

gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
January 31, 2017 (unaudited)



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

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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: February 22, 2017

SUBJECT: Monthly Financial Report for the Period Ended January 31, 2017

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

This report includes:

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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 January and early February including: 1) the adoption of the fiscal year 2017 budget, 2) the refunding of the Stadium Bonds, and 3) the beginning of the fiscal year 2016 external audit.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 4 – 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 nearly \$2 million higher than this same time last year due to the timing of quarterly payments received from wireless providers. In 2016, the first quarterly payments were received in February, but this year they were received in January.

Expenses in the Stormwater Operating Fund reflect a \$1.9 million year-over-year increase 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 single lump payment. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

Information Technology expenses in the Administrative Support Fund reflect a decrease of approximately 27 percent compared to January 2016. This is due to a procedural change in the way annual prepaid license and support agreements are reported. In 2016, annual expenditures for license and support agreements were recorded when they were paid, with the majority being due in January. Beginning in 2017, these expenditures are being recorded in monthly increments throughout the year.

Human Resources expenses in the Group Self-Insurance Fund are up approximately \$2 million, or 73 percent, compared to this same time last year. This is primarily due to a monthly insurance premium paid a month earlier this year.

2017 Budget Adoption

The County kicked off the new year with the adoption of the budget on January 3, 2017. The \$1.56 billion balanced budget, which is up 5.6 percent from 2016, focuses on expanding public safety and the judicial system, supporting community needs, and retaining employees. The budget also continues Gwinnett's commitment to maintaining and improving transportation and water systems.

The \$1.18 billion operating budget funds new positions in the public safety and judicial areas, along with additional staff to improve traffic management, expand homemaking services for

seniors, and enhance community outreach efforts. Workforce retention measures including a 4 percent pay-for-performance raise for eligible employees, the continuation of longevity pay, and revamped pay for public safety officers are also included in the budget. Cost saving measures such as continuing the 90-day vacancy policy and requiring justification for specific commitment items remain in effect for 2017.

The 2017 capital budget totals \$384 million. With the approval of a new six-year SPLOST program, an estimated \$950 million is slated for county and city capital improvements in transportation, recreation, civic center expansion, public safety, libraries, and senior services. Significant capital improvement projects funded by SPLOST programs in 2017 include a courthouse expansion at the Gwinnett Justice and Administration Center, a new gym at George Pierce Park plus expansions and improvements at other parks, and renovations at the senior center housed in the Norcross Human Services Center.

The [adopted 2017 budget resolution](#) and more information about the [2017 budget](#), including the [2017 Budget in Brief](#), are available on the County's website.

Refunding of the Stadium Bonds

Gwinnett County and its Development Authority completed the refunding of selected maturities of the 2008 Development Authority Taxable Stadium Bonds on January 25, 2017. The process began in November 2016 when both the Gwinnett County Development Authority and the Board of Commissioners authorized Financial Services staff to move forward to refund the bonds. Since that time, the bonds have been validated, the County's AAA credit rating has been affirmed, and an offering was developed and taken to market. Six bids were received from underwriters ranging from 3.27 percent to 3.74 percent. The bonds are issued by the Gwinnett County Development Authority under an intergovernmental contract with Gwinnett County Government. The Board of Commissioners approved the final terms of the bonds on January 17th while the Development Authority approved a similar resolution on January 12th.

Gwinnett County will save approximately \$14.2 million in future debt service payments by taking advantage of its strong credit rating in a lower interest rate environment. Compared to the 6.25 percent interest rate when the bonds were first sold in 2008, the new rate of 3.27 percent will reduce debt service costs by more than \$600,000 annually.

The refunding of the stadium bonds has resulted in significant year-over-year variances in the Stadium Fund and the Tourism Fund. Revenues in the Stadium Fund are up \$1.5 million due to a transfer-in from the Tourism Fund; a corresponding increase in expenses is also reflected in the Stadium Fund. The Tourism Fund reflects a \$1.8 million year-over-year increase in expenses, due to a transfer to fund the escrow account for the refunded stadium bonds.

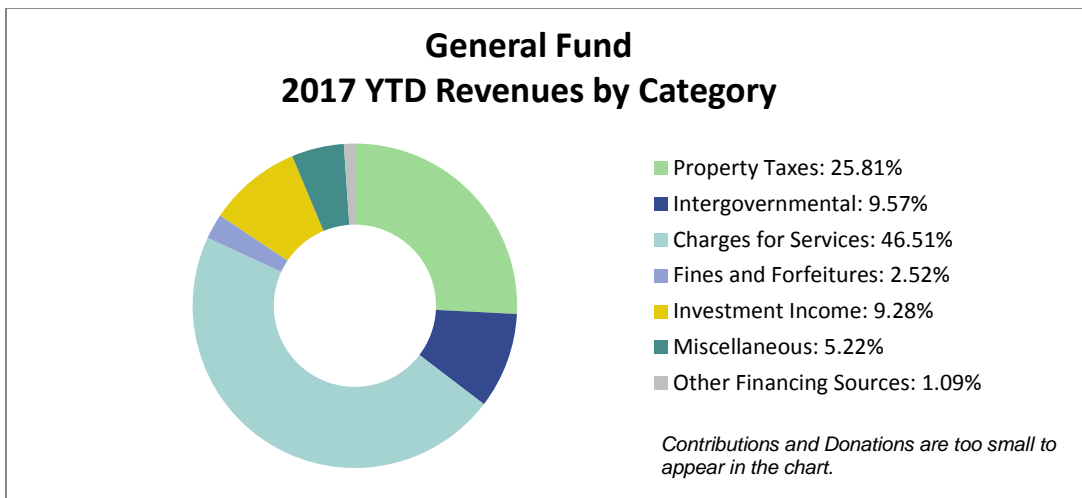
Due to a bi-annual debt service payment made in January and payments related to refunding the stadium bonds, the Stadium Fund temporarily reflects negative equity. Equity is expected to become positive in the coming months as car rental taxes are collected and the annual debt service savings from the refunding is realized.

2016 External Audit

Auditors from Mauldin & Jenkins CPA arrived on February 6, 2017 to begin the 2016 external audit. The approximately three-month long audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles and that financial statements are fairly presented. The County's 2016 audited financial statements will be presented in the Comprehensive Annual Financial Report (CAFR) in May or June 2017.

General Fund (page 10)

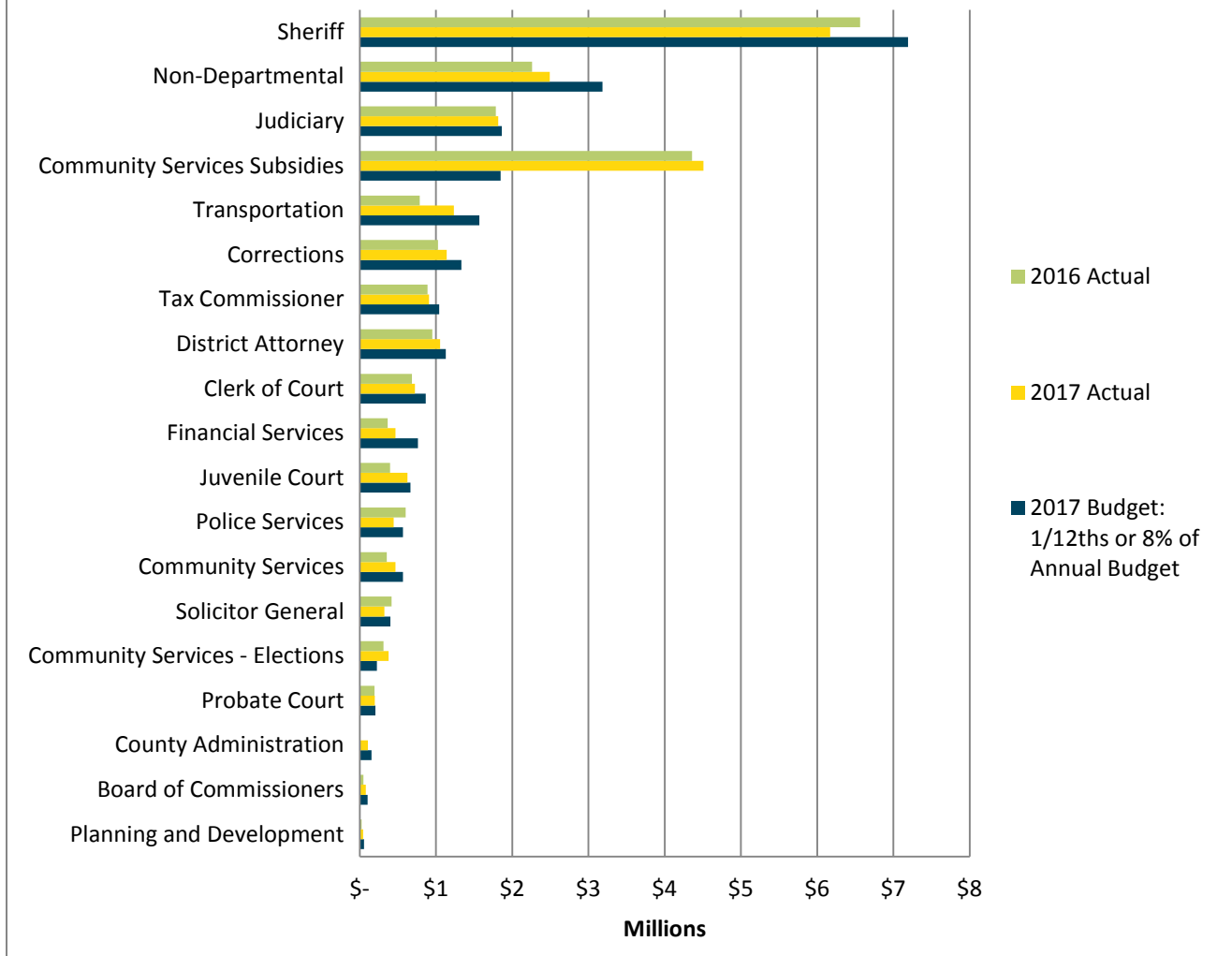
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Current year motor vehicle taxes and prior year property taxes make up approximately 26 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.

Charges for services revenues in the General Fund are up approximately 125 percent over last year, primarily due to a one-time payment of \$194,000 from the Department of Water Resources (DWR), as well as the timing of salary reimbursements. The payment from DWR will help fund public services activities of Gwinnett Clean and Beautiful related to environmental stewardship and education, specific programs such as Adopt-A-Stream and the Storm Drain Stenciling Program, and others.

General Fund Budget vs. Actual by Department January 2016-2017 YTD Expenditures

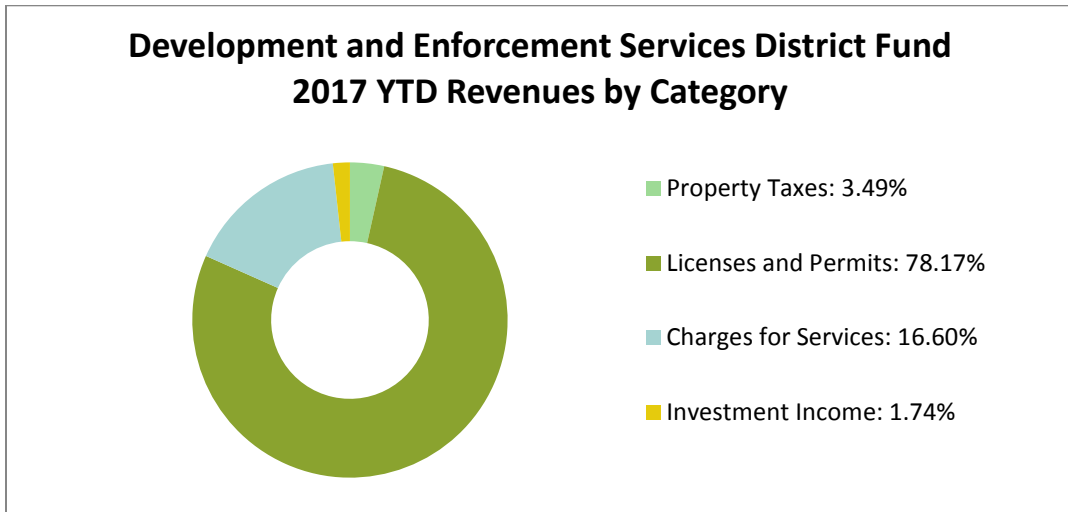


Sheriff expenditures in the General Fund are 6 percent lower than this same time last year due to the timing of payments made to a company providing healthcare services to inmates. Two payments were made in January 2016, but due to a transition to a new vendor in 2017, payments will be processed later in the quarter.

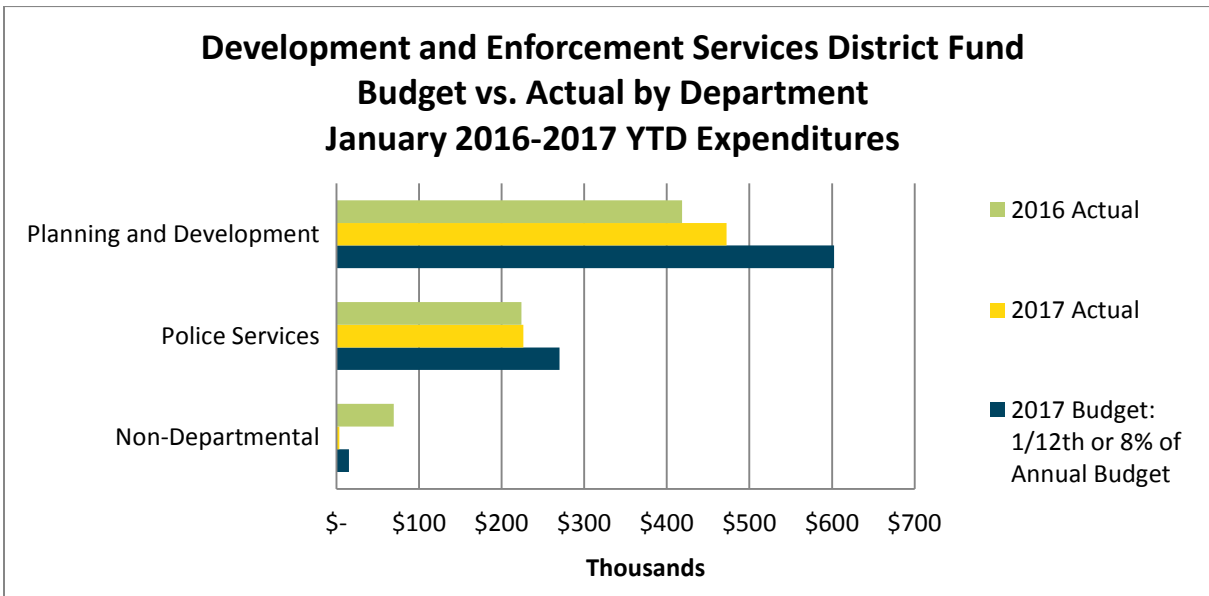
Community services subsidies are significantly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community services subsidy payments are generally paid quarterly. As of the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

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.

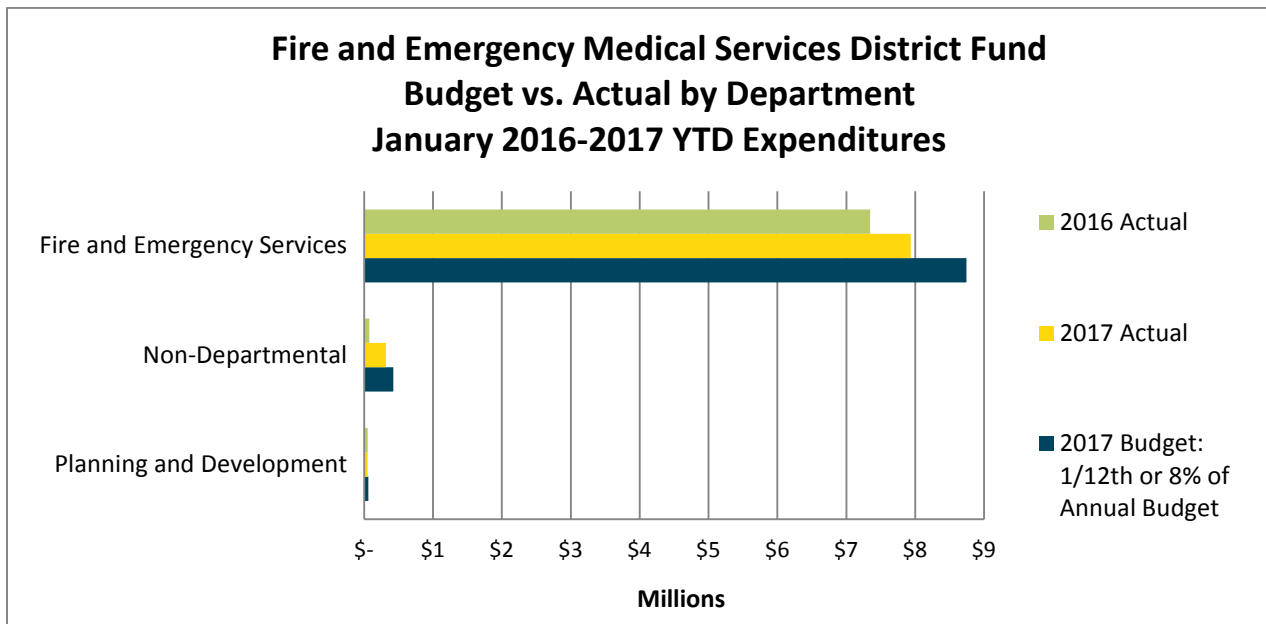
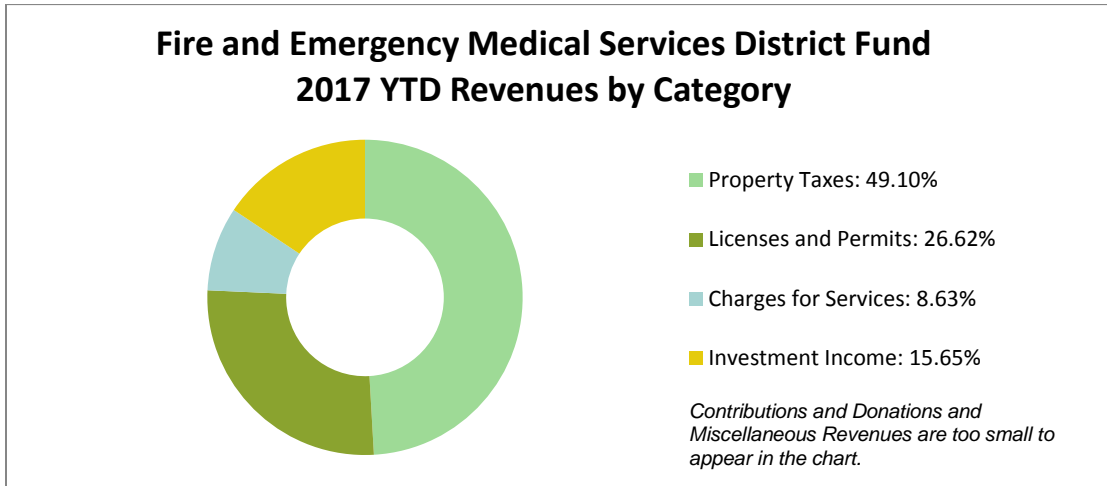


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 54 percent of the fund's annual budget.



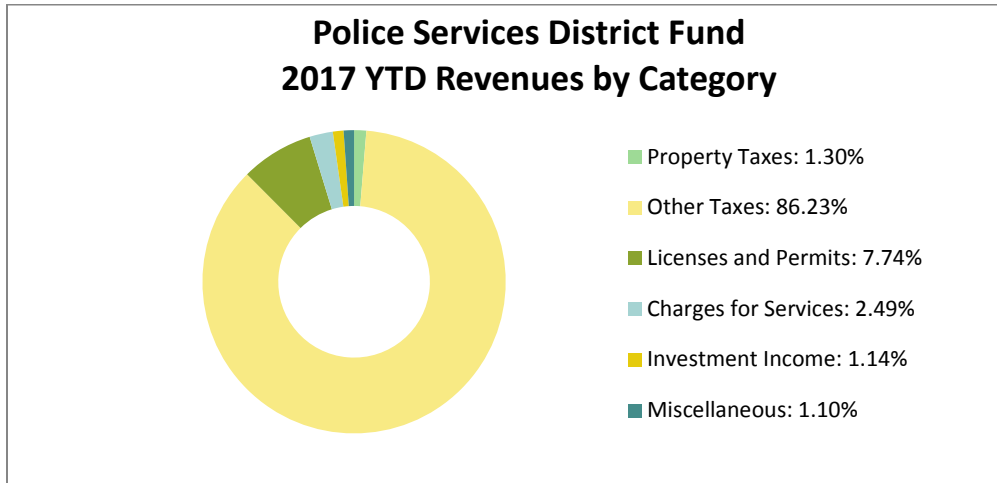
Fire and Emergency Medical Services District Fund (page 14)

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.



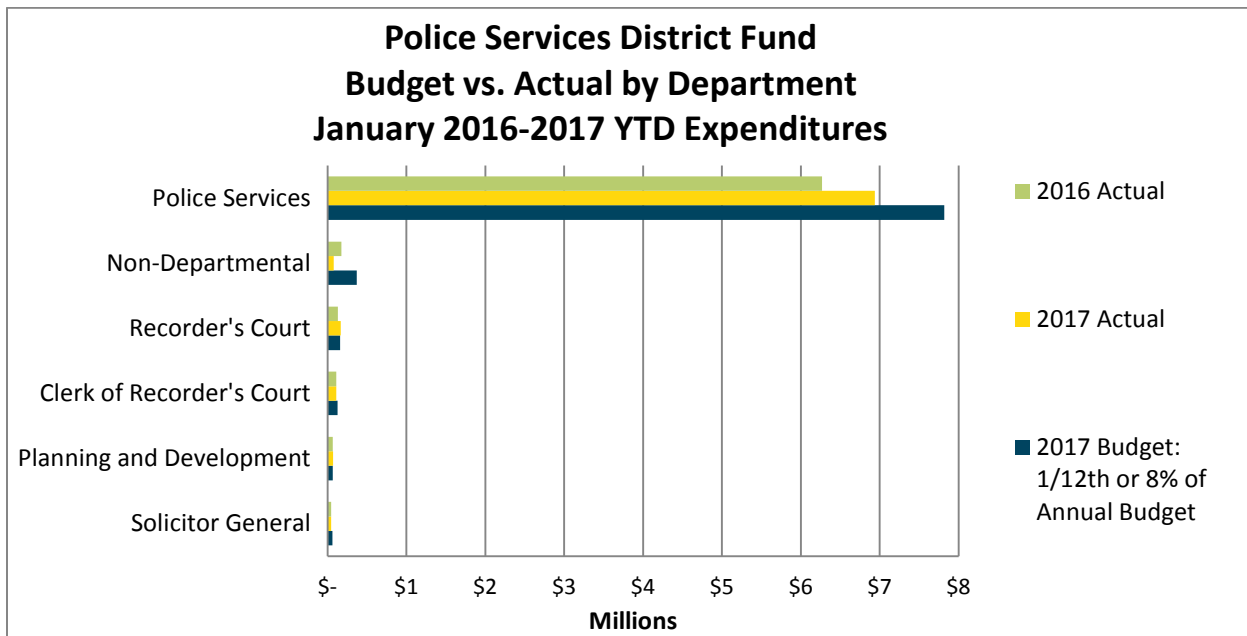
Police Services District Fund (page 16)

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.



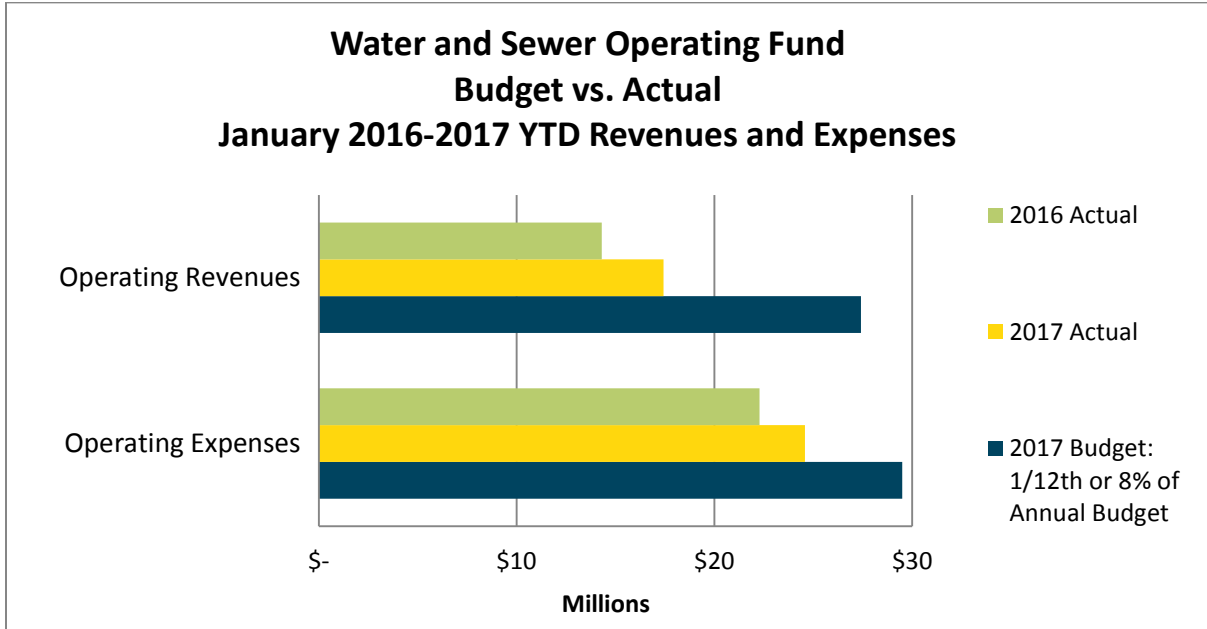
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

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.



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 January 2017 are approximately \$3.1 million, or 21.8 percent, higher than this time last year. This is primarily attributable to a 19.3 percent increase in water consumption this year over last year.

Although revenues are higher than this time last year, they are approximately \$10.0 million, or 36.5 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2016. This will cause revenues to appear understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses through January 2017 are approximately \$2.3 million, or 10.3 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 \$4.9 million, or 16.7 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to expenses paid in January that were related to and recorded in 2016.

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General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 150,043,444	\$ 150,043,444	\$ 150,043,444			
Revenues:						
Taxes	\$ 222,176,456	\$ 222,176,456	\$ 325,106	0.15%	\$ 460,712	0.21%
Licenses and Permits	30,000	30,000	-	0.00%	-	-
Intergovernmental	3,436,572	3,436,572	120,506	3.51%	65,522	1.94%
Charges for Services	24,831,112	24,831,112	585,971	2.36%	261,048	1.07%
Fines and Forfeitures	3,950,375	3,950,375	31,708	0.80%	8,559	0.19%
Investment Income	606,001	606,001	116,963	19.30%	121,030	22.11%
Contributions and Donations	4,000	4,000	2,974	74.35%	620	4.70%
Miscellaneous	984,678	984,678	65,798	6.68%	134,742	11.89%
Other Financing Sources	165,000	165,000	13,750	8.33%	13,750	8.33%
Revenues without Use of Fund Balance	256,184,194	256,184,194	1,262,776	0.49%	1,065,983	0.42%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	19,441,729	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 284,661,878	\$ 284,625,923	\$ 1,262,776	0.44%	\$ 1,065,983	0.39%
Appropriations:						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ 77,638	6.39%	\$ 46,965	7.45%
County Administration	1,835,621	1,835,621	104,432	5.69%	-	-
Financial Services	9,153,002	9,153,002	469,130	5.13%	398,538	4.96%
Tax Commissioner	12,515,052	12,515,052	906,717	7.25%	886,569	6.72%
Transportation	18,801,475	18,795,059	1,234,519	6.57%	784,595	4.58%
Planning and Development	648,933	648,933	43,240	6.66%	25,401	2.98%
Police Services	6,795,201	6,795,201	445,892	6.56%	355,350	5.51%
Corrections	15,977,143	16,002,785	1,137,958	7.11%	1,026,102	6.98%
Community Services	6,788,377	6,781,258	467,063	6.89%	417,962	6.62%
Community Services Subsidies:						
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	19,200	2.70%	20,546	2.57%
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	4,507,301	20.32%	4,357,392	20.23%
Community Services - Elections	2,691,744	2,691,744	377,865	14.04%	365,341	4.02%
Juvenile Court	7,624,313	7,954,813	625,224	7.86%	601,974	7.69%
Sheriff	85,817,230	86,319,930	6,169,977	7.15%	6,563,946	8.21%
Clerk of Court	10,379,273	10,379,273	723,009	6.97%	685,454	6.89%

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General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Judiciary	19,838,709	22,348,409	1,817,394	8.13%	1,785,974	8.06%
Probate Court	2,440,370	2,468,570	198,024	8.02%	193,928	8.54%
District Attorney	13,525,865	13,525,865	1,051,387	7.77%	951,305	7.61%
Solicitor General	4,805,173	4,810,373	322,886	6.71%	309,628	7.46%
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	379,431	8.33%	503,772	8.33%
Contribution to Capital Vehicles	-	-	-	-	3,156	3.12%
Contribution to Local Transit	8,122,040	8,122,040	676,837	8.33%	529,214	8.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,363,500	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	216,138	15.82%	216,138	15.77%
Other Miscellaneous	120,773	120,773	2,783	2.30%	4,658	3.86%
Pauper Burial	205,000	205,000	10,800	5.27%	3,280	1.60%
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	492,700	-	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	203,905	6.98%	1,385	0.05%
Other Governmental Agencies	500,955	500,955	-	0.00%	-	0.00%
Total Non-Departmental	41,608,170	38,198,970	2,489,894	6.52%	2,261,603	6.28%
TOTAL APPROPRIATIONS	\$ 284,661,878	\$ 284,625,923	\$ 23,169,550	8.14%	\$ 22,018,027	8.07%

Projected Fund Balance December 31

\$ 121,565,760 **\$ 121,601,715**

Estimated Fund Balance as of Report Date

\$ 128,136,670

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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 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 19,224,543	\$ 19,224,543	\$ 19,224,543			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 9,825	17.94%	\$ 13,229	0.20%
Intergovernmental	40,154	40,154	-	0.00%	-	0.00%
Investment Income	-	-	7,326	-	1,835	-
Revenues without Use of Fund Balance	94,925	94,925	17,151	18.07%	15,064	0.23%
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>\$ 17,151</u>	0.40%	<u>\$ 15,064</u>	0.23%
Appropriations:						
Debt Service	\$ 4,261,788	\$ 4,261,788	\$ 4,077,488	95.68%	\$ 3,975,738	94.88%
TOTAL APPROPRIATIONS	<u>\$ 4,261,788</u>	<u>\$ 4,261,788</u>	<u>\$ 4,077,488</u>	95.68%	<u>\$ 3,975,738</u>	60.25%
Projected Fund Balance December 31	\$ 15,057,680	\$ 15,057,680				
Estimated Fund Balance as of Report Date			\$ 15,164,206			

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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 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 11,715,177	\$ 11,715,177	\$ 11,715,177			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,383,725	\$ 11,058	0.17%	\$ 15,002	0.24%
Licenses and Permits	3,975,900	3,975,900	247,432	6.22%	251,854	7.61%
Intergovernmental	40,309	40,309	-	0.00%	-	0.00%
Charges for Services	518,135	518,135	52,545	10.14%	48,937	9.83%
Investment Income	36,000	36,000	5,501	15.28%	6,823	21.15%
Miscellaneous	-	-	-	-	281	-
Other Financing Sources	668,029	668,029	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 11,622,098	\$ 11,622,098	\$ 316,536	2.72%	\$ 322,897	3.06%
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,227,949	\$ 472,479	6.54%	\$ 418,417	6.42%
Police Services	3,243,225	3,243,225	226,366	6.98%	223,960	7.52%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Fuel/Parts Reserve	7,000	7,000	-	0.00%	-	-
Non-Departmental D&E	126,466	126,466	3,414	2.70%	69,569	7.56%
Total Non-Departmental	183,466	183,466	3,414	1.86%	69,569	7.55%
Appropriations without Contribution to Fund Balance	10,676,589	10,654,640	702,259	6.59%	711,946	6.84%
Contribution to Fund Balance	945,509	967,458	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,622,098	\$ 11,622,098	\$ 702,259	6.04%	\$ 711,946	6.78%
Projected Fund Balance December 31	\$ 12,660,686	\$ 12,682,635				
Estimated Fund Balance as of Report Date			\$ 11,329,454			

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Fire and EMS District Fund (102)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 61,540,328	\$ 61,540,328	\$ 61,540,328			
Revenues:						
Taxes	\$ 84,894,109	\$ 84,894,109	\$ 129,424	0.15%	\$ 175,721	0.22%
Licenses and Permits	900,896	900,896	70,167	7.79%	58,577	7.40%
Intergovernmental	534,059	534,059	-	0.00%	-	0.00%
Charges for Services	15,495,100	15,495,100	22,763	0.15%	2,623	0.02%
Investment Income	130,000	130,000	41,248	31.73%	23,004	18.26%
Contributions and Donations	-	-	100	-	250	-
Miscellaneous	1,500	1,500	713	47.53%	6,700	21.94%
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	264,415	0.25%	266,875	0.26%
Use of Fund Balance	3,112,356	2,865,400	-	0.00%	-	-
TOTAL REVENUES	\$ 111,006,056	\$ 110,759,100	\$ 264,415	0.24%	\$ 266,875	0.26%
Appropriations:						
Planning and Development	\$ 762,979	\$ 757,333	\$ 54,449	7.19%	\$ 53,230	8.15%
Fire and Emergency Services	105,145,447	104,904,137	7,935,652	7.56%	7,344,234	7.41%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Fuel/Parts Reserve	160,000	160,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	4,737,630	4,737,630	318,119	6.71%	77,677	4.19%
Total Non-Departmental	5,097,630	5,097,630	318,119	6.24%	77,677	4.18%
TOTAL APPROPRIATIONS	\$ 111,006,056	\$ 110,759,100	\$ 8,308,220	7.50%	\$ 7,475,141	7.28%
Projected Fund Balance December 31	\$ 58,427,972	\$ 58,674,928				
Estimated Fund Balance as of Report Date			\$ 53,496,523			

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Loganville EMS District Fund (103)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 440	11.19%	\$ 402	10.04%
Revenues without Use of Fund Balance	3,933	3,933	440	11.19%	402	10.04%
Use of Fund Balance	41,245	41,245	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,178	\$ 45,178	\$ 440	0.97%	\$ 402	0.94%
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 265	0.59%	\$ 79	0.18%
TOTAL APPROPRIATIONS	\$ 45,178	\$ 45,178	\$ 265	0.59%	\$ 79	0.18%
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Estimated Fund Balance as of Report Date			\$ 764,491			

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Police Services District Fund (106)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 71,370,418	\$ 71,370,418	\$ 71,370,418			
Revenues:						
Taxes	\$ 58,665,793	\$ 58,665,793	\$ 3,780,113	6.44%	\$ 2,120,643	3.79%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,194,288	4,194,288	334,135	7.97%	159,262	3.96%
Intergovernmental	222,073	222,073	-	0.00%	-	0.00%
Charges for Services	1,020,437	1,020,437	107,443	10.53%	118,026	9.65%
Fines and Forfeitures	9,100,304	9,100,304	-	0.00%	-	0.00%
Investment Income	200,000	200,000	49,189	24.59%	39,824	20.09%
Miscellaneous	273,462	273,462	47,721	17.45%	21,188	6.30%
Other Financing Sources	2,969,018	2,969,018	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 106,936,498	\$ 106,936,498	\$ 4,318,601	4.04%	\$ 2,458,943	2.38%
Appropriations:						
Planning and Development	\$ 791,982	\$ 791,982	\$ 70,161	8.86%	\$ 66,454	9.21%
Police Services	94,013,317	93,826,936	6,936,498	7.39%	6,270,555	6.89%
Recorder's Court	1,902,622	1,922,822	167,380	8.70%	132,838	8.39%
Solicitor General	761,700	761,700	46,237	6.07%	46,071	7.08%
Clerk of Recorder's Court	1,532,639	1,532,639	109,594	7.15%	112,938	6.82%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	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	3,871,452	79,800	2.06%	174,669	3.58%
Total Non-Departmental	4,473,488	4,440,088	79,800	1.80%	174,669	3.49%
Appropriations without Contribution to Fund Balance	103,475,748	103,276,167	7,409,670	7.17%	6,803,525	6.76%
Contribution to Fund Balance	3,460,750	3,660,331	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 106,936,498	\$ 106,936,498	\$ 7,409,670	6.93%	\$ 6,803,525	6.59%
Projected Fund Balance December 31	\$ 74,831,168	\$ 75,030,749				
Estimated Fund Balance as of Report Date			\$ 68,279,349			

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Recreation Fund (105)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 21,257,247	\$ 21,257,247	\$ 21,257,247			
Revenues:						
Taxes	\$ 27,540,995	\$ 27,540,995	\$ 38,497	0.14%	\$ 52,373	0.20%
Intergovernmental	158,953	158,953	-	0.00%	-	0.00%
Charges for Services	4,498,597	4,498,597	205,973	4.58%	178,060	4.28%
Investment Income	58,522	58,522	15,341	26.21%	11,751	20.82%
Contributions and Donations	48,300	48,300	-	0.00%	70	0.10%
Miscellaneous	2,342,342	2,342,342	168,872	7.21%	206,698	9.55%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	34,674,639	34,674,639	428,683	1.24%	448,952	1.38%
Use of Fund Balance	1,320,192	1,298,066	-	0.00%	-	-
TOTAL REVENUES	\$ 35,994,831	\$ 35,972,705	\$ 428,683	1.19%	\$ 448,952	1.38%
Appropriations:						
Community Services	\$ 34,202,461	\$ 34,180,335	\$ 1,968,277	5.76%	\$ 1,924,412	5.99%
Support Services	175,360	175,360	839	0.48%	2,372	1.59%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Fuel/Parts Reserve	15,000	15,000	-	0.00%	-	-
Non-Departmental Recreation Fund	1,552,010	1,552,010	128,084	8.25%	103	0.63%
Total Non-Departmental	1,617,010	1,617,010	128,084	7.92%	103	0.60%
TOTAL APPROPRIATIONS	\$ 35,994,831	\$ 35,972,705	\$ 2,097,200	5.83%	\$ 1,926,887	5.92%
Projected Fund Balance December 31	\$ 19,937,055	\$ 19,959,181				
Estimated Fund Balance as of Report Date			\$ 19,588,730			

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Gwinnett Place TAD Fund (165)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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Indian Trail TAD Fund (162)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 668	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 668</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			\$ 422,473			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,072	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,072</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Estimated Fund Balance as of Report Date			\$ 1,722,361			

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Lake Lucerne TAD Fund (164)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 227	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227</u>	-	<u>\$ -</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			\$ 67,115			

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Speed Hump Fund (003)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,282,692	\$ 1,282,692	\$ 1,282,692			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 6	0.01%	\$ -	0.00%
Investment Income	6,294	6,294	663	10.53%	605	9.84%
Revenues without Use of Fund Balance	123,044	123,044	669	0.54%	605	0.50%
Use of Fund Balance	37,171	37,171	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,215	\$ 160,215	\$ 669	0.42%	\$ 605	0.50%
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 664	0.41%	\$ 508	0.42%
TOTAL APPROPRIATIONS	\$ 160,215	\$ 160,215	\$ 664	0.41%	\$ 508	0.42%
Projected Fund Balance December 31	\$ 1,245,521	\$ 1,245,521				
Estimated Fund Balance as of Report Date			\$ 1,282,697			

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Street Lighting Fund (002)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,139,109	\$ 2,139,109	\$ 2,139,109			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,250,000	\$ 166	0.00%	\$ -	0.00%
Investment Income	3,546	3,546	2,175	61.34%	1,552	22.15%
Revenues without Use of Fund Balance	7,253,546	7,253,546	2,341	0.03%	1,552	0.02%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,455,115	\$ 7,455,115	\$ 2,341	0.03%	\$ 1,552	0.02%
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,455,115	\$ 18,368	0.25%	\$ 15,229	0.20%
TOTAL APPROPRIATIONS	\$ 7,455,115	\$ 7,455,115	\$ 18,368	0.25%	\$ 15,229	0.20%
Projected Fund Balance December 31	\$ 1,937,540	\$ 1,937,540				
Estimated Fund Balance as of Report Date			\$ 2,123,082			

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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 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 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	\$ -	0.00%	\$ 49,030	7.86%
Investment Income	2,194	2,194	180	8.20%	203	8.24%
Revenues without Use of Fund Balance	616,676	616,676	180	0.03%	49,233	7.86%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 180	0.02%	\$ 49,233	5.13%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 68,691	7.16%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 68,691	7.16%
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Estimated Fund Balance as of Report Date			\$ 2,115,157			

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Corrections Inmate Welfare Fund (085)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 6,908	7.94%	\$ 4,814	6.25%
Miscellaneous	8,000	8,000	720	9.00%	1,110	18.50%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 7,628</u>	8.03%	<u>\$ 5,924</u>	7.14%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 1,146	5.93%	\$ 2,870	4.73%
Appropriations without Contribution to Fund Balance	19,315	19,315	1,146	5.93%	2,870	4.73%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 1,146</u>	1.21%	<u>\$ 2,870</u>	3.46%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Estimated Fund Balance as of Report Date			\$ 221,532			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 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	\$ -	0.00%	\$ 12,892	1.53%
Investment Income	-	-	469	-	268	-
Miscellaneous	-	-	-	-	169	-
Revenues without Use of Fund Balance	786,852	786,852	469	0.06%	13,329	1.58%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,292,004	\$ 1,292,004	\$ 469	0.04%	\$ 13,329	1.18%
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 36,012	7.67%	\$ 38,924	8.74%
Solicitor General	822,565	822,565	46,567	5.66%	44,004	6.44%
TOTAL APPROPRIATIONS	\$ 1,292,004	\$ 1,292,004	\$ 82,579	6.39%	\$ 82,928	7.35%
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Estimated Fund Balance as of Report Date			\$ 1,070,620			

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DA Federal Asset Sharing Fund (080)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,785	\$ 140,785	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 140,785	\$ 140,785	\$ 2,514	1.79%	\$ 1,818	1.25%
TOTAL APPROPRIATIONS	\$ 140,785	\$ 140,785	\$ 2,514	1.79%	\$ 1,818	1.25%
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Estimated Fund Balance as of Report Date			\$ 267,899			

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E-911 Fund (095)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 26,297,710	\$ 26,297,710	\$ 26,297,710			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 2,712,830	16.86%	\$ 726,822	4.58%
Investment Income	129,642	129,642	20,185	15.57%	18,443	14.09%
Miscellaneous	-	-	-	-	283	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	2,733,015	16.85%	745,548	4.66%
Use of Fund Balance	6,069,594	6,040,242	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,291,477	\$ 22,262,125	\$ 2,733,015	12.28%	\$ 745,548	3.63%
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,414,104	\$ 1,568,842	8.52%	\$ 993,170	6.04%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	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%
TOTAL APPROPRIATIONS	\$ 22,291,477	\$ 22,262,125	\$ 1,568,842	7.05%	\$ 993,170	4.83%
Projected Fund Balance December 31	\$ 20,228,116	\$ 20,257,468				
Estimated Fund Balance as of Report Date			\$ 27,461,883			

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Juvenile Court Supervision Fund (030)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 4,889	9.34%	\$ 3,185	6.16%
TOTAL REVENUES	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 4,889</u>	9.34%	<u>\$ 3,185</u>	6.16%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 5,516	11.58%	\$ 2,892	5.99%
Appropriations without Contribution to Fund Balance	47,623	47,623	5,516	11.58%	2,892	5.99%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 5,516</u>	10.53%	<u>\$ 2,892</u>	5.60%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Estimated Fund Balance as of Report Date			\$ 113,979			

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Police Special Justice Fund (070)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 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	\$ 37,857	5.31%	\$ 40,958	2.62%
TOTAL APPROPRIATIONS	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ 37,857</u>	5.31%	<u>\$ 40,958</u>	2.62%
Projected Fund Balance December 31	\$ 505,343	\$ 505,343				
Estimated Fund Balance as of Report Date			\$ 1,180,745			

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Police Special State Fund (072)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 2,233	-	\$ 211,384	-
Revenues without Use of Fund Balance	-	-	2,233	-	211,384	-
Use of Fund Balance	609,180	609,180	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 2,233</u>	0.37%	<u>\$ 211,384</u>	29.85%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 57,513	9.44%	\$ 66,361	9.37%
TOTAL APPROPRIATIONS	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 57,513</u>	9.44%	<u>\$ 66,361</u>	9.37%
Projected Fund Balance December 31	\$ 1,904,356	\$ 1,904,356				
Estimated Fund Balance as of Report Date			\$ 2,458,256			

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Sheriff Inmate Fund (090)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,767,638	\$ 2,767,638	\$ 2,767,638			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 53,194	8.10%	\$ -	0.00%
Revenues without Use of Fund Balance	656,447	656,447	53,194	8.10%	-	0.00%
Use of Fund Balance	113,153	113,153	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 769,600	\$ 769,600	\$ 53,194	6.91%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 8,621	1.12%	\$ 14,767	2.01%
TOTAL APPROPRIATIONS	\$ 769,600	\$ 769,600	\$ 8,621	1.12%	\$ 14,767	2.01%
Projected Fund Balance December 31	\$ 2,654,485	\$ 2,654,485				
Estimated Fund Balance as of Report Date			\$ 2,812,211			

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Sheriff Special Justice Fund (065)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,621	\$ 10,964	195.05%	\$ -	-
Revenues without Use of Fund Balance	-	5,621	10,964	195.05%	-	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 105,621	\$ 10,964	10.38%	\$ -	0.00%
Appropriations:						
Sheriff	\$ 100,000	\$ 105,621	\$ 25,000	23.67%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 105,621	\$ 25,000	23.67%	\$ -	0.00%
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Estimated Fund Balance as of Report Date			\$ 261,463			

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Sheriff Special Treasury Fund (066)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ 1,900	1.27%	\$ 1,444	0.96%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 1,900</u>	1.27%	<u>\$ 1,444</u>	0.96%
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Estimated Fund Balance as of Report Date			\$ 393,392			

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Sheriff Special State Fund (067)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 923	\$ 923	100.00%	\$ 22,698	-
Revenues without Use of Fund Balance	-	923	923	100.00%	22,698	-
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 73,670	\$ 74,593	\$ 923	1.24%	\$ 22,698	37.83%
Appropriations:						
Sheriff	\$ 73,670	\$ 74,593	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 73,670	\$ 74,593	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Estimated Fund Balance as of Report Date			\$ 229,280			

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Stadium Fund (055)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 848	0.10%	\$ -	0.00%
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%
TOTAL REVENUES	\$ 2,715,201	\$ 4,305,814	\$ 2,391,461	55.54%	\$ 800,000	29.66%
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 3,518,591	82.26%	\$ 1,663,372	61.67%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	3,518,591	82.26%	1,663,372	61.67%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,715,201	\$ 4,305,814	\$ 3,518,591	81.72%	\$ 1,663,372	61.67%
Projected Fund Balance December 31	\$ 1,117,466	\$ 1,126,654				
Estimated Fund Balance as of Report Date			\$ (29,020)			

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Tree Bank Fund (040)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 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%
TOTAL REVENUES	<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%
TOTAL APPROPRIATIONS	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 247,083	\$ 247,083				
Estimated Fund Balance as of Report Date			\$ 247,083			

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Tourism Fund (050)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 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	\$ 1,566	0.02%	\$ -	0.00%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	2,112	-	1,205	80.33%
Revenues without Use of Fund Balance	9,040,157	9,040,157	3,678	0.04%	1,205	0.01%
Use of Fund Balance	-	953,691	-	0.00%	-	-
TOTAL REVENUES	\$ 9,040,157	\$ 9,993,848	\$ 3,678	0.04%	\$ 1,205	0.01%
Appropriations:						
Facility Debt	\$ 4,923,605	\$ 4,923,605	\$ -	0.00%	\$ -	0.00%
Tourism	3,479,630	5,070,243	2,533,177	49.96%	1,081,045	31.47%
Appropriations without Contribution to Fund Balance	8,403,235	9,993,848	2,533,177	25.35%	1,081,045	12.93%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,040,157	\$ 9,993,848	\$ 2,533,177	25.35%	\$ 1,081,045	12.54%
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,882,407				
Estimated Fund Balance as of Report Date			\$ 7,306,599			

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Airport Operating Fund (520)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 995,548	\$ 995,548	\$ 995,548			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 18,046	11.76%	\$ 13,059	8.51%
Miscellaneous	770,000	770,000	132,952	17.27%	65,388	8.49%
Revenues without Use of Net Position	923,500	923,500	150,998	16.35%	78,447	8.49%
Use of Net Position	387,310	387,310	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,310,810	\$ 1,310,810	\$ 150,998	11.52%	\$ 78,447	8.05%
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 85,072	6.49%	\$ 56,434	5.79%
Non-Departmental:						
Fuel/Parts Reserve	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,310,810	\$ 1,310,810	\$ 85,072	6.49%	\$ 56,434	5.79%
Projected Net Position December 31	\$ 608,238	\$ 608,238				
Estimated Net Position as of Report Date			\$ 1,061,474			

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

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Local Transit Operating Fund (515)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 4,242,328	\$ 4,242,328	\$ 4,242,328			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 246,210	8.67%	\$ 291,203	8.29%
Investment Income	22,000	22,000	3,118	14.17%	916	3.20%
Miscellaneous	22,000	22,000	3,060	13.91%	-	0.00%
Other Financing Sources	8,122,040	8,122,040	676,837	8.33%	529,214	8.33%
Revenues without Use of Net Position	11,007,257	11,007,257	929,225	8.44%	821,333	8.29%
Use of Net Position	1,382,119	1,376,555	-	0.00%	-	-
TOTAL REVENUES	\$ 12,389,376	\$ 12,383,812	\$ 929,225	7.50%	\$ 821,333	8.29%
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 6,264	8.10%	\$ 5,734	8.20%
Transportation	12,312,083	12,306,519	174,072	1.41%	49,163	0.51%
TOTAL APPROPRIATIONS	\$ 12,389,376	\$ 12,383,812	\$ 180,336	1.46%	\$ 54,897	0.55%
Projected Net Position December 31	\$ 2,860,209	\$ 2,865,773				
Estimated Net Position as of Report Date			\$ 4,991,217			

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Solid Waste Operating Fund (595)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 16,130,432	\$ 16,130,432	\$ 16,130,432			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 30	0.00%	\$ -	-
Charges for Services	45,274,798	45,274,798	3,801,519	8.40%	3,746,757	8.67%
Investment Income	221,968	221,968	41,710	18.79%	38,247	17.84%
Miscellaneous	50	50	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 3,843,259</u>	8.32%	<u>\$ 3,785,004</u>	8.57%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,507,304	\$ 94,664	0.21%	\$ 72,327	0.17%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	-
Appropriations without Working Capital Reserve	44,517,304	44,517,304	94,664	0.21%	72,327	0.17%
Working Capital Reserve	1,679,512	1,679,512	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 94,664</u>	0.20%	<u>\$ 72,327</u>	0.16%
Projected Net Position December 31	\$ 17,809,944	\$ 17,809,944				
Estimated Net Position as of Report Date			\$ 19,879,027			

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

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

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Stormwater Operating Fund (590)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 28,150,375	\$ 28,150,375	\$ 28,150,375			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 18,655	0.06%	\$ -	0.00%
Investment Income	120,000	120,000	22,767	18.97%	20,019	18.82%
Miscellaneous	13,000	13,000	-	0.00%	175	0.87%
Revenues without Use of Net Position	31,671,521	31,671,521	41,422	0.13%	20,194	0.06%
Use of Net Position	464,320	453,250	-	0.00%	-	-
TOTAL REVENUES	\$ 32,135,841	\$ 32,124,771	\$ 41,422	0.13%	\$ 20,194	0.06%
Appropriations:						
Planning and Development	\$ 733,683	\$ 733,683	\$ 40,816	5.56%	\$ 26,654	5.67%
Water Resources*	31,312,158	31,301,088	2,448,484	7.82%	560,598	1.91%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Fuel/Parts Reserve	10,000	10,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,135,841	\$ 32,124,771	\$ 2,489,300	7.75%	\$ 587,252	1.88%
Projected Net Position December 31	\$ 27,686,055	\$ 27,697,125				
Estimated Net Position as of Report Date			\$ 25,702,497			

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

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Water and Sewer Operating Fund (501)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 163,470,796	\$ 163,470,796	\$ 163,470,796			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 15,633,472	5.01%	\$ 12,621,578	4.19%
Investment Income	440,000	440,000	128,967	29.31%	87,235	18.96%
Contributions and Donations	16,527,438	16,527,438	1,654,002	10.01%	1,581,656	9.46%
Miscellaneous	-	-	2,156	-	11,549	4.81%
Revenues without Use of Net Position	328,911,806	328,911,806	17,418,597	5.30%	14,302,018	4.49%
Use of Net Position	25,173,886	24,998,990	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 354,085,692	\$ 353,910,796	\$ 17,418,597	4.92%	\$ 14,302,018	4.32%
Appropriations:						
Planning and Development	\$ 918,054	\$ 911,946	\$ 57,468	6.30%	\$ 76,696	8.24%
Water Resources*	353,002,638	352,833,850	24,518,180	6.95%	22,207,174	6.73%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Fuel/Parts Reserve	65,000	65,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 354,085,692	\$ 353,910,796	\$ 24,575,648	6.94%	\$ 22,283,870	6.73%
Projected Net Position December 31	\$ 138,296,910	\$ 138,471,806				
Estimated Net Position as of Report Date			\$ 156,313,745			

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

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Administrative Support Fund (665)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 9,013,429	\$ 9,013,429	\$ 9,013,429			
Revenues:						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 4,569,611	7.98%	\$ 4,082,697	7.49%
Investment Income	56,976	56,976	3,729	6.54%	2,197	2.49%
Miscellaneous	919,405	919,405	95,066	10.34%	99,384	6.71%
Revenues without Use of Net Position	58,262,505	58,262,505	4,668,406	8.01%	4,184,278	7.46%
Use of Net Position	1,794,062	1,641,449	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,056,567	\$ 59,903,954	\$ 4,668,406	7.79%	\$ 4,184,278	7.47%
Appropriations:						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 329,652	8.10%	\$ 310,765	6.57%
Financial Services	9,484,620	9,436,148	595,431	6.31%	582,444	7.05%
Human Resources	3,631,591	3,621,413	246,118	6.80%	232,207	6.76%
Information Technology Services	28,222,732	28,171,527	1,658,813	5.89%	2,267,012	8.91%
Law	2,317,029	2,317,029	186,440	8.05%	176,271	7.94%
Support Services	11,070,310	11,062,723	704,854	6.37%	546,239	5.35%
Non-Departmental:						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	2,242	0.18%	1,250	0.17%
Total Non-Departmental	1,225,500	1,225,500	2,242	0.18%	1,250	0.17%
TOTAL APPROPRIATIONS	\$ 60,056,567	\$ 59,903,954	\$ 3,723,550	6.22%	\$ 4,116,188	7.35%
Projected Net Position December 31	\$ 7,219,367	\$ 7,371,980				
Estimated Net Position as of Report Date			\$ 9,958,285			

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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 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 3,239,844	\$ 3,239,844	\$ 3,239,844			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 66,667	8.33%	\$ 83,328	8.33%
Investment Income	14,537	14,537	1,624	11.17%	1,209	10.99%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	68,476	8.41%	84,537	8.36%
Use of Net Position	218,678	218,678	-	0.00%	-	-
TOTAL REVENUES	\$ 1,033,215	\$ 1,033,215	\$ 68,476	6.63%	\$ 84,537	8.36%
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,033,215	\$ 33,142	3.21%	\$ 36,029	3.58%
TOTAL APPROPRIATIONS	\$ 1,033,215	\$ 1,033,215	\$ 33,142	3.21%	\$ 36,029	3.56%
Projected Net Position December 31	\$ 3,021,166	\$ 3,021,166				
Estimated Net Position as of Report Date			\$ 3,275,178			

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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			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017		Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 1,460,403	\$ 1,460,403	\$ 1,460,403			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 437,660	7.63%	\$ 415,735	6.65%
Miscellaneous	270,700	270,700	-	0.00%	297	0.09%
Revenues without Use of Net Position	6,004,729	6,004,729	437,660	7.29%	416,032	6.31%
Use of Net Position	473,727	473,727	-	0.00%	-	-
TOTAL REVENUES	\$ 6,478,456	\$ 6,478,456	\$ 437,660	6.76%	\$ 416,032	6.31%
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,464,456	\$ 458,141	7.09%	\$ 392,261	5.98%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,478,456	\$ 6,478,456	\$ 458,141	7.07%	\$ 392,261	5.95%
Projected Net Position December 31	\$ 986,676	\$ 986,676				
Estimated Net Position as of Report Date			\$ 1,439,922			

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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 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 30,043,608	\$ 30,043,608	\$ 30,043,608			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 4,023,103	7.75%	\$ 3,620,298	7.46%
Investment Income	175,000	175,000	31,110	17.78%	19,712	12.04%
Miscellaneous	-	-	-	-	1,652	-
Revenues without Use of Net Position	52,072,239	52,072,239	4,054,213	7.79%	3,641,662	7.48%
Use of Net Position	3,005,215	2,986,683	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,077,454	\$ 55,058,922	\$ 4,054,213	7.36%	\$ 3,641,662	7.28%
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,048,922	\$ 4,875,060	8.86%	\$ 2,817,444	5.63%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 55,077,454	\$ 55,058,922	\$ 4,875,060	8.85%	\$ 2,817,444	5.63%
Projected Net Position December 31	\$ 27,038,393	\$ 27,056,925				
Estimated Net Position as of Report Date			\$ 29,222,761			

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Risk Management Fund (602)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 10,548,678	\$ 10,548,678	\$ 10,548,678			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 375,000	8.33%	\$ 416,557	8.33%
Investment Income	75,000	75,000	10,553	14.07%	8,581	8.94%
Miscellaneous	-	-	8,044	-	1,523	-
Revenues without Use of Net Position	4,575,000	4,575,000	393,597	8.60%	426,661	8.37%
Use of Net Position	2,677,948	2,677,948	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,252,948	\$ 7,252,948	\$ 393,597	5.43%	\$ 426,661	6.00%
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 2,904,788	40.11%	\$ 2,887,615	40.64%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,252,948	\$ 7,252,948	\$ 2,904,788	40.05%	\$ 2,887,615	40.64%
Projected Net Position December 31	\$ 7,870,730	\$ 7,870,730				
Estimated Net Position as of Report Date			\$ 8,037,487			

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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 01/31/2017	Actuals YTD as of 01/31/2017	% Actual to Current Budget	Actuals YTD as of 01/31/2016	% Actual to 01/31/2016 Budget
Estimated Net Position January 1	\$ 12,375,764	\$ 12,375,764	\$ 12,375,764			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 208,333	8.33%	\$ 291,640	8.33%
Investment Income	50,000	50,000	11,808	23.62%	10,419	26.05%
Revenues without Use of Net Position	2,550,000	2,550,000	220,141	8.63%	302,059	8.53%
Use of Net Position	835,707	835,707	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,385,707	\$ 3,385,707	\$ 220,141	6.50%	\$ 302,059	6.96%
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 658,070	19.49%	\$ 493,929	11.40%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 3,385,707	\$ 3,385,707	\$ 658,070	19.44%	\$ 493,929	11.40%
Projected Net Position December 31	\$ 11,540,057	\$ 11,540,057				
Estimated Net Position as of Report Date			\$ 11,937,835			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 01/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Use of Fund Balance	\$ 19,477,684	\$ 19,441,729	\$ (35,955)	To adjust budget for 90 day job vacancies.	\$ (35,955)	\$ (35,955)
<i>Total: General Fund</i>			(35,955)		(35,955)	(35,955)
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	3,112,356	2,865,400	(246,956)	To adjust budget for 90 day job vacancies.	(246,956)	(246,956)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(246,956)		(246,956)	(246,956)
Recreation Fund (105)						
Use of Fund Balance	1,320,192	1,298,066	(22,126)	To adjust budget for 90 day job vacancies.	(22,126)	(22,126)
<i>Total: Recreation Fund</i>			(22,126)		(22,126)	(22,126)
E-911 Fund (095)						
Use of Fund Balance	6,069,594	6,040,242	(29,352)	To adjust budget for 90 day job vacancies.	(29,352)	(29,352)
<i>Total: E-911 Fund</i>			(29,352)		(29,352)	(29,352)
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	5,621	5,621	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,621	5,621
<i>Total: Sheriff Special Justice Fund</i>			5,621		5,621	5,621
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	923	923	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	923	923
<i>Total: Sheriff Special State Fund</i>			923		923	923
Stadium Fund (055)						
Other Financing Sources	400,000	1,990,613	1,590,613	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	1,590,613	1,590,613
<i>Total: Stadium Fund</i>			1,590,613		1,590,613	1,590,613

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
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	953,691
<i>Total: Tourism Fund</i>			953,691		953,691	953,691
Local Transit Operating Fund (515)						
Use of Net Position	1,382,119	1,376,555	(5,564)	To adjust budget for 90 day job vacancies.	(5,564)	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		(5,564)	(5,564)
Stormwater Operating Fund (590)						
Use of Net Position	464,320	453,250	(11,070)	To adjust budget for 90 day job vacancies.	(11,070)	(11,070)
<i>Total: Stormwater Operating Fund</i>			(11,070)		(11,070)	(11,070)
Water and Sewer Operating Fund (501)						
Use of Net Position	25,173,886	24,998,990	(174,896)	To adjust budget for 90 day job vacancies.	(174,896)	(174,896)
<i>Total: Water and Sewer Operating Fund</i>			(174,896)		(174,896)	(174,896)
Administrative Support Fund (665)						
Use of Net Position	1,794,062	1,641,449	(152,613)	To adjust budget for 90 day job vacancies.	(152,613)	(152,613)
<i>Total: Administrative Support Fund</i>			(152,613)		(152,613)	(152,613)
Group Self-Insurance Fund (605)						
Use of Net Position	3,005,215	2,986,683	(18,532)	To adjust budget for 90 day job vacancies.	(18,532)	(18,532)
<i>Total: Group Self-Insurance Fund</i>			(18,532)		(18,532)	(18,532)
Total Revenue Budget Adjustments			\$ 1,853,784		\$ 1,853,784	\$ 1,853,784

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 01/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ (15,162)	To adjust budget for 90 day job vacancies.	\$ (15,162)	\$ (15,162)
Transportation	18,801,475	18,795,059	(6,416)	To adjust budget for 90 day job vacancies.	(6,416)	(6,416)
Corrections	15,977,143	16,002,785	25,642	To adjust budget for 90 day job vacancies.	(7,258)	(7,258)
				Transfer from Non-Departmental: Inmate Medical Reserve.	32,900	32,900
				Total: Corrections	25,642	25,642
Community Services	6,788,377	6,781,258	(7,119)	To adjust budget for 90 day job vacancies.	(7,119)	(7,119)
Juvenile Court	7,624,313	7,954,813	330,500	Transfer from Non-Departmental: Court Reporters Reserve.	75,600	75,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	216,000	216,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	38,000	38,000
				Transfer from Non-Departmental: Inmate Medical Reserve.	900	900
				Total: Juvenile Court	330,500	330,500
Sheriff	85,817,230	86,319,930	502,700	Transfer from Non-Departmental Inmate Medical Reserve.	502,700	502,700
Judiciary	19,838,709	22,348,409	2,509,700	Transfer from Non-Departmental: Indigent Defense Reserve.	1,586,100	1,586,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	158,700	158,700
				Transfer from Non-Departmental: Court Reporters Reserve.	764,900	764,900
				Total: Judiciary	2,509,700	2,509,700
Probate Court	2,440,370	2,468,570	28,200	Transfer from Non-Departmental: Court Interpreter's Reserve.	600	600
				Transfer from Non-Departmental: Indigent Defense Reserve.	27,600	27,600
				Total: Probate Court	28,200	28,200
Solicitor General	4,805,173	4,810,373	5,200	Transfer from Non-Departmental: Court Reporters Reserve.	5,200	5,200
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	1,363,500	(536,500)	Transfer to Corrections.	(32,900)	(32,900)
				Transfer to Juvenile Court	(900)	(900)
				Transfer to Sheriff.	(502,700)	(502,700)
				Total: Prisoner Medical Reserve	(536,500)	(536,500)
Indigent Defense Reserve	5,500,000	3,670,300	(1,829,700)	Transfer to Juvenile Court.	(216,000)	(216,000)
				Transfer to Judiciary.	(1,586,100)	(1,586,100)
				Transfer to Probate Court.	(27,600)	(27,600)
				Total: Indigent Defense Reserve	(1,829,700)	(1,829,700)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Court Reporter's Reserve	2,400,000	1,554,300	(845,700)	Transfer to Juvenile Court.	(75,600)	(75,600)
				Transfer to Judiciary.	(764,900)	(764,900)
				Transfer to Solicitor General.	(5,200)	(5,200)
				Total: Court Reporter's Reserve	(845,700)	(845,700)
Court Interpreter's Reserve	690,000	492,700	(197,300)	Transfer to Juvenile Court.	(38,000)	(38,000)
				Transfer to Judiciary.	(158,700)	(158,700)
				Transfer to Probate Court.	(600)	(600)
				Total: Court Interpreter's Reserve.	(197,300)	(197,300)
Total Non-Departmental			(3,409,200)		(3,409,200)	(3,409,200)
<i>Total: General Fund</i>			(35,955)		(35,955)	(35,955)
Development and Enforcement Services District Fund (104)						
Planning and Development	7,249,898	7,227,949	(21,949)	To adjust budget for 90 day job vacancies.	(21,949)	(21,949)
Contribution to Fund Balance	945,509	967,458	21,949	To adjust budget for 90 day job vacancies.	21,949	21,949
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	762,979	757,333	(5,646)	To adjust budget for 90 day job vacancies.	(5,646)	(5,646)
Fire and Emergency Services	105,145,447	104,904,137	(241,310)	To adjust budget for 90 day job vacancies.	(241,310)	(241,310)
<i>Total: Fire and Emergency Services District Fund</i>			(246,956)		(246,956)	(246,956)
Police Services District Fund (106)						
Police Services	94,013,317	93,826,936	(186,381)	To adjust budget for 90 day job vacancies.	(199,581)	(199,581)
				Transfer from Non-Departmental: Inmate Medical Reserve.	13,200	13,200
				Total: Police Services	(186,381)	(186,381)
Recorder's Court	1,902,622	1,922,822	20,200	Transfer from Non-Departmental: Indigent Defense Reserve.	6,100	6,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	14,100	14,100
				Total: Recorder's Court	20,200	20,200
Non-Departmental	4,473,488	4,440,088	(33,400)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(6,100)	(6,100)
				Transfer to Police Services - From Court Interpreter's Reserve.	(14,100)	(14,100)
				Transfer to Police Services - From Inmate Medical Reserve.	(13,200)	(13,200)
				Total: Non-Departmental	(33,400)	(33,400)
Contribution to Fund Balance	3,460,750	3,660,331	199,581	To adjust budget for 90 day job vacancies.	199,581	199,581
<i>Total: Police Services District Fund</i>			-		-	-

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	34,202,461	34,180,335	(22,126)	To adjust budget for 90 day job vacancies.	(22,126)	(22,126)
<i>Total: Recreation Fund</i>			(22,126)		(22,126)	(22,126)
E-911 Fund (095)						
Police Services	18,443,456	18,414,104	(29,352)	To adjust budget for 90 day job vacancies.	(29,352)	(29,352)
<i>Total: E-911 Fund</i>			(29,352)		(29,352)	(29,352)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	105,621	5,621	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,621	5,621
<i>Total: Sheriff Special Justice Fund</i>			5,621		5,621	5,621
Sheriff Special State Fund (067)						
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	923
<i>Total: Sheriff Special State Fund</i>			923		923	923
Stadium Fund (055)						
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	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	9,188
<i>Total: Stadium Fund</i>			1,590,613		1,590,613	1,590,613

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
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	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)	(636,922)
<i>Total: Tourism Fund</i>			953,691		953,691	953,691
Local Transit Operating Fund (515)						
Transportation	12,312,083	12,306,519	(5,564)	To adjust budget for 90 day job vacancies.	(5,564)	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		(5,564)	(5,564)
Stormwater Operating Fund (590)						
Water Resources	31,312,158	31,301,088	(11,070)	To adjust budget for 90 day job vacancies.	(11,070)	(11,070)
<i>Total: Stormwater Operating Fund</i>			(11,070)		(11,070)	(11,070)
Water and Sewer Operating Fund (501)						
Planning and Development	918,054	911,946	(6,108)	To adjust budget for 90 day job vacancies.	(6,108)	(6,108)
Water Resources	353,002,638	352,833,850	(168,788)	To adjust budget for 90 day job vacancies.	(168,788)	(168,788)
<i>Total: Water and Sewer Operating Fund</i>			(174,896)		(174,896)	(174,896)
Administrative Support Fund (665)						
County Administration	4,104,785	4,069,614	(35,171)	To adjust budget for 90 day job vacancies.	(35,171)	(35,171)
Financial Services	9,484,620	9,436,148	(48,472)	To adjust budget for 90 day job vacancies.	(48,472)	(48,472)
Human Resources	3,631,591	3,621,413	(10,178)	To adjust budget for 90 day job vacancies.	(10,178)	(10,178)
Information Technology	28,222,732	28,171,527	(51,205)	To adjust budget for 90 day job vacancies.	(51,205)	(51,205)
Support Services	11,070,310	11,062,723	(7,587)	To adjust budget for 90 day job vacancies.	(7,587)	(7,587)
<i>Total: Administrative Support Fund</i>			(152,613)		(152,613)	(152,613)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Group Self-Insurance Fund (605)						
Human Resources	55,067,454	55,048,922	(18,532)	To adjust budget for 90 day job vacancies.	(18,532)	(18,532)
<i>Total: Group Self-Insurance Fund</i>			(18,532)		(18,532)	(18,532)
Total Appropriation Budget Adjustments			\$ 1,853,784		\$ 1,853,784	\$ 1,853,784