

gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**January 31, 2018** (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 23, 2018

**SUBJECT:** Monthly Financial Report for the Period Ended January 31, 2018

This report, which includes unaudited information for the fiscal year through January 2018, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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Financial Summaries by Fund	Page 9
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 the beginning of the 2017 external audit.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 8, 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

The Crime Victims Assistance Fund utilizes revenues received from a five percent charge collected on fines in various county courts to provide assistance to victims of crimes through the District Attorney's and the Solicitor General's offices. Expenditures in this fund are currently over budget based on the percentage of the fiscal year that has lapsed, but steps are being taken to adjust this in the coming months.

Charges for services revenues in the E-911 Fund reflect a \$679,100, or 25 percent, decrease compared to this same time last year due to the timing of a quarterly payment from a major wireless provider. In 2017, the first quarterly payment was received in January, but it has not yet been received this year.

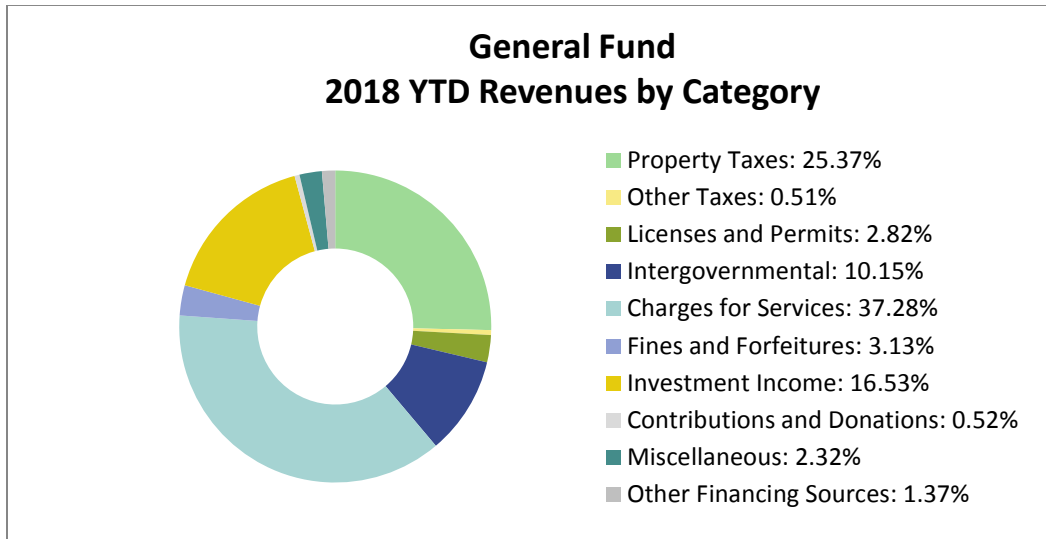
In early 2017, Gwinnett County and its Development Authority completed the refunding of selected maturities of 2008 Stadium Bonds. As a result of the County taking advantage of its strong credit rating in a lower interest rate environment, the County will save a total of \$14.2 million in future debt service payments, or over \$600,000 annually. The Stadium Fund currently shows a \$1.99 million decrease in other financing sources revenue and a \$2.3 million decrease in stadium operations expenses compared to last year due to movement of funds to complete this bond refunding transaction.

## 2017 External Audit

Auditors from Mauldin & Jenkins CPA arrived on February 5, 2018 to begin the 2017 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 2017 audited financial statements will be presented in the Comprehensive Annual Financial Report (CAFR) in May or June 2018.

## General Fund (page 9)

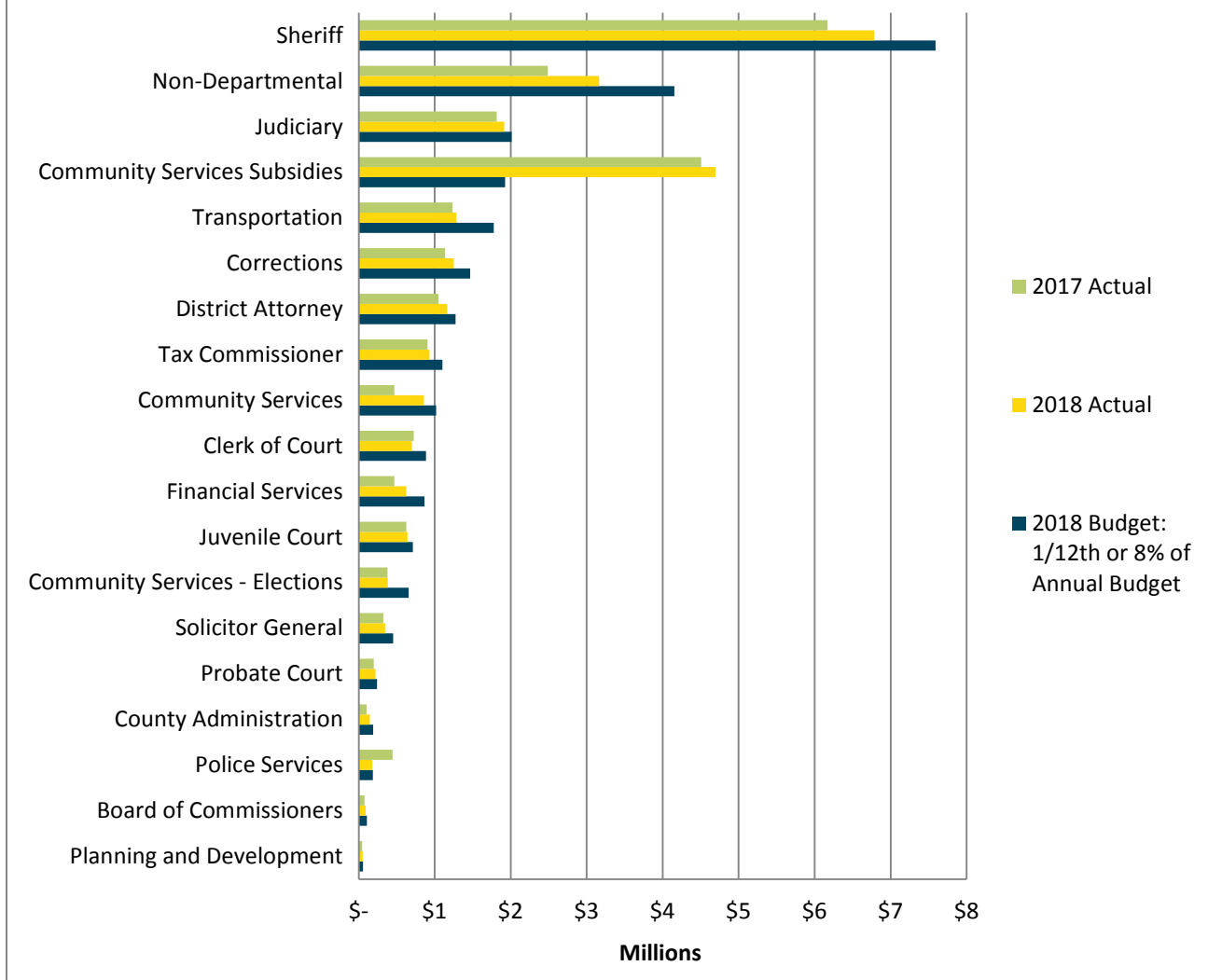
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Current year motor vehicle taxes and prior year property taxes make up approximately 25 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 in the General Fund are down \$164,000, or 28 percent, compared to this same time last year. This is primarily due to the timing of an annual payment from the Department of Water Resources for Gwinnett Clean and Beautiful that was received in January last year, but has not yet been received this year. The payment, which is expected to post in the first quarter of 2018, helps to fund public service activities of Gwinnett Clean and Beautiful related to environmental stewardship and education, including specific programs such as Adopt-A-Stream and the Storm Drain Stenciling Program.

### General Fund Budget vs. Actual by Department January 2017-2018 YTD Expenditures



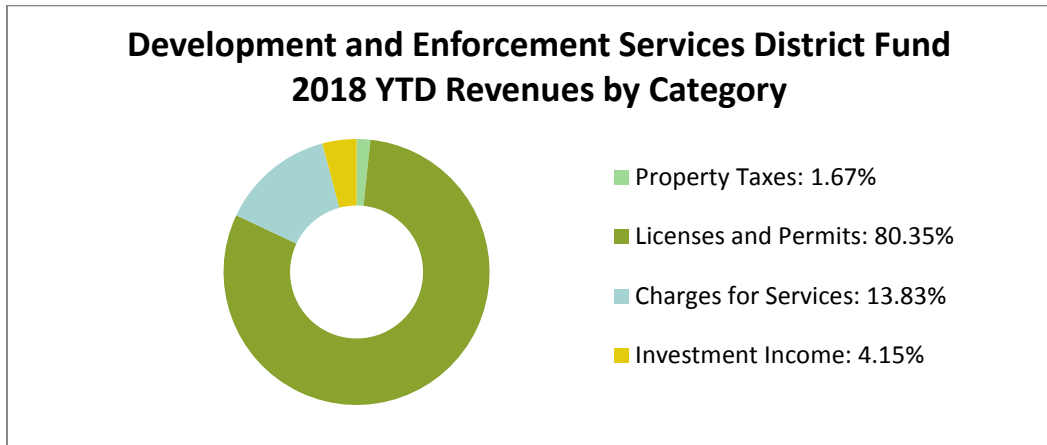
Expenditures for the maintenance of our 800 MHz radio system are \$200,000 lower than last year due to timing. The first monthly payment for 2018 has not yet posted. However, total non-departmental expenditures are higher than this same time last year primarily due to increases in contributions to capital and contributions to local transit.

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 2018.

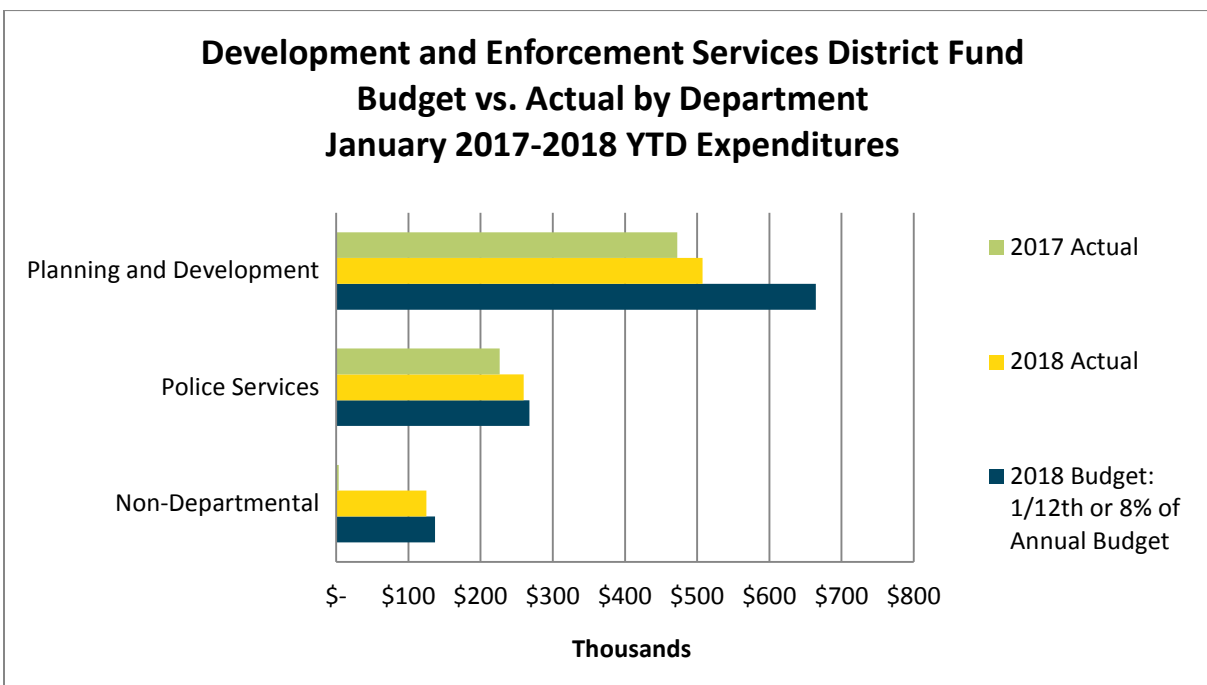
Police Services expenditures in the General Fund reflect a year-over-year decrease, and Community Services expenditures reflect a year-over-year increase. These variances are primarily attributable to the reassignment of Animal Welfare from Police Services to Community Services on April 1, 2017.

# Development and Enforcement Services District Fund (page 12)

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.

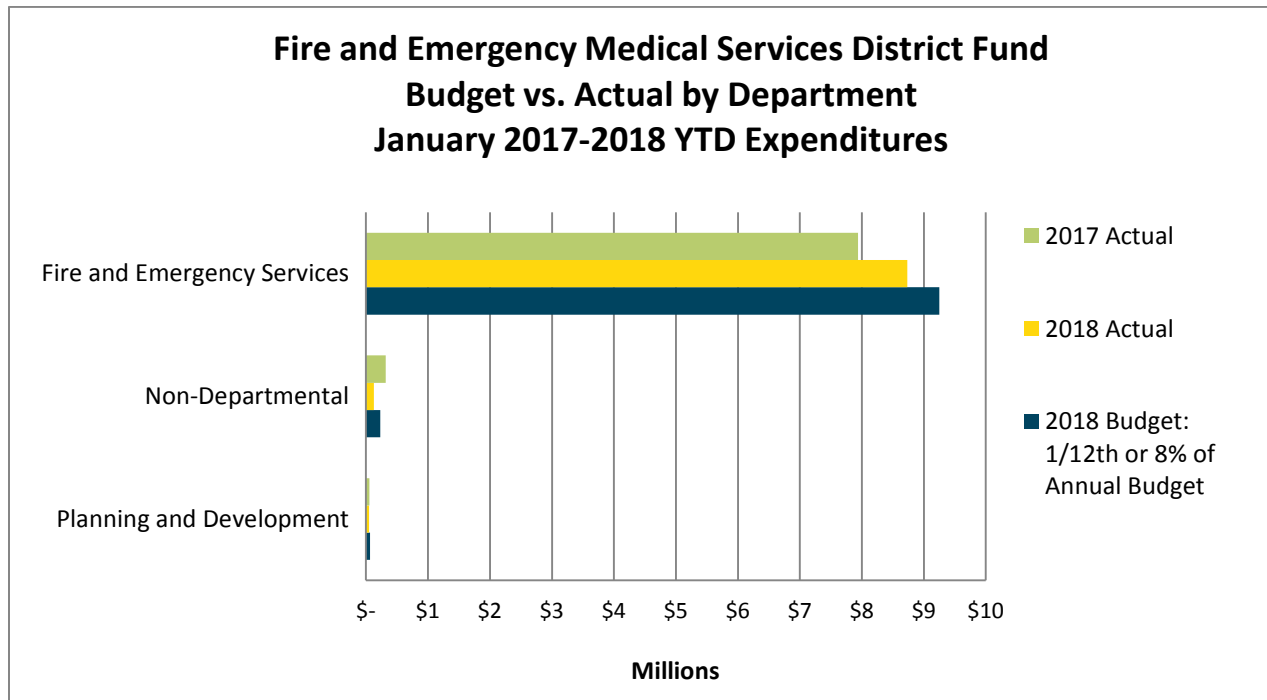
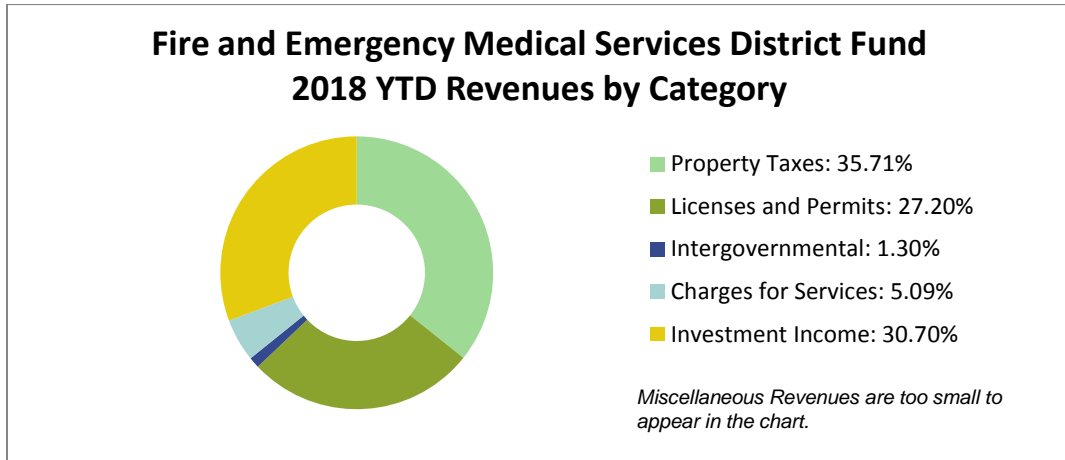


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 53 percent of the fund's annual budget.



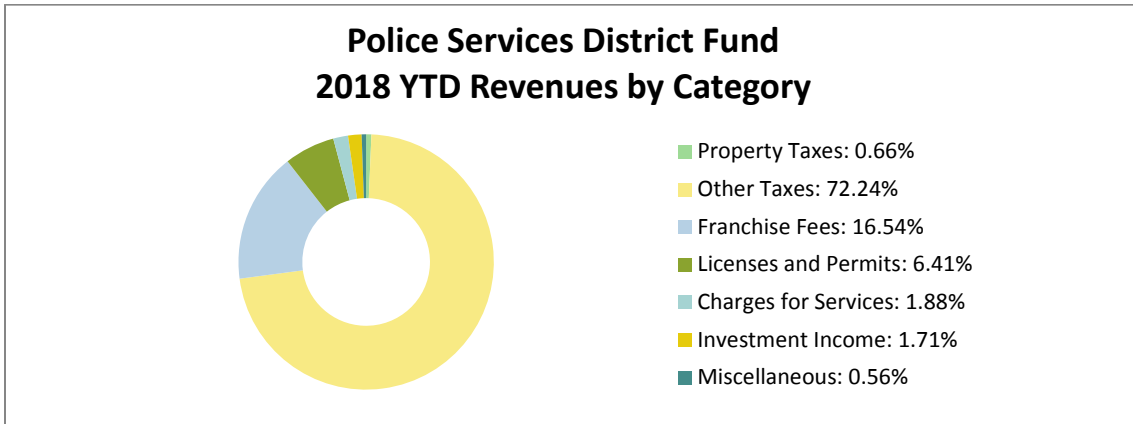
# Fire and Emergency Medical Services District Fund (page 13)

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.



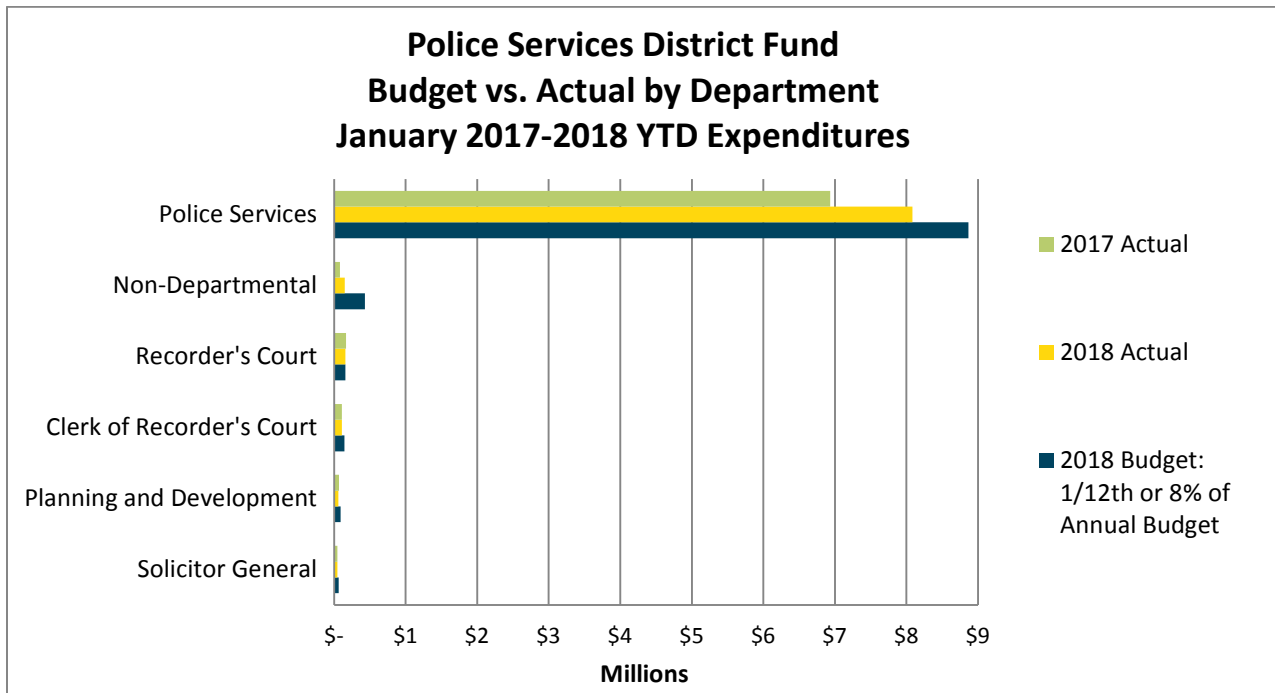
# Police Services District Fund (page 15)

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.*

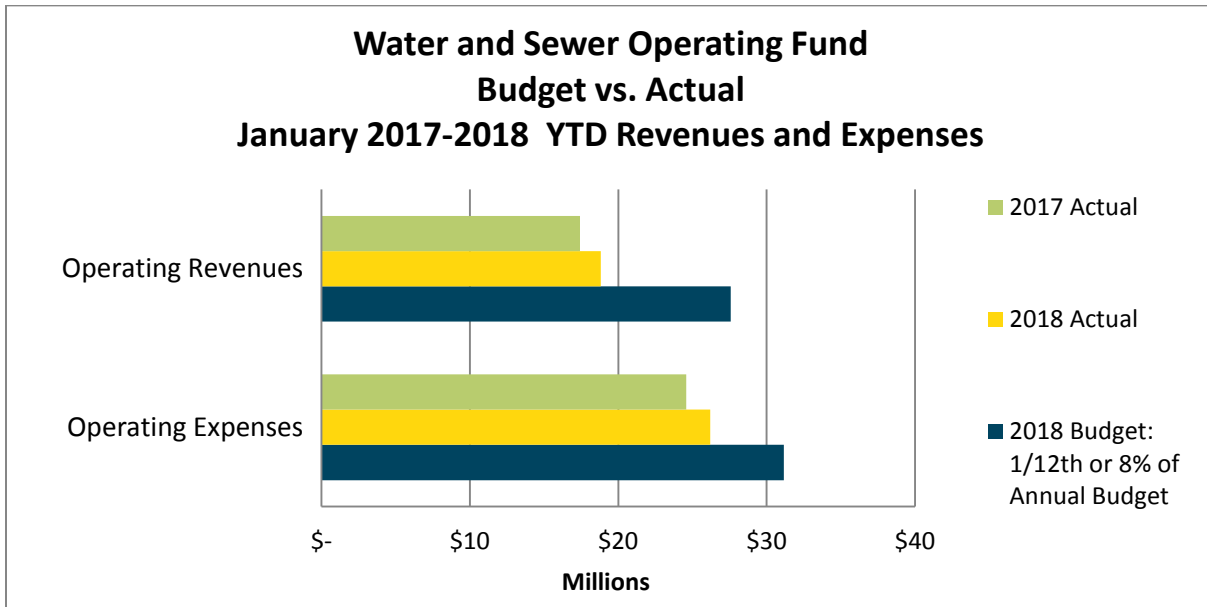
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 57 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 2018 are approximately \$1.4 million, or 8.1 percent, higher than this time last year. This is primarily attributable to increases in retail water and retail sewer revenues.

Although revenues are higher than this time last year, they are approximately \$8.7 million, or 31.7 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 2017. 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 2018 are approximately \$1.6 million, or 6.6 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 \$5.0 million, or 15.9 percent, under budget based on the percentage of the fiscal year that has lapsed. This variance is partially due to conservative budgeting and expenses paid in January that were related to and recorded in 2017.

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 153,950,188	\$ 153,950,188	\$ 153,950,188			
<b>Revenues:</b>						
Taxes	\$ 246,171,202	\$ 246,171,202	\$ 292,823	0.12%	\$ 325,106	0.15%
Licenses and Permits	363,300	363,300	31,873	8.77%	-	0.00%
Intergovernmental	3,584,798	3,584,798	114,912	3.21%	120,506	3.51%
Charges for Services	27,327,754	27,327,754	421,930	1.54%	585,971	2.36%
Fines and Forfeitures	4,303,648	4,303,648	35,437	0.82%	31,708	0.80%
Investment Income	866,413	866,413	187,103	21.60%	116,963	19.30%
Contributions and Donations	60,000	60,000	5,840	9.73%	2,974	74.35%
Miscellaneous	965,695	965,695	26,225	2.72%	65,798	6.68%
Other Financing Sources	165,000	165,000	15,490	9.39%	13,750	8.33%
Revenues without Use of Fund Balance	283,807,810	283,807,810	1,131,633	0.40%	1,262,776	0.49%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	27,423,845	27,315,276	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 320,231,655</b>	<b>\$ 320,123,086</b>	<b>\$ 1,131,633</b>	<b>0.35%</b>	<b>\$ 1,262,776</b>	<b>0.44%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,291,193	\$ 1,291,193	\$ 90,183	6.98%	\$ 77,638	6.39%
County Administration	2,303,160	2,303,160	145,710	6.33%	104,432	5.69%
Financial Services	10,409,954	10,409,954	625,954	6.01%	469,130	5.13%
Tax Commissioner	13,227,125	13,227,125	932,291	7.05%	906,717	7.25%
Transportation	21,311,135	21,307,420	1,285,702	6.03%	1,234,519	6.57%
Planning and Development	698,508	698,508	51,732	7.41%	43,240	6.66%
Police Services	2,220,116	2,220,116	179,438	8.08%	445,892	6.56%
Corrections	17,581,177	17,579,053	1,252,461	7.12%	1,137,958	7.11%
Community Services	12,257,181	12,205,785	856,193	7.01%	467,063	6.89%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	995,814	995,814	246,350	24.74%	241,703	27.21%
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	759,805	759,805	17,383	2.29%	19,200	2.70%
Library Subsidy	17,700,800	17,700,800	4,425,200	25.00%	4,237,700	25.00%
Mental Health	768,297	768,297	-	0.00%	-	0.00%
Total Community Services Subsidies	23,093,531	23,093,531	4,697,631	20.34%	4,507,301	20.32%
Community Services - Elections	7,892,250	7,886,916	381,680	4.84%	377,865	14.04%
Juvenile Court	8,026,992	8,570,492	641,852	7.49%	625,224	7.86%
Sheriff	90,766,098	91,067,598	6,786,930	7.45%	6,169,977	7.15%
Clerk of Court	10,631,232	10,631,232	699,971	6.58%	723,009	6.97%

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Judiciary	20,945,067	24,137,067	1,916,008	7.94%	1,817,394	8.13%
Probate Court	2,797,379	2,909,879	222,445	7.64%	198,024	8.02%
District Attorney	15,281,202	15,281,202	1,165,946	7.63%	1,051,387	7.77%
Solicitor General	5,450,717	5,451,217	348,452	6.39%	322,886	6.71%
Non-Departmental:						
Bicentennial Celebration	500,000	500,000	10,543	2.11%	-	-
Contingency	1,591,192	1,591,192	-	0.00%	-	0.00%
Contribution to Airport	25,000	25,000	-	0.00%	-	-
Contribution to Capital	14,984,593	14,984,593	1,248,716	8.33%	379,431	8.33%
Contribution to Local Transit	9,467,537	9,467,537	788,961	8.33%	676,837	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%
Homelessness Initiative	500,000	500,000	-	0.00%	-	-
Medical Examiner	1,321,138	1,321,138	108,069	8.18%	216,138	15.82%
Motor Vehicle Contribution	9,449,046	9,449,046	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	205,000	205,000	-	0.00%	10,800	5.27%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	517,000	-	0.00%	-	0.00%
Reserves - Court Reporters	2,400,000	1,230,500	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,000,000	2,644,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	-
Reserves - Prisoner Medical	1,750,000	1,402,500	-	0.00%	-	0.00%
800 MHZ Maintenance	2,556,299	2,556,299	3,883	0.15%	203,905	6.98%
Other Governmental Agencies	502,333	502,333	-	0.00%	-	0.00%
Other Miscellaneous	200,500	200,500	3,989	1.99%	2,783	2.30%
Total Non-Departmental	54,047,638	49,851,638	3,164,161	6.35%	2,489,894	6.52%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 320,231,655</b>	<b>\$ 320,123,086</b>	<b>\$ 25,444,740</b>	<b>7.95%</b>	<b>\$ 23,169,550</b>	<b>8.14%</b>

Projected Fund Balance December 31 \$ 117,526,343 \$ 117,634,912

Estimated Fund Balance as of Report Date \$ 129,637,081

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 15,988,289	\$ 15,988,289	\$ 15,988,289			
Revenues:						
Taxes	\$ 477,718	\$ 477,718	\$ 3,111	0.65%	\$ 9,825	17.94%
Investment Income	75,000	75,000	11,892	15.86%	7,326	-
Revenues without Use of Fund Balance	552,718	552,718	15,003	2.71%	17,151	18.07%
Use of Fund Balance	3,698,032	3,698,032	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,250,750	\$ 4,250,750	\$ 15,003	0.35%	\$ 17,151	0.40%
Appropriations:						
Debt Service	\$ 4,250,750	\$ 4,250,750	\$ 4,142,950	97.46%	\$ 4,077,488	95.68%
TOTAL APPROPRIATIONS	\$ 4,250,750	\$ 4,250,750	\$ 4,142,950	97.46%	\$ 4,077,488	95.68%
Projected Fund Balance December 31	\$ 12,290,257	\$ 12,290,257				
Estimated Fund Balance as of Report Date			\$ 11,860,342			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 10,115,833	\$ 10,115,833	\$ 10,115,833			
Revenues:						
Taxes	\$ 6,894,282	\$ 6,894,282	\$ 7,463	0.11%	\$ 11,058	0.17%
Licenses and Permits	4,054,250	4,054,250	359,342	8.86%	247,432	6.22%
Intergovernmental	44,634	44,634	-	0.00%	-	0.00%
Charges for Services	519,835	519,835	61,839	11.90%	52,545	10.14%
Investment Income	65,000	65,000	18,566	28.56%	5,501	15.28%
Other Financing Sources	659,236	659,236	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,237,237	12,237,237	447,210	3.65%	316,536	2.72%
Use of Fund Balance	609,424	591,234	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 12,846,661</b>	<b>\$ 12,828,471</b>	<b>\$ 447,210</b>	<b>3.49%</b>	<b>\$ 316,536</b>	<b>2.72%</b>
Appropriations:						
Planning and Development	\$ 7,992,587	\$ 7,974,397	\$ 507,652	6.37%	\$ 472,479	6.54%
Police Services	3,211,574	3,211,574	259,559	8.08%	226,366	6.98%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,585,500	1,585,500	125,000	7.88%	3,414	2.70%
Total Non-Departmental	1,642,500	1,642,500	125,000	7.61%	3,414	1.86%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,846,661</b>	<b>\$ 12,828,471</b>	<b>\$ 892,211</b>	<b>6.95%</b>	<b>\$ 702,259</b>	<b>6.04%</b>
Projected Fund Balance December 31	\$ 9,506,409	\$ 9,524,599				
Estimated Fund Balance as of Report Date			\$ 9,670,832			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 52,653,238	\$ 52,653,238	\$ 52,653,238			
<b>Revenues:</b>						
Taxes	\$ 93,721,050	\$ 93,721,050	\$ 82,227	0.09%	\$ 129,424	0.15%
Licenses and Permits	901,000	901,000	62,622	6.95%	70,167	7.79%
Intergovernmental	622,174	622,174	2,992	0.48%	-	0.00%
Charges for Services	15,485,600	15,485,600	11,717	0.08%	22,763	0.15%
Investment Income	180,000	180,000	70,688	39.27%	41,248	31.73%
Contributions and Donations	-	-	-	-	100	-
Miscellaneous	1,500	1,500	219	14.60%	713	47.53%
Other Financing Sources	5,859,873	5,859,873	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 116,771,197</b>	<b>\$ 116,771,197</b>	<b>\$ 230,465</b>	<b>0.20%</b>	<b>\$ 264,415</b>	<b>0.24%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 795,471	\$ 777,974	\$ 50,448	6.48%	\$ 54,449	7.19%
Fire and Emergency Services	111,142,967	111,011,341	8,732,266	7.87%	7,935,652	7.56%
<b>Non-Departmental:</b>						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	2,420,000	2,420,000	125,000	5.17%	318,119	6.71%
Total Non-Departmental	2,780,000	2,780,000	125,000	4.50%	318,119	6.24%
Appropriations without Contribution to Fund Balance	114,718,438	114,569,315	8,907,714	7.77%	8,308,220	7.50%
Contribution to Fund Balance	2,052,759	2,201,882	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 116,771,197</b>	<b>\$ 116,771,197</b>	<b>\$ 8,907,714</b>	<b>7.63%</b>	<b>\$ 8,308,220</b>	<b>7.50%</b>
Projected Fund Balance December 31	\$ 54,705,997	\$ 54,855,120				
Estimated Fund Balance as of Report Date			\$ 43,975,989			

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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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 740,247	\$ 740,247	\$ 740,247			
Revenues:						
Investment Income	\$ 4,500	\$ 4,500	\$ 560	12.44%	\$ 440	11.19%
Revenues without Use of Fund Balance	4,500	4,500	560	12.44%	440	11.19%
Use of Fund Balance	40,812	40,812	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 45,312</b>	<b>\$ 45,312</b>	<b>\$ 560</b>	<b>1.24%</b>	<b>\$ 440</b>	<b>0.97%</b>
Appropriations:						
Loganville EMS	\$ 45,312	\$ 45,312	\$ 272	0.60%	\$ 265	0.59%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,312</b>	<b>\$ 45,312</b>	<b>\$ 272</b>	<b>0.60%</b>	<b>\$ 265</b>	<b>0.59%</b>
Projected Fund Balance December 31	\$ 699,435	\$ 699,435				
Estimated Fund Balance as of Report Date			\$ 740,535			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 65,498,337	\$ 65,498,337	\$ 65,498,337			
Revenues:						
Taxes	\$ 62,396,247	\$ 62,396,247	\$ 4,901,678	7.86%	\$ 3,780,113	6.44%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,085,900	4,085,900	351,020	8.59%	334,135	7.97%
Intergovernmental	255,268	255,268	-	0.00%	-	0.00%
Charges for Services	785,210	785,210	102,907	13.11%	107,443	10.53%
Fines and Forfeitures	8,125,772	8,125,772	-	0.00%	-	0.00%
Investment Income	350,000	350,000	93,561	26.73%	49,189	24.59%
Miscellaneous	382,062	382,062	30,881	8.08%	47,721	17.45%
Other Financing Sources	2,929,937	2,929,937	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	109,601,519	109,601,519	5,480,047	5.00%	4,318,601	4.04%
Use of Fund Balance	7,595,650	7,417,011	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 117,197,169</b>	<b>\$ 117,018,530</b>	<b>\$ 5,480,047</b>	<b>4.68%</b>	<b>\$ 4,318,601</b>	<b>4.04%</b>
Appropriations:						
Planning and Development	\$ 1,060,610	\$ 1,060,610	\$ 61,039	5.76%	\$ 70,161	8.86%
Police Services	106,493,225	106,408,086	8,084,580	7.60%	6,936,498	7.39%
Recorder's Court	1,855,316	1,912,816	157,843	8.25%	167,380	8.70%
Solicitor General	738,507	738,507	46,243	6.26%	46,237	6.07%
Clerk of Recorder's Court	1,752,625	1,752,625	106,726	6.09%	109,594	7.15%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,728,250	4,577,250	150,000	3.28%	79,800	2.06%
Total Non-Departmental	5,296,886	5,145,886	150,000	2.91%	79,800	1.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,197,169</b>	<b>\$ 117,018,530</b>	<b>\$ 8,606,431</b>	<b>7.35%</b>	<b>\$ 7,409,670</b>	<b>6.93%</b>
Projected Fund Balance December 31	\$ 57,902,687	\$ 58,081,326				
Estimated Fund Balance as of Report Date			\$ 62,371,953			



# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 19,751,505	\$ 19,751,505	\$ 19,751,505			
<b>Revenues:</b>						
Taxes	\$ 29,949,066	\$ 29,949,066	\$ 24,474	0.08%	\$ 38,497	0.14%
Intergovernmental	185,660	185,660	-	0.00%	-	0.00%
Charges for Services	4,838,536	4,838,536	209,703	4.33%	205,973	4.58%
Investment Income	75,000	75,000	27,310	36.41%	15,341	26.21%
Contributions and Donations	38,300	38,300	10	0.03%	-	0.00%
Miscellaneous	2,622,079	2,622,079	165,913	6.33%	168,872	7.21%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	37,735,571	37,735,571	427,410	1.13%	428,683	1.24%
Use of Fund Balance	2,149,496	2,134,526	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 39,885,067</b>	<b>\$ 39,870,097</b>	<b>\$ 427,410</b>	<b>1.07%</b>	<b>\$ 428,683</b>	<b>1.19%</b>
<b>Appropriations:</b>						
Community Services	\$ 38,075,611	\$ 38,060,641	\$ 2,325,192	6.11%	\$ 1,968,277	5.76%
Support Services	191,684	191,684	64	0.03%	839	0.48%
<b>Non-Departmental:</b>						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,552,772	1,552,772	128,148	8.25%	128,084	8.25%
Total Non-Departmental	1,617,772	1,617,772	128,148	7.92%	128,084	7.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 39,885,067</b>	<b>\$ 39,870,097</b>	<b>\$ 2,453,404</b>	<b>6.15%</b>	<b>\$ 2,097,200</b>	<b>5.83%</b>
Projected Fund Balance December 31	\$ 17,602,009	\$ 17,616,979				
Estimated Fund Balance as of Report Date			\$ 17,725,511			

# YTD financial report 2018 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 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 2018 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 Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 949,959	\$ 949,959	\$ 949,959			
Revenues:						
Taxes	\$ -	\$ -	\$ 551	-	\$ 668	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551</u>	-	<u>\$ 668</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 949,959	\$ 949,959				
Estimated Fund Balance as of Report Date			\$ 950,510			

# YTD financial report 2018 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 Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,958,211	\$ 2,958,211	\$ 2,958,211			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,941	-	\$ 2,072	-
TOTAL REVENUES	\$ -	\$ -	\$ 3,941	-	\$ 2,072	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 2,958,211	\$ 2,958,211				
Estimated Fund Balance as of Report Date			\$ 2,962,152			

# YTD financial report 2018 gwinnettcouuty

## 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 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 2018 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 126,819	\$ 126,819	\$ 126,819			
Revenues:						
Taxes	\$ -	\$ -	\$ 189	-	\$ 227	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189</u>	-	<u>\$ 227</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 126,819</u>	<u>\$ 126,819</u>				
Estimated Fund Balance as of Report Date			<u>\$ 127,008</u>			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 1,253,765	\$ 1,253,765	\$ 1,253,765			
Revenues:						
Charges for Services	\$ 121,872	\$ 121,872	\$ 7	0.01%	\$ 6	0.01%
Investment Income	7,000	7,000	844	12.06%	663	10.53%
Revenues without Use of Fund Balance	128,872	128,872	851	0.66%	669	0.54%
Use of Fund Balance	32,911	32,911	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 161,783</b>	<b>\$ 161,783</b>	<b>\$ 851</b>	<b>0.53%</b>	<b>\$ 669</b>	<b>0.42%</b>
Appropriations:						
Transportation	\$ 161,783	\$ 161,783	\$ 868	0.54%	\$ 664	0.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 161,783</b>	<b>\$ 161,783</b>	<b>\$ 868</b>	<b>0.54%</b>	<b>\$ 664</b>	<b>0.41%</b>
Projected Fund Balance December 31	\$ 1,220,854	\$ 1,220,854				
Estimated Fund Balance as of Report Date			\$ 1,253,748			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,250,016	\$ 2,250,016	\$ 2,250,016			
Revenues:						
Charges for Services	\$ 7,390,762	\$ 7,390,762	\$ 105	0.00%	\$ 166	0.00%
Investment Income	3,740	3,740	3,248	86.84%	2,175	61.34%
Revenues without Use of Fund Balance	7,394,502	7,394,502	3,353	0.05%	2,341	0.03%
Use of Fund Balance	149,323	149,323	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,543,825</b>	<b>\$ 7,543,825</b>	<b>\$ 3,353</b>	<b>0.04%</b>	<b>\$ 2,341</b>	<b>0.03%</b>
Appropriations:						
Transportation	\$ 7,543,825	\$ 7,543,825	\$ 17,823	0.24%	\$ 18,368	0.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,543,825</b>	<b>\$ 7,543,825</b>	<b>\$ 17,823</b>	<b>0.24%</b>	<b>\$ 18,368</b>	<b>0.25%</b>
Projected Fund Balance December 31	\$ 2,100,693	\$ 2,100,693				
Estimated Fund Balance as of Report Date			\$ 2,235,546			



# YTD financial report 2018 gwinnettcountry

## 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,752,702	\$ 2,752,702	\$ 2,752,702			
Revenues:						
Charges for Services	\$ 606,289	\$ 606,289	\$ 39,782	6.56%	\$ -	0.00%
Investment Income	2,407	2,407	234	9.72%	180	8.20%
Revenues without Use of Fund Balance	608,696	608,696	40,016	6.57%	180	0.03%
Use of Fund Balance	582,725	582,725	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,191,421</b>	<b>\$ 1,191,421</b>	<b>\$ 40,016</b>	<b>3.36%</b>	<b>\$ 180</b>	<b>0.02%</b>
Appropriations:						
Clerk of Court	\$ 1,191,421	\$ 1,191,421	\$ 99,285	8.33%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,191,421</b>	<b>\$ 1,191,421</b>	<b>\$ 99,285</b>	<b>8.33%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,169,977	\$ 2,169,977				
Estimated Fund Balance as of Report Date			\$ 2,693,433			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 309,667	\$ 309,667	\$ 309,667			
Revenues:						
Charges for Services	\$ 97,400	\$ 97,400	\$ 7,122	7.31%	\$ 6,908	7.94%
Miscellaneous	9,600	9,600	735	7.66%	720	9.00%
TOTAL REVENUES	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 7,857</u>	7.34%	<u>\$ 7,628</u>	8.03%
Appropriations:						
Corrections	\$ 20,315	\$ 20,315	\$ 9,221	45.39%	\$ 1,146	5.93%
Appropriations without Contribution to Fund Balance	20,315	20,315	9,221	45.39%	1,146	5.93%
Contribution to Fund Balance	86,685	86,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 107,000</u>	<u>\$ 107,000</u>	<u>\$ 9,221</u>	8.62%	<u>\$ 1,146</u>	1.21%
Projected Fund Balance December 31	\$ 396,352	\$ 396,352				
Estimated Fund Balance as of Report Date			\$ 308,303			

# YTD financial report 2018 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 852,581	\$ 852,581	\$ 852,581			
Revenues:						
Fines and Forfeitures	\$ 749,610	\$ 749,610	\$ -	0.00%	\$ -	0.00%
Investment Income	2,500	2,500	1,173	46.92%	469	-
Revenues without Use of Fund Balance	752,110	752,110	1,173	0.16%	469	0.06%
Use of Fund Balance	131,997	131,997	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 884,107</b>	<b>\$ 884,107</b>	<b>\$ 1,173</b>	<b>0.13%</b>	<b>\$ 469</b>	<b>0.04%</b>
Appropriations:						
District Attorney	\$ 324,338	\$ 324,338	\$ 36,488	11.25%	\$ 36,012	7.67%
Solicitor General	559,769	559,769	63,430	11.33%	46,567	5.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 884,107</b>	<b>\$ 884,107</b>	<b>\$ 99,918</b>	<b>11.30%</b>	<b>\$ 82,579</b>	<b>6.39%</b>
Projected Fund Balance December 31	\$ 720,584	\$ 720,584				
Estimated Fund Balance as of Report Date			\$ 753,836			

# YTD financial report 2018 gwinnettcountry

## DA Federal Justice Asset Sharing Fund (080)

The District Attorney Federal Justice 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 142,793	\$ 142,793	\$ 142,793			
Revenues:						
Fines and Forfeitures	\$ -	\$ 69,936	\$ 69,936	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	69,936	69,936	100.00%	-	-
Use of Fund Balance	140,000	140,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 140,000</u>	<u>\$ 209,936</u>	<u>\$ 69,936</u>	33.31%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 140,000	\$ 209,936	\$ -	0.00%	\$ 2,514	1.79%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 140,000</u>	<u>\$ 209,936</u>	<u>\$ -</u>	0.00%	<u>\$ 2,514</u>	1.79%
Projected Fund Balance December 31	\$ 2,793	\$ 2,793				
Estimated Fund Balance as of Report Date			\$ 212,729			

# YTD financial report 2018 gwinnettcountry

## DA Federal Treasury Asset Sharing Fund (082)

The District Attorney Federal Treasury Asset Sharing Fund (082) accounts for revenues received from an equitable sharing agreement between the Department of Treasury 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 36,666	\$ 36,666	\$ 36,666			
Revenues:						
Use of Fund Balance	\$ 23,328	\$ 23,328	\$ -	0.00%	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ 23,328</u>	<u>\$ 23,328</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Appropriations:						
District Attorney	\$ 23,328	\$ 23,328	\$ -	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 23,328</u>	<u>\$ 23,328</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 13,338	\$ 13,338				
Estimated Fund Balance as of Report Date			\$ 36,666			

# YTD financial report 2018 gwinnettcountry

## 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 2018			% Actual to Current Budget	FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018		Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 25,778,006	\$ 25,778,006	\$ 25,778,006			
Revenues:						
Charges for Services	\$ 16,991,734	\$ 16,991,734	\$ 2,033,689	11.97%	\$ 2,712,830	16.86%
Investment Income	226,880	226,880	37,341	16.46%	20,185	15.57%
Revenues without Use of Fund Balance	17,218,614	17,218,614	2,071,030	12.03%	2,733,015	16.85%
Use of Fund Balance	5,558,757	5,524,339	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,777,371</b>	<b>\$ 22,742,953</b>	<b>\$ 2,071,030</b>	<b>9.11%</b>	<b>\$ 2,733,015</b>	<b>12.28%</b>
Appropriations:						
Police Services	\$ 18,394,619	\$ 18,360,201	\$ 994,612	5.42%	\$ 1,568,842	8.52%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	4,086,764	4,086,764	-	0.00%	-	0.00%
Non-Departmental E-911	275,988	275,988	-	0.00%	-	0.00%
Total Non-Departmental	4,382,752	4,382,752	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,777,371</b>	<b>\$ 22,742,953</b>	<b>\$ 994,612</b>	<b>4.37%</b>	<b>\$ 1,568,842</b>	<b>7.05%</b>
Projected Fund Balance December 31	\$ 20,219,249	\$ 20,253,667				
Estimated Fund Balance as of Report Date			\$ 26,854,424			

# YTD financial report 2018 gwinnettcouuty

## 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 126,063	\$ 126,063	\$ 126,063			
Revenues:						
Charges for Services	\$ 53,512	\$ 53,512	\$ -	0.00%	\$ 4,889	9.34%
Revenues without Use of Fund Balance	53,512	53,512	-	0.00%	4,889	9.34%
Use of Fund Balance	8,039	8,039	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 61,551</u>	<u>\$ 61,551</u>	<u>\$ -</u>	0.00%	<u>\$ 4,889</u>	9.34%
Appropriations:						
Juvenile Court	\$ 61,551	\$ 61,551	\$ 1,501	2.44%	\$ 5,516	11.58%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 61,551</u>	<u>\$ 61,551</u>	<u>\$ 1,501</u>	2.44%	<u>\$ 5,516</u>	10.53%
Projected Fund Balance December 31	\$ 118,024	\$ 118,024				
Estimated Fund Balance as of Report Date			\$ 124,562			

# YTD financial report 2018 gwinnettcouuty

## 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 765,593	\$ 765,593	\$ 765,593			
Revenues:						
Fines and Forfeitures	\$ -	\$ 99,879	\$ 99,879	100.00%	\$ -	-
Revenues without Use of Fund Balance	-	99,879	99,879	100.00%	-	-
Use of Fund Balance	500,893	401,014	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 99,879</b>	<b>19.94%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Police Services	\$ 500,893	\$ 500,893	\$ 42,271	8.44%	\$ 37,857	5.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 500,893</b>	<b>\$ 500,893</b>	<b>\$ 42,271</b>	<b>8.44%</b>	<b>\$ 37,857</b>	<b>5.31%</b>
Projected Fund Balance December 31	\$ 264,700	\$ 364,579				
Estimated Fund Balance as of Report Date			\$ 823,201			



# YTD financial report 2018 gwinnettcountry

## 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 2,696,335	\$ 2,696,335	\$ 2,696,335			
Revenues:						
Fines and Forfeitures	\$ -	\$ 380	\$ 380	100.00%	\$ 2,233	-
Revenues without Use of Fund Balance	-	380	380	100.00%	2,233	-
Use of Fund Balance	582,495	582,115	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 582,495</b>	<b>\$ 582,495</b>	<b>\$ 380</b>	<b>0.07%</b>	<b>\$ 2,233</b>	<b>0.37%</b>
Appropriations:						
Police Services	\$ 582,495	\$ 582,495	\$ 5,570	0.96%	\$ 57,513	9.44%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 582,495</b>	<b>\$ 582,495</b>	<b>\$ 5,570</b>	<b>0.96%</b>	<b>\$ 57,513</b>	<b>9.44%</b>
Projected Fund Balance December 31	\$ 2,113,840	\$ 2,114,220				
Estimated Fund Balance as of Report Date			\$ 2,691,145			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 3,111,109	\$ 3,111,109	\$ 3,111,109			
Revenues:						
Charges for Services	\$ 757,606	\$ 757,606	\$ 59,789	7.89%	\$ 53,194	8.10%
Investment Income	-	-	2,264	-	-	-
<b>TOTAL REVENUES</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 62,053</u>	8.19%	<u>\$ 53,194</u>	6.91%
Appropriations:						
Sheriff	\$ 599,920	\$ 599,920	\$ 20,391	3.40%	\$ 8,621	1.12%
Appropriations without Contribution to Fund Balance	599,920	599,920	20,391	3.40%	8,621	1.12%
Contribution to Fund Balance	157,686	157,686	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 757,606</u>	<u>\$ 757,606</u>	<u>\$ 20,391</u>	2.69%	<u>\$ 8,621</u>	1.12%
Projected Fund Balance December 31	\$ 3,268,795	\$ 3,268,795				
Estimated Fund Balance as of Report Date			\$ 3,152,771			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 324,044	\$ 324,044	\$ 324,044			
Revenues:						
Fines and Forfeitures	\$ -	\$ 37,454	\$ 37,454	100.00%	\$ 10,964	195.05%
Revenues without Use of Fund Balance	-	37,454	37,454	100.00%	10,964	195.05%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 137,454	\$ 37,454	27.25%	\$ 10,964	10.38%
Appropriations:						
Sheriff	\$ 100,000	\$ 137,454	\$ -	0.00%	\$ 25,000	23.67%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 137,454	\$ -	0.00%	\$ 25,000	23.67%
Projected Fund Balance December 31	\$ 224,044	\$ 224,044				
Estimated Fund Balance as of Report Date			\$ 361,498			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 419,754	\$ 419,754	\$ 419,754			
Revenues:						
Use of Fund Balance	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ 1,900	1.27%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,900</b>	<b>1.27%</b>
Projected Fund Balance December 31	\$ 269,754	\$ 269,754				
Estimated Fund Balance as of Report Date			\$ 419,754			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 302,576	\$ 302,576	\$ 302,576			
Revenues:						
Fines and Forfeitures	\$ -	\$ 738	\$ 738	100.00%	\$ 923	100.00%
Revenues without Use of Fund Balance	-	738	738	100.00%	923	100.00%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,738</b>	<b>\$ 738</b>	<b>0.97%</b>	<b>\$ 923</b>	<b>1.24%</b>
Appropriations:						
Sheriff	\$ 75,000	\$ 75,738	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 75,738</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 227,576	\$ 227,576				
Estimated Fund Balance as of Report Date			\$ 303,314			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 1,369,975	\$ 1,369,975	\$ 1,369,975			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 45	0.01%	\$ 848	0.10%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,059,050	1,059,050	-	0.00%	-	0.00%
Miscellaneous	-	-	1	-	-	-
Other Financing Sources	-	-	-	-	1,990,613	100.00%
TOTAL REVENUES	<u>\$ 2,334,050</u>	<u>\$ 2,334,050</u>	<u>\$ 400,046</u>	17.14%	<u>\$ 2,391,461</u>	55.54%
Appropriations:						
Stadium Operations	\$ 1,703,947	\$ 1,703,947	\$ 1,214,057	71.25%	\$ 3,518,591	82.26%
Appropriations without Contribution to Fund Balance	1,703,947	1,703,947	1,214,057	71.25%	3,518,591	82.26%
Contribution to Fund Balance	630,103	630,103	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,334,050</u>	<u>\$ 2,334,050</u>	<u>\$ 1,214,057</u>	52.02%	<u>\$ 3,518,591</u>	81.72%
Projected Fund Balance December 31	\$ 2,000,078	\$ 2,000,078				
Estimated Fund Balance as of Report Date			\$ 555,964			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 301,105	\$ 301,105	\$ 301,105			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
Use of Fund Balance	55,000	55,000	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
Planning and Development	\$ 65,000	\$ 65,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 246,105	\$ 246,105				
Estimated Fund Balance as of Report Date			\$ 301,105			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Fund Balance as of January 1	\$ 10,529,079	\$ 10,529,079	\$ 10,529,079			
Revenues:						
Taxes	\$ 9,852,000	\$ 9,852,000	\$ -	0.00%	\$ 1,566	0.02%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	25,000	25,000	7,545	30.18%	2,112	-
<b>TOTAL REVENUES</b>	<b>\$ 9,877,100</b>	<b>\$ 9,877,100</b>	<b>\$ 7,545</b>	<b>0.08%</b>	<b>\$ 3,678</b>	<b>0.04%</b>
Appropriations:						
Facility Debt	\$ 4,919,855	\$ 4,919,855	\$ -	0.00%	\$ -	0.00%
Tourism	3,888,580	3,888,580	776,784	19.98%	2,533,177	49.96%
Appropriations without Contribution to Fund Balance	8,808,435	8,808,435	776,784	8.82%	2,533,177	25.35%
Contribution to Fund Balance	1,068,665	1,068,665	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,877,100</b>	<b>\$ 9,877,100</b>	<b>\$ 776,784</b>	<b>7.86%</b>	<b>\$ 2,533,177</b>	<b>25.35%</b>
Projected Fund Balance December 31	\$ 11,597,744	\$ 11,597,744				
Estimated Fund Balance as of Report Date			\$ 9,759,840			



# YTD financial report 2018 gwinnettcouy

## Airport Operating Fund (520)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 786,611	\$ 786,611	\$ 786,611			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 10,792	6.75%	\$ 18,046	11.76%
Miscellaneous	780,000	780,000	69,474	8.91%	132,952	17.27%
Other Financing Sources	25,000	25,000	-	0.00%	-	-
Revenues without Use of Net Position	965,000	965,000	80,266	8.32%	150,998	16.35%
Use of Net Position	183,188	183,188	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,148,188</b>	<b>\$ 1,148,188</b>	<b>\$ 80,266</b>	<b>6.99%</b>	<b>\$ 150,998</b>	<b>11.52%</b>
Appropriations:						
Transportation*	\$ 1,147,188	\$ 1,147,188	\$ 68,403	5.96%	\$ 85,072	6.49%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,148,188</b>	<b>\$ 1,148,188</b>	<b>\$ 68,403</b>	<b>5.96%</b>	<b>\$ 85,072</b>	<b>6.49%</b>
Projected Net Position December 31	\$ 603,423	\$ 603,423				
Estimated Net Position as of Report Date			\$ 798,474			

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

# YTD financial report 2018 gwinnettcouuty

## 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 5,781,936	\$ 5,781,936	\$ 5,781,936			
Revenues:						
Charges for Services	\$ 3,135,250	\$ 3,135,250	\$ 202,804	6.47%	\$ 246,210	8.67%
Investment Income	84,000	84,000	8,063	9.60%	3,118	14.17%
Miscellaneous	22,000	22,000	-	0.00%	3,060	13.91%
Other Financing Sources	9,467,537	9,467,537	788,961	8.33%	676,837	8.33%
Revenues without Use of Net Position	12,708,787	12,708,787	999,828	7.87%	929,225	8.44%
Use of Net Position	1,673,503	1,673,503	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 14,382,290</b>	<b>\$ 14,382,290</b>	<b>\$ 999,828</b>	<b>6.95%</b>	<b>\$ 929,225</b>	<b>7.50%</b>
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 6,264	8.10%
Transportation	14,382,290	14,382,290	258,980	1.80%	174,072	1.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,382,290</b>	<b>\$ 14,382,290</b>	<b>\$ 258,980</b>	<b>1.80%</b>	<b>\$ 180,336</b>	<b>1.46%</b>
Projected Net Position December 31	\$ 4,108,433	\$ 4,108,433				
Estimated Net Position as of Report Date			\$ 6,522,784			

# YTD financial report 2018 gwinnettcouuty

## 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 18,513,180	\$ 18,513,180	\$ 18,513,180			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 1,547	0.20%	\$ 30	0.00%
Charges for Services	45,756,741	45,756,741	3,808,956	8.32%	3,801,519	8.40%
Investment Income	300,000	300,000	82,922	27.64%	41,710	18.79%
Miscellaneous	150	150	318	212.00%	-	0.00%
TOTAL REVENUES	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 3,893,743</u>	8.31%	<u>\$ 3,843,259</u>	8.32%
Appropriations:						
Support Services*	\$ 45,112,467	\$ 45,112,467	\$ 103,320	0.23%	\$ 94,664	0.21%
Non-Departmental:						
Reserves - Compensation	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	45,122,467	45,122,467	103,320	0.23%	94,664	0.21%
Working Capital Reserve	1,709,424	1,709,424	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,831,891</u>	<u>\$ 46,831,891</u>	<u>\$ 103,320</u>	0.22%	<u>\$ 94,664</u>	0.20%
Projected Net Position December 31	\$ 20,222,604	\$ 20,222,604				
Estimated Net Position as of Report Date			\$ 22,303,603			

\* 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 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 29,371,610	\$ 29,371,610	\$ 29,371,610			
Revenues:						
Charges for Services	\$ 31,694,035	\$ 31,694,035	\$ -	0.00%	\$ 18,655	0.06%
Investment Income	355,000	355,000	45,103	12.71%	22,767	18.97%
Miscellaneous	15,000	15,000	-	0.00%	-	0.00%
Revenues without Use of Net Position	32,064,035	32,064,035	45,103	0.14%	41,422	0.13%
Use of Net Position	5,908,262	5,890,210	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 37,972,297</b>	<b>\$ 37,954,245</b>	<b>\$ 45,103</b>	<b>0.12%</b>	<b>\$ 41,422</b>	<b>0.13%</b>
Appropriations:						
Planning and Development	\$ 785,470	\$ 785,470	\$ 48,154	6.13%	\$ 40,816	5.56%
Water Resources*	37,096,827	37,078,775	2,817,455	7.60%	2,448,484	7.82%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	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>\$ 37,972,297</b>	<b>\$ 37,954,245</b>	<b>\$ 2,865,609</b>	<b>7.55%</b>	<b>\$ 2,489,300</b>	<b>7.75%</b>
Projected Net Position December 31	\$ 23,463,348	\$ 23,481,400				
Estimated Net Position as of Report Date			\$ 26,551,104			

\* 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 159,221,301	\$ 159,221,301	\$ 159,221,301			
Revenues:						
Charges for Services	\$ 315,491,984	\$ 315,491,984	\$ 16,921,600	5.36%	\$ 15,633,472	5.01%
Investment Income	500,000	500,000	202,996	40.60%	128,967	29.31%
Contributions and Donations	14,941,303	14,941,303	1,617,859	10.83%	1,654,002	10.01%
Miscellaneous	-	-	90,328	-	2,156	-
Revenues without Use of Net Position	330,933,287	330,933,287	18,832,783	5.69%	17,418,597	5.30%
Use of Net Position	43,192,781	42,961,134	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 374,126,068</b>	<b>\$ 373,894,421</b>	<b>\$ 18,832,783</b>	<b>5.04%</b>	<b>\$ 17,418,597</b>	<b>4.92%</b>
Appropriations:						
Planning and Development	\$ 1,020,055	\$ 989,610	\$ 73,094	7.39%	\$ 57,468	6.30%
Water Resources*	372,941,013	372,739,811	26,134,104	7.01%	24,518,180	6.95%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	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>\$ 374,126,068</b>	<b>\$ 373,894,421</b>	<b>\$ 26,207,198</b>	<b>7.01%</b>	<b>\$ 24,575,648</b>	<b>6.94%</b>
Projected Net Position December 31	\$ 116,028,520	\$ 116,260,167				
Estimated Net Position as of Report Date			\$ 151,846,886			

\* 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 10,664,648	\$ 10,664,648	\$ 10,664,648			
<b>Revenues:</b>						
Charges for Services	\$ 64,699,836	\$ 64,699,836	\$ 5,048,034	7.80%	\$ 4,569,611	7.98%
Investment Income	60,000	60,000	17,394	28.99%	3,729	6.54%
Miscellaneous	258,923	258,923	14,611	5.64%	95,066	10.34%
Revenues without Use of Net Position	65,018,759	65,018,759	5,080,039	7.81%	4,668,406	8.01%
Use of Net Position	2,504,234	2,259,732	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 67,522,993</b>	<b>\$ 67,278,491</b>	<b>\$ 5,080,039</b>	<b>7.55%</b>	<b>\$ 4,668,406</b>	<b>7.79%</b>
<b>Appropriations:</b>						
County Administration	\$ 4,168,620	\$ 4,155,315	\$ 304,347	7.32%	\$ 329,652	8.10%
Financial Services	10,031,179	9,994,893	686,249	6.87%	595,431	6.31%
Human Resources	4,101,535	4,092,919	274,471	6.71%	246,118	6.80%
Information Technology Services	33,285,829	33,184,071	2,082,747	6.28%	1,658,813	5.89%
Law	2,474,311	2,474,311	200,172	8.09%	186,440	8.05%
Support Services	12,739,019	12,654,482	695,272	5.49%	704,854	6.37%
<b>Non-Departmental:</b>						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	718,500	718,500	85,901	11.96%	2,242	0.18%
Total Non-Departmental	722,500	722,500	85,901	11.89%	2,242	0.18%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,522,993</b>	<b>\$ 67,278,491</b>	<b>\$ 4,329,159</b>	<b>6.43%</b>	<b>\$ 3,723,550</b>	<b>6.22%</b>
Projected Net Position December 31	\$ 8,160,414	\$ 8,404,916				
Estimated Net Position as of Report Date			\$ 11,415,528			

# YTD financial report 2018 gwinnettcountry

## 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 2,161,947	\$ 2,161,947	\$ 2,161,947			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 66,667	8.33%	\$ 66,667	8.33%
Investment Income	16,000	16,000	3,249	20.31%	1,624	11.17%
Miscellaneous	-	-	-	-	185	-
Revenues without Use of Net Position	816,000	816,000	69,916	8.57%	68,476	8.41%
Use of Net Position	218,705	218,705	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,034,705</b>	<b>\$ 1,034,705</b>	<b>\$ 69,916</b>	<b>6.76%</b>	<b>\$ 68,476</b>	<b>6.63%</b>
Appropriations:						
Financial Services	\$ 1,034,705	\$ 1,034,705	\$ 45,895	4.44%	\$ 33,142	3.21%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,705</b>	<b>\$ 1,034,705</b>	<b>\$ 45,895</b>	<b>4.44%</b>	<b>\$ 33,142</b>	<b>3.21%</b>
Projected Net Position December 31	\$ 1,943,242	\$ 1,943,242				
Estimated Net Position as of Report Date			\$ 2,185,968			

# YTD financial report 2018 gwinnettcountry

## Fleet Management Fund (610)

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

	FY 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 725,132	\$ 725,132	\$ 725,132			
Revenues:						
Charges for Services	\$ 6,624,668	\$ 6,624,668	\$ 462,400	6.98%	\$ 437,660	7.63%
Miscellaneous	275,800	275,800	-	0.00%	-	0.00%
Revenues without Use of Net Position	6,900,468	6,900,468	462,400	6.70%	437,660	7.29%
Use of Net Position	717,503	717,503	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,617,971</b>	<b>\$ 7,617,971</b>	<b>\$ 462,400</b>	<b>6.07%</b>	<b>\$ 437,660</b>	<b>6.76%</b>
Appropriations:						
Support Services	\$ 7,413,371	\$ 7,413,371	\$ 516,000	6.96%	\$ 458,141	7.09%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	190,600	190,600	15,883	8.33%	-	-
Total Non-Departmental	204,600	204,600	15,883	7.76%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,617,971</b>	<b>\$ 7,617,971</b>	<b>\$ 531,883</b>	<b>6.98%</b>	<b>\$ 458,141</b>	<b>7.07%</b>
Projected Net Position December 31	\$ 7,629	\$ 7,629				
Estimated Net Position as of Report Date			\$ 655,649			



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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 26,960,799	\$ 26,960,799	\$ 26,960,799			
Revenues:						
Charges for Services	\$ 57,148,345	\$ 57,148,345	\$ 4,421,091	7.74%	\$ 4,023,103	7.75%
Investment Income	250,000	250,000	38,050	15.22%	31,110	17.78%
Revenues without Use of Net Position	57,398,345	57,398,345	4,459,141	7.77%	4,054,213	7.79%
Use of Net Position	3,603,104	3,603,104	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 61,001,449</b>	<b>\$ 61,001,449</b>	<b>\$ 4,459,141</b>	<b>7.31%</b>	<b>\$ 4,054,213</b>	<b>7.36%</b>
Appropriations:						
Human Resources	\$ 60,991,449	\$ 60,991,449	\$ 5,223,500	8.56%	\$ 4,875,060	8.86%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,001,449</b>	<b>\$ 61,001,449</b>	<b>\$ 5,223,500</b>	<b>8.56%</b>	<b>\$ 4,875,060</b>	<b>8.85%</b>
Projected Net Position December 31	\$ 23,357,695	\$ 23,357,695				
Estimated Net Position as of Report Date			\$ 26,196,440			

# YTD financial report 2018 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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 9,329,815	\$ 9,329,815	\$ 9,329,815			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 416,667	8.33%	\$ 375,000	8.33%
Investment Income	97,500	97,500	15,312	15.70%	10,553	14.07%
Miscellaneous	-	-	150	-	8,044	-
Revenues without Use of Net Position	5,097,500	5,097,500	432,129	8.48%	393,597	8.60%
Use of Net Position	2,402,606	2,402,606	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,500,106</b>	<b>\$ 7,500,106</b>	<b>\$ 432,129</b>	<b>5.76%</b>	<b>\$ 393,597</b>	<b>5.43%</b>
Appropriations:						
Financial Services	\$ 7,490,106	\$ 7,490,106	\$ 2,926,922	39.08%	\$ 2,904,788	40.11%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,500,106</b>	<b>\$ 7,500,106</b>	<b>\$ 2,926,922</b>	<b>39.03%</b>	<b>\$ 2,904,788</b>	<b>40.05%</b>
Projected Net Position December 31	\$ 6,927,209	\$ 6,927,209				
Estimated Net Position as of Report Date			\$ 6,835,022			

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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 2018				FY 2017	
	2018 Adopted Budget	Current Annual Budget as of 01/31/2018	Actuals YTD as of 01/31/2018	% Actual to Current Budget	Actuals YTD as of 01/31/2017	% Actual to 01/31/2017 Budget
Estimated Net Position January 1	\$ 7,638,879	\$ 7,638,879	\$ 7,638,879			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 208,333	8.33%	\$ 208,333	8.33%
Investment Income	128,500	128,500	12,697	9.88%	11,808	23.62%
Revenues without Use of Net Position	2,628,500	2,628,500	221,030	8.41%	220,141	8.63%
Use of Net Position	1,282,304	1,282,304	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,910,804</b>	<b>\$ 3,910,804</b>	<b>\$ 221,030</b>	<b>5.65%</b>	<b>\$ 220,141</b>	<b>6.50%</b>
Appropriations:						
Human Resources	\$ 3,900,804	\$ 3,900,804	\$ 452,264	11.59%	\$ 658,070	19.49%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,910,804</b>	<b>\$ 3,910,804</b>	<b>\$ 452,264</b>	<b>11.56%</b>	<b>\$ 658,070</b>	<b>19.44%</b>
Projected Net Position December 31	\$ 6,356,575	\$ 6,356,575				
Estimated Net Position as of Report Date			\$ 7,407,645			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

**As of 01/31/2018**

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Use of Fund Balance	\$ 27,423,845	\$ 27,315,276	\$ (108,569)	To adjust budget for 90 day job vacancies.	\$ (108,569)	\$ (108,569)
<i>Total: General Fund</i>			(108,569)		(108,569)	(108,569)
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	609,424	591,234	(18,190)	To adjust budget for 90 day job vacancies.	(18,190)	(18,190)
<i>Total: Development and Enforcement Services District Fund</i>			(18,190)		(18,190)	(18,190)
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	7,595,650	7,417,011	(178,639)	To adjust budget for 90 day job vacancies.	(178,639)	(178,639)
<i>Total: Police Services District Fund</i>			(178,639)		(178,639)	(178,639)
<b>Recreation Fund (105)</b>						
Use of Fund Balance	2,149,496	2,134,526	(14,970)	To adjust budget for 90 day job vacancies.	(14,970)	(14,970)
<i>Total: Recreation Fund</i>			(14,970)		(14,970)	(14,970)
<b>District Attorney Federal Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	69,936	69,936	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	69,936	69,936
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			69,936		69,936	69,936
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,558,757	5,524,339	(34,418)	To adjust budget for 90 day job vacancies.	(34,418)	(34,418)
<i>Total: E-911 Fund</i>			(34,418)		(34,418)	(34,418)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	99,879	99,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	99,879	99,879
Use of Fund Balance	500,893	401,014	(99,879)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(99,879)	(99,879)
<i>Total: Police Special Justice Fund</i>			-			-

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	380	380	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	380	380
Use of Fund Balance	582,495	582,115	(380)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(380)	(380)
<i>Total: Police Special State Fund</i>			-			-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	37,454	37,454	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	37,454	37,454
<i>Total: Sheriff Special Justice Fund</i>			37,454		37,454	37,454
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	738	738	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	738	738
<i>Total: Sheriff Special State Fund</i>			738		738	738
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	5,908,262	5,890,210	(18,052)	To adjust budget for 90 day job vacancies.	(18,052)	(18,052)
<i>Total: Stormwater Operating Fund</i>			(18,052)		(18,052)	(18,052)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	43,192,781	42,961,134	(231,647)	To adjust budget for 90 day job vacancies.	(231,647)	(231,647)
<i>Total: Water and Sewer Operating Fund</i>			(231,647)		(231,647)	(231,647)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	2,504,234	2,259,732	(244,502)	To adjust budget for 90 day job vacancies.	(244,502)	(244,502)
<i>Total: Administrative Support Fund</i>			(244,502)		(244,502)	(244,502)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (740,859)</b>		<b>\$ (740,859)</b>	<b>\$ (740,859)</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 01/31/2018

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Transportation	\$ 21,311,135	\$ 21,307,420	\$ (3,715)	To adjust budget for 90 day job vacancies.	\$ (3,715)	\$ (3,715)
Corrections	17,581,177	17,579,053	(2,124)	To adjust budget for 90 day job vacancies.	(48,124)	(48,124)
				Transfer from Non-Departmental: Inmate Medical Reserve.	46,000	46,000
				<b>Total: Corrections</b>	<b>(2,124)</b>	<b>(2,124)</b>
Community Services	12,257,181	12,205,785	(51,396)	To adjust budget for 90 day job vacancies.	(51,396)	(51,396)
Community Services - Elections	7,892,250	7,886,916	(5,334)	To adjust budget for 90 day job vacancies.	(5,334)	(5,334)
Juvenile Court	8,026,992	8,570,492	543,500	Transfer from Non-Departmental: Court Reporters Reserve.	116,000	116,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	364,500	364,500
				Transfer from Non-Departmental: Court Interpreters Reserve.	63,000	63,000
				<b>Total: Juvenile Court</b>	<b>543,500</b>	<b>543,500</b>
Sheriff	90,766,098	91,067,598	301,500	Transfer from Non-Departmental: Inmate Medical Reserve.	301,500	301,500
Judiciary	20,945,067	24,137,067	3,192,000	Transfer from Non-Departmental: Indigent Defense Reserve.	1,882,000	1,882,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	257,000	257,000
				Transfer from Non-Departmental: Court Reporters Reserve.	1,053,000	1,053,000
				<b>Total: Judiciary</b>	<b>3,192,000</b>	<b>3,192,000</b>
Probate Court	2,797,379	2,909,879	112,500	Transfer from Non-Departmental: Court Interpreters Reserve.	3,000	3,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	109,500	109,500
				<b>Total: Probate Court</b>	<b>112,500</b>	<b>112,500</b>
Solicitor General	5,450,717	5,451,217	500	Transfer from Non-Departmental: Court Reporters Reserve.	500	500
<b>Non-Departmental:</b>						
Reserves - Court Interpreters	840,000	517,000	(323,000)	Transfer to Juvenile Court.	(63,000)	(63,000)
				Transfer to Judiciary.	(257,000)	(257,000)
				Transfer to Probate Court.	(3,000)	(3,000)
				<b>Total: Reserves - Court Interpreters</b>	<b>(323,000)</b>	<b>(323,000)</b>
Reserves - Court Reporters	2,400,000	1,230,500	(1,169,500)	Transfer to Juvenile Court.	(116,000)	(116,000)
				Transfer to Judiciary.	(1,053,000)	(1,053,000)
				Transfer to Solicitor General.	(500)	(500)
				<b>Total: Reserves - Court Reporters</b>	<b>(1,169,500)</b>	<b>(1,169,500)</b>

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Reserves - Indigent Defense	5,000,000	2,644,000	(2,356,000)	Transfer to Juvenile Court.	(364,500)	(364,500)
				Transfer to Judiciary.	(1,882,000)	(1,882,000)
				Transfer to Probate Court.	(109,500)	(109,500)
				Total: Reserves - Indigent Defense	(2,356,000)	(2,356,000)
Reserves - Prisoner Medical	1,750,000	1,402,500	(347,500)	Transfer to Corrections.	(46,000)	(46,000)
				Transfer to Sheriff.	(301,500)	(301,500)
				Total: Reserves - Prisoner Medical	(347,500)	(347,500)
Total Non-Departmental			(4,196,000)		(4,196,000)	(4,196,000)
<i>Total: General Fund</i>			(108,569)		(108,569)	(108,569)
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,992,587	7,974,397	(18,190)	To adjust budget for 90 day job vacancies.	(18,190)	(18,190)
<i>Total: Development and Enforcement Services District Fund</i>			(18,190)		(18,190)	(18,190)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	795,471	777,974	(17,497)	To adjust budget for 90 day job vacancies.	(17,497)	(17,497)
Fire and Emergency Services	111,142,967	111,011,341	(131,626)	To adjust budget for 90 day job vacancies.	(131,626)	(131,626)
Contribution to Fund Balance	2,052,759	2,201,882	149,123	To adjust budget for 90 day job vacancies.	149,123	149,123
<i>Total: Fire and Emergency Services District Fund</i>			-		-	-
<b>Police Services District Fund (106)</b>						
Police Services	106,493,225	106,408,086	(85,139)	To adjust budget for 90 day job vacancies.	(178,639)	(178,639)
				Transfer from Non-Departmental: Inmate Medical Reserve.	93,500	93,500
				Total: Police Services	(85,139)	(85,139)
Recorder's Court	1,855,316	1,912,816	57,500	Transfer from Non-Departmental: Indigent Defense Reserve.	13,500	13,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	44,000	44,000
				Total: Recorder's Court	57,500	57,500
Non-Departmental	5,296,886	5,145,886	(151,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(13,500)	(13,500)
				Transfer to Police Services - From Court Interpreter's Reserve.	(44,000)	(44,000)
				Transfer to Police Services - From Inmate Medical Reserve.	(93,500)	(93,500)
				Total: Non-Departmental	(151,000)	(151,000)
<i>Total: Police Services District Fund</i>			(178,639)		(178,639)	(178,639)
<b>Recreation Fund (105)</b>						
Community Services	38,075,611	38,060,641	(14,970)	To adjust budget for 90 day job vacancies.	(14,970)	(14,970)
<i>Total: Recreation Fund</i>			(14,970)		(14,970)	(14,970)

Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Justice Asset Sharing (080)</b>						
District Attorney	140,000	209,936	69,936	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	69,936	69,936
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			69,936		69,936	69,936
<b>E-911 Fund (095)</b>						
Police Services	18,394,619	18,360,201	(34,418)	To adjust budget for 90 day job vacancies.	(34,418)	(34,418)
<i>Total: E-911 Fund</i>			(34,418)		(34,418)	(34,418)
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	137,454	37,454	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	37,454	37,454
<i>Total: Sheriff Special Justice Fund</i>			37,454		37,454	37,454
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	75,738	738	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	738	738
<i>Total: Sheriff Special State Fund</i>			738		738	738
<b>Stormwater Operating Fund (590)</b>						
Water Resources	37,096,827	37,078,775	(18,052)	To adjust budget for 90 day job vacancies.	(18,052)	(18,052)
<i>Total: Stormwater Operating Fund</i>			(18,052)		(18,052)	(18,052)
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,020,055	989,610	(30,445)	To adjust budget for 90 day job vacancies.	(30,445)	(30,445)
Water Resources	372,941,013	372,739,811	(201,202)	To adjust budget for 90 day job vacancies.	(201,202)	(201,202)
<i>Total: Water and Sewer Operating Fund</i>			(231,647)		(231,647)	(231,647)



Department/Fund	2018 Adopted Budget	2018 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Administrative Support Fund (665)</b>						
County Administration	4,168,620	4,155,315	(13,305)	To adjust budget for 90 day job vacancies.	(13,305)	(13,305)
Financial Services	10,031,179	9,994,893	(36,286)	To adjust budget for 90 day job vacancies.	(36,286)	(36,286)
Human Resources	4,101,535	4,092,919	(8,616)	To adjust budget for 90 day job vacancies.	(8,616)	(8,616)
Information Technology	33,285,829	33,184,071	(101,758)	To adjust budget for 90 day job vacancies.	(101,758)	(101,758)
Support Services	12,739,019	12,654,482	(84,537)	To adjust budget for 90 day job vacancies.	(84,537)	(84,537)
<i>Total: Administrative Support Fund</i>			(244,502)		(244,502)	(244,502)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (740,859)</b>		<b>\$ (740,859)</b>	<b>\$ (740,859)</b>