

gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
April 30, 2017 (unaudited)



75 Langley Drive • Lawrenceville, GA 30046-6935
(tel) 770.822.7820 • (fax) 770.822.7818

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M E M O R A N D U M

TO: Charlotte Nash, Chairman
District Commissioners
Glenn Stephens, County Administrator
Phil Hoskins, Deputy County Administrator

FROM: Maria Woods
CFO/Director of Financial Services

DATE: May 24, 2017

SUBJECT: Monthly Financial Report for the Period Ended April 30, 2017

This report, which includes unaudited information for the fiscal year through April 2017, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 52

Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in April and early May including: 1) a management change to Gwinnett Animal Welfare and Enforcement; 2) the transition from the 2014 Special Purpose Local Option Sales Tax (SPLOST) to the 2017 SPLOST; 3) the completion of the actuarial reports on the County's Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans; and 4) the continuation of fiscal year 2018 budget preparation. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 4 – 10, followed by financial summaries for each of Gwinnett County's operating funds. This report concludes with a budget adjustments schedule for both revenues and appropriations.

Highlights

State Government Grant Real Estate taxes, or taxes imposed on real estate deeds, are up across multiple funds by a net of 5 percent over last year. These increases are indicative of continued improvements in the local housing market.

Tax revenues in the 2003 G.O. Bond Debt Service Fund are significantly over budget. Tax revenue was budgeted very conservatively. The amounts collected in 2017 represent delinquent collections from prior year levies.

Charges for services revenues in the E-911 Fund are up approximately 9.7 percent compared to this same time last year, which is primarily due to timing. A major cell phone company made its second quarterly payment in April this year, but in 2016 this payment was received in May.

Miscellaneous revenues in the Local Transit Operating Fund are approximately \$245,800 lower than this same time last year, primarily due to a Compressed Natural Gas Fuel Tax Refund that was received in April last year. The Department of Transportation is not expecting to receive this refund in 2017.

Indirect cost charges are up across all operating funds by a net of 11.6 percent compared to last year, causing departments' budgets and actuals to fluctuate when compared to 2016. Indirect costs are the allocation of administrative support departments' costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines, applied to the current year's budget.

Gwinnett Animal Welfare and Enforcement Under New Management

Effective April 1, 2017, the Gwinnett Animal Welfare and Enforcement Unit is under the management of the Gwinnett County Department of Community Services. Previously, the animal shelter and enforcement program was run by the Gwinnett County Police Department.

The new organizational structure is expected to leverage the Department of Community Services' extensive volunteer resource infrastructure while allowing the Police Department to sharpen the focus on its nationally recognized crime prevention and law enforcement services.

In April, budget adjustments were made in the General Fund to move the animal welfare budget from Police Services to Community Services; Police Services' budget was adjusted down \$4.8 million while Community Services' budget was adjusted up \$4.8 million.

Transition to New SPLOST Program

In April, the County is transitioning from the 2014 SPLOST program to the 2017 SPLOST Program. The three-year program that began in 2014 raised approximately \$440.4 million for capital projects from April 1, 2014 through March 31, 2017. The County shared proceeds of nearly \$92.9 million with the cities for joint city/county projects.

As of April 1, 2017, sales taxes are being collected under a new six-year SPLOST renewal program. The 2017 SPLOST renewal, which was approved by voters in November 2016, is expected to raise an estimated \$950 million for capital projects over a six year period. County and city officials have agreed to share SPLOST proceeds with the County receiving 78.76 percent and the cities getting 21.24 percent. The County will dedicate 65 percent of its share of the SPLOST to transportation, including \$30.8 million for joint city/county projects. The County is also setting aside approximately \$3.2 million for joint parks and recreation improvements. Funds will also support parks, public safety, civic center expansion, library relocation/renovation, and senior facilities. To learn more about planned uses, visit the [2017 SPLOST fact sheet](#) on the County's website.

Actuarial Reports on the Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans

The County's actuarial firm, Cavanaugh McDonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans. As of January 1, 2017, the Defined Benefit Pension Plan is funded at 74.70 percent, which is down slightly from last year's funding level of 74.72 percent, and the County's OPEB Plan is funded at 70.29 percent, which is an increase over last year's funding level of 65.35 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

2018 Budget Preparation

As fiscal year 2018 budget preparation continues, departments have submitted their technology and capital budget requests. An official budget kickoff will be held in late May, followed by capital review team meetings in June.

Recurring Monthly Financial Trends

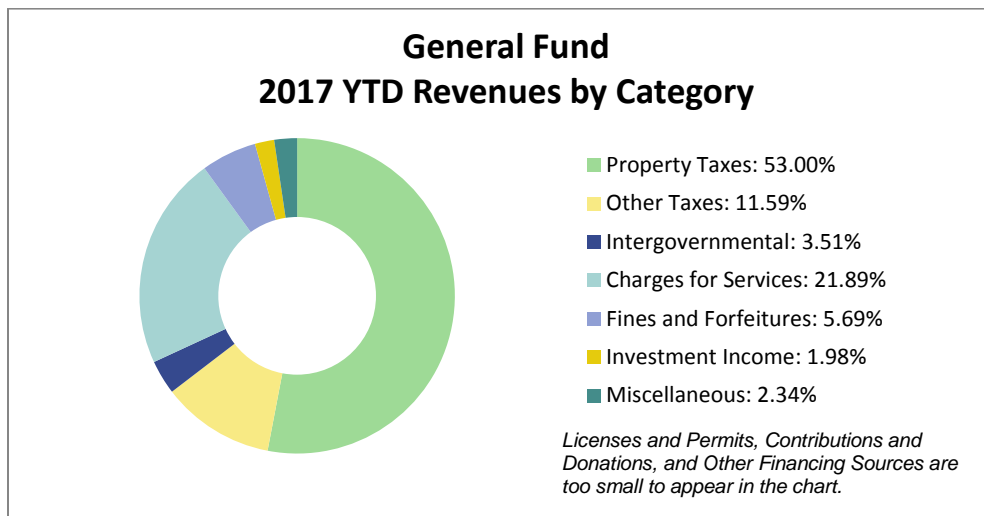
Due to a procedural change in the way annual prepaid license and support agreements are reported, multiple funds reflect year-over-year variances in expenditures. In 2016, annual expenditures for license and support agreements were recorded when they were paid, the majority of which were paid in January and February. Beginning in 2017, these expenditures are being spread out across the year in equal monthly increments.

Expenses in the Stormwater Operating Fund reflect a \$7.4 million year-over-year increase, which is primarily due to a procedural change in the way contributions to the Renewal and Extension Fund are handled. In 2016, a \$20.2 million transfer to the Renewal and Extension Fund was made in the fourth quarter as a single transfer. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

Expenses in the Auto Liability, Risk Management, and Workers' Compensation Funds are trending higher than this same time last year due to increases in claims activity. Staff will continue to monitor these funds throughout the year to determine if budget adjustments will be necessary.

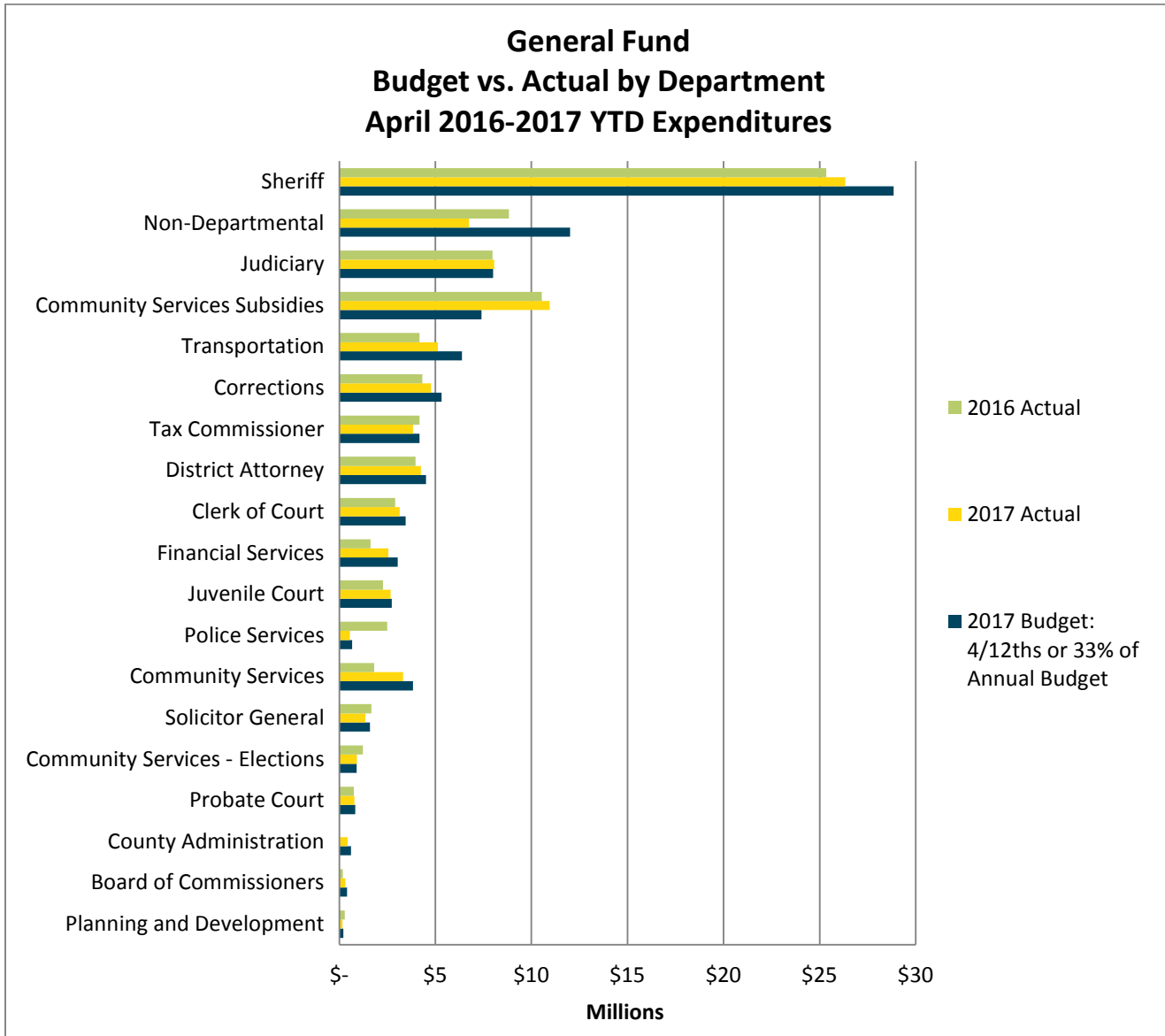
General Fund (page 11)

The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections.



Current year motor vehicle taxes and prior year property taxes make up approximately 53 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

Tax collections in the General Fund are down approximately \$619,000, or 4.2 percent, compared to this same time last year. The year-over-year decrease is primarily attributable to a decline in motor vehicle ad valorem taxes. In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax (“birthday tax”) on vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. TAVT revenues help offset the loss in motor vehicle ad valorem taxes.



Non-departmental expenditures are approximately \$2.1 million, or 23 percent, lower than this same time last year, primarily due to a procedural change in the way annual prepaid license and support agreements are reported, as well as the timing of a payment to Partnership Gwinnett. In 2016, a \$2.5 million payment for the maintenance of our 800 MHZ radio system was recorded in February when it was paid; in 2017, this payment is being spread out across the year in equal monthly increments. A \$400,000 payment to Partnership Gwinnett that was made in March last year has not yet occurred this year due to the timing of contract approval and execution. The contract was approved May 2, 2017, and the payment will be reflected in next month’s report.

Judiciary expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

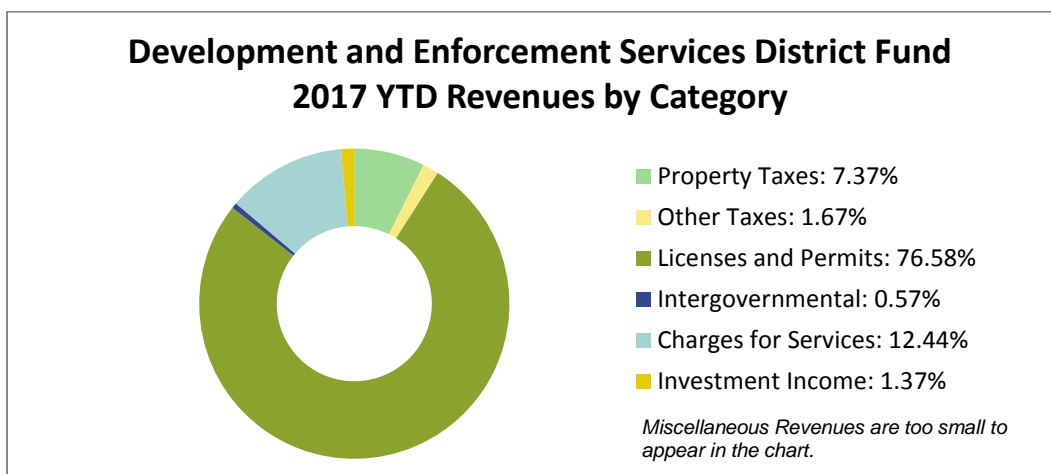
The chart on the previous page reflects a year-over-year decrease in Police Services expenditures and a year-over-year increase in Community Services expenditures. These variances are primarily attributable to the reassignment of animal welfare from Police Services to Community Services, as previously discussed on pages 2 – 3. When the change was made, year-to-date animal welfare expenditures were transferred from Police Services to Community Services.

Community Services subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, most Community Services subsidy recipients have received their first two quarterly subsidies for 2017. The subsidy payments to the Atlanta Regional Commission were slightly higher than expected due an increase in the per capita rate which determines the contract payment amount. A budget adjustment will be necessary later in the year, prior to the fourth quarter payment.

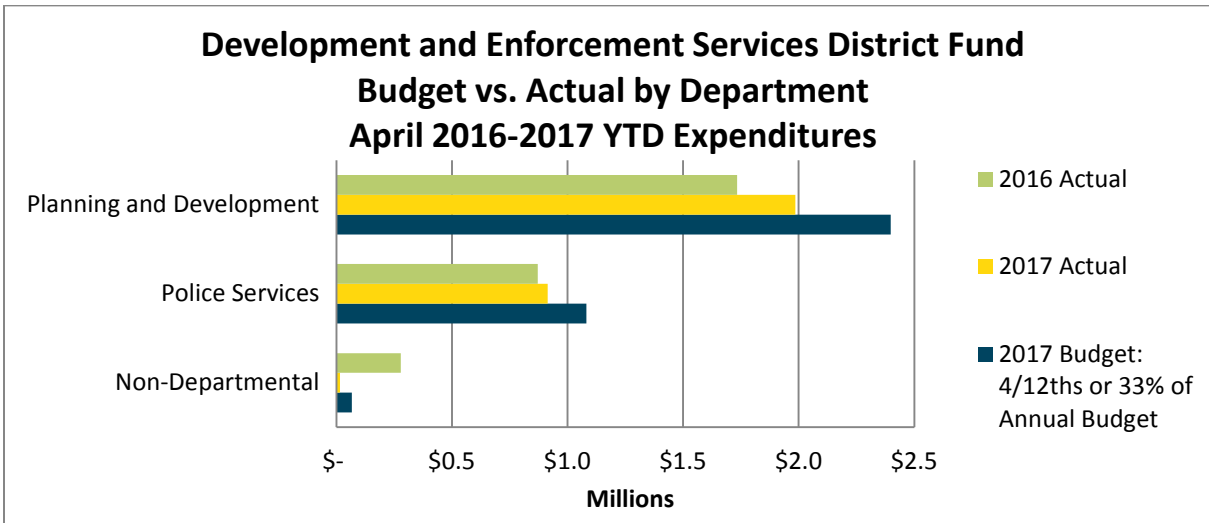
Board of Commissioners expenditures increased approximately \$121,000, or 64 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 that affected the funding source of some positions.

Development and Enforcement Services District Fund (page 14)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within this district.

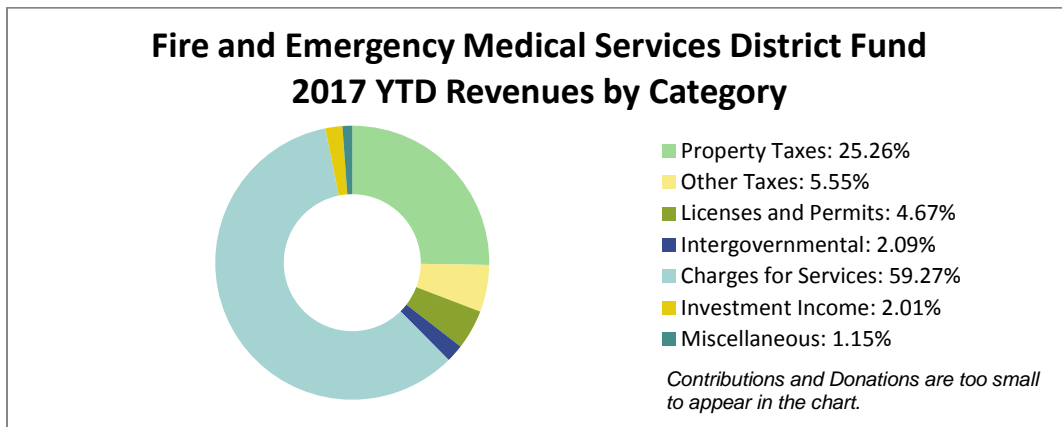


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart on the previous page, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 54 percent of the fund's annual budget.

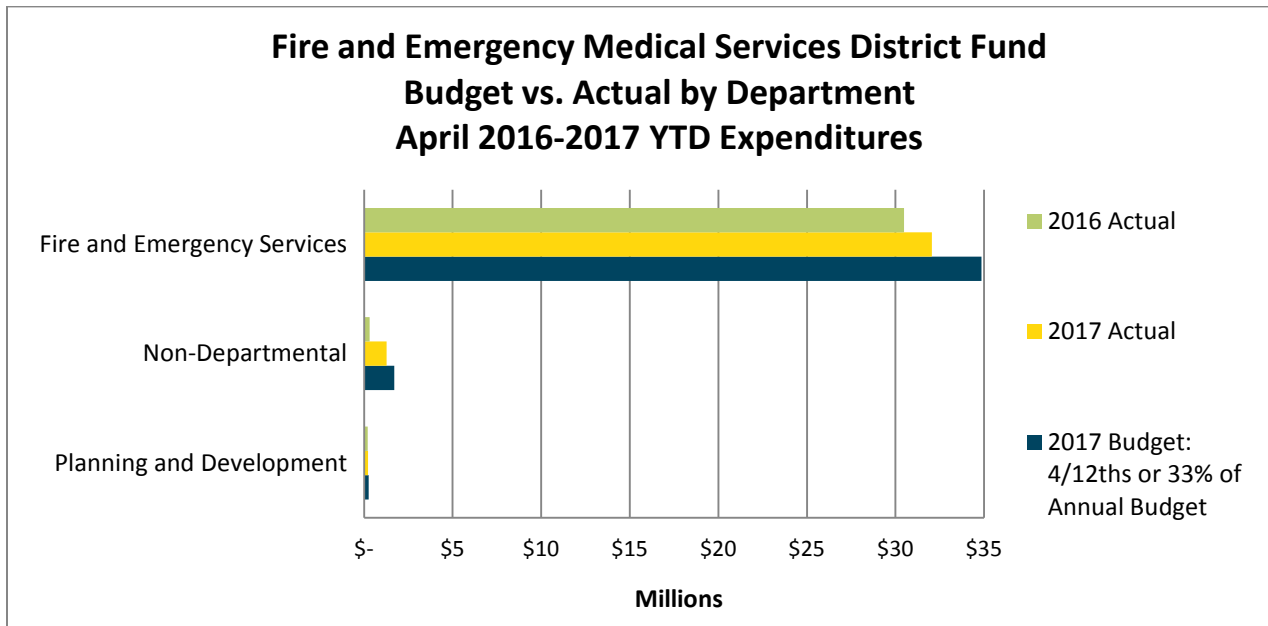


Fire and Emergency Medical Services District Fund (page 15)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses continue to receive County-provided emergency medical services.

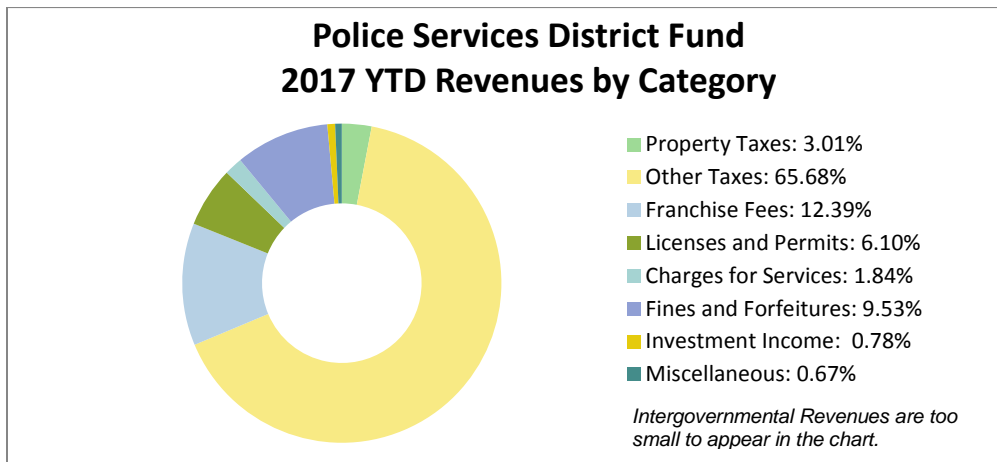


Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 77 percent of the fund's annual budget.



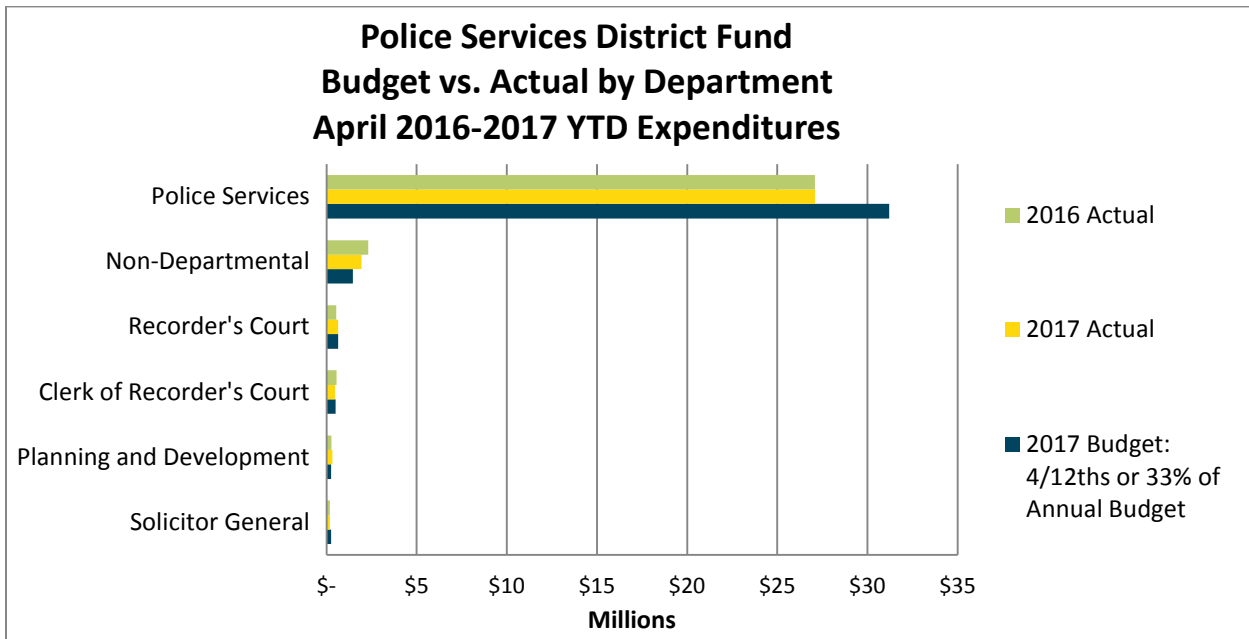
Police Services District Fund (page 17)

The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.



The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

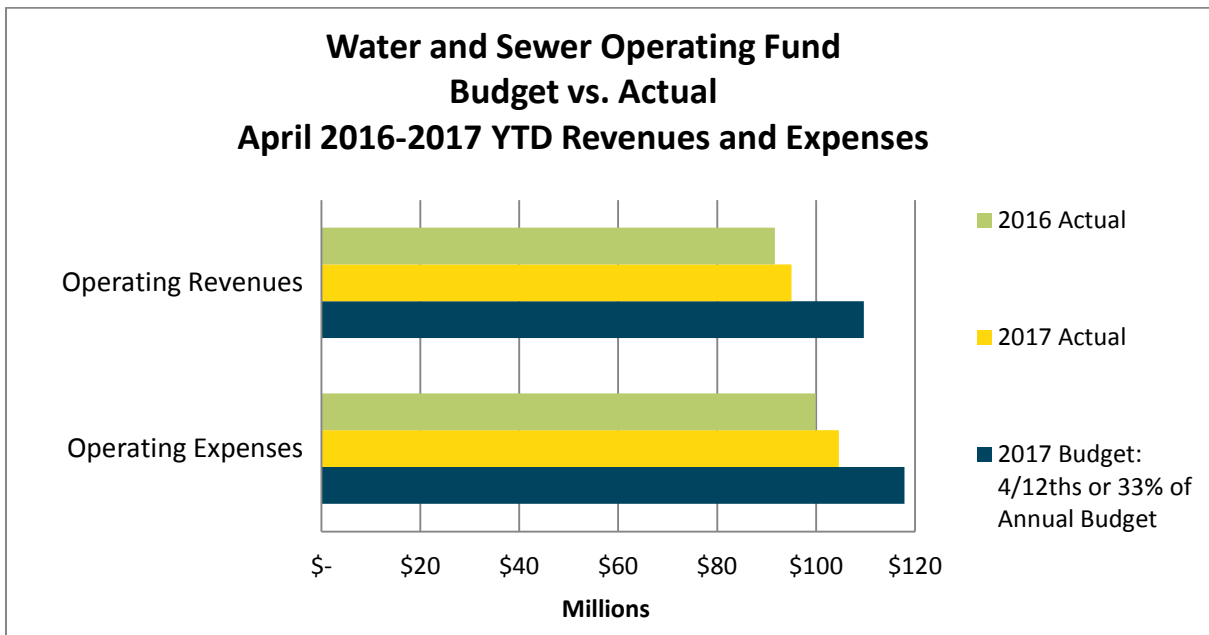
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 60 percent of the fund's annual budget.



As shown in the chart above, non-departmental expenditures in the Police Services District Fund are currently over budget based on the percentage of the fiscal year that has lapsed, due to a \$1.6 million payment made to Gwinnett's cities in April. The payment is a result of a negotiated Service Delivery Strategy (SDS) agreement reached between Gwinnett County and 15 cities in early 2012.

Water and Sewer Operating Fund (page 45)

The Water and Sewer Operating Fund supports the operation, maintenance, and capital improvement of the water and sewer system.



Year-to-date Water and Sewer Operating Fund revenues through April 2017 are approximately \$3.3 million, or 3.7 percent, higher than this time last year. The increase is primarily attributable to a 3.9 percent increase in water consumption and the planned increase in rates in January.

Although revenues are higher than this time last year, they are approximately \$14.6 million, or 13.3 percent, under budget based on the percentage of the fiscal year that has lapsed. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses through April 2017 are approximately \$4.7 million, or 4.7 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately \$13.3 million, or 11.3 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

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General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 150,006,962	\$ 150,006,962	\$ 150,006,962			
Revenues:						
Taxes	\$ 222,176,456	\$ 222,176,456	\$ 14,273,517	6.42%	\$ 14,892,546	6.71%
Licenses and Permits	30,000	270,225	42,912	15.88%	-	-
Intergovernmental	3,436,572	3,486,593	775,644	22.25%	684,601	20.22%
Charges for Services	24,831,112	24,831,112	4,836,104	19.48%	4,344,320	17.87%
Fines and Forfeitures	3,950,375	3,950,375	1,258,193	31.85%	1,009,496	22.46%
Investment Income	606,001	606,001	436,594	72.05%	396,075	72.36%
Contributions and Donations	4,000	4,000	6,665	166.63%	2,919	22.11%
Miscellaneous	984,678	984,678	515,976	52.40%	660,477	54.68%
Other Financing Sources	165,000	165,000	55,000	33.33%	150,401	91.15%
Revenues without Use of Fund Balance	256,184,194	256,474,440	22,200,605	8.66%	22,140,835	8.64%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	19,385,394	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 284,661,878	\$ 284,859,834	\$ 22,200,605	7.79%	\$ 22,140,835	8.12%
Appropriations:						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ 309,986	25.53%	\$ 189,007	29.99%
County Administration	1,835,621	1,835,621	426,433	23.23%	-	-
Financial Services	9,153,002	9,124,243	2,557,767	28.03%	2,271,884	28.25%
Tax Commissioner	12,515,052	12,515,052	3,831,875	30.62%	4,172,316	31.63%
Transportation	18,801,475	19,134,681	5,129,949	26.81%	4,177,929	24.53%
Planning and Development	648,933	635,388	173,744	27.34%	283,939	33.31%
Police Services	6,795,201	1,996,407	556,474	27.87%	1,815,191	28.29%
Corrections	15,977,143	15,985,192	4,783,471	29.92%	4,317,142	29.36%
Community Services	6,788,377	11,523,417	3,313,932	28.76%	1,665,719	26.43%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	483,405	54.41%	430,900	48.50%
Board of Health	1,564,391	1,564,391	782,196	50.00%	782,196	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	27,537	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	87,500	50.00%	58,625	50.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	710,510	710,510	172,029	24.21%	173,487	22.01%
Library Subsidy	16,950,800	16,950,800	8,475,400	50.00%	8,225,396	50.00%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Total Community Services Subsidies	22,186,827	22,186,827	10,953,740	49.37%	10,533,807	48.93%
Community Services - Elections	2,691,744	2,691,744	918,497	34.12%	1,619,616	17.82%
Juvenile Court	7,624,313	8,211,413	2,673,584	32.56%	2,501,508	31.93%
Sheriff	85,817,230	86,557,430	26,331,703	30.42%	25,347,640	31.71%
Clerk of Court	10,379,273	10,379,273	3,139,937	30.25%	2,901,719	29.18%

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General Fund (001)

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Judiciary	19,838,709	23,995,446	8,064,734	33.61%	7,974,042	35.99%
Probate Court	2,440,370	2,499,570	783,156	31.33%	753,693	32.44%
District Attorney	13,525,865	13,525,865	4,249,891	31.42%	3,971,763	31.78%
Solicitor General	4,805,173	4,810,373	1,355,648	28.18%	1,234,500	29.73%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	4,553,170	4,584,654	1,521,222	33.18%	2,015,087	33.33%
Contribution to Capital Vehicles	-	-	-	-	85,367	84.35%
Contribution to Local Transit	8,122,040	8,122,040	2,707,347	33.33%	2,116,857	33.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,086,800	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	445,357	32.60%	541,139	39.48%
Other Miscellaneous	120,773	120,773	33,273	27.55%	39,335	32.57%
Pauper Burial	205,000	205,000	38,400	18.73%	30,880	15.06%
Partnership Gwinnett	500,000	500,000	-	0.00%	400,000	80.00%
Fuel/Parts Reserve	105,000	105,000	-	0.00%	-	0.00%
Indigent Defense Reserve	5,500,000	2,483,700	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	974,100	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	343,400	-	0.00%	-	0.00%
Motor Vehicle Contribution	9,575,086	9,575,086	-	0.00%	-	0.00%
800 MHZ Maintenance	2,920,046	2,920,046	994,708	34.06%	2,511,105	86.83%
Other Governmental Agencies	500,955	500,955	14,953	2.98%	88,060	12.57%
Total Non-Departmental	41,608,170	36,037,654	6,755,260	18.75%	8,827,830	24.51%
TOTAL APPROPRIATIONS	\$ 284,661,878	\$ 284,859,834	\$ 86,309,781	30.30%	\$ 84,559,245	31.01%

Projected Fund Balance December 31

\$ 121,529,278 **\$ 121,621,568**

Fund Balance as of Report Date

\$ 85,897,786

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2003 G.O. Bond Debt Service Fund (951)

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Principal and interest are paid in January and interest only is paid again in July.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 271,080	494.93%	\$ 244,818	3.73%
Intergovernmental	40,154	40,154	10,225	25.46%	9,432	32.88%
Investment Income	-	-	32,022	-	9,054	-
Revenues without Use of Fund Balance	94,925	94,925	313,327	330.08%	263,304	3.99%
Use of Fund Balance	4,166,863	4,170,196	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 4,261,788</u>	<u>\$ 4,265,121</u>	<u>\$ 313,327</u>	7.35%	<u>\$ 263,304</u>	3.99%
Appropriations:						
Debt Service	\$ 4,261,788	\$ 4,265,121	\$ 4,082,671	95.72%	\$ 3,975,738	94.88%
TOTAL APPROPRIATIONS	<u>\$ 4,261,788</u>	<u>\$ 4,265,121</u>	<u>\$ 4,082,671</u>	95.72%	<u>\$ 3,975,738</u>	60.25%
Projected Fund Balance December 31	\$ 15,057,831	\$ 15,054,498				
Fund Balance as of Report Date			\$ 15,455,350			

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Development & Enforcement District Fund (104)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. Gwinnett County is responsible for providing short-term planning and code enforcement services within this district. This District includes all properties within unincorporated Gwinnett County.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,383,725	\$ 152,989	2.40%	\$ 148,632	2.42%
Licenses and Permits	3,975,900	3,975,900	1,296,131	32.60%	1,430,428	43.21%
Intergovernmental	40,309	40,309	9,711	24.09%	9,193	32.26%
Charges for Services	518,135	518,135	210,586	40.64%	194,499	39.09%
Investment Income	36,000	36,000	23,176	64.38%	21,578	66.88%
Miscellaneous	-	-	31	-	1,398	-
Other Financing Sources	668,029	668,029	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 11,622,098	\$ 11,622,098	\$ 1,692,624	14.56%	\$ 1,805,728	17.11%
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,194,941	\$ 1,985,459	27.60%	\$ 1,733,612	26.66%
Police Services	3,243,225	3,243,225	913,580	28.17%	871,055	29.26%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	7,000	7,000	-	0.00%	-	-
Non-Departmental D&E	126,466	143,216	15,516	10.83%	278,278	30.24%
Total Non-Departmental	183,466	200,216	15,516	7.75%	278,278	28.61%
Appropriations without Contribution to Fund Balance	10,676,589	10,638,382	2,914,555	27.40%	2,882,945	27.58%
Contribution to Fund Balance	945,509	983,716	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,622,098	\$ 11,622,098	\$ 2,914,555	25.08%	\$ 2,882,945	27.32%
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,199,445				
Fund Balance as of Report Date			\$ 7,993,798			

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Fire and EMS District Fund (102)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Service District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
Revenues:						
Taxes	\$ 84,894,109	\$ 84,894,109	\$ 2,002,903	2.36%	\$ 1,927,335	2.38%
Licenses and Permits	900,896	900,896	303,772	33.72%	314,002	39.68%
Intergovernmental	534,059	534,059	135,551	25.38%	125,417	32.89%
Charges for Services	15,495,100	15,495,100	3,852,463	24.86%	3,555,211	22.83%
Investment Income	130,000	130,000	130,688	100.53%	80,975	64.28%
Contributions and Donations	-	-	100	-	1,100	440.00%
Miscellaneous	1,500	1,500	74,610	4,974.00%	49,039	160.58%
Other Financing Sources	5,938,036	5,938,036	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	107,893,700	107,893,700	6,500,087	6.02%	6,053,079	5.88%
Use of Fund Balance	3,112,356	2,507,342	-	0.00%	-	-
TOTAL REVENUES	\$ 111,006,056	\$ 110,401,042	\$ 6,500,087	5.89%	\$ 6,053,079	5.88%
Appropriations:						
Planning and Development	\$ 762,979	\$ 757,333	\$ 219,261	28.95%	\$ 209,809	32.11%
Fire and Emergency Services	105,145,447	104,546,079	32,060,784	30.67%	30,483,211	30.85%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	160,000	160,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	4,737,630	4,737,630	1,272,477	26.86%	310,709	16.77%
Total Non-Departmental	5,097,630	5,097,630	1,272,477	24.96%	310,709	15.02%
TOTAL APPROPRIATIONS	\$ 111,006,056	\$ 110,401,042	\$ 33,552,522	30.39%	\$ 31,003,729	30.14%
Projected Fund Balance December 31	\$ 44,431,107	\$ 45,036,121				
Fund Balance as of Report Date			\$ 20,491,028			

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Loganville EMS District Fund (103)

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. The majority of expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 1,739	44.22%	\$ 1,625	40.58%
Revenues without Use of Fund Balance	3,933	3,933	1,739	44.22%	1,625	40.58%
Use of Fund Balance	41,245	41,245	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,178</u>	<u>\$ 45,178</u>	<u>\$ 1,739</u>	3.85%	<u>\$ 1,625</u>	3.80%
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 2,028	4.49%	\$ 1,043	2.44%
TOTAL APPROPRIATIONS	<u>\$ 45,178</u>	<u>\$ 45,178</u>	<u>\$ 2,028</u>	4.49%	<u>\$ 1,043</u>	2.44%
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Fund Balance as of Report Date			\$ 764,027			

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Police Services District Fund (106)

The Police Services District Fund is used to account for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
Revenues:						
Taxes	\$ 58,665,793	\$ 58,665,793	\$ 17,829,836	30.39%	\$ 16,647,689	29.77%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,194,288	4,194,288	1,341,285	31.98%	1,408,785	35.07%
Intergovernmental	222,073	222,073	54,869	24.71%	50,444	31.45%
Charges for Services	1,020,437	1,020,437	404,033	39.59%	435,530	35.62%
Fines and Forfeitures	9,100,304	9,100,304	2,095,272	23.02%	2,396,150	22.01%
Investment Income	200,000	200,000	172,748	86.37%	119,390	60.24%
Miscellaneous	273,462	273,462	146,885	53.71%	113,574	33.52%
Other Financing Sources	2,969,018	2,969,018	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 106,936,498	\$ 106,936,498	\$ 22,044,928	20.61%	\$ 21,171,562	20.46%
Appropriations:						
Planning and Development	\$ 791,982	\$ 791,982	\$ 320,291	40.44%	\$ 276,244	38.27%
Police Services	94,013,317	93,591,358	27,086,457	28.94%	27,093,771	29.95%
Recorder's Court	1,902,622	1,953,022	651,614	33.36%	538,561	33.60%
Solicitor General	761,700	761,700	191,572	25.15%	186,657	28.70%
Clerk of Recorder's Court	1,532,639	1,532,639	463,747	30.26%	551,238	33.31%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	248,000	248,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	3,904,852	3,802,952	1,819,201	47.84%	2,198,676	45.73%
Total Non-Departmental	4,473,488	4,371,588	1,939,837	44.37%	2,319,312	44.96%
Appropriations without Contribution to Fund Balance	103,475,748	103,002,289	30,653,518	29.76%	30,965,783	30.89%
Contribution to Fund Balance	3,460,750	3,934,209	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 106,936,498	\$ 106,936,498	\$ 30,653,518	28.67%	\$ 30,965,783	29.93%
Projected Fund Balance December 31	\$ 54,840,318	\$ 55,313,777				
Fund Balance as of Report Date			\$ 42,770,978			

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Recreation Fund (105)

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2017			FY 2016		
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
Revenues:						
Taxes	\$ 27,540,995	\$ 27,540,995	\$ 1,072,027	3.89%	\$ 1,000,846	3.85%
Intergovernmental	158,953	158,953	40,474	25.46%	37,339	30.81%
Charges for Services	4,498,597	4,498,597	1,112,558	24.73%	1,141,482	27.42%
Investment Income	58,522	58,522	49,663	84.86%	40,072	71.01%
Contributions and Donations	48,300	48,300	250	0.52%	3,870	5.33%
Miscellaneous	2,342,342	2,342,342	784,768	33.50%	1,012,024	46.52%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	34,674,639	34,674,639	3,059,740	8.82%	3,235,633	9.92%
Use of Fund Balance	1,320,192	1,260,277	-	0.00%	-	-
TOTAL REVENUES	\$ 35,994,831	\$ 35,934,916	\$ 3,059,740	8.51%	\$ 3,235,633	9.92%
Appropriations:						
Community Services	\$ 34,202,461	\$ 34,142,546	\$ 9,128,624	26.74%	\$ 8,904,058	27.76%
Support Services	175,360	175,360	45,388	25.88%	55,137	36.89%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	15,000	15,000	-	0.00%	-	-
Non-Departmental Recreation Fund	1,552,010	1,552,010	512,337	33.01%	411	2.53%
Total Non-Departmental	1,617,010	1,617,010	512,337	31.68%	411	0.61%
TOTAL APPROPRIATIONS	\$ 35,994,831	\$ 35,934,916	\$ 9,686,349	26.96%	\$ 8,959,606	27.47%
Projected Fund Balance December 31	\$ 15,937,903	\$ 15,997,818				
Fund Balance as of Report Date			\$ 10,631,486			

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Gwinnett Place TAD Fund (165)

The Gwinnett Place TAD Fund is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Indian Trail TAD Fund (162)

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gwinnett Village Community Improvement District at the I-85 and Indian Trail-Lilburr Road interchange adjacent to the city of Norcross.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,238	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,238</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 421,805</u>	<u>\$ 421,805</u>				
Fund Balance as of Report Date			<u>\$ 424,043</u>			

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Jimmy Carter Boulevard TAD Fund (161)

The Jimmy Carter Boulevard TAD Fund is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gwinnett Village Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,194	-	\$ 2,224	-
TOTAL REVENUES	\$ -	\$ -	\$ 4,194	-	\$ 2,224	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Fund Balance as of Report Date			\$ 1,724,483			

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Lake Lucerne TAD Fund (164)

The Lake Lucerne TAD Fund is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

The Park Place TAD Fund is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,569	-	\$ 290	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,569</u>	-	<u>\$ 290</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 66,888	\$ 66,888				
Fund Balance as of Report Date			\$ 68,457			

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Speed Hump Fund (003)

The Speed Hump Fund supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 1,099	0.94%	\$ 1,122	0.97%
Investment Income	6,294	6,294	2,621	41.64%	2,450	39.84%
Revenues without Use of Fund Balance	123,044	123,044	3,720	3.02%	3,572	2.95%
Use of Fund Balance	37,171	37,171	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,215	\$ 160,215	\$ 3,720	2.32%	\$ 3,572	2.94%
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 24,880	15.53%	\$ 24,588	20.22%
TOTAL APPROPRIATIONS	\$ 160,215	\$ 160,215	\$ 24,880	15.53%	\$ 24,588	20.22%
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Fund Balance as of Report Date			\$ 1,261,399			

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Street Lighting Fund (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,250,000	\$ 54,863	0.76%	\$ 38,841	0.56%
Investment Income	3,546	3,546	4,649	131.11%	4,276	61.02%
Miscellaneous	-	-	-	-	52,481	-
Revenues without Use of Fund Balance	7,253,546	7,253,546	59,512	0.82%	95,598	1.37%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,455,115	\$ 7,455,115	\$ 59,512	0.80%	\$ 95,598	1.25%
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,455,115	\$ 1,789,725	24.01%	\$ 1,821,737	23.76%
TOTAL APPROPRIATIONS	\$ 7,455,115	\$ 7,455,115	\$ 1,789,725	24.01%	\$ 1,821,737	23.76%
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Fund Balance as of Report Date			\$ 406,072			

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Authority Imaging Fund (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 201,953	32.87%	\$ 204,144	32.72%
Investment Income	2,194	2,194	720	32.82%	786	31.89%
Revenues without Use of Fund Balance	616,676	616,676	202,673	32.87%	204,930	32.72%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 202,673</u>	21.11%	<u>\$ 204,930</u>	21.35%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 184,790	19.25%
TOTAL APPROPRIATIONS	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ -</u>	0.00%	<u>\$ 184,790</u>	19.25%
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Fund Balance as of Report Date			\$ 2,317,650			

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Corrections Inmate Welfare Fund (085)

The Corrections Inmate Welfare Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

	FY 2017			FY 2016		
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 29,129	33.48%	\$ 29,187	37.91%
Miscellaneous	8,000	8,000	3,233	40.41%	3,139	52.32%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 32,362</u>	34.07%	<u>\$ 32,326</u>	38.95%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 1,923	9.96%	\$ 12,797	21.07%
Appropriations without Contribution to Fund Balance	19,315	19,315	1,923	9.96%	12,797	21.07%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 1,923</u>	2.02%	<u>\$ 12,797</u>	15.42%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Fund Balance as of Report Date			\$ 245,489			

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Crime Victims Assistance Fund (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 55% Solicitor and 45% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 55% Solicitor and 45% District Attorney
- Interest Earned Dividends - 55% Solicitor and 45% District

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 185,304	23.55%	\$ 222,672	26.42%
Investment Income	-	-	2,153	-	1,150	-
Miscellaneous	-	-	-	-	761	-
Revenues without Use of Fund Balance	786,852	786,852	187,457	23.82%	224,583	26.64%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,292,004	\$ 1,292,004	\$ 187,457	14.51%	\$ 224,583	19.89%
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 146,672	31.24%	\$ 152,487	34.23%
Solicitor General	822,565	822,565	186,513	22.67%	184,856	27.05%
TOTAL APPROPRIATIONS	\$ 1,292,004	\$ 1,292,004	\$ 333,185	25.79%	\$ 337,343	29.88%
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Fund Balance as of Report Date			\$ 1,007,002			

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DA Federal Asset Sharing Fund (080)

The District Attorney Federal Asset Sharing Fund accounts for revenues received from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Fines and Forfeitures	\$ -	\$ 29,484	\$ 79,745	270.47%	\$ -	-
Investment Income	-	-	58	-	70	-
Revenues without Use of Fund Balance	-	29,484	79,803	270.67%	70	-
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,785	\$ 170,269	\$ 79,803	46.87%	\$ 70	0.05%
Appropriations:						
District Attorney	\$ 140,785	\$ 170,269	\$ 2,947	1.73%	\$ 6,691	4.60%
TOTAL APPROPRIATIONS	\$ 140,785	\$ 170,269	\$ 2,947	1.73%	\$ 6,691	4.60%
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Fund Balance as of Report Date			\$ 347,269			

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E-911 Fund (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 6,826,394	42.42%	\$ 6,223,306	39.24%
Investment Income	129,642	129,642	87,785	67.71%	68,727	52.49%
Miscellaneous	-	-	-	-	1,176	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	6,914,179	42.62%	6,293,209	39.36%
Use of Fund Balance	6,069,594	5,991,135	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,291,477	\$ 22,213,018	\$ 6,914,179	31.13%	\$ 6,293,209	30.89%
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,364,997	\$ 4,796,884	26.12%	\$ 4,643,681	28.59%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,528,021	3,528,021	3,528,021	100.00%	3,803,488	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	3,848,021	3,848,021	3,528,021	91.68%	3,803,488	92.06%
TOTAL APPROPRIATIONS	\$ 22,291,477	\$ 22,213,018	\$ 8,324,905	37.48%	\$ 8,447,169	41.46%
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,675,011				
Fund Balance as of Report Date			\$ 24,255,420			

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Juvenile Court Supervision Fund (030)

The Juvenile Court Supervision Fund accounts for revenues collected as supervision fees from those who are placed under the courts' formal or informal supervision in order for the court to use those collections toward expenses for specific ancillary services.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 20,307	38.78%	\$ 22,420	43.38%
TOTAL REVENUES	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 20,307</u>	38.78%	<u>\$ 22,420</u>	43.38%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 19,824	41.63%	\$ 17,165	35.53%
Appropriations without Contribution to Fund Balance	47,623	47,623	19,824	41.63%	17,165	35.53%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 19,824</u>	37.86%	<u>\$ 17,165</u>	33.22%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Fund Balance as of Report Date			\$ 115,089			

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Police Special Justice Fund (070)

The Police Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Fines and Forfeitures	\$ -	\$ 17,892	\$ 20,496	114.55%	\$ 13,068	100.01%
Revenues without Use of Fund Balance	-	17,892	20,496	114.55%	13,068	100.01%
Use of Fund Balance	713,259	695,367	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ 20,496</u>	2.87%	<u>\$ 13,068</u>	0.84%
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 144,055	20.20%	\$ 683,577	43.72%
TOTAL APPROPRIATIONS	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ 144,055</u>	20.20%	<u>\$ 683,577</u>	43.72%
Projected Fund Balance December 31	\$ 505,343	\$ 523,235				
Fund Balance as of Report Date			\$ 1,095,043			

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Police Special State Fund (072)

The Police Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against state guidelines.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 109,351	\$ 109,890	100.49%	\$ 231,368	100.00%
Miscellaneous	-	-	-	-	136	-
Revenues without Use of Fund Balance	-	109,351	109,890	100.49%	231,504	100.06%
Use of Fund Balance	609,180	499,829	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 609,180	\$ 609,180	\$ 109,890	18.04%	\$ 231,504	32.70%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 88,734	14.57%	\$ 183,463	25.91%
TOTAL APPROPRIATIONS	\$ 609,180	\$ 609,180	\$ 88,734	14.57%	\$ 183,463	25.91%
Projected Fund Balance December 31	\$ 1,904,356	\$ 2,013,707				
Fund Balance as of Report Date			\$ 2,534,692			

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Sheriff Inmate Fund (090)

The Sheriff Inmate Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Detention Center.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 237,080	36.12%	\$ 205,628	31.98%
Revenues without Use of Fund Balance	656,447	656,447	237,080	36.12%	205,628	31.98%
Use of Fund Balance	113,153	113,153	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 769,600</u>	<u>\$ 769,600</u>	<u>\$ 237,080</u>	30.81%	<u>\$ 205,628</u>	28.04%
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 155,706	20.23%	\$ 87,138	11.88%
TOTAL APPROPRIATIONS	<u>\$ 769,600</u>	<u>\$ 769,600</u>	<u>\$ 155,706</u>	20.23%	<u>\$ 87,138</u>	11.88%
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Fund Balance as of Report Date			\$ 2,902,101			

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Sheriff Special Justice Fund (065)

The Sheriff Special Justice Fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 28,536	\$ 28,536	100.00%	\$ 88,795	100.00%
Investment Income	-	-	13	-	73	-
Revenues without Use of Fund Balance	-	28,536	28,549	100.05%	88,868	100.08%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 128,536	\$ 28,549	22.21%	\$ 88,868	54.26%
Appropriations:						
Sheriff	\$ 100,000	\$ 128,536	\$ 25,000	19.45%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 128,536	\$ 25,000	19.45%	\$ -	0.00%
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Fund Balance as of Report Date			\$ 279,048			

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Sheriff Special Treasury Fund (066)

The Sheriff Special Treasury Fund accounts for revenues resulting from the U.S. Department of Treasury confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ 167,517	\$ 167,517	100.00%	\$ 8,269	100.01%
Investment Income	-	-	19	-	120	-
Revenues without Use of Fund Balance	-	167,517	167,536	100.01%	8,389	101.46%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 317,517	\$ 167,536	52.76%	\$ 8,389	5.30%
Appropriations:						
Sheriff	\$ 150,000	\$ 317,517	\$ 51,636	16.26%	\$ 32,609	20.60%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 317,517	\$ 51,636	16.26%	\$ 32,609	20.60%
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Fund Balance as of Report Date			\$ 511,192			

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Sheriff Special State Fund (067)

The Sheriff Special State Fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal guidelines.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 33,154	\$ 33,154	100.00%	\$ 36,132	100.00%
Investment Income	-	-	59	-	38	-
Revenues without Use of Fund Balance	-	33,154	33,213	100.18%	36,170	100.11%
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 73,670</u>	<u>\$ 106,824</u>	<u>\$ 33,213</u>	31.09%	<u>\$ 36,170</u>	37.63%
Appropriations:						
Sheriff	\$ 73,670	\$ 106,824	\$ 12,949	12.12%	\$ 5,625	5.85%
TOTAL APPROPRIATIONS	<u>\$ 73,670</u>	<u>\$ 106,824</u>	<u>\$ 12,949</u>	12.12%	<u>\$ 5,625</u>	5.85%
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Fund Balance as of Report Date			\$ 248,621			

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Stadium Fund (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are received one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from the Braves ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 203,295	23.23%	\$ 221,904	25.36%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,040,201	1,040,201	130,942	12.59%	130,942	12.81%
Other Financing Sources	400,000	1,990,613	1,990,613	100.00%	400,000	100.00%
TOTAL REVENUES	\$ 2,715,201	\$ 4,305,814	\$ 2,724,850	63.28%	\$ 1,152,846	42.74%
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 3,703,283	86.58%	\$ 1,672,452	62.00%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	3,703,283	86.58%	1,672,452	62.00%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,715,201	\$ 4,305,814	\$ 3,703,283	86.01%	\$ 1,672,452	62.00%
Projected Fund Balance December 31	\$ 1,117,466	\$ 1,126,654				
Fund Balance as of Report Date			\$ 119,677			

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Tree Bank Fund (040)

This fund accounts for activities related to the Gwinnett County Buffer, Landscape and Tree Ordinance. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used by the Department of Planning and Development, Community Services and/or Support Services for the planting of trees at parks, greenways, fire stations, and libraries within the same commission district in which the development is located or within five miles of such district. Alternate planning locations may be approved by the Director of the Department of Planning and Development. Expenditures for this fund occur as projects are identified and approved.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ 1,760	17.60%
TOTAL REVENUES	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ 1,760</u>	17.60%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 247,083	\$ 247,083				
Fund Balance as of Report Date			\$ 247,083			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Infinite Energy Center and parking facility. Hotel-Motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Fund Balance January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 2,422,478	26.80%	\$ 2,224,996	25.81%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	9,695	-	5,179	345.27%
Revenues without Use of Fund Balance	9,040,157	9,040,157	2,432,173	26.90%	2,230,175	25.87%
Use of Fund Balance	-	960,358	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 2,432,173</u>	24.32%	<u>\$ 2,230,175</u>	25.87%
Appropriations:						
Facility Debt	\$ 4,923,605	\$ 4,923,605	\$ 1,174,303	23.85%	\$ 1,226,403	24.91%
Tourism	3,479,630	5,076,910	3,379,864	66.57%	1,799,012	52.36%
Appropriations without Contribution to Fund Balance	8,403,235	10,000,515	4,554,167	45.54%	3,025,415	36.20%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 4,554,167</u>	45.54%	<u>\$ 3,025,415</u>	35.09%
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,875,740				
Fund Balance as of Report Date			\$ 7,714,104			

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Airport Operating Fund (520)

The Airport Operating Fund accounts for the operation and maintenance of the County airport, Briscoe Field.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 69,493	45.27%	\$ 61,036	39.76%
Miscellaneous	770,000	770,000	266,366	34.59%	274,136	35.60%
Revenues without Use of Net Position	<u>923,500</u>	<u>923,500</u>	<u>335,859</u>	36.37%	<u>335,172</u>	36.29%
Use of Net Position	387,310	387,310	-	0.00%	-	0.00%
TOTAL REVENUES	<u><u>\$ 1,310,810</u></u>	<u><u>\$ 1,310,810</u></u>	<u><u>\$ 335,859</u></u>	25.62%	<u><u>\$ 335,172</u></u>	34.37%
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 364,576	27.83%	\$ 239,355	24.55%
Non-Departmental:						
Fuel/Parts Reserve	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	<u>1,000</u>	<u>1,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
TOTAL APPROPRIATIONS	<u><u>\$ 1,310,810</u></u>	<u><u>\$ 1,310,810</u></u>	<u><u>\$ 364,576</u></u>	27.81%	<u><u>\$ 239,355</u></u>	24.55%
Projected Net Position December 31	<u><u>\$ 605,976</u></u>	<u><u>\$ 605,976</u></u>				
Net Position as of Report Date			<u><u>\$ 964,569</u></u>			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

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Local Transit Operating Fund (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 891,981	31.39%	\$ 1,055,567	30.06%
Investment Income	22,000	22,000	13,266	60.30%	6,409	22.41%
Miscellaneous	22,000	22,000	6,507	29.58%	252,309	1,146.86%
Other Financing Sources	8,122,040	8,122,040	2,707,347	33.33%	2,116,857	33.33%
Revenues without Use of Net Position	11,007,257	11,007,257	3,619,101	32.88%	3,431,142	34.62%
Use of Net Position	1,382,119	1,376,555	-	0.00%	-	-
TOTAL REVENUES	\$ 12,389,376	\$ 12,383,812	\$ 3,619,101	29.22%	\$ 3,431,142	34.62%
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 25,080	32.45%	\$ 12,796	18.30%
Transportation	12,312,083	12,306,519	1,829,766	14.87%	1,283,990	13.44%
TOTAL APPROPRIATIONS	\$ 12,389,376	\$ 12,383,812	\$ 1,854,846	14.98%	\$ 1,296,786	13.08%
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Net Position as of Report Date			\$ 5,996,085			

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Solid Waste Operating Fund (595)

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. Payments to haulers lag one month.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 197,096	28.16%	\$ 166,359	22.18%
Charges for Services	45,274,798	45,274,798	14,917,217	32.95%	14,707,694	34.05%
Investment Income	221,968	221,968	170,886	76.99%	129,079	60.22%
Miscellaneous	50	50	74	148.00%	140	280.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 15,285,273</u>	33.09%	<u>\$ 15,003,272</u>	33.97%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 10,439,295	23.46%	\$ 10,318,760	24.22%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	44,517,304	44,507,284	10,439,295	23.46%	10,318,760	24.21%
Working Capital Reserve	1,679,512	1,689,532	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 10,439,295</u>	22.60%	<u>\$ 10,318,760</u>	23.37%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Net Position as of Report Date			\$ 21,016,269			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

Payments to Haulers is included in the Support Services expense line item.

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Stormwater Operating Fund (590)

This fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 251,858	0.80%	\$ 252,008	0.81%
Investment Income	120,000	120,000	83,602	69.67%	76,676	72.10%
Miscellaneous	13,000	13,000	-	0.00%	909	4.51%
Revenues without Use of Net Position	31,671,521	31,671,521	335,460	1.06%	329,593	1.05%
Use of Net Position	464,320	395,010	-	0.00%	-	-
TOTAL REVENUES	\$ 32,135,841	\$ 32,066,531	\$ 335,460	1.05%	\$ 329,593	1.05%
Appropriations:						
Planning and Development	\$ 733,683	\$ 733,683	\$ 174,220	23.75%	\$ 116,333	24.77%
Water Resources*	31,312,158	31,242,848	9,883,446	31.63%	2,522,089	8.59%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	10,000	10,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,135,841	\$ 32,066,531	\$ 10,057,666	31.36%	\$ 2,638,422	8.41%
Projected Net Position December 31	\$ 27,641,617	\$ 27,710,927				
Net Position as of Report Date			\$ 18,383,731			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

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Water and Sewer Operating Fund (501)

This fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 87,047,129	27.90%	\$ 83,276,008	27.63%
Investment Income	440,000	440,000	510,005	115.91%	347,923	75.64%
Contributions and Donations	16,527,438	16,527,438	7,339,243	44.41%	7,957,908	47.61%
Miscellaneous	-	-	132,928	-	99,105	41.29%
Revenues without Use of Net Position	328,911,806	328,911,806	95,029,305	28.89%	91,680,944	28.76%
Use of Net Position	25,173,886	24,758,168	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 354,085,692	\$ 353,669,974	\$ 95,029,305	26.87%	\$ 91,680,944	27.75%
Appropriations:						
Planning and Development	\$ 918,054	\$ 895,407	\$ 233,719	26.10%	\$ 271,569	29.18%
Water Resources*	353,002,638	352,609,567	104,366,841	29.60%	99,614,071	30.24%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	65,000	65,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 354,085,692	\$ 353,669,974	\$ 104,600,560	29.58%	\$ 99,885,640	30.23%
Projected Net Position December 31	\$ 130,042,686	\$ 130,458,404				
Net Position as of Report Date			\$ 145,645,317			

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

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Administrative Support Fund (665)

The Administrative Support Fund is used to account for the activities of all central support departments: Information Technology Services, Support Services, Human Resources, Law, Financial Services, with the exception of the Tax Assessor, and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
Revenues:						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 18,280,228	31.91%	\$ 16,335,892	29.97%
Investment Income	56,976	56,976	32,885	57.72%	10,965	12.41%
Miscellaneous	919,405	919,405	466,771	50.77%	518,881	35.04%
Revenues without Use of Net Position	58,262,505	58,262,505	18,779,884	32.23%	16,865,738	30.08%
Use of Net Position	1,794,062	1,493,269	-	0.00%	-	-
TOTAL REVENUES	\$ 60,056,567	\$ 59,755,774	\$ 18,779,884	31.43%	\$ 16,865,738	30.08%
Appropriations:						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 1,151,882	28.30%	\$ 1,276,363	26.97%
Financial Services	9,484,620	9,420,902	2,703,138	28.69%	2,531,691	30.71%
Human Resources	3,631,591	3,607,675	1,070,881	29.68%	981,155	28.55%
Information Technology Services	28,222,732	28,079,337	8,112,459	28.89%	8,241,242	32.67%
Law	2,317,029	2,317,029	724,473	31.27%	712,566	32.09%
Support Services	11,070,310	11,035,717	3,322,426	30.11%	2,845,362	27.89%
Non-Departmental:						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	119,785	9.81%	134,757	18.68%
Total Non-Departmental	1,225,500	1,225,500	119,785	9.77%	134,757	18.49%
TOTAL APPROPRIATIONS	\$ 60,056,567	\$ 59,755,774	\$ 17,205,044	28.79%	\$ 16,723,136	29.82%
Projected Net Position December 31	\$ 7,011,183	\$ 7,311,976				
Net Position as of Report Date			\$ 10,380,085			

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Auto Liability Fund (606)

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 3,015,722	\$ 3,015,722	\$ 3,015,722			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 266,667	33.33%	\$ 333,313	33.33%
Investment Income	14,537	14,537	6,375	43.85%	4,892	44.47%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	273,227	33.54%	338,205	33.45%
Use of Net Position	218,678	218,678	-	0.00%	-	-
TOTAL REVENUES	\$ 1,033,215	\$ 1,033,215	\$ 273,227	26.44%	\$ 338,205	33.45%
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,033,215	\$ 446,585	43.22%	\$ 95,484	9.48%
TOTAL APPROPRIATIONS	\$ 1,033,215	\$ 1,033,215	\$ 446,585	43.22%	\$ 95,484	9.44%
Projected Net Position December 31	\$ 2,797,044	\$ 2,797,044				
Net Position as of Report Date			\$ 2,842,364			

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Fleet Management Fund (610)

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 1,770,961	30.89%	\$ 1,623,693	25.97%
Miscellaneous	270,700	270,700	275,210	101.67%	275,461	79.76%
Revenues without Use of Net Position	6,004,729	6,004,729	2,046,171	34.08%	1,899,154	28.79%
Use of Net Position	473,727	459,820	-	0.00%	-	-
TOTAL REVENUES	\$ 6,478,456	\$ 6,464,549	\$ 2,046,171	31.65%	\$ 1,899,154	28.79%
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,450,549	\$ 1,935,751	30.01%	\$ 1,875,994	28.86%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,478,456	\$ 6,464,549	\$ 1,935,751	29.94%	\$ 1,875,994	28.43%
Projected Net Position December 31	\$ 1,003,586	\$ 1,017,493				
Net Position as of Report Date			\$ 1,587,733			

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Group Self-Insurance Fund (605)

The Group Self Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017		Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 18,281,656	35.23%	\$ 16,073,459	33.13%
Investment Income	175,000	175,000	119,281	68.16%	76,153	46.50%
Miscellaneous	-	-	76,131	-	441,926	-
Revenues without Use of Net Position	52,072,239	52,072,239	18,477,068	35.48%	16,591,538	34.08%
Use of Net Position	3,005,215	2,982,076	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,077,454	\$ 55,054,315	\$ 18,477,068	33.56%	\$ 16,591,538	33.16%
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,044,315	\$ 17,447,286	31.70%	\$ 16,086,153	32.16%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 55,077,454	\$ 55,054,315	\$ 17,447,286	31.69%	\$ 16,086,153	32.15%
Projected Net Position December 31	\$ 27,030,877	\$ 27,054,016				
Net Position as of Report Date			\$ 31,065,874			

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Risk Management Fund (602)

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 10,142,582	\$ 10,142,582	\$ 10,142,582			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 1,500,000	33.33%	\$ 1,666,229	33.32%
Investment Income	75,000	75,000	40,293	53.72%	33,529	34.93%
Miscellaneous	-	-	357,827	-	11,855	-
Revenues without Use of Net Position	4,575,000	4,575,000	1,898,120	41.49%	1,711,613	33.59%
Use of Net Position	2,677,948	2,677,948	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,252,948	\$ 7,252,948	\$ 1,898,120	26.17%	\$ 1,711,613	24.05%
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 3,758,319	51.89%	\$ 3,490,845	49.13%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,252,948	\$ 7,252,948	\$ 3,758,319	51.82%	\$ 3,490,845	49.06%
Projected Net Position December 31	\$ 7,464,634	\$ 7,464,634				
Net Position as of Report Date			\$ 8,282,383			

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Workers' Compensation Fund (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 04/30/2017	Actuals YTD as of 04/30/2017	% Actual to Current Budget	Actuals YTD as of 04/30/2016	% Actual to 04/30/2016 Budget
Net Position January 1	\$ 9,587,387	\$ 9,587,387	\$ 9,587,387			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 833,334	33.33%	\$ 1,166,560	33.33%
Investment Income	50,000	50,000	48,893	97.79%	43,786	109.47%
Miscellaneous	-	-	3,996	-	321	-
Revenues without Use of Net Position	2,550,000	2,550,000	886,223	34.75%	1,210,667	34.20%
Use of Net Position	835,707	835,707	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,385,707	\$ 3,385,707	\$ 886,223	26.18%	\$ 1,210,667	27.88%
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 1,184,396	35.09%	\$ 1,002,184	23.13%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,385,707	\$ 3,385,707	\$ 1,184,396	34.98%	\$ 1,002,184	23.08%
Projected Net Position December 31	\$ 8,751,680	\$ 8,751,680				
Net Position as of Report Date			\$ 9,289,214			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 04/30/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Licenses and Permits	\$ 30,000	\$ 270,225	\$ 240,225	GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	\$ -	\$ 240,225
Intergovernmental	3,436,572	3,486,593	50,021	GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	50,021	50,021
Use of Fund Balance	19,477,684	19,385,394	(92,290)	To adjust budget for 90 day job vacancies.	(86,055)	(219,793)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	127,503
<i>Total: General Fund</i>			197,956		(36,034)	197,956
2003 General Obligation Bond Debt Fund (951)						
Use of Fund Balance	4,166,863	4,170,196	3,333	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,333
<i>Total: General Obligation Bond Debt Fund</i>			3,333		-	3,333
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	3,112,356	2,507,342	(605,014)	To adjust budget for 90 day job vacancies.	(195,853)	(605,014)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(605,014)		(195,853)	(605,014)
Recreation Fund (105)						
Use of Fund Balance	1,320,192	1,260,277	(59,915)	To adjust budget for 90 day job vacancies.	(20,155)	(59,915)
<i>Total: Recreation Fund</i>			(59,915)		(20,155)	(59,915)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Asset Sharing Fund (080)						
Fines and Forfeitures	-	29,484	29,484	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	29,191	29,484
<i>Total: District Attorney Federal Asset Sharing Fund</i>			29,484		29,191	29,484
E-911 Fund (095)						
Use of Fund Balance	6,069,594	5,991,135	(78,459)	To adjust budget for 90 day job vacancies.	(10,627)	(78,459)
<i>Total: E-911 Fund</i>			(78,459)		(10,627)	(78,459)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	17,892	17,892	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	17,892	17,892
Use of Fund Balance	713,259	695,367	(17,892)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(17,892)	(17,892)
<i>Total: Police Special Justice Fund</i>			-			-
Police Special State Fund (072)						
Fines and Forfeitures	-	109,351	109,351	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	44,297	109,351
Use of Fund Balance	609,180	499,829	(109,351)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(44,297)	(109,351)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	28,536	28,536	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,211	28,536
<i>Total: Sheriff Special Justice Fund</i>			28,536		7,211	28,536
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	167,517	167,517	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	148,603	167,517
<i>Total: Sheriff Special Treasury Fund</i>			167,517		148,603	167,517

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	33,154	33,154	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,812	33,154
<i>Total: Sheriff Special State Fund</i>			33,154		9,812	33,154
Stadium Fund (055)						
Other Financing Sources	400,000	1,990,613	1,590,613	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613
Tourism Fund (050)						
Use of Fund Balance	-	960,358	960,358	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	953,691
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
<i>Total: Tourism Fund</i>			960,358		-	960,358
Local Transit Operating Fund (515)						
Use of Net Position	1,382,119	1,376,555	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)
Stormwater Operating Fund (590)						
Use of Net Position	464,320	395,010	(69,310)	To adjust budget for 90 day job vacancies.	(43,864)	(69,310)
<i>Total: Stormwater Operating Fund</i>			(69,310)		(43,864)	(69,310)
Water and Sewer Operating Fund (501)						
Use of Net Position	25,173,886	24,758,168	(415,718)	To adjust budget for 90 day job vacancies.	(169,899)	(415,718)
<i>Total: Water and Sewer Operating Fund</i>			(415,718)		(169,899)	(415,718)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Use of Net Position	1,794,062	1,493,269	(300,793)	To adjust budget for 90 day job vacancies.	(28,984)	(300,793)
<i>Total: Administrative Support Fund</i>			(300,793)		(28,984)	(300,793)
Fleet Management Fund (610)						
Use of Net Position	473,727	459,820	(13,907)	To adjust budget for 90 day job vacancies.	(13,907)	(13,907)
<i>Total: Fleet Management Fund</i>			(13,907)		(13,907)	(13,907)
Group Self-Insurance Fund (605)						
Use of Net Position	3,005,215	2,982,076	(23,139)	To adjust budget for 90 day job vacancies.	-	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		-	(23,139)
Total Revenue Budget Adjustments			\$ 1,439,132		\$ (324,506)	\$ 1,439,132

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 04/30/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ (15,162)	To adjust budget for 90 day job vacancies.	\$ -	\$ (15,162)
Financial Services	9,153,002	9,124,243	(28,759)	To adjust budget for 90 day job vacancies.	(8,780)	(28,759)
Transportation	18,801,475	19,134,681	333,206	To adjust budget for 90 day job vacancies.	(28,106)	(34,522)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	367,728
				Total: Transportation	(28,106)	333,206
Planning and Development	648,933	635,388	(13,545)	To adjust budget for 90 day job vacancies.	-	(13,545)
Police Services	6,795,201	1,996,407	(4,798,794)	To adjust budget for 90 day job vacancies.	-	(27,523)
				GCID20170389 Transfer Animal Control to Community Services.	(4,771,271)	(4,771,271)
				Total: Police Services	(4,771,271)	(4,798,794)
Corrections	15,977,143	15,985,192	8,049	To adjust budget for 90 day job vacancies.	(37,616)	(64,051)
				Transfer from Non-Departmental: Inmate Medical Reserve.	28,700	72,100
				Total: Corrections	(8,916)	8,049
Community Services	6,788,377	11,523,417	4,735,040	To adjust budget for 90 day job vacancies.	(11,553)	(36,231)
				GCID20170389 Transfer Animal Control to Community Services.	4,771,271	4,771,271
				Total: Community Services	4,759,718	4,735,040
Juvenile Court	7,624,313	8,211,413	587,100	Transfer from Non-Departmental: Court Reporters Reserve.	64,400	140,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	160,900	376,900
				Transfer from Non-Departmental: Court Interpreter's Reserve.	31,300	69,300
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	900
				Total: Juvenile Court	256,600	587,100
Sheriff	85,817,230	86,557,430	740,200	Transfer from Non-Departmental Inmate Medical Reserve.	237,500	740,200

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	19,838,709	23,995,446	4,156,737	Transfer from Non-Departmental: Indigent Defense Reserve.	996,700	2,582,800
				Transfer from Non-Departmental: Court Interpreter's Reserve.	116,000	274,700
				Transfer from Non-Departmental: Court Reporters Reserve.	515,800	1,280,700
				GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	50,021	50,021
				GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	(31,484)	(31,484)
				Total: Judiciary	1,647,037	4,156,737
Probate Court	2,440,370	2,499,570	59,200	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	2,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	29,000	56,600
				Total: Probate Court	29,000	59,200
Solicitor General	4,805,173	4,810,373	5,200	Transfer from Non-Departmental: Court Reporters Reserve.	-	5,200
Non-Departmental:						
Contribution to Capital	4,553,170	4,584,654	31,484	GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	31,484	31,484
Prisoner Medical Reserve	1,900,000	1,086,800	(813,200)	Transfer to Corrections.	(28,700)	(72,100)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	(237,500)	(740,200)
				Total: Prisoner Medical Reserve	(266,200)	(813,200)
Indigent Defense Reserve	5,500,000	2,483,700	(3,016,300)	Transfer to Juvenile Court.	(160,900)	(376,900)
				Transfer to Judiciary.	(996,700)	(2,582,800)
				Transfer to Probate Court.	(29,000)	(56,600)
				Total: Indigent Defense Reserve	(1,186,600)	(3,016,300)
Court Reporter's Reserve	2,400,000	974,100	(1,425,900)	Transfer to Juvenile Court.	(64,400)	(140,000)
				Transfer to Judiciary.	(515,800)	(1,280,700)
				Transfer to Solicitor General.	-	(5,200)
				Total: Court Reporter's Reserve	(580,200)	(1,425,900)
Court Interpreter's Reserve	690,000	343,400	(346,600)	Transfer to Juvenile Court.	(31,300)	(69,300)
				Transfer to Judiciary.	(116,000)	(274,700)
				Transfer to Probate Court.	-	(2,600)
				Total: Court Interpreter's Reserve	(147,300)	(346,600)
Total Non-Departmental			(5,570,516)		(2,148,816)	(5,570,516)
Total: General Fund			197,956		(36,034)	197,956

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
2003 General Obligation Bond Debt Fund (951)						
Debt Service	4,261,788	4,265,121	3,333	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,333
<i>Total: General Obligation Bond Debt Fund</i>			3,333		-	3,333
Development and Enforcement Services District Fund (104)						
Planning and Development	7,249,898	7,194,941	(54,957)	To adjust budget for 90 day job vacancies.	-	(38,207)
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	(16,750)	(16,750)
Non-Departmental	183,466	200,216	16,750	To adjust budget for 90 day job vacancies.	-	
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	16,750	16,750
Contribution to Fund Balance	945,509	983,716	38,207	To adjust budget for 90 day job vacancies.	-	38,207
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	762,979	757,333	(5,646)	To adjust budget for 90 day job vacancies.	-	(5,646)
Fire and Emergency Services	105,145,447	104,546,079	(599,368)	To adjust budget for 90 day job vacancies.	(195,853)	(599,368)
<i>Total: Fire and Emergency Services District Fund</i>			(605,014)		(195,853)	(605,014)
Police Services District Fund (106)						
Police Services	94,013,317	93,591,358	(421,959)	To adjust budget for 90 day job vacancies.	(91,118)	(473,459)
				Transfer from Non-Departmental: Inmate Medical Reserve.	11,800	51,500
				Total: Police Services	(79,318)	(421,959)
Recorder's Court	1,902,622	1,953,022	50,400	Transfer from Non-Departmental: Indigent Defense Reserve.	-	16,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	200	34,300
				Total: Recorder's Court	200	50,400

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	4,473,488	4,371,588	(101,900)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(16,100)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	(200)	(34,300)
				Transfer to Police Services - From Inmate Medical Reserve.	(11,800)	(51,500)
				Total: Non-Departmental	(12,000)	(101,900)
Contribution to Fund Balance	3,460,750	3,934,209	473,459	To adjust budget for 90 day job vacancies.	91,118	473,459
<i>Total: Police Services District Fund</i>			-		-	-
Recreation Fund (105)						
Community Services	34,202,461	34,142,546	(59,915)	To adjust budget for 90 day job vacancies.	(20,155)	(59,915)
<i>Total: Recreation Fund</i>			(59,915)		(20,155)	(59,915)
District Attorney Federal Asset Sharing (080)						
District Attorney	140,785	170,269	29,484	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	29,191	29,484
<i>Total: District Attorney Federal Asset Sharing</i>			29,484		29,191	29,484
E-911 Fund (095)						
Police Services	18,443,456	18,364,997	(78,459)	To adjust budget for 90 day job vacancies.	(10,627)	(78,459)
<i>Total: E-911 Fund</i>			(78,459)		(10,627)	(78,459)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	128,536	28,536	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,211	28,536
<i>Total: Sheriff Special Justice Fund</i>			28,536		7,211	28,536
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	317,517	167,517	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	148,603	167,517
<i>Total: Sheriff Special Treasury Fund</i>			167,517		148,603	167,517
Sheriff Special State Fund (067)						
Sheriff Special Operations	73,670	106,824	33,154	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,812	33,154
<i>Total: Sheriff Special State Fund</i>			33,154		9,812	33,154

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stadium Fund (055)						
Stadium Operations	2,695,845	4,277,270	1,581,425	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,581,425
Contributions to Fund Balance	19,356	28,544	9,188	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	9,188
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613
Tourism Fund (050)						
Tourism	3,479,630	5,076,910	1,597,280	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
				Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
				Total: Tourism	-	1,597,280
Contributions to Fund Balance	636,922	-	(636,922)	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	(636,922)
<i>Total: Tourism Fund</i>			960,358		-	960,358
Local Transit Operating Fund (515)						
Transportation	12,312,083	12,306,519	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)
Solid Waste Operating Fund (595)						
Support Services	44,507,304	44,497,284	(10,020)	To adjust budget for 90 day job vacancies.	-	(10,020)
Working Capital Reserve	1,679,512	1,689,532	10,020	To adjust budget for 90 day job vacancies.	-	10,020
<i>Total: Solid Waste Operating Fund</i>			-		-	-

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Water Resources	31,312,158	31,242,848	(69,310)	To adjust budget for 90 day job vacancies.	(43,864)	(69,310)
<i>Total: Stormwater Operating Fund</i>			(69,310)		(43,864)	(69,310)
Water and Sewer Operating Fund (501)						
Planning and Development	918,054	895,407	(22,647)	To adjust budget for 90 day job vacancies.	-	(22,647)
Water Resources	353,002,638	352,609,567	(393,071)	To adjust budget for 90 day job vacancies.	(169,899)	(393,071)
<i>Total: Water and Sewer Operating Fund</i>			(415,718)		(169,899)	(415,718)
Administrative Support Fund (665)						
County Administration	4,104,785	4,069,614	(35,171)	To adjust budget for 90 day job vacancies.	-	(35,171)
Financial Services	9,484,620	9,420,902	(63,718)	To adjust budget for 90 day job vacancies.	(15,246)	(63,718)
Human Resources	3,631,591	3,607,675	(23,916)	To adjust budget for 90 day job vacancies.	(13,738)	(23,916)
Information Technology	28,222,732	28,079,337	(143,395)	To adjust budget for 90 day job vacancies.	-	(143,395)
Support Services	11,070,310	11,035,717	(34,593)	To adjust budget for 90 day job vacancies.	-	(34,593)
<i>Total: Administrative Support Fund</i>			(300,793)		(28,984)	(300,793)
Fleet Management (610)						
Support Services	6,464,456	6,450,549	(13,907)	To adjust budget for 90 day job vacancies.	(13,907)	(13,907)
<i>Total: Fleet Management Fund</i>			(13,907)		(13,907)	(13,907)
Group Self-Insurance Fund (605)						
Human Resources	55,067,454	55,044,315	(23,139)	To adjust budget for 90 day job vacancies.	-	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		-	(23,139)
Total Appropriation Budget Adjustments			\$ 1,439,132		\$ (324,506)	\$ 1,439,132

CAPITAL BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 04/30/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April*	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Capital Vehicles and Fleet Equipment (305)						
Police Services	\$ 705,260	\$ 10,175,008	\$ 9,469,748	Prior year carryforward.	\$ -	\$ 9,681,546
				GCID20170389 Transfer Animal Control to Community Services.	(211,798)	(211,798)
				Total: Police Services	(211,798)	9,469,748
Community Services	182,500	954,543	772,043	Prior year carryforward.	-	560,245
				GCID20170389 Transfer Animal Control to Community Services.	211,798	211,798
				Total: Community Services	211,798	772,043
<i>Total: Capital Vehicles and Fleet Equipment Fund</i>			\$ 10,241,791		\$ -	\$ 10,241,791

CAPITAL BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 04/30/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - April*	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Capital Vehicles and Fleet Equipment (305)						
Police Services	\$ 705,260	\$ 10,175,008	\$ 9,469,748	Prior year carryforward.	\$ -	\$ 9,681,546
				GCID20170389 Transfer Animal Control to Community Services.	(211,798)	(211,798)
				Total: Police Services	(211,798)	9,469,748
Community Services	182,500	954,543	772,043	Prior year carryforward.	-	560,245
				GCID20170389 Transfer Animal Control to Community Services.	211,798	211,798
				Total: Community Services	211,798	772,043
<i>Total: Capital Vehicles and Fleet Equipment Fund</i>			\$ 10,241,791		\$ -	\$ 10,241,791

*Current Annual Budget includes carryforward amounts