



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**

for the period ended

**December 31, 2017** (unaudited)



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**M E M O R A N D U M**

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

**FROM:** Maria Woods  
CFO/Director of Financial Services

**DATE:** February 13, 2018

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

This report, which includes unaudited information for the 2017 fiscal year and audited information for the 2016 fiscal year, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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| Budget Adjustments by Fund Schedule | Page 53 |

# Executive Summary

This report begins with a summary of fiscal year 2017 preliminary operating results, followed by a discussion of notable events that occurred in December and early January including preparations for the fiscal year 2017 audit and the adoption of the fiscal year 2018 budget. These activities are discussed below, along with an update on residential and commercial property tax appeals. A summary of recurring monthly financial trends is also presented.

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

## **Fiscal Year 2017 Preliminary Operating Results**

Preliminary results for fiscal year 2017 indicate that all operating funds have finished the year in a favorable position.

The Department of Financial Services will continue to post accounting transactions through the end of the external, independent audit. Estimates have been posted for major items, but as the audit is completed, additional entries may be required. Audited financial statements for fiscal year 2017 will be presented in the Comprehensive Annual Financial Report (CAFR) in the spring.

Included in this report is a fiscal year 2017 budget amendment adopted on December 5, 2017 at a regularly scheduled Board of Commissioners business meeting. Budgets were amended based on actual receipts and anticipated appropriations. This report also contains budget adjustments for additional contributions to capital funds to address future capital needs.

## **2017 External Audit Preparation**

The Department of Financial Services continues preparations for the annual external audit. The audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's CAFR are fairly represented. The audit typically lasts approximately three months, beginning in February and ending in May.

## **Fiscal Year 2018 Budget Adoption**

The Gwinnett County Board of Commissioners adopted a \$1.67 billion budget for fiscal year 2018 on January 2, 2018. The adopted budget is up approximately 7 percent over last year and includes an operating budget of \$1.28 billion and a capital budget of \$390 million. Additional information about the [2018 budget](#), including the [adopted 2018 budget resolution summary](#) and [2018 Budget in Brief](#), is available on the County's website.

## 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 December 31, 2017, 93.48 percent of the appeals have been settled.

## Recurring Monthly Financial Trends

Tax revenues across all tax-related funds ended the year approximately \$35.4 million, or 7.8 percent, higher than last year. The year-over-year increase is primarily attributable to an improving digest and a small increase in the millage rate.

Indirect cost charges ended the year up across all operating funds by a net of 10.8 percent compared to last year. 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.

As construction and development activity levels off, revenues related to development and construction ended the year lower than 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 ended the year over budget, primarily due to conservative budgeting. 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.

In 2017, the Clerk of Court did not spend any of its operating budget in the Authority Imaging Fund and is planning to use the funds for a case management system upgrade.

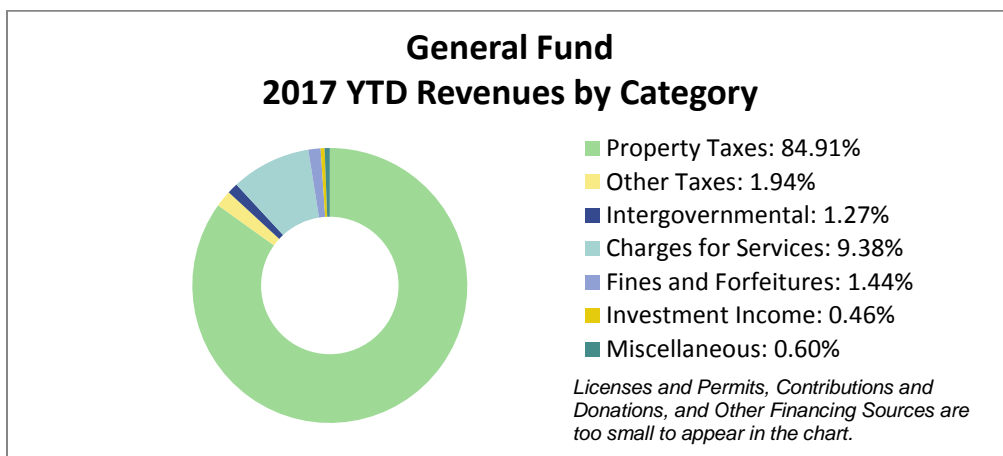
Hotel-motel tax revenue in the Tourism Fund is up approximately \$609,700, or 6.3 percent, compared to last year. According to the Gwinnett Convention and Visitors Bureau, the increase is driven by several factors: 1) maintaining and slightly increasing occupancy rates; 2) increasing average daily room rates, as a large number of full-service and business class hotels in the County have renovated and increased their pricing structure; and 3) the diversity of Gwinnett's hotel customer market—the County does not depend solely on one or two markets for its customer base. Over the last three years, Gwinnett County has led the metro/regional area in hotel occupancy, usually coming in first or second place.

Transportation expenses in the Local Transit Operating Fund ended the year approximately \$4.8 million higher than 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 contributed approximately \$6.2 million to the Renewal and Extension capital fund for future capital needs. Additionally, the fund reflects a year-over-year increase in personal services of \$164,400 due

to pay-for-performance increases, one new position, and no vacancies in 2017; at this same time last year, there was one vacant position. These increases are partially offset by a \$1.6 million decrease in general operating expenses because more grant funds are available to cover the costs in 2017 compared to 2016.

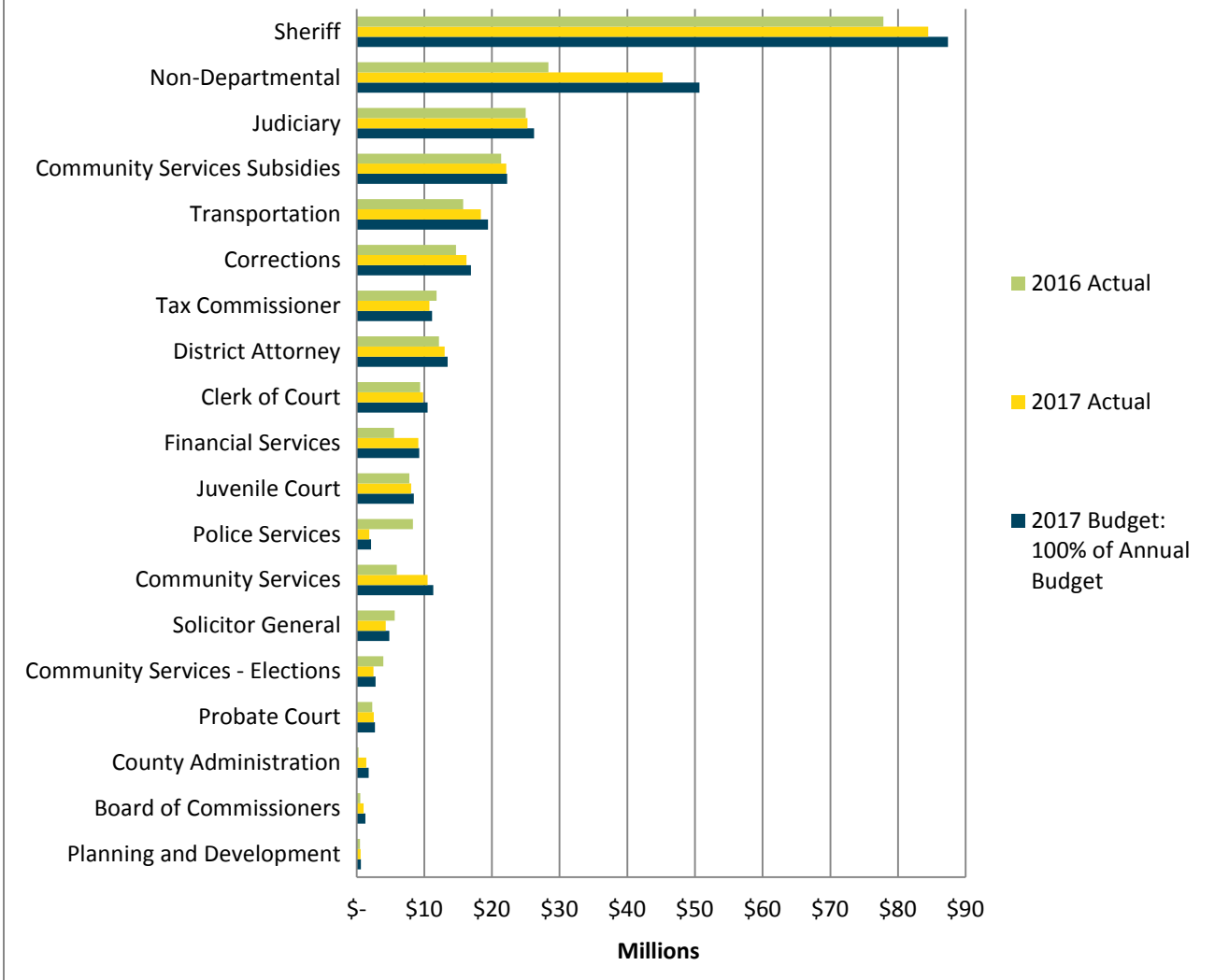
## General Fund (page 11)

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



All the major revenues sources in the General Fund exceeded budget. Total General Fund revenues ended the year up 11.7 percent over 2016.

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



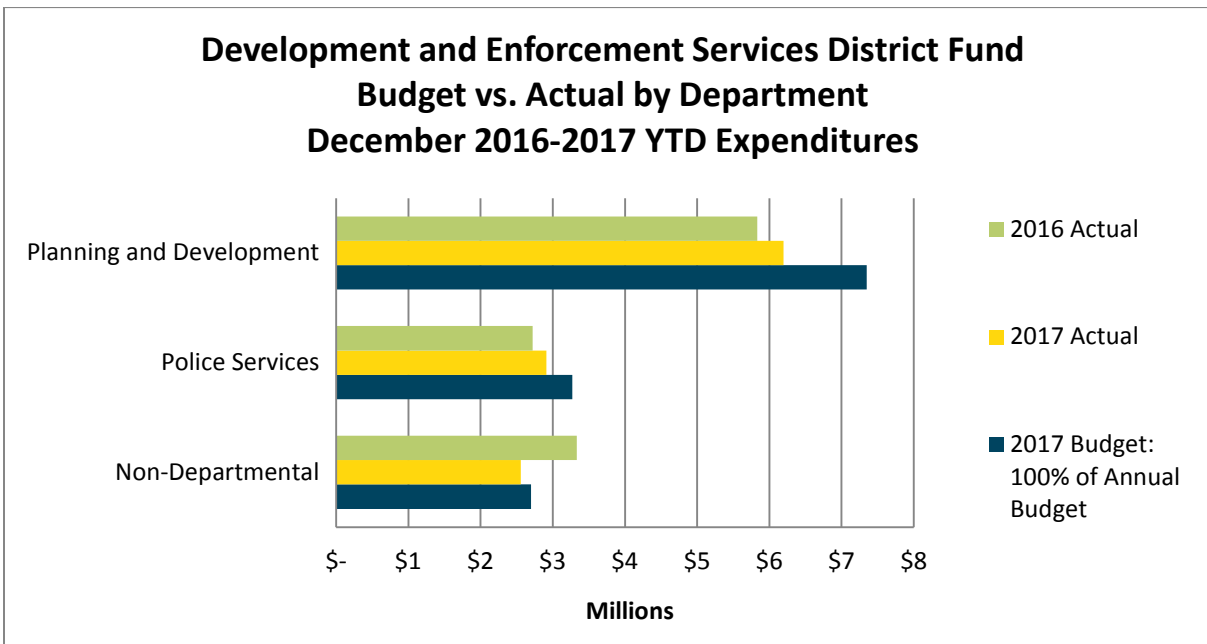
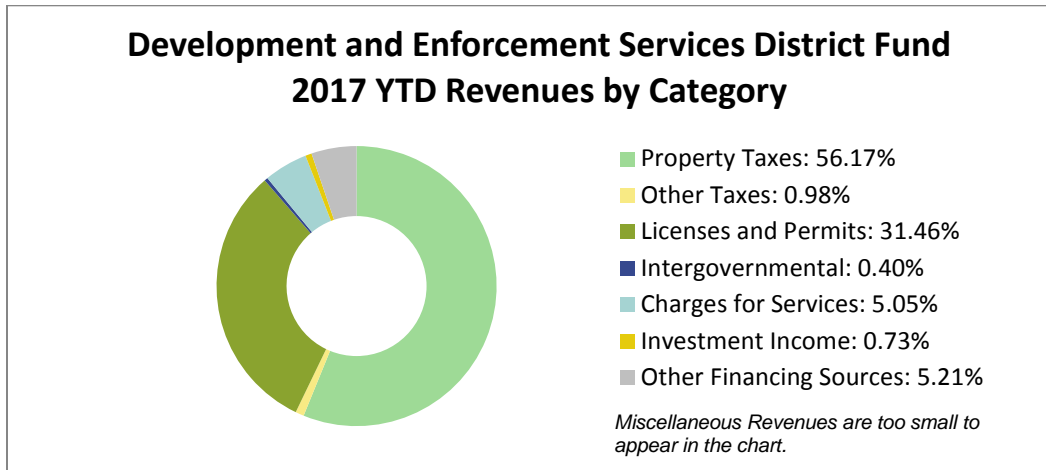
Non-Departmental expenditures in the General Fund ended the year approximately \$16.9 million, or 59.6 percent, higher than last year primarily due to increases in contributions to capital and contributions to local transit.

Police Services expenditures in the General Fund ended the year significantly lower than last year while Community Services expenditures ended the year significantly higher than last year. 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 \$482,200, or 85.5 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 14)

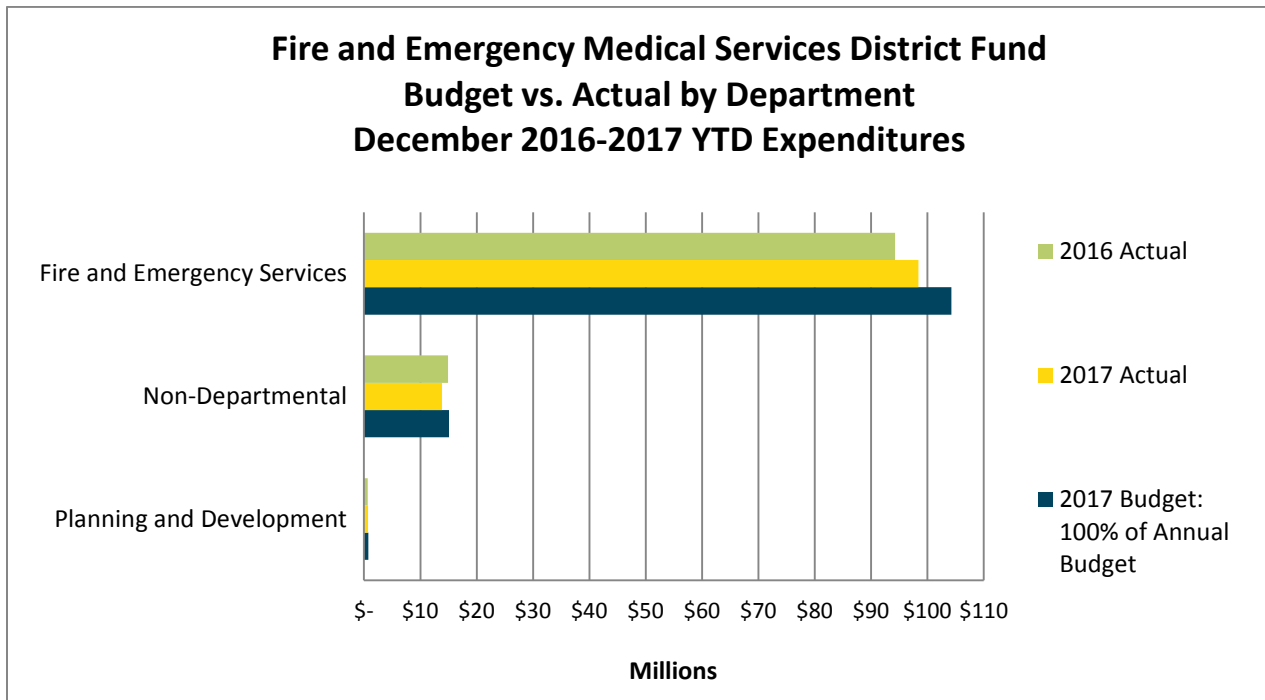
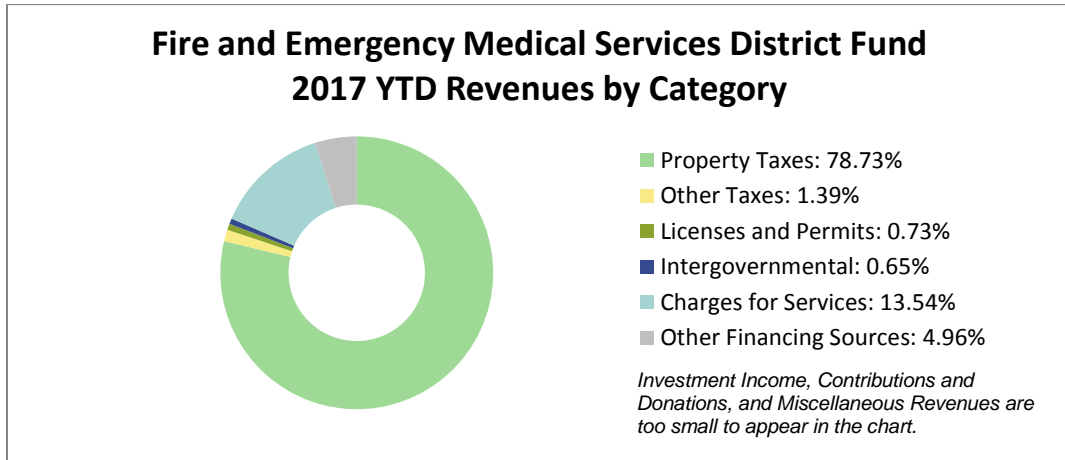
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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



Non-Departmental expenditures in the Development and Enforcement District Fund ended the year \$777,100, or 23.3 percent, lower than last year, due to a decrease in the transfer to capital projects.

# Fire and Emergency Medical Services District Fund (page 15)

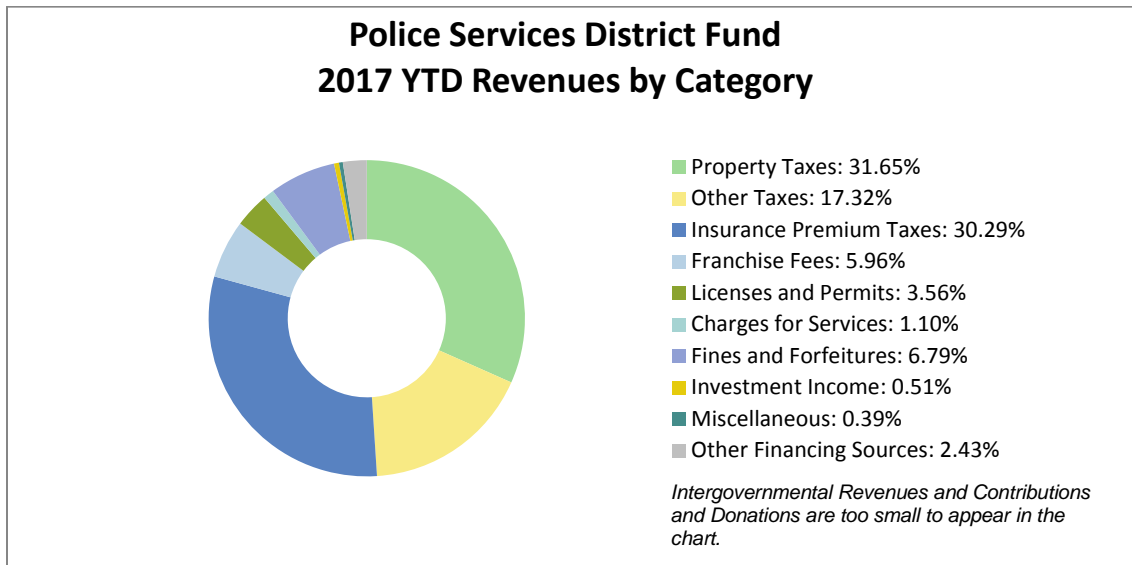
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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





## Police Services District Fund (page 17)

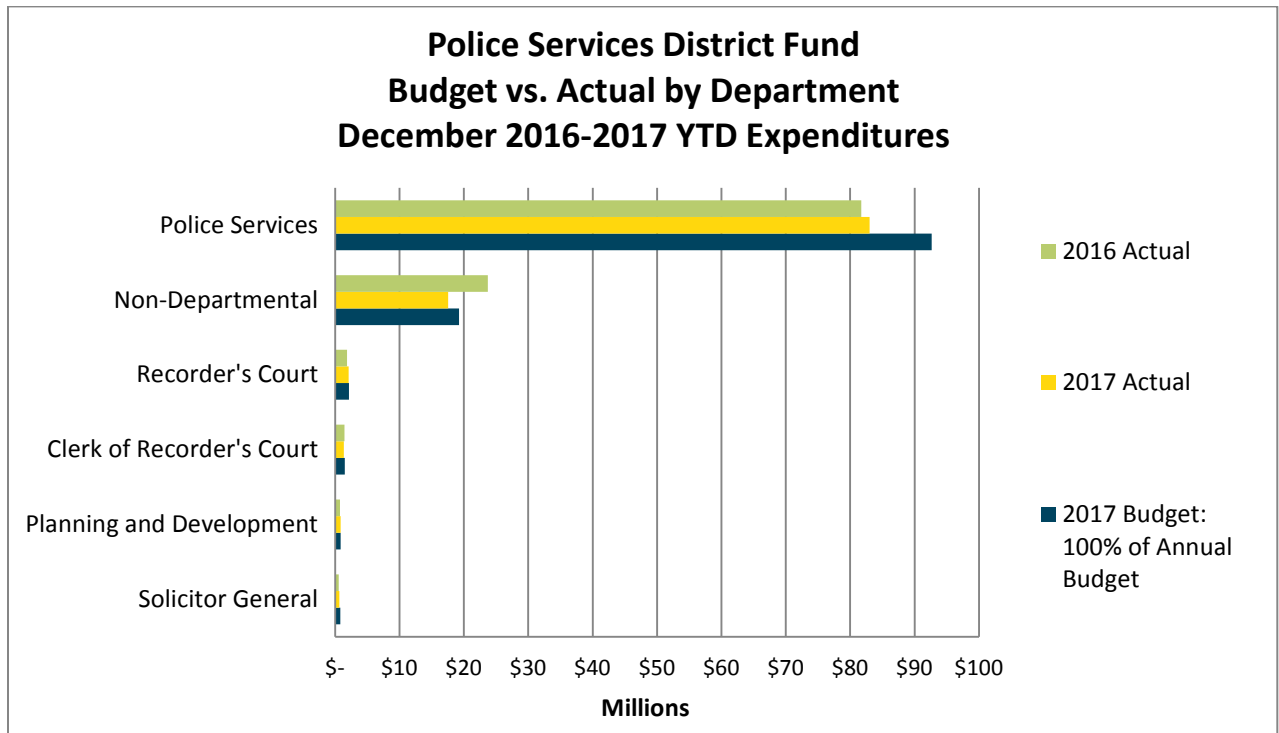
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

Insurance premium taxes reflect a \$2.4 million, or 7 percent, increase over last year. Insurance premium taxes are collected and distributed annually, typically in October, by the State Insurance Commissioner on the basis of population formulas.

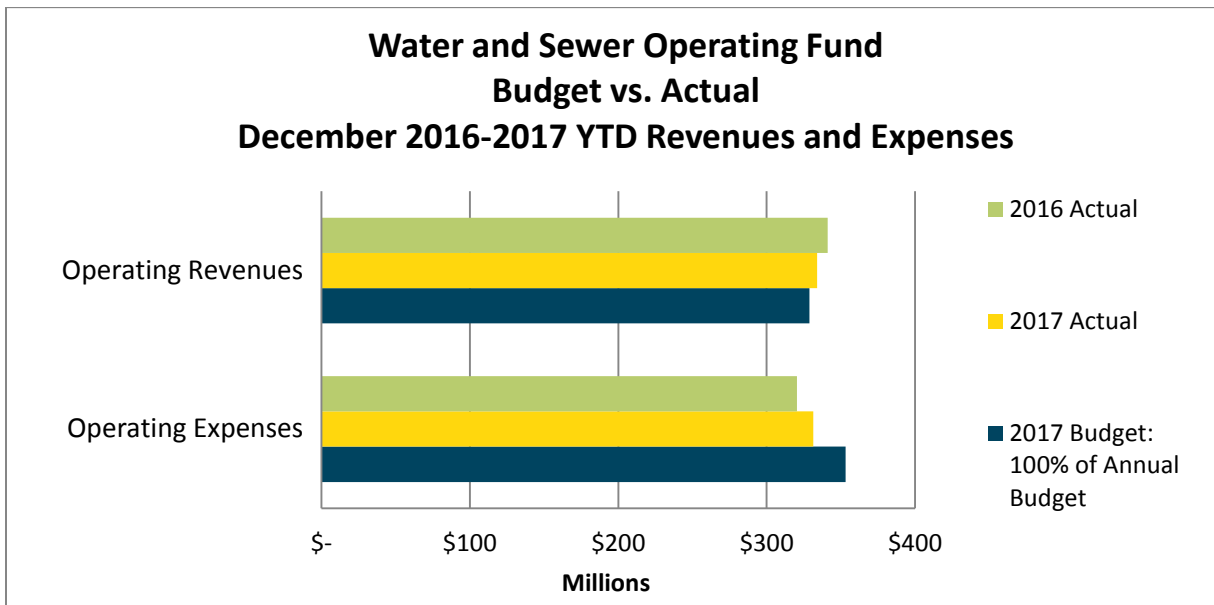
Fines and forfeiture revenues in the Police Services District Fund came in approximately \$1.1 million lower than last year, primarily due to a decline in traffic citations. The year-over-year decline is also partially attributable to a \$57,200 decrease in school bus camera citations and a \$105,000 decrease in traffic light camera citations due to the removal of the program.



Non-Departmental expenditures in the Police Services District Fund ended the year \$6.1 million, or 27.8 percent, lower than last year due to a decrease in the transfer to capital projects.

## Water and Sewer Operating Fund (page 46)

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 ended the year approximately \$7.1 million, or 2.1 percent, lower than last year. This is primarily attributable to a 9.5 percent decline in water consumption due to the heavy rainfall Gwinnett County experienced in 2017. Despite the year-over-year decrease, revenues in the Water and Sewer Operating Fund ended the year approximately \$5.0 million, or 1.5 percent, over budget primarily due to contributions and donations coming in stronger than expected. While contributions and donations came in lower than last year, the decline was less than expected.

Water and Sewer Operating Fund expenses ended the year approximately \$10.9 million, or 3.4 percent, higher than last year, which is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund. Despite the year-over-year increase, expenses ended the year approximately \$21.8 million, or 6.2 percent, under budget. 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, contracted repair and maintenance services, and license support agreements.

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## General Fund (001)

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

|                                       | FY 2017               |  |                              |                            | FY 2016                      |                               |
|---------------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                       | 2017 Adopted Budget   | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1                | \$ 150,006,962        | \$ 150,006,962                         | \$ 150,006,962               |                            |                              |                               |
| <b>Revenues:</b>                      |                       |  |                              |                            |                              |                               |
| Taxes                                 | \$ 222,176,456        | \$ 246,727,662                         | \$ 253,483,834               | 102.74%                    | \$ 225,540,142               | 102.22%                       |
| Licenses and Permits                  | 30,000                | 270,225                                | 204,992                      | 75.86%                     | -                            | -                             |
| Intergovernmental                     | 3,436,572             | 3,511,593                              | 3,701,152                    | 105.40%                    | 3,533,886                    | 104.39%                       |
| Charges for Services                  | 24,831,112            | 24,889,352                             | 27,371,420                   | 109.97%                    | 25,423,867                   | 104.24%                       |
| Fines and Forfeitures                 | 3,950,375             | 3,950,375                              | 4,196,589                    | 106.23%                    | 4,021,785                    | 89.46%                        |
| Investment Income                     | 606,001               | 606,001                                | 1,354,124                    | 223.45%                    | 959,753                      | 175.35%                       |
| Contributions and Donations           | 4,000                 | 132,168                                | 61,048                       | 46.19%                     | 13,050                       | 45.04%                        |
| Miscellaneous                         | 984,678               | 1,006,994                              | 1,767,560                    | 175.53%                    | 1,830,108                    | 149.04%                       |
| Other Financing Sources               | 165,000               | 220,800                                | 223,260                      | 101.11%                    | 375,703                      | 227.70%                       |
| Revenues without Use of Fund Balance  | 256,184,194           | 281,315,170                            | 292,363,979                  | 103.93%                    | 261,698,294                  | 102.67%                       |
| Revenue Reserves                      | 9,000,000             | 11,712,110                             | -                            | 0.00%                      | -                            | 0.00%                         |
| Use of Fund Balance                   | 19,477,684            | 10,135,430                             | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                 | <b>\$ 284,661,878</b> | <b>\$ 303,162,710</b>                  | <b>\$ 292,363,979</b>        | <b>96.44%</b>              | <b>\$ 261,698,294</b>        | <b>94.17%</b>                 |
| <b>Appropriations:</b>                |                       |  |                              |                            |                              |                               |
| Board of Commissioners                | \$ 1,229,400          | \$ 1,280,719                           | \$ 1,046,441                 | 81.71%                     | \$ 564,206                   | 88.34%                        |
| County Administration                 | 1,835,621             | 1,765,397                              | 1,451,959                    | 82.25%                     | 272,013                      | 55.92%                        |
| Financial Services                    | 9,153,002             | 9,244,652                              | 9,107,742                    | 98.52%                     | 7,774,727                    | 97.42%                        |
| Tax Commissioner                      | 12,515,052            | 11,154,537                             | 10,753,053                   | 96.40%                     | 11,804,763                   | 89.48%                        |
| Transportation                        | 18,801,475            | 19,401,822                             | 18,377,277                   | 94.72%                     | 15,739,020                   | 90.43%                        |
| Planning and Development              | 648,933               | 648,851                                | 572,257                      | 88.20%                     | 508,432                      | 84.17%                        |
| Police Services                       | 6,795,201             | 2,135,560                              | 1,875,137                    | 87.81%                     | 5,928,392                    | 90.27%                        |
| Corrections                           | 15,977,143            | 16,880,932                             | 16,245,504                   | 96.24%                     | 14,689,575                   | 94.21%                        |
| Community Services                    | 6,788,377             | 11,350,609                             | 10,502,372                   | 92.53%                     | 5,619,067                    | 88.51%                        |
| <b>Community Services Subsidies:</b>  |                       |  |                              |                            |                              |                               |
| Atlanta Regional Commission           | 888,405               | 966,810                                | 966,810                      | 100.00%                    | 861,800                      | 97.01%                        |
| Board of Health                       | 1,564,391             | 1,564,391                              | 1,564,391                    | 100.00%                    | 1,564,391                    | 100.00%                       |
| Coalition for Health & Human Services | 235,088               | 235,088                                | 235,088                      | 100.00%                    | 55,074                       | 100.00%                       |
| Dept of Family & Children's Services  | 660,638               | 660,638                                | 660,638                      | 100.00%                    | 660,638                      | 100.00%                       |
| Forestry                              | 8,698                 | 8,698                                  | 8,698                        | 100.00%                    | 8,698                        | 100.00%                       |
| Gwinnett Sexual Assault Center        | 175,000               | 175,000                                | 175,000                      | 100.00%                    | 117,250                      | 100.00%                       |
| Indigent Medical                      | 225,000               | 225,000                                | 225,000                      | 100.00%                    | 225,000                      | 100.00%                       |
| Library In-House Services             | 710,510               | 710,729                                | 573,348                      | 80.67%                     | 645,781                      | 81.64%                        |
| Library Subsidy                       | 16,950,800            | 16,950,800                             | 16,950,800                   | 100.00%                    | 16,450,791                   | 100.00%                       |
| Mental Health                         | 768,297               | 768,297                                | 768,297                      | 100.00%                    | 768,297                      | 100.00%                       |
| Total Community Services Subsidies    | 22,186,827            | 22,265,451                             | 22,128,070                   | 99.38%                     | 21,357,720                   | 99.20%                        |
| Community Services - Elections        | 2,691,744             | 2,782,192                              | 2,475,949                    | 88.99%                     | 5,547,589                    | 60.43%                        |
| Juvenile Court                        | 7,624,313             | 8,466,934                              | 8,051,465                    | 95.09%                     | 8,326,917                    | 95.89%                        |
| Sheriff                               | 85,817,230            | 87,386,516                             | 84,479,239                   | 96.67%                     | 77,852,331                   | 95.99%                        |
| Clerk of Court                        | 10,379,273            | 10,505,672                             | 9,805,563                    | 93.34%                     | 9,365,426                    | 91.76%                        |

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## General Fund (001)

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

|                                  | FY 2017               |  |                              |                            | FY 2016                      |                               |
|----------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                  | 2017 Adopted Budget   | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Judiciary                        | 19,838,709            | 26,230,715                             | 25,263,140                   | 96.31%                     | 25,002,484                   | 97.65%                        |
| Probate Court                    | 2,440,370             | 2,704,488                              | 2,523,978                    | 93.33%                     | 2,307,144                    | 94.93%                        |
| District Attorney                | 13,525,865            | 13,460,046                             | 12,994,924                   | 96.54%                     | 12,176,503                   | 97.44%                        |
| Solicitor General                | 4,805,173             | 4,851,515                              | 4,294,197                    | 88.51%                     | 3,951,871                    | 92.28%                        |
| Non-Departmental:                |                       |  |                              |                            |                              |                               |
| Bicentennial Celebration         | -                     | 100,000                                | 21,478                       | 21.48%                     | -                            | -                             |
| Compensation Reserve             | 450,000               | 434,431                                | -                            | 0.00%                      | -                            | 0.00%                         |
| Contingency                      | 1,200,000             | 1,019,905                              | -                            | 0.00%                      | -                            | 0.00%                         |
| Contribution to Airport          | -                     | 128,361                                | 18,361                       | 14.30%                     | -                            | -                             |
| Contribution to Capital          | 4,553,170             | 16,640,304                             | 16,640,304                   | 100.00%                    | 6,339,291                    | 100.00%                       |
| Contribution to Capital Vehicles | -                     | -                                      | -                            | -                          | 101,204                      | 100.00%                       |
| Contribution to Local Transit    | 8,122,040             | 12,737,040                             | 12,737,040                   | 100.00%                    | 6,104,695                    | 100.00%                       |
| Grant Match                      | 200,000               | 200,000                                | -                            | 0.00%                      | 118,569                      | 59.28%                        |
| Gwinnett Hospital Authority      | 1,000,000             | 1,000,000                              | 1,000,000                    | 100.00%                    | 1,000,000                    | 100.00%                       |
| Inmate Housing Reserve           | 100,000               | 100,000                                | -                            | 0.00%                      | -                            | 0.00%                         |
| Prisoner Medical Reserve         | 1,900,000             | 1,011,722                              | -                            | 0.00%                      | -                            | 0.00%                         |
| Judicial Reserve                 | 200,000               | 200,000                                | -                            | 0.00%                      | -                            | 0.00%                         |
| Medical Examiner                 | 1,366,100             | 1,366,100                              | 1,324,801                    | 96.98%                     | 1,300,410                    | 94.86%                        |
| Other Miscellaneous              | 120,773               | 136,342                                | 87,841                       | 64.43%                     | 96,315                       | 69.14%                        |
| Pauper Burial                    | 205,000               | 205,000                                | 100,232                      | 48.89%                     | 101,414                      | 49.47%                        |
| Partnership Gwinnett             | 500,000               | 500,000                                | 500,000                      | 100.00%                    | 500,000                      | 100.00%                       |
| Fuel/Parts Reserve               | 105,000               | 105,000                                | -                            | 0.00%                      | -                            | 0.00%                         |
| Indigent Defense Reserve         | 5,500,000             | 675,897                                | -                            | 0.00%                      | -                            | 0.00%                         |
| Court Reporters Reserve          | 2,400,000             | 144,645                                | -                            | 0.00%                      | -                            | 0.00%                         |
| Court Interpreters Reserve       | 690,000               | 47,960                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Pension Reserve                  | -                     | 200,000                                | 175,000                      | 87.50%                     | 175,000                      | 100.00%                       |
| Motor Vehicle Contribution       | 9,575,086             | 10,270,704                             | 9,401,060                    | 91.53%                     | 9,197,694                    | 92.89%                        |
| 800 MHZ Maintenance              | 2,920,046             | 2,920,046                              | 2,722,137                    | 93.22%                     | 2,682,896                    | 92.77%                        |
| Other Governmental Agencies      | 500,955               | 502,645                                | 502,645                      | 100.00%                    | 615,828                      | 98.58%                        |
| Total Non-Departmental           | 41,608,170            | 50,646,102                             | 45,230,899                   | 89.31%                     | 28,333,316                   | 84.37%                        |
| <b>TOTAL APPROPRIATIONS</b>      | <b>\$ 284,661,878</b> | <b>\$ 303,162,710</b>                  | <b>\$ 287,179,166</b>        | <b>94.73%</b>              | <b>\$ 257,121,496</b>        | <b>92.52%</b>                 |

Projected Fund Balance December 31 \$ 121,529,278 \$ 128,159,422

Fund Balance as of Report Date \$ 155,191,775

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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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 19,224,694       | \$ 19,224,694                          | \$ 19,224,694                |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Taxes                                | \$ 54,771           | \$ 667,775                             | \$ 838,912                   | 125.63%                    | \$ 7,456,665                 | 112.34%                       |
| Intergovernmental                    | 40,154              | 40,154                                 | 53,255                       | 132.63%                    | 49,943                       | 174.10%                       |
| Investment Income                    | -                   | -                                      | 138,148                      | -                          | 38,918                       | -                             |
| Revenues without Use of Fund Balance | 94,925              | 707,929                                | 1,030,315                    | 145.54%                    | 7,545,526                    | 113.19%                       |
| Use of Fund Balance                  | 4,166,863           | 3,558,892                              | -                            | 0.00%                      | -                            | -                             |
| TOTAL REVENUES                       | <u>\$ 4,261,788</u> | <u>\$ 4,266,821</u>                    | <u>\$ 1,030,315</u>          | 24.15%                     | <u>\$ 7,545,526</u>          | 113.19%                       |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Debt Service                         | \$ 4,261,788        | \$ 4,266,821                           | \$ 4,266,721                 | 100.00%                    | \$ 4,187,675                 | 99.93%                        |
| TOTAL APPROPRIATIONS                 | <u>\$ 4,261,788</u> | <u>\$ 4,266,821</u>                    | <u>\$ 4,266,721</u>          | 100.00%                    | <u>\$ 4,187,675</u>          | 62.82%                        |
| Projected Fund Balance December 31   | \$ 15,057,831       | \$ 15,665,802                          |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 15,988,288                |                            |                              |                               |

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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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1                              | \$ 9,215,729         | \$ 9,215,729                           | \$ 9,215,729                 |                            |                              |                               |
| Revenues:   |                      |  |                              |                            |                              |                               |
| Taxes   | \$ 6,383,725         | \$ 6,868,424                           | \$ 7,190,071                 | 104.68%                    | \$ 6,770,623                 | 111.40%                       |
| Licenses and Permits                                | 3,975,900            | 3,975,900                              | 3,957,587                    | 99.54%                     | 4,282,012                    | 129.36%                       |
| Intergovernmental                                   | 40,309               | 40,309                                 | 50,188                       | 124.51%                    | 49,294                       | 172.97%                       |
| Charges for Services                                | 518,135              | 518,135                                | 634,608                      | 122.48%                    | 683,060                      | 137.27%                       |
| Investment Income                                   | 36,000               | 36,000                                 | 91,830                       | 255.08%                    | 66,012                       | 204.61%                       |
| Miscellaneous                                       | -                    | -                                      | 6,986                        | -                          | 12,609                       | -                             |
| Other Financing Sources                             | 668,029              | 716,561                                | 655,888                      | 91.53%                     | 641,700                      | 92.89%                        |
| Revenues without Use of Fund Balance                | 11,622,098           | 12,155,329                             | 12,587,158                   | 103.55%                    | 12,505,310                   | 117.56%                       |
| Use of Fund Balance                                 | -                    | 1,165,056                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                               | <b>\$ 11,622,098</b> | <b>\$ 13,320,385</b>                   | <b>\$ 12,587,158</b>         | <b>94.50%</b>              | <b>\$ 12,505,310</b>         | <b>95.26%</b>                 |
| Appropriations:                                     |                      |  |                              |                            |                              |                               |
| Planning and Development                            | \$ 7,249,898         | \$ 7,347,327                           | \$ 6,193,797                 | 84.30%                     | \$ 5,832,244                 | 88.03%                        |
| Police Services                                     | 3,243,225            | 3,272,842                              | 2,912,531                    | 88.99%                     | 2,720,743                    | 89.73%                        |
| 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              | 2,643,216                              | 2,557,716                    | 96.77%                     | 3,334,833                    | 97.50%                        |
| Total Non-Departmental                              | 183,466              | 2,700,216                              | 2,557,716                    | 94.72%                     | 3,334,833                    | 96.10%                        |
| Appropriations without Contribution to Fund Balance | 10,676,589           | 13,320,385                             | 11,664,044                   | 87.57%                     | 11,887,820                   | 90.55%                        |
| Contribution to Fund Balance                        | 945,509              | -                                      | -                            | -                          | -                            | -                             |
| <b>TOTAL APPROPRIATIONS</b>                         | <b>\$ 11,622,098</b> | <b>\$ 13,320,385</b>                   | <b>\$ 11,664,044</b>         | <b>87.57%</b>              | <b>\$ 11,887,820</b>         | <b>90.55%</b>                 |
| Projected Fund Balance December 31                  | \$ 10,161,238        | \$ 8,050,673                           |                              |                            |                              |                               |
| Fund Balance as of Report Date                      |                      |  | \$ 10,138,843                |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 47,543,463         | \$ 47,543,463                          | \$ 47,543,463                |                            |                              |                               |
| <b>Revenues:</b>                     |                       |  |                              |                            |                              |                               |
| Taxes                                | \$ 84,894,109         | \$ 90,144,866                          | \$ 94,206,712                | 104.51%                    | \$ 88,448,207                | 110.01%                       |
| Licenses and Permits                 | 900,896               | 900,896                                | 863,985                      | 95.90%                     | 917,990                      | 115.99%                       |
| Intergovernmental                    | 534,059               | 534,059                                | 771,382                      | 144.44%                    | 766,805                      | 158.39%                       |
| Charges for Services                 | 15,495,100            | 15,495,100                             | 15,921,513                   | 102.75%                    | 15,793,235                   | 101.41%                       |
| Investment Income                    | 130,000               | 130,000                                | 340,593                      | 261.99%                    | 196,156                      | 155.71%                       |
| Contributions and Donations          | -                     | -                                      | 1,207                        | -                          | 3,875                        | 1,550.00%                     |
| Miscellaneous                        | 1,500                 | 4,492                                  | 118,420                      | 2,636.24%                  | 84,823                       | 238.64%                       |
| Other Financing Sources              | 5,938,036             | 6,369,427                              | 5,830,115                    | 91.53%                     | 5,703,996                    | 92.89%                        |
| Revenues without Use of Fund Balance | 107,893,700           | 113,578,840                            | 118,053,927                  | 103.94%                    | 111,915,087                  | 108.08%                       |
| Use of Fund Balance                  | 3,112,356             | 6,559,007                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 111,006,056</b> | <b>\$ 120,137,847</b>                  | <b>\$ 118,053,927</b>        | <b>98.27%</b>              | <b>\$ 111,915,087</b>        | <b>96.12%</b>                 |
| <b>Appropriations:</b>               |                       |  |                              |                            |                              |                               |
| Planning and Development             | \$ 762,979            | \$ 776,455                             | \$ 722,656                   | 93.07%                     | \$ 644,707                   | 93.58%                        |
| Fire and Emergency Services          | 105,145,447           | 104,263,762                            | 98,380,113                   | 94.36%                     | 94,265,823                   | 94.56%                        |
| <b>Non-Departmental:</b>             |                       |  |                              |                            |                              |                               |
| Compensation Reserve                 | 200,000               | 200,000                                | -                            | 0.00%                      | -                            | 0.00%                         |
| Fuel/Parts Reserve                   | 160,000               | 160,000                                | -                            | 0.00%                      | -                            | -                             |
| Non-Departmental Fire EMS Fund       | 4,737,630             | 14,737,630                             | 13,817,430                   | 93.76%                     | 14,932,128                   | 94.20%                        |
| Total Non-Departmental               | 5,097,630             | 15,097,630                             | 13,817,430                   | 91.52%                     | 14,932,128                   | 93.02%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 111,006,056</b> | <b>\$ 120,137,847</b>                  | <b>\$ 112,920,199</b>        | <b>93.99%</b>              | <b>\$ 109,842,658</b>        | <b>94.34%</b>                 |
| Projected Fund Balance December 31   | \$ 44,431,107         | \$ 40,984,456                          |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                       |  | \$ 52,677,191                |                            |                              |                               |



# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 764,316          | \$ 764,316                             | \$ 764,316                   |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Investment Income                    | \$ 3,933            | \$ 3,933                               | \$ 5,970                     | 151.79%                    | \$ 5,137                     | 128.30%                       |
| Revenues without Use of Fund Balance | 3,933               | 3,933                                  | 5,970                        | 151.79%                    | 5,137                        | 128.30%                       |
| Use of Fund Balance                  | 41,245              | 42,938                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 45,178</b>    | <b>\$ 46,871</b>                       | <b>\$ 5,970</b>              | <b>12.74%</b>              | <b>\$ 5,137</b>              | <b>11.58%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Loganville EMS                       | \$ 45,178           | \$ 46,871                              | \$ 30,039                    | 64.09%                     | \$ 20,963                    | 47.24%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 45,178</b>    | <b>\$ 46,871</b>                       | <b>\$ 30,039</b>             | <b>64.09%</b>              | <b>\$ 20,963</b>             | <b>47.24%</b>                 |
| Projected Fund Balance December 31   | \$ 723,071          | \$ 721,378                             |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 740,247                   |                            |                              |                               |

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## Police Services District Fund (106)

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

|   | FY 2017               |  |                              | % Actual to Current Budget | FY 2016                      |                               |
|---|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2017 Adopted Budget   | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1                              | \$ 51,379,568         | \$ 51,379,568                          | \$ 51,379,568                |                            |                              |                               |
| Revenues:   |                       |  |                              |                            |                              |                               |
| Taxes   | \$ 58,665,793         | \$ 61,659,019                          | \$ 65,867,876                | 106.83%                    | \$ 62,940,943                | 113.17%                       |
| Insurance Premium Taxes                             | 30,291,123            | 36,320,554                             | 36,320,554                   | 100.00%                    | 33,930,144                   | 100.00%                       |
| Licenses and Permits                                | 4,194,288             | 4,194,288                              | 4,267,807                    | 101.75%                    | 4,158,873                    | 103.52%                       |
| Intergovernmental                                   | 222,073               | 222,073                                | 280,696                      | 126.40%                    | 273,874                      | 170.77%                       |
| Charges for Services                                | 1,020,437             | 1,020,437                              | 1,321,148                    | 129.47%                    | 1,337,012                    | 109.35%                       |
| Fines and Forfeitures                               | 9,100,304             | 9,100,304                              | 8,138,734                    | 89.43%                     | 9,202,729                    | 91.25%                        |
| Investment Income                                   | 200,000               | 200,000                                | 604,518                      | 302.26%                    | 357,688                      | 180.49%                       |
| Contributions and Donations                         | -                     | 17,500                                 | 17,500                       | 100.00%                    | 12,095                       | 100.79%                       |
| Miscellaneous                                       | 273,462               | 287,562                                | 468,408                      | 162.89%                    | 395,481                      | 116.48%                       |
| Other Financing Sources                             | 2,969,018             | 3,184,713                              | 2,915,057                    | 91.53%                     | 2,851,998                    | 92.89%                        |
| Revenues without Use of Fund Balance                | 106,936,498           | 116,206,450                            | 120,202,298                  | 103.44%                    | 115,460,837                  | 106.27%                       |
| Use of Fund Balance                                 | -                     | 980,212                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                               | <b>\$ 106,936,498</b> | <b>\$ 117,186,662</b>                  | <b>\$ 120,202,298</b>        | <b>102.57%</b>             | <b>\$ 115,460,837</b>        | <b>96.15%</b>                 |
| Appropriations:                                     |                       |  |                              |                            |                              |                               |
| Planning and Development                            | \$ 791,982            | \$ 846,737                             | \$ 840,022                   | 99.21%                     | \$ 731,473                   | 97.25%                        |
| Police Services                                     | 94,013,317            | 92,662,689                             | 83,022,419                   | 89.60%                     | 81,715,474                   | 90.63%                        |
| Recorder's Court                                    | 1,902,622             | 2,130,068                              | 2,106,786                    | 98.91%                     | 1,848,048                    | 98.76%                        |
| Solicitor General                                   | 761,700               | 818,828                                | 636,044                      | 77.68%                     | 562,091                      | 86.37%                        |
| Clerk of Recorder's Court                           | 1,532,639             | 1,491,665                              | 1,359,077                    | 91.11%                     | 1,470,784                    | 88.87%                        |
| 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             | 18,668,039                             | 17,457,602                   | 93.52%                     | 23,596,028                   | 95.61%                        |
| Total Non-Departmental                              | 4,473,488             | 19,236,675                             | 17,578,238                   | 91.38%                     | 23,716,664                   | 94.87%                        |
| Appropriations without Contribution to Fund Balance | 103,475,748           | 117,186,662                            | 105,542,586                  | 90.06%                     | 110,044,534                  | 91.64%                        |
| Contribution to Fund Balance                        | 3,460,750             | -                                      | -                            | -                          | -                            | -                             |
| <b>TOTAL APPROPRIATIONS</b>                         | <b>\$ 106,936,498</b> | <b>\$ 117,186,662</b>                  | <b>\$ 105,542,586</b>        | <b>90.06%</b>              | <b>\$ 110,044,534</b>        | <b>91.64%</b>                 |
| Projected Fund Balance December 31                  | \$ 54,840,318         | \$ 50,399,356                          |                              |                            |                              |                               |
| Fund Balance as of Report Date                      |                       |  | \$ 66,039,280                |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 17,258,095        | \$ 17,258,095                          | \$ 17,258,095                |                            |                              |                               |
| Revenues:                            |                      |  |                              |                            |                              |                               |
| Taxes                                | \$ 27,540,995        | \$ 29,129,489                          | \$ 30,371,850                | 104.26%                    | \$ 28,475,453                | 109.19%                       |
| Intergovernmental                    | 158,953              | 158,953                                | 210,805                      | 132.62%                    | 197,698                      | 163.12%                       |
| Charges for Services                 | 4,498,597            | 4,177,566                              | 4,062,581                    | 97.25%                     | 4,060,671                    | 97.54%                        |
| Investment Income                    | 58,522               | 58,522                                 | 148,711                      | 254.11%                    | 87,268                       | 154.63%                       |
| Contributions and Donations          | 48,300               | 48,300                                 | 260                          | 0.54%                      | 8,870                        | 12.17%                        |
| Miscellaneous                        | 2,342,342            | 2,312,258                              | 2,394,416                    | 103.55%                    | 2,415,147                    | 111.03%                       |
| Other Financing Sources              | 26,930               | 26,930                                 | 21,930                       | 81.43%                     | 21,930                       | 68.68%                        |
| Revenues without Use of Fund Balance | 34,674,639           | 35,912,018                             | 37,210,553                   | 103.62%                    | 35,267,037                   | 107.85%                       |
| Use of Fund Balance                  | 1,320,192            | 1,745,702                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 35,994,831</b> | <b>\$ 37,657,720</b>                   | <b>\$ 37,210,553</b>         | <b>98.81%</b>              | <b>\$ 35,267,037</b>         | <b>97.73%</b>                 |
| Appropriations:                      |                      |  |                              |                            |                              |                               |
| Community Services                   | \$ 34,202,461        | \$ 34,865,350                          | \$ 31,971,728                | 91.70%                     | \$ 33,729,523                | 94.03%                        |
| Support Services                     | 175,360              | 175,360                                | 172,776                      | 98.53%                     | 147,451                      | 98.66%                        |
| 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            | 2,552,010                              | 2,537,010                    | 99.41%                     | 1,232                        | 7.59%                         |
| Total Non-Departmental               | 1,617,010            | 2,617,010                              | 2,537,010                    | 96.94%                     | 1,232                        | 1.86%                         |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 35,994,831</b> | <b>\$ 37,657,720</b>                   | <b>\$ 34,681,514</b>         | <b>92.10%</b>              | <b>\$ 33,878,206</b>         | <b>93.88%</b>                 |
| Projected Fund Balance December 31   | \$ 15,937,903        | \$ 15,512,393                          |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                      |  | \$ 19,787,134                |                            |                              |                               |

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## Gwinnett Place TAD Fund (165)

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

|                                    | FY 2017             |  |                              | % Actual to Current Budget | FY 2016                      |                               |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                    | 2017 Adopted Budget | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1             | \$ -                | \$ -                                   | \$ -                         |                            |                              |                               |
| Revenues:                          |                     |  |                              |                            |                              |                               |
| Taxes                              | \$ -                | \$ -                                   | \$ -                         | -                          | \$ -                         | -                             |
| <b>TOTAL REVENUES</b>              | <u>\$ -</u>         | <u>\$ -</u>                            | <u>\$ -</u>                  | -                          | <u>\$ -</u>                  | -                             |
| Appropriations:                    |                     |  |                              |                            |                              |                               |
| Planning and Development           | \$ -                | \$ -                                   | \$ -                         | -                          | \$ -                         | -                             |
| <b>TOTAL APPROPRIATIONS</b>        | <u>\$ -</u>         | <u>\$ -</u>                            | <u>\$ -</u>                  | -                          | <u>\$ -</u>                  | -                             |
| Projected Fund Balance December 31 | \$ -                | \$ -                                   |                              |                            |                              |                               |
| 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 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1             | \$ 421,805          | \$ 421,805                             | \$ 421,805                   |                            |                              |                               |
| Revenues:                          |                     |  |                              |                            |                              |                               |
| Taxes                              | \$ -                | \$ 505,992                             | \$ 528,154                   | 104.38%                    | \$ 180,538                   | 118.12%                       |
| TOTAL REVENUES                     | <u>\$ -</u>         | <u>\$ 505,992</u>                      | <u>\$ 528,154</u>            | 104.38%                    | <u>\$ 180,538</u>            | 118.12%                       |
| Appropriations:                    |                     |  |                              |                            |                              |                               |
| Planning and Development           | \$ -                | \$ -                                   | \$ -                         | -                          | \$ -                         | -                             |
| Contribution to Fund Balance       | -                   | 505,992                                | -                            | 0.00%                      | -                            | 0.00%                         |
| TOTAL APPROPRIATIONS               | <u>\$ -</u>         | <u>\$ 505,992</u>                      | <u>\$ -</u>                  | 0.00%                      | <u>\$ -</u>                  | 0.00%                         |
| Projected Fund Balance December 31 | <u>\$ 421,805</u>   | <u>\$ 927,797</u>                      |                              |                            |                              |                               |
| Fund Balance as of Report Date     |                     |  | <u>\$ 949,959</u>            |                            |                              |                               |

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## Jimmy Carter Boulevard TAD Fund (161)

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

|                                    | FY 2017             |  |                              | % Actual to Current Budget | FY 2016                      |                               |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                    | 2017 Adopted Budget | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1             | \$ 1,720,289        | \$ 1,720,289                           | \$ 1,720,289                 |                            |                              |                               |
| Revenues:                          |                     |  |                              |                            |                              |                               |
| Taxes                              | \$ -                | \$ 1,217,250                           | \$ 1,237,923                 | 101.70%                    | \$ 919,033                   | 113.69%                       |
| TOTAL REVENUES                     | \$ -                | \$ 1,217,250                           | \$ 1,237,923                 | 101.70%                    | \$ 919,033                   | 113.69%                       |
| Appropriations:                    |                     |  |                              |                            |                              |                               |
| Planning and Development           | \$ -                | \$ -                                   | \$ -                         | -                          | \$ -                         | -                             |
| Contribution to Fund Balance       | -                   | 1,217,250                              | -                            | 0.00%                      | -                            | 0.00%                         |
| TOTAL APPROPRIATIONS               | \$ -                | \$ 1,217,250                           | \$ -                         | 0.00%                      | \$ -                         | 0.00%                         |
| Projected Fund Balance December 31 | \$ 1,720,289        | \$ 2,937,539                           |                              |                            |                              |                               |
| Fund Balance as of Report Date     |                     |  | \$ 2,958,212                 |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1             | \$ -                | \$ -                                   | \$ -                         |                            |                              |                               |
| Revenues:                          |                     |  |                              |                            |                              |                               |
| Taxes                              | \$ -                | \$ -                                   | \$ -                         | -                          | \$ -                         | -                             |
| <b>TOTAL REVENUES</b>              | <u>\$ -</u>         | <u>\$ -</u>                            | <u>\$ -</u>                  | -                          | <u>\$ -</u>                  | -                             |
| Appropriations:                    |                     |  |                              |                            |                              |                               |
| Planning and Development           | \$ -                | \$ -                                   | \$ -                         | -                          | \$ -                         | -                             |
| <b>TOTAL APPROPRIATIONS</b>        | <u>\$ -</u>         | <u>\$ -</u>                            | <u>\$ -</u>                  | -                          | <u>\$ -</u>                  | -                             |
| Projected Fund Balance December 31 | \$ -                | \$ -                                   |                              |                            |                              |                               |
| 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 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1             | \$ 66,888           | \$ 66,888                              | \$ 66,888                    |                            |                              |                               |
| Revenues:                          |                     |  |                              |                            |                              |                               |
| Taxes                              | \$ -                | \$ 56,902                              | \$ 59,930                    | 105.32%                    | \$ 54,781                    | 166.20%                       |
| <b>TOTAL REVENUES</b>              | <u>\$ -</u>         | <u>\$ 56,902</u>                       | <u>\$ 59,930</u>             | 105.32%                    | <u>\$ 54,781</u>             | 166.20%                       |
| Appropriations:                    |                     |  |                              |                            |                              |                               |
| Planning and Development           | \$ -                | \$ -                                   | \$ -                         | -                          | \$ -                         | -                             |
| Contribution to Fund Balance       | -                   | 56,902                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>        | <u>\$ -</u>         | <u>\$ 56,902</u>                       | <u>\$ -</u>                  | 0.00%                      | <u>\$ -</u>                  | 0.00%                         |
| Projected Fund Balance December 31 | <u>\$ 66,888</u>    | <u>\$ 123,790</u>                      |                              |                            |                              |                               |
| Fund Balance as of Report Date     |                     |  | <u>\$ 126,818</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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 1,282,559        | \$ 1,282,559                           | \$ 1,282,559                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 116,750          | \$ 116,750                             | \$ 121,048                   | 103.68%                    | \$ 116,407                   | 101.10%                       |
| Investment Income                    | 6,294               | 6,294                                  | 8,998                        | 142.96%                    | 10,284                       | 167.25%                       |
| Revenues without Use of Fund Balance | 123,044             | 123,044                                | 130,046                      | 105.69%                    | 126,691                      | 104.45%                       |
| Use of Fund Balance                  | 37,171              | 38,777                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 160,215</b>   | <b>\$ 161,821</b>                      | <b>\$ 130,046</b>            | <b>80.36%</b>              | <b>\$ 126,691</b>            | <b>103.45%</b>                |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Transportation                       | \$ 160,215          | \$ 161,821                             | \$ 158,840                   | 98.16%                     | \$ 120,916                   | 98.74%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 160,215</b>   | <b>\$ 161,821</b>                      | <b>\$ 158,840</b>            | <b>98.16%</b>              | <b>\$ 120,916</b>            | <b>98.74%</b>                 |
| Projected Fund Balance December 31   | \$ 1,245,388        | \$ 1,243,782                           |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 1,253,765                 |                            |                              |                               |

# YTD financial report 2017 gwinnettcountry

## Street Lighting Fund (002)

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

|                                      | FY 2017             |  |                              |                            | FY 2016                      |                               |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 2,136,285        | \$ 2,136,285                           | \$ 2,136,285                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 7,250,000        | \$ 7,263,387                           | \$ 7,255,663                 | 99.89%                     | \$ 7,122,166                 | 101.03%                       |
| Investment Income                    | 3,546               | 3,546                                  | 13,061                       | 368.33%                    | 10,748                       | 153.39%                       |
| Miscellaneous                        | -                   | -                                      | 41,437                       | -                          | 108,932                      | -                             |
| Revenues without Use of Fund Balance | 7,253,546           | 7,266,933                              | 7,310,161                    | 100.59%                    | 7,241,846                    | 102.63%                       |
| Use of Fund Balance                  | 201,569             | 153,719                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 7,455,115</b> | <b>\$ 7,420,652</b>                    | <b>\$ 7,310,161</b>          | <b>98.51%</b>              | <b>\$ 7,241,846</b>          | <b>93.54%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Transportation                       | \$ 7,455,115        | \$ 7,420,652                           | \$ 7,195,027                 | 96.96%                     | \$ 7,106,382                 | 91.79%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 7,455,115</b> | <b>\$ 7,420,652</b>                    | <b>\$ 7,195,027</b>          | <b>96.96%</b>              | <b>\$ 7,106,382</b>          | <b>91.79%</b>                 |
| Projected Fund Balance December 31   | \$ 1,934,716        | \$ 1,982,566                           |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 2,251,419                 |                            |                              |                               |

# YTD financial report 2017 gwinnettcouuty

## 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 2,114,977        | \$ 2,114,977                           | \$ 2,114,977                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 614,482          | \$ 614,482                             | \$ 635,316                   | 103.39%                    | \$ 632,629                   | 101.39%                       |
| Investment Income                    | 2,194               | 2,194                                  | 2,409                        | 109.80%                    | 2,291                        | 92.94%                        |
| Revenues without Use of Fund Balance | 616,676             | 616,676                                | 637,725                      | 103.41%                    | 634,920                      | 101.36%                       |
| Use of Fund Balance                  | 343,324             | 343,324                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 960,000</b>   | <b>\$ 960,000</b>                      | <b>\$ 637,725</b>            | <b>66.43%</b>              | <b>\$ 634,920</b>            | <b>66.14%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Clerk of Court                       | \$ 960,000          | \$ 960,000                             | \$ -                         | 0.00%                      | \$ 899,700                   | 93.72%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 960,000</b>   | <b>\$ 960,000</b>                      | <b>\$ -</b>                  | <b>0.00%</b>               | <b>\$ 899,700</b>            | <b>93.72%</b>                 |
| Projected Fund Balance December 31   | \$ 1,771,653        | \$ 1,771,653                           |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 2,752,702                 |                            |                              |                               |

# YTD financial report 2017 gwinnettcountry

## Corrections Inmate Welfare Fund (085)

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

|   | FY 2017             |  |                              |                            | FY 2016                      |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2017 Adopted Budget | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1                              | \$ 215,050          | \$ 215,050                             | \$ 215,050                   |                            |                              |                               |
| Revenues:   |                     |  |                              |                            |                              |                               |
| Charges for Services                                | \$ 87,000           | \$ 87,000                              | \$ 97,138                    | 111.65%                    | \$ 88,152                    | 114.48%                       |
| Miscellaneous                                       | 8,000               | 8,000                                  | 10,363                       | 129.54%                    | 7,786                        | 129.77%                       |
| TOTAL REVENUES                                      | <u>\$ 95,000</u>    | <u>\$ 95,000</u>                       | <u>\$ 107,501</u>            | 113.16%                    | <u>\$ 95,938</u>             | 115.59%                       |
| Appropriations:                                     |                     |  |                              |                            |                              |                               |
| Corrections   | \$ 19,315           | \$ 19,315                              | \$ 12,884                    | 66.70%                     | \$ 38,497                    | 63.40%                        |
| Appropriations without Contribution to Fund Balance | 19,315              | 19,315                                 | 12,884                       | 66.70%                     | 38,497                       | 63.40%                        |
| Contribution to Fund Balance                        | 75,685              | 75,685                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| TOTAL APPROPRIATIONS                                | <u>\$ 95,000</u>    | <u>\$ 95,000</u>                       | <u>\$ 12,884</u>             | 13.56%                     | <u>\$ 38,497</u>             | 46.38%                        |
| Projected Fund Balance December 31                  | \$ 290,735          | \$ 290,735                             |                              |                            |                              |                               |
| Fund Balance as of Report Date                      |                     |  | \$ 309,667                   |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 1,152,730        | \$ 1,152,730                           | \$ 1,152,730                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                | \$ 786,852          | \$ 786,852                             | \$ 750,687                   | 95.40%                     | \$ 829,355                   | 98.39%                        |
| Investment Income                    | -                   | -                                      | 9,400                        | -                          | 3,985                        | -                             |
| Miscellaneous                        | -                   | -                                      | 1,930                        | -                          | 1,988                        | -                             |
| Revenues without Use of Fund Balance | 786,852             | 786,852                                | 762,017                      | 96.84%                     | 835,328                      | 99.09%                        |
| Use of Fund Balance                  | 505,152             | 505,152                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 1,292,004</b> | <b>\$ 1,292,004</b>                    | <b>\$ 762,017</b>            | <b>58.98%</b>              | <b>\$ 835,328</b>            | <b>73.79%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| District Attorney                    | \$ 469,439          | \$ 469,439                             | \$ 436,726                   | 93.03%                     | \$ 439,978                   | 98.09%                        |
| Solicitor General                    | 822,565             | 822,565                                | 625,441                      | 76.04%                     | 559,829                      | 81.91%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 1,292,004</b> | <b>\$ 1,292,004</b>                    | <b>\$ 1,062,167</b>          | <b>82.21%</b>              | <b>\$ 999,807</b>            | <b>88.32%</b>                 |
| Projected Fund Balance December 31   | \$ 647,578          | \$ 647,578                             |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 852,580                   |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 270,413          | \$ 270,413                             | \$ 270,413                   |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                | \$ -                | \$ 113,821                             | \$ 105,344                   | 92.55%                     | \$ 30,167                    | 100.00%                       |
| Investment Income                    | -                   | -                                      | 65                           | -                          | 256                          | -                             |
| Revenues without Use of Fund Balance | -                   | 113,821                                | 105,409                      | 92.61%                     | 30,423                       | 100.85%                       |
| Use of Fund Balance                  | 140,785             | 140,785                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 140,785</b>   | <b>\$ 254,606</b>                      | <b>\$ 105,409</b>            | <b>41.40%</b>              | <b>\$ 30,423</b>             | <b>17.32%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| District Attorney                    | \$ 140,785          | \$ 254,606                             | \$ 233,030                   | 91.53%                     | \$ 46,309                    | 26.36%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 140,785</b>   | <b>\$ 254,606</b>                      | <b>\$ 233,030</b>            | <b>91.53%</b>              | <b>\$ 46,309</b>             | <b>26.36%</b>                 |
| Projected Fund Balance December 31   | \$ 129,628          | \$ 129,628                             |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 142,792                   |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1             | \$ -                | \$ -                                   | \$ -                         |                            |                              |                               |
| Revenues:                          |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures              | \$ -                | \$ 36,666                              | \$ 36,666                    | 100.00%                    | \$ -                         | -                             |
| <b>TOTAL REVENUES</b>              | <u>\$ -</u>         | <u>\$ 36,666</u>                       | <u>\$ 36,666</u>             | 100.00%                    | <u>\$ -</u>                  | -                             |
| Appropriations:                    |                     |  |                              |                            |                              |                               |
| District Attorney                  | \$ -                | \$ 36,666                              | \$ -                         | 0.00%                      | \$ -                         | -                             |
| <b>TOTAL APPROPRIATIONS</b>        | <u>\$ -</u>         | <u>\$ 36,666</u>                       | <u>\$ -</u>                  | 0.00%                      | <u>\$ -</u>                  | -                             |
| Projected Fund Balance December 31 | \$ -                | \$ -                                   |                              |                            |                              |                               |
| Fund Balance as of Report Date     |                     |  | \$ 36,666                    |                            |                              |                               |

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## E-911 Fund (095)

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

|                                      | FY 2017              |  |                              |                            | FY 2016                      |                               |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget  | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 25,666,146        | \$ 25,666,146                          | \$ 25,666,146                |                            |                              |                               |
| Revenues:                            |                      |  |                              |                            |                              |                               |
| Taxes                                | \$ -                 | \$ -                                   | \$ 1,144                     | -                          | \$ -                         | -                             |
| Charges for Services                 | 16,092,241           | 16,092,241                             | 17,756,800                   | 110.34%                    | 17,766,744                   | 112.04%                       |
| Investment Income                    | 129,642              | 129,642                                | 295,221                      | 227.72%                    | 231,098                      | 176.52%                       |
| Miscellaneous                        | -                    | -                                      | 9,063                        | -                          | 3,315                        | -                             |
| Revenues without Use of Fund Balance | 16,221,883           | 16,221,883                             | 18,062,228                   | 111.34%                    | 18,001,157                   | 112.58%                       |
| Use of Fund Balance                  | 6,069,594            | 5,603,811                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 22,291,477</b> | <b>\$ 21,825,694</b>                   | <b>\$ 18,062,228</b>         | <b>82.76%</b>              | <b>\$ 18,001,157</b>         | <b>88.40%</b>                 |
| Appropriations:                      |                      |  |                              |                            |                              |                               |
| Police Services                      | \$ 18,443,456        | \$ 17,752,673                          | \$ 14,307,265                | 80.59%                     | \$ 14,429,580                | 89.54%                        |
| Non-Departmental:                    |                      |  |                              |                            |                              |                               |
| Compensation Reserve                 | 20,000               | 20,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Other Governmental Agencies          | 3,528,021            | 3,528,021                              | 3,384,685                    | 95.94%                     | 4,192,378                    | 100.00%                       |
| Non-Departmental E-911               | 300,000              | 525,000                                | -                            | 0.00%                      | -                            | 0.00%                         |
| Total Non-Departmental               | 3,848,021            | 4,073,021                              | 3,384,685                    | 83.10%                     | 4,192,378                    | 98.68%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 22,291,477</b> | <b>\$ 21,825,694</b>                   | <b>\$ 17,691,950</b>         | <b>81.06%</b>              | <b>\$ 18,621,958</b>         | <b>91.44%</b>                 |
| Projected Fund Balance December 31   | \$ 19,596,552        | \$ 20,062,335                          |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                      |  | \$ 26,036,424                |                            |                              |                               |



# 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 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1                              | \$ 114,606          | \$ 114,606                             | \$ 114,606                   |                            |                              |                               |
| Revenues:   |                     |  |                              |                            |                              |                               |
| Charges for Services                                | \$ 52,363           | \$ 52,363                              | \$ 64,199                    | 122.60%                    | \$ 70,196                    | 116.84%                       |
| Revenues without Use of Fund Balance                | 52,363              | 52,363                                 | 64,199                       | 122.60%                    | 70,196                       | 116.84%                       |
| Use of Fund Balance                                 | -                   | 7,260                                  | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                               | <b>\$ 52,363</b>    | <b>\$ 59,623</b>                       | <b>\$ 64,199</b>             | <b>107.67%</b>             | <b>\$ 70,196</b>             | <b>116.84%</b>                |
| Appropriations:                                     |                     |  |                              |                            |                              |                               |
| Juvenile Court                                      | \$ 47,623           | \$ 59,623                              | \$ 52,741                    | 88.46%                     | \$ 52,902                    | 95.64%                        |
| Appropriations without Contribution to Fund Balance | 47,623              | 59,623                                 | 52,741                       | 88.46%                     | 52,902                       | 95.64%                        |
| Contribution to Fund Balance                        | 4,740               | -                                      | -                            | -                          | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                         | <b>\$ 52,363</b>    | <b>\$ 59,623</b>                       | <b>\$ 52,741</b>             | <b>88.46%</b>              | <b>\$ 52,902</b>             | <b>88.06%</b>                 |
| Projected Fund Balance December 31                  | \$ 119,346          | \$ 107,346                             |                              |                            |                              |                               |
| Fund Balance as of Report Date                      |                     |  | \$ 126,064                   |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 1,218,602        | \$ 1,218,602                           | \$ 1,218,602                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                | \$ -                | \$ 36,262                              | \$ 36,262                    | 100.00%                    | \$ 115,782                   | 100.00%                       |
| Miscellaneous                        | -                   | -                                      | 750                          | -                          | 586                          | -                             |
| Revenues without Use of Fund Balance | -                   | 36,262                                 | 37,012                       | 102.07%                    | 116,368                      | 100.51%                       |
| Use of Fund Balance                  | 713,259             | 676,997                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <u>\$ 713,259</u>   | <u>\$ 713,259</u>                      | <u>\$ 37,012</u>             | 5.19%                      | <u>\$ 116,368</u>            | 7.44%                         |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Police Services                      | \$ 713,259          | \$ 713,259                             | \$ 490,021                   | 68.70%                     | \$ 1,168,425                 | 74.73%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <u>\$ 713,259</u>   | <u>\$ 713,259</u>                      | <u>\$ 490,021</u>            | 68.70%                     | <u>\$ 1,168,425</u>          | 74.73%                        |
| Projected Fund Balance December 31   | \$ 505,343          | \$ 541,605                             |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 765,593                   |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 2,513,536        | \$ 2,513,536                           | \$ 2,513,536                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                | \$ -                | \$ 493,788                             | \$ 542,885                   | 109.94%                    | \$ 463,333                   | 106.73%                       |
| Miscellaneous                        | -                   | -                                      | 1,770                        | -                          | 153                          | -                             |
| Revenues without Use of Fund Balance | -                   | 493,788                                | 544,655                      | 110.30%                    | 463,486                      | 106.76%                       |
| Use of Fund Balance                  | 609,180             | 115,392                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 609,180</b>   | <b>\$ 609,180</b>                      | <b>\$ 544,655</b>            | <b>89.41%</b>              | <b>\$ 463,486</b>            | <b>65.46%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Police Services                      | \$ 609,180          | \$ 609,180                             | \$ 361,857                   | 59.40%                     | \$ 480,284                   | 67.83%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 609,180</b>   | <b>\$ 609,180</b>                      | <b>\$ 361,857</b>            | <b>59.40%</b>              | <b>\$ 480,284</b>            | <b>67.83%</b>                 |
| Projected Fund Balance December 31   | \$ 1,904,356        | \$ 2,398,144                           |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 2,696,334                 |                            |                              |                               |

# 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             |  |                              |                            | FY 2016                      |                               |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 2,820,727        | \$ 2,820,727                           | \$ 2,820,727                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 656,447          | \$ 656,447                             | \$ 775,576                   | 118.15%                    | \$ 642,388                   | 99.91%                        |
| Investment Income                    | -                   | -                                      | 4,356                        | -                          | -                            | -                             |
| Other Financing Sources              | -                   | -                                      | -                            | -                          | 115,389                      | 100.00%                       |
| Revenues without Use of Fund Balance | 656,447             | 656,447                                | 779,932                      | 118.81%                    | 757,777                      | 99.93%                        |
| Use of Fund Balance                  | 113,153             | 113,153                                | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                | <b>\$ 769,600</b>   | <b>\$ 769,600</b>                      | <b>\$ 779,932</b>            | <b>101.34%</b>             | <b>\$ 757,777</b>            | <b>99.93%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Sheriff                              | \$ 769,600          | \$ 769,600                             | \$ 489,551                   | 63.61%                     | \$ 509,650                   | 69.49%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 769,600</b>   | <b>\$ 769,600</b>                      | <b>\$ 489,551</b>            | <b>63.61%</b>              | <b>\$ 509,650</b>            | <b>67.21%</b>                 |
| Projected Fund Balance December 31   | \$ 2,707,574        | \$ 2,707,574                           |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 3,111,108                 |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 275,499          | \$ 275,499                             | \$ 275,499                   |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                | \$ -                | \$ 73,532                              | \$ 73,532                    | 100.00%                    | \$ 163,287                   | 100.00%                       |
| Investment Income                    | -                   | -                                      | 13                           | -                          | 356                          | -                             |
| Revenues without Use of Fund Balance | -                   | 73,532                                 | 73,545                       | 100.02%                    | 163,643                      | 100.22%                       |
| Use of Fund Balance                  | 100,000             | 100,000                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <u>\$ 100,000</u>   | <u>\$ 173,532</u>                      | <u>\$ 73,545</u>             | 42.38%                     | <u>\$ 163,643</u>            | 55.75%                        |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Sheriff                              | \$ 100,000          | \$ 173,532                             | \$ 25,000                    | 14.41%                     | \$ 200,193                   | 68.21%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <u>\$ 100,000</u>   | <u>\$ 173,532</u>                      | <u>\$ 25,000</u>             | 14.41%                     | <u>\$ 200,193</u>            | 68.21%                        |
| Projected Fund Balance December 31   | \$ 175,499          | \$ 175,499                             |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 324,044                   |                            |                              |                               |

# YTD financial report 2017 gwinnettcouuty

## 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 395,292          | \$ 395,292                             | \$ 395,292                   |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                | \$ -                | \$ 223,542                             | \$ 223,542                   | 100.00%                    | \$ 42,118                    | 100.00%                       |
| Investment Income                    | -                   | -                                      | 19                           | -                          | 437                          | -                             |
| Revenues without Use of Fund Balance | -                   | 223,542                                | 223,561                      | 100.01%                    | 42,555                       | 101.04%                       |
| Use of Fund Balance                  | 150,000             | 150,000                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 150,000</b>   | <b>\$ 373,542</b>                      | <b>\$ 223,561</b>            | <b>59.85%</b>              | <b>\$ 42,555</b>             | <b>22.15%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Sheriff                              | \$ 150,000          | \$ 373,542                             | \$ 199,099                   | 53.30%                     | \$ 107,322                   | 55.86%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 150,000</b>   | <b>\$ 373,542</b>                      | <b>\$ 199,099</b>            | <b>53.30%</b>              | <b>\$ 107,322</b>            | <b>55.86%</b>                 |
| Projected Fund Balance December 31   | \$ 245,292          | \$ 245,292                             |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 419,754                   |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 228,357          | \$ 228,357                             | \$ 228,357                   |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                | \$ -                | \$ 81,079                              | \$ 82,765                    | 102.08%                    | \$ 152,989                   | 100.00%                       |
| Investment Income                    | -                   | -                                      | 264                          | -                          | 160                          | -                             |
| Miscellaneous                        | -                   | -                                      | 9,138                        | -                          | -                            | -                             |
| Revenues without Use of Fund Balance | -                   | 81,079                                 | 92,167                       | 113.68%                    | 153,149                      | 100.10%                       |
| Use of Fund Balance                  | 73,670              | 73,670                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| TOTAL REVENUES                       | \$ 73,670           | \$ 154,749                             | \$ 92,167                    | 59.56%                     | \$ 153,149                   | 71.90%                        |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Sheriff                              | \$ 73,670           | \$ 154,749                             | \$ 17,949                    | 11.60%                     | \$ 58,462                    | 27.45%                        |
| TOTAL APPROPRIATIONS                 | \$ 73,670           | \$ 154,749                             | \$ 17,949                    | 11.60%                     | \$ 58,462                    | 27.45%                        |
| Projected Fund Balance December 31   | \$ 154,687          | \$ 154,687                             |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 302,575                   |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1                              | \$ 1,098,110        | \$ 1,098,110                           | \$ 1,098,110                 |                            |                              |                               |
| Revenues:   |                     |  |                              |                            |                              |                               |
| Taxes   | \$ 875,000          | \$ 875,000                             | \$ 997,304                   | 113.98%                    | \$ 863,583                   | 98.70%                        |
| Intergovernmental                                   | 400,000             | 400,000                                | 400,000                      | 100.00%                    | 400,000                      | 100.00%                       |
| Charges for Services                                | 1,040,201           | 1,040,201                              | 1,025,007                    | 98.54%                     | 1,001,358                    | 97.99%                        |
| Miscellaneous                                       | -                   | -                                      | -                            | -                          | -                            | -                             |
| Other Financing Sources                             | 400,000             | 1,990,613                              | 1,990,613                    | 100.00%                    | 500,000                      | 100.00%                       |
| TOTAL REVENUES                                      | <u>\$ 2,715,201</u> | <u>\$ 4,305,814</u>                    | <u>\$ 4,412,925</u>          | 102.49%                    | <u>\$ 2,764,941</u>          | 98.82%                        |
| Appropriations:                                     |                     |  |                              |                            |                              |                               |
| Stadium Operations                                  | \$ 2,695,845        | \$ 4,276,898                           | \$ 4,142,067                 | 96.85%                     | \$ 2,773,009                 | 99.11%                        |
| Appropriations without Contribution to Fund Balance | 2,695,845           | 4,276,898                              | 4,142,067                    | 96.85%                     | 2,773,009                    | 99.11%                        |
| Contribution to Fund Balance                        | 19,356              | 28,916                                 | -                            | 0.00%                      | -                            | -                             |
| TOTAL APPROPRIATIONS                                | <u>\$ 2,715,201</u> | <u>\$ 4,305,814</u>                    | <u>\$ 4,142,067</u>          | 96.20%                     | <u>\$ 2,773,009</u>          | 99.11%                        |
| Projected Fund Balance December 31                  | <u>\$ 1,117,466</u> | <u>\$ 1,127,026</u>                    |                              |                            |                              |                               |
| Fund Balance as of Report Date                      |                     |  | <u>\$ 1,368,968</u>          |                            |                              |                               |



# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1               | \$ 247,083          | \$ 247,083                             | \$ 247,083                   |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Licenses and Permits                 | \$ 8,000            | \$ 8,000                               | \$ 67,512                    | 843.90%                    | \$ 43,440                    | 434.40%                       |
| Revenues without Use of Fund Balance | 8,000               | 8,000                                  | 67,512                       | 843.90%                    | 43,440                       | 434.40%                       |
| Use of Fund Balance                  | -                   | 13,490                                 | -                            | 0.00%                      | -                            | -                             |
| TOTAL REVENUES                       | <u>\$ 8,000</u>     | <u>\$ 21,490</u>                       | <u>\$ 67,512</u>             | 314.16%                    | <u>\$ 43,440</u>             | 434.40%                       |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Planning and Development             | \$ 8,000            | \$ 21,490                              | \$ 13,490                    | 62.77%                     | \$ -                         | 0.00%                         |
| TOTAL APPROPRIATIONS                 | <u>\$ 8,000</u>     | <u>\$ 21,490</u>                       | <u>\$ 13,490</u>             | 62.77%                     | <u>\$ -</u>                  | 0.00%                         |
| Projected Fund Balance December 31   | \$ 247,083          | \$ 233,593                             |                              |                            |                              |                               |
| Fund Balance as of Report Date       |                     |  | \$ 301,105                   |                            |                              |                               |

# YTD financial report 2017 gwinnettcountry

## Tourism Fund (050)

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

|   | FY 2017             |  |                              |                            | FY 2016                      |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2017 Adopted Budget | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Fund Balance January 1                              | \$ 9,836,098        | \$ 9,836,098                           | \$ 9,836,098                 |                            |                              |                               |
| Revenues:   |                     |  |                              |                            |                              |                               |
| Taxes   | \$ 9,040,057        | \$ 10,273,674                          | \$ 10,227,864                | 99.55%                     | \$ 9,618,115                 | 100.55%                       |
| Charges for Services                                | 100                 | 100                                    | 928                          | 928.00%                    | 163                          | 163.00%                       |
| Investment Income                                   | -                   | -                                      | 46,678                       | -                          | 17,943                       | 1,196.20%                     |
| Miscellaneous                                       | -                   | -                                      | 17                           | -                          | -                            | -                             |
| Revenues without Use of Fund Balance                | 9,040,157           | 10,273,774                             | 10,275,487                   | 100.02%                    | 9,636,221                    | 100.72%                       |
| Use of Fund Balance                                 | -                   | 297,436                                | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                               | <b>\$ 9,040,157</b> | <b>\$ 10,571,210</b>                   | <b>\$ 10,275,487</b>         | <b>97.20%</b>              | <b>\$ 9,636,221</b>          | <b>100.72%</b>                |
| Appropriations:                                     |                     |  |                              |                            |                              |                               |
| Facility Debt                                       | \$ 4,923,605        | \$ 4,923,605                           | \$ 4,923,605                 | 100.00%                    | \$ 4,922,805                 | 100.00%                       |
| Tourism   | 3,479,630           | 5,647,605                              | 4,852,091                    | 85.91%                     | 3,517,157                    | 93.25%                        |
| Appropriations without Contribution to Fund Balance | 8,403,235           | 10,571,210                             | 9,775,696                    | 92.47%                     | 8,439,962                    | 97.07%                        |
| Contribution to Fund Balance                        | 636,922             | -                                      | -                            | -                          | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                         | <b>\$ 9,040,157</b> | <b>\$ 10,571,210</b>                   | <b>\$ 9,775,696</b>          | <b>92.47%</b>              | <b>\$ 8,439,962</b>          | <b>88.22%</b>                 |
| Projected Fund Balance December 31                  | \$ 10,473,020       | \$ 9,538,662                           |                              |                            |                              |                               |
| Fund Balance as of Report Date                      |                     |  | \$ 10,335,889                |                            |                              |                               |

# YTD financial report 2017 gwinnettcouuty

## 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 993,286          | \$ 993,286                             | \$ 993,286                   |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 153,500          | \$ 153,500                             | \$ 195,723                   | 127.51%                    | \$ 179,550                   | 116.97%                       |
| Miscellaneous                        | 770,000             | 770,000                                | 805,267                      | 104.58%                    | 742,281                      | 96.40%                        |
| Other Financing Sources              | -                   | 128,361                                | 18,361                       | 14.30%                     | -                            | -                             |
| Revenues without Use of Net Position | 923,500             | 1,051,861                              | 1,019,351                    | 96.91%                     | 921,831                      | 99.82%                        |
| Use of Net Position                  | 387,310             | 248,276                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 1,310,810</b> | <b>\$ 1,300,137</b>                    | <b>\$ 1,019,351</b>          | <b>78.40%</b>              | <b>\$ 921,831</b>            | <b>94.14%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Transportation*                      | \$ 1,309,810        | \$ 1,299,137                           | \$ 1,226,026                 | 94.37%                     | \$ 885,699                   | 90.45%                        |
| Non-Departmental:                    |                     |  |                              |                            |                              |                               |
| Fuel/Parts Reserve                   | 1,000               | 1,000                                  | -                            | 0.00%                      | -                            | -                             |
| Total Non-Departmental               | 1,000               | 1,000                                  | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 1,310,810</b> | <b>\$ 1,300,137</b>                    | <b>\$ 1,226,026</b>          | <b>94.30%</b>              | <b>\$ 885,699</b>            | <b>90.45%</b>                 |
| Projected Net Position December 31   | \$ 605,976          | \$ 745,010                             |                              |                            |                              |                               |
| Net Position as of Report Date       |                     |  | \$ 786,611                   |                            |                              |                               |

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

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## Local Transit Operating Fund (515)

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

|                                      | FY 2017              |  |                              | % Actual to Current Budget | FY 2016                      |                               |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget  | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 4,231,830         | \$ 4,231,830                           | \$ 4,231,830                 |                            |                              |                               |
| Revenues:                            |                      |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 2,841,217         | \$ 2,841,217                           | \$ 2,948,167                 | 103.76%                    | \$ 3,078,115                 | 87.67%                        |
| Investment Income                    | 22,000               | 22,000                                 | 61,051                       | 277.50%                    | 34,289                       | 119.91%                       |
| Miscellaneous                        | 22,000               | 22,000                                 | 17,691                       | 80.41%                     | 261,868                      | 97.76%                        |
| Other Financing Sources              | 8,122,040            | 12,737,040                             | 12,737,040                   | 100.00%                    | 6,104,695                    | 100.00%                       |
| Revenues without Use of Net Position | 11,007,257           | 15,622,257                             | 15,763,949                   | 100.91%                    | 9,478,967                    | 95.63%                        |
| Use of Net Position                  | 1,382,119            | 1,387,208                              | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                | <b>\$ 12,389,376</b> | <b>\$ 17,009,465</b>                   | <b>\$ 15,763,949</b>         | <b>92.68%</b>              | <b>\$ 9,478,967</b>          | <b>95.63%</b>                 |
| Appropriations:                      |                      |  |                              |                            |                              |                               |
| Financial Services                   | \$ 77,293            | \$ 65,459                              | \$ 58,679                    | 89.64%                     | \$ 67,628                    | 96.71%                        |
| Transportation                       | 12,312,083           | 16,944,006                             | 14,149,524                   | 83.51%                     | 9,353,237                    | 97.41%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 12,389,376</b> | <b>\$ 17,009,465</b>                   | <b>\$ 14,208,203</b>         | <b>83.53%</b>              | <b>\$ 9,420,865</b>          | <b>95.04%</b>                 |
| Projected Net Position December 31   | \$ 2,849,711         | \$ 2,844,622                           |                              |                            |                              |                               |
| Net Position as of Report Date       |                      |  | \$ 5,787,576                 |                            |                              |                               |

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## Solid Waste Operating Fund (595)

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

|  | FY 2017              |  |                              |                            | FY 2016                      |                               |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2017 Adopted Budget  | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1                         | \$ 16,170,291        | \$ 16,170,291                          | \$ 16,170,291                |                            |                              |                               |
| Revenues:                                      |                      |  |                              |                            |                              |                               |
| Taxes  | \$ 700,000           | \$ 700,000                             | \$ 813,060                   | 116.15%                    | \$ 763,271                   | 101.77%                       |
| Charges for Services                           | 45,274,798           | 45,274,798                             | 42,883,439                   | 94.72%                     | 42,455,327                   | 98.28%                        |
| Investment Income                              | 221,968              | 221,968                                | 568,655                      | 256.19%                    | 366,144                      | 170.82%                       |
| Miscellaneous                                  | 50                   | 50                                     | 1,024                        | 2,048.00%                  | 572                          | 1,144.00%                     |
| TOTAL REVENUES                                 | <u>\$ 46,196,816</u> | <u>\$ 46,196,816</u>                   | <u>\$ 44,266,178</u>         | 95.82%                     | <u>\$ 43,585,314</u>         | 98.69%                        |
| Appropriations:                                |                      |  |                              |                            |                              |                               |
| Support Services*                              | \$ 44,507,304        | \$ 44,489,327                          | \$ 41,686,730                | 93.70%                     | \$ 41,203,546                | 96.74%                        |
| 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           | 44,499,327                             | 41,686,730                   | 93.68%                     | 41,203,546                   | 96.72%                        |
| Working Capital Reserve                        | 1,679,512            | 1,697,489                              | -                            | 0.00%                      | -                            | 0.00%                         |
| TOTAL APPROPRIATIONS                           | <u>\$ 46,196,816</u> | <u>\$ 46,196,816</u>                   | <u>\$ 41,686,730</u>         | 90.24%                     | <u>\$ 41,203,546</u>         | 93.30%                        |
| Projected Net Position December 31             | \$ 17,849,803        | \$ 17,867,780                          |                              |                            |                              |                               |
| Net Position as of Report Date                 |                      |  | \$ 18,749,739                |                            |                              |                               |

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

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

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## Stormwater Operating Fund (590)

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

|                                      | FY 2017              |  |                              |                            | FY 2016                      |                               |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget  | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 28,105,937        | \$ 28,105,937                          | \$ 28,105,937                |                            |                              |                               |
| Revenues:                            |                      |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 31,538,521        | \$ 31,538,521                          | \$ 31,621,039                | 100.26%                    | \$ 31,304,790                | 100.25%                       |
| Investment Income                    | 120,000              | 120,000                                | 269,030                      | 224.19%                    | 246,262                      | 231.56%                       |
| Miscellaneous                        | 13,000               | 13,000                                 | 6,682                        | 51.40%                     | 42,673                       | 211.78%                       |
| Revenues without Use of Net Position | 31,671,521           | 31,671,521                             | 31,896,751                   | 100.71%                    | 31,593,725                   | 100.76%                       |
| Use of Net Position                  | 464,320              | 417,286                                | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                | <b>\$ 32,135,841</b> | <b>\$ 32,088,807</b>                   | <b>\$ 31,896,751</b>         | <b>99.40%</b>              | <b>\$ 31,593,725</b>         | <b>100.76%</b>                |
| Appropriations:                      |                      |  |                              |                            |                              |                               |
| Planning and Development             | \$ 733,683           | \$ 713,922                             | \$ 548,860                   | 76.88%                     | \$ 386,811                   | 88.22%                        |
| Water Resources*                     | 31,312,158           | 31,284,885                             | 30,231,284                   | 96.63%                     | 27,806,358                   | 94.94%                        |
| Non-Departmental:                    |                      |  |                              |                            |                              |                               |
| Compensation Reserve                 | 50,000               | 50,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Fuel/Parts Reserve                   | 10,000               | 10,000                                 | -                            | 0.00%                      | -                            | -                             |
| Non-Departmental Stormwater          | 30,000               | 30,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Total Non-Departmental               | 90,000               | 90,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 32,135,841</b> | <b>\$ 32,088,807</b>                   | <b>\$ 30,780,144</b>         | <b>95.92%</b>              | <b>\$ 28,193,169</b>         | <b>89.92%</b>                 |
| Projected Net Position December 31   | \$ 27,641,617        | \$ 27,688,651                          |                              |                            |                              |                               |
| Net Position as of Report Date       |                      |  | \$ 29,222,544                |                            |                              |                               |

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

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## Water and Sewer Operating Fund (501)

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

|                                      | FY 2017               |  |                              | % Actual to Current Budget | FY 2016                      |                               |
|--------------------------------------|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget   | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 155,216,572        | \$ 155,216,572                         | \$ 155,216,572               |                            |                              |                               |
| Revenues:                            |                       |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 311,944,368        | \$ 311,944,368                         | \$ 310,610,366               | 99.57%                     | \$ 317,285,319               | 105.27%                       |
| Investment Income                    | 440,000               | 440,000                                | 1,882,027                    | 427.73%                    | 1,185,614                    | 257.74%                       |
| Contributions and Donations          | 16,527,438            | 16,527,438                             | 21,058,232                   | 127.41%                    | 21,786,777                   | 130.35%                       |
| Miscellaneous                        | -                     | -                                      | 383,697                      | -                          | 701,832                      | 290.54%                       |
| Other Financing Sources              | -                     | -                                      | -                            | -                          | 52,502                       | -                             |
| Revenues without Use of Net Position | 328,911,806           | 328,911,806                            | 333,934,322                  | 101.53%                    | 341,012,044                  | 106.96%                       |
| Use of Net Position                  | 25,173,886            | 24,317,805                             | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 354,085,692</b> | <b>\$ 353,229,611</b>                  | <b>\$ 333,934,322</b>        | <b>94.54%</b>              | <b>\$ 341,012,044</b>        | <b>100.69%</b>                |
| Appropriations:                      |                       |  |                              |                            |                              |                               |
| Planning and Development             | \$ 918,054            | \$ 699,603                             | \$ 535,832                   | 76.59%                     | \$ 881,975                   | 94.77%                        |
| Water Resources*                     | 353,002,638           | 352,365,008                            | 330,852,309                  | 93.89%                     | 319,577,566                  | 94.65%                        |
| Non-Departmental:                    |                       |  |                              |                            |                              |                               |
| Compensation Reserve                 | 50,000                | 50,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Fuel/Parts Reserve                   | 65,000                | 65,000                                 | -                            | 0.00%                      | -                            | -                             |
| Non-Departmental Water Resources     | 50,000                | 50,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Total Non-Departmental               | 165,000               | 165,000                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 354,085,692</b> | <b>\$ 353,229,611</b>                  | <b>\$ 331,388,141</b>        | <b>93.82%</b>              | <b>\$ 320,459,541</b>        | <b>94.62%</b>                 |
| Projected Net Position December 31   | \$ 130,042,686        | \$ 130,898,767                         |                              |                            |                              |                               |
| Net Position as of Report Date       |                       |  | \$ 157,762,753               |                            |                              |                               |

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

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## Administrative Support Fund (665)

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

|                                      | FY 2017              |  |                              |                            | FY 2016                      |                               |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget  | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 8,805,245         | \$ 8,805,245                           | \$ 8,805,245                 |                            |                              |                               |
| Revenues:                            |                      |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 57,286,124        | \$ 57,308,303                          | \$ 54,862,882                | 95.73%                     | \$ 54,280,446                | 99.58%                        |
| Investment Income                    | 56,976               | 56,976                                 | 153,823                      | 269.98%                    | 49,221                       | 55.71%                        |
| Miscellaneous                        | 919,405              | 919,405                                | 1,302,098                    | 141.62%                    | 1,545,302                    | 104.34%                       |
| Other Financing Sources              | -                    | -                                      | -                            | -                          | 18,533                       | 100.00%                       |
| Revenues without Use of Net Position | 58,262,505           | 58,284,684                             | 56,318,803                   | 96.63%                     | 55,893,502                   | 99.64%                        |
| Use of Net Position                  | 1,794,062            | 1,367,457                              | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                | <b>\$ 60,056,567</b> | <b>\$ 59,652,141</b>                   | <b>\$ 56,318,803</b>         | <b>94.41%</b>              | <b>\$ 55,893,502</b>         | <b>99.64%</b>                 |
| Appropriations:                      |                      |  |                              |                            |                              |                               |
| County Administration                | \$ 4,104,785         | \$ 4,069,614                           | \$ 3,783,530                 | 92.97%                     | \$ 4,171,767                 | 88.57%                        |
| Financial Services                   | 9,484,620            | 9,420,902                              | 8,478,987                    | 90.00%                     | 7,861,573                    | 96.16%                        |
| Human Resources                      | 3,631,591            | 3,595,689                              | 3,514,777                    | 97.75%                     | 3,230,329                    | 94.72%                        |
| Information Technology Services      | 28,222,732           | 27,796,955                             | 23,810,469                   | 85.66%                     | 21,981,118                   | 87.48%                        |
| Law                                  | 2,317,029            | 2,317,029                              | 2,317,028                    | 100.00%                    | 2,233,893                    | 99.71%                        |
| Support Services                     | 11,070,310           | 10,976,452                             | 10,946,492                   | 99.73%                     | 10,049,399                   | 99.24%                        |
| Non-Departmental:                    |                      |  |                              |                            |                              |                               |
| Fuel/Parts Reserve                   | 4,000                | 4,000                                  | -                            | 0.00%                      | -                            | -                             |
| Non-Departmental Admin Support       | 1,221,500            | 1,471,500                              | 847,439                      | 57.59%                     | 556,615                      | 79.36%                        |
| Total Non-Departmental               | 1,225,500            | 1,475,500                              | 847,439                      | 57.43%                     | 556,615                      | 79.36%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 60,056,567</b> | <b>\$ 59,652,141</b>                   | <b>\$ 53,698,722</b>         | <b>90.02%</b>              | <b>\$ 50,084,694</b>         | <b>89.28%</b>                 |
| Projected Net Position December 31   | \$ 7,011,183         | \$ 7,437,788                           |                              |                            |                              |                               |
| Net Position as of Report Date       |                      |  | \$ 11,425,326                |                            |                              |                               |



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## Auto Liability Fund (606)

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

|                                      | FY 2017             |  |                              |                            | FY 2016                      |                               |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 3,015,722        | \$ 3,015,722                           | \$ 3,015,722                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 800,000          | \$ 800,000                             | \$ 800,000                   | 100.00%                    | \$ 999,939                   | 99.99%                        |
| Investment Income                    | 14,537              | 14,537                                 | 23,883                       | 164.29%                    | 17,667                       | 160.61%                       |
| Miscellaneous                        | -                   | -                                      | 185                          | -                          | -                            | -                             |
| Revenues without Use of Net Position | 814,537             | 814,537                                | 824,068                      | 101.17%                    | 1,017,606                    | 100.65%                       |
| Use of Net Position                  | 218,678             | 1,969,692                              | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                | <b>\$ 1,033,215</b> | <b>\$ 2,784,229</b>                    | <b>\$ 824,068</b>            | <b>29.60%</b>              | <b>\$ 1,017,606</b>          | <b>100.65%</b>                |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Financial Services                   | \$ 1,033,215        | \$ 2,784,229                           | \$ 1,676,735                 | 60.22%                     | \$ 729,555                   | 72.46%                        |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 1,033,215</b> | <b>\$ 2,784,229</b>                    | <b>\$ 1,676,735</b>          | <b>60.22%</b>              | <b>\$ 729,555</b>            | <b>72.16%</b>                 |
| Projected Net Position December 31   | \$ 2,797,044        | \$ 1,046,030                           |                              |                            |                              |                               |
| Net Position as of Report Date       |                     |  | \$ 2,163,055                 |                            |                              |                               |

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## Fleet Management Fund (610)

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

|                                      | FY 2017             |  |                              |                            | FY 2016                      |                               |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 1,477,313        | \$ 1,477,313                           | \$ 1,477,313                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 5,734,029        | \$ 5,734,029                           | \$ 5,367,724                 | 93.61%                     | \$ 4,848,157                 | 77.54%                        |
| Miscellaneous                        | 270,700             | 270,700                                | 283,106                      | 104.58%                    | 278,237                      | 80.57%                        |
| Revenues without Use of Net Position | 6,004,729           | 6,004,729                              | 5,650,830                    | 94.11%                     | 5,126,394                    | 77.70%                        |
| Use of Net Position                  | 473,727             | 586,113                                | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                | <b>\$ 6,478,456</b> | <b>\$ 6,590,842</b>                    | <b>\$ 5,650,830</b>          | <b>85.74%</b>              | <b>\$ 5,126,394</b>          | <b>77.70%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Support Services                     | \$ 6,464,456        | \$ 6,576,842                           | \$ 6,403,004                 | 97.36%                     | \$ 5,966,889                 | 90.59%                        |
| Non-Departmental:                    |                     |  |                              |                            |                              |                               |
| Compensation Reserve                 | 10,000              | 10,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Fuel/Parts Reserve                   | 4,000               | 4,000                                  | -                            | 0.00%                      | -                            | -                             |
| Total Non-Departmental               | 14,000              | 14,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 6,478,456</b> | <b>\$ 6,590,842</b>                    | <b>\$ 6,403,004</b>          | <b>97.15%</b>              | <b>\$ 5,966,889</b>          | <b>90.44%</b>                 |
| Projected Net Position December 31   | \$ 1,003,586        | \$ 891,200                             |                              |                            |                              |                               |
| Net Position as of Report Date       |                     |  | \$ 725,139                   |                            |                              |                               |

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## Group Self-Insurance Fund (605)

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

|                                      | FY 2017              |  |                              | % Actual to Current Budget | FY 2016                      |                               |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|                                      | 2017 Adopted Budget  | Current Annual Budget as of 12/31/2017 | Actuals YTD as of 12/31/2017 |                            | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 30,036,092        | \$ 30,036,092                          | \$ 30,036,092                |                            |                              |                               |
| Revenues:                            |                      |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 51,897,239        | \$ 51,897,239                          | \$ 52,245,807                | 100.67%                    | \$ 50,208,488                | 103.49%                       |
| Investment Income                    | 175,000              | 175,000                                | 391,022                      | 223.44%                    | 298,704                      | 182.40%                       |
| Miscellaneous                        | -                    | -                                      | 129,782                      | -                          | 975,562                      | -                             |
| Other Financing Sources              | -                    | 12,315                                 | 12,315                       | 100.00%                    | 469,105                      | 100.00%                       |
| Revenues without Use of Net Position | 52,072,239           | 52,084,554                             | 52,778,926                   | 101.33%                    | 51,951,859                   | 105.70%                       |
| Use of Net Position                  | 3,005,215            | 4,729,188                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 55,077,454</b> | <b>\$ 56,813,742</b>                   | <b>\$ 52,778,926</b>         | <b>92.90%</b>              | <b>\$ 51,951,859</b>         | <b>93.48%</b>                 |
| Appropriations:                      |                      |  |                              |                            |                              |                               |
| Human Resources                      | \$ 55,067,454        | \$ 56,803,742                          | \$ 55,579,926                | 97.85%                     | \$ 53,809,383                | 96.84%                        |
| Non-Departmental:                    |                      |  |                              |                            |                              |                               |
| Compensation Reserve                 | 10,000               | 10,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Total Non-Departmental               | 10,000               | 10,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 55,077,454</b> | <b>\$ 56,813,742</b>                   | <b>\$ 55,579,926</b>         | <b>97.83%</b>              | <b>\$ 53,809,383</b>         | <b>96.82%</b>                 |
| Projected Net Position December 31   | \$ 27,030,877        | \$ 25,306,904                          |                              |                            |                              |                               |
| Net Position as of Report Date       |                      |  | \$ 27,235,092                |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 10,142,582       | \$ 10,142,582                          | \$ 10,142,582                |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 4,500,000        | \$ 4,500,000                           | \$ 4,500,000                 | 100.00%                    | \$ 4,998,686                 | 99.97%                        |
| Investment Income                    | 75,000              | 75,000                                 | 132,606                      | 176.81%                    | 107,411                      | 111.89%                       |
| Miscellaneous                        | -                   | -                                      | 455,520                      | -                          | 13,569                       | -                             |
| Revenues without Use of Net Position | 4,575,000           | 4,575,000                              | 5,088,126                    | 111.22%                    | 5,119,666                    | 100.46%                       |
| Use of Net Position                  | 2,677,948           | 2,621,473                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 7,252,948</b> | <b>\$ 7,196,473</b>                    | <b>\$ 5,088,126</b>          | <b>70.70%</b>              | <b>\$ 5,119,666</b>          | <b>71.28%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Financial Services                   | \$ 7,242,948        | \$ 7,186,473                           | \$ 5,786,182                 | 80.51%                     | \$ 6,584,867                 | 91.81%                        |
| Non-Departmental:                    |                     |  |                              |                            |                              |                               |
| Compensation Reserve                 | 10,000              | 10,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Total Non-Departmental               | 10,000              | 10,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 7,252,948</b> | <b>\$ 7,196,473</b>                    | <b>\$ 5,786,182</b>          | <b>80.40%</b>              | <b>\$ 6,584,867</b>          | <b>91.68%</b>                 |
| Projected Net Position December 31   | \$ 7,464,634        | \$ 7,521,109                           |                              |                            |                              |                               |
| Net Position as of Report Date       |                     |  | \$ 9,444,526                 |                            |                              |                               |

# 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 12/31/2017 | Actuals YTD as of 12/31/2017 | % Actual to Current Budget | Actuals YTD as of 12/31/2016 | % Actual to 12/31/2016 Budget |
| Net Position January 1               | \$ 9,587,387        | \$ 9,587,387                           | \$ 9,587,387                 |                            |                              |                               |
| Revenues:                            |                     |  |                              |                            |                              |                               |
| Charges for Services                 | \$ 2,500,000        | \$ 2,500,000                           | \$ 2,500,000                 | 100.00%                    | \$ 3,499,680                 | 99.99%                        |
| Investment Income                    | 50,000              | 50,000                                 | 163,057                      | 326.11%                    | 136,364                      | 340.91%                       |
| Miscellaneous                        | -                   | -                                      | 117,990                      | -                          | 19,273                       | -                             |
| Revenues without Use of Net Position | 2,550,000           | 2,550,000                              | 2,781,047                    | 109.06%                    | 3,655,317                    | 103.26%                       |
| Use of Net Position                  | 835,707             | 3,221,582                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                | <b>\$ 3,385,707</b> | <b>\$ 5,771,582</b>                    | <b>\$ 2,781,047</b>          | <b>48.19%</b>              | <b>\$ 3,655,317</b>          | <b>84.17%</b>                 |
| Appropriations:                      |                     |  |                              |                            |                              |                               |
| Human Resources                      | \$ 3,375,707        | \$ 5,761,582                           | \$ 4,581,872                 | 79.52%                     | \$ 3,269,404                 | 75.46%                        |
| Non-Departmental:                    |                     |  |                              |                            |                              |                               |
| Compensation Reserve                 | 10,000              | 10,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| Total Non-Departmental               | 10,000              | 10,000                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>          | <b>\$ 3,385,707</b> | <b>\$ 5,771,582</b>                    | <b>\$ 4,581,872</b>          | <b>79.39%</b>              | <b>\$ 3,269,404</b>          | <b>75.28%</b>                 |
| Projected Net Position December 31   | \$ 8,751,680        | \$ 6,365,805                           |                              |                            |                              |                               |
| Net Position as of Report Date       |                     |  | \$ 7,786,562                 |                            |                              |                               |

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 12/31/2017

| Department/Fund             | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month      | Year to Date      |
|-----------------------------|---------------------|---------------------------------------|---------------------------------------|---|--------------------|-------------------|
| <b>General Fund (001)</b>   |                     |                                       |                                       |   |                    |                   |
| Taxes                       | \$ 222,176,456      | \$ 246,727,662                        | \$ 24,551,206                         | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | \$ -               | \$ 26,414,126     |
|                             |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (1,862,920)        | (1,862,920)       |
|                             |                     |                                       |                                       | <b>Total: Taxes</b>   | <b>(1,862,920)</b> | <b>24,551,206</b> |
| Licenses and Permits        | 30,000              | 270,225.0                             | 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            |
|                             |                     |                                       |                                       | <b>Total: Intergovernmental</b>   | <b>-</b>           | <b>75,021</b>     |
| 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             |
|                             |                     |                                       |                                       | <b>Total: Contributions and Donations</b>   | <b>-</b>           | <b>128,168</b>    |
| 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            |

| Department/Fund         | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|-------------------------|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| 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       |
| Revenue Reserve         | 9,000,000           | 11,712,110                            | 2,712,110                             | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | (2,013,083)  |
|                         |                     |                                       |                                       | GCID20175457 Approval to amend the FY2017 budget to include a contribution of \$18,360.78 from the General Fund to the Airport Operating Fund in order to be compliant with an amendment to the Federal Aviation Administration's policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales.  | -             | 18,361       |
|                         |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 4,815,343     | 4,815,343    |
|                         |                     |                                       |                                       | To adjust budget for 90 day job vacancies.  | (7,429)       | (108,511)    |
|                         |                     |                                       |                                       | Total: Revenue Reserve  | 4,807,914     | 2,712,110    |
| Use of Fund Balance     | 19,477,684          | 10,135,430                            | (9,342,254)                           | To adjust budget for 90 day job vacancies.  | -             | (407,434)    |
|                         |                     |                                       |                                       | 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)     |
|                         |                     |                                       |                                       | GCID20175300 Approval for Declaration of Taking Condemnation proceedings for property of Shelly Lee and First Intercontinental Bank, 1.9894 acres, parcel R6232024 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.   | -             | 1,530,000    |

| Department/Fund                                     | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| Use of Fund Balance (cont.)                         |                     |                                       |                                       | GCID20175301 Approval for Declaration of Taking Condemnation proceedings for property of Gwinnett Prado, 5.7964 acres, parcel R6232025 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.   | -             | 2,085,000    |
|   |                     |                                       |                                       | GCID20175302 Approval for Declaration of Taking Condemnation proceedings for property of Amerifoods, 0.703 acres, parcel R6232115 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.  | -             | 300,000      |
|   |                     |                                       |                                       | GCID20175313 Approval for Purchase and Sale Agreement between Gwinnett County and Macy's Retail Holdings, Inc. to purchase 1.633 acres , part of tax parcel No.6-232-007 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.   | -             | 700,000      |
|   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | (23,651,397) |
|   |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 10,135,430    | 10,135,430   |
|   |                     |                                       |                                       | Total: Use of Fund Balance  | 10,135,430    | (9,342,254)  |
| <i>Total: General Fund</i>                          |                     |                                       | 18,500,832                            |   | 13,080,424    | 18,500,832   |
| <b>2003 General Obligation Bond Debt Fund (951)</b> |                     |                                       |                                       |   |               |              |
| Taxes   | 54,771              | 667,775                               | 613,004                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 613,004       | 613,004      |
| Use of Fund Balance                                 | 4,166,863           | 3,558,892                             | (607,971)                             | 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        |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (611,904)     | (611,904)    |
|   |                     |                                       |                                       | Total: Use of Fund Balance  | (611,904)     | (607,971)    |
| <i>Total: General Obligation Bond Debt Fund</i>     |                     |                                       | 5,033                                 |   | 1,100         | 5,033        |



| Department/Fund  | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|--|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>Development and Enforcement Services District Fund (104)</b>  |                     |                                       |                                       |   |               |              |
| Taxes  | 6,383,725           | 6,868,424                             | 484,699                               | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 506,852      |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (22,153)      | (22,153)     |
|  |                     |                                       |                                       | Total: Taxes  | (22,153)      | 484,699      |
| Other Financing Sources  | 668,029             | 716,561                               | 48,532                                | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 48,532        | 48,532       |
| Use of Fund Balance  | -                   | 1,165,056                             | 1,165,056                             | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 1,165,056     | 1,165,056    |
| <i>Total: Development and Enforcement Services District Fund</i> |                     |                                       | 1,698,287                             |   | 1,191,435     | 1,698,287    |
| <b>Fire and Emergency Medical Services District Fund (102)</b>   |                     |                                       |                                       |   |               |              |
| Taxes  | 84,894,109          | 90,144,866                            | 5,250,757                             | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 5,500,367    |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (249,610)     | (249,610)    |
|  |                     |                                       |                                       | Total: Taxes  | (249,610)     | 5,250,757    |
| 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 alarms.   | -             | 2,992        |
| Other Financing Sources  | 5,938,036           | 6,369,427                             | 431,391                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 431,391       | 431,391      |
| Use of Fund Balance  | 3,112,356           | 6,559,007                             | 3,446,651                             | To adjust budget for 90 day job vacancies.  | -             | (1,062,634)  |
|  |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | (2,049,722)  |
|  |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 6,559,007     | 6,559,007    |
|  |                     |                                       |                                       | Total: Use of Fund Balance  | 6,559,007     | 3,446,651    |
| <i>Total: Fire and Emergency Medical Services District Fund</i>  |                     |                                       | 9,131,791                             |   | 6,740,788     | 9,131,791    |

| Department/Fund                                     | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>Loganville EMS Services District Fund (103)</b>  |                     |                                       |                                       |   |               |              |
| Use of Fund Balance                                 | 41,245              | 42,938                                | 1,693                                 | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 1,693         | 1,693        |
| <i>Total: Loganville EMS Services District Fund</i> |                     |                                       | 1,693                                 |   | 1,693         | 1,693        |
| <b>Police Services District Fund (106)</b>          |                     |                                       |                                       |   |               |              |
| Taxes   | 58,665,793          | 61,659,019                            | 2,993,226                             | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 2,648,614    |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 344,612       | 344,612      |
|   |                     |                                       |                                       | Total: Taxes  | 344,612       | 2,993,226    |
| Insurance Premium Taxes                             | 30,291,123          | 36,320,554                            | 6,029,431                             | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 6,029,431     | 6,029,431    |
| 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       |
| Other Financing Sources                             | 2,969,018           | 3,184,713                             | 215,695                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 215,695       | 215,695      |
| Use of Fund Balance                                 | -                   | 980,212                               | 980,212                               | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 980,212       | 980,212      |
| <i>Total: Police Services District Fund</i>         |                     |                                       | 10,250,164                            |   | 7,569,950     | 10,250,164   |

| Department/Fund               | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month    | Year to Date     |
|-------------------------------|---------------------|---------------------------------------|---------------------------------------|---|------------------|------------------|
| <b>Recreation Fund (105)</b>  |                     |                                       |                                       |   |                  |                  |
| Taxes                         | 27,540,995          | 29,129,489                            | 1,588,494                             | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                | 1,603,132        |
|                               |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (14,638)         | (14,638)         |
|                               |                     |                                       |                                       | Total: Taxes  | (14,638)         | 1,588,494        |
| Charges for Services          | 4,498,597           | 4,177,566                             | (321,031)                             | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (321,031)        | (321,031)        |
| Miscellaneous                 | 2,342,342           | 2,312,258                             | (30,084)                              | GCID20175188 Approval for Chairman to execute documents necessary to grant 1,493 square feet of easement on tax parcel R6089004 to Atlanta Gas Light Company.   | -                | 230              |
|                               |                     |                                       |                                       | GCID20175160 Approval for Chairman to execute documents to grant 0.469 acres of permanent sewer easement and 0.716 acres of temporary construction easement for construction of a public sewer line on parcel R6130A206.  | -                | 30,777           |
|                               |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (61,091)         | (61,091)         |
|                               |                     |                                       |                                       | Total: Miscellaneous  | (61,091)         | (30,084)         |
| Use of Fund Balance           | 1,320,192           | 1,745,702                             | 425,510                               | To adjust budget for 90 day job vacancies.  | -                | (116,029)        |
|                               |                     |                                       |                                       | GCID20175188 Approval for Chairman to execute documents necessary to grant 1,493 square feet of easement on tax parcel R6089004 to Atlanta Gas Light Company.   | -                | (230)            |
|                               |                     |                                       |                                       | GCID20175160 Approval for Chairman to execute documents to grant 0.469 acres of permanent sewer easement and 0.716 acres of temporary construction easement for construction of a public sewer line on parcel R6130A206.  | -                | (30,777)         |
|                               |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                | (1,173,156)      |
|                               |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 630,848          | 630,848          |
|                               |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 1,114,854        | 1,114,854        |
|                               |                     |                                       |                                       | Total: Use of Fund Balance  | 1,745,702        | 425,510          |
| <b>Total: Recreation Fund</b> |                     |                                       | <b>1,662,889</b>                      |   | <b>1,348,942</b> | <b>1,662,889</b> |

| Department/Fund                               | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description  | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|--|---------------|--------------|
| <b>Indian Trail TAD Fund (162)</b>            |                     |                                       |                                       |  |               |              |
| Taxes   | -                   | 505,992.00                            | 505,992.00                            | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | 505,992       | 505,992      |
| <i>Total: Indian Trail TAD Fund</i>           |                     |                                       | 505,992                               |  | 505,992       | 505,992      |
| <b>Jimmy Carter Boulevard TAD Fund (002)</b>  |                     |                                       |                                       |  |               |              |
| Taxes   | -                   | 1,217,250.00                          | 1,217,250.00                          | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | 1,217,250     | 1,217,250    |
| <i>Total: Jimmy Carter Boulevard TAD Fund</i> |                     |                                       | 1,217,250                             |  | 1,217,250     | 1,217,250    |
| <b>Park Place TAD Fund (163)</b>              |                     |                                       |                                       |  |               |              |
| Taxes   | -                   | 56,902.00                             | 56,902.00                             | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | 56,902        | 56,902       |
| <i>Total: Park Place TAD Fund</i>             |                     |                                       | 56,902                                |  | 56,902        | 56,902       |
| <b>Speed Hump Fund (003)</b>                  |                     |                                       |                                       |  |               |              |
| Use of Fund Balance                           | 37,171.00           | 38,777.00                             | 1,606.00                              | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | 1,606         | 1,606        |
| <i>Total: Speed Hump Fund</i>                 |                     |                                       | 1,606                                 |  | 1,606         | 1,606        |
| <b>Street Lighting Fund (002)</b>             |                     |                                       |                                       |  |               |              |
| Charges for Services                          | 7,250,000           | 7,263,387                             | 13,387                                | GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.                              | -             | 675          |
|   |                     |                                       |                                       | GCID20175362 Approval of incorporation into the Street Lighting Program, Eaglecrest. Estimated revenue and operating cost of \$1,604.90.   | -             | 1,605        |
|   |                     |                                       |                                       | GCID20175363 Approval of incorporation into the Street Lighting Program, Trotters Pointe. Estimated revenue and operating cost of \$4,008.40.                                      | -             | 4,009        |
|   |                     |                                       |                                       | 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 \$1,161.                                     | -             | 1,161        |
|   |                     |                                       |                                       | Total: Charges for Services  | -             | 13,387       |
| Use of Fund Balance                           | 201,569             | 153,719                               | (47,850)                              | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | (47,850)      | (47,850)     |
| <i>Total: Street Lighting Fund</i>            |                     |                                       | (34,463)                              |  | (47,850)      | (34,463)     |

| Department/Fund   | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>District Attorney Federal Justice Asset Sharing Fund (080)</b>   |                     |                                       |                                       |   |               |              |
| Fines and Forfeitures   | -                   | 113,821                               | 113,821                               | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 137,149      |
|   |                     |                                       |                                       | 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>  |                     |                                       | 113,821                               |   | -             | 113,821      |
| <b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>  |                     |                                       |                                       |   |               |              |
| Fines and Forfeitures   | -                   | 36,666                                | 36,666                                | 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       |
|   |                     |                                       |                                       | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 13,338       |
| <i>Total: District Attorney Federal Treasury Asset Sharing Fund</i> |                     |                                       | 36,666                                |   | -             | 36,666       |
| <b>E-911 Fund (095)</b>   |                     |                                       |                                       |   |               |              |
| Use of Fund Balance   | 6,069,594           | 5,603,811                             | (465,783)                             | To adjust budget for 90 day job vacancies.  | -             | (298,958)    |
|   |                     |                                       |                                       | GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.                                 | -             | 11,991       |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                          | (178,816)     | (178,816)    |
| <i>Total: E-911 Fund</i>  |                     |                                       | (465,783)                             |   | (178,816)     | (465,783)    |
| <b>Juvenile Court Supervision Fund (030)</b>                        |                     |                                       |                                       |   |               |              |
| Use of Fund Balance   | -                   | 7,260                                 | 7,260                                 | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                          | 7,260         | 7,260        |
| <i>Total: Juvenile Court Supervision Fund</i>                       |                     |                                       | 7,260                                 |   | 7,260         | 7,260        |
| <b>Police Special Justice Fund (070)</b>                            |                     |                                       |                                       |   |               |              |
| Fines and Forfeitures   | -                   | 36,262                                | 36,262                                | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 36,262       |
| Use of Fund Balance   | 713,259             | 676,997                               | (36,262)                              | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | (36,262)     |
| <i>Total: Police Special Justice Fund</i>                           |                     |                                       | -                                     |   | -             | -            |
| <b>Police Special State Fund (072)</b>                              |                     |                                       |                                       |   |               |              |
| Fines and Forfeitures   | -                   | 493,788                               | 493,788                               | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | 1,037         | 493,788      |
| Use of Fund Balance   | 609,180             | 115,392                               | (493,788)                             | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | (1,037)       | (493,788)    |
| <i>Total: Police Special State Fund</i>                             |                     |                                       | -                                     |   | -             | -            |

| Department/Fund                             | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>Sheriff Special Justice Fund (065)</b>   |                     |                                       |                                       |   |               |              |
| Fines and Forfeitures                       | -                   | 73,532                                | 73,532                                | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 73,532       |
| <i>Total: Sheriff Special Justice Fund</i>  |                     |                                       | 73,532                                |   | -             | 73,532       |
| <b>Sheriff Special Treasury Fund (066)</b>  |                     |                                       |                                       |   |               |              |
| Fines and Forfeitures                       | -                   | 223,542                               | 223,542                               | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | 3,882         | 223,542      |
| <i>Total: Sheriff Special Treasury Fund</i> |                     |                                       | 223,542                               |   | 3,882         | 223,542      |
| <b>Sheriff Special State Fund (067)</b>     |                     |                                       |                                       |   |               |              |
| Fines and Forfeitures                       | -                   | 81,079                                | 81,079                                | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 81,079       |
| <i>Total: Sheriff Special State Fund</i>    |                     |                                       | 81,079                                |   | -             | 81,079       |
| <b>Stadium Fund (055)</b>                   |                     |                                       |                                       |   |               |              |
| Other Financing Sources                     | 400,000             | 1,990,613                             | 1,590,613                             | GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.  | -             | 1,590,613    |
| <i>Total: Stadium Fund</i>                  |                     |                                       | 1,590,613                             |   | -             | 1,590,613    |
| <b>Tree Bank Fund (040)</b>                 |                     |                                       |                                       |   |               |              |
| Use of Fund Balance                         | -                   | 13,490                                | 13,490                                | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 13,490        | 13,490       |
| <i>Total: Tree Bank Fund</i>                |                     |                                       | 13,490                                |   | 13,490        | 13,490       |
| <b>Tourism Fund (050)</b>                   |                     |                                       |                                       |   |               |              |
| Taxes                                       | 9,040,057           | 10,273,674                            | 1,233,617                             | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 1,233,617     | 1,233,617    |
| Use of Fund Balance                         | -                   | 297,436                               | 297,436                               | 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        |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (662,922)     | (662,922)    |
|   |                     |                                       |                                       | Total: Use of Fund Balance  | (662,922)     | 297,436      |
| <i>Total: Tourism Fund</i>                  |                     |                                       | 1,531,053                             |   | 570,695       | 1,531,053    |

| Department/Fund                            | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description  | Current Month    | Year to Date     |
|--|---------------------|---------------------------------------|---------------------------------------|--|------------------|------------------|
| <b>Airport Operating Fund (520)</b>        |                     |                                       |                                       |  |                  |                  |
| Other Financing Sources                    | -                   | 128,361                               | 128,361                               | GCID20175457 Approval to amend the FY2017 budget to include a contribution of \$18,360.78 from the General Fund to the Airport Operating Fund in order to be compliant with an amendment to the Federal Aviation Administration's policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales. | -                | 18,361           |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.   | 110,000          | 110,000          |
|  |                     |                                       |                                       | <b>Total: Other Financing Sources</b>  | <b>110,000</b>   | <b>128,361</b>   |
| Use of Net Position                        | 387,310             | 248,276                               | (139,034)                             | GCID20175457 Approval to amend the FY2017 budget to include a contribution of \$18,360.78 from the General Fund to the Airport Operating Fund in order to be compliant with an amendment to the Federal Aviation Administration's policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales. | -                | (18,361)         |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.   | (120,673)        | (120,673)        |
|  |                     |                                       |                                       | <b>Total: Use of Net Position</b>  | <b>(120,673)</b> | <b>(139,034)</b> |
| <b>Total: Airport Operating Fund</b>       |                     |                                       | <b>(10,673)</b>                       |  | <b>(10,673)</b>  | <b>(10,673)</b>  |
| <b>Local Transit Operating Fund (515)</b>  |                     |                                       |                                       |  |                  |                  |
| Other Financing Sources                    | 8,122,040           | 12,737,040                            | 4,615,000                             | GCID20175300 Approval for Declaration of Taking Condemnation proceedings for property of Shelly Lee and First Intercontinental Bank, 1.9894 acres, parcel R6232024 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.  | -                | 1,530,000        |
|  |                     |                                       |                                       | GCID20175301 Approval for Declaration of Taking Condemnation proceedings for property of Gwinnett Prado, 5.7964 acres, parcel R6232025 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.  | -                | 2,085,000        |
|  |                     |                                       |                                       | GCID20175302 Approval for Declaration of Taking Condemnation proceedings for property of Amerifoods, 0.703 acres, parcel R6232115 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.   | -                | 300,000          |
|  |                     |                                       |                                       | GCID20175313 Approval for Purchase and Sale Agreement between Gwinnett County and Macy's Retail Holdings, Inc. to purchase 1.633 acres , part of tax parcel No.6-232-007 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.  | -                | 700,000          |
|  |                     |                                       |                                       | <b>Total: Other Financing Sources</b>  | <b>-</b>         | <b>4,615,000</b> |
| Use of Net Position                        | 1,382,119           | 1,387,208                             | 5,089                                 | To adjust budget for 90 day job vacancies.   | -                | (5,564)          |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.   | 10,653           | 10,653           |
|  |                     |                                       |                                       | <b>Total: Use of Net Position</b>  | <b>10,653</b>    | <b>5,089</b>     |
| <b>Total: Local Transit Operating Fund</b> |                     |                                       | <b>4,620,089</b>                      |  | <b>10,653</b>    | <b>4,620,089</b> |

| Department/Fund                              | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|--|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>Stormwater Operating Fund (590)</b>       |                     |                                       |                                       |   |               |              |
| Use of Net Position                          | 464,320             | 417,286                               | (47,034)                              | To adjust budget for 90 day job vacancies.  | -             | (138,599)    |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 91,565        | 91,565       |
|  |                     |                                       |                                       | Total: Use of Net Position  | 91,565        | (47,034)     |
| <i>Total: Stormwater Operating Fund</i>      |                     |                                       | (47,034)                              |   | 91,565        | (47,034)     |
| <b>Water and Sewer Operating Fund (501)</b>  |                     |                                       |                                       |   |               |              |
| Use of Net Position                          | 25,173,886          | 24,317,805                            | (856,081)                             | To adjust budget for 90 day job vacancies.  | (22,156)      | (1,043,561)  |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 187,480       | 187,480      |
|  |                     |                                       |                                       | Total: Use of Net Position  | 165,324       | (856,081)    |
| <i>Total: Water and Sewer Operating Fund</i> |                     |                                       | (856,081)                             |   | 165,324       | (856,081)    |
| <b>Administrative Support Fund (665)</b>     |                     |                                       |                                       |   |               |              |
| Charges for Services                         | 57,286,124          | 57,308,303                            | 22,179                                | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 22,179        | 22,179       |
| Use of Net Position                          | 1,794,062           | 1,367,457                             | (426,605)                             | To adjust budget for 90 day job vacancies.  | -             | (654,426)    |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 227,821       | 227,821      |
|  |                     |                                       |                                       | Total: Use of Net Position  | 227,821       | (426,605)    |
| <i>Total: Administrative Support Fund</i>    |                     |                                       | (404,426)                             |   | 250,000       | (404,426)    |
| <b>Auto Liability Fund (606)</b>             |                     |                                       |                                       |   |               |              |
| Use of Net Position                          | 218,678             | 1,969,692                             | 1,751,014                             | 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      |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 1,001,014     | 1,001,014    |
|  |                     |                                       |                                       | Total: Use of Net Position  | 1,001,014     | 1,751,014    |
| <i>Total: Auto Liability Fund</i>            |                     |                                       | 1,751,014                             |   | 1,001,014     | 1,751,014    |
| <b>Fleet Management Fund (610)</b>           |                     |                                       |                                       |   |               |              |
| Use of Net Position                          | 473,727             | 586,113                               | 112,386                               | To adjust budget for 90 day job vacancies.  | (8,351)       | (45,059)     |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 157,445       | 157,445      |
|  |                     |                                       |                                       | Total: Use of Net Position  | 149,094       | 112,386      |
| <i>Total: Fleet Management Fund</i>          |                     |                                       | 112,386                               |   | 149,094       | 112,386      |



| Department/Fund                          | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description  | Current Month        | Year to Date         |
|--|---------------------|---------------------------------------|---------------------------------------|--|----------------------|----------------------|
| <b>Group Self-Insurance Fund (605)</b>   |                     |                                       |                                       |  |                      |                      |
| Other Financing Sources                  | -                   | 12,315                                | 12,315                                | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | 12,315               | 12,315               |
| Use of Net Position                      | 3,005,215           | 4,729,188                             | 1,723,973                             | To adjust budget for 90 day job vacancies.   | -                    | (54,142)             |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | 1,778,115            | 1,778,115            |
|  |                     |                                       |                                       | Total: Use of Net Position   | 1,778,115            | 1,723,973            |
| <i>Total: Group Self-Insurance Fund</i>  |                     |                                       | 1,736,288                             |  | 1,790,430            | 1,736,288            |
| <b>Risk Management Fund (602)</b>        |                     |                                       |                                       |  |                      |                      |
| Use of Net Position                      | 2,677,948           | 2,621,473                             | (56,475)                              | To adjust budget for 90 day job vacancies.   | -                    | (12,695)             |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | (43,780)             | (43,780)             |
|  |                     |                                       |                                       | Total: Use of Net Position   | (43,780)             | (56,475)             |
| <i>Total: Risk Management Fund</i>       |                     |                                       | (56,475)                              |  | (43,780)             | (56,475)             |
| <b>Workers' Compensation Fund (604)</b>  |                     |                                       |                                       |  |                      |                      |
| Use of Net Position                      | 835,707             | 3,221,582                             | 2,385,875                             | To adjust budget for 90 day job vacancies.   | -                    | (5,328)              |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | 2,391,203            | 2,391,203            |
|  |                     |                                       |                                       | Total: Use of Net Position   | 2,391,203            | 2,385,875            |
| <i>Total: Worker's Compensation Fund</i> |                     |                                       | 2,385,875                             |  | 2,391,203            | 2,385,875            |
| <b>Total Revenue Budget Adjustments</b>  |                     |                                       | <b>\$ 55,434,212</b>                  |  | <b>\$ 37,879,573</b> | <b>\$ 55,434,212</b> |

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 12/31/2017

| Department/Fund           | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month      | Year to Date       |
|---------------------------|---------------------|---------------------------------------|---------------------------------------|---|--------------------|--------------------|
| <b>General Fund (001)</b> |                     |                                       |                                       |   |                    |                    |
| Board of Commissioners    | \$ 1,229,400        | \$ 1,280,719                          | \$ 51,319                             | To adjust budget for 90 day job vacancies.  | \$ -               | \$ (15,162)        |
|                           |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                  | 3,731              |
|                           |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 62,750             | 62,750             |
|                           |                     |                                       |                                       | <b>Total: Board of Commissioners</b>  | <b>62,750</b>      | <b>51,319</b>      |
| County Administration     | 1,835,621           | 1,765,397                             | (70,224)                              | To adjust budget for 90 day job vacancies.  | -                  | (21,523)           |
|                           |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (48,701)           | (48,701)           |
|                           |                     |                                       |                                       | <b>Total: County Administration</b>   | <b>(48,701)</b>    | <b>(70,224)</b>    |
| Financial Services        | 9,153,002           | 9,244,652                             | 91,650                                | To adjust budget for 90 day job vacancies.  | -                  | (54,481)           |
|                           |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                  | 11,546             |
|                           |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 134,585            | 134,585            |
|                           |                     |                                       |                                       | <b>Total: Financial Services</b>  | <b>134,585</b>     | <b>91,650</b>      |
| Tax Commissioner          | 12,515,052          | 11,154,537                            | (1,360,515)                           | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                  | 28,429             |
|                           |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (1,388,944)        | (1,388,944)        |
|                           |                     |                                       |                                       | <b>Total: Tax Commissioner</b>  | <b>(1,388,944)</b> | <b>(1,360,515)</b> |

| Department/Fund          | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|--------------------------|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| Transportation           | 18,801,475          | 19,401,822                            | 600,347                               | To adjust budget for 90 day job vacancies.  | (7,429)       | (117,618)    |
|                          |                     |                                       |                                       | 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      |
|                          |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 32,010       |
|                          |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 318,227       | 318,227      |
|                          |                     |                                       |                                       | Total: Transportation   | 310,798       | 600,347      |
| Planning and Development | 648,933             | 648,851                               | (82)                                  | To adjust budget for 90 day job vacancies.  | -             | (13,545)     |
|                          |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 625          |
|                          |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 12,838        | 12,838       |
|                          |                     |                                       |                                       | Total: Planning and Development   | 12,838        | (82)         |
|                          |                     |                                       |                                       | Police Services   | 6,795,201     | 2,135,560    |
| Police Services          | 6,795,201           | 2,135,560                             | (4,659,641)                           | GCID20170389 Transfer Animal Control to Community Services.   | -             | (4,771,271)  |
|                          |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 5,519        |
|                          |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (1,796)       | (1,796)      |
|                          |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 135,430       | 135,430      |
|                          |                     |                                       |                                       | Total: Police Services  | 133,634       | (4,659,641)  |

| Department/Fund    | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month    | Year to Date     |
|--------------------|---------------------|---------------------------------------|---------------------------------------|---|------------------|------------------|
| Corrections        | 15,977,143          | 16,880,932                            | 903,789                               | To adjust budget for 90 day job vacancies.  | -                | (92,096)         |
|                    |                     |                                       |                                       | Transfer from Non-Departmental: Inmate Medical Reserve.   | (10,088)         | 62,012           |
|                    |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                | 79,953           |
|                    |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 853,920          | 853,920          |
|                    |                     |                                       |                                       | <b>Total: Corrections</b>   | <b>843,832</b>   | <b>903,789</b>   |
| Community Services | 6,788,377           | 11,350,609                            | 4,562,232                             | To adjust budget for 90 day job vacancies.  | -                | (151,771)        |
|                    |                     |                                       |                                       | 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            |
|                    |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                | 21,792           |
|                    |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (207,228)        | (207,228)        |
|                    |                     |                                       |                                       | <b>Total: Community Services</b>  | <b>(207,228)</b> | <b>4,562,232</b> |

| Department/Fund   | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| Community Services Subsidies: Atlanta Regional Commission | 888,405             | 966,810                               | 78,405                                | Transfer from Contingency.  | -             | 78,405       |
| Community Services Subsidies: Library In-House Services   | 710,510             | 710,729                               | 219                                   | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 219          |
| Community Services - Elections                            | 2,691,744           | 2,782,192                             | 90,448                                | To adjust budget for 90 day job vacancies.  | -             | (18,084)     |
|   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 3,708        |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 104,824       | 104,824      |
|   |                     |                                       |                                       | Total: Community Services - Elections   | 104,824       | 90,448       |
| Juvenile Court  | 7,624,313           | 8,466,934                             | 842,621                               | Transfer from Non-Departmental: Court Reporters Reserve.  | 29,931        | 228,531      |
|   |                     |                                       |                                       | Transfer from Non-Departmental: Indigent Defense Reserve.   | 102,700       | 736,000      |
|   |                     |                                       |                                       | Transfer from Non-Departmental: Court Interpreter's Reserve.  | 17,467        | 128,867      |
|   |                     |                                       |                                       | Transfer from Non-Departmental: Inmate Medical Reserve.   | (900)         | -            |
|   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 21,018       |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (271,795)     | (271,795)    |
|   |                     |                                       |                                       | Total: Juvenile Court   | (122,597)     | 842,621      |
| Sheriff   | 85,817,230          | 87,386,516                            | 1,569,286                             | Transfer from Non-Departmental Inmate Medical Reserve.  | (110,334)     | 826,266      |
|   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 402,968      |

| Department/Fund | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|-----------------|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| Sheriff (cont.) |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 340,052       | 340,052      |
|                 |                     |                                       |                                       | Total: Sheriff  | 229,718       | 1,569,286    |
| Clerk of Court  | 10,379,273          | 10,505,672                            | 126,399                               | To adjust budget for 90 day job vacancies.  | -             | 101,244      |
|                 |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 25,155       |
|                 |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 101,244       | 101,244      |
|                 |                     |                                       |                                       | Total: Clerk of Court   | 101,244       | 126,399      |
| Judiciary       | 19,838,709          | 26,230,715                            | 6,392,006                             | Transfer from Non-Departmental: Indigent Defense Reserve.   | 217,341       | 3,967,741    |
|                 |                     |                                       |                                       | Transfer from Non-Departmental: Court Interpreter's Reserve.  | 59,915        | 509,815      |
|                 |                     |                                       |                                       | Transfer from Non-Departmental: Court Reporters Reserve.  | 146,941       | 2,026,341    |
|                 |                     |                                       |                                       | 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)     |
|                 |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 47,177       |
|                 |                     |                                       |                                       | GCID20175470 Approval to transfer operating funds to the courts' capital IT project fund to cover technology upgrades within Superior, State, and Magistrate courts.  | (47,250)      | (47,250)     |
|                 |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (130,355)     | (130,355)    |
|                 |                     |                                       |                                       | Total: Judiciary  | 246,592       | 6,392,006    |

| Department/Fund   | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|-------------------|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| Probate Court     | 2,440,370           | 2,704,488                             | 264,118                               | Transfer from Non-Departmental: Court Interpreter's Reserve.  | (742)         | 3,358        |
|                   |                     |                                       |                                       | Transfer from Non-Departmental: Indigent Defense Reserve.   | (5,038)       | 120,362      |
|                   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 6,766        |
|                   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 133,632       | 133,632      |
|                   |                     |                                       |                                       | Total: Probate Court  | 127,852       | 264,118      |
| District Attorney | 13,525,865          | 13,460,046                            | (65,819)                              | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 41,024       |
|                   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (106,843)     | (106,843)    |
|                   |                     |                                       |                                       | Total: District Attorney  | (106,843)     | (65,819)     |
| Solicitor General | 4,805,173           | 4,851,515                             | 46,342                                | Transfer from Non-Departmental: Court Reporters Reserve.  | (7,517)       | 483          |
|                   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 13,864       |
|                   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 31,995        | 31,995       |
|                   |                     |                                       |                                       | Total: Solicitor General  | 24,478        | 46,342       |

| Department/Fund               | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description  | Current Month | Year to Date |
|-------------------------------|---------------------|---------------------------------------|---------------------------------------|--|---------------|--------------|
| Non-Departmental:             |                     |                                       |                                       |  |               |              |
| Bicentennial Celebration      | -                   | 100,000                               | 100,000                               | Transfer to Bicentennial Celebration.  | -             | 100,000      |
| Compensation Reserve          | 450,000             | 434,431                               | (15,569)                              | Transfer to Other Miscellaneous.   | -             | (15,569)     |
| Contribution to Airport       | -                   | 128,361                               | 128,361                               | GCID20175457 Approval to amend the FY2017 budget to include a contribution of \$18,360.78 from the General Fund to the Airport Operating Fund in order to be compliant with an amendment to the Federal Aviation Administration's policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales. | -             | 18,361       |
|                               |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.   | 110,000       | 110,000      |
|                               |                     |                                       |                                       | Total: Contribution to Airport   | 110,000       | 128,361      |
| Contingency                   | 1,200,000           | 1,019,905                             | (180,095)                             | Transfer to Community Services Subsidies: Atlanta Regional Commission.   | -             | (78,405)     |
|                               |                     |                                       |                                       | Transfer to Bicentennial Celebration.  | -             | (100,000)    |
|                               |                     |                                       |                                       | Transfer to Other Governmental Agencies.   | (1,690)       | (1,690)      |
|                               |                     |                                       |                                       | Total: Contingency   | (1,690)       | (180,095)    |
| Contribution to Capital       | 4,553,170           | 16,640,304                            | 12,087,134                            | GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.  | -             | 31,484       |
|                               |                     |                                       |                                       | GCID20175470 Approval to transfer operating funds to the courts' capital IT project fund to cover technology upgrades within Superior, State, and Magistrate courts.   | 47,250        | 47,250       |
|                               |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.   | 2,008,400     | 2,008,400    |
|                               |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.   | 10,000,000    | 10,000,000   |
|                               |                     |                                       |                                       | Total: Contribution to Capital   | 12,055,650    | 12,087,134   |
| Contribution to Local Transit | 8,122,040           | 12,737,040                            | 4,615,000                             | GCID20175300 Approval for Declaration of Taking Condemnation proceedings for property of Shelly Lee and First Intercontinental Bank, 1.9894 acres, parcel R6232024 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.  | -             | 1,530,000    |
|                               |                     |                                       |                                       | GCID20175301 Approval for Declaration of Taking Condemnation proceedings for property of Gwinnett Prado, 5.7964 acres, parcel R6232025 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.  | -             | 2,085,000    |
|                               |                     |                                       |                                       | GCID20175302 Approval for Declaration of Taking Condemnation proceedings for property of Amerifoods, 0.703 acres, parcel R6232115 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.   | -             | 300,000      |
|                               |                     |                                       |                                       | GCID20175313 Approval for Purchase and Sale Agreement between Gwinnett County and Macy's Retail Holdings, Inc. to purchase 1.633 acres, part of tax parcel No.6-232-007 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.   | -             | 700,000      |
|                               |                     |                                       |                                       | Total: Contribution to Local Transit   | -             | 4,615,000    |



| Department/Fund                                     | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month     | Year to Date       |
|---|---------------------|---------------------------------------|---------------------------------------|---|-------------------|--------------------|
| Prisoner Medical Reserve                            | 1,900,000           | 1,011,722                             | (888,278)                             | Transfer to Corrections.  | 10,088            | (62,012)           |
|   |                     |                                       |                                       | Transfer to Juvenile Court.   | 900               | -                  |
|   |                     |                                       |                                       | Transfer to Sheriff.  | 110,334           | (826,266)          |
|   |                     |                                       |                                       | <b>Total: Prisoner Medical Reserve</b>  | <b>121,322</b>    | <b>(888,278)</b>   |
| Other Miscellaneous                                 | 120,773             | 136,342                               | 15,569                                | Transfer from Compensation Reserve.   | -                 | 15,569             |
| Indigent Defense Reserve                            | 5,500,000           | 675,897                               | (4,824,103)                           | Transfer to Juvenile Court.   | (102,700)         | (736,000)          |
|   |                     |                                       |                                       | Transfer to Judiciary.  | (217,341)         | (3,967,741)        |
|   |                     |                                       |                                       | Transfer to Probate Court.  | 5,038             | (120,362)          |
|   |                     |                                       |                                       | <b>Total: Indigent Defense Reserve</b>  | <b>(315,003)</b>  | <b>(4,824,103)</b> |
| Court Reporter's Reserve                            | 2,400,000           | 144,645                               | (2,255,355)                           | Transfer to Juvenile Court.   | (29,931)          | (228,531)          |
|   |                     |                                       |                                       | Transfer to Judiciary.  | (146,941)         | (2,026,341)        |
|   |                     |                                       |                                       | Transfer to Solicitor General.  | 7,517             | (483)              |
|   |                     |                                       |                                       | <b>Total: Court Reporter's Reserve</b>  | <b>(169,355)</b>  | <b>(2,255,355)</b> |
| Court Interpreter's Reserve                         | 690,000             | 47,960                                | (642,040)                             | Transfer to Juvenile Court.   | (17,467)          | (128,867)          |
|   |                     |                                       |                                       | Transfer to Judiciary.  | (59,915)          | (509,815)          |
|   |                     |                                       |                                       | Transfer to Probate Court.  | 742               | (3,358)            |
|   |                     |                                       |                                       | <b>Total: Court Interpreter's Reserve</b>   | <b>(76,640)</b>   | <b>(642,040)</b>   |
| Pension Reserve                                     | -                   | 200,000                               | 200,000                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 200,000           | 200,000            |
| Motor Vehicle Contribution                          | 9,575,086.0         | 10,270,704                            | 695,618                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 695,618           | 695,618            |
| Other Governmental Agencies                         | 500,955.0           | 502,645                               | 1,690                                 | Transfer from Contingency.  | 1,690             | 1,690              |
| <b>Total Non-Departmental</b>                       |                     |                                       | <b>9,037,932</b>                      |   | <b>12,621,592</b> | <b>9,037,932</b>   |
| <i>Total: General Fund</i>                          |                     |                                       | <b>18,500,832</b>                     |   | <b>13,080,424</b> | <b>18,500,832</b>  |
| <b>2003 General Obligation Bond Debt Fund (951)</b> |                     |                                       |                                       |   |                   |                    |
| Debt Service  | 4,261,788           | 4,266,821                             | 5,033                                 | 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              |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 1,100             | 1,100              |
| <i>Total: General Obligation Bond Debt Fund</i>     |                     |                                       | <b>5,033</b>                          |   | <b>1,100</b>      | <b>5,033</b>       |

| Department/Fund  | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month      | Year to Date     |
|--|---------------------|---------------------------------------|---------------------------------------|---|--------------------|------------------|
| <b>Development and Enforcement Services District Fund (104)</b>  |                     |                                       |                                       |   |                    |                  |
| Planning and Development   | 7,249,898           | 7,347,327                             | 97,429                                | To adjust budget for 90 day job vacancies.  | -                  | (59,409)         |
|  |                     |                                       |                                       | CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.  | -                  | (16,750)         |
|  |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                  | 19,879           |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 129,043            | 129,043          |
|  |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 24,666             | 24,666           |
|  |                     |                                       |                                       | <b>Total: Planning and Development</b>  | <b>153,709</b>     | <b>97,429</b>    |
| Police Services  | 3,243,225           | 3,272,842                             | 29,617                                | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                  | 8,562            |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 21,055             | 21,055           |
|  |                     |                                       |                                       | <b>Total: Police Services</b>   | <b>21,055</b>      | <b>29,617</b>    |
| Non-Departmental   | 183,466             | 2,700,216                             | 2,516,750                             | To adjust budget for 90 day job vacancies.  | -                  | -                |
|  |                     |                                       |                                       | CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.  | -                  | 16,750           |
|  |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 2,500,000          | 2,500,000        |
|  |                     |                                       |                                       | <b>Total: Non-Departmental</b>  | <b>2,500,000</b>   | <b>2,516,750</b> |
| Contribution to Fund Balance                                     | 945,509             | -                                     | (945,509)                             | To adjust budget for 90 day job vacancies.  | -                  | 59,409           |
|  |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                  | 478,411          |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (123,719)          | (123,719)        |
|  |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | (1,359,610)        | (1,359,610)      |
|  |                     |                                       |                                       | <b>Total: Contribution to Fund Balance</b>  | <b>(1,483,329)</b> | <b>(945,509)</b> |
| <b>Total: Development and Enforcement Services District Fund</b> |                     |                                       | <b>1,698,287</b>                      |   | <b>1,191,435</b>   | <b>1,698,287</b> |

| Department/Fund  | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month    | Year to Date     |
|--|---------------------|---------------------------------------|---------------------------------------|---|------------------|------------------|
| <b>Fire and Emergency Medical Services District Fund (102)</b> |                     |                                       |                                       |   |                  |                  |
| Planning and Development                                       | 762,979             | 776,455                               | 13,476                                | To adjust budget for 90 day job vacancies.  | -                | (5,646)          |
|  |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                | 1,365            |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 17,757           | 17,757           |
|  |                     |                                       |                                       | Total: Planning and Development   | 17,757           | 13,476           |
| Fire and Emergency Services                                    | 105,145,447         | 104,263,762                           | (881,685)                             | To adjust budget for 90 day job vacancies.  | -                | (1,175,447)      |
|  |                     |                                       |                                       | 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            |
|  |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                | 253,990          |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 36,780           | 36,780           |
|  |                     |                                       |                                       | Total: Fire and Emergency Services  | 36,780           | (881,685)        |
| Non-Departmental   | 5,097,630           | 15,097,630                            | 10,000,000                            | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 10,000,000       | 10,000,000       |
| Contribution to Fund Balance                                   | -                   | -                                     | -                                     | To adjust budget for 90 day job vacancies.  | -                | 118,459          |
|  |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -                | 3,195,290        |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 127,244          | 127,244          |
|  |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | (3,440,993)      | (3,440,993)      |
|  |                     |                                       |                                       | Total: Contribution to Fund Balance   | (3,313,749)      | -                |
| <b>Total: Fire and Emergency Services District Fund</b>        |                     |                                       | <b>9,131,791</b>                      |   | <b>6,740,788</b> | <b>9,131,791</b> |

| Department/Fund                                     | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>Loganville EMS Services District Fund (103)</b>  |                     |                                       |                                       |   |               |              |
| Loganville EMS                                      | 45,178              | 46,871                                | 1,693                                 | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 1,693         | 1,693        |
| <i>Total: Loganville EMS Services District Fund</i> |                     |                                       | 1,693                                 |   | 1,693         | 1,693        |
| <b>Police Services District Fund (106)</b>          |                     |                                       |                                       |   |               |              |
| Planning and Development                            | 791,982             | 846,737                               | 54,755                                | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 1,037        |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 53,718        | 53,718       |
|   |                     |                                       |                                       | <b>Total: Planning and Development</b>  | 53,718        | 54,755       |
| Police Services                                     | 94,013,317          | 92,662,689                            | (1,350,628)                           | To adjust budget for 90 day job vacancies.  | -             | (1,360,596)  |
|   |                     |                                       |                                       | Transfer from Non-Departmental: Inmate Medical Reserve.   | 9,234         | 120,334      |
|   |                     |                                       |                                       | 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       |
|   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 547,355      |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (675,221)     | (675,221)    |
|   |                     |                                       |                                       | <b>Total: Police Services</b>   | (665,987)     | (1,350,628)  |

| Department/Fund           | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---------------------------|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| Recorder's Court          | 1,902,622           | 2,130,068                             | 227,446                               | Transfer from Non-Departmental: Indigent Defense Reserve.   | 3,665         | 38,065       |
|                           |                     |                                       |                                       | Transfer from Non-Departmental: Court Interpreter's Reserve.  | (1,586)       | 78,414       |
|                           |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 4,305        |
|                           |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 106,662       | 106,662      |
|                           |                     |                                       |                                       | Total: Recorder's Court   | 108,741       | 227,446      |
| Solicitor General         | 761,700             | 818,828                               | 57,128                                | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 1,938        |
|                           |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 55,190        | 55,190       |
|                           |                     |                                       |                                       | Total: Solicitor General  | 55,190        | 57,128       |
|                           |                     |                                       |                                       |   |               |              |
| Clerk of Recorder's Court | 1,532,639           | 1,491,665                             | (40,974)                              | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 4,178        |
|                           |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (45,152)      | (45,152)     |
|                           |                     |                                       |                                       | Total: Clerk of Recorder's Court  | (45,152)      | (40,974)     |
| Non-Departmental          | 4,473,488           | 19,236,675                            | 14,763,187                            | Transfer to Recorder's Court - From Indigent Defense Reserve.   | (3,665)       | (38,065)     |
|                           |                     |                                       |                                       | Transfer to Recorder's Court - From Court Interpreter's Reserve.  | 1,586         | (78,414)     |
|                           |                     |                                       |                                       | Transfer to Police Services - From Inmate Medical Reserve.  | (9,234)       | (120,334)    |
|                           |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 15,000,000    | 15,000,000   |
|                           |                     |                                       |                                       | Total: Non-Departmental   | 14,988,687    | 14,763,187   |

| Department/Fund                             | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| Contribution to Fund Balance                | 3,460,750           | -                                     | (3,460,750)                           | To adjust budget for 90 day job vacancies.  | -             | 1,360,596    |
|   |                     |                                       |                                       | 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       |
|   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 2,089,801    |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 7,094,541     | 7,094,541    |
|   |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | (14,019,788)  | (14,019,788) |
|   |                     |                                       |                                       | Total: Contribution to Fund Balance   | (6,925,247)   | (3,460,750)  |
| <i>Total: Police Services District Fund</i> |                     |                                       | 10,250,164                            |   | 7,569,950     | 10,250,164   |
| <b>Recreation Fund (105)</b>                |                     |                                       |                                       |   |               |              |
| Community Services                          | 34,202,461          | 34,865,350                            | 662,889                               | To adjust budget for 90 day job vacancies.  | -             | (131,036)    |
|   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 46,529       |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 632,542       | 632,542      |
|   |                     |                                       |                                       | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 114,854       | 114,854      |
|   |                     |                                       |                                       | Total: Community Services   | 747,396       | 662,889      |
| Non-Departmental                            | 1,617,010           | 2,617,010                             | 1,000,000                             | GCID20180138 Approval of a resolution amending the FY2017 budget to reflect capital adjustments.  | 1,000,000     | 1,000,000    |
| Contribution to Fund Balance                | -                   | -                                     | -                                     | To adjust budget for 90 day job vacancies.  | -             | 15,007       |
|   |                     |                                       |                                       | GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections. | -             | 383,447      |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (398,454)     | (398,454)    |
|   |                     |                                       |                                       | Total: Contribution to Fund Balance   | (398,454)     | -            |
| <i>Total: Recreation Fund</i>               |                     |                                       | 1,662,889                             |   | 1,348,942     | 1,662,889    |

| Department/Fund                               | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description  | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|--|---------------|--------------|
| <b>Indian Trail TAD Fund (162)</b>            |                     |                                       |                                       |  |               |              |
| Contribution to Fund Balance                  | -                   | 505,992                               | 505,992                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | 505,992       | 505,992      |
| <i>Total: Indian Trail TAD Fund</i>           |                     |                                       | 505,992                               |  | 505,992       | 505,992      |
| <b>Jimmy Carter Boulevard TAD Fund (002)</b>  |                     |                                       |                                       |  |               |              |
| Contribution to Fund Balance                  | -                   | 1,217,250                             | 1,217,250                             | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | 1,217,250     | 1,217,250    |
| <i>Total: Jimmy Carter Boulevard TAD Fund</i> |                     |                                       | 1,217,250                             |  | 1,217,250     | 1,217,250    |
| <b>Park Place TAD Fund (163)</b>              |                     |                                       |                                       |  |               |              |
| Contribution to Fund Balance                  | -                   | 56,902                                | 56,902                                | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | 56,902        | 56,902       |
| <i>Total: Park Place TAD Fund</i>             |                     |                                       | 56,902                                |  | 56,902        | 56,902       |
| <b>Speed Hump Fund (003)</b>                  |                     |                                       |                                       |  |               |              |
| Transportation                                | 160,215             | 161,821                               | 1,606                                 | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | 1,606         | 1,606        |
| <i>Total: Speed Hump Fund</i>                 |                     |                                       | 1,606                                 |  | 1,606         | 1,606        |
| <b>Street Lighting Fund (002)</b>             |                     |                                       |                                       |  |               |              |
| Transportation                                | 7,455,115           | 7,420,652                             | (34,463)                              | GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of                                     | -             | 675          |
|   |                     |                                       |                                       | GCID20175362 Approval of incorporation into the Street Lighting Program, Eaglecrest. Estimated revenue and operating cost of \$1,604.90.   | -             | 1,605        |
|   |                     |                                       |                                       | GCID20175363 Approval of incorporation into the Street Lighting Program, Trotters Pointe. Estimated revenue and operating cost of \$4,008.40.                                      | -             | 4,009        |
|   |                     |                                       |                                       | 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  | -             | 1,005        |
|   |                     |                                       |                                       | GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,161.                                     | -             | 1,161        |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                                   | (47,850)      | (47,850)     |
| <i>Total: Street Lighting Fund</i>            |                     |                                       | (34,463)                              |  | (47,850)      | (34,463)     |

| Department/Fund   | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>District Attorney Federal Justice Asset Sharing Fund (080)</b>   |                     |                                       |                                       |   |               |              |
| District Attorney   | 140,785             | 254,606                               | 113,821                               | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 137,149      |
|   |                     |                                       |                                       | 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>  |                     |                                       | 113,821                               |   | -             | 113,821      |
| <b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>  |                     |                                       |                                       |   |               |              |
| District Attorney   | -                   | 36,666                                | 36,666                                | 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       |
|   |                     |                                       |                                       | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 13,338       |
| <i>Total: District Attorney Federal Treasury Asset Sharing Fund</i> |                     |                                       | 36,666                                |   | -             | 36,666       |
| <b>E-911 Fund (095)</b>   |                     |                                       |                                       |   |               |              |
| Police Services   | 18,443,456          | 17,752,673                            | (690,783)                             | To adjust budget for 90 day job vacancies.  | -             | (298,958)    |
|   |                     |                                       |                                       | GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.                                 | -             | 11,991       |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                          | (403,816)     | (403,816)    |
|   |                     |                                       |                                       | <b>Total: Police Services</b>   | (403,816)     | (690,783)    |
| Non-Departmental  | 3,848,021           | 4,073,021                             | 225,000                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                          | 225,000       | 225,000      |
| <i>Total: E-911 Fund</i>  |                     |                                       | (465,783)                             |   | (178,816)     | (465,783)    |
| <b>Juvenile Court Supervision Fund (030)</b>                        |                     |                                       |                                       |   |               |              |
| Juvenile Court  | 47,623              | 59,623                                | 12,000                                | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                          | 12,000        | 12,000       |
| Contribution to Fund Balance  | 4,740               | -                                     | (4,740)                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.                          | (4,740)       | (4,740)      |
| <i>Total: Juvenile Court Supervision Fund</i>                       |                     |                                       | 7,260                                 |   | 7,260         | 7,260        |
| <b>Sheriff Special Justice Fund (065)</b>                           |                     |                                       |                                       |   |               |              |
| Sheriff Special Operations  | 100,000             | 173,532                               | 73,532                                | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 73,532       |
| <i>Total: Sheriff Special Justice Fund</i>                          |                     |                                       | 73,532                                |   | -             | 73,532       |



| Department/Fund                             | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>Sheriff Special Treasury Fund (066)</b>  |                     |                                       |                                       |   |               |              |
| Sheriff Special Operations                  | 150,000             | 373,542                               | 223,542                               | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | 3,882         | 223,542      |
| <i>Total: Sheriff Special Treasury Fund</i> |                     |                                       | 223,542                               |   | 3,882         | 223,542      |
| <b>Sheriff Special State Fund (067)</b>     |                     |                                       |                                       |   |               |              |
| Sheriff Special Operations                  | 73,670              | 154,749                               | 81,079                                | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.   | -             | 81,079       |
| <i>Total: Sheriff Special State Fund</i>    |                     |                                       | 81,079                                |   | -             | 81,079       |
| <b>Stadium Fund (055)</b>                   |                     |                                       |                                       |   |               |              |
| Stadium Operations                          | 2,695,845           | 4,276,898                             | 1,581,053                             | 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.  | (372)         | 1,581,425    |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (372)         | (372)        |
| Contributions to Fund Balance               | 19,356              | 28,916                                | 9,560                                 | 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.  | 372           | 9,188        |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 372           | 372          |
| <i>Total: Stadium Fund</i>                  |                     |                                       | 1,590,613                             |   | -             | 1,590,613    |
| <b>Tree Bank Fund (040)</b>                 |                     |                                       |                                       |   |               |              |
| Planning and Development                    | 8,000               | 21,490                                | 13,490                                | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 13,490        | 13,490       |
|   |                     |                                       | 13,490                                |   | 13,490        | 13,490       |
| <b>Tourism Fund (050)</b>                   |                     |                                       |                                       |   |               |              |
| Tourism                                     | 3,479,630           | 5,647,605                             | 2,167,975                             | 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        |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 570,695       | 570,695      |
|   |                     |                                       |                                       | Total: Tourism  | 570,695       | 2,167,975    |

| Department/Fund                           | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| 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>                |                     |                                       | 1,531,053                             |   | 570,695       | 1,531,053    |
| <b>Airport Operating Fund (520)</b>       |                     |                                       |                                       |   |               |              |
| Transportation                            | 1,309,810           | 1,299,137                             | (10,673)                              | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (10,673)      | (10,673)     |
| <i>Total: Airport Operating Fund</i>      |                     |                                       | (10,673)                              |   | (10,673)      | (10,673)     |
| <b>Local Transit Operating Fund (515)</b> |                     |                                       |                                       |   |               |              |
| Financial Services                        | 77,293              | 65,459                                | (11,834)                              | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | (11,834)      | (11,834)     |
| Transportation                            | 12,312,083          | 16,944,006                            | 4,631,923                             | To adjust budget for 90 day job vacancies.  | -             | (5,564)      |
|   |                     |                                       |                                       | GCID20175300 Approval for Declaration of Taking Condemnation proceedings for property of Shelly Lee and First Intercontinental Bank, 1.9894 acres, parcel R6232024 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.       | -             | 1,530,000    |
|   |                     |                                       |                                       | GCID20175301 Approval for Declaration of Taking Condemnation proceedings for property of Gwinnett Prado, 5.7964 acres, parcel R6232025 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.                                   | -             | 2,085,000    |
|   |                     |                                       |                                       | GCID20175302 Approval for Declaration of Taking Condemnation proceedings for property of Amerifoods, 0.703 acres, parcel R6232115 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.  | -             | 300,000      |
|   |                     |                                       |                                       | GCID20175313 Approval for Purchase and Sale Agreement between Gwinnett County and Macy's Retail Holdings, Inc. to purchase 1.633 acres , part of tax parcel No.6-232-007 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center. | -             | 700,000      |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 22,487        | 22,487       |
|   |                     |                                       |                                       | Total: Transportation   | 22,487        | 4,631,923    |
|   |                     |                                       |                                       | <i>Total: Local Transit Operating Fund</i>  |               |              |

| Department/Fund                              | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description  | Current Month | Year to Date |
|--|---------------------|---------------------------------------|---------------------------------------|--|---------------|--------------|
| <b>Solid Waste Operating Fund (595)</b>      |                     |                                       |                                       |  |               |              |
| Support Services                             | 44,507,304          | 44,489,327                            | (17,977)                              | To adjust budget for 90 day job vacancies.   | (7,957)       | (10,020)     |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | (7,957)       | (7,957)      |
|  |                     |                                       |                                       | Total: Support Services  | (15,914)      | (17,977)     |
| Working Capital Reserve                      | 1,679,512           | 1,697,489                             | 17,977                                | To adjust budget for 90 day job vacancies.   | 7,957         | 10,020       |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | 7,957         | 7,957        |
|  |                     |                                       |                                       | Total: Working Capital Reserve   | 15,914        | 17,977       |
| <i>Total: Solid Waste Operating Fund</i>     |                     |                                       |                                       | -  | -             | -            |
| <b>Stormwater Operating Fund (590)</b>       |                     |                                       |                                       |  |               |              |
| Planning and Development                     | 733,683             | 713,922                               | (19,761)                              | To adjust budget for 90 day job vacancies.   | -             | (26,609)     |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | 6,848         | 6,848        |
|  |                     |                                       |                                       | Total: Planning and Development  | 6,848         | (19,761)     |
| Water Resources                              | 31,312,158          | 31,284,885                            | (27,273)                              | To adjust budget for 90 day job vacancies.   | -             | (111,990)    |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | 84,717        | 84,717       |
|  |                     |                                       |                                       | Total: Water Resources   | 84,717        | (27,273)     |
| <i>Total: Stormwater Operating Fund</i>      |                     |                                       |                                       | (47,034)   | 91,565        | (47,034)     |
| <b>Water and Sewer Operating Fund (501)</b>  |                     |                                       |                                       |  |               |              |
| Planning and Development                     | 918,054             | 699,603                               | (218,451)                             | To adjust budget for 90 day job vacancies.   | -             | (22,647)     |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | (195,804)     | (195,804)    |
|  |                     |                                       |                                       | Total: Planning and Development  | (195,804)     | (218,451)    |
| Water Resources                              | 353,002,638         | 352,365,008                           | (637,630)                             | To adjust budget for 90 day job vacancies.   | (22,156)      | (1,020,914)  |
|  |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | 383,284       | 383,284      |
|  |                     |                                       |                                       | Total: Water Resources   | 361,128       | (637,630)    |
| <i>Total: Water and Sewer Operating Fund</i> |                     |                                       |                                       | (856,081)  | 165,324       | (856,081)    |

| Department/Fund                           | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description   | Current Month | Year to Date |
|---|---------------------|---------------------------------------|---------------------------------------|---|---------------|--------------|
| <b>Administrative Support Fund (665)</b>  |                     |                                       |                                       |   |               |              |
| County Administration                     | 4,104,785           | 4,069,614                             | (35,171)                              | To adjust budget for 90 day job vacancies.  | -             | (35,171)     |
| Financial Services                        | 9,484,620           | 9,420,902                             | (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.  | -             | (35,902)     |
| Information Technology                    | 28,222,732          | 27,796,955                            | (425,777)                             | To adjust budget for 90 day job vacancies.  | -             | (425,777)    |
| Support Services                          | 11,070,310          | 10,976,452                            | (93,858)                              | To adjust budget for 90 day job vacancies.  | -             | (93,858)     |
| Non-Departmental                          | 1,225,500           | 1,475,500                             | 250,000                               | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 250,000       | 250,000      |
| <i>Total: Administrative Support Fund</i> |                     |                                       | (404,426)                             |   | 250,000       | (404,426)    |
| <b>Auto Liability Fund (606)</b>          |                     |                                       |                                       |   |               |              |
| Financial Services                        | 1,033,215           | 2,784,229                             | 1,751,014                             | 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      |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 1,001,014     | 1,001,014    |
| <i>Total: Auto Liability Fund</i>         |                     |                                       | 1,751,014                             |   | 1,001,014     | 1,751,014    |
| <b>Fleet Management Fund (610)</b>        |                     |                                       |                                       |   |               |              |
| Support Services                          | 6,464,456           | 6,576,842                             | 112,386                               | To adjust budget for 90 day job vacancies.  | (8,351)       | (45,059)     |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 157,445       | 157,445      |
| <i>Total: Fleet Management Fund</i>       |                     |                                       | 112,386                               |   | 149,094       | 112,386      |
| <b>Group Self-Insurance Fund (605)</b>    |                     |                                       |                                       |   |               |              |
| Human Resources                           | 55,067,454          | 56,803,742                            | 1,736,288                             | To adjust budget for 90 day job vacancies.  | -             | (54,142)     |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations.  | 1,790,430     | 1,790,430    |
| <i>Total: Group Self-Insurance Fund</i>   |                     |                                       | 1,736,288                             |   | 1,790,430     | 1,736,288    |

| Department/Fund                               | 2017 Adopted Budget | 2017 Current Annual Budget - December | Difference (Adjustments Year to Date) | Description  | Current Month        | Year to Date         |
|---|---------------------|---------------------------------------|---------------------------------------|--|----------------------|----------------------|
| <b>Risk Management Fund (602)</b>             |                     |                                       |                                       |  |                      |                      |
| Financial Services                            | 7,242,948           | 7,186,473                             | (56,475)                              | To adjust budget for 90 day job vacancies.   | -                    | (12,695)             |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | (43,780)             | (43,780)             |
| <i>Total: Risk Management Fund</i>            |                     |                                       | (56,475)                              |  | (43,780)             | (56,475)             |
| <b>Workers' Compensation Fund (604)</b>       |                     |                                       |                                       |  |                      |                      |
| Human Resources                               | 3,375,707           | 5,761,582                             | 2,385,875                             | To adjust budget for 90 day job vacancies.   | -                    | (5,328)              |
|   |                     |                                       |                                       | GCID20175497 Approval of a resolution amending the FY2017 budget to reflect adjustments based on actual receipts and anticipated appropriations. | 2,391,203            | 2,391,203            |
| <i>Total: Human Resources Fund</i>            |                     |                                       | 2,385,875                             |  | 2,391,203            | 2,385,875            |
| <b>Total Appropriation Budget Adjustments</b> |                     |                                       | <b>\$ 55,434,212</b>                  |  | <b>\$ 37,879,573</b> | <b>\$ 55,434,212</b> |