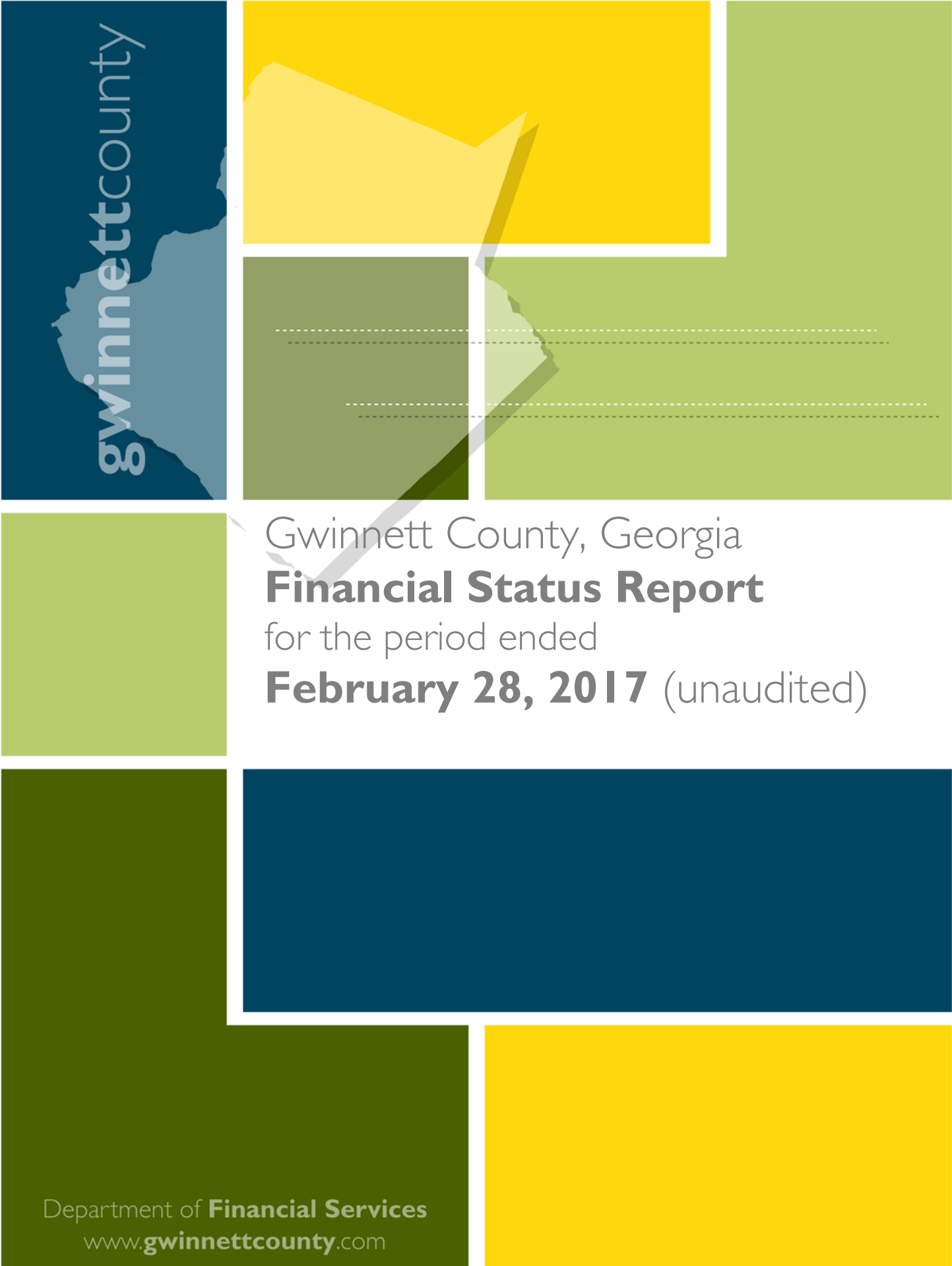




gwinnettcounty



Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**February 28, 2017** (unaudited)



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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:** March 22, 2017

**SUBJECT:** Monthly Financial Report for the Period Ended February 28, 2017

This report, which includes unaudited information for the fiscal year through February 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:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 51

# 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 February and early March including the finalization of the 2016 tax digest and initial preparations for the fiscal year 2018 budget process. 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 3 – 9, 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

Charges for services in the E-911 Fund are coming in slightly lower than this same time last year. Historically, growth in Voice over Internet Protocol (VoIP) and wireless fees have outpaced the decline in landline fees. However, a significant decline in landline collections in recent months has resulted in a year-over-year decrease in charges for services. Landline collections are down approximately \$240,000 compared to this same time last year.

Human Resources expenses in the Group Self-Insurance Fund are up approximately \$2.7 million, or 46 percent, compared to this same time last year. This is partially due to the timing of insurance premium payments; two payments have been made through February 2017, whereas only one payment was made through February 2016. Additionally, there has been a notable increase in claims processed this year compared to last year. Claims expenses are up approximately \$1.1 million.

## 2016 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2016 tax digest. The final net countywide digest was \$27.5 billion, which is a 6.3 percent increase over 2015. The greatest increase was seen in real property, which is the largest component of the digest representing more than 85 percent of the 2016 digest. From 2015 to 2016, the real property portion of the digest increased nearly \$2 billion, or 9.1 percent. Real property has grown in each of the last three years and is expected to return to 2008 (pre-recession) levels in 2017.

The countywide tax digest has been impacted by a decline in motor vehicle ad valorem taxes since the inception of a new title ad valorem tax (TAVT). In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax ("birthday tax") on newly purchased vehicles and replaced them with TAVT, a one-time title fee that must be paid at the time a title is transferred. As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. While TAVT has had a negative effect on the countywide tax digest, increases resulting from improvements in the housing and construction markets have outweighed its impact.

## 2018 Budget Preparation

As part of the fiscal year 2018 budget process, departments have submitted their capital technology requests. Departments are expected to submit their Capital Improvement Plan (CIP) budgets in April.

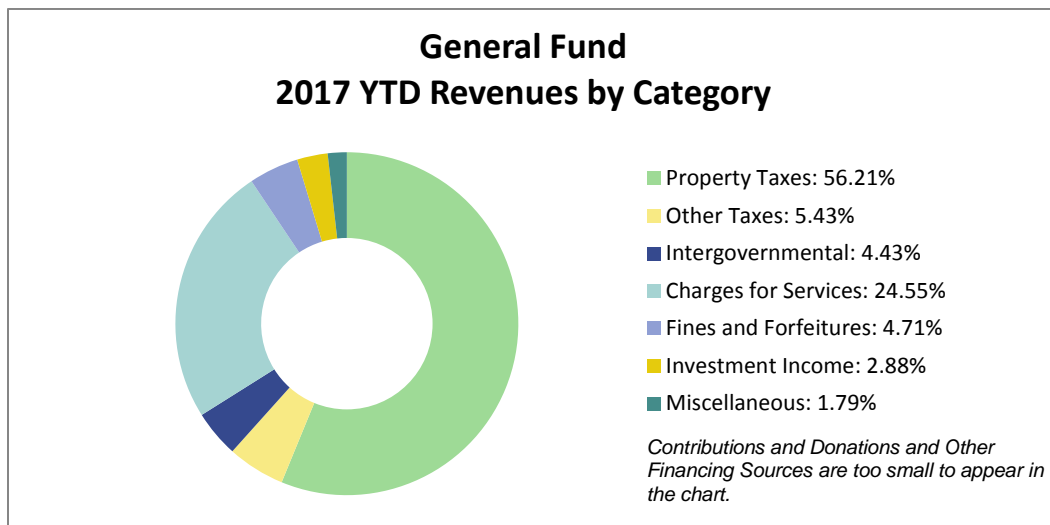
## Recurring Monthly Financial Trends

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.

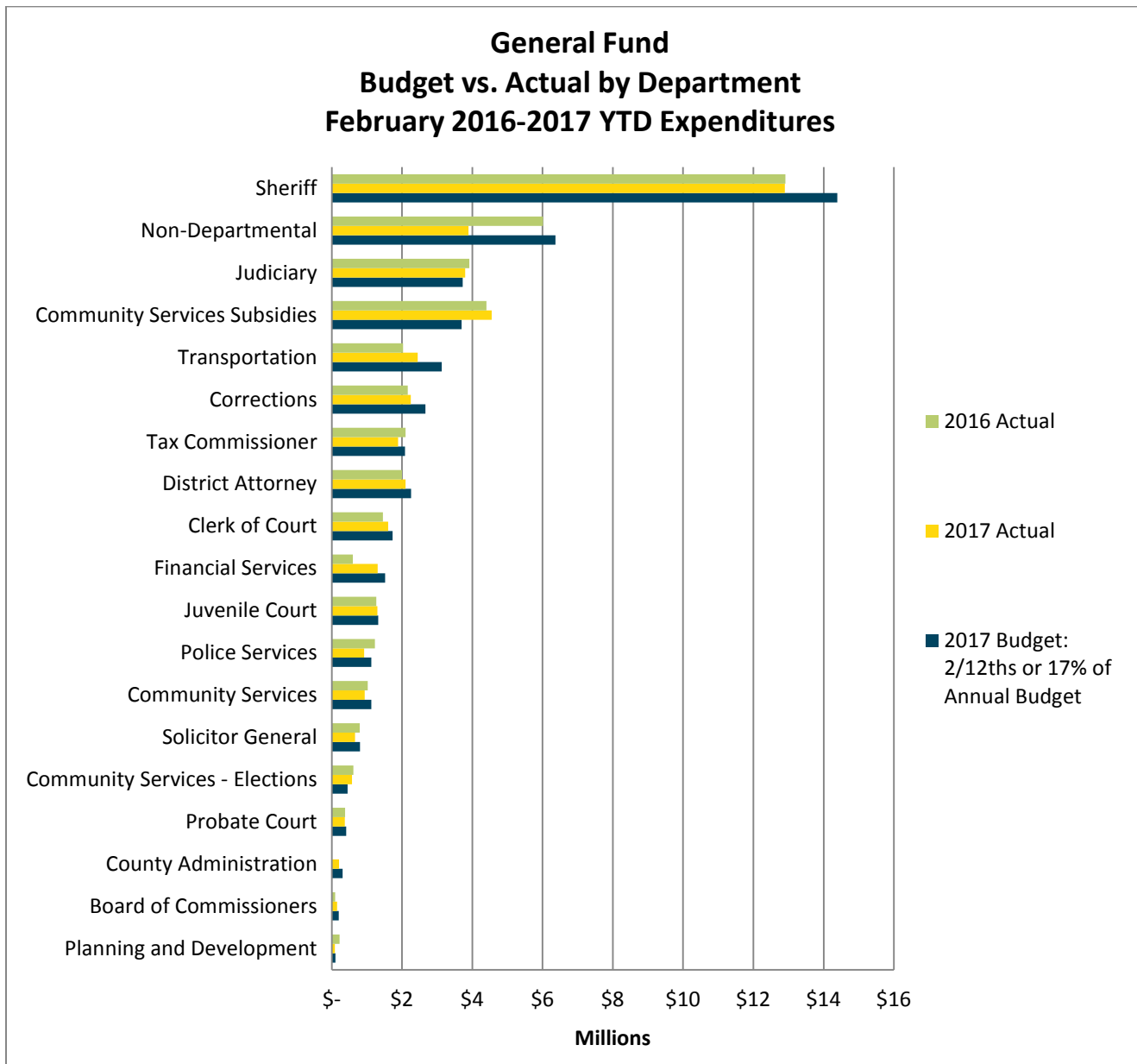
Expenses in the Stormwater Operating Fund reflect a \$3.7 million year-over-year increase, which is primarily due to a procedural change in the way contributions to the Renewal and Extension Fund are handled. In 2016, a \$20.2 million transfer to the Renewal and Extension Fund was made in the fourth quarter as a single lump payment. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

## General Fund (page 10)

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 56 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.



Non-departmental expenditures are approximately 35 percent lower than this same time last year due to a procedural change in the way annual prepaid license and support agreements are reported. In 2016, a \$2.4 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.

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.

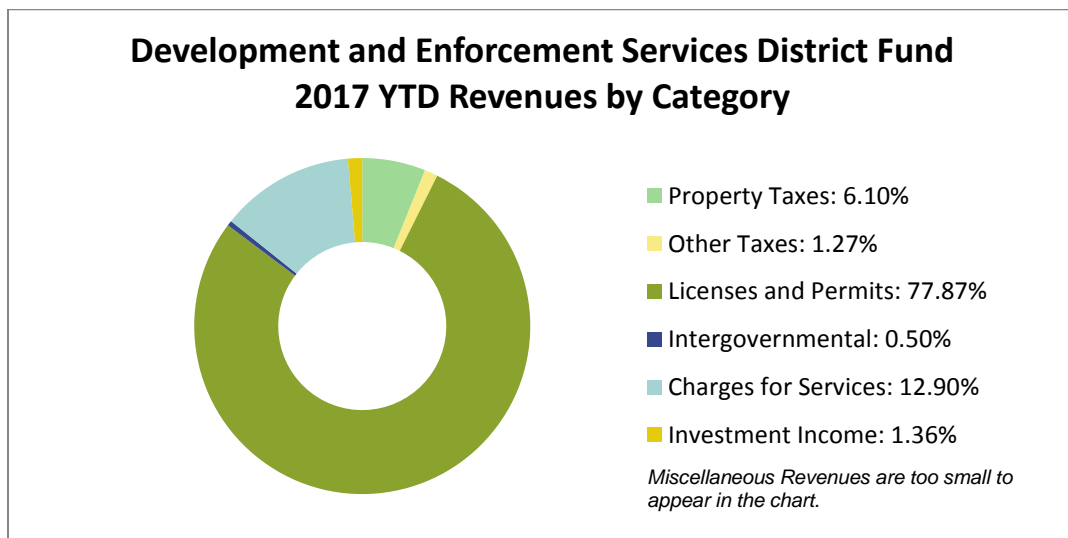
Community Services subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarterly subsidy for 2017.

Community Services Elections expenditures are over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a large annual maintenance service payment for the elections system that was made in January.

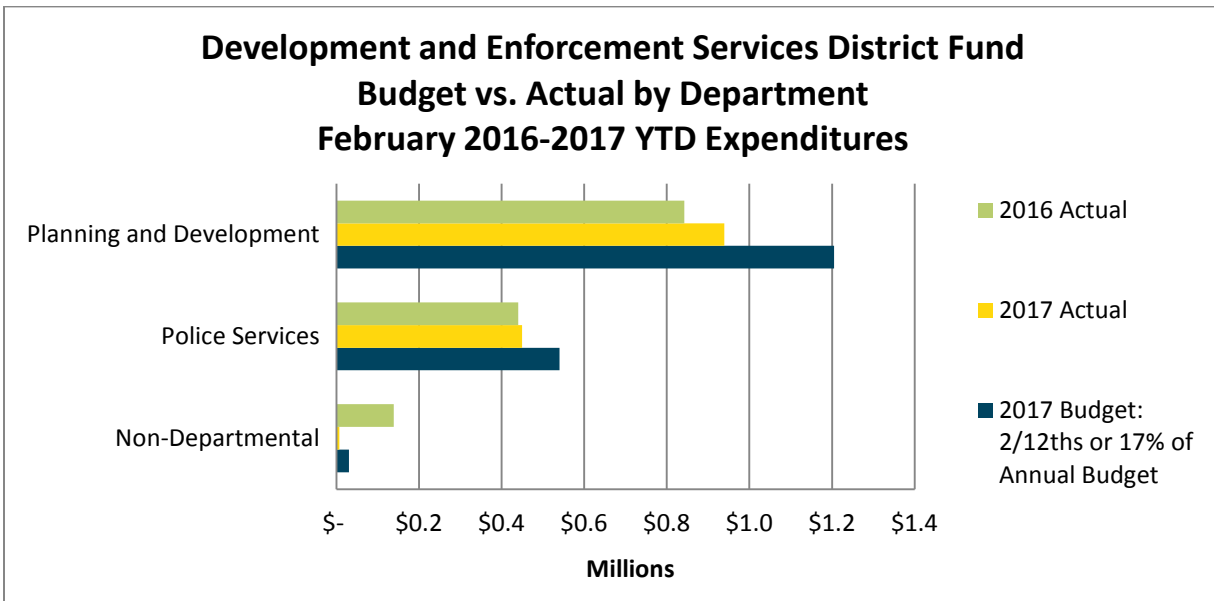
Board of Commissioners expenditures increased approximately \$57,000, or 59 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 that affected the funding source of some positions.

## Development and Enforcement Services District Fund (page 13)

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.

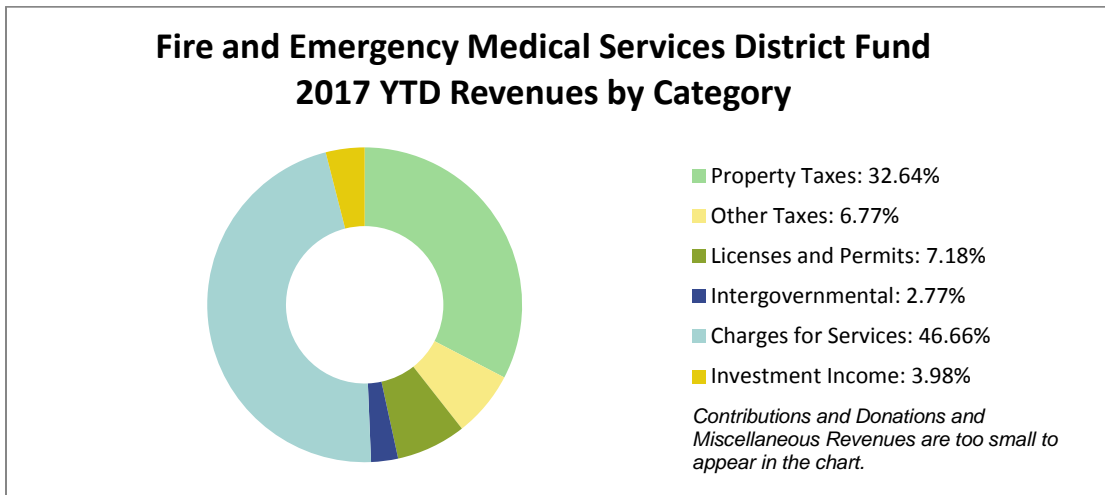


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 54 percent of the fund's annual budget.

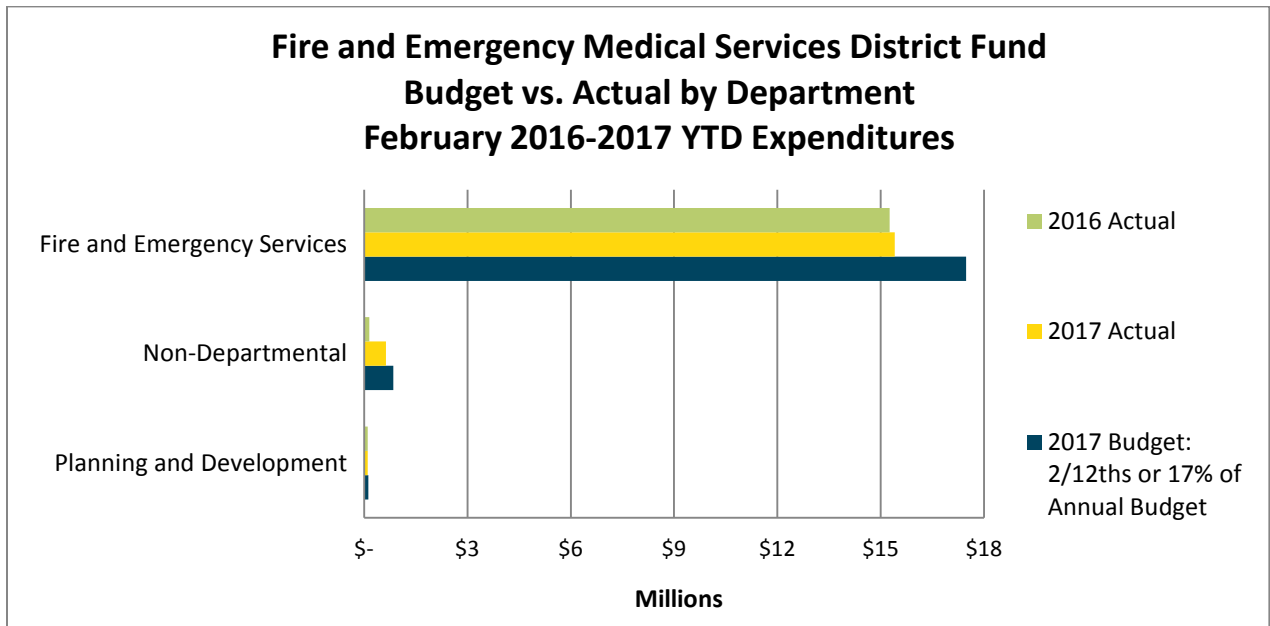


## Fire and Emergency Medical Services District Fund (page 14)

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.

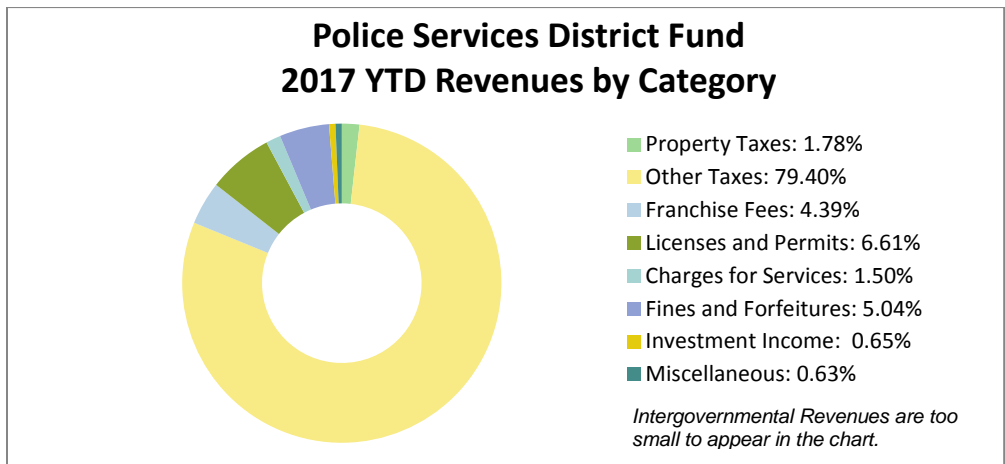


Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 77 percent of the fund's annual budget.



## Police Services District Fund (page 16)

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.

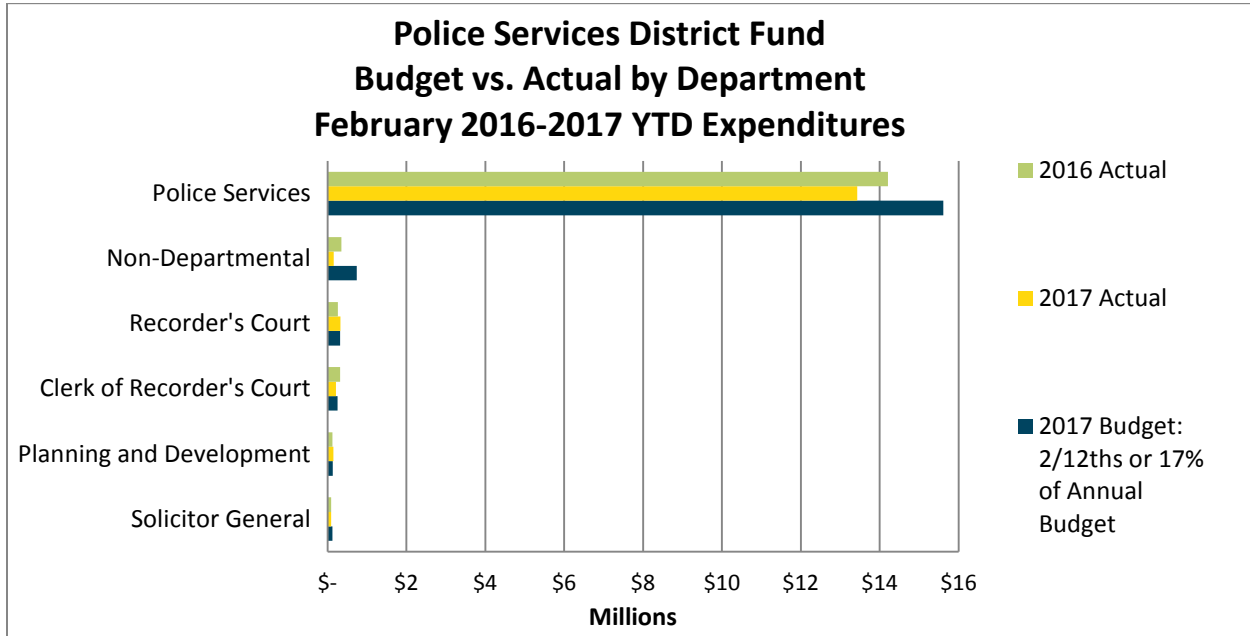


*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

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.

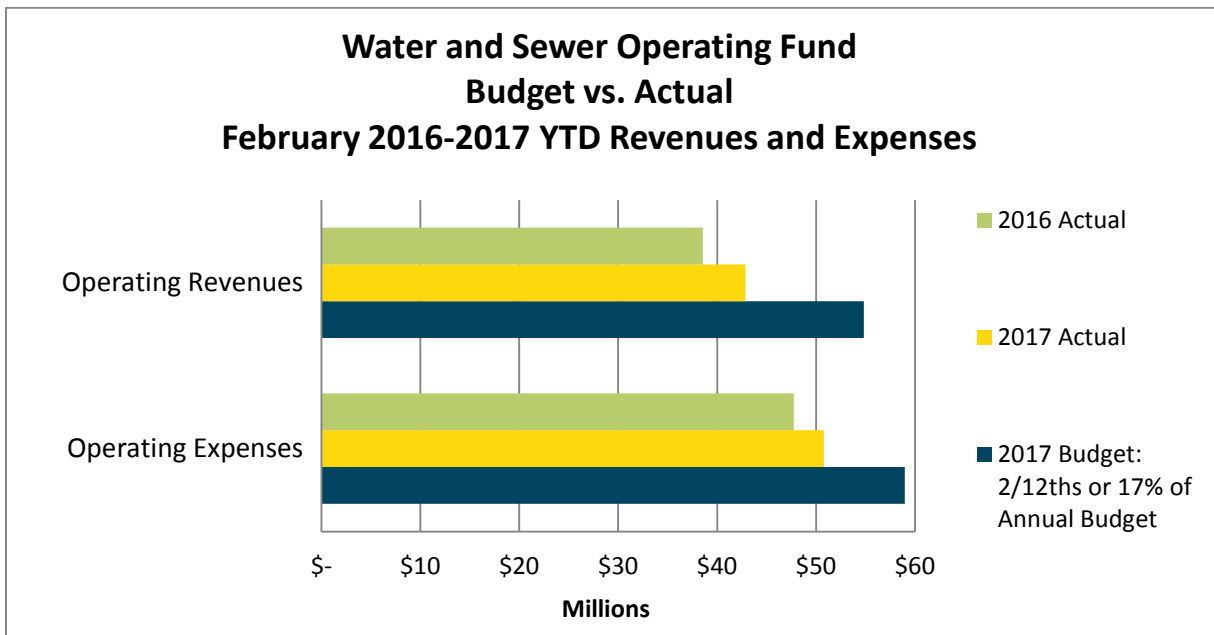


The Police Services District Fund reflects a year-over-year increase in taxes of approximately 105 percent and a year-over-year increase in licenses and permits of approximately 87 percent. The increases are primarily attributable to the implementation of a new billing system in 2017 which reports revenues at the time of billing rather than when they are collected.



## Water and Sewer Operating Fund (page 44)

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 February 2017 are approximately \$4.3 million, or 11.1 percent, higher than this time last year. This is primarily attributable to an 11.9 percent increase in water consumption this year over last year.

Although revenues are higher than this time last year, they are approximately \$12.0 million, or 21.8 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 February 2017 are approximately \$3.0 million, or 6.3 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 \$8.2 million, or 13.9 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.

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 149,903,998	\$ 149,903,998	\$ 149,903,998			
<b>Revenues:</b>						
Taxes	\$ 222,176,456	\$ 222,176,456	\$ 4,740,991	2.13%	\$ 4,832,608	2.18%
Licenses and Permits	30,000	30,000	-	0.00%	-	-
Intergovernmental	3,436,572	3,436,572	340,629	9.91%	186,152	5.50%
Charges for Services	24,831,112	24,831,112	1,887,923	7.60%	1,537,014	6.32%
Fines and Forfeitures	3,950,375	3,950,375	362,374	9.17%	353,824	7.87%
Investment Income	606,001	606,001	221,813	36.60%	223,484	40.83%
Contributions and Donations	4,000	4,000	3,937	98.43%	1,301	9.86%
Miscellaneous	984,678	984,678	137,875	14.00%	281,041	24.80%
Other Financing Sources	165,000	165,000	27,500	16.67%	27,500	16.67%
Revenues without Use of Fund Balance	256,184,194	256,184,194	7,723,042	3.01%	7,442,924	2.91%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	19,388,517	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 284,661,878</b>	<b>\$ 284,572,711</b>	<b>\$ 7,723,042</b>	<b>2.71%</b>	<b>\$ 7,442,924</b>	<b>2.73%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ 153,353	12.63%	\$ 96,394	15.30%
County Administration	1,835,621	1,835,621	206,661	11.26%	-	-
Financial Services	9,153,002	9,133,023	1,308,433	14.33%	1,266,622	15.75%
Tax Commissioner	12,515,052	12,515,052	1,887,290	15.08%	2,098,957	15.91%
Transportation	18,801,475	18,795,059	2,449,631	13.03%	2,030,775	11.87%
Planning and Development	648,933	648,933	91,391	14.08%	223,013	26.16%
Police Services	6,795,201	6,779,345	920,711	13.58%	1,025,234	15.89%
Corrections	15,977,143	15,993,753	2,248,150	14.06%	2,167,106	14.74%
Community Services	6,788,377	6,772,913	934,545	13.80%	796,625	12.61%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	888,405	888,405	241,703	27.21%	215,450	24.25%
Board of Health	1,564,391	1,564,391	-	0.00%	-	0.00%
Coalition for Health & Human Services	235,088	235,088	-	0.00%	-	0.00%
Dept of Family & Children's Services	660,638	660,638	-	0.00%	-	0.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	-	0.00%	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	710,510	710,510	60,175	8.47%	66,959	8.49%
Library Subsidy	16,950,800	16,950,800	4,237,700	25.00%	4,112,698	25.00%
Mental Health	768,297	768,297	-	0.00%	-	0.00%
Total Community Services Subsidies	22,186,827	22,186,827	4,548,276	20.50%	4,403,805	20.46%
Community Services - Elections	2,691,744	2,691,744	575,673	21.39%	603,778	6.64%
Juvenile Court	7,624,313	7,954,813	1,295,894	16.29%	1,230,476	15.71%
Sheriff	85,817,230	86,319,930	12,894,820	14.94%	12,909,804	16.15%
Clerk of Court	10,379,273	10,379,273	1,604,936	15.46%	1,456,789	14.65%

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Judiciary	19,838,709	22,348,409	3,794,531	16.98%	3,914,507	17.67%
Probate Court	2,440,370	2,470,570	370,208	14.98%	383,774	16.90%
District Attorney	13,525,865	13,525,865	2,099,053	15.52%	2,001,194	16.01%
Solicitor General	4,805,173	4,810,373	661,037	13.74%	613,900	14.78%
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	4,553,170	758,862	16.67%	1,007,544	16.67%
Contribution to Capital Vehicles	-	-	-	-	75,890	74.99%
Contribution to Local Transit	8,122,040	8,122,040	1,353,673	16.67%	1,058,429	16.67%
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	1,363,500	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	324,206	23.73%	324,206	23.65%
Other Miscellaneous	120,773	120,773	7,079	5.86%	10,016	8.29%
Pauper Burial	205,000	205,000	21,600	10.54%	6,880	3.36%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	105,000	105,000	-	0.00%	-	0.00%
Indigent Defense Reserve	5,500,000	3,670,300	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	1,554,300	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	490,700	-	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	415,369	14.22%	2,472,327	85.49%
Other Governmental Agencies	500,955	500,955	7,562	1.51%	56,976	8.14%
Total Non-Departmental	41,608,170	38,196,970	3,888,351	10.18%	6,012,268	16.70%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 284,661,878</b>	<b>\$ 284,572,711</b>	<b>\$ 41,932,944</b>	<b>14.74%</b>	<b>\$ 43,235,021</b>	<b>15.85%</b>

Projected Fund Balance December 31 \$ 121,426,314 \$ 121,515,481

Estimated Fund Balance as of Report Date \$ 115,694,096

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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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 92,647	169.15%	\$ 89,770	1.37%
Intergovernmental	40,154	40,154	3,915	9.75%	3,348	11.67%
Investment Income	-	-	13,808	-	3,656	-
Revenues without Use of Fund Balance	94,925	94,925	110,370	116.27%	96,774	1.47%
Use of Fund Balance	4,166,863	4,166,863	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 4,261,788</u>	<u>\$ 4,261,788</u>	<u>\$ 110,370</u>	2.59%	<u>\$ 96,774</u>	1.47%
Appropriations:						
Debt Service	\$ 4,261,788	\$ 4,261,788	\$ 4,078,588	95.70%	\$ 3,975,738	94.88%
TOTAL APPROPRIATIONS	<u>\$ 4,261,788</u>	<u>\$ 4,261,788</u>	<u>\$ 4,078,588</u>	95.70%	<u>\$ 3,975,738</u>	60.25%
Projected Fund Balance December 31	\$ 15,057,831	\$ 15,057,831				
Estimated Fund Balance as of Report Date			\$ 15,256,476			

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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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,383,725	\$ 57,074	0.89%	\$ 60,290	0.98%
Licenses and Permits	3,975,900	3,975,900	603,471	15.18%	552,759	16.70%
Intergovernmental	40,309	40,309	3,841	9.53%	3,249	11.40%
Charges for Services	518,135	518,135	99,984	19.30%	96,742	19.44%
Investment Income	36,000	36,000	10,555	29.32%	13,067	40.50%
Miscellaneous	-	-	31	-	561	-
Other Financing Sources	668,029	668,029	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 11,622,098</b>	<b>\$ 11,622,098</b>	<b>\$ 774,956</b>	<b>6.67%</b>	<b>\$ 726,668</b>	<b>6.89%</b>
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,227,949	\$ 938,920	12.99%	\$ 842,144	12.92%
Police Services	3,243,225	3,243,225	449,668	13.86%	440,380	14.79%
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	126,466	6,828	5.40%	139,139	15.12%
Total Non-Departmental	183,466	183,466	6,828	3.72%	139,139	14.33%
Appropriations without Contribution to Fund Balance	10,676,589	10,654,640	1,395,416	13.10%	1,421,663	13.58%
Contribution to Fund Balance	945,509	967,458	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,622,098</b>	<b>\$ 11,622,098</b>	<b>\$ 1,395,416</b>	<b>12.01%</b>	<b>\$ 1,421,663</b>	<b>13.47%</b>
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,183,187				
Estimated Fund Balance as of Report Date			\$ 8,595,269			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
<b>Revenues:</b>						
Taxes	\$ 84,894,109	\$ 84,894,109	\$ 741,649	0.87%	\$ 752,120	0.93%
Licenses and Permits	900,896	900,896	135,197	15.01%	149,477	18.89%
Intergovernmental	534,059	534,059	52,078	9.75%	44,468	11.66%
Charges for Services	15,495,100	15,495,100	878,307	5.67%	509,202	3.27%
Investment Income	130,000	130,000	75,016	57.70%	43,220	34.31%
Contributions and Donations	-	-	100	-	250	-
Miscellaneous	1,500	1,500	1,879	125.27%	15,675	50.91%
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	1,884,226	1.75%	1,514,412	1.47%
Use of Fund Balance	3,112,356	2,815,343	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 111,006,056</b>	<b>\$ 110,709,043</b>	<b>\$ 1,884,226</b>	<b>1.70%</b>	<b>\$ 1,514,412</b>	<b>1.47%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 762,979	\$ 757,333	\$ 106,226	14.03%	\$ 105,416	16.13%
Fire and Emergency Services	105,145,447	104,854,080	15,409,572	14.70%	15,254,378	15.40%
<b>Non-Departmental:</b>						
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	636,238	13.43%	155,355	8.39%
Total Non-Departmental	5,097,630	5,097,630	636,238	12.48%	155,355	7.54%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 111,006,056</b>	<b>\$ 110,709,043</b>	<b>\$ 16,152,036</b>	<b>14.59%</b>	<b>\$ 15,515,149</b>	<b>15.08%</b>
Projected Fund Balance December 31	\$ 44,431,107	\$ 44,728,120				
Estimated Fund Balance as of Report Date			\$ 33,275,653			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 839	21.33%	\$ 778	19.43%
Revenues without Use of Fund Balance	3,933	3,933	839	21.33%	778	19.43%
Use of Fund Balance	41,245	41,245	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 45,178</b>	<b>\$ 45,178</b>	<b>\$ 839</b>	<b>1.86%</b>	<b>\$ 778</b>	<b>1.82%</b>
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 530	1.17%	\$ 157	0.37%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,178</b>	<b>\$ 45,178</b>	<b>\$ 530</b>	<b>1.17%</b>	<b>\$ 157</b>	<b>0.37%</b>
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Estimated Fund Balance as of Report Date			\$ 764,625			



# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
<b>Revenues:</b>						
Taxes	\$ 58,665,793	\$ 58,665,793	\$ 11,993,080	20.44%	\$ 5,861,936	10.48%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,194,288	4,194,288	927,030	22.10%	495,953	12.34%
Intergovernmental	222,073	222,073	21,923	9.87%	18,131	11.31%
Charges for Services	1,020,437	1,020,437	209,769	20.56%	211,836	17.33%
Fines and Forfeitures	9,100,304	9,100,304	706,080	7.76%	762,539	7.01%
Investment Income	200,000	200,000	91,240	45.62%	69,138	34.89%
Miscellaneous	273,462	273,462	88,597	32.40%	47,810	14.11%
Other Financing Sources	2,969,018	2,969,018	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 106,936,498</b>	<b>\$ 106,936,498</b>	<b>\$ 14,037,719</b>	<b>13.13%</b>	<b>\$ 7,467,343</b>	<b>7.22%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 791,982	\$ 791,982	\$ 149,361	18.86%	\$ 126,221	17.49%
Police Services	94,013,317	93,691,956	13,429,734	14.33%	14,211,642	15.62%
Recorder's Court	1,902,622	1,922,822	325,797	16.94%	264,176	16.65%
Solicitor General	761,700	761,700	91,555	12.02%	90,521	13.92%
Clerk of Recorder's Court	1,532,639	1,532,639	217,653	14.20%	320,509	19.37%
<b>Non-Departmental:</b>						
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	-	0.00%	-	0.00%
Non-Departmental Police	3,904,852	3,865,952	159,600	4.13%	349,338	7.23%
Total Non-Departmental	4,473,488	4,434,588	159,600	3.60%	349,338	6.77%
Appropriations without Contribution to Fund Balance	103,475,748	103,135,687	14,373,700	13.94%	15,362,407	15.25%
Contribution to Fund Balance	3,460,750	3,800,811	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 106,936,498</b>	<b>\$ 106,936,498</b>	<b>\$ 14,373,700</b>	<b>13.44%</b>	<b>\$ 15,362,407</b>	<b>14.85%</b>
Projected Fund Balance December 31	\$ 54,840,318	\$ 55,180,379				
Estimated Fund Balance as of Report Date			\$ 51,043,587			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
<b>Revenues:</b>						
Taxes	\$ 27,540,995	\$ 27,540,995	\$ 361,389	1.31%	\$ 349,201	1.34%
Intergovernmental	158,953	158,953	15,497	9.75%	13,254	11.12%
Charges for Services	4,498,597	4,498,597	456,970	10.16%	459,817	11.05%
Investment Income	58,522	58,522	27,191	46.46%	21,065	37.33%
Contributions and Donations	48,300	48,300	-	0.00%	170	0.25%
Miscellaneous	2,342,342	2,342,342	361,564	15.44%	385,854	17.81%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	34,674,639	34,674,639	1,222,611	3.53%	1,229,361	3.77%
Use of Fund Balance	1,320,192	1,280,432	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 35,994,831</b>	<b>\$ 35,955,071</b>	<b>\$ 1,222,611</b>	<b>3.40%</b>	<b>\$ 1,229,361</b>	<b>3.77%</b>
<b>Appropriations:</b>						
Community Services	\$ 34,202,461	\$ 34,162,701	\$ 4,164,829	12.19%	\$ 4,152,067	12.94%
Support Services	175,360	175,360	16,087	9.17%	21,879	14.64%
<b>Non-Departmental:</b>						
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	256,168	16.51%	205	1.26%
Total Non-Departmental	1,617,010	1,617,010	256,168	15.84%	205	0.30%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 35,994,831</b>	<b>\$ 35,955,071</b>	<b>\$ 4,437,084</b>	<b>12.34%</b>	<b>\$ 4,174,151</b>	<b>12.81%</b>
Projected Fund Balance December 31	\$ 15,937,903	\$ 15,977,663				
Estimated Fund Balance as of Report Date			\$ 14,043,622			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,510	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,510</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 421,805	\$ 421,805				
Estimated Fund Balance as of Report Date			\$ 423,315			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,184	-	\$ 2,062	-
TOTAL REVENUES	\$ -	\$ -	\$ 3,184	-	\$ 2,062	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Estimated Fund Balance as of Report Date			\$ 1,723,473			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 328	-	\$ 290	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328</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				
Estimated Fund Balance as of Report Date			\$ 67,216			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 330	0.28%	\$ 320	0.28%
Investment Income	6,294	6,294	1,264	20.08%	1,173	19.08%
Revenues without Use of Fund Balance	123,044	123,044	1,594	1.30%	1,493	1.23%
Use of Fund Balance	37,171	37,171	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 160,215</b>	<b>\$ 160,215</b>	<b>\$ 1,594</b>	<b>0.99%</b>	<b>\$ 1,493</b>	<b>1.23%</b>
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 1,328	0.83%	\$ 1,017	0.84%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 160,215</b>	<b>\$ 160,215</b>	<b>\$ 1,328</b>	<b>0.83%</b>	<b>\$ 1,017</b>	<b>0.84%</b>
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Estimated Fund Balance as of Report Date			\$ 1,282,825			



# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,250,000	\$ 19,708	0.27%	\$ 11,320	0.16%
Investment Income	3,546	3,546	4,147	116.95%	2,902	41.42%
Revenues without Use of Fund Balance	7,253,546	7,253,546	23,855	0.33%	14,222	0.20%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,455,115</b>	<b>\$ 7,455,115</b>	<b>\$ 23,855</b>	<b>0.32%</b>	<b>\$ 14,222</b>	<b>0.19%</b>
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,455,115	\$ 608,076	8.16%	\$ 618,622	8.07%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,455,115</b>	<b>\$ 7,455,115</b>	<b>\$ 608,076</b>	<b>8.16%</b>	<b>\$ 618,622</b>	<b>8.07%</b>
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Estimated Fund Balance as of Report Date			\$ 1,552,064			

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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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 91,047	14.82%	\$ 95,580	15.32%
Investment Income	2,194	2,194	344	15.68%	391	15.86%
Revenues without Use of Fund Balance	616,676	616,676	91,391	14.82%	95,971	15.32%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 91,391</b>	<b>9.52%</b>	<b>\$ 95,971</b>	<b>10.00%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 68,691	7.16%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 68,691</b>	<b>7.16%</b>
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Estimated Fund Balance as of Report Date			\$ 2,206,368			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 13,980	16.07%	\$ 12,614	16.38%
Miscellaneous	8,000	8,000	2,207	27.59%	1,906	31.77%
<b>TOTAL REVENUES</b>	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 16,187</u>	17.04%	<u>\$ 14,520</u>	17.49%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 1,147	5.94%	\$ 5,371	8.84%
Appropriations without Contribution to Fund Balance	19,315	19,315	1,147	5.94%	5,371	8.84%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 1,147</u>	1.21%	<u>\$ 5,371</u>	6.47%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Estimated Fund Balance as of Report Date			\$ 230,090			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 44,167	5.61%	\$ 68,286	8.10%
Investment Income	-	-	910	-	533	-
Miscellaneous	-	-	-	-	338	-
Revenues without Use of Fund Balance	786,852	786,852	45,077	5.73%	69,157	8.20%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,292,004	\$ 1,292,004	\$ 45,077	3.49%	\$ 69,157	6.13%
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 69,715	14.85%	\$ 74,698	16.77%
Solicitor General	822,565	822,565	93,460	11.36%	88,843	13.00%
TOTAL APPROPRIATIONS	\$ 1,292,004	\$ 1,292,004	\$ 163,175	12.63%	\$ 163,541	14.49%
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Estimated Fund Balance as of Report Date			\$ 1,034,632			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Investment Income	\$ -	\$ -	\$ 1	-	\$ 24	-
Revenues without Use of Fund Balance	-	-	1	-	24	-
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,785</b>	<b>\$ 140,785</b>	<b>\$ 1</b>	<b>0.00%</b>	<b>\$ 24</b>	<b>0.02%</b>
Appropriations:						
District Attorney	\$ 140,785	\$ 140,785	\$ 2,514	1.79%	\$ 1,818	1.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,785</b>	<b>\$ 140,785</b>	<b>\$ 2,514</b>	<b>1.79%</b>	<b>\$ 1,818</b>	<b>1.25%</b>
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Estimated Fund Balance as of Report Date			\$ 267,900			

# YTD financial report 2017 gwinnettcouy

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 3,353,874	20.84%	\$ 3,388,329	21.37%
Investment Income	129,642	129,642	40,464	31.21%	36,293	27.72%
Miscellaneous	-	-	-	-	540	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	3,394,338	20.92%	3,425,162	21.42%
Use of Fund Balance	6,069,594	6,040,242	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,291,477</b>	<b>\$ 22,262,125</b>	<b>\$ 3,394,338</b>	<b>15.25%</b>	<b>\$ 3,425,162</b>	<b>16.66%</b>
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,414,104	\$ 2,403,843	13.05%	\$ 2,212,584	13.47%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,528,021	3,528,021	-	0.00%	-	0.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	3,848,021	3,848,021	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,291,477</b>	<b>\$ 22,262,125</b>	<b>\$ 2,403,843</b>	<b>10.80%</b>	<b>\$ 2,212,584</b>	<b>10.76%</b>
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,625,904				
Estimated Fund Balance as of Report Date			\$ 26,656,641			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 10,315	19.70%	\$ 9,867	19.09%
<b>TOTAL REVENUES</b>	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 10,315</u>	19.70%	<u>\$ 9,867</u>	19.09%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 9,275	19.48%	\$ 7,192	14.89%
Appropriations without Contribution to Fund Balance	47,623	47,623	9,275	19.48%	7,192	14.89%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 9,275</u>	17.71%	<u>\$ 7,192</u>	13.92%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Estimated Fund Balance as of Report Date			\$ 115,646			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Use of Fund Balance	713,259	713,259	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 45,857	6.43%	\$ 59,223	3.79%
TOTAL APPROPRIATIONS	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ 45,857</u>	6.43%	<u>\$ 59,223</u>	3.79%
Projected Fund Balance December 31	\$ 505,343	\$ 505,343				
Estimated Fund Balance as of Report Date			\$ 1,172,745			



# YTD financial report 2017 gwinnettcouuty

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 12,267	\$ 38,768	316.03%	\$ 213,752	100.00%
Revenues without Use of Fund Balance	-	12,267	38,768	316.03%	213,752	100.00%
Use of Fund Balance	609,180	596,913	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 38,768</u>	6.36%	<u>\$ 213,752</u>	30.19%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 75,809	12.44%	\$ 90,571	12.79%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 75,809</u>	12.44%	<u>\$ 90,571</u>	12.79%
Projected Fund Balance December 31	\$ 1,904,356	\$ 1,916,623				
Estimated Fund Balance as of Report Date			\$ 2,476,495			

# YTD financial report 2017 gwinnettcouuty

## 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 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 120,262	18.32%	\$ 90,665	14.10%
Revenues without Use of Fund Balance	656,447	656,447	120,262	18.32%	90,665	14.10%
Use of Fund Balance	113,153	113,153	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 769,600</b>	<b>\$ 769,600</b>	<b>\$ 120,262</b>	<b>15.63%</b>	<b>\$ 90,665</b>	<b>12.36%</b>
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 34,899	4.53%	\$ 35,812	4.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 769,600</b>	<b>\$ 769,600</b>	<b>\$ 34,899</b>	<b>4.53%</b>	<b>\$ 35,812</b>	<b>4.88%</b>
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Estimated Fund Balance as of Report Date			\$ 2,906,090			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 10,964	\$ 21,325	194.50%	\$ -	-
Investment Income	-	-	13	-	25	-
Revenues without Use of Fund Balance	-	10,964	21,338	194.62%	25	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 110,964</u>	<u>\$ 21,338</u>	19.23%	<u>\$ 25</u>	0.03%
Appropriations:						
Sheriff	\$ 100,000	\$ 110,964	\$ 25,000	22.53%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 100,000</u>	<u>\$ 110,964</u>	<u>\$ 25,000</u>	22.53%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Estimated Fund Balance as of Report Date			\$ 271,837			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 8,399	-	\$ -	-
Investment Income	-	-	18	-	41	-
Revenues without Use of Fund Balance	-	-	8,417	-	41	-
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 8,417</u>	5.61%	<u>\$ 41</u>	0.03%
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ 9,699	6.47%	\$ 2,175	1.45%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 9,699</u>	6.47%	<u>\$ 2,175</u>	1.45%
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Estimated Fund Balance as of Report Date			\$ 394,010			

# YTD financial report 2017 gwinnettcouuty

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 923	\$ 23,342	2,528.93%	\$ 22,698	100.00%
Investment Income	-	-	19	-	12	-
Revenues without Use of Fund Balance	-	923	23,361	2,530.99%	22,710	100.05%
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 73,670</b>	<b>\$ 74,593</b>	<b>\$ 23,361</b>	<b>31.32%</b>	<b>\$ 22,710</b>	<b>27.46%</b>
Appropriations:						
Sheriff	\$ 73,670	\$ 74,593	\$ 1,283	1.72%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 73,670</b>	<b>\$ 74,593</b>	<b>\$ 1,283</b>	<b>1.72%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Estimated Fund Balance as of Report Date			\$ 250,435			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 68,353	7.81%	\$ 53,689	6.14%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,040,201	1,040,201	-	0.00%	-	0.00%
Other Financing Sources	400,000	1,990,613	1,990,613	100.00%	400,000	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,715,201</b>	<b>\$ 4,305,814</b>	<b>\$ 2,458,966</b>	<b>57.11%</b>	<b>\$ 853,689</b>	<b>31.65%</b>
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 3,556,747	83.15%	\$ 1,666,399	61.78%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	3,556,747	83.15%	1,666,399	61.78%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,715,201</b>	<b>\$ 4,305,814</b>	<b>\$ 3,556,747</b>	<b>82.60%</b>	<b>\$ 1,666,399</b>	<b>61.78%</b>
Projected Fund Balance December 31	\$ 1,117,466	\$ 1,126,654				
Estimated Fund Balance as of Report Date			\$ 329			

# YTD financial report 2017 gwinnettcountry

## 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				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<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				
Estimated Fund Balance as of Report Date			\$ 247,083			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Fund Balance as of January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 785,503	8.69%	\$ 650,463	7.55%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	4,096	-	2,401	160.07%
Revenues without Use of Fund Balance	9,040,157	9,040,157	789,599	8.73%	652,864	7.57%
Use of Fund Balance	-	953,691	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 9,040,157</u>	<u>\$ 9,993,848</u>	<u>\$ 789,599</u>	7.90%	<u>\$ 652,864</u>	7.57%
Appropriations:						
Facility Debt	\$ 4,923,605	\$ 4,923,605	\$ -	0.00%	\$ -	0.00%
Tourism	3,479,630	5,070,243	2,675,673	52.77%	1,094,353	31.85%
Appropriations without Contribution to Fund Balance	8,403,235	9,993,848	2,675,673	26.77%	1,094,353	13.09%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,040,157</u>	<u>\$ 9,993,848</u>	<u>\$ 2,675,673</u>	26.77%	<u>\$ 1,094,353</u>	12.69%
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,882,407				
Estimated Fund Balance as of Report Date			\$ 7,950,024			



# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 43,520	28.35%	\$ 23,461	15.28%
Miscellaneous	770,000	770,000	199,465	25.90%	141,682	18.40%
Revenues without Use of Net Position	923,500	923,500	242,985	26.31%	165,143	17.88%
Use of Net Position	387,310	387,310	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,310,810</b>	<b>\$ 1,310,810</b>	<b>\$ 242,985</b>	<b>18.54%</b>	<b>\$ 165,143</b>	<b>16.94%</b>
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 168,872	12.89%	\$ 110,890	11.38%
Non-Departmental:						
Fuel/Parts Reserve	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,310,810</b>	<b>\$ 1,310,810</b>	<b>\$ 168,872</b>	<b>12.88%</b>	<b>\$ 110,890</b>	<b>11.37%</b>
Projected Net Position December 31	\$ 605,976	\$ 605,976				
Estimated Net Position as of Report Date			\$ 1,067,399			

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

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 467,467	16.45%	\$ 597,113	17.01%
Investment Income	22,000	22,000	5,921	26.91%	1,880	6.57%
Miscellaneous	22,000	22,000	3,060	13.91%	2,500	11.36%
Other Financing Sources	8,122,040	8,122,040	1,353,673	16.67%	1,058,429	16.67%
Revenues without Use of Net Position	11,007,257	11,007,257	1,830,121	16.63%	1,659,922	16.75%
Use of Net Position	1,382,119	1,376,555	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 12,389,376</b>	<b>\$ 12,383,812</b>	<b>\$ 1,830,121</b>	<b>14.78%</b>	<b>\$ 1,659,922</b>	<b>16.75%</b>
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 12,224	15.82%	\$ 13,713	19.61%
Transportation	12,312,083	12,306,519	352,463	2.86%	100,302	1.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,389,376</b>	<b>\$ 12,383,812</b>	<b>\$ 364,687</b>	<b>2.94%</b>	<b>\$ 114,015</b>	<b>1.15%</b>
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Estimated Net Position as of Report Date			\$ 5,697,264			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 30	0.00%	\$ -	0.00%
Charges for Services	45,274,798	45,274,798	7,524,284	16.62%	7,403,436	17.14%
Investment Income	221,968	221,968	79,289	35.72%	73,327	34.21%
Miscellaneous	50	50	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 7,603,603</u>	16.46%	<u>\$ 7,476,763</u>	16.93%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 3,539,707	7.95%	\$ 3,485,092	8.18%
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	3,539,707	7.95%	3,485,092	8.18%
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>\$ 3,539,707</u>	7.66%	<u>\$ 3,485,092</u>	7.89%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Estimated Net Position as of Report Date			\$ 20,234,187			

\* 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.

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 84,636	0.27%	\$ 53,100	0.17%
Investment Income	120,000	120,000	43,119	35.93%	38,977	36.65%
Miscellaneous	13,000	13,000	-	0.00%	347	1.72%
Revenues without Use of Net Position	31,671,521	31,671,521	127,755	0.40%	92,424	0.29%
Use of Net Position	464,320	438,874	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 32,135,841</b>	<b>\$ 32,110,395</b>	<b>\$ 127,755</b>	<b>0.40%</b>	<b>\$ 92,424</b>	<b>0.29%</b>
Appropriations:						
Planning and Development	\$ 733,683	\$ 733,683	\$ 82,233	11.21%	\$ 55,003	11.71%
Water Resources*	31,312,158	31,286,712	4,887,647	15.62%	1,215,197	4.14%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 32,135,841</b>	<b>\$ 32,110,395</b>	<b>\$ 4,969,880</b>	<b>15.48%</b>	<b>\$ 1,270,200</b>	<b>4.05%</b>
Projected Net Position December 31	\$ 27,641,617	\$ 27,667,063				
Estimated Net Position as of Report Date			\$ 23,263,812			

\* 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			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 39,109,831	12.54%	\$ 34,948,783	11.60%
Investment Income	440,000	440,000	255,976	58.18%	173,758	37.77%
Contributions and Donations	16,527,438	16,527,438	3,471,257	21.00%	3,425,763	20.50%
Miscellaneous	-	-	19,263	-	14,397	6.00%
Revenues without Use of Net Position	328,911,806	328,911,806	42,856,327	13.03%	38,562,701	12.10%
Use of Net Position	25,173,886	24,963,041	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 354,085,692</b>	<b>\$ 353,874,847</b>	<b>\$ 42,856,327</b>	<b>12.11%</b>	<b>\$ 38,562,701</b>	<b>11.65%</b>
Appropriations:						
Planning and Development	\$ 918,054	\$ 911,946	\$ 114,035	12.50%	\$ 152,051	16.34%
Water Resources*	353,002,638	352,797,901	50,660,862	14.36%	47,593,464	14.43%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 354,085,692</b>	<b>\$ 353,874,847</b>	<b>\$ 50,774,897</b>	<b>14.35%</b>	<b>\$ 47,745,515</b>	<b>14.43%</b>
Projected Net Position December 31	\$ 130,042,686	\$ 130,253,531				
Estimated Net Position as of Report Date			\$ 147,298,002			

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

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017		Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
<b>Revenues:</b>						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 9,139,122	15.95%	\$ 8,165,538	14.98%
Investment Income	56,976	56,976	8,227	14.44%	4,266	4.83%
Miscellaneous	919,405	919,405	232,873	25.33%	225,416	15.22%
Revenues without Use of Net Position	58,262,505	58,262,505	9,380,222	16.10%	8,395,220	14.97%
Use of Net Position	1,794,062	1,534,117	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 60,056,567</b>	<b>\$ 59,796,622</b>	<b>\$ 9,380,222</b>	<b>15.69%</b>	<b>\$ 8,395,220</b>	<b>14.97%</b>
<b>Appropriations:</b>						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 558,209	13.72%	\$ 602,121	12.72%
Financial Services	9,484,620	9,436,148	1,222,802	12.96%	1,205,080	14.59%
Human Resources	3,631,591	3,621,413	501,816	13.86%	485,528	14.13%
Information Technology Services	28,222,732	28,091,201	4,745,755	16.89%	4,874,743	19.15%
Law	2,317,029	2,317,029	362,003	15.62%	359,170	16.18%
Support Services	11,070,310	11,035,717	1,524,938	13.82%	1,182,298	11.59%
<b>Non-Departmental:</b>						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	40,013	3.28%	30,018	4.16%
Total Non-Departmental	1,225,500	1,225,500	40,013	3.27%	30,018	4.15%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 60,056,567</b>	<b>\$ 59,796,622</b>	<b>\$ 8,955,536</b>	<b>14.98%</b>	<b>\$ 8,738,958</b>	<b>15.59%</b>
Projected Net Position December 31	\$ 7,011,183	\$ 7,271,128				
Estimated Net Position as of Report Date			\$ 9,229,931			

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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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 3,239,844	\$ 3,239,844	\$ 3,239,844			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 133,333	16.67%	\$ 166,657	16.67%
Investment Income	14,537	14,537	3,088	21.24%	2,343	21.30%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	136,606	16.77%	169,000	16.72%
Use of Net Position	218,678	218,678	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,033,215</b>	<b>\$ 1,033,215</b>	<b>\$ 136,606</b>	<b>13.22%</b>	<b>\$ 169,000</b>	<b>16.72%</b>
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,033,215	\$ 152,694	14.78%	\$ 63,869	6.34%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,033,215</b>	<b>\$ 1,033,215</b>	<b>\$ 152,694</b>	<b>14.78%</b>	<b>\$ 63,869</b>	<b>6.32%</b>
Projected Net Position December 31	\$ 3,021,166	\$ 3,021,166				
Estimated Net Position as of Report Date			\$ 3,223,756			

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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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 845,094	14.74%	\$ 785,513	12.56%
Miscellaneous	270,700	270,700	275,210	101.67%	274,414	79.46%
Revenues without Use of Net Position	6,004,729	6,004,729	1,120,304	18.66%	1,059,927	16.07%
Use of Net Position	473,727	473,727	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 6,478,456</b>	<b>\$ 6,478,456</b>	<b>\$ 1,120,304</b>	<b>17.29%</b>	<b>\$ 1,059,927</b>	<b>16.07%</b>
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,464,456	\$ 932,737	14.43%	\$ 879,129	13.40%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,478,456</b>	<b>\$ 6,478,456</b>	<b>\$ 932,737</b>	<b>14.40%</b>	<b>\$ 879,129</b>	<b>13.33%</b>
Projected Net Position December 31	\$ 1,003,586	\$ 1,003,586				
Estimated Net Position as of Report Date			\$ 1,664,880			



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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				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 8,332,791	16.06%	\$ 7,180,670	14.80%
Investment Income	175,000	175,000	58,800	33.60%	34,306	20.95%
Miscellaneous	-	-	72,540	-	1,652	-
Revenues without Use of Net Position	52,072,239	52,072,239	8,464,131	16.25%	7,216,628	14.82%
Use of Net Position	3,005,215	2,986,683	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 55,077,454</b>	<b>\$ 55,058,922</b>	<b>\$ 8,464,131</b>	<b>15.37%</b>	<b>\$ 7,216,628</b>	<b>14.42%</b>
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,048,922	\$ 8,509,134	15.46%	\$ 5,842,526	11.68%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,077,454</b>	<b>\$ 55,058,922</b>	<b>\$ 8,509,134</b>	<b>15.45%</b>	<b>\$ 5,842,526</b>	<b>11.68%</b>
Projected Net Position December 31	\$ 27,030,877	\$ 27,049,409				
Estimated Net Position as of Report Date			\$ 29,991,089			

# YTD financial report 2017 gwinnettcountry

## 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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 10,548,505	\$ 10,548,505	\$ 10,548,505			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 750,000	16.67%	\$ 833,115	16.66%
Investment Income	75,000	75,000	20,106	26.81%	16,283	16.96%
Miscellaneous	-	-	351,637	-	2,422	-
Revenues without Use of Net Position	4,575,000	4,575,000	1,121,743	24.52%	851,820	16.72%
Use of Net Position	2,677,948	2,677,948	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,252,948</b>	<b>\$ 7,252,948</b>	<b>\$ 1,121,743</b>	<b>15.47%</b>	<b>\$ 851,820</b>	<b>11.97%</b>
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 3,103,379	42.85%	\$ 3,101,567	43.65%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,252,948</b>	<b>\$ 7,252,948</b>	<b>\$ 3,103,379</b>	<b>42.79%</b>	<b>\$ 3,101,567</b>	<b>43.59%</b>
Projected Net Position December 31	\$ 7,870,557	\$ 7,870,557				
Estimated Net Position as of Report Date			\$ 8,566,869			

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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 02/28/2017	Actuals YTD as of 02/28/2017	% Actual to Current Budget	Actuals YTD as of 02/28/2016	% Actual to 02/28/2016 Budget
Estimated Net Position January 1	\$ 12,374,411	\$ 12,374,411	\$ 12,374,411			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 416,667	16.67%	\$ 583,280	16.67%
Investment Income	50,000	50,000	22,662	45.32%	20,541	51.35%
Miscellaneous	-	-	2,877	-	321	-
Revenues without Use of Net Position	2,550,000	2,550,000	442,206	17.34%	604,142	17.07%
Use of Net Position	835,707	835,707	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,385,707</b>	<b>\$ 3,385,707</b>	<b>\$ 442,206</b>	<b>13.06%</b>	<b>\$ 604,142</b>	<b>13.91%</b>
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 791,482	23.45%	\$ 692,013	15.97%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,385,707</b>	<b>\$ 3,385,707</b>	<b>\$ 791,482</b>	<b>23.38%</b>	<b>\$ 692,013</b>	<b>15.93%</b>
Projected Net Position December 31	\$ 11,538,704	\$ 11,538,704				
Estimated Net Position as of Report Date			\$ 12,025,135			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 02/28/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Use of Fund Balance	\$ 19,477,684	\$ 19,388,517	\$ (89,167)	To adjust budget for 90 day job vacancies.	\$ (53,212)	\$ (89,167)
<i>Total: General Fund</i>			(89,167)		(53,212)	(89,167)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	3,112,356	2,815,343	(297,013)	To adjust budget for 90 day job vacancies.	(50,057)	(297,013)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(297,013)		(50,057)	(297,013)
<b>Recreation Fund (105)</b>						
Use of Fund Balance	1,320,192	1,280,432	(39,760)	To adjust budget for 90 day job vacancies.	(17,634)	(39,760)
<i>Total: Recreation Fund</i>			(39,760)		(17,634)	(39,760)
<b>E-911 Fund (095)</b>						
Use of Fund Balance	6,069,594	6,040,242	(29,352)	To adjust budget for 90 day job vacancies.	-	(29,352)
<i>Total: E-911 Fund</i>			(29,352)		-	(29,352)
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	12,267	12,267	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	12,267	12,267
Use of Fund Balance	609,180	596,913	(12,267)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(12,267)	(12,267)
<i>Subtotal</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	10,964	10,964	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,343	10,964
<i>Total: Sheriff Special Justice Fund</i>			10,964		5,343	10,964
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	923	923	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	923
<i>Total: Sheriff Special State Fund</i>			923		-	923

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stadium Fund (055)</b>						
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
<b>Tourism Fund (050)</b>						
Use of Fund Balance	-	953,691	953,691	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
<i>Total: Tourism Fund</i>			953,691		-	953,691
<b>Local Transit Operating Fund (515)</b>						
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)
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	464,320	438,874	(25,446)	To adjust budget for 90 day job vacancies.	(14,376)	(25,446)
<i>Total: Stormwater Operating Fund</i>			(25,446)		(14,376)	(25,446)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	25,173,886	24,963,041	(210,845)	To adjust budget for 90 day job vacancies.	(35,949)	(210,845)
<i>Total: Water and Sewer Operating Fund</i>			(210,845)		(35,949)	(210,845)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	1,794,062	1,534,117	(259,945)	To adjust budget for 90 day job vacancies.	(107,332)	(259,945)
<i>Total: Administrative Support Fund</i>			(259,945)		(107,332)	(259,945)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,005,215	2,986,683	(18,532)	To adjust budget for 90 day job vacancies.	-	(18,532)
<i>Total: Group Self-Insurance Fund</i>			(18,532)		-	(18,532)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 1,580,567</b>		<b>\$ (273,217)</b>	<b>\$ 1,580,567</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 02/28/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
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	9,133,023	(19,979)	To adjust budget for 90 day job vacancies.	(19,979)	(19,979)
Transportation	18,801,475	18,795,059	(6,416)	To adjust budget for 90 day job vacancies.	-	(6,416)
Police Services	6,795,201	6,779,345	(15,856)	To adjust budget for 90 day job vacancies.	(15,856)	(15,856)
Corrections	15,977,143	15,993,753	16,610	To adjust budget for 90 day job vacancies.	(9,032)	(16,290)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	32,900
				Total: Corrections	(9,032)	16,610
Community Services	6,788,377	6,772,913	(15,464)	To adjust budget for 90 day job vacancies.	(8,345)	(15,464)
Juvenile Court	7,624,313	7,954,813	330,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	75,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	216,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	38,000
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	900
				Total: Juvenile Court	-	330,500
Sheriff	85,817,230	86,319,930	502,700.00	Transfer from Non-Departmental Inmate Medical Reserve.	-	502,700
Judiciary	19,838,709	22,348,409	2,509,700	Transfer from Non-Departmental: Indigent Defense Reserve.	-	1,586,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	158,700
				Transfer from Non-Departmental: Court Reporters Reserve.	-	764,900
				Total: Judiciary	-	2,509,700
Probate Court	2,440,370	2,470,570	30,200	Transfer from Non-Departmental: Court Interpreter's Reserve.	2,000	2,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	27,600
				Total: Probate Court	2,000	30,200
Solicitor General	4,805,173	4,810,373	5,200	Transfer from Non-Departmental: Court Reporters Reserve.	-	5,200

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	1,363,500	(536,500)	Transfer to Corrections.	-	(32,900)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	-	(502,700)
				Total: Prisoner Medical Reserve	-	(536,500)
Indigent Defense Reserve	5,500,000	3,670,300	(1,829,700)	Transfer to Juvenile Court.	-	(216,000)
				Transfer to Judiciary.	-	(1,586,100)
				Transfer to Probate Court.	-	(27,600)
				Total: Indigent Defense Reserve	-	(1,829,700)
Court Reporter's Reserve	2,400,000	1,554,300	(845,700)	Transfer to Juvenile Court.	-	(75,600)
				Transfer to Judiciary.	-	(764,900)
				Transfer to Solicitor General.	-	(5,200)
				Total: Court Reporter's Reserve	-	(845,700)
Court Interpreter's Reserve	690,000	490,700	(199,300)	Transfer to Juvenile Court.	-	(38,000)
				Transfer to Judiciary.	-	(158,700)
				Transfer to Probate Court.	(2,000)	(2,600)
				Total: Court Interpreter's Reserve.	(2,000)	(199,300)
Total Non-Departmental			(3,411,200)		(2,000)	(3,411,200)
<i>Total: General Fund</i>			(89,167)		(53,212)	(89,167)
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,249,898	7,227,949	(21,949)	To adjust budget for 90 day job vacancies.	-	(21,949)
Contribution to Fund Balance	945,509	967,458	21,949	To adjust budget for 90 day job vacancies.	-	21,949
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
<b>Fire and Emergency Medical Services District Fund (102)</b>						
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	104,854,080	(291,367)	To adjust budget for 90 day job vacancies.	(50,057)	(291,367)
<i>Total: Fire and Emergency Services District Fund</i>			(297,013)		(50,057)	(297,013)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	94,013,317	93,691,956	(321,361)	To adjust budget for 90 day job vacancies.	(140,480)	(340,061)
				Transfer from Non-Departmental: Inmate Medical Reserve.	5,500	18,700
				Total: Police Services	(134,980)	(321,361)
Recorder's Court	1,902,622	1,922,822	20,200	Transfer from Non-Departmental: Indigent Defense Reserve.	-	6,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	14,100
				Total: Recorder's Court	-	20,200
Non-Departmental	4,473,488	4,434,588	(38,900)	To adjust budget for 90 day job vacancies.	-	-
				Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(6,100)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(14,100)
				Transfer to Police Services - From Inmate Medical Reserve.	(5,500)	(18,700)
				Total: Non-Departmental	(5,500)	(38,900)
Contribution to Fund Balance	3,460,750	3,800,811	340,061	To adjust budget for 90 day job vacancies.	140,480	340,061
<i>Total: Police Services District Fund</i>			-		-	-
<b>Recreation Fund (105)</b>						
Community Services	34,202,461	34,162,701	(39,760)	To adjust budget for 90 day job vacancies.	(17,634)	(39,760)
<i>Total: Recreation Fund</i>			(39,760)		(17,634)	(39,760)
<b>E-911 Fund (095)</b>						
Police Services	18,443,456	18,414,104	(29,352)	To adjust budget for 90 day job vacancies.	-	(29,352)
<i>Total: E-911 Fund</i>			(29,352)		-	(29,352)
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	110,964	10,964	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,343	10,964
<i>Total: Sheriff Special Justice Fund</i>			10,964		5,343	10,964
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	73,670	74,593	923	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	923
<i>Total: Sheriff Special State Fund</i>			923		-	923



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stadium Fund (055)</b>						
Stadium Opeations	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
<b>Tourism Fund (050)</b>						
Tourism	3,479,630	5,070,243	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
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>			953,691		-	953,691
<b>Local Transit Operating Fund (515)</b>						
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)
<b>Solid Waste Operating Fund (595)</b>						
Support Services	44,507,304	44,497,284	(10,020)	To adjust budget for 90 day job vacancies.	(10,020)	(10,020)
Working Capital Reserve	1,679,512	1,689,532	10,020	To adjust budget for 90 day job vacancies.	10,020	10,020
<i>Total: Solid Waste Operating Fund</i>			-		-	-

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Water Resources	31,312,158	31,286,712	(25,446)	To adjust budget for 90 day job vacancies.	(14,376)	(25,446)
<i>Total: Stormwater Operating Fund</i>			(25,446)		(14,376)	(25,446)
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	918,054	911,946	(6,108)	To adjust budget for 90 day job vacancies.	-	(6,108)
Water Resources	353,002,638	352,797,901	(204,737)	To adjust budget for 90 day job vacancies.	(35,949)	(204,737)
<i>Total: Water and Sewer Operating Fund</i>			(210,845)		(35,949)	(210,845)
<b>Administrative Support Fund (665)</b>						
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	9,436,148	(48,472)	To adjust budget for 90 day job vacancies.	-	(48,472)
Human Resources	3,631,591	3,621,413	(10,178)	To adjust budget for 90 day job vacancies.	-	(10,178)
Information Technology	28,222,732	28,091,201	(131,531)	To adjust budget for 90 day job vacancies.	(80,326)	(131,531)
Support Services	11,070,310	11,035,717	(34,593)	To adjust budget for 90 day job vacancies.	(27,006)	(34,593)
<i>Total: Administrative Support Fund</i>			(259,945)		(107,332)	(259,945)
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	55,067,454	55,048,922	(18,532)	To adjust budget for 90 day job vacancies.	-	(18,532)
<i>Total: Group Self-Insurance Fund</i>			(18,532)		-	(18,532)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 1,580,567</b>		<b>\$ (273,217)</b>	<b>\$ 1,580,567</b>