCK GRANT	227,942	202,664	175,066	0	175,066	145,354	83.03%
CHEROKEE FAMILY VIOLENCE CENTER	28,412	100	0	0	0	4,472	0.00%
BALL GROUND PUBLIC FACILITY PROJECT	0	0	0	0	0	263,144	0.00%
HOLLY SPRINGS PUBLIC FACILITY PROJE	222,676	222,676	0	0	0	0	0.00%
WOODSTOCK PUBLIC FACILITIES PROJECT	166,824	53,564	0	0	0	173,176	0.00%
CHEROKEE FAMILY FOCUS	0	0	0	0	0	30,978	0.00%
GOSHEN VALLEY BOYS RANCH	9,155	9,155	0	0	0	52,800	0.00%
HABITAT FOR HUMANITY	0	0	0	0	0	130,000	0.00%
HABITAT FOR HUMANITY REPAIR PROGRAM	68,391	61,093	0	0	0	32,344	0.00%
MUST MINISTRIES PUBLIC SVC PROJECT	19,762	4,826	0	0	0	0	0.00%
NORTH GEORGIA ANGEL HOUSE	0	0	0	0	0	122,465	0.00%
NEXT STEP MINISTRIES	15,467	0	0	0	0	9,533	0.00%
SENIOR CENTER STORAGE BUILDING	0	0	0	0	0	276,601	0.00%
<b>EXPENDITURES</b>	<b>812,218</b>	<b>570,361</b>	<b>1,114,001</b>	<b>0</b>	<b>1,114,001</b>	<b>1,265,088</b>	<b>113.56%</b>
Excess Funding Sources over Expenditures	0	(22,754)	0	0	0	(95,560)	
<b>ANIMAL SERVICES FUND (252)</b>							
<b>FUNDING SOURCES</b>	<b>1,320,550</b>	<b>1,092,255</b>	<b>1,233,100</b>	<b>0</b>	<b>1,233,100</b>	<b>1,034,687</b>	<b>83.91%</b>
<b>EXPENDITURES</b>	<b>1,266,026</b>	<b>1,081,105</b>	<b>1,233,100</b>	<b>0</b>	<b>1,233,100</b>	<b>1,039,700</b>	<b>84.32%</b>
Excess Funding Sources over Expenditures	54,524	11,149	0	0	0	(5,013)	
<b>DA'S CONDEMNATION FD 9-16-19 (253)</b>							
<b>FUNDING SOURCES</b>	<b>5,917</b>	<b>5,917</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>3,752</b>	<b>75.05%</b>
<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
Excess Funding Sources over Expenditures	5,917	5,917	0	0	0	3,752	



**Cherokee County Board of Commissioners**  
**Funding Sources Compared to Expenditures - All Funds**  
**As of 8/31/2018**

	2017 Year End Actual	Actual as of 8/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of Budget
<b>DA'S CONDEMNATION FUND (254)</b>							
FUNDING SOURCES	1,577	1,577	30,000	0	30,000	1,218	4.06%
EXPENDITURES	13,246	13,246	30,000	0	30,000	680	2.27%
Excess Funding Sources over Expenditures	(11,669)	(11,669)	0	0	0	538	
<b>DRUG ABUSE AND TREATMENT FUND (255)</b>							
FUNDING SOURCES	274,241	230,305	286,530	3,181	289,711	193,341	66.74%
EXPENDITURES	270,373	230,757	286,530	3,181	289,711	239,456	82.65%
Excess Funding Sources over Expenditures	3,868	(452)	0	0	0	(46,115)	
<b>VICTIM/WITNESS FUND (256)</b>							
FUNDING SOURCES	200,004	166,951	218,958	0	218,958	187,647	85.70%
EXPENDITURES	212,637	189,809	218,958	0	218,958	189,433	86.52%
Excess Funding Sources over Expenditures	(12,634)	(22,859)	0	0	0	(1,786)	
<b>DUI COURT FUND (257)</b>							
FUNDING SOURCES	602,252	527,345	714,854	10,975	725,829	540,504	74.47%
EXPENDITURES	528,773	438,782	714,854	10,975	725,829	461,730	63.61%
Excess Funding Sources over Expenditures	73,479	88,563	0	0	0	78,773	
<b>DRUG ACCOUNTABILITY COURT (258)</b>							
FUNDING SOURCES	497,818	382,649	569,149	6,720	575,869	343,134	59.59%
EXPENDITURES	476,469	386,027	569,149	6,720	575,869	422,418	73.35%
Excess Funding Sources over Expenditures	21,348	(3,378)	0	0	0	(79,284)	
<b>TREATMENT ACCOUNTABILITY COURT (259)</b>							
FUNDING SOURCES	76,758	53,305	85,859	31,806	117,665	54,562	46.37%
EXPENDITURES	76,758	62,918	85,859	31,806	117,665	63,875	54.29%
Excess Funding Sources over Expenditures	0	(9,613)	0	0	0	(9,313)	
<b>DRUG SCREENING LAB (260)</b>							
FUNDING SOURCES	367,810	314,193	343,244	0	343,244	317,856	92.60%
EXPENDITURES	302,257	266,486	343,244	0	343,244	339,898	99.03%
Excess Funding Sources over Expenditures	65,553	47,707	0	0	0	(22,041)	
<b>VETERANS ACCOUNTABILITY COURT (261)</b>							
FUNDING SOURCES	14,967	100	102,886	0	102,886	58,141	56.51%
EXPENDITURES	14,767	3,326	102,886	0	102,886	69,087	67.15%





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Excess Funding Sources over Expenditures	200	(3,226)	0	0	0	(10,946)	
<b>FIRE DISTRICT FUND (270)</b>							
FUNDING SOURCES	27,207,361	26,695,581	29,652,051	2,209,408	31,861,459	29,430,460	92.37%
EXPENDITURES							
FIRE ADMINISTRATION	1,865,120	1,630,640	2,907,657	133,548	3,041,205	2,678,708	88.08%
FIRE MARSHAL	368,021	313,058	410,098	0	410,098	344,457	83.99%
FIRE FIGHTING	22,539,192	18,144,770	24,706,845	12,695	24,719,540	20,917,357	84.62%
FIRE FIGHTING - CANTON	0	0	0	0	0	1,361	0.00%
FIRE PREVENTION	156,416	134,890	162,475	0	162,475	119,245	73.39%
FIRE INFORMATION TECHNOLOGY	386,113	347,102	338,116	0	338,116	282,920	83.68%
FIRE TRAINING	1,337,912	790,049	1,126,860	0	1,126,860	844,498	74.94%
FIRE STATIONS & BUILDINGS	14,700	14,700	0	0	0	0	0.00%
TRANSFER TO SPLOST '12	0	0	0	2,063,165	2,063,165	2,063,165	100.00%
EXPENDITURES	26,667,475	21,375,210	29,652,051	2,209,408	31,861,459	27,251,712	85.53%
Excess Funding Sources over Expenditures	539,886	5,320,371	0	0	0	2,178,748	
<b>JAIL FUND (271)</b>							
FUNDING SOURCES	403,640	338,463	360,997	0	360,997	384,325	106.46%
EXPENDITURES	359,793	343,292	360,997	0	360,997	325,364	90.13%
Excess Funding Sources over Expenditures	43,847	(4,829)	0	0	0	58,960	
<b>SHERIFF'S COMMISSARY FUND (272)</b>							
FUNDING SOURCES	606,345	491,606	600,000	0	600,000	669,300	111.55%
EXPENDITURES	396,401	325,668	600,000	0	600,000	439,903	73.32%
Excess Funding Sources over Expenditures	209,945	165,937	0	0	0	229,397	
<b>CONFISCATED ASSETS FUND (273)</b>							
FUNDING SOURCES	368,139	365,742	224,300	0	224,300	139,346	62.12%
EXPENDITURES	302,915	204,884	224,300	0	224,300	131,317	58.55%
Excess Funding Sources over Expenditures	65,224	160,857	0	0	0	8,029	
<b>HOTEL/ MOTEL TAX FUND (275)</b>							
FUNDING SOURCES	214,232	176,746	207,000	0	207,000	185,614	89.67%
EXPENDITURES	214,232	164,672	207,000	0	207,000	180,174	87.04%
Excess Funding Sources over Expenditures	0	12,074	0	0	0	5,440	
<b>IMPACT FEE FUND (295)</b>							
FUNDING SOURCES	2,110,056	1,994,175	4,080,538	1,236,098	5,316,636	2,057,574	38.70%



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<b>EXPENDITURES</b>							
LIBRARY	100,000	100,000	100,000	0	100,000	100,000	100.00%
FIRE PROTECTION	0	0	0	600,000	600,000	600,000	100.00%
FIRE STATION #1 IMPROVEMENTS	1,741,678	1,779,385	1,400,000	0	1,400,000	0	0.00%
PARKS & RECREATION	793,656	965,877	0	0	0	0	0.00%
ROADS	0	0	1,800,000	0	1,800,000	0	0.00%
ADMINISTRATIVE	10,918	10,716	538	0	538	28,694	5,333.53%
CANTON FIRE - IMPACT FEES	0	0	780,000	636,098	1,416,098	636,098	44.92%
<b>EXPENDITURES</b>	<b>2,646,252</b>	<b>2,855,978</b>	<b>4,080,538</b>	<b>1,236,098</b>	<b>5,316,636</b>	<b>1,364,793</b>	<b>25.67%</b>
Excess Funding Sources over Expenditures	(536,196)	(861,803)	0	0	0	692,782	
<b>RECREATION CAPITAL CONSTRUCTIO (310)</b>							
<b>FUNDING SOURCES</b>	<b>702,417</b>	<b>241,596</b>	<b>4,464,045</b>	<b>0</b>	<b>4,464,045</b>	<b>27,418</b>	<b>0.61%</b>
<b>EXPENDITURES</b>							
UNASSIGNED PROJECTS	0	0	4,333,663	0	4,333,663	0	0.00%
PARKS ENGINEERING/OPERATIONS	307,720	263,842	130,382	0	130,382	132,026	101.26%
PARK EQUIPMENT	40,723	40,723	0	0	0	0	0.00%
PATRIOT'S PK -KELLOGG CK/VICTORY DR	2,071,588	2,070,841	0	0	0	30,825	0.00%
HIGHWAY 20 - EAST PARK	6,295,116	4,767,726	0	0	0	(45,200)	0.00%
AQUATIC CENTER	(2,888)	(2,888)	0	0	0	0	0.00%
WOODSTOCK GREENPRINTGS	1,712,632	868,994	0	0	0	452,551	0.00%
KENNY ASKEW PARK	972	972	0	0	0	11,800	0.00%
<b>EXPENDITURES</b>	<b>10,425,863</b>	<b>8,010,210</b>	<b>4,464,045</b>	<b>0</b>	<b>4,464,045</b>	<b>582,001</b>	<b>13.04%</b>
Excess Funding Sources over Expenditures	(9,723,446)	(7,768,613)	0	0	0	(554,583)	
<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>12,066</b>	<b>69,782</b>	<b>150,000</b>	<b>219,782</b>	<b>17,247</b>	<b>7.85%</b>
<b>EXPENDITURES</b>							
LIBRARY SPLOST V	1,000,000	1,000,000	0	150,000	150,000	150,000	100.00%
ROADS & BRIDGES	0	0	43,501	0	43,501	0	0.00%
RIDGE MILL SUBDIVISION - PHASE 2A	27,729	27,729	0	0	0	0	0.00%
FIRE - SPLOST V	0	0	26,281	0	26,281	0	0.00%
COMMUNICATIONS - E911	6,952	6,952	0	0	0	0	0.00%



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EXPENDITURES	1,034,681	1,034,681	69,782	150,000	219,782	150,000	68.25%
Excess Funding Sources over Expenditures	(1,021,284)	(1,022,615)	0	0	0	(132,753)	
<b>SPLOST 2012 (323)</b>							
FUNDING SOURCES	39,486,451	36,319,244	70,314,862	3,775,848	74,090,710	35,667,761	48.14%
EXPENDITURES							
ADMIN/ACCOUNTING	0	65,983	62,307	0	62,307	78,857	126.56%
ADMIN/ENGINEERING	0	406,575	611,701	0	611,701	540,822	88.41%
ADMIN/ROADS & BRIDGES	641,460	1,264,471	4,740,883	311,111	5,051,994	1,211,397	23.98%
CITY OF BALL GROUND	418,470	382,626	301,538	0	301,538	331,372	109.89%
CITY OF CANTON	3,508,339	3,207,827	2,528,006	0	2,528,006	2,778,129	109.89%
CITY OF HOLLY SPRINGS	1,361,489	1,244,868	981,049	0	981,049	1,078,114	109.89%
CITY OF MOUNTAIN PARK	1,298	1,186	935	0	935	1,028	109.89%
CITY OF NELSON	145,978	133,474	105,188	0	105,188	115,595	109.89%
CITY OF WALESKA	356,835	326,270	257,125	0	257,125	282,565	109.89%
CITY OF WOODSTOCK	3,572,570	3,266,556	2,574,289	0	2,574,289	2,828,991	109.89%
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	18,147	20.16%
UNION HILL RD/WEST/HASTY BRIDGE REP	0	0	0	110,000	110,000	22,267	20.24%
UNION HILL-EAST /MARVIN BRIDGE REPL	0	0	0	100,000	100,000	19,556	19.56%
KELLOGG CREEK RD WOODSTOCK	644,306	515,947	0	0	0	250	0.00%
BELLS FERRY @ RIDGE RD	108,158	987	1,200,000	0	1,200,000	378,498	31.54%
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	9,726	1,500,000	0	1,500,000	64,561	4.30%
EAST CHEROKEE @ SR 140 INTERSECTION	98,613	87,795	3,500,000	0	3,500,000	100,975	2.89%
E CHEROKEE DR @ OLD HWY 5	2,390,734	1,554,582	1,300,000	0	1,300,000	590,952	45.46%
EAST CHEROKEE DR @ SR 20	34,398	32,217	0	0	0	0	0.00%
EAST CHEROKEE @ SO HOLLY SPRINGS	32,666	22,798	0	0	0	1,965	0.00%
TRICKUM ROAD @JAMERSON ROAD	469,883	421,587	0	0	0	0	0.00%
SIXES RD @ GRESHAM MILL PKY TRAF SI	0	0	0	0	0	8,429	0.00%
EAST CHEROKEE DR @ GADDIS RD	820,298	225,229	750,000	0	750,000	870,955	116.13%
HICKORY RD @ STRINGER RD	165,958	38,099	1,200,000	0	1,200,000	820,327	68.36%
EAST CHEROKEE @ DEAN RUSK ML SCHOOL	129,293	118,225	0	0	0	0	0.00%
COUNTYWIDE TRAF SIG TIMING UPGRADES	0	0	100,000	150,000	250,000	5,150	2.06%
SR 92 @ RAGSDALE ROAD	363,941	293,001	0	0	0	0	0.00%
SR 92 @ WOODSTK, ROBIN, BELLS FERRY	786,903	642,291	0	0	0	0	0.00%



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BATESVILLE RD @ LOWER BIRMINGHAM	23,324	14,457	450,000	0	450,000	41,908	9.31%
SR 140 @ DARNELL RD	12,345	7,805	0	0	0	149	0.00%
BELLS FERRY/KELLOGG CRK/VICTORY DR	5,445	5,100	1,000,000	0	1,000,000	32,506	3.25%
EAST CHEROKEE DR @ TRIPP ROAD	9,387	6,655	0	0	0	103,956	0.00%
SR 140 @ STRINGER RD	63,147	2,536	229,000	0	229,000	168,636	73.64%
TRICKUM RD @ ST RD 92	18,224	16,500	0	0	0	0	0.00%
I 575 @ TOWNE LAKE	33,142	31,040	0	0	0	0	0.00%
BELLS FERRY @ OLD BASCOMB SIGNAL	18,578	14,718	0	0	0	5,675	0.00%
BELLS FERRY RD - COMMERCE TO VICTOR	0	0	5,000,000	(550,000)	4,450,000	0	0.00%
EARNEY ROAD	13,704	7,977	0	0	0	4,490	0.00%
HAMES RD @ JETT ROAD	9,162	4,484	0	0	0	20,111	0.00%
CANTON ROAD SIDEWALKS	50,482	43,263	1,407,000	(250,000)	1,157,000	102,458	8.86%
R&B FACILITY	27,992	25,973	0	0	0	33,162	0.00%
ARNOLD MILL ROAD EXTENSION	0	0	2,300,000	0	2,300,000	0	0.00%
LITTLE ROAD	365,356	211,464	0	0	0	404,172	0.00%
KEETER ROAD	20,940	14,082	0	0	0	0	0.00%
BRICK MILL ROAD	9,807	3,653	0	0	0	11,807	0.00%
TRICKUM ROAD NORTH IMPROVEMENTS	149,344	135,258	0	0	0	0	0.00%
ARBOR VIEW PKWY/WOODCREEK WAY	204,844	182,502	0	0	0	0	0.00%
GOSS ROAD	81,537	72,230	0	0	0	0	0.00%
WRIGHTS MILL ROAD IMPROV	17,150	15,000	0	0	0	12,462	0.00%
REAVIS MOUNTAIN RD RETAINING WALLS	687	95	0	0	0	0	0.00%
GOLD BRIDGE CROSSING BRDGE-SIDEWALK	1,216	82	100,000	(30,000)	70,000	86,924	124.18%
TOWNE LAKE AREA TRLS SCOPING STUDY	32,258	28,666	900,000	0	900,000	123,290	13.70%
HEARD ROAD CONNECTOR FEASIBILITY	50,393	43,470	2,972,030	0	2,972,030	8,868	0.30%
S. CHEROKEE LANE	21,488	20,125	0	0	0	13,019	0.00%
WOODSTOCK TRAILS	448,781	364,956	0	0	0	53,357	0.00%
STAMPED CONCRETE MEDIAN RE-STAIN	535	0	0	130,000	130,000	121,148	93.19%
JOHN TATE RD CUL-DE-SAC RECONST	0	0	0	0	0	42,467	0.00%
MISCELLANEOUS STRIPING	242,863	170,559	150,000	0	150,000	144,106	96.07%
MISCELLANEOUS GUARDRAIL	7,404	6,935	50,000	0	50,000	41,881	83.76%
R&B RESURFACING	1,167,112	722,021	2,000,000	0	2,000,000	1,074,179	53.71%
PATCHING/SPOT OVERLAYS/WID/PREP	1,573,059	1,304,434	2,200,000	0	2,200,000	1,347,193	61.24%
MISC RIGHT-OF-WAY	101,961	83,698	100,000	0	100,000	79,859	79.86%
MISCELLANEOUS TESTING	5,803	4,732	10,000	0	10,000	1,575	15.75%
STORMWATER IMPROVEMENTS	332,788	224,949	300,000	0	300,000	277,704	92.57%
MISCELLANEOUS SIDEWALK CONSTRUCTION	52,932	49,575	0	0	0	23,575	0.00%



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R&B PAVING UNPAVED ROADS	548,006	484,532	600,000	0	600,000	90,944	15.16%
ROADWAY DESIGN COUNTY WIDE	197,020	125,542	100,000	0	100,000	73,863	73.86%
UTILITY RELOCATION	18,436	17,267	50,000	0	50,000	0	0.00%
R&B INTERSECTION IMPROVEMENT	10,339	9,684	100,000	0	100,000	73,001	73.00%
SIGN INVENTORY	1,820	1,705	0	0	0	0	0.00%
MISC TRAF SIG UPGRADES AND REPAIRS	176,894	3,645	0	0	0	5,465	0.00%
LARP R&B RESURFACING	0	0	3,022,695	0	3,022,695	0	0.00%
LMIG CONTRACT RESURFACING	2,497,971	1,175,541	0	0	0	1,026,951	0.00%
JAIL EXPANSION	34,585	34,585	16,997,880	0	16,997,880	100,514	0.59%
E911 BACK-UP CENTER	500,000	122,368	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	4,749	34.14%
ANIMAL SHELTER	2,510,023	2,240,154	170,000	0	170,000	69,912	41.12%
ANIMAL CONTROL VEHICLES	0	0	6,675	0	6,675	4,749	71.14%
MARSHAL VEHICLES	64,522	64,522	0	0	0	0	0.00%
BUSINESS DEVELOPMENT	161,781	158,086	677,788	0	677,788	168,534	24.87%
CHEROKEE 75 CORP PARK LAND EXPAN	571,911	144,345	0	0	0	19,394	0.00%
ENGINES & OTHER EQUIP	2,118,499	2,112,999	0	0	0	0	0.00%
FIRE STATIONS	1,107,870	910,837	179,580	0	179,580	0	0.00%
CANTON FIRE STATION	0	0	0	3,382,000	3,382,000	114,889	3.40%
LAW ENFORCEMENT	487,265	406,054	343,405	0	343,405	154,538	45.00%
OTHER COMMUNICATIONS SYSTEMS	0	0	0	550,000	550,000	0	0.00%
E911 BACK UP CENTER	910,686	383,153	229,650	0	229,650	641,050	279.14%
COURTHOUSE EXPANSION	183,933	130,243	723,000	0	723,000	9,706	1.34%
SENIOR CENTER	122,754	65,372	1,380,200	0	1,380,200	12,607	0.91%
AIRPORT EXPANSION	71,856	71,856	1,444,341	0	1,444,341	0	0.00%
CANTON FIRE - SPLOST '12	231,952	226,571	314,688	82,737	397,425	82,737	20.82%
<b>EXPENDITURES</b>	<b>33,828,443</b>	<b>26,989,221</b>	<b>70,314,862</b>	<b>3,775,848</b>	<b>74,090,710</b>	<b>19,183,140</b>	<b>25.89%</b>
Excess Funding Sources over Expenditures	<b>5,658,008</b>	<b>9,330,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,484,621</b>	
<b>SPLOST 2018 (324)</b>							
FUNDING SOURCES	0	0	0	7,085,000	7,085,000	3,473,425	49.03%
EXPENDITURES	0	0	0	7,085,000	7,085,000	971,082	13.71%
Excess Funding Sources over Expenditures	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,502,344</b>	
<b>RESOURCE RECOVERY DEVELOPMT (375)</b>							
FUNDING SOURCES	5,244,147	5,140,490	1,031,573	0	1,031,573	945,609	91.67%
EXPENDITURES	5,252,889	5,103,547	1,031,573	0	1,031,573	917,233	88.92%



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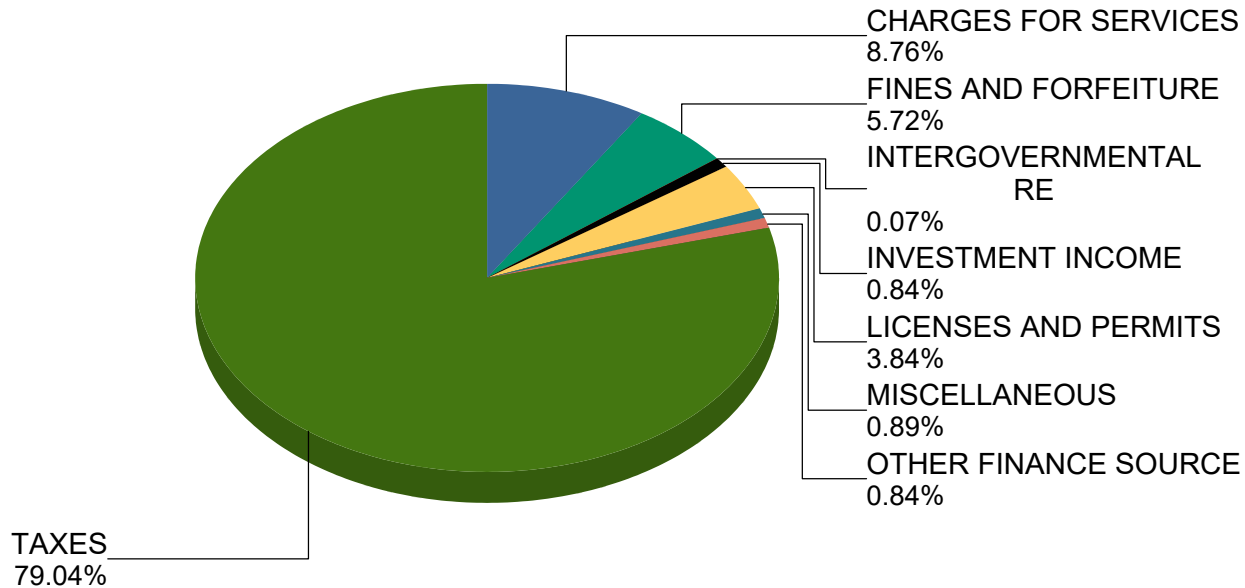
	2017 Year End Actual	Actual as of 8/31/2017	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of Budget
Excess Funding Sources over Expenditures	(8,741)	36,943	0	0	0	28,376	
<b>DEBT SERVICE (410)</b>							
FUNDING SOURCES	6,059,473	5,927,813	6,299,796	0	6,299,796	6,258,866	99.35%
EXPENDITURES	6,183,983	5,334,975	6,299,796	0	6,299,796	5,444,308	86.42%
Excess Funding Sources over Expenditures	(124,510)	592,838	0	0	0	814,558	
<b>CONFERENCE CENTER (555)</b>							
FUNDING SOURCES	464,085	395,055	457,435	0	457,435	393,259	85.97%
EXPENDITURES	482,075	437,058	457,435	0	457,435	331,072	72.38%
Excess Funding Sources over Expenditures	(17,991)	(42,004)	0	0	0	62,187	
<b>EMERGENCY MEDICAL SERVICES (580)</b>							
FUNDING SOURCES	9,065,306	8,421,601	10,600,291	34,472	10,634,763	8,583,000	80.71%
EXPENDITURES	9,404,321	8,632,565	10,600,291	34,472	10,634,763	8,763,968	82.41%
Excess Funding Sources over Expenditures	(339,014)	(210,964)	0	0	0	(180,968)	
<b>INSURANCE AND BENEFITS FUND (605)</b>							
FUNDING SOURCES	16,154,119	13,968,097	16,770,518	0	16,770,518	14,048,569	83.77%
EXPENDITURES	15,777,729	14,022,729	16,770,518	0	16,770,518	14,171,613	84.50%
Excess Funding Sources over Expenditures	376,390	(54,631)	0	0	0	(123,044)	
<b>FLEET MAINTENANCE FUND (610)</b>							
FUNDING SOURCES	1,495,729	1,379,319	1,572,662	0	1,572,662	1,309,885	83.29%
EXPENDITURES	1,500,363	1,332,609	1,572,662	0	1,572,662	1,311,005	83.36%
Excess Funding Sources over Expenditures	(4,634)	46,709	0	0	0	(1,120)	
<b>TOTAL FUNDING SOURCES</b>	<b>211,949,323</b>	<b>186,513,723</b>	<b>250,725,620</b>	<b>17,552,214</b>	<b>268,277,834</b>	<b>194,604,019</b>	<b>72.54%</b>
<b>TOTAL EXPENDITURES</b>	<b>214,596,392</b>	<b>181,891,421</b>	<b>250,725,620</b>	<b>17,552,214</b>	<b>268,277,834</b>	<b>174,988,629</b>	<b>65.23%</b>
<b>TOTAL EXCESS FUNDING SOURCES OVER EXPENDITURES</b>	<b>(2,647,069)</b>	<b>4,622,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,615,390</b>	



**Cherokee County Board of Commissioners  
Budget Comparison Report - General Fund - By Account  
90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of 2018 Budget	
<b>ALL FUNDING SOURCES</b>									
TAXES	31	68,617,205	56,601,163	82.49%	69,650,894	0	69,650,894	59,904,775	86.01%
LICENSES AND PERMITS	32	3,252,195	3,084,513	94.84%	2,922,071	0	2,922,071	2,913,725	99.71%
INTERGOVERNMENTAL RE	33	53,046	53,046	100.00%	42,000	0	42,000	53,668	127.78%
CHARGES FOR SERVICES	34	6,936,467	6,146,014	88.60%	6,837,489	0	6,837,489	6,635,939	97.05%
FINES AND FORFEITURE	35	4,666,763	3,916,282	83.92%	4,209,791	0	4,209,791	4,331,785	102.90%
INVESTMENT INCOME	36	311,915	284,991	91.37%	225,000	0	225,000	638,010	283.56%
MISCELLANEOUS	38	1,003,634	745,079	74.24%	921,973	0	921,973	672,332	72.92%
USE OF RESERVES	389*	0	0	0.00%	500,000	1,525,384	2,025,384	0	100.00%
OTHER FINANCE SOURCE	39	365,610	331,946	90.79%	479,865	0	479,865	638,967	133.16%
<b>TOTAL ALL FUNDING SOURCES</b>		<b>85,206,836</b>	<b>71,163,035</b>	<b>83.52%</b>	<b>85,789,083</b>	<b>1,525,384</b>	<b>87,314,467</b>	<b>75,789,202</b>	<b>86.80%</b>

**General Fund Revenues By Source**





**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**90.38% of year lapsed**

		<b>2017 Year End Actual</b>	<b>Actual as of 8/31/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 8/31/2018</b>	<b>% of 2018 Budget</b>
<b>EXPENDITURES</b>									
TRANSFERS TO DEBT SVC FUND	150	9,432,769	8,093,189	85.80%	10,955,524	0	10,955,524	9,376,645	85.59%
REGULAR EMPLOYEES	511100	31,167,220	27,003,234	86.64%	33,605,433	22,154	33,627,587	29,221,560	86.90%
SALARIES/ SALARY SUPPLEMENTS	511101	277,710	242,894	87.46%	320,624	0	320,624	250,491	78.13%
SALARIES/ COURT SERVICE	511102	53,939	46,704	86.59%	30,900	0	30,900	38,617	124.98%
WORKED HOLIDAY	511103	249,674	226,276	90.63%	308,744	0	308,744	217,262	70.37%
SALARY CONTINGENCY	511104	0	0	0.00%	155,000	0	155,000	0	100.00%
UNIFORM ALLOWANCE	511110	53,345	48,875	91.62%	54,680	0	54,680	47,670	87.18%
POLL WORKER	511113	109,554	109,554	100.00%	175,000	0	175,000	131,046	74.88%
PERFECT ATTENDANCE	511115	162,898	162,898	100.00%	5,986	0	5,986	163,153	2,725.58%
SHORT TERM DISABILITY PAY	511116	0	0	0.00%	0	0	0	4,607	100.00%
PART TIME/TEMP EMPLOYEES	511200	901,439	769,985	85.42%	1,057,104	0	1,057,104	849,248	80.34%
OVERTIME	511300	1,376,383	1,167,132	84.80%	1,605,876	(37,907)	1,567,969	1,501,793	95.78%
GROUP INSURANCE - HEALTH	512101	4,899,578	4,141,438	84.53%	5,338,829	4,139	5,342,968	4,698,942	87.95%
GROUP INSURANCE - LIFE	512102	42,585	36,781	86.37%	45,796	32	45,828	39,148	85.42%
GROUP INSURANCE - DENTAL	512103	163,747	136,037	83.08%	175,591	117	175,708	151,677	86.32%
GROUP INSURANCE-LONG TERM DIS	512104	71,405	61,758	86.49%	83,846	13	83,859	70,550	84.13%
GROUP INSURANCE-SHORT TERM DI	512105	19,439	16,815	86.50%	20,682	49	20,731	16,918	81.61%
EMPLOYEE ASSISTANCE PROGRAM	512106	0	0	0.00%	0	0	0	2,847	100.00%
SOCIAL SECURITY (FICA) CONT	512200	1,979,409	1,726,846	87.24%	2,249,237	1,373	2,250,610	1,881,556	83.60%
MEDICARE	512300	465,407	405,988	87.23%	536,645	321	536,966	441,542	82.23%
RETIREMENT CONTRIBUTION/401A	512402	24,691	21,311	86.31%	9,604	0	9,604	22,732	236.70%
DEFINED BENEFIT PLAN	512403	3,300,968	2,265,721	68.64%	3,645,553	1,495,690	5,141,243	4,610,846	89.68%
JUDGES RETIREMENT SYS (JRS)MAT	512405	27,147	23,492	86.54%	27,435	0	27,435	25,331	92.33%
UNEMPLOYMENT INSURANCE	512600	(130)	(130)	100.00%	20,000	0	20,000	27,446	137.23%
WORKER'S COMP ADMIN FEES	512700	176,334	176,334	100.00%	192,253	0	192,253	178,457	92.82%
WORKERS COMP CLAIMS	512701	488,201	430,848	88.25%	327,330	0	327,330	348,158	106.36%
OTHER EMPLOYEE BENEFITS	512900	11,999	2,809	23.41%	18,450	0	18,450	16,654	90.26%
OFFICIAL/ADMINISTRATIVE	521100	50	50	100.00%	0	0	0	0	100.00%
OFFICIAL/ADMINISTRATIVE/JURY	521101	175,000	175,000	100.00%	175,000	0	175,000	175,000	100.00%
ADMINISTRATIVE/ WITNESS FEES	521102	13,924	11,356	81.55%	10,000	0	10,000	3,235	32.35%
PROFESSIONAL SERVICES	521200	784,062	657,782	83.89%	942,789	(5,000)	937,789	905,432	96.55%
PROF SVCS/BROKERS & REPORTERS	521201	65,049	52,914	81.35%	76,800	0	76,800	40,954	53.33%
PROFESSIONAL/COURT INTERPRETE	521203	93,774	74,156	79.08%	92,000	0	92,000	88,937	96.67%
COURT APPOINTED ATTORNEY	521204	1,601,360	1,345,363	84.01%	1,635,000	0	1,635,000	1,532,490	93.73%
PROF SVCS JUDICIAL ASSISTANCE	521206	1,171	1,171	100.00%	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	7,000	87.50%	13,000	0	13,000	5,000	38.46%





**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**90.38% of year lapsed**

		<b>2017 Year End Actual</b>	<b>Actual as of 8/31/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 8/31/2018</b>	<b>% of 2018 Budget</b>
PROF SVCS - LEGAL	521214	284,580	194,881	68.48%	226,000	0	226,000	267,289	118.27%
ATTORNEY FOR THE DAY	521215	199,123	168,116	84.43%	220,000	0	220,000	180,626	82.10%
PROF SVC/GUARDIAN AD LITEM	521216	224,709	195,136	86.84%	272,750	(3,000)	269,750	223,602	82.89%
SO IMPOUND YARD - WRECKER FEE	521221	425	425	100.00%	1,525	0	1,525	1,308	85.77%
PROFESSIONAL SERVICE-MEDICAL	521260	1,695,436	1,684,428	99.35%	2,044,945	0	2,044,945	2,568,307	125.59%
TECHNICAL	521300	92,573	80,102	86.53%	80,237	0	80,237	28,959	36.09%
DISPOSAL	522110	10,299	8,673	84.21%	10,472	0	10,472	6,835	65.27%
DISPOSAL-SHREDDING	522118	1,250	150	12.00%	1,900	0	1,900	350	18.42%
CUSTODIAL	522130	325,212	288,718	88.78%	250,584	0	250,584	230,887	92.14%
LAWN CARE	522140	39,461	33,339	84.49%	52,135	0	52,135	31,498	60.42%
LANDSCAPE MAINTENANCE	522145	11,373	7,760	68.23%	5,000	0	5,000	2,550	51.01%
REPAIRS AND MAINTENANCE	522200	375,447	319,239	85.03%	401,306	(20,656)	380,650	255,161	67.03%
VEHICLE MAINTENANCE	522202	568,724	523,005	91.96%	481,630	0	481,630	562,946	116.88%
VEHICLE REPAIRS- INSURANCE CLM	522203	36,716	31,073	84.63%	0	0	0	0	100.00%
EQUIPMENT SERVICE AGREEMENTS	522204	103,495	80,357	77.64%	100,925	(8,000)	92,925	98,673	106.19%
PEST CONTROL	522218	0	0	0.00%	7,779	0	7,779	5,719	73.52%
RENTAL OF LAND AND BUILDINGS	522310	1,700	1,700	100.00%	1,800	0	1,800	3,300	183.33%
RENTAL OF EQUIPMENT AND VEHICL	522320	98,636	83,048	84.20%	155,617	0	155,617	106,380	68.36%
INSURANCE, OTHER BENEFITS	523100	439,659	438,645	99.77%	438,590	0	438,590	473,895	108.05%
INSURANCE - SURETY BONDS	523102	2,057	2,057	100.00%	2,057	0	2,057	0	100.00%
INSURANCE DEDUCTIBLES	523110	29,247	29,247	100.00%	0	0	0	35,341	100.00%
COMMUNICATIONS - ALLOCATED	523200	684,564	603,941	88.22%	498,346	0	498,346	549,556	110.28%
CELL PHONE	523201	116,135	111,571	96.07%	212,811	0	212,811	187,843	88.27%
COMMUNICATIONS - NON ALLOCATE	523202	0	0	0.00%	177,387	0	177,387	159,519	89.93%
POSTAGE	523250	348,034	322,479	92.66%	344,335	0	344,335	349,888	101.61%
ADVERTISING	523300	15,387	14,568	94.67%	41,022	0	41,022	19,469	47.46%
PRINTING AND BINDING	523400	55,767	52,217	93.63%	60,770	0	60,770	43,169	71.04%
TRAVEL	523500	214,954	193,298	89.93%	293,905	0	293,905	208,830	71.05%
DUES AND FEES	523600	109,248	120,473	110.27%	121,162	0	121,162	103,200	85.17%
DUES ARC, GMA, ACCG	523601	15,070	0	0.00%	0	0	0	20,730	100.00%
EDUCATION AND TRAINING	523700	284,532	269,993	94.89%	293,685	2,500	296,185	299,720	101.19%
OTHER PURCHASED SERVICES	523900	5,482	4,230	77.16%	38,826	0	38,826	6,742	17.36%
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	47,026	92.62%	78,000	0	78,000	48,895	62.69%
DOCUMENT SERVICES	523920	4,002	4,042	101.01%	7,537	0	7,537	4,101	54.41%
GENERAL SUPPLIES AND MATERIALS	531100	854,227	717,066	83.94%	933,175	(724)	932,451	730,749	78.37%
GEN SUPPLIES/ WEAPONS & AMMUN	531101	273,460	251,962	92.14%	204,529	0	204,529	164,588	80.47%
GENERAL SUPPLIES- CUSTODIAL	531105	90,735	83,862	92.43%	31,384	0	31,384	54,885	174.88%
GEN SUPPLIES/OPERATIONAL SUPPLI	531130	0	0	0.00%	47,059	0	47,059	23,712	50.39%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Account**  
**90.38% of year lapsed**

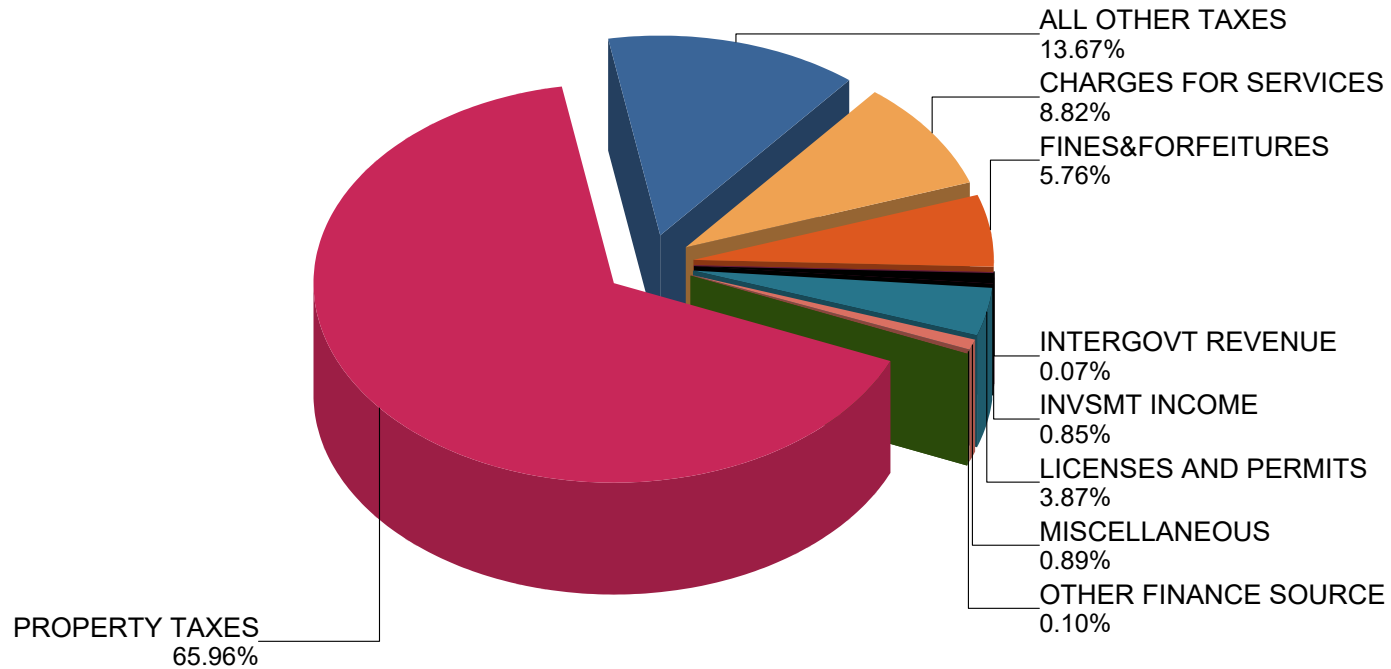
		<b>2017 Year End Actual</b>	<b>Actual as of 8/31/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 8/31/2018</b>	<b>% of 2018 Budget</b>
AUTOMOTIVE SUPPLIES	531150	9,830	9,830	100.00%	18,900	0	18,900	410	2.17%
WATER/SEWER	531210	242,018	216,109	89.29%	252,674	0	252,674	216,472	85.67%
NATURAL GAS	531220	22,123	19,570	88.46%	37,580	0	37,580	21,735	57.84%
ELECTRICITY	531230	905,103	775,168	85.64%	1,001,531	0	1,001,531	762,486	76.13%
GASOLINE	531270	786,858	637,439	81.01%	905,763	0	905,763	700,558	77.34%
FOOD	531300	689,891	509,923	73.91%	622,494	1,000	623,494	605,799	97.16%
BOOKS AND PERIODICALS	531400	38,139	30,411	79.74%	51,318	0	51,318	26,396	51.44%
SMALL EQUIPMENT	531600	184,041	102,498	55.69%	103,613	0	103,613	64,243	62.00%
OFFICE FURNITURE/FURNISHINGS	531620	962	962	100.00%	1,500	0	1,500	0	100.00%
OTHER MISCELLANEOUS EQUIPMEN	531650	81	0	0.00%	1,600	0	1,600	490	30.61%
NON ASSET COMPUTER EQUIPMENT	531660	1,076,920	844,898	78.46%	1,402,973	(30,502)	1,372,471	1,071,927	78.10%
OTHER SUPPLIES	531700	514,104	404,878	78.75%	487,755	0	487,755	415,618	85.21%
UNIFORMS	531712	1,238	0	0.00%	2,000	0	2,000	3,179	158.96%
BUILDINGS	541300	32,412	30,621	94.47%	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	156,941	21.88%	180,084	60,402	240,486	347,590	144.54%
FURNITURE AND FIXTURES	542300	0	0	0.00%	0	0	0	7,108	100.00%
COMPUTERS	542400	159,727	29,010	18.16%	106,700	0	106,700	0	100.00%
OTHER EQUIPMENT	542500	0	0	0.00%	168,895	0	168,895	14,270	8.45%
INTERGOVERNMENTAL	571000	84,537	77,342	91.49%	84,163	0	84,163	77,915	92.58%
PAYMENTS TO OTHER AGENCIES	572000	2,664,484	2,365,841	88.79%	2,672,780	0	2,672,780	2,486,808	93.04%
PAYMENTS TO OTHERS	573000	1,690	1,690	100.00%	0	0	0	0	100.00%
CAPITAL LEASE PRINCIPAL	581200	43,901	36,705	83.61%	83,717	0	83,717	53,149	63.49%
CAPITAL LEASE INTEREST	582200	7,829	5,787	73.91%	5,668	0	5,668	10,882	191.99%
TRANSFER TO SENIOR SERVICES	611221	552,002	505,982	91.66%	585,120	0	585,120	536,360	91.67%
TRANSFER TO RECREATION FUND	611225	1,148,714	1,052,988	91.67%	1,364,392	0	1,364,392	1,250,693	91.67%
TRANSFER TO TRANSPORTATION	611240	258,633	236,293	91.36%	396,024	0	396,024	362,733	91.59%
TRANSFERS TO GRANT FUND	611250	159,336	51,377	32.24%	170,687	43,383	214,070	94,500	44.14%
TRANSFERS TO ANIMAL SVC FUND	611252	462,718	424,158	91.67%	476,831	0	476,831	437,095	91.67%
TRANS TO RRDA FUND	611375	5,101,651	5,009,847	98.20%	889,337	0	889,337	815,226	91.67%
TRANSFER TO EMERGENCY MEDICA	611580	1,467,591	1,345,292	91.67%	1,593,088	0	1,593,088	1,460,331	91.67%
TRANSFERS TO INSURANCE FUND	611605	14,377	12,939	90.00%	0	0	0	0	100.00%
<b>TOTAL EXPENDITURES</b>		<b>83,253,033</b>	<b>71,543,565</b>	<b>85.94%</b>	<b>85,789,083</b>	<b>1,525,384</b>	<b>87,314,467</b>	<b>76,994,373</b>	<b>88.18%</b>



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of 2018 Budget
<b>ALL EXTERNALLY GENERATED RECURRING REVENUES</b>								
PROPERTY TAXES	47,878,398	47,377,350	98.95%	50,810,210	0	50,810,210	49,620,627	97.66%
ALL OTHER TAXES	20,738,807	9,223,812	44.48%	18,840,684	0	18,840,684	10,284,148	54.58%
LICENSES AND PERMITS	3,252,195	3,084,513	94.84%	2,922,071	0	2,922,071	2,913,725	99.71%
INTERGOVERNMENTAL RE	53,046	53,046	100.00%	42,000	0	42,000	53,668	127.78%
CHARGES FOR SERVICES	6,936,467	6,146,014	88.60%	6,837,489	0	6,837,489	6,635,939	97.05%
FINES AND FORFEITURE	4,666,763	3,916,282	83.92%	4,209,791	0	4,209,791	4,331,785	102.90%
INVESTMENT INCOME	311,915	284,991	91.37%	225,000	0	225,000	638,010	283.56%
MISCELLANEOUS	1,003,634	745,079	74.24%	921,973	0	921,973	672,332	72.92%
OTHER FINANCE SOURCE	57,372	42,727	74.47%	0	0	0	78,274	0.00%
<b>TOTAL EXT GEN REC REVENUES</b>	<b>84,898,598</b>	<b>70,873,815</b>	<b>83.48%</b>	<b>84,809,218</b>	<b>0</b>	<b>84,809,218</b>	<b>75,228,509</b>	<b>88.70%</b>

**General Fund Revenues By Source**

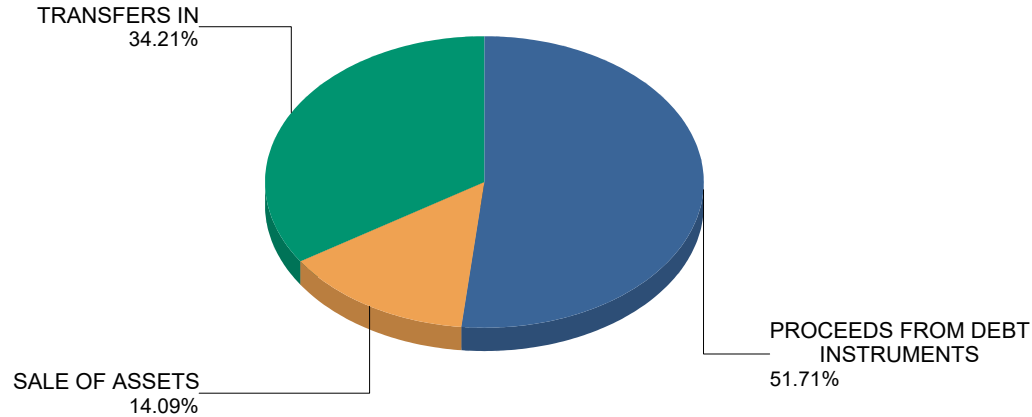




**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of 2018 Budget
<b>OTHER FINANCE SOURCES</b>								
TRANSFERS IN	0	0	0.00%	209,221	0	209,221	191,786	91.67%
SALE OF ASSETS	242,250	242,250	100.00%	0	0	0	78,990	0.00%
PROCEEDS FROM DEBT INSTRUMENTS	65,988	46,969	71.18%	270,644	0	270,644	289,918	107.12%
<b>TOTAL OTHER FINANCE SOURCES</b>	<b>308,238</b>	<b>289,219</b>	<b>93.83%</b>	<b>479,865</b>	<b>0</b>	<b>479,865</b>	<b>560,693</b>	<b>116.84%</b>

**General Fund Other Financing Sources**



<b>TOTAL INFLOWS</b>	<b>85,206,836</b>	<b>71,163,035</b>	<b>83.52%</b>	<b>85,289,083</b>	<b>0</b>	<b>85,289,083</b>	<b>75,789,202</b>	<b>88.86%</b>
<b>USE OF RESERVES</b>								
USE OF RESERVES	0	0	0.00%	500,000	1,525,384	2,025,384	0	0.00%
<b>TOTAL USE OF RESERVES</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>500,000</b>	<b>1,525,384</b>	<b>2,025,384</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL FUNDING SOURCES</b>	<b>85,206,836</b>	<b>71,163,035</b>	<b>83.52%</b>	<b>85,789,083</b>	<b>1,525,384</b>	<b>87,314,467</b>	<b>75,789,202</b>	<b>86.80%</b>



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of 2018 Budget
<b>EXPENDITURES</b>								
<b>GENERAL SERVICES</b>								
BOARD OF COMMISSIONERS	248,105	208,482	84.03%	250,937	0	250,937	248,445	99.01%
COUNTY CLERK	119,048	103,095	86.60%	124,190	0	124,190	130,072	104.74%
COUNTY MANAGER	548,015	466,006	85.04%	640,100	0	640,100	567,589	88.67%
ELECTIONS	639,077	582,733	91.18%	776,819	0	776,819	656,967	84.57%
COUNTY ATTORNEY	149,335	88,139	59.02%	134,540	0	134,540	143,357	106.55%
PEOPLE RESOURCES CENTER	350,733	298,057	84.98%	386,547	0	386,547	354,956	91.83%
TAX COMMISSIONER	1,678,788	1,447,041	86.20%	1,785,801	0	1,785,801	1,547,476	86.65%
TAX ASSESSOR	2,294,640	1,961,585	85.49%	2,406,472	0	2,406,472	2,179,222	90.56%
GENERAL ADMINISTRATION	46,674	37,652	80.67%	203,609	1,493,386	1,696,995	1,594,777	93.98%
CORONER	190,047	169,008	88.93%	212,793	0	212,793	158,498	74.48%
HEALTH AND HUMAN SERVICES	303,565	271,320	89.38%	313,201	0	313,201	275,597	87.99%
COUNTY EXTENSION SERVICES	84,537	77,342	91.49%	84,163	0	84,163	77,915	92.58%
<b>GENERAL SERVICES</b>	<b>6,652,563</b>	<b>5,710,459</b>	<b>85.84%</b>	<b>7,319,172</b>	<b>1,493,386</b>	<b>8,812,558</b>	<b>7,934,869</b>	<b>90.04%</b>
<b>CULTURAL AFFAIRS</b>								
CHILDREN & YOUTH SERVICES	36,300	31,700	87.33%	36,300	0	36,300	36,300	100.00%
LIBRARY ADMINISTRATION	2,101,826	1,926,674	91.67%	2,191,783	0	2,191,783	2,009,134	91.67%
CHEROKEE ARTS CENTER	40,000	36,667	91.67%	40,000	0	40,000	36,667	91.67%
HISTORICAL SOCIETY	30,090	27,302	90.73%	31,561	0	31,561	26,808	84.94%
<b>CULTURAL AFFAIRS</b>	<b>2,208,216</b>	<b>2,022,342</b>	<b>91.58%</b>	<b>2,299,644</b>	<b>0</b>	<b>2,299,644</b>	<b>2,108,909</b>	<b>91.71%</b>
<b>SUPPORT SERVICES</b>								
BUDGETING & FINANCIAL SERVICES	630,506	541,536	85.89%	696,635	0	696,635	623,404	89.49%
PURCHASING	192,209	163,669	85.15%	256,757	0	256,757	224,093	87.28%
INFORMATION TECHNOLOGY SYSTEMS	2,100,073	1,715,292	81.68%	2,402,925	0	2,402,925	1,988,347	82.75%
<b>SUPPORT SERVICES</b>	<b>2,922,788</b>	<b>2,420,498</b>	<b>82.81%</b>	<b>3,356,317</b>	<b>0</b>	<b>3,356,317</b>	<b>2,835,843</b>	<b>84.49%</b>
<b>JUDICIAL SERVICES</b>								
COURT ADMINISTRATION	1,412,428	1,193,731	84.52%	1,598,017	0	1,598,017	1,366,712	85.53%
SUPERIOR COURT	332,149	287,838	86.66%	414,740	0	414,740	313,780	75.66%
INDIGENT DEFENSE	1,897,321	1,592,695	83.94%	1,970,152	0	1,970,152	1,759,026	89.28%
CLERK OF SUPERIOR COURT	3,376,015	2,931,918	86.85%	3,492,154	0	3,492,154	3,149,232	90.18%
BOARD OF EQUALIZATION	21,312	12,742	59.79%	26,713	0	26,713	19,207	71.90%
DISTRICT ATTORNEY	2,258,354	1,912,667	84.69%	2,429,799	0	2,429,799	2,036,827	83.83%
STATE COURT	745,141	635,968	85.35%	829,814	0	829,814	666,186	80.28%
STATE COURT SOLICITOR	1,620,061	1,383,340	85.39%	1,755,394	0	1,755,394	1,508,210	85.92%
MAGISTRATE COURT	325,832	275,562	84.57%	408,779	0	408,779	351,242	85.92%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**90.38% of year lapsed**

	2017 Year End Actual	Actual as of 8/31/2017	% of YE2017 Actual	2018 Original Budget	Budget Adjustments	2018 Revised Budget	Actual as of 8/31/2018	% of 2018 Budget
PROBATE COURT	759,970	636,988	83.82%	792,079	0	792,079	700,947	88.49%
JUVENILE COURT	1,116,497	957,728	85.78%	1,165,026	0	1,165,026	1,061,696	91.13%
<b>JUDICIAL SERVICES</b>	<b>13,865,080</b>	<b>11,821,178</b>	<b>85.26%</b>	<b>14,882,667</b>	<b>0</b>	<b>14,882,667</b>	<b>12,933,063</b>	<b>86.90%</b>
<b>LAW ENFORCEMENT</b>								
VICE CONTROL	947,094	795,619	84.01%	1,115,619	0	1,115,619	1,049,189	94.05%
LAW ENFORCEMENT ADMINISTRATION	3,006,072	2,561,182	85.20%	3,013,101	0	3,013,101	2,531,032	84.00%
CRIMINAL INVESTIGATION DIV	2,508,161	2,132,916	85.04%	2,678,610	(40,631)	2,637,979	2,338,151	88.63%
INTELLIGENCE DIVISION	576,024	485,497	84.28%	598,508	0	598,508	513,535	85.80%
UNIFORM PATROL	9,679,561	8,319,246	85.95%	8,842,440	0	8,842,440	7,552,042	85.41%
SHERIFF TRAINING DIVISION	962,147	833,084	86.59%	931,711	0	931,711	973,843	104.52%
SPECIAL OPERATIONS	1,414,078	1,102,603	77.97%	2,680,137	(503,876)	2,176,261	2,418,255	111.12%
COURT SERVICES	2,416,766	2,126,965	88.01%	2,383,305	0	2,383,305	2,041,244	85.65%
OFFICE OF PROF STANDARDS	221,988	185,890	83.74%	234,688	0	234,688	206,547	88.01%
SHERIFF CROSSING GUARDS	190,332	166,211	87.33%	199,214	0	199,214	162,690	81.67%
ADULT DETENTION FACILITY	11,360,434	9,699,440	85.38%	12,956,002	503,876	13,459,878	11,954,470	88.82%
EMERGENCY MANAGEMENT	200,862	174,539	86.90%	281,516	0	281,516	243,448	86.48%
<b>LAW ENFORCEMENT</b>	<b>33,483,519</b>	<b>28,583,193</b>	<b>85.36%</b>	<b>35,914,851</b>	<b>(40,631)</b>	<b>35,874,220</b>	<b>31,984,447</b>	<b>89.16%</b>
<b>COUNTY MARSHAL</b>								
ANIMAL CONTROL	0	50	0.00%	0	0	0	0	0.00%
<b>COUNTY MARSHAL</b>	<b>0</b>	<b>50</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>COMMUNITY DEVELOPMENT</b>								
GEOGRAPHICAL INFORMATION SYSTE	0	2,120	0.00%	0	0	0	0	0.00%
<b>COMMUNITY DEVELOPMENT</b>	<b>0</b>	<b>2,120</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>PUBLIC WORKS</b>								
FACILITIES MANAGEMENT	1,284,999	1,067,060	83.04%	1,785,319	(31,156)	1,754,163	1,578,938	90.01%
<b>PUBLIC WORKS</b>	<b>1,284,999</b>	<b>1,067,060</b>	<b>83.04%</b>	<b>1,785,319</b>	<b>(31,156)</b>	<b>1,754,163</b>	<b>1,578,938</b>	<b>90.01%</b>
<b>COMMUNITY SERVICES</b>								
ADMINISTRATIVE SERVICES AGENCY	208,312	175,997	84.49%	275,385	0	275,385	210,002	76.26%
RECYCLABLES COLLECTION	0	1,082	0.00%	0	0	0	53	0.00%
<b>COMMUNITY SERVICES</b>	<b>208,312</b>	<b>177,080</b>	<b>85.01%</b>	<b>275,385</b>	<b>0</b>	<b>275,385</b>	<b>210,055</b>	<b>76.28%</b>
<b>INTERFUND TRANSFERS</b>								
TRANSFER TO SENIOR SERVICES	552,002	505,982	91.66%	585,120	0	585,120	536,360	91.67%
TRANSFER TO RECREATION FUND	1,148,714	1,052,988	91.67%	1,364,392	0	1,364,392	1,250,693	91.67%
TRANSFER TO TRANSPORTATION	258,633	236,293	91.36%	396,024	0	396,024	362,733	91.59%
TRANSFERS TO GRANT FUND	159,336	51,377	32.24%	170,687	43,383	214,070	94,500	44.14%
TRANSFERS TO ANIMAL SVC FUND	462,718	424,158	91.67%	476,831	0	476,831	437,095	91.67%



**Cherokee County Board of Commissioners**  
**Budget Comparison Report - General Fund - By Department**  
**90.38% of year lapsed**

	<b>2017 Year End Actual</b>	<b>Actual as of 8/31/2017</b>	<b>% of YE2017 Actual</b>	<b>2018 Original Budget</b>	<b>Budget Adjustments</b>	<b>2018 Revised Budget</b>	<b>Actual as of 8/31/2018</b>	<b>% of 2018 Budget</b>
TRANS TO RRDA FUND	5,101,651	5,009,847	98.20%	889,337	0	889,337	815,226	91.67%
TRANSFER TO EMERGENCY MEDICAL	1,467,591	1,345,292	91.67%	1,593,088	0	1,593,088	1,460,331	91.67%
TRANSFERS TO INSURANCE FUND	14,377	12,939	90.00%	0	0	0	0	0.00%
<b>INTERFUND TRANSFERS</b>	<b>9,165,023</b>	<b>8,638,876</b>	<b>94.26%</b>	<b>5,475,479</b>	<b>43,383</b>	<b>5,518,862</b>	<b>4,956,937</b>	<b>89.82%</b>
<b>INSURANCE PREMIUM</b>								
<b>CAPITAL EXPENDITURES</b>	<b>953,665</b>	<b>257,231</b>	<b>26.97%</b>	<b>455,679</b>	<b>60,402</b>	<b>516,081</b>	<b>372,446</b>	<b>72.17%</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>45,000</b>	<b>41,250</b>	<b>91.67%</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>41,250</b>	<b>91.67%</b>
<b>FLEX BENEFITS</b>	<b>12,686</b>	<b>11,654</b>	<b>91.87%</b>	<b>13,700</b>	<b>0</b>	<b>13,700</b>	<b>12,596</b>	<b>91.94%</b>
<b>WORKERS COMP/UTILITIES/OTHER ADMIN</b>	<b>2,654,083</b>	<b>2,392,973</b>	<b>90.16%</b>	<b>2,579,325</b>	<b>0</b>	<b>2,579,325</b>	<b>2,291,446</b>	<b>88.84%</b>
<b>OTHER EXPENSES</b>								
	9,432,769	8,093,189	85.80%	10,955,524	0	10,955,524	9,376,645	85.59%
<b>OTHER EXPENSES</b>	<b>9,432,769</b>	<b>8,093,189</b>	<b>85.80%</b>	<b>10,955,524</b>	<b>0</b>	<b>10,955,524</b>	<b>9,376,645</b>	<b>85.59%</b>
<b>OTHER FUND</b>								
TAX COMMISSIONER TAVT 1%	179,161	157,420	87.87%	220,242	0	220,242	168,642	76.57%
CLERK OF COURT - TECH	117,664	88,663	75.35%	89,000	0	89,000	128,595	144.49%
CHEROKEE STATE COURT TECH FD	8,555	3,525	41.20%	15,000	0	15,000	22,217	148.11%
OFFICE OF SOLICITOR GENERAL	10,627	10,627	100.00%	10,000	0	10,000	1,611	16.11%
JUVENILE CT - SUPERVISION FEE	43,766	40,087	91.59%	91,844	0	91,844	32,240	35.10%
ENVIRONMENTAL HEALTH	4,558	4,091	89.77%	4,935	0	4,935	3,625	73.45%
<b>OTHER FUND</b>	<b>364,330</b>	<b>304,413</b>	<b>83.55%</b>	<b>431,021</b>	<b>0</b>	<b>431,021</b>	<b>356,929</b>	<b>82.81%</b>
<b>TOTAL EXPENDITURES</b>	<b>83,253,033</b>	<b>71,543,565</b>	<b>85.94%</b>	<b>85,789,083</b>	<b>1,525,384</b>	<b>87,314,467</b>	<b>76,994,373</b>	<b>88.18%</b>



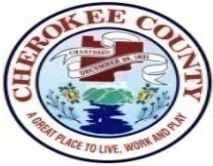
# Cherokee County Board of Commissioners

## Cash Reports

YTD AUGUST FY2018

(Oct 2017 - Aug 2018 )



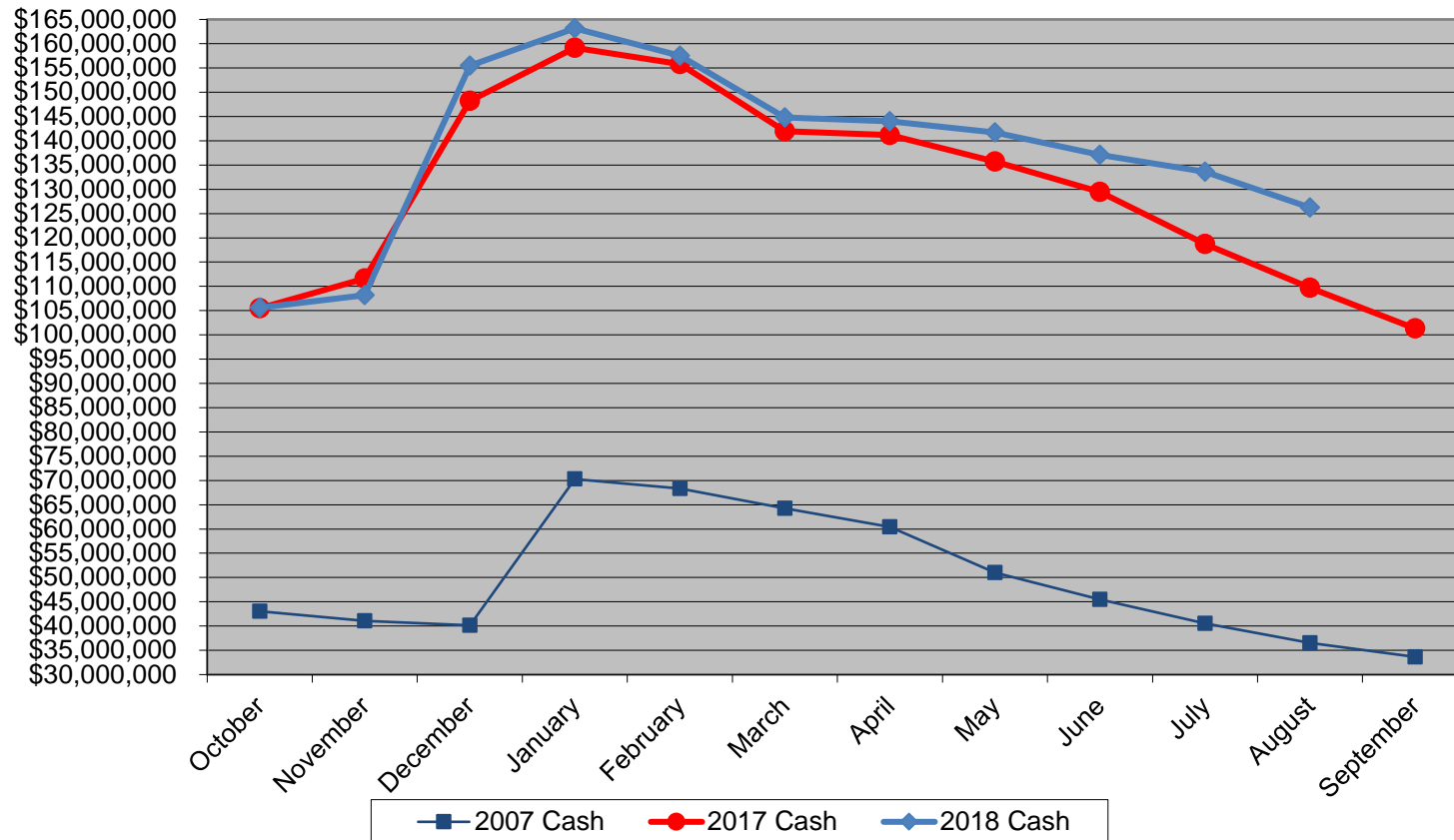


## Cherokee County Board of Commissioners Cash Balance Statement

	<u>8/31/2017</u>	<u>8/31/2018</u>	<u>Increase/ Decrease</u>
General Fund	27,591,364	29,328,195	1,736,832
Flex Benefits	(8,190)	27,020	35,210
E911	2,146,950	2,073,487	(73,463)
Senior Services	94,417	138,500	44,083
Parks and Recreation	724,604	527,361	(197,242)
Transportation Fund	(102,657)	106,765	209,422
Grant Fund	(167,628)	(285,427)	(117,799)
Community Development	(21,813)	(94,643)	(72,830)
Animal Services	309,139	347,479	38,340
DA 9-16-19 Fund	9,898	13,650	3,752
DA's Confiscation Fund	50,553	50,198	(355)
DATE Fund	615,685	573,890	(41,796)
Victim/ Witness Fund	31,653	40,092	8,439
DUI Fund	907,799	971,392	63,593
Drug Court Fund	324,776	270,171	(54,605)
Mental Health Court	(9,613)	(9,312)	301
Drug Screening Lab	47,528	43,333	(4,195)
Veteran's Court	(3,226)	(10,746)	(7,520)
Fire District Fund	11,267,150	8,932,630	(2,334,520)
Jail Fund	777,754	885,391	107,636
Hotel/ Motel Fund	12,074	5,440	(6,634)
RRDA Bond	38,107.31	69,202	31,095
Debt Service Fund	777,925	869,723	91,798
Conference Center Fund	457,350	511,209	53,859
Emergency Medical	1,473,310	1,043,931	(429,380)
Insurance/ Benefits	659,172	2,199,551	1,540,379
Fleet Management	(69,018)	(127,657)	(58,638)
General & Special Revenue	<b>47,935,062</b>	<b>48,500,824</b>	<b>565,763</b>
General & Special Rev w/o Debt Service	<b>47,157,137</b>	<b>47,631,102</b>	<b>473,965</b>
Impact Fee Fund	7,753,756	8,772,144	1,018,389
Recreation Bond Construction Fund	3,193,499	684,082	(2,509,416)
SPLOST V Fund	1,814,828	1,683,405	(131,423)
SPLOST 2012	48,972,156	64,015,551	15,043,395
SPLOST 2018	0	2,552,742	2,552,742
Capital Funds	<b>61,734,238</b>	<b>77,707,924</b>	<b>15,973,687</b>
<b>Total Ending Cash</b>	<b><u>109,669,299</u></b>	<b><u>126,208,749</u></b>	<b><u>16,539,449</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.

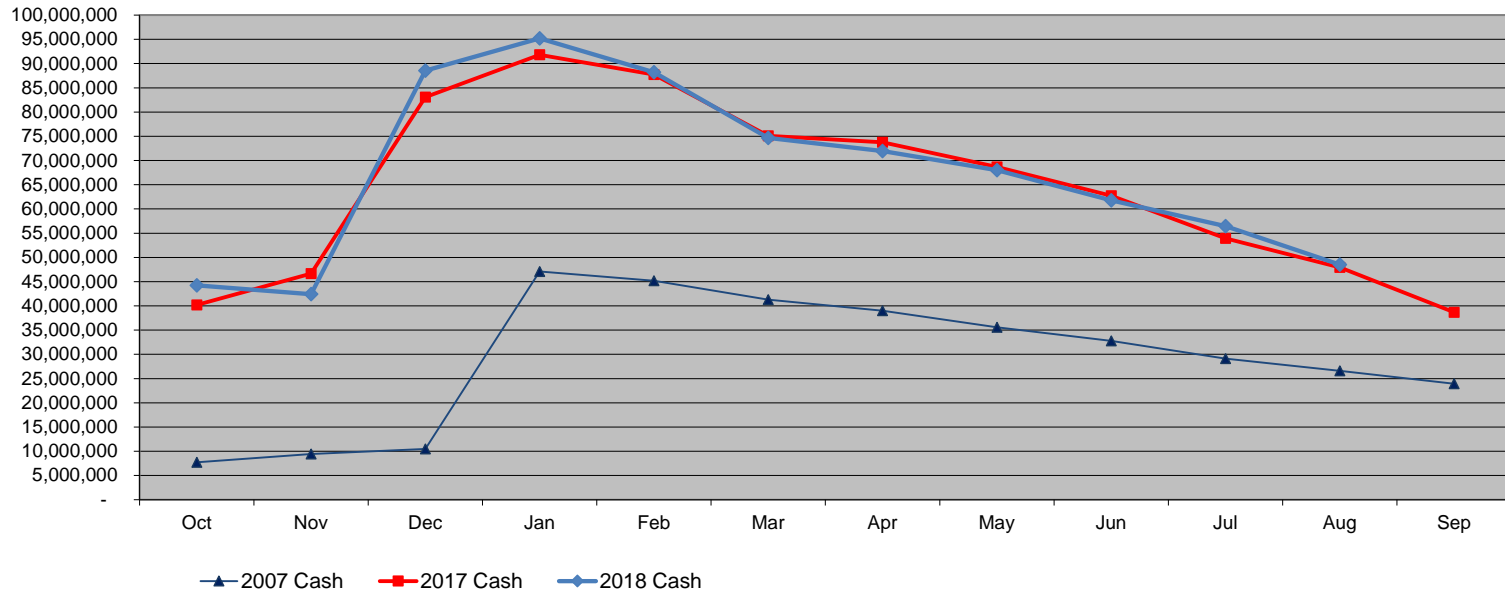


## Cherokee County Board of Commissioners

### Cash Balance Statement without Capital Funds

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>2006-2007 Actual</b>	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
<b>2007-2008 Actual</b>	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
<b>2008-2009 Actual</b>	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
<b>2009-2010 Actual</b>	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
<b>2010-2011 Actual</b>	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
<b>2011-2012 Actual</b>	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
<b>2012-2013 Actual</b>	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
<b>2013-2014 Actual</b>	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
<b>2014-2015 Actual</b>	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
<b>2015-2016 Actual</b>	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
<b>2016-2017 Actual</b>	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
<b>2017-2018 Actual</b>	38,684,995	44,251,521	42,408,874	88,564,560	95,196,117	88,207,416	74,656,190	71,949,802	67,985,266	61,793,812	56,454,759	48,500,824	

### Cash without Capital Funds

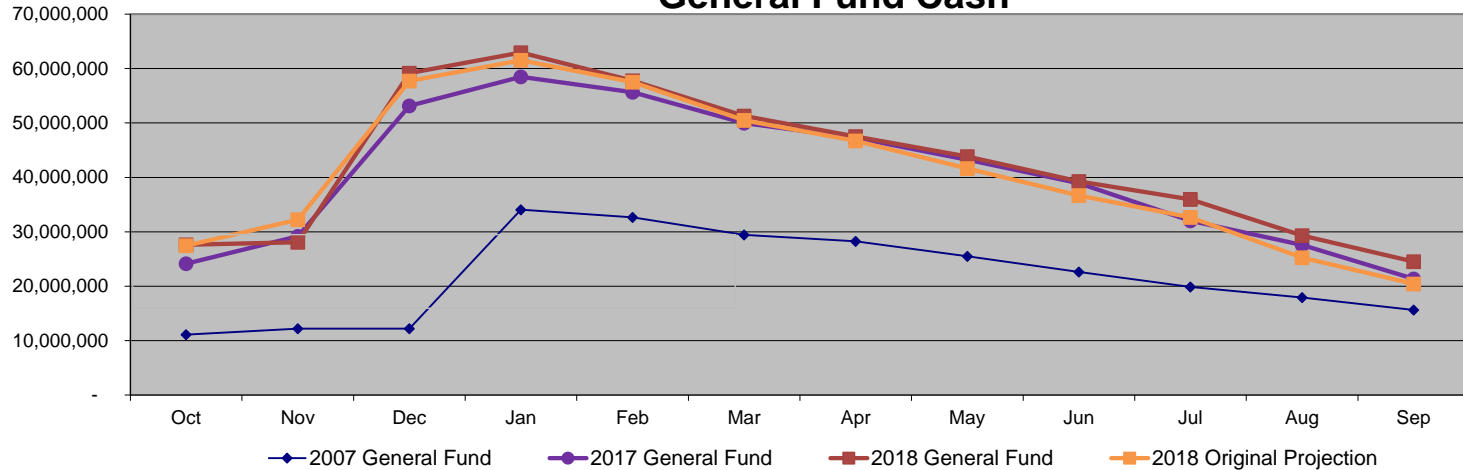




## Cherokee County Board of Commissioners General Fund Cash Balance Statement

	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	27,624,173	28,068,532	59,144,340	62,953,573	57,745,657	51,268,856	47,538,011	43,824,062	39,269,581	35,955,011	29,328,195	24,514,474
<b>2018 Orig Cash Projection</b>	<b>21,356,588</b>	<b>27,433,613</b>	<b>32,250,422</b>	<b>57,712,821</b>	<b>61,524,341</b>	<b>57,500,525</b>	<b>50,494,294</b>	<b>46,714,811</b>	<b>41,641,711</b>	<b>36,657,108</b>	<b>32,642,503</b>	<b>25,248,278</b>	<b>20,434,557</b>
<b>Actual to Projected</b>	-	190,560	(4,181,890)	1,431,519	1,429,233	245,132	774,562	823,200	2,182,350	2,612,473	3,312,508	4,079,917	4,079,917

### General Fund Cash

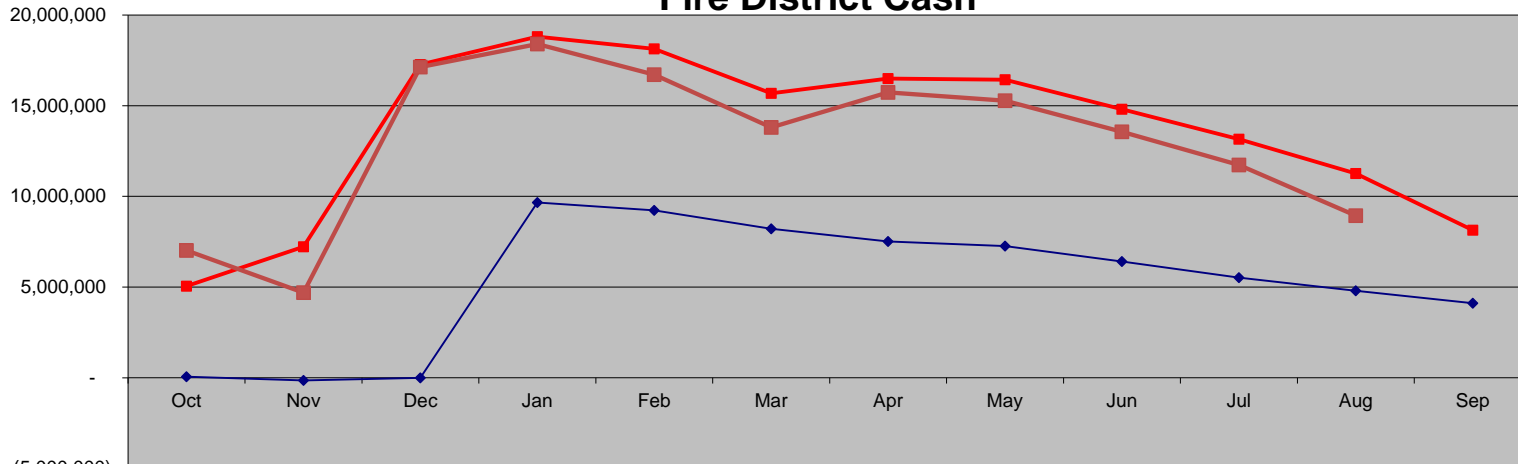


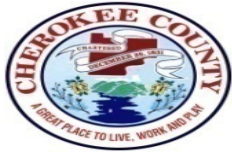


## Cherokee County Board of Commissioners Fire District Cash Balance Statement

	Beginning Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>2006-2007 Actual</b>	821,090	52,840	(147,917)	(3,360)	9,663,348	9,236,784	8,209,685	7,518,649	7,261,730	6,415,748	5,517,887	4,793,558	4,106,657
<b>2007-2008 Actual</b>	4,106,657	3,492,732	2,961,521	2,824,410	12,844,602	11,611,728	10,830,514	9,937,852	9,521,713	8,485,163	7,494,399	5,828,108	4,648,167
<b>2008-2009 Actual</b>	4,648,167	3,491,722	3,042,280	2,230,412	10,764,702	10,026,448	9,062,068	8,105,273	6,924,382	7,443,755	5,730,249	4,669,408	3,443,761
<b>2009-2010 Actual</b>	3,443,761	2,623,118	1,906,747	6,088,005	10,967,238	10,310,810	9,561,373	9,607,463	8,631,549	7,371,571	5,780,009	4,659,907	3,570,948
<b>2010-2011 Actual</b>	3,570,948	2,773,096	2,273,602	9,739,403	10,974,405	10,290,675	9,308,729	8,348,609	8,176,686	7,151,457	5,548,979	4,410,051	2,662,988
<b>2011-2012 Actual</b>	2,662,988	1,796,519	8,178,675	9,556,066	10,920,767	10,054,958	9,232,028	8,389,768	8,400,911	6,901,427	5,863,614	4,770,262	3,748,487
<b>2012-2013 Actual</b>	3,748,487	2,911,051	3,939,068	11,359,856	13,115,221	12,357,642	11,549,593	10,613,322	10,198,816	9,177,318	8,059,193	7,028,627	5,798,235
<b>2013-2014 Actual</b>	5,798,235	4,968,205	4,157,364	12,549,566	14,229,528	13,376,586	12,417,113	11,305,883	10,610,638	9,380,331	8,129,243	6,934,271	5,771,692
<b>2014-2015 Actual</b>	5,771,692	4,788,076	4,383,489	14,438,248	16,173,260	15,186,306	13,943,168	13,961,871	12,342,449	11,047,680	9,757,591	8,232,246	6,655,954
<b>2015-2016 Actual</b>	6,655,954	4,721,084	4,903,676	16,582,617	18,193,345	17,025,986	15,683,072	15,017,490	13,773,693	12,392,944	11,003,190	9,324,003	6,315,598
<b>2016-2017 Actual</b>	6,315,598	5,053,783	7,229,239	17,274,048	18,809,423	18,134,881	15,680,487	16,500,982	16,438,142	14,808,860	13,151,680	11,267,150	8,142,802
<b>2017-2018 Actual</b>	8,142,802	7,023,045	4,691,835	17,137,373	18,401,101	16,717,015	13,804,707	15,740,775	15,279,210	13,564,451	11,738,988	8,932,630	

### Fire District Cash





**Cherokee County Board of Commissioners**  
**All Funds - Cash Basis Revenues**  
**As of 8/31/18**  
**FY2018**

ALL FUND REVENUES BY SOURCE	2 Prior Year Actual (Oct 2015 - Sept 2016)	Prior Year Actual (Oct 2016 - Sept 2017)	FY2018 Revised Budget (Oct 2017 - Sept 2018)	YTD AUG FY2018 (Oct 2017 - Aug 2018)	Percentage of Budget
Taxes	127,766,827	134,293,770	137,374,528	137,625,400	100.2%
Licenses & Permits	3,038,732	3,335,735	2,982,071	2,985,661	100.1%
Intergovernmental (Primarily Grants)	6,005,846	9,488,570	13,532,929	11,964,490	88.4%
Charges for Services	39,597,764	38,444,597	43,023,844	36,678,509	85.3%
Fines & Forfeitures	5,698,319	6,296,012	5,960,402	5,744,929	96.4%
Interest	410,505	877,890	584,765	1,758,094	300.6%
Contributions	582,749	391,139	510,965	441,234	86.4%
Miscellaneous	3,993,868	3,961,412	2,722,075	1,902,373	69.9%
Other Financing Sources	5,903,103	10,127,743	10,369,063	9,705,694	93.6%
<b>INFLOWS - ALL REVENUES ALL FUND</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>217,060,642</b>	<b>208,806,383</b>	<b>96.2%</b>
USE OF RESERVES			<b>51,217,192</b>		
<b>TOTAL CASH FUNDING SOURCES</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>268,277,834</b>	<b>208,806,383</b>	<b>77.8%</b>

ALL FUND REVENUES BY FUND					
General Fund and Components (100-140)	71,197,982	84,687,892	87,314,467	87,246,828	99.9%
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	4,481,107	88.9%
Senior Services (221)	1,226,791	1,249,883	1,298,674	1,243,672	95.8%
Parks and Recreation (225)	4,716,625	4,837,575	5,192,992	4,840,572	93.2%
UCS Fund/UCS Econ Dev Fund (230/231)	8,192,441	-	-	-	0.0%
Transportation Fund (240)	1,066,670	735,051	1,258,951	1,254,927	99.7%
Multiple Grant (250)	1,183,810	1,127,106	1,989,064	1,120,241	56.3%
Community Development Block Grant (251)	1,393,029	986,947	1,114,001	1,430,891	128.4%
Animal Services (252)	1,240,410	1,356,794	1,233,100	1,191,776	96.6%
DA 9-16-19 (253)	3,749	5,917	5,000	3,752	75.0%
DA's Confiscation Fund (254)	1,852	1,641	30,000	1,218	4.1%
DATE (255)	268,957	274,015	289,711	216,543	74.7%
Victim Witness (256)	198,876	196,312	218,958	208,006	95.0%
DUI Court (257)	821,329	651,737	725,829	565,169	77.9%
Drug Court (258)	455,698	490,100	575,869	437,282	75.9%
Mental Health Court (259)	49,140	68,115	117,665	70,248	59.7%
Drug Screening Lab (260)	-	364,435	343,244	321,231	93.6%
Veteran's Accountability Court (261)	-	2,445	102,886	70,663	68.7%
Fire (270)	23,130,687	27,202,771	31,861,459	29,664,331	93.1%
Jail (271)	395,860	397,443	360,997	424,110	117.5%
Sheriff's Commissary Fund (272)	-	-	600,000	-	35.2%
Confiscated Assets Fund (273)	-	-	224,300	-	0.0%
Hotel/ Motel (275)	206,235	203,132	207,000	211,255	102.1%
Impact Fees (295)	1,954,148	2,084,109	5,316,636	2,057,644	38.7%
Recreation Bond Construction Fund (310)	63,173	243,137	4,464,045	27,418	0.6%
SPLOST V (322)	10,890	13,397	219,782	17,247	7.8%
SPLOST 2012 (323)	37,731,834	39,511,373	74,090,710	38,775,455	52.3%
SPLOST 2018 (324)	-	-	7,085,000	3,473,425	49.0%
Resource Recovery Development (375)	1,256,535	5,244,147	1,031,573	945,609	91.7%
Debt Service (410)	7,126,559	6,046,044	6,299,796	6,317,476	100.3%
Conference Center (555)	502,603	462,754	457,435	394,804	86.3%
EMS (580)	5,976,422	6,544,636	10,634,763	6,115,285	57.5%
Insurance/Benefits (605)	16,508,161	16,036,130	16,770,518	14,368,315	85.7%
Fleet (610)	1,434,930	1,495,729	1,572,662	1,309,885	83.3%
<b>TOTAL REVENUES ALL FUNDS</b>	<b>192,997,713</b>	<b>207,216,868</b>	<b>268,277,834</b>	<b>208,806,383</b>	<b>77.8%</b>



# Cherokee County Board of Commissioners

## EMS

YTD AUGUST FY2018

(Oct 2017 - Aug 2018 )

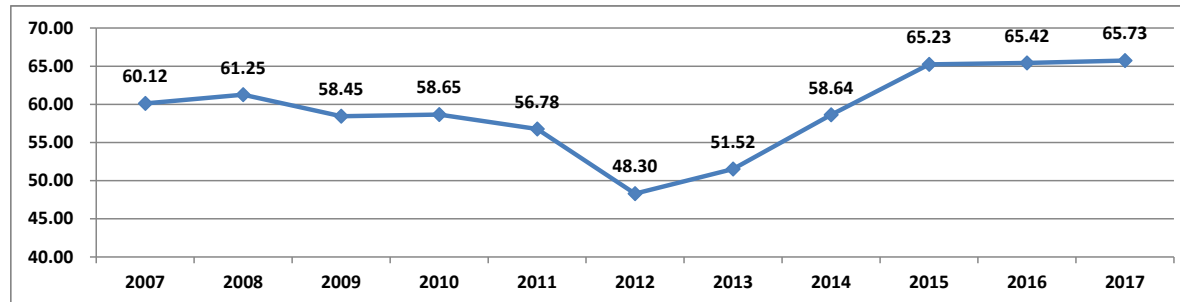






**Cherokee County Board of Commissioners  
Emergency Medical Services Fund  
Billing and Collections**

Time Period	#	Gross Charge	Net Charge	Receipts	Outstanding	Gross Collections	Net Collections
2006	7,284	5,482,437	4,490,374	2,665,998	1,824,376	48.63 %	59.37 %
2007	7,401	5,629,023	4,623,963	2,779,729	1,844,234	49.38 %	60.12 %
2008	7,373	5,567,872	4,566,433	2,797,114	1,769,319	50.24 %	61.25 %
2009	7,721	6,423,174	5,220,407	3,051,344	2,169,063	47.51 %	58.45 %
2010	8,452	7,324,778	5,695,087	3,340,246	2,354,841	45.60 %	58.65 %
2011	9,249	7,599,460	6,024,102	3,420,466	2,603,636	45.01 %	56.78 %
2012	7,390	6,300,276	5,080,211	2,453,591	2,626,620	38.94 %	48.30 %
2013	9,791	8,152,416	6,555,175	3,376,991	3,178,184	41.42 %	51.52 %
2014	10,363	8,408,044	6,518,091	3,821,978	2,696,113	45.46 %	58.64 %
2015	11,016	8,719,117	6,553,125	4,274,323	2,278,802	49.02 %	65.23 %
2016	11,288	9,158,656	6,866,939	4,492,614	2,374,325	49.05 %	65.42 %
2017	11,781	9,548,530	7,098,688	4,666,276	2,432,412	48.87 %	65.73 %
<b>PRIOR YRS</b>	<b>109,109</b>	<b>88,313,784</b>	<b>69,292,595</b>	<b>41,140,670</b>	<b>28,151,926</b>	<b>46.58 %</b>	<b>59.37 %</b>
Oct 2017	943	758,396	576,283	351,268	225,015	46.32 %	60.95 %
Nov 2017	1,000	796,915	597,915	381,851	216,064	47.92 %	63.86 %
Dec 2017	1,123	901,342	661,037	430,255	230,783	47.73 %	65.09 %
Jan 2018	1,170	953,976	707,737	428,293	279,444	44.90 %	60.52 %
Feb 2018	979	798,258	600,116	321,729	278,388	40.30 %	53.61 %
Mar 2018	980	805,763	617,716	304,097	313,619	37.74 %	49.23 %
Apr 2018	950	758,200	577,744	284,819	292,924	37.57 %	49.30 %
May 2018	906	730,436	664,553	134,997	529,557	18.48 %	20.31 %
Jun 2018	674	538,113	507,080	57,943	449,137	10.77 %	11.43 %
Jul 2018	727	576,281	576,281	-	576,281	- %	- %
<b>2017 YTD</b>	<b>9,452</b>	<b>7,617,680</b>	<b>6,086,463</b>	<b>2,695,251</b>	<b>3,391,212</b>	<b>35.38 %</b>	<b>44.28 %</b>
<b>TOTAL</b>	<b>118,561</b>	<b>95,931,463</b>	<b>75,379,058</b>	<b>43,835,921</b>	<b>31,543,138</b>	<b>45.70 %</b>	<b>58.15 %</b>



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



# Cherokee County Board of Commissioners

## Insurance & Benefits Fund

YTD AUGUST FY2018

(Oct 2017 - Aug 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 AUGUST FY2018**

Net Claims	\$573,389	\$1,061,948	\$1,522,647	\$1,171,269	\$864,155	\$1,141,286	\$850,054	\$1,164,516	\$896,730	\$909,135	\$1,290,485	\$11,351,170	\$11,445,615	<b>-\$94,445</b>	<b>-0.8%</b>
Employees	1157	1163	1161	1175	1188	1187	1201	1200	1198	1198	1198	1174	1184	<b>(10)</b>	<b>-0.9%</b>
PEPM - Month Only Actual (Red>Budget)	\$495.58	\$913.11	\$1,311.50	\$996.83	\$727.40	\$961.49	\$707.79	\$970.43	\$748.52	\$758.88	\$1,077.20	\$878.98	\$878.67	<b>\$0.31</b>	<b>0.0%</b>
PEPM Month Only Budget	\$837.86	\$821.48	\$821.48	\$1,026.85	\$821.48	\$1,026.85	\$821.48	\$1,043.23	\$805.10	\$821.48	\$821.48				
PEPM Actual v Budget (Red>Budget)	<b>-40.9%</b>	<b>11.2%</b>	<b>59.6%</b>	<b>-2.9%</b>	<b>-11.5%</b>	<b>-6.4%</b>	<b>-13.8%</b>	<b>-7.0%</b>	<b>-7.0%</b>	<b>-7.6%</b>	<b>31.1%</b>				
Number of Claim Weeks	4	4	4	5	4	5	4	5	4	4	4				

	October	November	December	January	February	March	April	May	June	July	August	YTD AUGUST FY2018 BUDGET	YTD AUGUST FY2018 ACTUALS	VARIANCE B/(W) \$	VARIANCE B/(W) %
<b>Self Insured</b>															
<b>Revenues</b>															
Health Insurance	739,034	982,943	985,529	1,216,462	1,001,032	1,754,567	1,013,254	1,007,631	1,202,534	1,006,673	1,509,668	12,425,250	12,419,326	<b>(5,924)</b>	0.0%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	63,544	63,144	62,923	62,869	94,068	749,021	748,347	<b>(674)</b>	-0.1%
Pharmacy Rebates	-	-	2,847	-	-	38,646	-	41,121	-	41,284	-	80,000	123,898	<b>43,898</b>	54.9%
Coast to Coast Program	-	366	366	360	424	398	301	266	199	158	120	3,054	2,958	<b>(97)</b>	100.0%
Stoploss	-	-	-	-	54,868	-	-	-	-	-	-	884,615	54,868	<b>(829,747)</b>	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	18,262	38,507	23,865	28,202	23,993	207,458	292,166	<b>84,708</b>	<b>40.8%</b>
<b>Total Revenue</b>	<b>807,474</b>	<b>1,069,001</b>	<b>1,071,933</b>	<b>1,317,287</b>	<b>1,145,096</b>	<b>1,928,185</b>	<b>1,095,360</b>	<b>1,150,669</b>	<b>1,289,521</b>	<b>1,139,185</b>	<b>1,627,850</b>	<b>14,349,399</b>	<b>13,641,562</b>	<b>(707,836)</b>	<b>-4.9%</b>
<b>Expenditures</b>															
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	850,054	1,164,516	896,730	909,135	1,290,485	12,235,785	11,500,483	<b>735,302</b>	6.0%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	62,809	62,992	61,691	53,387	69,522	670,140	660,759	<b>9,382</b>	1.4%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	18,788	3,423	15,408	3,443	27,430	139,700	161,202	<b>(21,502)</b>	<b>-15.4%</b>
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	10,178	10,178	10,178	10,178	15,266	119,457	119,383	<b>73</b>	0.1%
BCBS Admin Fees	113,655	120,577	122,762	118,228	113,186	132,008	121,129	124,371	83,231	119,002	118,794	1,434,039	1,286,941	<b>147,098</b>	10.3%
ACA Fees	-	-	-	-	-	-	-	-	11,613	(6,580)	-	6,400	5,033	<b>1,367</b>	21.4%
OPS	-	-	-	10,978	-	1,963	-	2,016	-	2,086	-	6,875	17,043	<b>(10,168)</b>	<b>-147.9%</b>
<b>Total Expenditures</b>	<b>758,297</b>	<b>1,220,330</b>	<b>1,763,069</b>	<b>1,322,699</b>	<b>1,145,846</b>	<b>1,419,154</b>	<b>1,062,956</b>	<b>1,367,495</b>	<b>1,078,851</b>	<b>1,090,650</b>	<b>1,521,497</b>	<b>14,612,396</b>	<b>13,750,843</b>	<b>861,552</b>	<b>5.9%</b>
<b>Net Income/(Loss) on Self Insured</b>	<b>49,177</b>	<b>(151,329)</b>	<b>(691,136)</b>	<b>(5,411)</b>	<b>(750)</b>	<b>509,031</b>	<b>32,404</b>	<b>(216,826)</b>	<b>210,671</b>	<b>48,535</b>	<b>106,353</b>	<b>(262,997)</b>	<b>(109,281)</b>	<b>153,716</b>	
<b>Other Insurance</b>															
<b>Revenue</b>															
EAP	-	-	-	-	-	969	956	948	941	984	978	-	5,776	<b>(5,776)</b>	
LT Disability	8,331	11,104	11,137	11,524	12,427	19,356	13,015	12,902	12,818	12,708	18,833	133,146	144,155	<b>11,009</b>	8.3%
ST Disability	8,888	11,730	11,631	7,394	4,674	3,063	3,044	3,020	2,996	3,056	3,036	138,739	62,532	<b>(76,207)</b>	<b>-54.9%</b>
Life Insurance	19,073	(42,794)	22,062	21,936	22,086	33,017	21,769	21,813	22,053	21,701	31,829	293,774	194,543	<b>(99,231)</b>	<b>-33.8%</b>
<b>Total Revenue</b>	<b>36,292</b>	<b>(19,961)</b>	<b>44,829</b>	<b>40,854</b>	<b>39,186</b>	<b>56,405</b>	<b>38,784</b>	<b>38,682</b>	<b>38,809</b>	<b>38,449</b>	<b>54,676</b>	<b>565,659</b>	<b>407,006</b>	<b>(164,429)</b>	<b>-29.1%</b>
<b>Expenditures</b>															
EAP	-	-	-	-	-	2	2,928	983	983	984	982	-	6,861	<b>(6,861)</b>	
LT Disability	12	12,064	19	24,191	26,965	13,080	14,137	13,772	13,724	13,735	13,680	135,554	145,379	<b>(9,825)</b>	<b>-7.2%</b>
ST Disability	3	12,866	5	25,512	16,051	3,066	2,973	3,053	3,055	3,060	3,046	141,248	72,689	<b>68,559</b>	<b>48.5%</b>
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	22,410	22,456	22,895	45,159	23,028	299,087	195,690	<b>103,398</b>	<b>34.6%</b>
<b>Total Expenditures</b>	<b>24</b>	<b>50,920</b>	<b>36</b>	<b>38,518</b>	<b>65,446</b>	<b>38,633</b>	<b>42,448</b>	<b>40,264</b>	<b>40,658</b>	<b>62,938</b>	<b>40,735</b>	<b>575,889</b>	<b>420,619</b>	<b>162,132</b>	<b>28.2%</b>
<b>Net Income/(Loss) on Fully Insured</b>	<b>36,269</b>	<b>(70,881)</b>	<b>44,794</b>	<b>2,336</b>	<b>(26,260)</b>	<b>17,772</b>	<b>(3,664)</b>	<b>(1,581)</b>	<b>(1,849)</b>	<b>(24,489)</b>	<b>13,940</b>	<b>(10,230)</b>	<b>(13,613)</b>	<b>(2,298)</b>	
<b>Grand Total Revenue</b>	<b>843,766</b>	<b>1,049,041</b>	<b>1,116,762</b>	<b>1,358,141</b>	<b>1,184,282</b>	<b>1,984,590</b>	<b>1,134,145</b>	<b>1,189,351</b>	<b>1,328,330</b>	<b>1,177,634</b>	<b>1,682,525</b>	<b>14,915,058</b>	<b>14,048,568</b>	<b>(866,490)</b>	<b>-5.8%</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>1,457,787</b>	<b>1,105,404</b>	<b>1,407,759</b>	<b>1,119,508</b>	<b>1,153,589</b>	<b>1,562,232</b>	<b>15,188,285</b>	<b>14,171,462</b>	<b>1,016,823</b>	<b>6.8%</b>
<b>Net Income/(Loss) for the Fund</b>	<b>85,446</b>	<b>(222,209)</b>	<b>(646,343)</b>	<b>(3,075)</b>	<b>(27,009)</b>	<b>526,803</b>	<b>28,740</b>	<b>(218,408)</b>	<b>208,822</b>	<b>24,046</b>	<b>120,293</b>	<b>(273,227)</b>	<b>(122,894)</b>	<b>150,333</b>	
<b>Budgeted Use of ISRP Reserve</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>13,398</b>	<b>147,377</b>	<b>147,377</b>	<b>0</b>	
<b>Effect on Unreserved Fund Balance</b>	<b>98,844</b>	<b>(208,811)</b>	<b>(632,945)</b>	<b>10,323</b>	<b>(13,611)</b>	<b>540,201</b>	<b>42,138</b>	<b>(205,010)</b>	<b>222,220</b>	<b>37,444</b>	<b>133,691</b>	<b>(125,850)</b>	<b>24,483</b>	<b>150,333</b>	
<b>Beginning Unreserved Fund Balance</b>	<b>537,165</b>	<b>636,009</b>	<b>427,197</b>	<b>(205,747)</b>	<b>(195,425)</b>	<b>(209,036)</b>	<b>331,165</b>	<b>373,303</b>	<b>168,293</b>	<b>390,513</b>	<b>427,957</b>	<b>537,165</b>	<b>537,165</b>		
<b>Ending Unreserved Fund Balance</b>	<b>636,009</b>	<b>427,197</b>	<b>(205,747)</b>	<b>(195,425)</b>	<b>(209,036)</b>	<b>331,165</b>	<b>373,303</b>	<b>168,293</b>	<b>390,513</b>	<b>427,957</b>	<b>561,648</b>	<b>411,315</b>	<b>561,648</b>	<b>150,333</b>	



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

	October	November	December	January	February	March	April	May	June	July	August	September	2018 Actual/Forecast	2018 Budget	Variance \$ B/(W)	Variance %
<b>Net Claims - Actual</b>	573,389	1,061,948	1,522,647	1,171,269	864,155	1,141,286	850,054	1,164,516	896,730	909,135	1,290,485	1,186,294	12,631,909	12,537,464	(\$94,445)	-0.8%
<b>Enrollees - Actual</b>	1,157	1,163	1,161	1,175	1,188	1,187	1,201	1,200	1,198	1,198	1,198	1,198	1,185	1,174	(\$11)	-1.0%
<b>PEPM YTD - Actual (Red&gt;Budget)</b>	\$495.58	\$704.89	\$907.21	\$929.82	\$888.67	\$900.97	\$872.78	\$885.21	\$869.80	\$858.57	\$878.67	\$888.07	\$888.07	\$889.94	\$2	0.2%
<b>PEPM YTD - Budget</b>	\$837.86	\$829.67	\$826.94	\$876.92	\$865.83	\$892.67	\$882.50	\$902.59	\$891.76	\$884.73	\$878.98	\$889.94				
<b>Actual v Budget</b>	<b>-40.9%</b>	<b>-15.0%</b>	<b>9.7%</b>	<b>6.0%</b>	<b>2.6%</b>	<b>0.9%</b>	<b>-1.1%</b>	<b>-1.9%</b>	<b>-2.5%</b>	<b>-3.0%</b>	<b>0.0%</b>	<b>-0.2%</b>				
<b>Number of Claim Weeks</b>	4	4	4	5	4	5	4	5	4	4	4	5				
<b>Self Insured</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Forecast</b>	<b>Actual/Forecast</b>	<b>2018 Budget</b>	<b>Variance \$ B/(W)</b>	<b>Variance %</b>
<b>Revenues</b>																
Health Insurance	739,034	982,943	985,529	1,216,462	1,001,032	1,754,567	1,013,254	1,007,631	1,202,534	1,006,673	1,509,668	1,374,709	13,794,035	13,799,959	(\$5,924)	0.0%
Dental Insurance	46,105	61,370	61,266	61,898	62,941	108,219	63,544	63,144	62,923	62,869	94,068	82,870	831,217	831,891	(\$674)	-0.1%
Pharmacy Rebates	-	-	2,847	-	-	38,646	-	41,121	-	41,284	-	-	123,898	120,000	\$3,898	3.2%
Coast to Coast Program	-	366	366	360	424	398	301	266	199	158	120	278	3,235	3,332	(\$97)	100.0%
Stoploss Reimbursements	-	-	-	-	54,868	-	-	-	-	-	-	115,385	170,253	1,000,000	(\$829,747)	100.0%
COBRA/Retiree Payments	22,335	24,322	21,925	38,567	25,831	26,356	18,262	38,507	23,865	28,202	23,993	27,000	319,166	226,318	\$92,848	41.0%
<b>Total Revenue</b>	<b>807,474</b>	<b>1,069,001</b>	<b>1,071,933</b>	<b>1,317,287</b>	<b>1,145,096</b>	<b>1,928,185</b>	<b>1,095,360</b>	<b>1,150,669</b>	<b>1,289,521</b>	<b>1,139,185</b>	<b>1,627,850</b>	<b>1,600,242</b>	<b>15,241,804</b>	<b>15,981,500</b>	<b>(\$739,696)</b>	<b>-4.6%</b>
<b>Expenditures</b>																
Health Insurance	573,389	1,061,948	1,522,647	1,171,269	919,023	1,141,286	850,054	1,164,516	896,730	909,135	1,290,485	1,301,679	12,802,162	13,537,464	\$735,302	5.4%
Dental Insurance	38,996	14,949	106,807	45	88,288	101,273	62,809	62,992	61,691	53,387	69,522	71,292	732,050	741,432	\$9,382	1.3%
Broker Fees	24,669	12,677	674	12,000	15,335	27,358	18,788	3,423	15,408	3,443	27,430	3,500	164,702	152,400	(\$12,302)	-8.1%
Employee Support	7,588	10,179	10,179	10,179	10,014	15,267	10,178	10,178	10,178	10,178	15,266	13,216	132,600	132,673	\$73	0.1%
Administrative Services	113,655	120,577	122,762	118,228	113,186	132,008	121,129	124,371	83,231	119,002	118,794	118,794	1,405,735	1,564,406	\$158,671	10.1%
ACA Fees	-	-	-	-	-	-	-	-	11,613	(6,580)	-	-	5,033	6,400	\$1,367	21.4%
Other Purchased Services	-	-	-	10,978	-	1,963	-	2,016	-	2,086	-	625	17,668	7,500	(\$10,168)	-135.6%
<b>Total Expenditures</b>	<b>758,297</b>	<b>1,220,330</b>	<b>1,763,069</b>	<b>1,322,699</b>	<b>1,145,846</b>	<b>1,419,154</b>	<b>1,062,956</b>	<b>1,367,495</b>	<b>1,078,851</b>	<b>1,090,650</b>	<b>1,521,497</b>	<b>1,509,106</b>	<b>15,259,949</b>	<b>16,142,275</b>	<b>\$882,326</b>	<b>5.5%</b>
<b>Net Income/ Loss on Self Insured</b>	<b>49,177</b>	<b>(151,329)</b>	<b>(691,136)</b>	<b>(5,411)</b>	<b>(750)</b>	<b>509,031</b>	<b>32,404</b>	<b>(216,826)</b>	<b>210,671</b>	<b>48,535</b>	<b>106,353</b>	<b>91,136</b>	<b>(18,145)</b>	<b>(160,775)</b>	<b>\$142,630</b>	
<b>Other Insurance</b>																
<b>Revenue</b>																
Employee Assistance Program	-	-	-	-	-	969	956	948	941	984	978	950	6,726	-	\$6,726	#DIV/0!
Long Term Disability	8,331	11,104	11,137	11,524	12,427	19,356	13,015	12,902	12,818	12,708	18,833	16,521	160,676	147,877	\$12,799	8.7%
Short Term Disability	8,888	11,730	11,631	7,394	4,674	3,063	3,044	3,020	2,996	3,056	3,036	3,973	66,505	154,089	(\$87,584)	-56.8%
Life Insurance	19,073	(42,794)	22,062	21,936	22,086	33,017	21,769	21,813	22,053	21,701	31,829	28,211	222,754	326,277	(\$103,523)	-31.7%
<b>Total Revenue</b>	<b>36,292</b>	<b>(19,961)</b>	<b>44,829</b>	<b>40,854</b>	<b>39,186</b>	<b>56,405</b>	<b>38,784</b>	<b>38,682</b>	<b>38,809</b>	<b>38,449</b>	<b>54,676</b>	<b>49,655</b>	<b>456,661</b>	<b>628,243</b>	<b>(\$171,582)</b>	<b>-27.3%</b>
<b>Expenditures</b>																
Employee Assistance Program	-	-	-	-	-	1.51	2,928	983	983	984	982	983	7,844	-	(\$7,844)	#DIV/0!
Long Term Disability	12	12,064	19	24,191	26,965	13,080	14,137	13,772	13,724	13,735	13,680	13,680	159,059	147,877	(\$11,182)	-7.6%
Short Term Disability	3	12,866	5	25,512	16,051	3,066	2,973	3,053	3,055	3,060	3,046	3,046	75,735	154,089	\$78,354	50.9%
Life Insurance	8	25,991	12	(11,184)	22,429	22,487	22,410	22,456	22,895	45,159	23,028	23,028	218,718	326,277	\$107,559	33.0%
<b>Total Expenditures</b>	<b>24</b>	<b>50,920</b>	<b>36</b>	<b>38,518</b>	<b>65,446</b>	<b>38,633</b>	<b>42,448</b>	<b>40,264</b>	<b>40,658</b>	<b>62,938</b>	<b>40,735</b>	<b>40,737</b>	<b>461,355</b>	<b>628,243</b>	<b>\$166,888</b>	<b>26.6%</b>
<b>Net Income/Loss on Fully Insured</b>	<b>36,269</b>	<b>(70,881)</b>	<b>44,794</b>	<b>2,336</b>	<b>(26,260)</b>	<b>17,772</b>	<b>(3,664)</b>	<b>(1,581)</b>	<b>(1,849)</b>	<b>(24,489)</b>	<b>13,940</b>	<b>8,918</b>	<b>(4,695)</b>	<b>-</b>	<b>(\$4,695)</b>	
<b>Total Revenue</b>	<b>843,766</b>	<b>1,049,041</b>	<b>1,116,762</b>	<b>1,358,141</b>	<b>1,184,282</b>	<b>1,984,590</b>	<b>1,134,145</b>	<b>1,189,351</b>	<b>1,328,330</b>	<b>1,177,634</b>	<b>1,682,525</b>	<b>1,649,896</b>	<b>15,698,465</b>	<b>16,609,743</b>	<b>(\$911,278)</b>	<b>-5.5%</b>
<b>Total Expense</b>	<b>758,321</b>	<b>1,271,250</b>	<b>1,763,105</b>	<b>1,361,217</b>	<b>1,211,291</b>	<b>1,457,787</b>	<b>1,105,404</b>	<b>1,407,759</b>	<b>1,119,508</b>	<b>1,153,589</b>	<b>1,562,232</b>	<b>1,549,842</b>	<b>15,721,305</b>	<b>16,770,518</b>	<b>\$1,049,213</b>	<b>6.3%</b>
<b>Net Income/Loss for the Fund</b>	<b>85,446</b>	<b>(222,209)</b>	<b>(646,343)</b>	<b>(3,075)</b>	<b>(27,009)</b>	<b>526,803</b>	<b>28,740</b>	<b>(218,408)</b>	<b>208,822</b>	<b>24,046</b>	<b>120,293</b>	<b>100,054</b>	<b>(22,840)</b>	<b>(160,775)</b>	<b>\$137,935</b>	
<b>Fund Balance Reconciliation:</b>																
<b>Unreserved Fund Balance -</b>																
Beginning of Period	537,165	636,009	427,197	(205,747)	(195,425)	(209,036)	331,165	373,303	168,293	390,513	427,957	561,648	537,165	-		
Net/Income Loss for Month After																
Use of ERIP/ISRP Reserve	98,844	(208,811)	(632,945)	10,323	(13,611)	540,201	42,138	(205,010)	222,220	37,444	133,691	113,452	137,935	-	\$137,935	
End of Month Unreserved	636,009	427,197	(205,747)	(195,425)	(209,036)	331,165	373,303	168,293	390,513	427,957	561,648	675,100	675,100	-	\$137,935	
<b>Reserved Fund Balance -</b>																
Beginning of Month	600,917	587,519	574,121	560,723	547,325	533,928	520,530	507,132	493,734	480,336	466,938	453,540	600,917	600,917		
Use of Reserve to Support																
Retirees	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(13,398)	(160,775)	(160,775)	\$0	
End of Month Reserved	587,519	574,121	560,723	547,325	533,928	520,530	507,132	493,734	480,336	466,938	453,540	440,142	440,142	440,142	\$0	
<b>Total 605 Fund Balance</b>	<b>1,223,528</b>	<b>1,001,319</b>	<b>354,976</b>	<b>351,901</b>	<b>324,892</b>	<b>851,695</b>	<b>880,435</b>	<b>662,027</b>	<b>870,849</b>	<b>894,895</b>	<b>1,015,188</b>	<b>1,115,242</b>	<b>1,115,242</b>	<b>440,142</b>	<b>\$137,935</b>	



# **Cherokee County Board of Commissioners**

## **SPLOST**

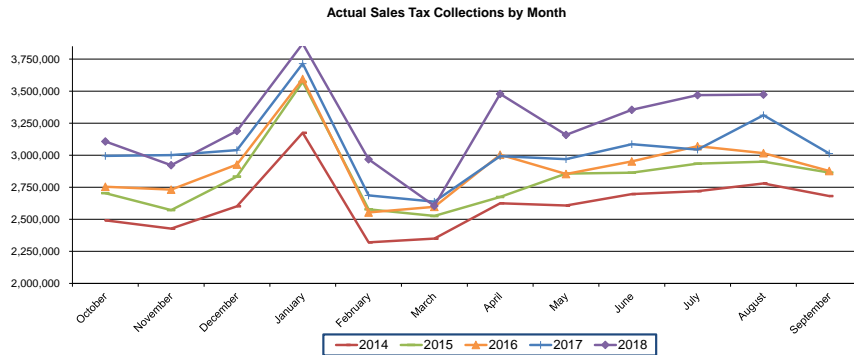
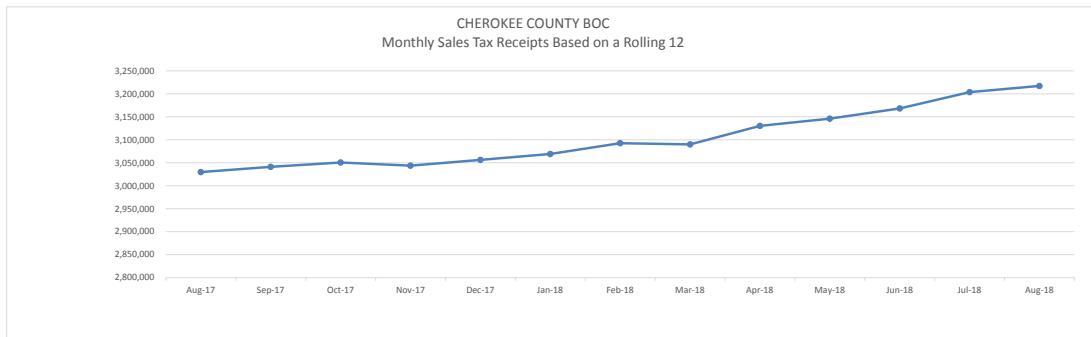
YTD AUGUST FY2018

(Oct 2017 - Aug 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	2018 V 2017	2018 V 2017	
													Monthly	YTD	
													Change	Change	
October	\$2,934,505	\$2,487,172	\$2,368,418	\$2,097,620	\$2,245,568	\$2,473,971	\$2,511,418	\$2,492,507	\$2,703,873	\$2,753,877	\$2,995,248	\$3,107,693		3.75%	3.75%
November	\$3,308,562	\$2,832,020	\$2,676,146	\$2,281,594	\$2,216,790	\$2,329,530	\$2,480,638	\$2,427,594	\$2,572,028	\$2,731,255	\$3,001,405	\$2,921,626		-2.66%	0.54%
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%	2.02%
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%	2.65%
February	\$2,786,934	\$2,832,505	\$2,782,661	\$2,351,940	\$2,103,267	\$2,361,500	\$2,268,809	\$2,320,262	\$2,577,937	\$2,553,677	\$2,686,722	\$2,967,832		10.46%	4.01%
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%	3.24%
April	\$2,368,587	\$2,403,724	\$1,709,507	\$2,481,824	\$2,374,900	\$2,584,770	\$2,424,811	\$2,625,526	\$2,674,821	\$3,004,516	\$2,993,100	\$3,477,828		16.19%	5.08%
May	\$2,473,392	\$2,686,930	\$3,150,381	\$2,335,399	\$2,342,580	\$2,287,590	\$2,383,336	\$2,608,141	\$2,856,714	\$2,853,042	\$2,969,649	\$3,158,311		6.35%	5.24%
June	\$3,018,483	\$2,376,300	\$2,216,932	\$2,504,336	\$2,387,757	\$2,818,781	\$2,453,119	\$2,697,269	\$2,863,799	\$2,951,452	\$3,086,447	\$3,353,964		8.67%	5.63%
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	\$3,468,623		13.96%	6.47%
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	\$3,473,050		4.86%	6.31%
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%	0.00%	
<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>\$35,593,483</b>		<b>7.79%</b>	<b>0.00%</b>
<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>-2.5%</b>			



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

DEPARTMENT	PROJECT	ORIGINAL BUDGET	REVISED BUDGET	OTHER FUNDING SOURCES	SPLOST BUDGET TO DATE	SPENDING/POs TO DATE	REMAINING BUDGET - 2018	REMAINING BUDGET - TOTAL
Level One	Jail Expansion/Enhancements	19,000,000	17,040,000		17,040,000	1,672,979	15,367,021	15,367,021
Projects	E911 Back up Center	-	500,000		500,000	500,000	-	-
	Fire Engines	-	180,000		180,000		180,000	180,000
	Training Facility Expansion-Sheriff	1,500,000	1,500,000	379,662	1,500,000	1,879,662	-	-
	Training Facility Expansion-Fire	1,500,000	1,500,000		1,500,000	1,500,000	-	-
	ALS Units (Ambulances)	2,000,000	2,280,000		2,280,000	2,270,840	9,160	9,160
	Animal Shelter Renovation	1,000,000	2,000,000		2,000,000	2,000,000	-	-
	<b>LEVEL ONE TOTAL</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>379,662</b>	<b>25,000,000</b>	<b>9,823,480</b>	<b>15,556,181</b>	<b>15,556,181</b>
	<b>Animal Shelter Renovation</b>		<b>1,165,370</b>		<b>1,165,370</b>	<b>1,153,882</b>	<b>11,488</b>	<b>11,488</b>
Sheriff	SHERIFF PATROL VEHICLES	2,500,000	2,500,000	5,150	2,500,000	2,498,623	6,527	6,527
	Animal Control Vehicles	200,000	200,000		200,000	191,484	8,516	8,516
	Marshal Patrol Vehicles	200,000	250,000		250,000	256,591	(6,591)	(6,591)
Marshal	MARSHAL/ANIMAL CONTROL VEHICLES TOTAL	400,000	450,000	-	450,000	448,075	1,925	1,925
E-911	E911 TOTAL	1,500,000	2,466,134	-	2,466,134	2,443,309	22,825	22,825
	<b>TOTAL LAW ENFORCEMENT</b>	<b>4,400,000</b>	<b>5,416,134</b>	<b>5,150</b>	<b>5,416,134</b>	<b>5,390,007</b>	<b>31,277</b>	<b>31,277</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		239,889	3,142,111	3,142,111
	<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>11,074,635</b>	<b>3,142,111</b>	<b>3,142,111</b>
	<b>SENIOR CENTER TOTAL</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>135,361</b>	<b>1,364,639</b>	<b>1,364,639</b>
	<b>TRANSPORTATION</b>	<b>90,200,000</b>	<b>89,052,130</b>	<b>19,463,051</b>	<b>89,052,130</b>	<b>82,920,374</b>	<b>25,594,807</b>	<b>25,594,807</b>
	Airport Runway Expansion	2,000,000	6,162,429		6,162,429	4,718,088	1,444,341	1,444,341
	Contingency	1,250,000	-		-	-	-	-
	AIRPORT	3,250,000	6,162,429	-	6,162,429	4,718,088	1,444,341	1,444,341
Transportation	<b>TOTAL TRANSPORTATION</b>	<b>93,450,000</b>	<b>95,214,559</b>	<b>19,463,051</b>	<b>95,214,559</b>	<b>87,638,461</b>	<b>27,039,148</b>	<b>27,039,148</b>
Other	Economic Development							
	- Sewer System Improvements	750,000			-	-	-	-
	- Debt Service	-	2,322,777		2,322,777	2,322,777	-	(0)
	- Other Econ Dev Projects	3,000,000	4,218,723		4,218,723	4,160,124	58,599	58,599
	<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>3,750,000</b>	<b>6,541,500</b>	<b>-</b>	<b>6,541,500</b>	<b>6,482,902</b>	<b>58,599</b>	<b>58,599</b>
	Library Facilities	2,500,000	2,500,000		2,500,000	-	2,500,000	2,500,000
	Cities Distributions/Projects	46,190,264	51,729,891		51,729,891	51,729,891	-	-
	Interest Revenue			1,389,719		459,280	930,439	930,439
	Canton SPLOST Transfer/Ins Recovery/Land Purchase				314,689	314,689	-	-
	<b>TOTAL SPLOST</b>	<b>185,490,264</b>	<b>201,067,454</b>	<b>24,904,327</b>	<b>201,067,454</b>	<b>174,631,490</b>	<b>51,340,292</b>	<b>51,340,292</b>



CHEROKEE COUNTY BOARD OF COMMISSIONERS  
 SPLOST 2018 PROJECTS  
 ANTICIPATED EXPENDITURES BY YEAR  
 AUGUST 2018

DEPARTMENT	PROJECT	ORIGINAL BUDGET	REVISED BUDGET	OTHER FUNDING SOURCES	SPLOST BUDGET TO DATE	SPENDING/POs TO DATE	REMAINING BUDGET - 2018	REMAINING BUDGET - TOTAL
Level One Project	Jail Expansion/Enhancements	23,000,000	23,000,000				-	23,000,000
	<b>LEVEL ONE TOTAL</b>	<b>23,000,000</b>	<b>23,000,000</b>	-	-	-	-	<b>23,000,000</b>
Level Two Projects	Transportation	88,500,000	88,500,000				-	88,500,000
	Airport	6,000,000	6,000,000				-	6,000,000
	CATS	500,000	500,000				-	500,000
	<b>TOTAL TRANSPORTATION</b>	<b>95,000,000</b>	<b>95,000,000</b>	-	-	-	-	<b>95,000,000</b>
	Law Enforcement Vehicles	4,000,000	4,000,000				-	4,000,000
	Marshal/Animal Control Vehicles	1,000,000	1,000,000				-	1,000,000
	E-911 Center/Communications	9,607,000	9,607,000				-	9,607,000
	Fire Facilities and Equipment	21,140,000	21,140,000				-	21,140,000
	Justice Center Expansion	17,500,000	17,500,000				-	17,500,000
	Parks	2,800,000	2,800,000				-	2,800,000
	IT Upgrades	1,035,000	1,035,000				-	1,035,000
	General Facilities	1,000,000	1,000,000				-	1,000,000
	Economic Development	8,000,000	8,000,000				-	8,000,000
	<b>TOTAL COUNTY WITHOUT TRANSPORTATION</b>	<b>66,082,000</b>	<b>66,082,000</b>	-	-	-	-	<b>66,082,000</b>
	<b>LEVEL TWO TOTAL</b>	<b>161,082,000</b>	<b>161,082,000</b>	-	-	-	-	<b>161,082,000</b>
Cities	Cities Distributions/Projects	69,013,568	69,013,568		1,942,164	971,082	971,082	67,071,404
	<b>TOTAL SPLOST</b>	<b>253,095,568</b>	<b>253,095,568</b>	-	<b>1,942,164</b>	<b>971,082</b>	<b>971,082</b>	<b>251,153,404</b>



# SPLOST V

## REMAINING SPENDING BY CATEGORY/PROJECT

<b>Roads &amp; Bridges</b>	
Roads/Engineering Budget	57,903
	57,903

<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	

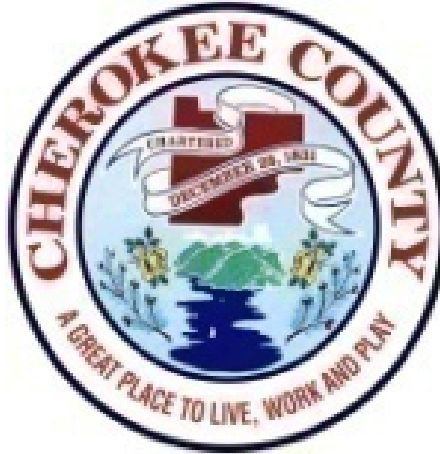
<b>Sheriff Office</b>	
Training Facility /Other	0
	-
	0

<b>Remaining SPLOST By Category</b>	
County Projects	1,618,712
County Debt	-
Cities	-
<b>TOTAL</b>	<b>1,618,712</b>

**BASED ON SPENDING AS OF AUGUST 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

Headcount

August 2018

(Oct 2017 - Aug 2018 )



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(21.00 Payroll Periods - 80.77% of Year Lapsed as of 7/31/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>GENERAL FUND</b>	<b>GENERAL SERVICES</b>	BOARD OF COMMISSIONERS	5.00	5.00	5.00	0.00	0.00	0.00	0.00	0.00
		CORONER	4.19	4.19	0.86	3.33	0.00	0.00	0.00	0.00
		COUNTY CLERK	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		COUNTY MANAGER	5.48	5.48	4.48	1.00	0.00	0.00	0.00	0.00
		ELECTIONS	35.95	33.57	7.00	2.00	24.57	2.38	2.38	0.00
		TAX ASSESSOR	35.38	32.00	30.57	1.43	0.00	3.38	3.38	0.00
		TAX COMMISSIONER	23.71	23.71	23.71	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	110.71	104.95	72.62	7.76	24.57	5.76	5.76	0.00
	<b>ADMINISTRATIVE SERVICES AGENCY</b>	ADMINISTRATIVE SERVICES AGENCY	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
		BUDGETING & FINANCIAL SERVICES	7.11	7.11	7.11	0.00	0.00	0.00	0.00	0.00
		CAPITAL PROJECTS	0.10	0.10	0.10	0.00	0.00	0.00	0.00	0.00
		FACILITIES MANAGEMENT	22.76	22.76	22.76	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>	34.97	34.97	34.97	0.00	0.00	0.00	0.00	0.00
	<b>HUMAN RESOURCES</b>	PEOPLE RESOURCES CENTER	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
	<b>INFORMATION TECHNOLOGY</b>	INFORMATION TECHNOLOGY SYSTEMS	15.81	15.81	13.86	1.95	0.00	0.00	0.00	0.00
		<b>Total</b>	15.81	15.81	13.86	1.95	0.00	0.00	0.00	0.00
	<b>JUDICIAL SERVICES</b>	BOARD OF EQUALIZATION	3.29	0.00	0.00	0.00	0.00	3.29	3.29	0.00
		CLERK OF SUPERIOR COURT	61.19	61.19	53.14	3.76	4.29	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(21.00 Payroll Periods - 80.77% of Year Lapsed as of 7/31/2018)**

			2018							
GENERAL FUND	JUDICIAL SERVICES	COURT ADMINISTRATION	Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
		COURT ADMINISTRATION	33.19	33.19	13.95	19.24	0.00	0.00	0.00	0.00
		DISTRICT ATTORNEY	36.63	27.10	25.34	1.76	0.00	9.52	0.00	9.52
		INDIGENT DEFENSE	3.86	3.86	3.86	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	9.33	9.33	2.90	6.43	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	24.38	24.38	22.43	1.95	0.00	0.00	0.00	0.00
		SUPERIOR COURT	8.67	2.95	2.90	0.05	0.00	5.71	0.00	5.71
		<b>Total</b>	<b>204.53</b>	<b>186.01</b>	<b>147.53</b>	<b>34.19</b>	<b>4.29</b>	<b>18.52</b>	<b>3.29</b>	<b>15.24</b>
	<b>LAW ENFORCEMENT</b>	ADULT DETENTION FACILITY	137.52	137.52	136.00	1.52	0.00	0.00	0.00	0.00
		COURT SERVICES	29.48	29.48	29.48	0.00	0.00	0.00	0.00	0.00
		CRIMINAL INVESTIGATION DIV	30.71	30.71	30.71	0.00	0.00	0.00	0.00	0.00
		INTELLIGENCE DIVISION	6.86	6.86	6.86	0.00	0.00	0.00	0.00	0.00
		LAW ENFORCEMENT ADMINISTRATION	17.62	17.62	17.62	0.00	0.00	0.00	0.00	0.00
		OFFICE OF PROF STANDARDS	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
		SHERIFF CROSSING GUARDS	10.00	10.00	0.00	10.00	0.00	0.00	0.00	0.00
		SHERIFF TRAINING DIVISION	10.05	10.05	10.05	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPERATIONS	33.29	33.29	33.29	0.00	0.00	0.00	0.00	0.00
		UNIFORM PATROL	98.90	98.90	97.00	1.90	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
**Average Active County Headcount Report - All Funds**  
**(21.00 Payroll Periods - 80.77% of Year Lapsed as of 7/31/2018)**

			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>GENERAL FUND</b>	<b>LAW ENFORCEMENT</b>	VICE CONTROL	14.38	13.43	13.43	0.00	0.00	0.95	0.00	0.95
		<b>Total</b>	391.81	390.86	377.43	13.43	0.00	0.95	0.00	0.95
	<b>COMMUNITY DEVELOPMENT</b>	BUILDING INSPECTIONS	9.33	9.33	9.33	0.00	0.00	0.00	0.00	0.00
		COMMUNITY DEVELOPMENT	2.04	2.04	2.04	0.00	0.00	0.00	0.00	0.00
		DEVELOPMENT SERVICES CENTER	5.24	5.24	5.24	0.00	0.00	0.00	0.00	0.00
		GIS/MAPPING	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
		PLANNING AND LAND USE	11.38	6.29	6.29	0.00	0.00	5.10	5.10	0.00
		<b>Total</b>	30.99	25.90	25.90	0.00	0.00	5.10	5.10	0.00
		<b>PUBLIC WORKS</b>	CONSERVATION ADMINISTRATION	1.00	1.00	1.00	0.00	0.00	0.00	0.00
	ENGINEERING		9.24	9.24	9.24	0.00	0.00	0.00	0.00	0.00
	RECYCLABLES COLLECTION		4.00	4.00	2.10	1.90	0.00	0.00	0.00	0.00
	ROADS AND BRIDGES		40.05	40.05	37.19	0.00	2.86	0.00	0.00	0.00
	STORMWATER MGT ENGINEERING		4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>		58.29	58.29	53.53	1.90	2.86	0.00	0.00	0.00
	<b>MARSHAL</b>	ANIMAL CONTROL	5.96	5.63	5.63	0.00	0.00	0.33	0.33	0.00
		CODE ENFORCEMENT	12.59	12.59	12.59	0.00	0.00	0.00	0.00	0.00
		EMERGENCY MANAGEMENT	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	21.55	21.22	21.22	0.00	0.00	0.33	0.33	0.00
	<b>Total</b>		872.67	842.00	751.05	59.24	31.71	30.67	14.48	16.19
	<b>OTHER FUN</b>	<b>DUI COURT</b>	DUI COURT	2.81	2.81	2.81	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
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			2018								
		Total	Total	COUNTY EMPLOYEES				BOARD & STATE			
				FT	PT	STMP	Total	BD	ST		
<b>OTHER FUNDS</b>	<b>DUI COURT</b>	<b>Total</b>	2.81	2.81	2.81	0.00	0.00	0.00	0.00	0.00	
	<b>DRUG ACCOUNTABILITY COURT</b>	DRUG COURT	3.81	3.81	3.76	0.05	0.00	0.00	0.00	0.00	
		<b>Total</b>	3.81	3.81	3.76	0.05	0.00	0.00	0.00	0.00	
	<b>FIRE FUND</b>		FIRE ADMINISTRATION	16.81	16.81	16.38	0.43	0.00	0.00	0.00	0.00
			FIRE FIGHTING	262.19	262.19	262.10	0.10	0.00	0.00	0.00	0.00
			FIRE INFORMATION TECHNOLOGY	2.05	2.05	2.05	0.00	0.00	0.00	0.00	0.00
			FIRE MARSHAL	3.67	3.67	3.67	0.00	0.00	0.00	0.00	0.00
			FIRE PREVENTION	1.57	1.57	1.57	0.00	0.00	0.00	0.00	0.00
			FIRE TRAINING	6.05	6.05	5.43	0.62	0.00	0.00	0.00	0.00
			<b>Total</b>	292.33	292.33	291.19	1.14	0.00	0.00	0.00	0.00
	<b>E-911</b>		EMERGENCY 911 TELEPHONE FUND	51.86	51.86	44.77	7.10	0.00	0.00	0.00	0.00
			<b>Total</b>	51.86	51.86	44.77	7.10	0.00	0.00	0.00	0.00
	<b>ANIMAL SERVICES</b>		ANIMAL SHELTER	15.26	15.26	14.26	1.00	0.00	0.00	0.00	0.00
			<b>Total</b>	15.26	15.26	14.26	1.00	0.00	0.00	0.00	0.00
	<b>SENIOR SERVICES</b>		SENIOR SERVICES FUND	20.76	20.76	15.86	4.90	0.00	0.00	0.00	0.00
			<b>Total</b>	20.76	20.76	15.86	4.90	0.00	0.00	0.00	0.00
	<b>TRANSPORTATION</b>		TRANSPORTATION SERVICES	16.25	16.25	14.34	1.90	0.00	0.00	0.00	0.00
			<b>Total</b>	16.25	16.25	14.34	1.90	0.00	0.00	0.00	0.00
	<b>PARKS &amp; REC</b>		AQUATIC CENTER	62.14	62.14	4.76	25.48	31.90	0.00	0.00	0.00
			PARKS AND REC MAINTENANCE	18.14	18.14	16.52	1.62	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
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			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>PARKS &amp; REC</b>	PARKS AND RECREATION ADMIN	7.00	6.76	2.76	4.00	0.00	0.24	0.24	0.00
		PARKS AND RECREATION ATHLETICS	30.81	30.81	5.90	7.24	17.67	0.00	0.00	0.00
		PARKS AND RECREATION PROGRAMS	13.33	13.33	2.76	5.00	5.57	0.00	0.00	0.00
		<b>Total</b>	131.43	131.19	32.71	43.33	55.14	0.24	0.24	0.00
	<b>REC CONSTRUCTION</b>	RECREATION FACILITIES	0.86	0.86	0.86	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	0.86	0.86	0.86	0.00	0.00	0.00	0.00	0.00
	<b>SPLOST</b>	ENGINEERING/SPLOST VI	6.60	6.60	6.60	0.00	0.00	0.00	0.00	0.00
		ROADS & BRIDGES/SPLOST VI	32.10	32.10	31.10	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	38.70	38.70	37.70	1.00	0.00	0.00	0.00	0.00
	<b>EMS</b>	EMS OPERATIONS	82.24	82.24	82.14	0.10	0.00	0.00	0.00	0.00
		<b>Total</b>	82.24	82.24	82.14	0.10	0.00	0.00	0.00	0.00
	<b>FLEET</b>	FLEET MAINTENANCE	9.67	9.67	9.67	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	9.67	9.67	9.67	0.00	0.00	0.00	0.00	0.00
	<b>GRANTS</b>	SOLICITOR GRANTS	3.76	3.76	3.76	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	3.76	3.76	3.76	0.00	0.00	0.00	0.00	0.00
	<b>V/W FUND</b>	FAMILY COURT	1.44	1.44	0.44	1.00	0.00	0.00	0.00	0.00
		<b>Total</b>	1.44	1.44	0.44	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**  
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			2018							
			Total	COUNTY EMPLOYEES				BOARD & STATE		
				Total	FT	PT	STMP	Total	BD	ST
<b>OTHER FUNDS</b>	<b>OTHER FUND</b>	DISTRICT ATTORNEY	7.33	7.33	7.33	0.00	0.00	0.00	0.00	0.00
		DRUG COURT	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
		DRUG SCREENING LAB	5.00	5.00	1.05	3.95	0.00	0.00	0.00	0.00
		IMPACT FEE EXPENSES	0.14	0.00	0.00	0.00	0.00	0.14	0.14	0.00
		SHERIFF CID VOCA GRANT	2.95	2.95	2.95	0.00	0.00	0.00	0.00	0.00
		SPECIAL OPS - HEAT	1.86	1.86	1.86	0.00	0.00	0.00	0.00	0.00
		SPLOST '12 SHERIFF BUILDINGS	0.19	0.19	0.19	0.00	0.00	0.00	0.00	0.00
		TREATMENT ACCOUNTABILITY COURT	1.00	1.00	0.05	0.95	0.00	0.00	0.00	0.00
		VETERANS ACCOUNTABILITY COURT	0.95	0.95	0.95	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>		21.08	20.94	16.03	4.90	0.00	0.14	0.14
	<b>Total</b>		694.24	693.86	572.29	66.43	55.14	0.38	0.38	0.00
<b>Total</b>			1,566.90	1,535.86	1,323.33	125.67	86.86	31.05	14.86	16.19

**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 7/31/2018)

	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	4.48	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	24.57	1.00	2.38	5.00	0.00	0.00
11545000 TAX COMMISSIONER	23.71	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11550000 TAX ASSESSOR	30.57	31.00	1.43	2.00	0.00	0.00	3.38	13.00	0.00	0.00
08 13700000 CORONER	0.86	1.00	3.33	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GENERAL SERVICES</b>	<b>72.62</b>	<b>78.00</b>	<b>7.76</b>	<b>8.00</b>	<b>24.57</b>	<b>1.00</b>	<b>5.76</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADMINISTRATIVE SERVICES AGENCY</b>										
11321000 ADMINISTRATIVE SERVICES AGENCY	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 11322000 CAPITAL PROJECTS	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11510000 BUDGETING & FINANCIAL SERVICES	7.11	7.11	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
11517000 PURCHASING	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11565000 FACILITIES MANAGEMENT	22.76	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>34.97</b>	<b>36.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>HUMAN RESOURCES</b>										
11540000 PEOPLE RESOURCES CENTER	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HUMAN RESOURCES</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INFORMATION TECHNOLOGY</b>										
11535000 INFORMATION TECHNOLOGY SYSTEMS	13.86	14.00	1.95	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>13.86</b>	<b>14.00</b>	<b>1.95</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>JUDICIAL SERVICES</b>										
12100000 COURT ADMINISTRATION	13.95	14.00	19.24	23.00	0.00	0.00	0.00	0.00	0.00	0.00
02 12150000 SUPERIOR COURT	2.90	3.00	0.05	0.00	0.00	0.00	0.00	0.00	5.71	6.00
12165000 INDIGENT DEFENSE	3.86	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 12180000 CLERK OF SUPERIOR COURT	53.14	53.00	3.76	4.00	4.29	5.00	0.00	0.00	0.00	0.00



**Cherokee County Board of Commissioners**  
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 (Based on Payroll Periods from 10/13/2017 to 7/31/2018)

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>12181000 BOARD OF EQUALIZATION</b>	0.00	0.00	0.00	0.00	0.00	0.00	3.29	15.00	0.00	0.00
<b>12200000 DISTRICT ATTORNEY</b>	25.34	26.35	1.76	2.00	0.00	0.00	0.00	0.00	9.52	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>	22.43	23.00	1.95	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12400000 MAGISTRATE COURT</b>	2.90	3.00	6.43	7.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12450000 PROBATE COURT</b>	9.00	9.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>12600000 JUVENILE COURT</b>	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL JUDICIAL SERVICES</b>	<b>147.53</b>	<b>149.35</b>	<b>34.19</b>	<b>39.00</b>	<b>4.29</b>	<b>5.00</b>	<b>3.29</b>	<b>15.00</b>	<b>15.24</b>	<b>16.00</b>
<b>LAW ENFORCEMENT</b>										
<b>13222000 VICE CONTROL</b>	13.43	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.95	2.00
<b>13310000 LAW ENFORCEMENT ADMINISTRATION</b>	17.62	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13321000 CRIMINAL INVESTIGATION DIV</b>	30.71	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13322000 INTELLIGENCE DIVISION</b>	6.86	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13323000 UNIFORM PATROL</b>	97.00	123.00	1.90	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13340000 SHERIFF TRAINING DIVISION</b>	10.05	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13350000 SPECIAL OPERATIONS</b>	33.29	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13360000 COURT SERVICES</b>	29.48	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13390000 OFFICE OF PROF STANDARDS</b>	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13391000 SHERIFF CROSSING GUARDS</b>	0.00	0.00	10.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13420000 ADULT DETENTION FACILITY</b>	136.00	149.00	1.52	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>03 TOTAL LAW ENFORCEMENT</b>	<b>377.43</b>	<b>414.00</b>	<b>13.43</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.95</b>	<b>2.00</b>
<b>COMMUNITY DEVELOPMENT</b>										
<b>11516150 DEVELOPMENT SERVICES CENTER</b>	5.24	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>11536150 GIS/MAPPING</b>	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>09 17220150 BUILDING INSPECTIONS</b>	<b>9.33</b>	<b>9.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>17410150 PLANNING AND LAND USE</b>	6.29	8.00	0.00	0.00	0.00	0.00	5.10	14.00	0.00	0.00
<b>27340000 COMMUNITY DEVELOPMENT</b>	2.04	2.04	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>25.90</b>	<b>28.04</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.10</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PUBLIC WORKS</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>14100150 ROADS AND BRIDGES</b>	37.19	38.00	0.00	0.00	2.86	10.00	0.00	0.00	0.00	0.00
<b>14252150 STORMWATER MGT ENGINEERING</b>	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>14271150 ENGINEERING</b>	9.24	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	1.90	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>17110150 CONSERVATION ADMINISTRATION</b>	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PUBLIC WORKS</b>	<b>53.53</b>	<b>55.10</b>	<b>1.90</b>	<b>4.00</b>	<b>2.86</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>	5.63	6.06	0.00	0.00	0.00	0.00	0.33	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>	12.59	13.11	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00
<b>TOTAL MARSHAL</b>	<b>21.22</b>	<b>22.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.33</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL GENERAL FUND</b>	<b>751.05</b>	<b>800.77</b>	<b>59.24</b>	<b>73.00</b>	<b>31.71</b>	<b>17.00</b>	<b>14.48</b>	<b>59.00</b>	<b>16.19</b>	<b>18.00</b>
<b>OTHER FUNDS</b>										
<b>DUI COURT</b>										
<b>22320000 DUI COURT</b>	2.81	3.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DUI COURT</b>	<b>2.81</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>	3.76	3.00	0.05	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DRUG ACCOUNTABILITY COURT</b>	<b>3.76</b>	<b>3.00</b>	<b>0.05</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FIRE FUND</b>										
<b>23510000 FIRE ADMINISTRATION</b>	16.38	18.00	0.43	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23515000 FIRE MARSHAL</b>	3.67	4.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00
<b>23520000 FIRE FIGHTING</b>	262.10	271.00	0.10	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23530000 FIRE PREVENTION</b>	1.57	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23535000 FIRE INFORMATION TECHNOLOGY</b>	2.05	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>23540000 FIRE TRAINING</b>	5.43	6.00	0.62	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FIRE FUND</b>	<b>291.19</b>	<b>303.00</b>	<b>1.14</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>



**Cherokee County Board of Commissioners  
Average Active County Headcount Report - All Funds  
(Based on Payroll Periods from 10/13/2017 to 7/31/2018)**

	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>E-911</b>										
23800000 EMERGENCY 911 TELEPHONE FUND	44.77	47.67	7.10	9.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL E-911</b>	<b>44.77</b>	<b>47.67</b>	<b>7.10</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	14.26	15.16	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ANIMAL SERVICES</b>	<b>14.26</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	15.86	15.00	4.90	8.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SENIOR SERVICES</b>	<b>15.86</b>	<b>15.00</b>	<b>4.90</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	14.34	15.16	1.90	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRANSPORTATION</b>	<b>14.34</b>	<b>15.16</b>	<b>1.90</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PARKS &amp; REC</b>										
26110000 PARKS AND RECREATION ADMIN	2.76	3.00	4.00	4.00	0.00	0.00	0.24	5.00	0.00	0.00
26120000 PARKS AND RECREATION PROGRAMS	2.76	3.00	5.00	11.00	5.57	16.00	0.00	0.00	0.00	0.00
26124000 AQUATIC CENTER	4.76	5.00	25.48	39.00	31.90	69.00	0.00	0.00	0.00	0.00
26130000 PARKS AND RECREATION ATHLETICS	5.90	6.00	7.24	12.00	17.67	48.00	0.00	0.00	0.00	0.00
26220000 PARKS AND REC MAINTENANCE	16.52	18.00	1.62	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PARKS &amp; REC</b>	<b>32.71</b>	<b>35.00</b>	<b>43.33</b>	<b>70.00</b>	<b>55.14</b>	<b>133.00</b>	<b>0.24</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REC CONSTRUCTION</b>										
36180000 RECREATION FACILITIES	0.86	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REC CONSTRUCTION</b>	<b>0.86</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPLOST</b>										
34215000 ENGINEERING/SPLOST VI	6.60	6.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34216000 ROADS & BRIDGES/SPLOST VI	31.10	36.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SPLOST</b>	<b>37.70</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>

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**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	82.14	87.00	0.10	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EMS</b>	<b>82.14</b>	<b>87.00</b>	<b>0.10</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FLEET</b>										
61595000 FLEET MAINTENANCE	9.67	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FLEET</b>	<b>9.67</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRANTS</b>										
22310000 SOLICITOR GRANTS	3.76	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL GRANTS</b>	<b>3.76</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>V/W FUND</b>										
22200000 FAMILY COURT	0.44	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL V/W FUND</b>	<b>0.44</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	0.14	10.00	0.00	0.00
13 22101000 TREATMENT ACCOUNTABILITY COURT	0.05	0.00	0.95	1.00	0.00	0.00	0.00	0.00	0.00	0.00
22152000 DRUG COURT	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22153000 VETERANS ACCOUNTABILITY COURT	0.95	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07 22203555 DISTRICT ATTORNEY	7.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22210000 DA DATE FUND	0.65	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 22330000 DRUG SCREENING LAB	1.05	1.00	3.95	4.00	0.00	0.00	0.00	0.00	0.00	0.00
23321555 SHERIFF CID VOCA GRANT	2.95	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23350555 SPECIAL OPS - HEAT	1.86	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 33261000 SPLOST '12 SHERIFF BUILDINGS	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FUND</b>	<b>16.03</b>	<b>8.65</b>	<b>4.90</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.14</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>



**Cherokee County Board of Commissioners  
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	Avg FT	Budget FT	Avg PT	Budget PT	Avg STMP	Budget STMP	Avg BD	Budget BD	Avg ST	Budget ST
<b>TOTAL OTHER FUNDS</b>	<b>572.29</b>	<b>593.24</b>	<b>66.43</b>	<b>108.00</b>	<b>55.14</b>	<b>133.00</b>	<b>0.38</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>1323.33</b>	<b>1394.01</b>	<b>125.67</b>	<b>181.00</b>	<b>86.86</b>	<b>150.00</b>	<b>14.86</b>	<b>78.00</b>	<b>16.19</b>	<b>18.00</b>

**NOTES -**

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

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

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

**2018 Explanation of Headcount Variances:**

- 1)-ELECTIONS- ELECTIONS- Election Poll Workers are budgeted as 1 seasonal position because it is difficult to predict how many headcount will actually be needed. However, the average poll worker works~5 days a year. The Elections Department is responsible for managing FT and PT positions and the total payroll costs to budget, regardless of the numbers of actual *poll workers*.
- 2)-SUPERIOR COURT-Temporary training position-now inactive.
- 3) SHERIFF-Employees frequently move between divisions and there is attrition throughout the year. The Sheriff Office manages to the overall headcount budget.
- 4)-DRUG ACCOUNTABILITY COURT- Full time position created by eliminating a part time position
- 5)-FIRE- Employees frequently move between divisions and there is attrition throughout the year. The Fire Department manages to the overall headcount budget.
- 6)-SENIOR SERVICES- Full time position created by eliminating a part time position.
- 7)-OTHER ASSISTANCE-New grant funded full time position created after budget
- 8)-Coroner-Addition of 4 Part Time Coroners to provide better staffing at no additional cost
- 9)-Building Inspections-New FT Director of Building Insp/Development Services position
- 10)- Capital Projects-New Department and position created after budget now moved to #33261000
- 11)-Clerk of Court- Temporary overlap of two employees in one position for training purposes
- 12)-Drug Screening Lab-Overlap of Lab Manager position for 1 payroll
- 13) Treatment Accountability Court-Manager position moved from Part time to Full time