

gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
August 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: September 21, 2017

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

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 12
Budget Adjustments by Fund Schedule	Page 54

Executive Summary

This report begins with a discussion of notable events that occurred in August and early September including: 1) the mailing of 2017 property tax bills, 2) the receipt of the Distinguished Budget Presentation Award, and 3) the continuation of fiscal year 2018 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 5 – 11, 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.

2017 Property Tax Billing

The Tax Commissioner's Office mailed property tax bills by August 15 with a payment due date of October 15. Homeowners can learn how their property taxes are used to fund services by visiting the [Where Your Property Taxes Go](#) page on Gwinnett County's website.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. Gwinnett County has received this prestigious award for 29 years.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2017 tax year for residential and commercial properties were mailed on April 7, 2017. During the 45 day appeal period, taxpayers filed 12,355 residential and commercial real property tax appeals, a 9 percent decrease from the number of real property appeals filed last year. As of September 15, 2017, 52.5 percent of the appeals have been settled.

2018 Budget Preparation

The fiscal year 2018 budget planning process continues. From August 28 through August 31, Departments and Elected Officials presented their business plans to the Chairman's Budget Review Team for consideration. Fiscal year 2018 business plan presentations have been recorded and are available for viewing on the [2018 Budget Review Meetings](#) page on Gwinnett County's website.

Seven Gwinnett residents are serving on the budget review team to help Commission Chairman Charlotte Nash set priorities and make recommendations for the 2018 proposed budget. The six residents who served on last year's review team are joined this year by Alida Sims, a social worker and recent graduate of the Gwinnett 101 Citizens Academy. Sims works as a regional kinship navigator for the Georgia Department of Community Services Division of Family and Children Services and also volunteers with a number of community organizations.

The six veteran members who served on last year's review team include Norwood Davis (CFO, 12Stone Church), Kevin Do (realtor, ReMax Grand South), Burt Manning (retired real estate appraiser), Santiago Marquez (President and CEO, Georgia Hispanic Chamber of Commerce) as well as Lisa Burleson (retired Gwinnett County Public Schools administrator) and David Cuffie (CEO, Total Vision Consulting), who are fellow Gwinnett 101 alumni.

The Chairman's 2018 proposed budget will be presented to the district commissioners and made available to the public on November 28. A budget public hearing will follow on December 4. By county ordinance, the Board of Commissioners must adopt an annual budget during its first meeting in January.

Recurring Monthly Financial Trends

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

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

Miscellaneous revenues in several funds reflect increases over last year due to the posting of pension forfeitures in May 2017. Pension forfeitures occur when a former employee is not fully vested in the County's pension plan at the time of separation.

As construction and development activity levels off, revenues related to development and construction reflect decreases when compared to this same time last year. Specifically, the revenues showing declines include licenses and permits and charges for services in the Development and Enforcement Services District Fund, licenses and permits in the Fire and EMS District Fund, and contributions and donations in the Water and Sewer Operating Fund.

Tax revenues in the 2003 G.O. Bond Debt Service Fund are significantly over budget. Tax revenue was budgeted very conservatively. There is no millage rate for the 2003 G.O. Bond Debt Service Fund in 2017; the amounts collected this year represent delinquent collections from prior year levies.

The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills.

Transportation expenses in the Local Transit Operating Fund reflect an increase of approximately \$1.4 million compared to this same time last year. This is primarily due to transfers to the Renewal and Extension capital fund made in 2017 that were not made in 2016. In 2017, the fund has made contributions of approximately \$1.2 million to the Renewal and Extension Fund for future capital needs.

Charges for services revenues in the Local Transit Operating Fund are down approximately \$148,500 compared to this same time last year due a decline in transit system ridership, particularly for Express routes. Despite the overall decrease in charges for services, local route fare box revenues reflect an increase over last year of approximately \$246,000.

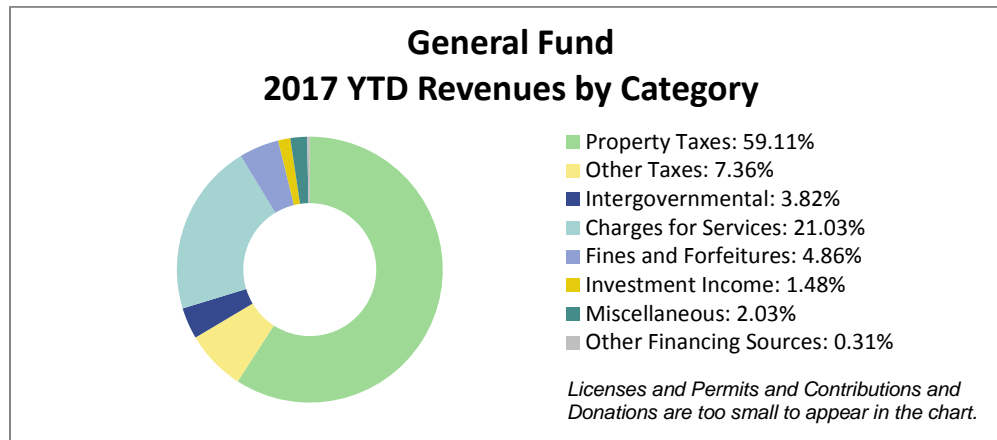
Miscellaneous revenues in the Local Transit Operating Fund are approximately \$243,100 lower than this same time last year, primarily due to a Compressed Natural Gas Fuel Tax Refund that was received in April last year. The Department of Transportation is not expecting to receive this refund in 2017.

Expenses in the Stormwater Operating Fund reflect a \$15.0 million year-over-year increase, which is primarily due to a procedural change in the way contributions to the Renewal and Extension Fund are handled. In 2016, a \$20.2 million transfer to the Renewal and Extension Fund was made in the fourth quarter as a single transfer. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

Expenses in the Auto Liability, Group Self-Insurance, Risk Management, and Workers' Compensation Funds are trending higher than this same time last year due to increases in claims activity. In June, the budget in the Auto Liability Fund was increased by \$750,000. Staff will continue to monitor these funds throughout the year to determine if budget adjustments will be necessary.

General Fund (page 12)

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.



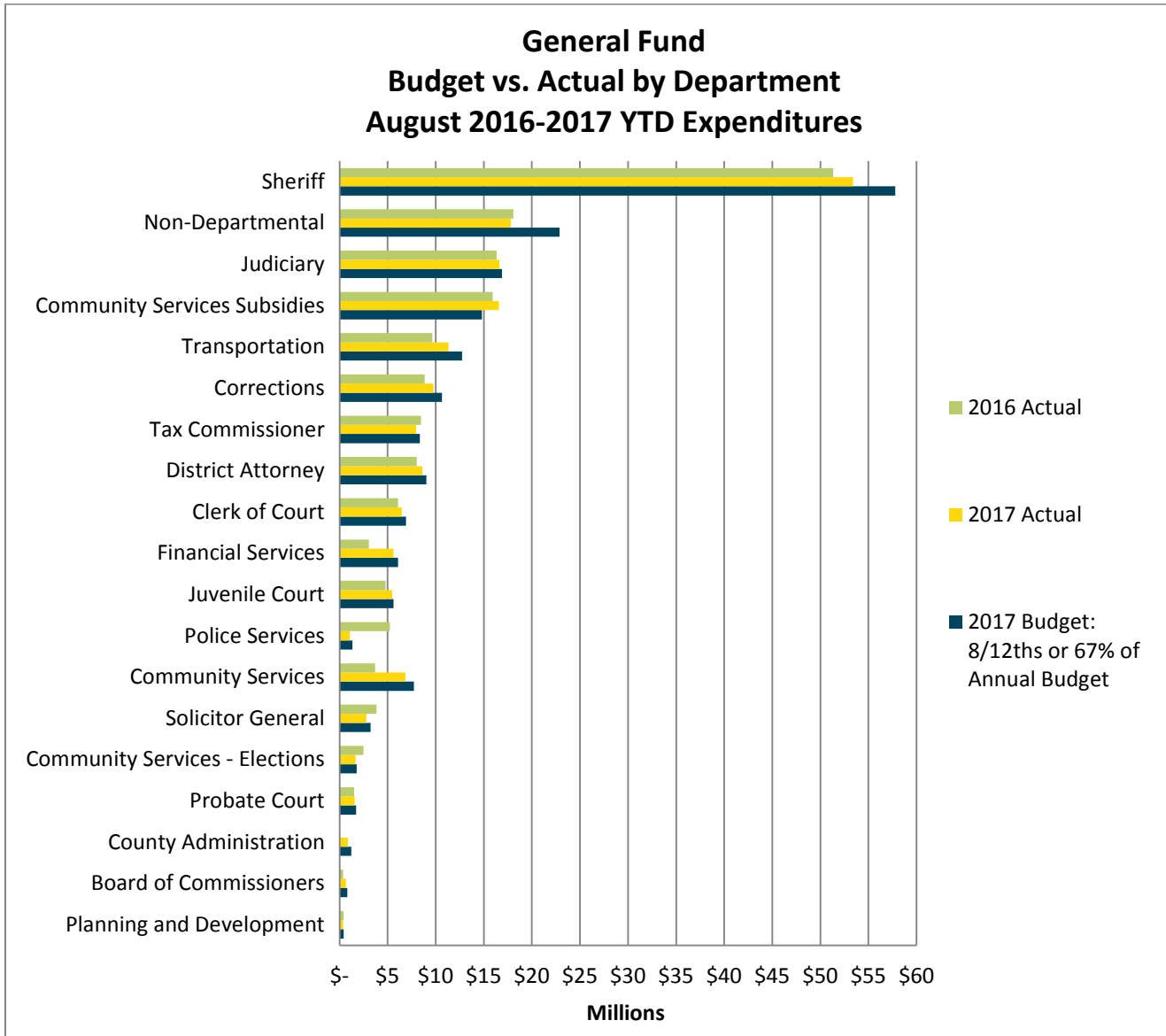
Property taxes, including motor vehicle taxes, make up approximately 59 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, have been billed and are due October 15, 2017.

Tax collections in the General Fund are down approximately \$493,400, or 1.4 percent, compared to this same time last year. The year-over-year decrease is primarily attributable to the following:

- A \$1.1 million decrease in motor vehicle ad valorem taxes. The decline is due to House Bill 386, which removed the sales tax and the annual ad valorem tax ("birthday tax") on vehicles and replaced them with a new title ad valorem tax (TAVT) in 2013. As a result, motor vehicle ad valorem tax continues to decrease as automobiles transition to the new method. TAVT revenues help offset the loss in motor vehicle ad valorem taxes.
- A \$493,700 decrease in real property penalties and interest. The decrease is due to the implementation of House Bill 960 which reduced penalties for late tax payments, replacing a 10 percent penalty after 90 days with a 5 percent penalty after 120 days. The penalty increases by 5 percent every 120 days until reaching a maximum of 20 percent.
- A \$168,600 decrease in financial institution taxes. Financial institution taxes are paid by financial institutions having an office located within the County. In 2016, the County received unexpected, one-time financial institution tax revenues resulting from an audit of a bank located within the County.
- The decreases listed above are partially offset by a \$276,700 increase in title fees and a \$944,000 increase in real property taxes, excluding motor vehicle ad valorem taxes, due

to a small increase in the millage rate and a \$545,000 settlement from a public utility company.

Charges for services revenues in the General Fund are approximately \$1.1 million higher than this same time last year, primarily due to a \$657,600 increase in judicial revenues resulting from more civil suits being filed this year compared to last year. Also contributing to the variance is a contribution from the Department of Water Resources for programs such as Adopt-A-Stream.



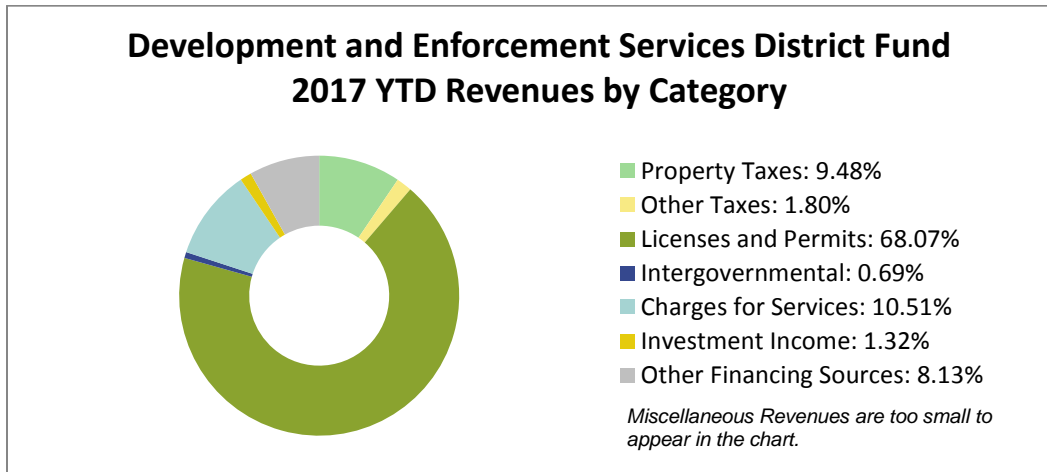
Community Services subsidies are higher than last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid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

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. When the change was made, year-to-date animal welfare expenditures were transferred from Police Services to Community Services. A one-time transfer to capital vehicles in 2016 also contributed to the year-over-year decline in Police Services expenditures.

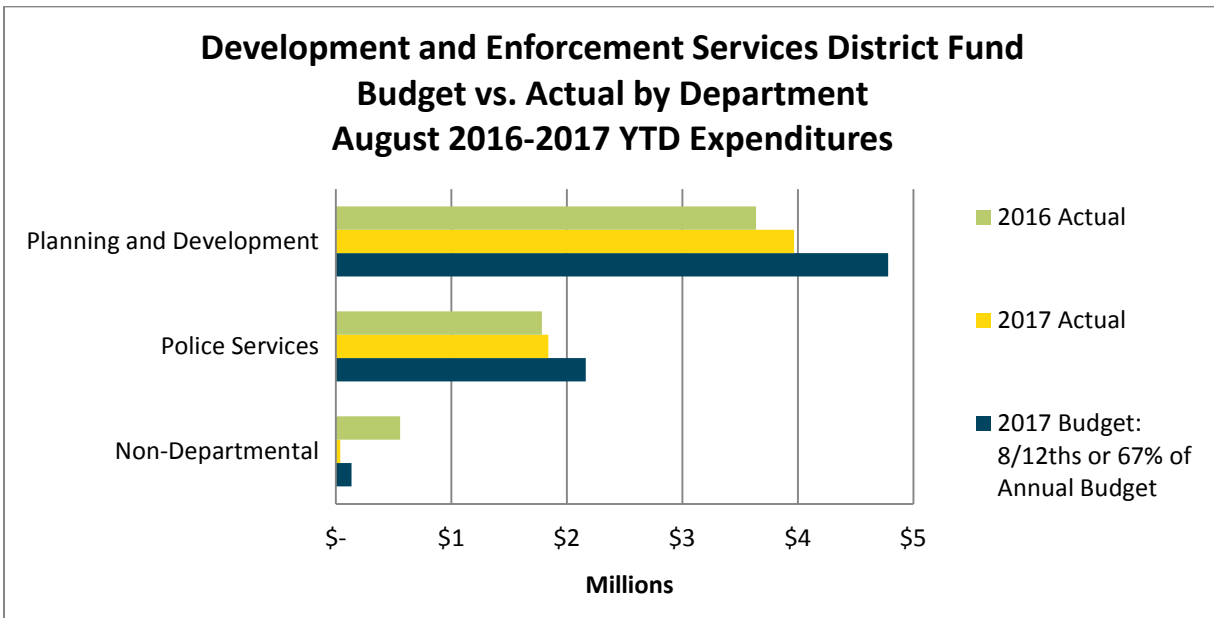
Board of Commissioners expenditures increased approximately \$278,600, or 74.8 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 affecting the funding source of some positions.

Development and Enforcement Services District Fund (page 15)

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.

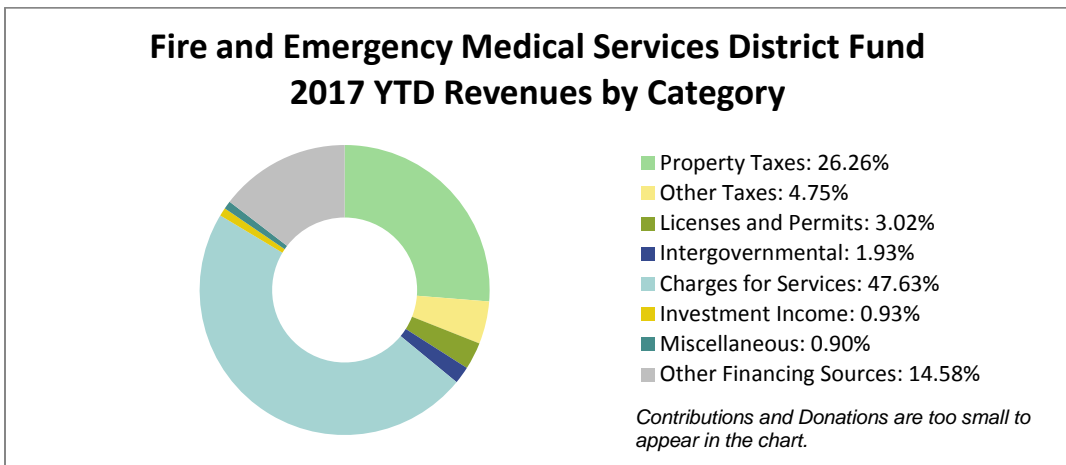


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes in the coming months as they are collected. Property taxes represent approximately 54 percent of the fund's annual budget.

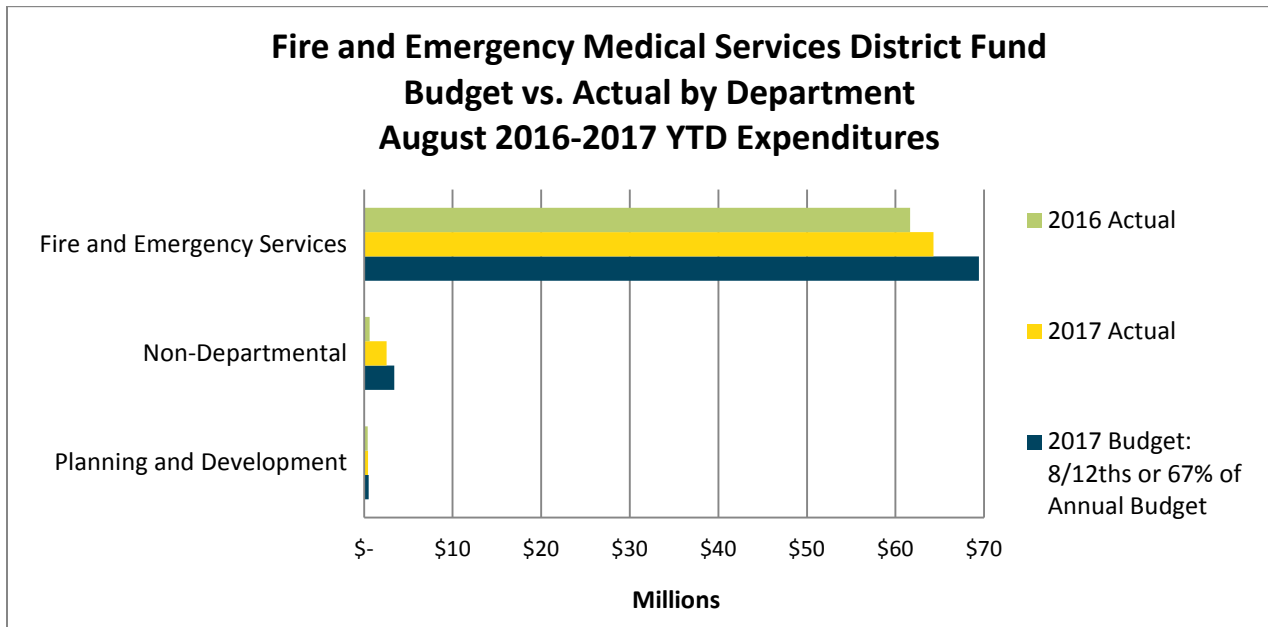


Fire and Emergency Medical Services District Fund (page 16)

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

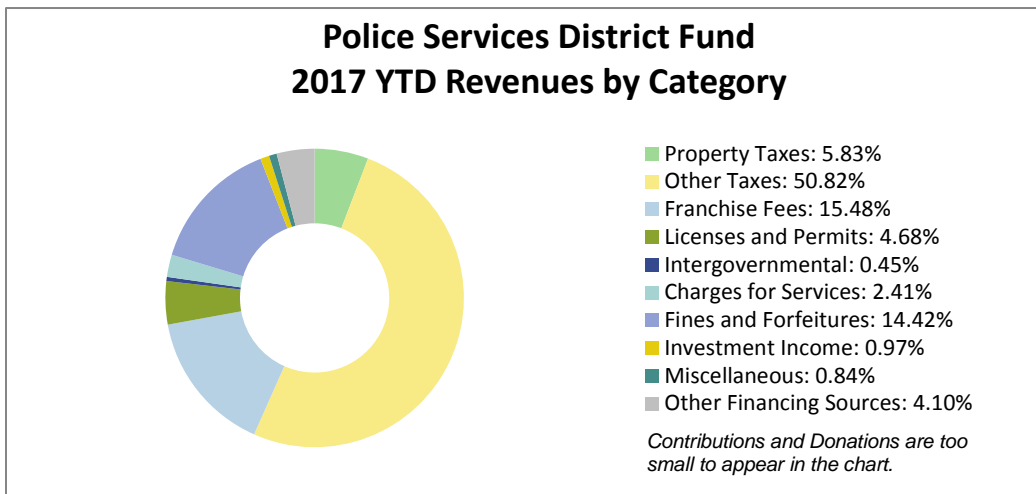


Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes in the coming months as they are collected. Property taxes represent approximately 76 percent of the fund’s annual budget. Due to the timing of property tax collections, the fund currently reflects negative equity. Equity will return to a positive level in the coming months as tax revenues are collected.



Police Services District Fund (page 18)

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.

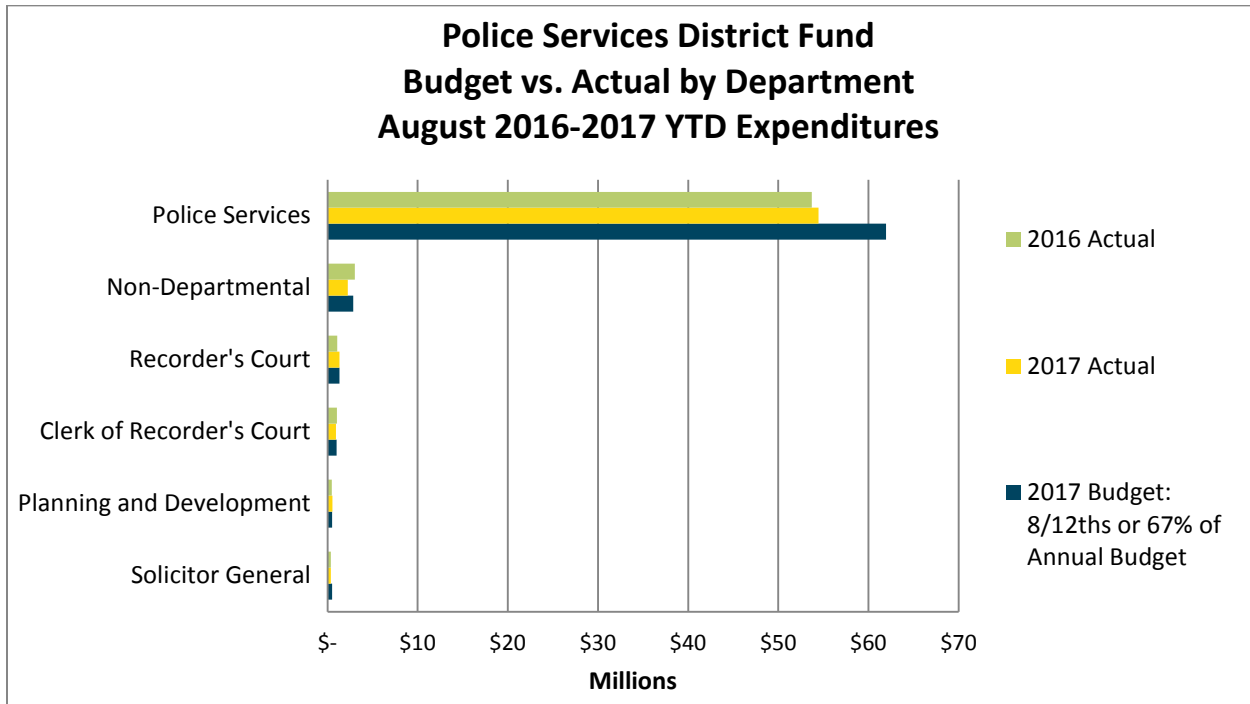


The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

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 in the coming months as they are collected. Property taxes and insurance premium taxes represent approximately 60 percent of the fund's annual budget.

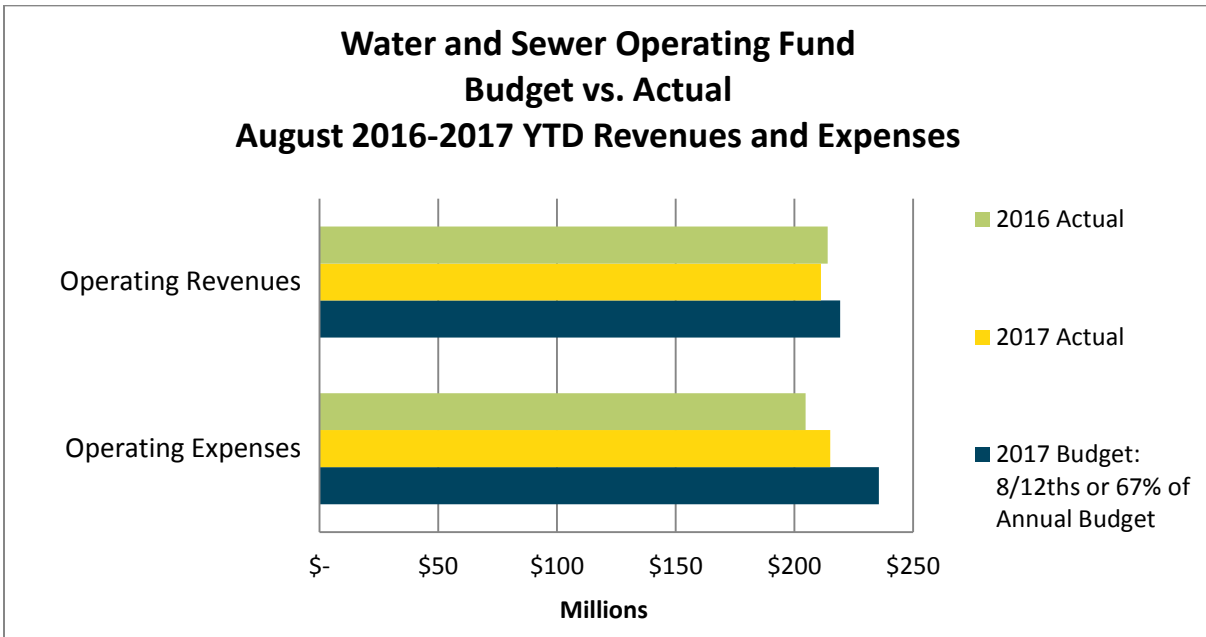
Fines and forfeiture revenues in the Police Services District Fund are approximately \$665,000 lower than this same time last year, primarily due to a \$449,000 decline in Recorder's Court fines, a \$107,000 decline in school bus camera citations, and a \$105,000 decrease in traffic light camera citations due to the removal of the program. Traffic light camera citations generated approximately \$105,000 in revenues in 2016 prior to the discontinuation of the program.



Planning and Development expenditures in the Police Services District Fund are approximately \$67,400 higher than this same time last year, and they are slightly over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the costs associated with retaining temporary workers who are expected to work through the end of the year. Staff will continue to monitor the fund throughout the year to determine if a budget adjustment will be necessary.

Water and Sewer Operating Fund (page 47)

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



Revenues in the Water and Sewer Operating Fund are down approximately \$2.8 million, or 1.3 percent, compared to this same time last year. This is primarily attributable to a 7.0 percent decline in water consumption due to the heavy rainfall Gwinnett County has recently experienced. As construction activity levels off, system development charge revenues are also coming in lower than last year. Several revenue increase drivers are partially offsetting the declines, including the planned increase in rates that occurred in January and strong collection rates.

Revenues are approximately \$8.2 million, or 3.7 percent, under budget based on the percentage of the fiscal year that has lapsed. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses through August 2017 are approximately \$10.4 million, or 5.1 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 \$20.5 million, or 8.7 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services, personnel services, and contracted repair and maintenance services.

YTD financial report 2017 gwinnettcountry

General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 150,006,962	\$ 150,006,962	\$ 150,006,962			
Revenues:						
Taxes	\$ 222,176,456	\$ 222,176,456	\$ 35,398,358	15.93%	\$ 35,891,801	16.16%
Licenses and Permits	30,000	270,225	153,518	56.81%	-	-
Intergovernmental	3,436,572	3,511,593	2,033,233	57.90%	2,114,491	62.46%
Charges for Services	24,831,112	24,889,352	11,202,396	45.01%	10,106,920	41.44%
Fines and Forfeitures	3,950,375	3,950,375	2,586,826	65.48%	2,473,726	55.03%
Investment Income	606,001	606,001	786,791	129.83%	623,882	113.98%
Contributions and Donations	4,000	132,168	12,941	9.79%	4,458	16.89%
Miscellaneous	984,678	1,006,994	1,081,630	107.41%	1,310,433	106.72%
Other Financing Sources	165,000	220,800	168,260	76.20%	217,957	132.10%
Revenues without Use of Fund Balance	256,184,194	256,763,964	53,423,953	20.81%	52,743,668	20.58%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	19,044,325	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 284,661,878	\$ 284,808,289	\$ 53,423,953	18.76%	\$ 52,743,668	19.35%
Appropriations:						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ 651,243	53.63%	\$ 372,624	59.13%
County Administration	1,835,621	1,809,956	859,581	47.49%	30,234	29.86%
Financial Services	9,153,002	9,110,669	5,606,547	61.54%	4,781,493	59.51%
Tax Commissioner	12,515,052	12,515,052	7,960,941	63.61%	8,451,969	64.07%
Transportation	18,801,475	19,093,117	11,335,315	59.37%	9,641,587	56.80%
Planning and Development	648,933	635,388	352,370	55.46%	436,464	51.11%
Police Services	6,795,201	1,996,407	1,075,178	53.86%	3,690,590	57.76%
Corrections	15,977,143	15,957,147	9,751,495	61.11%	8,860,119	60.26%
Community Services	6,788,377	11,588,137	6,835,035	58.98%	3,841,654	60.91%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	725,108	81.62%	646,350	72.75%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	41,306	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	131,250	75.00%	87,938	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	710,510	710,510	406,283	57.18%	391,381	49.48%
Library Subsidy	16,950,800	16,950,800	12,713,100	75.00%	12,338,093	75.00%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	22,186,827	22,186,827	16,574,500	74.70%	15,927,511	73.98%
Community Services - Elections	2,691,744	2,684,327	1,647,351	61.37%	3,048,091	33.56%
Juvenile Court	7,624,313	8,418,213	5,465,843	64.93%	5,222,047	63.17%
Sheriff	85,817,230	86,658,330	53,406,955	61.63%	51,321,280	63.99%
Clerk of Court	10,379,273	10,379,273	6,452,359	62.17%	6,069,882	61.04%

YTD financial report 2017 gwinnettcountry

General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Judiciary	19,838,709	25,328,446	16,616,853	65.61%	16,345,410	65.65%
Probate Court	2,440,370	2,568,370	1,581,559	61.58%	1,511,992	63.49%
District Attorney	13,525,865	13,525,865	8,607,673	63.64%	8,014,696	64.12%
Solicitor General	4,805,173	4,813,173	2,775,604	57.67%	2,481,110	59.64%
Non-Departmental:						
Compensation Reserve	450,000	434,431	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	4,553,170	4,584,654	3,052,938	66.59%	4,030,070	66.66%
Contribution to Capital Vehicles	-	-	-	-	99,700	98.51%
Contribution to Local Transit	8,122,040	8,122,040	5,414,693	66.67%	4,233,715	66.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	985,900	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	992,700	72.67%	973,703	71.03%
Other Miscellaneous	120,773	136,342	78,531	57.60%	66,650	55.19%
Pauper Burial	205,000	205,000	69,032	33.67%	62,225	30.35%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	105,000	105,000	-	0.00%	-	0.00%
Indigent Defense Reserve	5,500,000	1,510,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	473,800	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	205,800	-	0.00%	-	0.00%
Motor Vehicle Contribution	9,575,086	9,575,086	4,570,822	47.74%	4,439,917	56.86%
800 MHZ Maintenance	2,920,046	2,920,046	1,861,632	63.75%	2,597,225	89.81%
Other Governmental Agencies	500,955	500,955	353,980	70.66%	174,004	27.85%
Total Non-Departmental	41,608,170	34,325,354	17,794,328	51.84%	18,077,209	55.78%
TOTAL APPROPRIATIONS	\$ 284,661,878	\$ 284,808,289	\$ 175,350,730	61.57%	\$ 168,125,962	61.68%

Projected Fund Balance December 31

\$ 121,529,278 **\$ 121,962,637**

Fund Balance as of Report Date

\$ 28,080,185

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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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 540,940	987.64%	\$ 693,147	10.55%
Intergovernmental	40,154	40,154	28,257	70.37%	28,173	98.21%
Investment Income	-	-	81,198	-	21,016	-
Revenues without Use of Fund Balance	94,925	94,925	650,395	685.17%	742,336	11.25%
Use of Fund Balance	4,166,863	4,170,796	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 4,261,788</u>	<u>\$ 4,265,721</u>	<u>\$ 650,395</u>	15.25%	<u>\$ 742,336</u>	11.25%
Appropriations:						
Debt Service	\$ 4,261,788	\$ 4,265,721	\$ 4,265,621	100.00%	\$ 4,187,675	99.93%
TOTAL APPROPRIATIONS	<u>\$ 4,261,788</u>	<u>\$ 4,265,721</u>	<u>\$ 4,265,621</u>	100.00%	<u>\$ 4,187,675</u>	63.46%
Projected Fund Balance December 31	\$ 15,057,831	\$ 15,053,898				
Fund Balance as of Report Date			\$ 15,609,468			

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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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,383,725	\$ 442,502	6.93%	\$ 444,741	7.24%
Licenses and Permits	3,975,900	3,975,900	2,670,129	67.16%	2,949,343	89.10%
Intergovernmental	40,309	40,309	27,047	67.10%	28,172	98.85%
Charges for Services	518,135	518,135	412,182	79.55%	459,158	92.27%
Investment Income	36,000	36,000	52,051	144.59%	48,163	149.28%
Miscellaneous	-	-	6,736	-	11,989	-
Other Financing Sources	668,029	668,029	318,895	47.74%	309,762	56.86%
TOTAL REVENUES	\$ 11,622,098	\$ 11,622,098	\$ 3,929,542	33.81%	\$ 4,251,328	40.28%
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,173,739	\$ 3,968,295	55.32%	\$ 3,638,883	56.62%
Police Services	3,243,225	3,243,225	1,838,566	56.69%	1,782,819	59.89%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	7,000	7,000	-	0.00%	-	-
Non-Departmental D&E	126,466	143,216	36,616	25.57%	556,555	60.47%
Total Non-Departmental	183,466	200,216	36,616	18.29%	556,555	57.36%
Appropriations without Contribution to Fund Balance	10,676,589	10,617,180	5,843,477	55.04%	5,978,257	57.63%
Contribution to Fund Balance	945,509	1,004,918	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,622,098	\$ 11,622,098	\$ 5,843,477	50.28%	\$ 5,978,257	56.64%
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,220,647				
Fund Balance as of Report Date			\$ 7,301,794			

YTD financial report 2017 gwinnettcountry

Fire and EMS District Fund (102)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
Revenues:						
Taxes	\$ 84,894,109	\$ 84,894,109	\$ 6,028,159	7.10%	\$ 5,977,193	7.37%
Licenses and Permits	900,896	900,896	587,641	65.23%	630,514	79.67%
Intergovernmental	534,059	534,059	375,047	70.23%	477,471	98.62%
Charges for Services	15,495,100	15,495,100	9,258,646	59.75%	8,957,509	57.52%
Investment Income	130,000	130,000	179,906	138.39%	121,462	96.42%
Contributions and Donations	-	-	100	-	2,225	890.00%
Miscellaneous	1,500	4,492	175,390	3,904.50%	66,984	218.81%
Other Financing Sources	5,938,036	5,938,036	2,834,618	47.74%	2,753,437	56.86%
Revenues without Use of Fund Balance	107,893,700	107,896,692	19,439,507	18.02%	18,986,795	18.44%
Use of Fund Balance	3,112,356	2,107,944	-	0.00%	-	-
TOTAL REVENUES	\$ 111,006,056	\$ 110,004,636	\$ 19,439,507	17.67%	\$ 18,986,795	18.44%
Appropriations:						
Planning and Development	\$ 762,979	\$ 757,333	\$ 457,071	60.35%	\$ 409,892	62.73%
Fire and Emergency Services	105,145,447	104,149,673	64,285,459	61.72%	61,644,134	62.40%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	160,000	160,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	4,737,630	4,737,630	2,544,953	53.72%	621,419	33.55%
Total Non-Departmental	5,097,630	5,097,630	2,544,953	49.92%	621,419	30.28%
TOTAL APPROPRIATIONS	\$ 111,006,056	\$ 110,004,636	\$ 67,287,483	61.17%	\$ 62,675,445	60.86%
Projected Fund Balance December 31	\$ 44,431,107	\$ 45,435,519				
Fund Balance as of Report Date			\$ (304,513)			

YTD financial report 2017 gwinnettcountry

Loganville EMS District Fund (103)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 3,777	96.03%	\$ 3,403	84.99%
Revenues without Use of Fund Balance	3,933	3,933	3,777	96.03%	3,403	84.99%
Use of Fund Balance	41,245	41,245	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,178	\$ 45,178	\$ 3,777	8.36%	\$ 3,403	7.96%
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 27,237	60.29%	\$ 18,759	43.85%
TOTAL APPROPRIATIONS	\$ 45,178	\$ 45,178	\$ 27,237	60.29%	\$ 18,759	43.85%
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Fund Balance as of Report Date			\$ 740,856			

YTD financial report 2017 gwinnettcountry

Police Services District Fund (106)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
Revenues:						
Taxes	\$ 58,665,793	\$ 58,665,793	\$ 24,941,459	42.51%	\$ 24,426,905	43.68%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,194,288	4,194,288	1,617,470	38.56%	1,622,473	40.39%
Intergovernmental	222,073	222,073	155,361	69.96%	155,675	97.07%
Charges for Services	1,020,437	1,020,437	834,241	81.75%	872,407	71.35%
Fines and Forfeitures	9,100,304	9,100,304	4,986,835	54.80%	5,651,541	51.92%
Investment Income	200,000	200,000	334,785	167.39%	217,363	109.68%
Contributions and Donations	-	17,500	17,500	100.00%	-	-
Miscellaneous	273,462	287,562	289,956	100.83%	238,571	70.42%
Other Financing Sources	2,969,018	2,969,018	1,417,309	47.74%	1,376,718	56.86%
TOTAL REVENUES	\$ 106,936,498	\$ 106,968,098	\$ 34,594,916	32.34%	\$ 34,561,653	33.41%
Appropriations:						
Planning and Development	\$ 791,982	\$ 791,982	\$ 551,757	69.67%	\$ 484,336	67.10%
Police Services	94,013,317	92,919,956	54,465,519	58.62%	53,712,694	59.66%
Recorder's Court	1,902,622	1,993,322	1,314,367	65.94%	1,094,247	65.93%
Solicitor General	761,700	761,700	383,371	50.33%	369,277	56.78%
Clerk of Recorder's Court	1,532,639	1,532,639	928,851	60.60%	1,039,078	62.79%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	248,000	248,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	3,904,852	3,715,652	2,138,401	57.55%	2,897,352	61.76%
Total Non-Departmental	4,473,488	4,284,288	2,259,037	52.73%	3,017,988	60.22%
Appropriations without Contribution to Fund Balance	103,475,748	102,283,887	59,902,902	58.57%	59,717,620	59.88%
Contribution to Fund Balance	3,460,750	4,684,211	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 106,936,498	\$ 106,968,098	\$ 59,902,902	56.00%	\$ 59,717,620	57.72%
Projected Fund Balance December 31	\$ 54,840,318	\$ 56,063,779				
Fund Balance as of Report Date			\$ 26,071,582			

YTD financial report 2017 gwinnettcountry

Recreation Fund (105)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
Revenues:						
Taxes	\$ 27,540,995	\$ 27,540,995	\$ 2,879,520	10.46%	\$ 2,749,453	10.58%
Intergovernmental	158,953	158,953	111,852	70.37%	111,524	92.02%
Charges for Services	4,498,597	4,498,597	3,402,801	75.64%	3,402,374	81.73%
Investment Income	58,522	58,522	86,697	148.14%	59,370	105.20%
Contributions and Donations	48,300	48,300	260	0.54%	8,620	11.85%
Miscellaneous	2,342,342	2,342,342	1,718,398	73.36%	1,765,157	81.15%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	34,674,639	34,674,639	8,199,528	23.65%	8,096,498	24.83%
Use of Fund Balance	1,320,192	1,231,523	-	0.00%	-	-
TOTAL REVENUES	\$ 35,994,831	\$ 35,906,162	\$ 8,199,528	22.84%	\$ 8,096,498	24.83%
Appropriations:						
Community Services	\$ 34,202,461	\$ 34,113,792	\$ 20,260,518	59.39%	\$ 19,849,861	62.15%
Support Services	175,360	175,360	104,470	59.57%	104,542	69.95%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	15,000	15,000	-	0.00%	-	-
Non-Departmental Recreation Fund	1,552,010	1,552,010	1,024,673	66.02%	821	5.06%
Total Non-Departmental	1,617,010	1,617,010	1,024,673	63.37%	821	1.24%
TOTAL APPROPRIATIONS	\$ 35,994,831	\$ 35,906,162	\$ 21,389,661	59.57%	\$ 19,955,224	61.19%
Projected Fund Balance December 31	\$ 15,937,903	\$ 16,026,572				
Fund Balance as of Report Date			\$ 4,067,962			

YTD financial report 2017 gwinnettcountry

Gwinnett Place TAD Fund (165)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD financial report 2017 gwinnettcountry

Indian Trail TAD Fund (162)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 13,037	-	\$ 4,550	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,037</u>	-	<u>\$ 4,550</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 421,805	\$ 421,805				
Fund Balance as of Report Date			\$ 434,842			

YTD financial report 2017 gwinnettcountry

Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 38,974	-	\$ 27,762	-
TOTAL REVENUES	\$ -	\$ -	\$ 38,974	-	\$ 27,762	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Fund Balance as of Report Date			\$ 1,759,263			

YTD financial report 2017 gwinnettcountry

Lake Lucerne TAD Fund (164)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD financial report 2017 gwinnettcountry

Park Place TAD Fund (163)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,718	-	\$ 816	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,718</u>	-	<u>\$ 816</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 66,888</u>	<u>\$ 66,888</u>				
Fund Balance as of Report Date			<u>\$ 69,606</u>			

YTD financial report 2017 gwinnettcouuty

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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 6,217	5.33%	\$ 5,983	5.20%
Investment Income	6,294	6,294	5,693	90.45%	6,413	104.29%
Revenues without Use of Fund Balance	123,044	123,044	11,910	9.68%	12,396	10.22%
Use of Fund Balance	37,171	37,171	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,215	\$ 160,215	\$ 11,910	7.43%	\$ 12,396	10.19%
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 66,862	41.73%	\$ 68,221	56.10%
TOTAL APPROPRIATIONS	\$ 160,215	\$ 160,215	\$ 66,862	41.73%	\$ 68,221	56.10%
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Fund Balance as of Report Date			\$ 1,227,607			

YTD financial report 2017 gwinnettcouy

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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,257,773	\$ 278,446	3.84%	\$ 259,029	3.68%
Investment Income	3,546	3,546	4,652	131.19%	5,362	76.52%
Miscellaneous	-	-	-	-	78,610	-
Revenues without Use of Fund Balance	7,253,546	7,261,319	283,098	3.90%	343,001	4.86%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,455,115	\$ 7,462,888	\$ 283,098	3.79%	\$ 343,001	4.43%
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,462,888	\$ 4,202,059	56.31%	\$ 4,233,447	54.71%
TOTAL APPROPRIATIONS	\$ 7,455,115	\$ 7,462,888	\$ 4,202,059	56.31%	\$ 4,233,447	54.71%
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Fund Balance as of Report Date			\$ (1,782,676)			

YTD financial report 2017 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 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 412,594	67.15%	\$ 418,798	67.12%
Investment Income	2,194	2,194	1,533	69.87%	1,565	63.49%
Revenues without Use of Fund Balance	616,676	616,676	414,127	67.15%	420,363	67.11%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 414,127	43.14%	\$ 420,363	43.79%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 598,868	62.38%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 598,868	62.38%
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Fund Balance as of Report Date			\$ 2,529,104			

YTD financial report 2017 gwinnettcouy

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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 64,581	74.23%	\$ 57,860	75.14%
Miscellaneous	8,000	8,000	6,606	82.58%	5,643	94.05%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 71,187</u>	74.93%	<u>\$ 63,503</u>	76.51%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 4,247	21.99%	\$ 22,345	36.80%
Appropriations without Contribution to Fund Balance	19,315	19,315	4,247	21.99%	22,345	36.80%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 4,247</u>	4.47%	<u>\$ 22,345</u>	26.92%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Fund Balance as of Report Date			\$ 281,990			

YTD financial report 2017 gwinnettcountry

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 454,955	57.82%	\$ 508,590	60.33%
Investment Income	-	-	5,511	-	2,508	-
Miscellaneous	-	-	1,930	-	1,470	-
Revenues without Use of Fund Balance	786,852	786,852	462,396	58.77%	512,568	60.81%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,292,004	\$ 1,292,004	\$ 462,396	35.79%	\$ 512,568	45.40%
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 286,900	61.12%	\$ 283,823	63.70%
Solicitor General	822,565	822,565	399,268	48.54%	367,100	53.71%
TOTAL APPROPRIATIONS	\$ 1,292,004	\$ 1,292,004	\$ 686,168	53.11%	\$ 650,923	57.66%
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Fund Balance as of Report Date			\$ 928,958			

YTD financial report 2017 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 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Fines and Forfeitures	\$ -	\$ 110,476	\$ 105,819	95.78%	\$ 22,216	100.00%
Investment Income	-	-	65	-	165	-
Revenues without Use of Fund Balance	-	110,476	105,884	95.84%	22,381	100.74%
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,785	\$ 251,261	\$ 105,884	42.14%	\$ 22,381	13.34%
Appropriations:						
District Attorney	\$ 140,785	\$ 251,261	\$ 40,857	16.26%	\$ 33,062	19.71%
TOTAL APPROPRIATIONS	\$ 140,785	\$ 251,261	\$ 40,857	16.26%	\$ 33,062	19.71%
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Fund Balance as of Report Date			\$ 335,440			

YTD financial report 2017 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 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Fines and Forfeitures	\$ -	\$ 23,328	\$ 22,415	96.09%	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 23,328</u>	<u>\$ 22,415</u>	96.09%	<u>\$ -</u>	-
Appropriations:						
District Attorney	\$ -	\$ 23,328	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 23,328</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 22,415			

YTD financial report 2017 gwinnettcouuty

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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 11,615,618	72.18%	\$ 11,307,377	71.30%
Investment Income	129,642	129,642	179,873	138.75%	148,407	113.36%
Miscellaneous	-	-	9,063	-	2,206	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	11,804,554	72.77%	11,457,990	71.66%
Use of Fund Balance	6,069,594	5,889,029	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,291,477	\$ 22,110,912	\$ 11,804,554	53.39%	\$ 11,457,990	56.64%
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,262,891	\$ 9,626,383	52.71%	\$ 9,541,061	59.24%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,528,021	3,528,021	3,528,021	100.00%	3,803,488	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	3,848,021	3,848,021	3,528,021	91.68%	3,803,488	92.24%
TOTAL APPROPRIATIONS	\$ 22,291,477	\$ 22,110,912	\$ 13,154,404	59.49%	\$ 13,344,549	65.96%
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,777,117				
Fund Balance as of Report Date			\$ 24,316,296			

YTD financial report 2017 gwinnettcountry

Juvenile Court Supervision Fund (030)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 43,248	82.59%	\$ 45,255	87.57%
TOTAL REVENUES	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 43,248</u>	82.59%	<u>\$ 45,255</u>	87.57%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 40,951	85.99%	\$ 35,318	73.10%
Appropriations without Contribution to Fund Balance	47,623	47,623	40,951	85.99%	35,318	73.10%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 40,951</u>	78.21%	<u>\$ 35,318</u>	68.34%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Fund Balance as of Report Date			\$ 116,903			

YTD financial report 2017 gwinnettcountry

Police Special Justice Fund (070)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Fines and Forfeitures	\$ -	\$ 31,115	\$ 33,519	107.73%	\$ 75,940	100.00%
Miscellaneous	-	-	750	-	-	-
Revenues without Use of Fund Balance	-	31,115	34,269	110.14%	75,940	100.00%
Use of Fund Balance	713,259	682,144	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ 34,269</u>	4.80%	<u>\$ 75,940</u>	4.86%
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 193,720	27.16%	\$ 837,603	53.57%
TOTAL APPROPRIATIONS	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ 193,720</u>	27.16%	<u>\$ 837,603</u>	53.57%
Projected Fund Balance December 31	\$ 505,343	\$ 536,458				
Fund Balance as of Report Date			\$ 1,059,151			

YTD financial report 2017 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 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 397,466	\$ 399,693	100.56%	\$ 318,251	102.31%
Miscellaneous	-	-	1,700	-	136	-
Revenues without Use of Fund Balance	-	397,466	401,393	100.99%	318,387	102.36%
Use of Fund Balance	609,180	211,714	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 609,180	\$ 609,180	\$ 401,393	65.89%	\$ 318,387	44.97%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 235,755	38.70%	\$ 280,168	39.57%
TOTAL APPROPRIATIONS	\$ 609,180	\$ 609,180	\$ 235,755	38.70%	\$ 280,168	39.57%
Projected Fund Balance December 31	\$ 1,904,356	\$ 2,301,822				
Fund Balance as of Report Date			\$ 2,679,174			

YTD financial report 2017 gwinnettcountry

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 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 506,371	77.14%	\$ 417,766	64.98%
Revenues without Use of Fund Balance	656,447	656,447	506,371	77.14%	417,766	64.98%
Use of Fund Balance	113,153	113,153	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 769,600</u>	<u>\$ 769,600</u>	<u>\$ 506,371</u>	65.80%	<u>\$ 417,766</u>	56.96%
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 383,751	49.86%	\$ 397,122	54.14%
TOTAL APPROPRIATIONS	<u>\$ 769,600</u>	<u>\$ 769,600</u>	<u>\$ 383,751</u>	49.86%	<u>\$ 397,122</u>	54.14%
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Fund Balance as of Report Date			\$ 2,943,347			

YTD financial report 2017 gwinnettcountry

Sheriff Special Justice Fund (065)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 59,267	\$ 59,267	100.00%	\$ 144,772	100.00%
Investment Income	-	-	13	-	206	-
Revenues without Use of Fund Balance	-	59,267	59,280	100.02%	144,978	100.14%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 159,267	\$ 59,280	37.22%	\$ 144,978	65.97%
Appropriations:						
Sheriff	\$ 100,000	\$ 159,267	\$ 25,000	15.70%	\$ 25,000	11.38%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 159,267	\$ 25,000	15.70%	\$ 25,000	11.38%
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Fund Balance as of Report Date			\$ 309,779			

YTD financial report 2017 gwinnettcountry

Sheriff Special Treasury Fund (066)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ 208,102	\$ 208,102	100.00%	\$ 12,671	100.00%
Investment Income	-	-	19	-	269	-
Revenues without Use of Fund Balance	-	208,102	208,121	100.01%	12,940	102.12%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 358,102	\$ 208,121	58.12%	\$ 12,940	7.95%
Appropriations:						
Sheriff	\$ 150,000	\$ 358,102	\$ 55,436	15.48%	\$ 95,989	59.01%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 358,102	\$ 55,436	15.48%	\$ 95,989	59.01%
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Fund Balance as of Report Date			\$ 547,977			

YTD financial report 2017 gwinnettcountry

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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 75,445	\$ 75,445	100.00%	\$ 76,011	100.00%
Investment Income	-	-	142	-	91	-
Revenues without Use of Fund Balance	-	75,445	75,587	100.19%	76,102	100.12%
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 73,670</u>	<u>\$ 149,115</u>	<u>\$ 75,587</u>	50.69%	<u>\$ 76,102</u>	55.95%
Appropriations:						
Sheriff	\$ 73,670	\$ 149,115	\$ 17,949	12.04%	\$ 51,975	38.21%
TOTAL APPROPRIATIONS	<u>\$ 73,670</u>	<u>\$ 149,115</u>	<u>\$ 17,949</u>	12.04%	<u>\$ 51,975</u>	38.21%
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Fund Balance as of Report Date			\$ 285,995			

YTD financial report 2017 gwinnettcountry

Stadium Fund (055)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 576,699	65.91%	\$ 519,478	59.37%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,040,201	1,040,201	470,873	45.27%	473,670	46.35%
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	\$ 3,438,185	79.85%	\$ 1,793,148	66.48%
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 4,131,583	96.59%	\$ 2,685,304	99.55%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	4,131,583	96.59%	2,685,304	99.55%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,715,201	\$ 4,305,814	\$ 4,131,583	95.95%	\$ 2,685,304	99.55%
Projected Fund Balance December 31	\$ 1,117,466	\$ 1,126,654				
Fund Balance as of Report Date			\$ 404,712			

YTD financial report 2017 gwinnettcountry

Tree Bank Fund (040)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ 9,760	122.00%	\$ 10,016	100.16%
TOTAL REVENUES	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 9,760</u>	122.00%	<u>\$ 10,016</u>	100.16%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 247,083	\$ 247,083				
Fund Balance as of Report Date			\$ 256,843			

YTD financial report 2017 gwinnettcountry

Tourism Fund (050)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Fund Balance January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 6,084,983	67.31%	\$ 5,670,963	65.79%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	24,814	-	11,294	752.93%
Revenues without Use of Fund Balance	9,040,157	9,040,157	6,109,797	67.59%	5,682,257	65.91%
Use of Fund Balance	-	960,358	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 6,109,797</u>	61.09%	<u>\$ 5,682,257</u>	65.91%
Appropriations:						
Facility Debt	\$ 4,923,605	\$ 4,923,605	\$ 1,174,303	23.85%	\$ 1,226,403	24.91%
Tourism	3,479,630	5,076,910	4,099,664	80.75%	2,525,369	73.50%
Appropriations without Contribution to Fund Balance	8,403,235	10,000,515	5,273,967	52.74%	3,751,772	44.89%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 5,273,967</u>	52.74%	<u>\$ 3,751,772</u>	43.52%
Projected Fund Balance December 31	<u>\$ 10,473,020</u>	<u>\$ 8,875,740</u>				
Fund Balance as of Report Date			<u>\$ 10,671,928</u>			

YTD financial report 2017 gwinnettcountry

Airport Operating Fund (520)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 121,117	78.90%	\$ 121,660	79.26%
Miscellaneous	770,000	770,000	533,499	69.29%	540,383	70.18%
Revenues without Use of Net Position	<u>923,500</u>	<u>923,500</u>	<u>654,616</u>	70.88%	<u>662,043</u>	71.69%
Use of Net Position	387,310	387,310	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,310,810</u>	<u>\$ 1,310,810</u>	<u>\$ 654,616</u>	49.94%	<u>\$ 662,043</u>	67.78%
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 737,577	56.31%	\$ 501,966	51.39%
Non-Departmental:						
Fuel/Parts Reserve	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	<u>1,000</u>	<u>1,000</u>	<u>-</u>	0.00%	<u>-</u>	-
TOTAL APPROPRIATIONS	<u>\$ 1,310,810</u>	<u>\$ 1,310,810</u>	<u>\$ 737,577</u>	56.27%	<u>\$ 501,966</u>	51.39%
Projected Net Position December 31	<u>\$ 605,976</u>	<u>\$ 605,976</u>				
Net Position as of Report Date			<u>\$ 910,325</u>			

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

YTD financial report 2017 gwinnettcountry

Local Transit Operating Fund (515)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 1,948,356	68.57%	\$ 2,096,889	59.72%
Investment Income	22,000	22,000	33,740	153.36%	20,880	73.02%
Miscellaneous	22,000	22,000	13,672	62.15%	256,800	1,167.27%
Other Financing Sources	8,122,040	8,122,040	5,414,693	66.67%	4,233,715	66.67%
Revenues without Use of Net Position	11,007,257	11,007,257	7,410,461	67.32%	6,608,284	66.67%
Use of Net Position	1,382,119	1,376,555	-	0.00%	-	-
TOTAL REVENUES	\$ 12,389,376	\$ 12,383,812	\$ 7,410,461	59.84%	\$ 6,608,284	66.67%
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 30,309	39.21%	\$ 37,761	54.00%
Transportation	12,312,083	12,306,519	5,160,742	41.94%	3,719,500	38.94%
TOTAL APPROPRIATIONS	\$ 12,389,376	\$ 12,383,812	\$ 5,191,051	41.92%	\$ 3,757,261	37.91%
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Net Position as of Report Date			\$ 6,451,240			

YTD financial report 2017 gwinnettcountry

Solid Waste Operating Fund (595)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 398,063	56.87%	\$ 361,630	48.22%
Charges for Services	45,274,798	45,274,798	29,405,316	64.95%	29,049,551	67.25%
Investment Income	221,968	221,968	339,933	153.15%	242,429	113.10%
Miscellaneous	50	50	1,024	2,048.00%	363	726.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 30,144,336</u>	65.25%	<u>\$ 29,653,973</u>	67.15%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 24,359,881	54.74%	\$ 24,032,258	56.45%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	44,517,304	44,507,284	24,359,881	54.73%	24,032,258	56.44%
Working Capital Reserve	1,679,512	1,689,532	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 24,359,881</u>	52.73%	<u>\$ 24,032,258</u>	54.42%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Net Position as of Report Date			\$ 21,954,746			

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

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

YTD financial report 2017 gwinnettcountry

Stormwater Operating Fund (590)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 1,379,732	4.37%	\$ 1,344,658	4.31%
Investment Income	120,000	120,000	157,127	130.94%	156,550	147.21%
Miscellaneous	13,000	13,000	6,672	51.32%	1,826	9.06%
Revenues without Use of Net Position	31,671,521	31,671,521	1,543,531	4.87%	1,503,034	4.79%
Use of Net Position	464,320	347,297	-	0.00%	-	-
TOTAL REVENUES	\$ 32,135,841	\$ 32,018,818	\$ 1,543,531	4.82%	\$ 1,503,034	4.79%
Appropriations:						
Planning and Development	\$ 733,683	\$ 707,074	\$ 349,414	49.42%	\$ 246,628	56.25%
Water Resources*	31,312,158	31,221,744	19,797,639	63.41%	4,910,574	16.77%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	10,000	10,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,135,841	\$ 32,018,818	\$ 20,147,053	62.92%	\$ 5,157,202	16.45%
Projected Net Position December 31	\$ 27,641,617	\$ 27,758,640				
Net Position as of Report Date			\$ 9,502,415			

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

YTD financial report 2017 gwinnettcountry

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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 194,687,153	62.41%	\$ 197,026,016	65.37%
Investment Income	440,000	440,000	1,173,611	266.73%	744,441	161.84%
Contributions and Donations	16,527,438	16,527,438	14,931,222	90.34%	15,911,798	95.20%
Miscellaneous	-	-	319,165	-	181,929	75.31%
Other Financing Sources	-	-	-	-	52,502	-
Revenues without Use of Net Position	328,911,806	328,911,806	211,111,151	64.18%	213,916,686	67.10%
Use of Net Position	25,173,886	24,315,860	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 354,085,692	\$ 353,227,666	\$ 211,111,151	59.77%	\$ 213,916,686	64.78%
Appropriations:						
Planning and Development	\$ 918,054	\$ 895,407	\$ 471,083	52.61%	\$ 574,588	61.74%
Water Resources*	353,002,638	352,167,259	214,533,204	60.92%	204,027,378	61.98%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	65,000	65,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 354,085,692	\$ 353,227,666	\$ 215,004,287	60.87%	\$ 204,601,966	61.96%
Projected Net Position December 31	\$ 130,042,686	\$ 130,900,712				
Net Position as of Report Date			\$ 151,323,436			

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

YTD financial report 2017 gwinnettcountry

Administrative Support Fund (665)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
Revenues:						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 36,560,617	63.82%	\$ 32,667,705	59.93%
Investment Income	56,976	56,976	90,016	157.99%	25,272	28.60%
Miscellaneous	919,405	919,405	1,013,826	110.27%	990,783	66.90%
Revenues without Use of Net Position	58,262,505	58,262,505	37,664,459	64.65%	33,683,760	60.07%
Use of Net Position	1,794,062	1,251,462	-	0.00%	-	-
TOTAL REVENUES	\$ 60,056,567	\$ 59,513,967	\$ 37,664,459	63.29%	\$ 33,683,760	60.07%
Appropriations:						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 2,344,113	57.60%	\$ 2,641,096	55.80%
Financial Services	9,484,620	9,420,902	5,511,112	58.50%	5,187,903	63.32%
Human Resources	3,631,591	3,595,689	2,171,585	60.39%	2,051,659	59.87%
Information Technology Services	28,222,732	27,899,661	16,112,689	57.75%	15,504,983	61.56%
Law	2,317,029	2,317,029	1,500,036	64.74%	1,455,391	65.55%
Support Services	11,070,310	10,985,572	6,892,964	62.75%	6,285,496	61.92%
Non-Departmental:						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	377,563	30.91%	342,826	47.52%
Total Non-Departmental	1,225,500	1,225,500	377,563	30.81%	342,826	47.52%
TOTAL APPROPRIATIONS	\$ 60,056,567	\$ 59,513,967	\$ 34,910,062	58.66%	\$ 33,469,354	59.68%
Projected Net Position December 31	\$ 7,011,183	\$ 7,553,783				
Net Position as of Report Date			\$ 11,559,642			

YTD financial report 2017 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 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 3,015,722	\$ 3,015,722	\$ 3,015,722			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 533,334	66.67%	\$ 666,626	66.66%
Investment Income	14,537	14,537	13,502	92.88%	11,209	101.90%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	547,021	67.16%	677,835	67.05%
Use of Net Position	218,678	968,678	-	0.00%	-	-
TOTAL REVENUES	\$ 1,033,215	\$ 1,783,215	\$ 547,021	30.68%	\$ 677,835	67.05%
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,783,215	\$ 1,390,763	77.99%	\$ 252,096	25.04%
TOTAL APPROPRIATIONS	\$ 1,033,215	\$ 1,783,215	\$ 1,390,763	77.99%	\$ 252,096	24.94%
Projected Net Position December 31	\$ 2,797,044	\$ 2,047,044				
Net Position as of Report Date			\$ 2,171,980			

YTD financial report 2017 gwinnettcountry

Fleet Management Fund (610)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 3,669,163	63.99%	\$ 3,320,369	53.11%
Miscellaneous	270,700	270,700	280,345	103.56%	276,963	80.20%
Revenues without Use of Net Position	6,004,729	6,004,729	3,949,508	65.77%	3,597,332	54.53%
Use of Net Position	473,727	437,019	-	0.00%	-	-
TOTAL REVENUES	\$ 6,478,456	\$ 6,441,748	\$ 3,949,508	61.31%	\$ 3,597,332	54.53%
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,427,748	\$ 3,990,960	62.09%	\$ 3,856,914	59.49%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,478,456	\$ 6,441,748	\$ 3,990,960	61.95%	\$ 3,856,914	58.46%
Projected Net Position December 31	\$ 1,003,586	\$ 1,040,294				
Net Position as of Report Date			\$ 1,435,861			

YTD financial report 2017 gwinnettcountry

Group Self-Insurance Fund (605)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017		Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 34,300,741	66.09%	\$ 32,840,492	67.69%
Investment Income	175,000	175,000	247,952	141.69%	175,924	107.42%
Miscellaneous	-	-	111,842	-	736,934	-
Revenues without Use of Net Position	52,072,239	52,072,239	34,660,535	66.56%	33,753,350	69.34%
Use of Net Position	3,005,215	2,982,076	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,077,454	\$ 55,054,315	\$ 34,660,535	62.96%	\$ 33,753,350	67.47%
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,044,315	\$ 35,476,112	64.45%	\$ 34,077,620	68.13%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 55,077,454	\$ 55,054,315	\$ 35,476,112	64.44%	\$ 34,077,620	68.11%
Projected Net Position December 31	\$ 27,030,877	\$ 27,054,016				
Net Position as of Report Date			\$ 29,220,515			

YTD financial report 2017 gwinnettcountry

Risk Management Fund (602)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 10,142,582	\$ 10,142,582	\$ 10,142,582			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 2,999,999	66.67%	\$ 3,332,458	66.65%
Investment Income	75,000	75,000	83,489	111.32%	67,257	70.06%
Miscellaneous	-	-	438,641	-	12,589	-
Revenues without Use of Net Position	4,575,000	4,575,000	3,522,129	76.99%	3,412,304	66.96%
Use of Net Position	2,677,948	2,677,948	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,252,948	\$ 7,252,948	\$ 3,522,129	48.56%	\$ 3,412,304	47.96%
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 4,808,665	66.39%	\$ 4,231,618	59.55%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,252,948	\$ 7,252,948	\$ 4,808,665	66.30%	\$ 4,231,618	59.47%
Projected Net Position December 31	\$ 7,464,634	\$ 7,464,634				
Net Position as of Report Date			\$ 8,856,046			

YTD financial report 2017 gwinnettcountry

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 08/31/2017	Actuals YTD as of 08/31/2017	% Actual to Current Budget	Actuals YTD as of 08/31/2016	% Actual to 08/31/2016 Budget
Net Position January 1	\$ 9,587,387	\$ 9,587,387	\$ 9,587,387			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,666,523	66.66%	\$ 2,333,121	66.66%
Investment Income	50,000	50,000	106,934	213.87%	89,283	223.21%
Miscellaneous	-	-	25,899	-	4,008	-
Revenues without Use of Net Position	2,550,000	2,550,000	1,799,356	70.56%	2,426,412	68.54%
Use of Net Position	835,707	835,707	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,385,707	\$ 3,385,707	\$ 1,799,356	53.15%	\$ 2,426,412	55.87%
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 2,568,181	76.08%	\$ 1,944,013	44.87%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,385,707	\$ 3,385,707	\$ 2,568,181	75.85%	\$ 1,944,013	44.76%
Projected Net Position December 31	\$ 8,751,680	\$ 8,751,680				
Net Position as of Report Date			\$ 8,818,562			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 08/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Licenses and Permits	\$ 30,000	\$ 270,225	\$ 240,225	GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	\$ -	\$ 240,225
Intergovernmental	3,436,572	3,511,593	75,021	GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	-	50,021
				GCID20161025 Approval to execute Intergovernmental Agreement with GA Dept. of Corrections related to educational incentive plan for offenders who do not have a high school diploma or GED.	-	25,000
				Total: Intergovernmental	-	75,021
Charges for Services	24,831,112	24,889,352	58,240	GCID20170366 Approval to execute an amendment to agreement with the Georgia Department of Corrections for the purpose of housing up to 222 state inmates from May 1, 2017 to June 30, 2017.	-	58,240
Contributions and Donations	4,000	132,168	128,168	GCID20170431 Approval to accept and appropriate first quarter donations made to Parks and Recreation and Animal Welfare and Enforcement in amount of \$23,012.51 of which \$18,704.80 is in-kind.	-	4,308
				GCID20170450 Approval to accept a \$120,000 donation and execute an Agreement with Friends of Gwinnett County Senior Services, Inc. d/b/a Friends of Gwinnett Seniors to provide transportation and meals to seniors and support to older adults living in the County through the Community Living Program.	-	120,000
				GCID20170770 Approval to accept and appropriate donations made to Parks and Recreation, Animal Welfare and Enforcement, Health and Human Services, Senior Services, and the Environmental and Heritage Center for period April 1 through July 26.	3,860	3,860
				Total: Contributions and Donations	3,860	128,168
Miscellaneous	984,678	1,006,994	22,316	GCID20170487 Approval to execute quitclaim for four drainage systems and one access easement, two drainage/construction easements, and five driveway easements at Pleasant Hill and Sunset Street.	-	22,316
Other Financing Sources	165,000	220,800	55,800	GCID20170354 Approval to grant easements on parcel R1001 432 to Atlanta Gas Light Co. including a 2.466 acre permanent distribution easement and a .588 acre permanent construction easement for \$52,300 and a .721 acre temporary construction easement for \$3,500.	-	55,800

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	19,477,684	19,044,325	(433,359)	To adjust budget for 90 day job vacancies.	(28,279)	(399,506)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	127,503
				GCID20170354 Approval to grant easements on parcel R1001 432 to Atlanta Gas Light Co. including a 2.466 acre permanent distribution easement and a .588 acre permanent construction easement for \$52,300 and a .721 acre temporary construction easement for \$3,500.	-	(55,800)
				GCID20170366 Approval to execute an amendment to agreement with the Georgia Department of Corrections for the purpose of housing up to 222 state inmates from May 1, 2017 to June 30, 2017.	-	(58,240)
				GCID20161025 Approval to execute Intergovernmental Agreement with GA Dept. of Corrections related to educational incentive plan for offenders who do not have a high school diploma or GED.	-	(25,000)
				GCID20170487 Approval to execute quitclaim for four drainage systems and one access easement, two drainage/construction easements, and five driveway easements at Pleasant Hill and Sunset Street.	-	(22,316)
				Total: Use of Fund Balance	(28,279)	(433,359)
Total: General Fund			146,411		(24,419)	146,411
2003 General Obligation Bond Debt Fund (951)						
Use of Fund Balance	4,166,863	4,170,796	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,933
Total: General Obligation Bond Debt Fund			3,933		-	3,933
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	1,500	4,492	2,992	GCID20170699 Approval/authorization to accept the 2017 Chesney Fallen Firefighters Memorial Grant Award from the Georgia Firefighters Burn Foundation to purchase smoke and carbon monoxide	2,992	2,992
Use of Fund Balance	3,112,356	2,107,944	(1,004,412)	To adjust budget for 90 day job vacancies.	(114,909)	(1,004,412)
Total: Fire and Emergency Medical Services District Fund			(1,001,420)		(111,917)	(1,001,420)
Police Services District Fund (106)						
Contributions and Donations	-	17,500	17,500	GCID20170329 Approval to accept a donation of \$17,500 for purchase and training of one Police K-9 by K. Gestar, founder of Cody Fund through the Community Foundation for Northeast Georgia.	-	17,500
Miscellaneous	273,462	287,562	14,100	GCID20170488 Approval to execute a Tall Structure Lease Agreement with Verizon Wireless to allow collocation and installation of site equipment on a Gwinnett County owned tower at 4663 Anderson-Livsey Lane.	-	14,100
Total: Police Services District Fund			31,600		-	31,600

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Use of Fund Balance	1,320,192	1,231,523	(88,669)	To adjust budget for 90 day job vacancies.	(7,480)	(88,669)
<i>Total: Recreation Fund</i>			(88,669)		(7,480)	(88,669)
Street Lighting Fund (002)						
Charges for Services	7,250,000	7,257,773	-	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	-	675
				GCID20170567 Approval to execute Third Amendment to the Corporation Agreement with Gwinnett Place Community Improvement District for Street Light Improvement at Shackelford Road.	-	4,932
				GCID20170504 Approval of incorporation into the Gwinnett County Street Light Program Perrin Springs.	-	1,005
				GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,1161.	1,161	1,161
<i>Total: Street Lighting Fund</i>			-		1,161	7,773
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	110,476	110,476	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,804
				GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	(23,328)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			110,476		-	110,476
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	23,328	23,328	GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	23,328
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			23,328		-	23,328
E-911 Fund (095)						
Use of Fund Balance	6,069,594	5,889,029	(180,565)	To adjust budget for 90 day job vacancies.	(23,102)	(192,556)
				GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.	-	11,991
<i>Total: E-911 Fund</i>			(180,565)		(23,102)	(180,565)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	31,115	31,115	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,528	31,115
Use of Fund Balance	713,259	682,144	(31,115)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,528)	(31,115)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	397,466	397,466	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	133,228	397,466
Use of Fund Balance	609,180	211,714	(397,466)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(133,228)	(397,466)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	59,267	59,267	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	59,267
<i>Total: Sheriff Special Justice Fund</i>			59,267		-	59,267
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	208,102	208,102	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	40,585	208,102
<i>Total: Sheriff Special Treasury Fund</i>			208,102		40,585	208,102
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	75,445	75,445	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	42,291	75,445
<i>Total: Sheriff Special State Fund</i>			75,445		42,291	75,445
Stadium Fund (055)						
Other Financing Sources	400,000	1,990,613	1,590,613	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613
Tourism Fund (050)						
Use of Fund Balance	-	960,358	960,358	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	953,691
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
<i>Total: Tourism Fund</i>			960,358		-	960,358
Local Transit Operating Fund (515)						
Use of Net Position	1,382,119	1,376,555	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Use of Net Position	464,320	347,297	(117,023)	To adjust budget for 90 day job vacancies.	(8,345)	(117,023)
<i>Total: Stormwater Operating Fund</i>			(117,023)		(8,345)	(117,023)
Water and Sewer Operating Fund (501)						
Use of Net Position	25,173,886	24,315,860	(858,026)	To adjust budget for 90 day job vacancies.	(107,469)	(858,026)
<i>Total: Water and Sewer Operating Fund</i>			(858,026)		(107,469)	(858,026)
Administrative Support Fund (665)						
Use of Net Position	1,794,062	1,251,462	(542,600)	To adjust budget for 90 day job vacancies.	(72,637)	(542,600)
<i>Total: Administrative Support Fund</i>			(542,600)		(72,637)	(542,600)
Auto Liability Fund (606)						
Use of Net Position	218,678	968,678	750,000	GCID20170389 Approval of 4/30/17 Monthly Financial Status Report and ratification of all budget adjustments. Approval to amend the 2017 budget to reflect adjustments to revenues and appropriations.	-	750,000
<i>Total: Auto Liability Fund</i>			750,000		-	750,000
Fleet Management Fund (610)						
Use of Net Position	473,727	437,019	(36,708)	To adjust budget for 90 day job vacancies.	(22,801)	(36,708)
<i>Total: Fleet Management Fund</i>			(36,708)		(22,801)	(36,708)
Group Self-Insurance Fund (605)						
Use of Net Position	3,005,215	2,982,076	(23,139)	To adjust budget for 90 day job vacancies.	-	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		-	(23,139)
Total Revenue Budget Adjustments			\$ 1,105,819		\$ (294,133)	\$ 1,113,592

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 08/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	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)
County Administration	1,835,621	1,809,956	(25,665)	To adjust budget for 90 day job vacancies.	(25,665)	(25,665)
Financial Services	9,153,002	9,110,669	(42,333)	To adjust budget for 90 day job vacancies.	-	(42,333)
Transportation	18,801,475	19,093,117	291,642	To adjust budget for 90 day job vacancies.	-	(76,086)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	367,728
				Total: Transportation	-	291,642
Planning and Development	648,933	635,388	(13,545)	To adjust budget for 90 day job vacancies.	-	(13,545)
Police Services	6,795,201	1,996,407	(4,798,794)	To adjust budget for 90 day job vacancies.	-	(27,523)
				GCID20170389 Transfer Animal Control to Community Services.	-	(4,771,271)
				Total: Police Services	-	(4,798,794)
Corrections	15,977,143	15,957,147	(19,996)	To adjust budget for 90 day job vacancies.	(14,439)	(92,096)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	72,100
				Total: Corrections	(14,439)	(19,996)
Community Services	6,788,377	11,588,137	4,799,760	To adjust budget for 90 day job vacancies.	(7,928)	(99,679)
				GCID20170389 Transfer Animal Control to Community Services.	-	4,771,271
				GCID20170431 Approval to accept and appropriate first quarter donations made to Parks and Recreation and Animal Welfare and Enforcement in amount of \$23,012.51 of which \$18,704.80 is in-kind.	-	4,308
				GCID20170450 Approval to accept a \$120,000 donation and execute an Agreement with Friends of Gwinnett County Senior Services, Inc. d/b/a Friends of Gwinnett Seniors to provide transportation and meals to seniors and support to older adults living in the County through the Community Living Program.	-	120,000
				GCID20170770 Approval to accept and appropriate donations made to Parks and Recreation, Animal Welfare and Enforcement, Health and Human Services, Senior Services, and the Environmental and Heritage Center for period April 1 through July 26.	3,860	3,860
				Total: Community Services	(4,068)	4,799,760

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services - Elections	2,691,744	2,684,327	(7,417)	To adjust budget for 90 day job vacancies.	(7,417)	(7,417)
Juvenile Court	7,624,313	8,418,213	793,900	Transfer from Non-Departmental: Court Reporters Reserve.	-	184,200
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	516,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	92,700
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	900
				Total: Juvenile Court	-	793,900
Sheriff	85,817,230	86,658,330	841,100	Transfer from Non-Departmental Inmate Medical Reserve.	-	841,100
Clerk of Court	10,379,273	10,379,273	-	To adjust budget for 90 day job vacancies.	13,357	-
Judiciary	19,838,709	25,328,446	5,489,737	Transfer from Non-Departmental: Indigent Defense Reserve.	-	3,348,300
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	388,900
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,734,000
				To adjust budget for 90 day job vacancies.	13,813	-
				GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	-	50,021
				GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	(31,484)
				Total: Judiciary	13,813	5,489,737
Probate Court	2,440,370	2,568,370	128,000	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	2,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	45,000	125,400
				Total: Probate Court	45,000	128,000
Solicitor General	4,805,173	4,813,173	8,000	Transfer from Non-Departmental: Court Reporters Reserve.	-	8,000
Non-Departmental:						
Compensation Reserve	450,000	434,431	(15,569)	Transfer to Other Miscellaneous.	-	(15,569)
Contribution to Capital	4,553,170	4,584,654	31,484	GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	31,484
Prisoner Medical Reserve	1,900,000	985,900	(914,100)	Transfer to Corrections.	-	(72,100)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	-	(841,100)
				Total: Prisoner Medical Reserve	-	(914,100)
Other Miscellaneous	120,773	136,342	15,569	Transfer from Compensation Reserve.	-	15,569
Indigent Defense Reserve	5,500,000	1,510,200	(3,989,800)	Transfer to Juvenile Court.	-	(516,100)
				Transfer to Judiciary.	-	(3,348,300)
				Transfer to Probate Court.	(45,000)	(125,400)
				Total: Indigent Defense Reserve	(45,000)	(3,989,800)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Court Reporter's Reserve	2,400,000	473,800	(1,926,200)	Transfer to Juvenile Court.	-	(184,200)
				Transfer to Judiciary.	-	(1,734,000)
				Transfer to Solicitor General.	-	(8,000)
				Total: Court Reporter's Reserve	-	(1,926,200)
Court Interpreter's Reserve	690,000	205,800	(484,200)	Transfer to Juvenile Court.	-	(92,700)
				Transfer to Judiciary.	-	(388,900)
				Transfer to Probate Court.	-	(2,600)
				Total: Court Interpreter's Reserve	-	(484,200)
Total Non-Departmental			(7,282,816)		(45,000)	(7,282,816)
<i>Total: General Fund</i>			146,411		(24,419)	146,411
2003 General Obligation Bond Debt Fund (951)						
Debt Service	4,261,788	4,265,721	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,933
<i>Total: General Obligation Bond Debt Fund</i>			3,933		-	3,933
Development and Enforcement Services District Fund (104)						
Planning and Development	7,249,898	7,173,739	(76,159)	To adjust budget for 90 day job vacancies.	-	(59,409)
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	(16,750)
				Total: Planning and Development	-	(76,159)
Non-Departmental	183,466	200,216	16,750	To adjust budget for 90 day job vacancies.	-	-
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	16,750
				Total: Planning and Development	-	16,750
Contribution to Fund Balance	945,509	1,004,918	59,409	To adjust budget for 90 day job vacancies.	-	59,409
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	762,979	757,333	(5,646)	To adjust budget for 90 day job vacancies.	-	(5,646)
Fire and Emergency Services	105,145,447	104,149,673	(995,774)	To adjust budget for 90 day job vacancies.	(114,909)	(998,766)
				GCID20170699 Approval/authorization to accept the 2017 Chesney Fallen Firefighters Memorial Grant Award from the Georgia Firefighters Burn Foundation to purchase smoke and carbon monoxide alarms.	2,992	2,992
				Total: Fire and Emergency Services	(111,917)	(995,774)
<i>Total: Fire and Emergency Services District Fund</i>			(1,001,420)		(111,917)	(1,001,420)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	94,013,317	92,919,956	(1,093,361)	To adjust budget for 90 day job vacancies.	(314,895)	(1,209,361)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	98,500
				GCID20170329 Approval to accept a donation of \$17,500 for purchase and training of one Police K-9 by K. Gestar, founder of Cody Fund through the Community Foundation for Northeast Georgia.	-	17,500
				Total: Police Services	(314,895)	(1,093,361)
Recorder's Court	1,902,622	1,993,322	90,700	Transfer from Non-Departmental: Indigent Defense Reserve.	-	22,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	68,300
				Total: Recorder's Court	-	90,700
Non-Departmental	4,473,488	4,284,288	(189,200)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(22,400)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(68,300)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(98,500)
				Total: Non-Departmental	-	(189,200)
Contribution to Fund Balance	3,460,750	4,684,211	1,223,461	To adjust budget for 90 day job vacancies.	314,895	1,209,361
				GCID20170488 Approval to execute a Tall Structure Lease Agreement with Verizon Wireless to allow collocation and installation of site equipment on a Gwinnett County owned tower at 4663 Anderson-Livsey Lane.	-	14,100
				Total: Contribution to Fund Balance	314,895	1,223,461
Total: Police Services District Fund			31,600		-	31,600
Recreation Fund (105)						
Community Services	34,202,461	34,113,792	(88,669)	To adjust budget for 90 day job vacancies.	(7,480)	(88,669)
Total: Recreation Fund			(88,669)		(7,480)	(88,669)
Street Lighting Fund (002)						
Transportation	7,455,115	7,462,888	7,773	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	-	675
				GCID20170567 Approval to execute Third Amendment to the Corporation Agreement with Gwinnett Place Community Improvement District for Street Light Improvement at Shackelford Road.	-	4,932
				GCID20170504 Approval of incorporation into the Gwinnett County Street Light Program Perrin Springs.	-	1,005
				GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,1161.	1,161	1,161
Total: Street Lighting Fund			7,773		1,161	7,773

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	140,785	251,261	110,476	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,804
				GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	(23,328)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			110,476		-	110,476
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	23,328	23,328	GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	23,328
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			23,328		-	23,328
E-911 Fund (095)						
Police Services	18,443,456	18,262,891	(180,565)	To adjust budget for 90 day job vacancies.	(23,102)	(192,556)
				GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.	-	11,991
<i>Total: E-911 Fund</i>			(180,565)		(23,102)	(180,565)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	159,267	59,267	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	59,267
<i>Total: Sheriff Special Justice Fund</i>			59,267		-	59,267
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	358,102	208,102	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	40,585	208,102
<i>Total: Sheriff Special Treasury Fund</i>			208,102		40,585	208,102
Sheriff Special State Fund (067)						
Sheriff Special Operations	73,670	149,115	75,445	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	42,291	75,445
<i>Total: Sheriff Special State Fund</i>			75,445		42,291	75,445
Stadium Fund (055)						
Stadium Operations	2,695,845	4,277,270	1,581,425	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,581,425
Contributions to Fund Balance	19,356	28,544	9,188	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	9,188
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
Tourism	3,479,630	5,076,910	1,597,280	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
				Total: Tourism	-	1,597,280
Contributions to Fund Balance	636,922	-	(636,922)	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	(636,922)
<i>Total: Tourism Fund</i>			960,358		-	960,358
Local Transit Operating Fund (515)						
Transportation	12,312,083	12,306,519	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)
Solid Waste Operating Fund (595)						
Support Services	44,507,304	44,497,284	(10,020)	To adjust budget for 90 day job vacancies.	-	(10,020)
Working Capital Reserve	1,679,512	1,689,532	10,020	To adjust budget for 90 day job vacancies.	-	10,020
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	733,683	707,074	(26,609)	To adjust budget for 90 day job vacancies.	(8,345)	(26,609)
Water Resources	31,312,158	31,221,744	(90,414)	To adjust budget for 90 day job vacancies.	-	(90,414)
<i>Total: Stormwater Operating Fund</i>			(117,023)		(8,345)	(117,023)
Water and Sewer Operating Fund (501)						
Planning and Development	918,054	895,407	(22,647)	To adjust budget for 90 day job vacancies.	-	(22,647)
Water Resources	353,002,638	352,167,259	(835,379)	To adjust budget for 90 day job vacancies.	(107,469)	(835,379)
<i>Total: Water and Sewer Operating Fund</i>			(858,026)		(107,469)	(858,026)
Administrative Support Fund (665)						
County Administration	4,104,785	4,069,614	(35,171)	To adjust budget for 90 day job vacancies.	-	(35,171)
Financial Services	9,484,620	9,420,902	(63,718)	To adjust budget for 90 day job vacancies.	-	(63,718)
Human Resources	3,631,591	3,595,689	(35,902)	To adjust budget for 90 day job vacancies.	(11,986)	(35,902)
Information Technology	28,222,732	27,899,661	(323,071)	To adjust budget for 90 day job vacancies.	(47,063)	(323,071)
Support Services	11,070,310	10,985,572	(84,738)	To adjust budget for 90 day job vacancies.	(13,588)	(84,738)
<i>Total: Administrative Support Fund</i>			(542,600)		(72,637)	(542,600)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Auto Liability Fund (606)						
Financial Services	1,033,215	1,783,215	750,000	GCID20170389 Approval of 4/30/17 Monthly Financial Status Report and ratification of all budget adjustments. Approval to amend the 2017 budget to reflect adjustments to revenues and appropriations.	-	750,000
<i>Total: Auto Liability Fund</i>			750,000		-	750,000
Fleet Management Fund (610)						
Support Services	6,464,456	6,427,748	(36,708)	To adjust budget for 90 day job vacancies.	(22,801)	(36,708)
<i>Total: Fleet Management Fund</i>			(36,708)		(22,801)	(36,708)
Group Self-Insurance Fund (605)						
Human Resources	55,067,454	55,044,315	(23,139)	To adjust budget for 90 day job vacancies.	-	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		-	(23,139)
Total Appropriation Budget Adjustments			\$ 1,113,592		\$ (294,133)	\$ 1,113,592