

gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
May 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: June 21, 2017

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

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

This report includes:

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Budget Adjustments by Fund Schedule	Page 53

Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in May and early June including: 1) the external auditor's fiscal year 2016 audit briefing to commissioners; 2) the mailing of annual assessment notices for personal property; and 3) the continuation of fiscal year 2018 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 5 – 11, followed by financial summaries for each of Gwinnett County's operating funds. This report concludes with a budget adjustments schedule for both revenues and appropriations.

Highlights

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

Charges for services revenues in the Stadium Fund increased approximately \$340,000 compared to this same time last year, primarily due to timing. In 2017, revenues from Braves ticket sales, parking, and stadium rental fees were received in May, but in 2016 they were received in June.

Charges for services revenues in the Local Transit Operating Fund are down approximately \$209,000 compared to this same time last year due a decline in transit system ridership, particularly for Express routes. Conversely, local route fare box revenues reflect an increase over last year of approximately \$49,000.

Transportation expenses in the Local Transit Operating Fund reflect an increase of \$869,000 compared to this same time last year. This is primarily due to transfers to the Renewal and Extension capital fund made in 2017 which were not made in 2016. In 2017, the fund has made contributions of approximately \$865,000 to the Renewal and Extension Fund for future capital needs.

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

2016 External Audit

On June 20, 2017, Mauldin & Jenkins CPA briefed the Board of Commissioners on the 2016 audit results. For two consecutive years, the audit resulted in no audit findings or comments, an exceptional achievement for a government the size of Gwinnett County. As of December 31, 2016, all operating funds were in compliance with the County's reserve policies. The fiscal

year 2017 beginning fund balances/net position detailed within this monthly financial report have now been updated to reflect the audited year-end 2016 balances.

Assessment Notices for Personal Property

Notices of Current Assessment for personal property consisting of boats, airplanes, and business equipment were mailed on May 19, 2017. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessor's Office](#) webpage.

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 June 13, 2017, 8.15 percent of the appeals have been settled.

2018 Budget Preparation

On May 31, 2017, Chairman Nash and County leaders conducted the fiscal year 2018 budget and business planning process kickoff meeting. The meeting highlighted Board priorities and the approach to the 2018 budget, which are guiding the development of the upcoming financial plan.

Board priorities, which were developed in a strategic planning session held in March, include:

- A safe and health community
- A strong and vibrant local economy
- Exceptional livability and comfort
- Smart and sustainable government
- Mobility and access
- Communication and engagement

The approach to the fiscal year 2018 budget includes:

- Continuing the 90 day vacancy policy
- Requiring justification for specific commitment items
- Continuing the use of decision packages for service reductions and enhancements
- Linking the budget to Board priorities

As of the date of this report, departments have submitted their technology and capital budget requests. The capital review team convened on June 19 to begin the evaluation process, and a recommendation will be presented to the Chairman in July. Departments are currently developing their fiscal year 2018 operating budgets and will submit them in July.

Recurring Monthly Financial Trends

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

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

Tax revenues in the 2003 G.O. Bond Debt Service Fund are significantly over budget. Tax revenue was budgeted very conservatively. The amounts collected in 2017 represent delinquent collections from prior year levies.

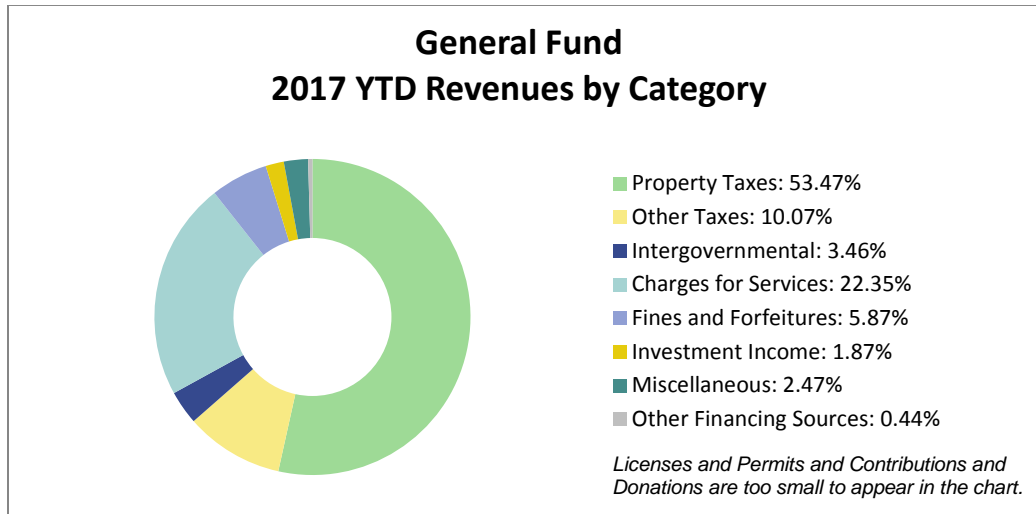
Miscellaneous revenues in the Local Transit Operating Fund are approximately \$245,000 lower than this same time last year, primarily due to a Compressed Natural Gas Fuel Tax Refund that was received in April last year. The Department of Transportation is not expecting to receive this refund in 2017.

Expenses in the Stormwater Operating Fund reflect a \$9.3 million year-over-year increase, which is primarily due to a procedural change in the way contributions to the Renewal and Extension Fund are handled. In 2016, a \$20.2 million transfer to the Renewal and Extension Fund was made in the fourth quarter as a single transfer. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

Expenses in the Auto Liability, Group Self-Insurance, Risk Management, and Workers' Compensation Funds are trending higher than this same time last year due to increases in claims activity. In June, a budget adjustment was made in the Auto Liability Fund to increase its budget by \$750,000; this adjustment will be reflected in next month's report. Staff will continue to monitor the Group Self-Insurance, Risk Management, and Workers' Compensation Funds throughout the year to determine if budget adjustments will be necessary.

General Fund (page 12)

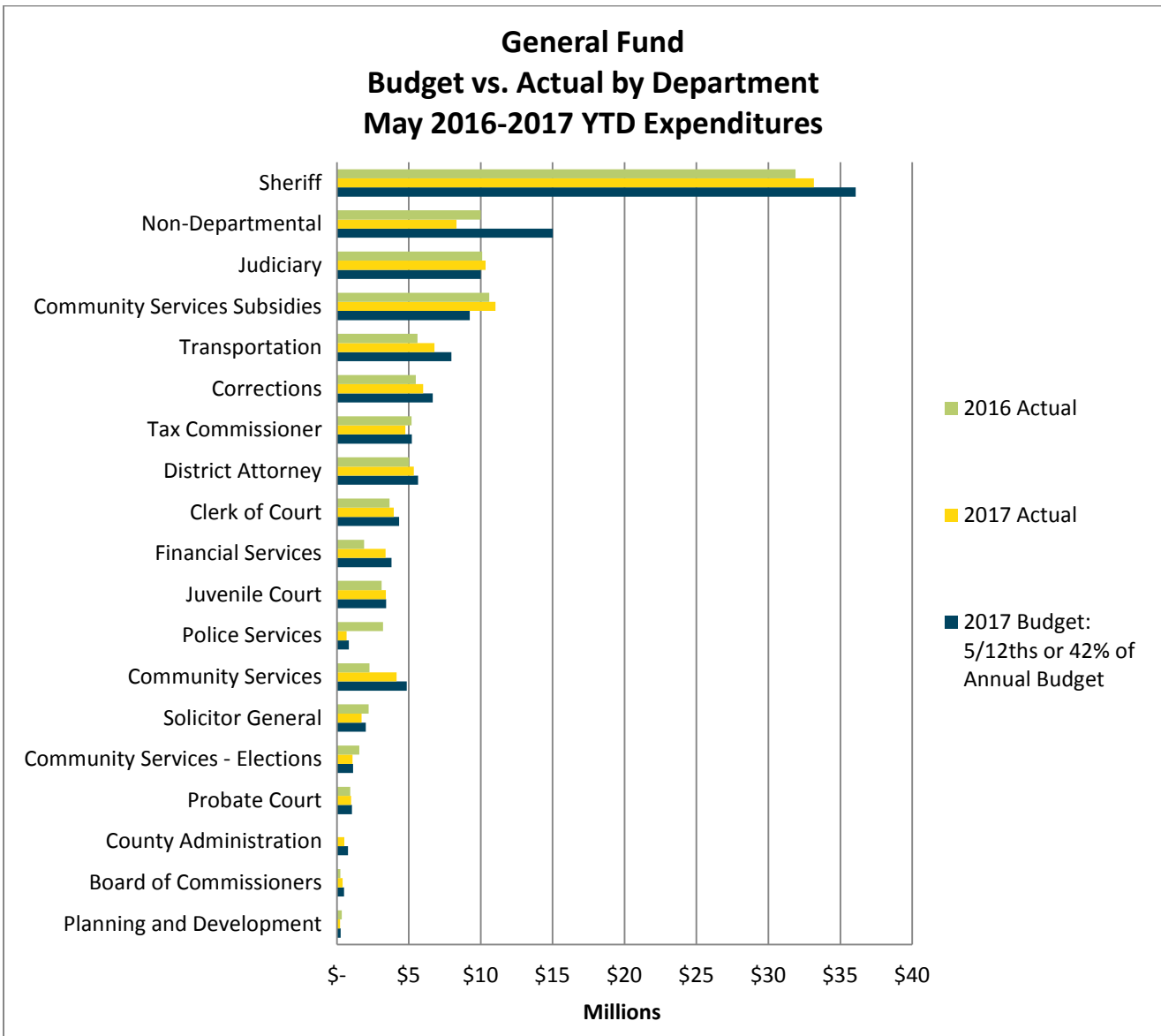
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Current year motor vehicle taxes and prior year property taxes make up approximately 53 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

Tax collections in the General Fund are down approximately \$1.5 million, or 7.6 percent, compared to this same time last year. The year-over-year decrease is primarily attributable to the following:

- A \$726,000 decrease in motor vehicle ad valorem taxes and a \$359,000 decrease in title fees. These declines are due to House Bill 386, which removed the sales tax and the annual ad valorem tax ("birthday tax") on vehicles and replaced them with a new title ad valorem tax (TAVT) in 2013. As a result, motor vehicle ad valorem tax continues to decrease as automobiles transition to the new method. TAVT revenues help offset the loss in motor vehicle ad valorem taxes.
- A \$336,000 decrease in real property penalties and interest. The decrease is due to the implementation of House Bill 960 which reduced penalties for late tax payments, replacing a 10 percent penalty after 90 days with a 5 percent penalty after 120 days. The penalty increases by 5 percent every 120 days until reaching a maximum of 20 percent.
- A \$169,000 decrease in financial institution taxes in 2017 compared to 2016. Financial institution taxes are business license taxes paid by financial institutions having an office located within the County. In 2016, the County received unexpected, one-time financial institution tax revenues resulting from an audit of a bank located within the County.



Non-departmental expenditures are approximately \$1.7 million, or 17 percent, lower than this same time last year, primarily due to a procedural change in the way annual prepaid license and support agreements are reported, as well as the timing of a payment to Partnership Gwinnett. In 2016, a \$2.5 million payment for the maintenance of our 800 MHZ radio system was recorded in February when it was paid; in 2017, this payment is being spread out across the year in equal monthly increments. A \$400,000 payment to Partnership Gwinnett that was made in March last year has been made this year, but it was processed in June and will be reflected in June’s report.

Judiciary expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

Community Services subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid

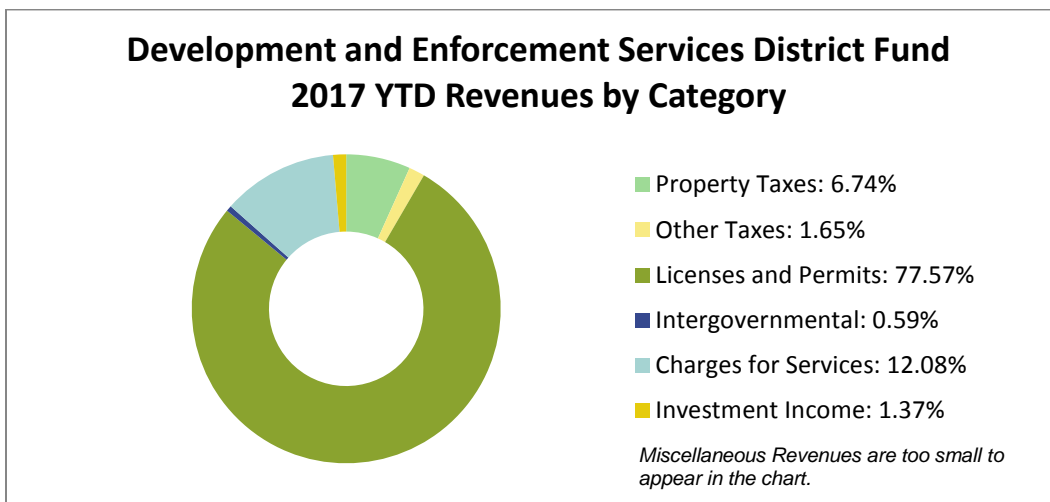
quarterly. As of the date of this report, most Community Services subsidy recipients have received their first two quarterly subsidies for 2017. The subsidy payments to the Atlanta Regional Commission were slightly higher than expected due an increase in the per capita rate which determines the contract payment amount. A budget adjustment will be necessary later in the year, prior to the fourth quarter payment.

The chart on the previous page reflects a year-over-year decrease in Police Services expenditures and a year-over-year increase in Community Services expenditures. 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.

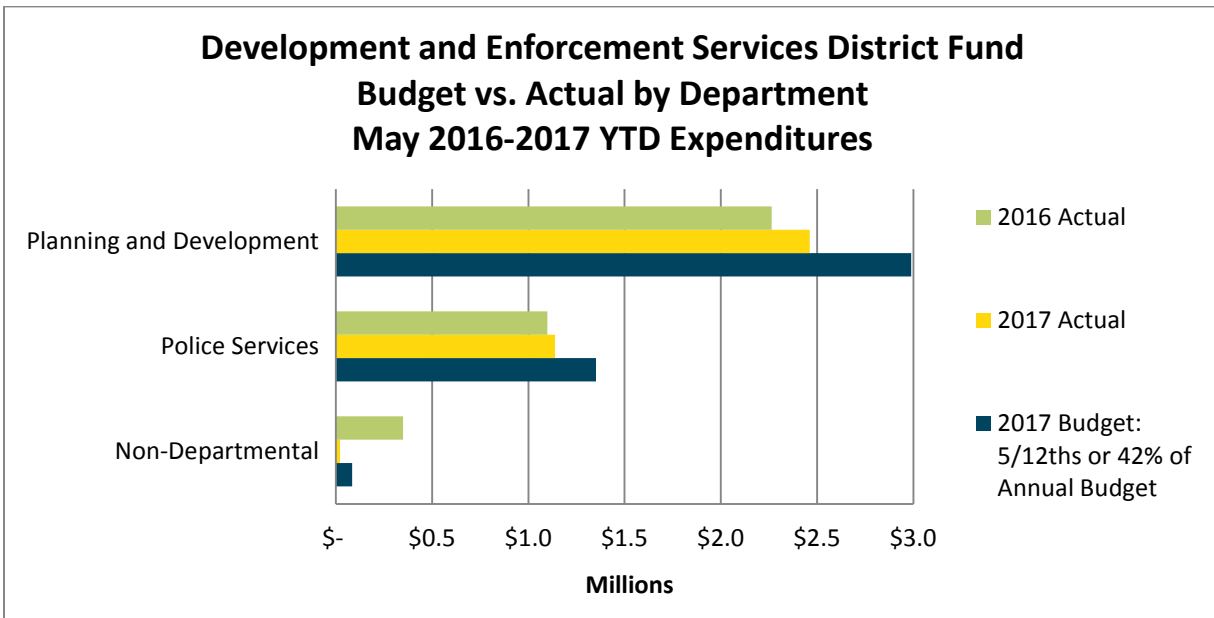
Board of Commissioners expenditures increased approximately \$165,100, or 70 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 that affected the funding source of some positions.

Development and Enforcement Services District Fund (page 15)

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

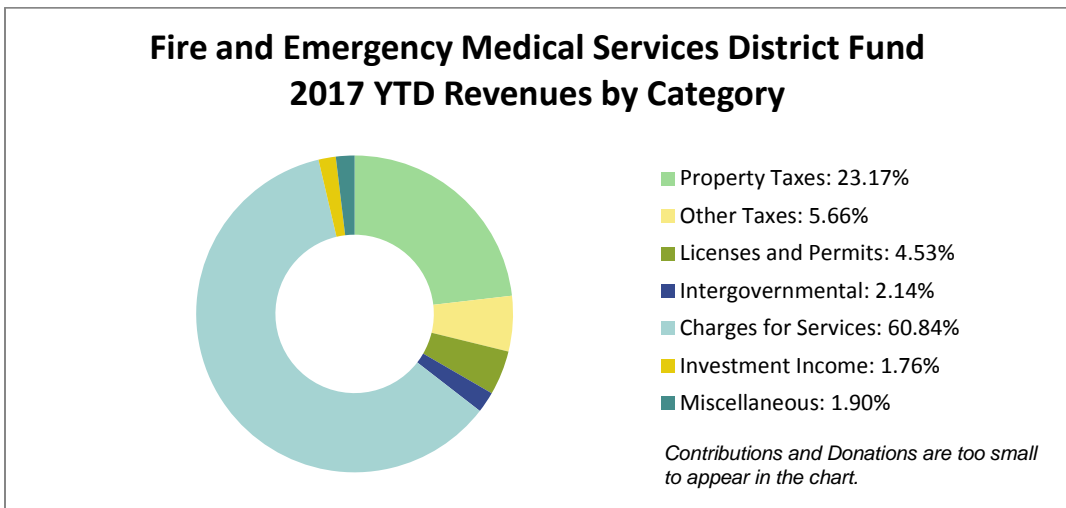


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 54 percent of the fund's annual budget.

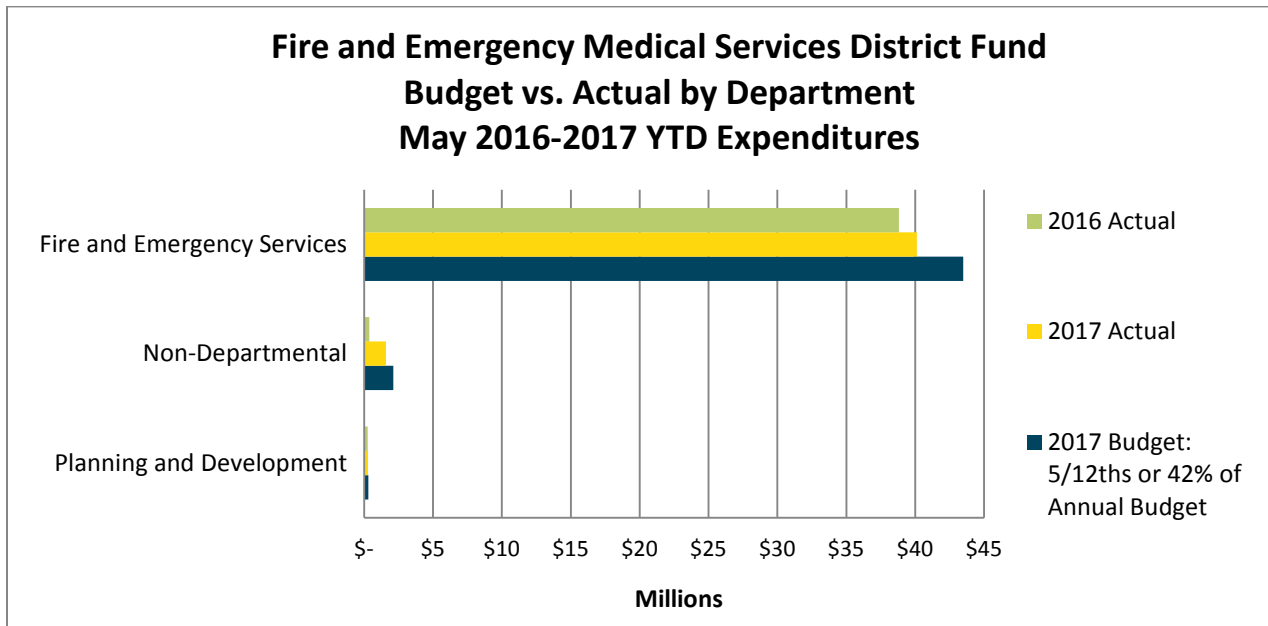


Fire and Emergency Medical Services District Fund (page 16)

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

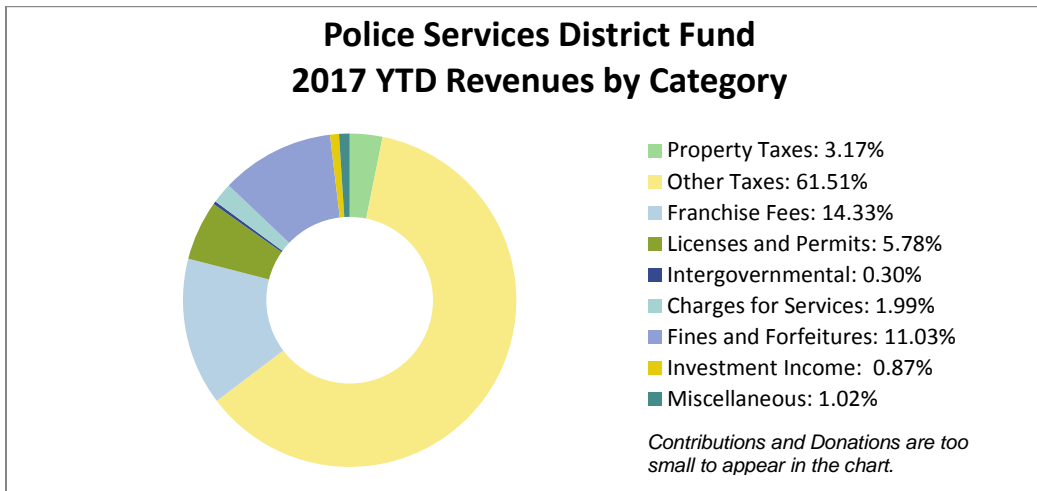


Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 77 percent of the fund's annual budget.



Police Services District Fund (page 18)

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

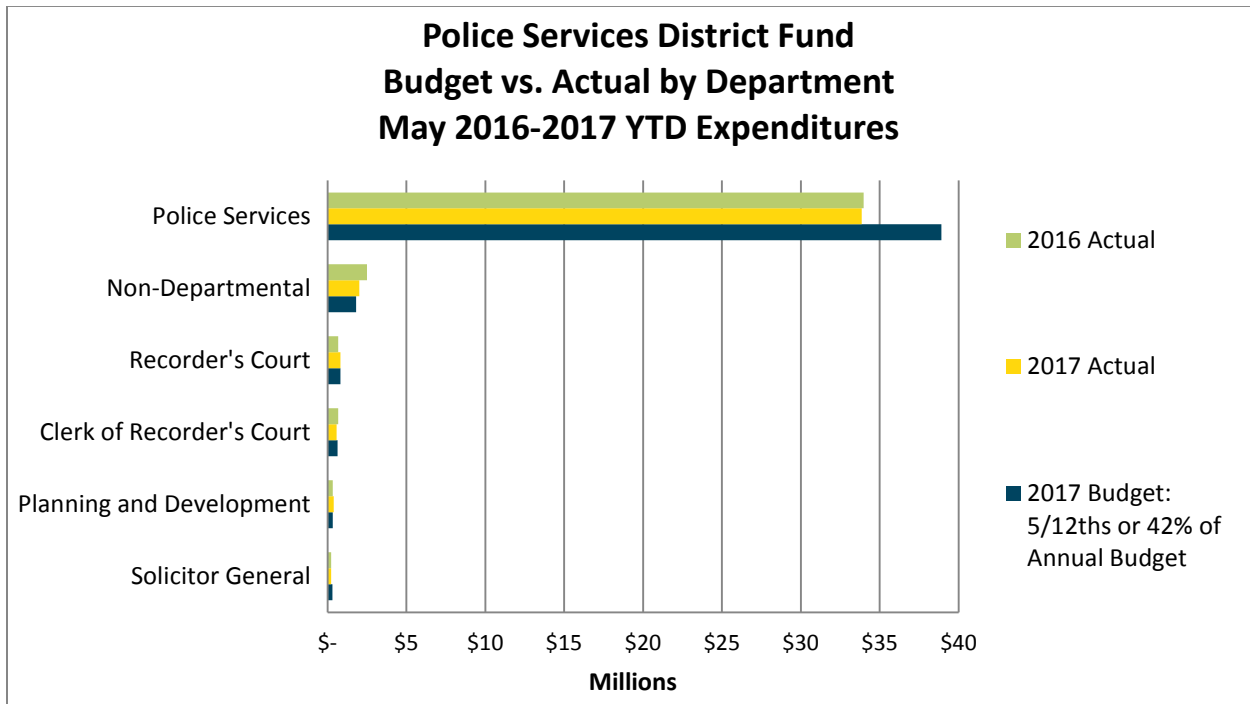


The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes

and insurance premium taxes represent approximately 60 percent of the fund's annual budget.

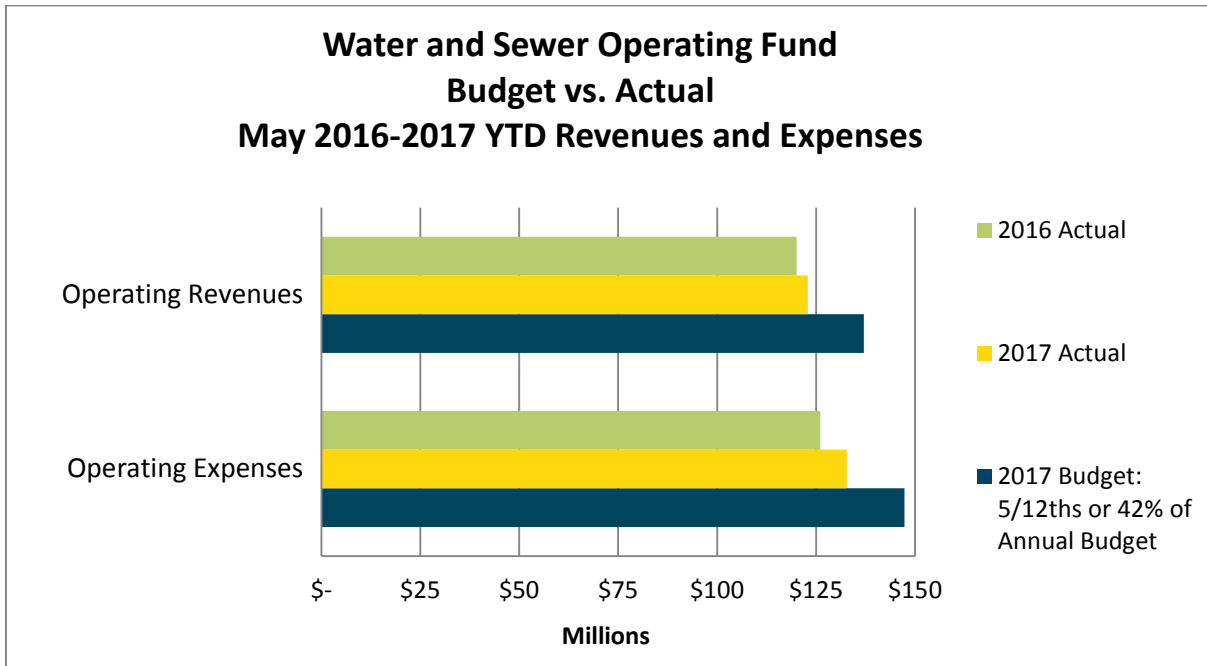
Fines and forfeiture revenues in the Police Services District Fund are approximately \$484,000 lower than this same time last year, primarily due to the timing of school bus stop arm camera revenues and the discontinuation of traffic light camera citations. Revenues from school bus stop arm camera citations are down approximately \$240,000 from this same time last year because collections received last year were through May, whereas the revenues collected this year are only through February. Additionally, revenues from traffic light camera citations generated approximately \$105,000 in 2016 prior to the discontinuation of the program.



As shown in the chart above, non-departmental expenditures in the Police Services District Fund are currently over budget based on the percentage of the fiscal year that has lapsed, due to a \$1.6 million payment made to Gwinnett's cities in April. The payment is a result of a negotiated Service Delivery Strategy (SDS) agreement reached between Gwinnett County and its cities.

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.



Year-to-date Water and Sewer Operating Fund revenues through May 2017 are approximately \$2.8 million, or 2.3 percent, higher than this time last year. The increase is primarily attributable to a 0.4 percent increase in water consumption and the planned increase in rates that occurred in January.

Although revenues are higher than this time last year, they are approximately \$14.2 million, or 10.3 percent, under budget based on the percentage of the fiscal year that has lapsed. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses through May 2017 are approximately \$6.7 million, or 5.3 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately \$14.6 million, or 9.9 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

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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 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 150,006,962	\$ 150,006,962	\$ 150,006,962			
Revenues:						
Taxes	\$ 222,176,456	\$ 222,176,456	\$ 17,951,220	8.08%	\$ 19,429,355	8.75%
Licenses and Permits	30,000	270,225	75,508	27.94%	-	-
Intergovernmental	3,436,572	3,486,593	977,283	28.03%	1,040,073	30.72%
Charges for Services	24,831,112	24,889,352	6,313,988	25.37%	5,686,344	23.39%
Fines and Forfeitures	3,950,375	3,950,375	1,658,240	41.98%	1,529,815	34.03%
Investment Income	606,001	606,001	526,822	86.93%	468,412	85.58%
Contributions and Donations	4,000	128,308	7,455	5.81%	3,289	24.92%
Miscellaneous	984,678	984,678	697,828	70.87%	779,897	64.57%
Other Financing Sources	165,000	220,800	124,550	56.41%	164,151	99.49%
Revenues without Use of Fund Balance	256,184,194	256,712,788	28,332,894	11.04%	29,101,336	11.36%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	19,243,566	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 284,661,878	\$ 284,956,354	\$ 28,332,894	9.94%	\$ 29,101,336	10.67%
Appropriations:						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ 400,151	32.95%	\$ 235,047	37.30%
County Administration	1,835,621	1,835,621	523,867	28.54%	-	-
Financial Services	9,153,002	9,124,243	3,389,730	37.15%	3,118,693	38.76%
Tax Commissioner	12,515,052	12,515,052	4,766,564	38.09%	5,184,287	39.30%
Transportation	18,801,475	19,114,755	6,781,564	35.48%	5,614,289	32.99%
Planning and Development	648,933	635,388	214,991	33.84%	333,441	39.04%
Police Services	6,795,201	1,996,407	682,141	34.17%	2,270,415	35.34%
Corrections	15,977,143	15,985,192	6,003,890	37.56%	5,489,395	37.29%
Community Services	6,788,377	11,639,863	4,146,962	35.63%	2,204,418	35.01%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	483,405	54.41%	430,900	48.50%
Board of Health	1,564,391	1,564,391	782,196	50.00%	782,196	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	27,537	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	87,500	50.00%	58,625	50.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	710,510	710,510	236,749	33.32%	225,723	28.54%
Library Subsidy	16,950,800	16,950,800	8,475,400	50.00%	8,225,396	50.00%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Total Community Services Subsidies	22,186,827	22,186,827	11,018,460	49.66%	10,586,043	49.17%
Community Services - Elections	2,691,744	2,691,744	1,091,565	40.55%	1,885,912	20.76%
Juvenile Court	7,624,313	8,211,413	3,397,098	41.37%	3,218,297	39.67%
Sheriff	85,817,230	86,557,430	33,162,836	38.31%	31,884,009	39.88%
Clerk of Court	10,379,273	10,379,273	3,960,249	38.16%	3,658,213	36.79%

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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 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Judiciary	19,838,709	23,995,446	10,338,326	43.08%	10,096,369	42.34%
Probate Court	2,440,370	2,499,570	989,613	39.59%	934,584	39.74%
District Attorney	13,525,865	13,525,865	5,350,749	39.56%	5,010,586	40.09%
Solicitor General	4,805,173	4,810,373	1,714,170	35.63%	1,549,159	37.24%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	4,553,170	4,584,654	1,904,151	41.53%	2,518,859	41.67%
Contribution to Capital Vehicles	-	-	-	-	90,145	89.07%
Contribution to Local Transit	8,122,040	8,122,040	3,384,183	41.67%	2,646,072	41.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,086,800	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	662,344	48.48%	649,208	47.36%
Other Miscellaneous	120,773	120,773	62,829	52.02%	43,993	36.43%
Pauper Burial	205,000	205,000	47,830	23.33%	36,880	17.99%
Partnership Gwinnett	500,000	500,000	-	0.00%	400,000	80.00%
Fuel/Parts Reserve	105,000	105,000	-	0.00%	-	0.00%
Indigent Defense Reserve	5,500,000	2,483,700	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	974,100	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	343,400	-	0.00%	-	0.00%
Motor Vehicle Contribution	9,575,086	9,575,086	-	0.00%	-	0.00%
800 MHZ Maintenance	2,920,046	2,920,046	1,219,100	41.75%	2,516,880	87.03%
Other Governmental Agencies	500,955	500,955	29,172	5.82%	104,841	14.97%
Total Non-Departmental	41,608,170	36,037,654	8,309,609	23.06%	10,006,878	29.45%
TOTAL APPROPRIATIONS	\$ 284,661,878	\$ 284,956,354	\$ 106,242,535	37.28%	\$ 103,280,035	37.88%

Projected Fund Balance December 31

\$ 121,529,278 **\$ 121,763,396**

Fund Balance as of Report Date

\$ 72,097,321

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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 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 334,472	610.67%	\$ 320,885	4.88%
Intergovernmental	40,154	40,154	13,619	33.92%	13,236	46.14%
Investment Income	-	-	42,736	-	11,997	-
Revenues without Use of Fund Balance	94,925	94,925	390,827	411.72%	346,118	5.25%
Use of Fund Balance	4,166,863	4,170,796	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 4,261,788</u>	<u>\$ 4,265,721</u>	<u>\$ 390,827</u>	9.16%	<u>\$ 346,118</u>	5.25%
Appropriations:						
Debt Service	\$ 4,261,788	\$ 4,265,721	\$ 4,082,671	95.71%	\$ 3,975,738	94.88%
TOTAL APPROPRIATIONS	<u>\$ 4,261,788</u>	<u>\$ 4,265,721</u>	<u>\$ 4,082,671</u>	95.71%	<u>\$ 3,975,738</u>	60.25%
Projected Fund Balance December 31	\$ 15,057,831	\$ 15,053,898				
Fund Balance as of Report Date			\$ 15,532,850			

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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 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,383,725	\$ 186,185	2.92%	\$ 188,172	3.06%
Licenses and Permits	3,975,900	3,975,900	1,720,654	43.28%	1,800,235	54.38%
Intergovernmental	40,309	40,309	13,058	32.39%	12,952	45.45%
Charges for Services	518,135	518,135	268,067	51.74%	265,354	53.33%
Investment Income	36,000	36,000	30,315	84.21%	24,997	77.48%
Miscellaneous	-	-	6,736	-	1,650	-
Other Financing Sources	668,029	668,029	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 11,622,098	\$ 11,622,098	\$ 2,225,015	19.14%	\$ 2,293,360	21.73%
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,173,739	\$ 2,462,443	34.33%	\$ 2,263,391	34.76%
Police Services	3,243,225	3,243,225	1,138,519	35.10%	1,097,920	36.89%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	7,000	7,000	-	0.00%	-	-
Non-Departmental D&E	126,466	143,216	20,791	14.52%	347,847	37.80%
Total Non-Departmental	183,466	200,216	20,791	10.38%	347,847	35.85%
Appropriations without Contribution to Fund Balance	10,676,589	10,617,180	3,621,753	34.11%	3,709,158	35.46%
Contribution to Fund Balance	945,509	1,004,918	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,622,098	\$ 11,622,098	\$ 3,621,753	31.16%	\$ 3,709,158	35.14%
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,220,647				
Fund Balance as of Report Date			\$ 7,818,991			

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Fire and EMS District Fund (102)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
Revenues:						
Taxes	\$ 84,894,109	\$ 84,894,109	\$ 2,430,453	2.86%	\$ 2,440,356	3.01%
Licenses and Permits	900,896	900,896	381,853	42.39%	387,730	48.99%
Intergovernmental	534,059	534,059	180,446	33.79%	175,966	46.14%
Charges for Services	15,495,100	15,495,100	5,130,536	33.11%	4,905,652	31.50%
Investment Income	130,000	130,000	148,662	114.36%	99,400	78.90%
Contributions and Donations	-	-	100	-	1,100	440.00%
Miscellaneous	1,500	1,500	160,260	10,684.00%	55,589	181.59%
Other Financing Sources	5,938,036	5,938,036	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	107,893,700	107,893,700	8,432,310	7.82%	8,065,793	7.84%
Use of Fund Balance	3,112,356	2,360,275	-	0.00%	-	-
TOTAL REVENUES	\$ 111,006,056	\$ 110,253,975	\$ 8,432,310	7.65%	\$ 8,065,793	7.84%
Appropriations:						
Planning and Development	\$ 762,979	\$ 757,333	\$ 274,955	36.31%	\$ 254,851	39.00%
Fire and Emergency Services	105,145,447	104,399,012	40,117,575	38.43%	38,826,974	39.26%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	160,000	160,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	4,737,630	4,737,630	1,590,596	33.57%	388,387	20.97%
Total Non-Departmental	5,097,630	5,097,630	1,590,596	31.20%	388,387	18.92%
TOTAL APPROPRIATIONS	\$ 111,006,056	\$ 110,253,975	\$ 41,983,126	38.08%	\$ 39,470,212	38.36%
Projected Fund Balance December 31	\$ 44,431,107	\$ 45,183,188				
Fund Balance as of Report Date			\$ 13,992,647			

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Loganville EMS District Fund (103)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 2,236	56.85%	\$ 2,064	51.55%
Revenues without Use of Fund Balance	3,933	3,933	2,236	56.85%	2,064	51.55%
Use of Fund Balance	41,245	41,245	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 45,178	\$ 45,178	\$ 2,236	4.95%	\$ 2,064	4.83%
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 2,293	5.08%	\$ 1,122	2.62%
TOTAL APPROPRIATIONS	\$ 45,178	\$ 45,178	\$ 2,293	5.08%	\$ 1,122	2.62%
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Fund Balance as of Report Date			\$ 764,259			

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Police Services District Fund (106)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
Revenues:						
Taxes	\$ 58,665,793	\$ 58,665,793	\$ 19,589,653	33.39%	\$ 19,179,752	34.30%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,194,288	4,194,288	1,434,305	34.20%	1,482,744	36.91%
Intergovernmental	222,073	222,073	73,406	33.05%	71,844	44.80%
Charges for Services	1,020,437	1,020,437	492,407	48.25%	519,310	42.47%
Fines and Forfeitures	9,100,304	9,100,304	2,735,340	30.06%	3,212,877	29.52%
Investment Income	200,000	200,000	215,624	107.81%	146,149	73.75%
Contributions and Donations	-	17,500	17,500	100.00%	-	-
Miscellaneous	273,462	273,462	252,425	92.31%	138,194	40.79%
Other Financing Sources	2,969,018	2,969,018	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 106,936,498	\$ 106,953,998	\$ 24,810,660	23.20%	\$ 24,750,870	23.92%
Appropriations:						
Planning and Development	\$ 791,982	\$ 791,982	\$ 383,341	48.40%	\$ 338,824	46.94%
Police Services	94,013,317	93,382,492	33,851,080	36.25%	33,984,317	37.59%
Recorder's Court	1,902,622	1,953,022	817,557	41.86%	674,664	41.07%
Solicitor General	761,700	761,700	237,954	31.24%	238,925	36.74%
Clerk of Recorder's Court	1,532,639	1,532,639	577,546	37.68%	670,892	40.54%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	248,000	248,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	3,904,852	3,802,952	1,899,001	49.93%	2,373,345	50.10%
Total Non-Departmental	4,473,488	4,371,588	2,019,637	46.20%	2,493,981	49.31%
Appropriations without Contribution to Fund Balance	103,475,748	102,793,423	37,887,115	36.86%	38,401,603	38.35%
Contribution to Fund Balance	3,460,750	4,160,575	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 106,936,498	\$ 106,953,998	\$ 37,887,115	35.42%	\$ 38,401,603	37.12%
Projected Fund Balance December 31	\$ 54,840,318	\$ 55,540,143				
Fund Balance as of Report Date			\$ 38,303,113			

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Recreation Fund (105)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
Revenues:						
Taxes	\$ 27,540,995	\$ 27,540,995	\$ 1,326,203	4.82%	\$ 1,268,870	4.88%
Intergovernmental	158,953	158,953	53,909	33.92%	52,395	43.23%
Charges for Services	4,498,597	4,498,597	1,616,566	35.93%	1,627,926	39.10%
Investment Income	58,522	58,522	59,801	102.19%	47,052	83.37%
Contributions and Donations	48,300	48,300	250	0.52%	8,120	11.18%
Miscellaneous	2,342,342	2,342,342	1,167,801	49.86%	1,242,291	57.11%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	34,674,639	34,674,639	4,224,530	12.18%	4,246,654	13.02%
Use of Fund Balance	1,320,192	1,247,092	-	0.00%	-	-
TOTAL REVENUES	\$ 35,994,831	\$ 35,921,731	\$ 4,224,530	11.76%	\$ 4,246,654	13.02%
Appropriations:						
Community Services	\$ 34,202,461	\$ 34,129,361	\$ 11,844,362	34.70%	\$ 11,457,332	35.76%
Support Services	175,360	175,360	58,806	33.53%	73,344	49.07%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	15,000	15,000	-	0.00%	-	-
Non-Departmental Recreation Fund	1,552,010	1,552,010	640,421	41.26%	513	3.16%
Total Non-Departmental	1,617,010	1,617,010	640,421	39.61%	513	0.77%
TOTAL APPROPRIATIONS	\$ 35,994,831	\$ 35,921,731	\$ 12,543,589	34.92%	\$ 11,531,189	35.36%
Projected Fund Balance December 31	\$ 15,937,903	\$ 16,011,003				
Fund Balance as of Report Date			\$ 8,939,036			

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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 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Indian Trail TAD Fund (162)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,521	-	\$ 3,435	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,521</u>	-	<u>\$ 3,435</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 421,805</u>	<u>\$ 421,805</u>				
Fund Balance as of Report Date			<u>\$ 424,326</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 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,642	-	\$ 2,353	-
TOTAL REVENUES	\$ -	\$ -	\$ 4,642	-	\$ 2,353	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Fund Balance as of Report Date			\$ 1,724,931			

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Lake Lucerne TAD Fund (164)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,569	-	\$ 313	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,569</u>	-	<u>\$ 313</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 66,888</u>	<u>\$ 66,888</u>				
Fund Balance as of Report Date			<u>\$ 68,457</u>			

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Speed Hump Fund (003)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 1,594	1.37%	\$ 1,586	1.38%
Investment Income	6,294	6,294	3,370	53.54%	3,111	50.59%
Revenues without Use of Fund Balance	123,044	123,044	4,964	4.03%	4,697	3.87%
Use of Fund Balance	37,171	37,171	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,215	\$ 160,215	\$ 4,964	3.10%	\$ 4,697	3.86%
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 34,630	21.61%	\$ 25,096	20.64%
TOTAL APPROPRIATIONS	\$ 160,215	\$ 160,215	\$ 34,630	21.61%	\$ 25,096	20.64%
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Fund Balance as of Report Date			\$ 1,252,893			

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Street Lighting Fund (002)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,250,675	\$ 74,701	1.03%	\$ 52,950	0.76%
Investment Income	3,546	3,546	4,650	131.13%	4,544	64.85%
Miscellaneous	-	-	-	-	78,610	-
Revenues without Use of Fund Balance	7,253,546	7,254,221	79,351	1.09%	136,104	1.95%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,455,115	\$ 7,455,790	\$ 79,351	1.06%	\$ 136,104	1.78%
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,455,790	\$ 2,390,918	32.07%	\$ 2,421,669	31.58%
TOTAL APPROPRIATIONS	\$ 7,455,115	\$ 7,455,790	\$ 2,390,918	32.07%	\$ 2,421,669	31.58%
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Fund Balance as of Report Date			\$ (175,282)			

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Authority Imaging Fund (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 252,923	41.16%	\$ 255,248	40.91%
Investment Income	2,194	2,194	918	41.84%	987	40.04%
Revenues without Use of Fund Balance	616,676	616,676	253,841	41.16%	256,235	40.91%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 253,841	26.44%	\$ 256,235	26.69%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 248,595	25.90%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 248,595	25.90%
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Fund Balance as of Report Date			\$ 2,368,818			

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Corrections Inmate Welfare Fund (085)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 36,825	42.33%	\$ 37,505	48.71%
Miscellaneous	8,000	8,000	3,976	49.70%	3,703	61.72%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 40,801</u>	42.95%	<u>\$ 41,208</u>	49.65%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 2,616	13.54%	\$ 13,967	23.00%
Appropriations without Contribution to Fund Balance	19,315	19,315	2,616	13.54%	13,967	23.00%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 2,616</u>	2.75%	<u>\$ 13,967</u>	16.83%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Fund Balance as of Report Date			\$ 253,235			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 263,635	33.51%	\$ 296,089	35.12%
Investment Income	-	-	2,885	-	1,484	-
Miscellaneous	-	-	1,930	-	938	-
Revenues without Use of Fund Balance	786,852	786,852	268,450	34.12%	298,511	35.41%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,292,004	\$ 1,292,004	\$ 268,450	20.78%	\$ 298,511	26.44%
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 182,436	38.86%	\$ 192,123	43.12%
Solicitor General	822,565	822,565	233,842	28.43%	228,203	33.39%
TOTAL APPROPRIATIONS	\$ 1,292,004	\$ 1,292,004	\$ 416,278	32.22%	\$ 420,326	37.23%
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Fund Balance as of Report Date			\$ 1,004,902			

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DA Federal Asset Sharing Fund (080)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Fines and Forfeitures	\$ -	\$ 110,190	\$ 110,190	100.00%	\$ -	-
Investment Income	-	-	65	-	93	-
Revenues without Use of Fund Balance	-	110,190	110,255	100.06%	93	-
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 140,785	\$ 250,975	\$ 110,255	43.93%	\$ 93	0.06%
Appropriations:						
District Attorney	\$ 140,785	\$ 250,975	\$ 5,634	2.24%	\$ 6,691	4.60%
TOTAL APPROPRIATIONS	\$ 140,785	\$ 250,975	\$ 5,634	2.24%	\$ 6,691	4.60%
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Fund Balance as of Report Date			\$ 375,034			

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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			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 7,545,934	46.89%	\$ 7,313,256	46.12%
Investment Income	129,642	129,642	111,718	86.17%	88,247	67.40%
Miscellaneous	-	-	9,063	-	1,434	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	7,666,715	47.26%	7,402,937	46.30%
Use of Fund Balance	6,069,594	5,979,114	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,291,477	\$ 22,200,997	\$ 7,666,715	34.53%	\$ 7,402,937	36.38%
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,352,976	\$ 5,988,554	32.63%	\$ 5,850,471	36.05%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,528,021	3,528,021	3,528,021	100.00%	3,803,488	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	3,848,021	3,848,021	3,528,021	91.68%	3,803,488	92.24%
TOTAL APPROPRIATIONS	\$ 22,291,477	\$ 22,200,997	\$ 9,516,575	42.87%	\$ 9,653,959	47.44%
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,687,032				
Fund Balance as of Report Date			\$ 23,816,286			

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Juvenile Court Supervision Fund (030)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 25,648	48.98%	\$ 26,648	51.57%
TOTAL REVENUES	\$ 52,363	\$ 52,363	\$ 25,648	48.98%	\$ 26,648	51.57%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 29,319	61.56%	\$ 20,001	41.40%
Appropriations without Contribution to Fund Balance	47,623	47,623	29,319	61.56%	20,001	41.40%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 52,363	\$ 52,363	\$ 29,319	55.99%	\$ 20,001	38.70%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Fund Balance as of Report Date			\$ 110,935			

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Police Special Justice Fund (070)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Fines and Forfeitures	\$ -	\$ 21,731	\$ 21,731	100.00%	\$ 13,068	100.01%
Revenues without Use of Fund Balance	-	21,731	21,731	100.00%	13,068	100.01%
Use of Fund Balance	713,259	691,528	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 713,259	\$ 713,259	\$ 21,731	3.05%	\$ 13,068	0.84%
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 192,760	27.03%	\$ 684,855	43.80%
TOTAL APPROPRIATIONS	\$ 713,259	\$ 713,259	\$ 192,760	27.03%	\$ 684,855	43.80%
Projected Fund Balance December 31	\$ 505,343	\$ 527,074				
Fund Balance as of Report Date			\$ 1,047,573			

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Police Special State Fund (072)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 132,693	\$ 132,787	100.07%	\$ 255,360	103.27%
Miscellaneous	-	-	-	-	136	-
Revenues without Use of Fund Balance	-	132,693	132,787	100.07%	255,496	103.32%
Use of Fund Balance	609,180	476,487	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 609,180	\$ 609,180	\$ 132,787	21.80%	\$ 255,496	36.08%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 130,735	21.46%	\$ 189,993	26.83%
TOTAL APPROPRIATIONS	\$ 609,180	\$ 609,180	\$ 130,735	21.46%	\$ 189,993	26.83%
Projected Fund Balance December 31	\$ 1,904,356	\$ 2,037,049				
Fund Balance as of Report Date			\$ 2,515,588			

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Sheriff Inmate Fund (090)

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

	FY 2017			FY 2016		
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 296,263	45.13%	\$ 258,572	40.22%
Revenues without Use of Fund Balance	656,447	656,447	296,263	45.13%	258,572	40.22%
Use of Fund Balance	113,153	113,153	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 769,600	\$ 769,600	\$ 296,263	38.50%	\$ 258,572	35.25%
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 175,865	22.85%	\$ 100,485	13.70%
TOTAL APPROPRIATIONS	\$ 769,600	\$ 769,600	\$ 175,865	22.85%	\$ 100,485	13.70%
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Fund Balance as of Report Date			\$ 2,941,125			

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Sheriff Special Justice Fund (065)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 58,981	\$ 58,981	100.00%	\$ 140,853	100.00%
Investment Income	-	-	13	-	99	-
Revenues without Use of Fund Balance	-	58,981	58,994	100.02%	140,952	100.07%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 158,981	\$ 58,994	37.11%	\$ 140,952	65.30%
Appropriations:						
Sheriff	\$ 100,000	\$ 158,981	\$ 25,000	15.73%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 158,981	\$ 25,000	15.73%	\$ -	0.00%
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Fund Balance as of Report Date			\$ 309,493			

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Sheriff Special Treasury Fund (066)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ 167,517	\$ 167,517	100.00%	\$ 9,875	100.00%
Investment Income	-	-	19	-	159	-
Revenues without Use of Fund Balance	-	167,517	167,536	100.01%	10,034	101.61%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 317,517	\$ 167,536	52.76%	\$ 10,034	6.28%
Appropriations:						
Sheriff	\$ 150,000	\$ 317,517	\$ 55,436	17.46%	\$ 55,271	34.57%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 317,517	\$ 55,436	17.46%	\$ 55,271	34.57%
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Fund Balance as of Report Date			\$ 507,392			

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Sheriff Special State Fund (067)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 33,154	\$ 33,154	100.00%	\$ 36,132	100.00%
Investment Income	-	-	80	-	51	-
Revenues without Use of Fund Balance	-	33,154	33,234	100.24%	36,183	100.14%
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 73,670	\$ 106,824	\$ 33,234	31.11%	\$ 36,183	37.64%
Appropriations:						
Sheriff	\$ 73,670	\$ 106,824	\$ 12,949	12.12%	\$ 32,819	34.14%
TOTAL APPROPRIATIONS	\$ 73,670	\$ 106,824	\$ 12,949	12.12%	\$ 32,819	34.14%
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Fund Balance as of Report Date			\$ 248,642			

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Stadium Fund (055)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 279,458	31.94%	\$ 295,147	33.73%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,040,201	1,040,201	470,873	45.27%	130,942	12.81%
Other Financing Sources	400,000	1,990,613	1,990,613	100.00%	400,000	100.00%
TOTAL REVENUES	<u>\$ 2,715,201</u>	<u>\$ 4,305,814</u>	<u>\$ 3,140,944</u>	72.95%	<u>\$ 1,226,089</u>	45.45%
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 3,706,497	86.66%	\$ 1,675,479	62.11%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	3,706,497	86.66%	1,675,479	62.11%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 2,715,201</u>	<u>\$ 4,305,814</u>	<u>\$ 3,706,497</u>	86.08%	<u>\$ 1,675,479</u>	62.11%
Projected Fund Balance December 31	\$ 1,117,466	\$ 1,126,654				
Fund Balance as of Report Date			\$ 532,557			

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Tree Bank Fund (040)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ 1,760	17.60%
TOTAL REVENUES	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ 1,760</u>	17.60%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 247,083	\$ 247,083				
Fund Balance as of Report Date			\$ 247,083			

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Tourism Fund (050)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Fund Balance January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 3,283,268	36.32%	\$ 3,072,572	35.64%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	12,989	-	6,684	445.60%
Revenues without Use of Fund Balance	9,040,157	9,040,157	3,296,257	36.46%	3,079,256	35.72%
Use of Fund Balance	-	960,358	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 3,296,257</u>	32.96%	<u>\$ 3,079,256</u>	35.72%
Appropriations:						
Facility Debt	\$ 4,923,605	\$ 4,923,605	\$ 1,174,303	23.85%	\$ 1,226,403	24.91%
Tourism	3,479,630	5,076,910	3,392,887	66.83%	1,812,320	52.75%
Appropriations without Contribution to Fund Balance	8,403,235	10,000,515	4,567,190	45.67%	3,038,723	36.35%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 4,567,190</u>	45.67%	<u>\$ 3,038,723</u>	35.25%
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,875,740				
Fund Balance as of Report Date			\$ 8,565,165			

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Airport Operating Fund (520)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 83,711	54.53%	\$ 79,424	51.74%
Miscellaneous	770,000	770,000	333,428	43.30%	336,717	43.73%
Revenues without Use of Net Position	923,500	923,500	417,139	45.17%	416,141	45.06%
Use of Net Position	387,310	387,310	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,310,810	\$ 1,310,810	\$ 417,139	31.82%	\$ 416,141	42.61%
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 457,799	34.95%	\$ 310,006	31.74%
Non-Departmental:						
Fuel/Parts Reserve	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	1,000	1,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,310,810	\$ 1,310,810	\$ 457,799	34.92%	\$ 310,006	31.74%
Projected Net Position December 31	\$ 605,976	\$ 605,976				
Net Position as of Report Date			\$ 952,626			

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

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Local Transit Operating Fund (515)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 1,207,820	42.51%	\$ 1,417,241	40.37%
Investment Income	22,000	22,000	17,870	81.23%	9,277	32.44%
Miscellaneous	22,000	22,000	7,331	33.32%	252,309	1,146.86%
Other Financing Sources	8,122,040	8,122,040	3,384,183	41.67%	2,646,072	41.67%
Revenues without Use of Net Position	11,007,257	11,007,257	4,617,204	41.95%	4,324,899	43.63%
Use of Net Position	1,382,119	1,376,555	-	0.00%	-	-
TOTAL REVENUES	\$ 12,389,376	\$ 12,383,812	\$ 4,617,204	37.28%	\$ 4,324,899	43.63%
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 27,255	35.26%	\$ 19,199	27.45%
Transportation	12,312,083	12,306,519	2,790,092	22.67%	1,921,066	20.11%
TOTAL APPROPRIATIONS	\$ 12,389,376	\$ 12,383,812	\$ 2,817,347	22.75%	\$ 1,940,265	19.57%
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Net Position as of Report Date			\$ 6,031,687			

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Solid Waste Operating Fund (595)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 196,562	28.08%	\$ 166,359	22.18%
Charges for Services	45,274,798	45,274,798	18,583,825	41.05%	18,341,241	42.46%
Investment Income	221,968	221,968	220,446	99.31%	158,310	73.86%
Miscellaneous	50	50	1,024	2,048.00%	196	392.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 19,001,857</u>	41.13%	<u>\$ 18,666,106</u>	42.27%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 13,918,801	31.28%	\$ 13,756,246	32.29%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	44,517,304	44,507,284	13,918,801	31.27%	13,756,246	32.28%
Working Capital Reserve	1,679,512	1,689,532	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 13,918,801</u>	30.13%	<u>\$ 13,756,246</u>	31.15%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Net Position as of Report Date			\$ 21,253,347			

* 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 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 317,228	1.01%	\$ 344,660	1.10%
Investment Income	120,000	120,000	106,097	88.41%	95,226	89.54%
Miscellaneous	13,000	13,000	6,672	51.32%	1,134	5.63%
Revenues without Use of Net Position	31,671,521	31,671,521	429,997	1.36%	441,020	1.41%
Use of Net Position	464,320	383,751	-	0.00%	-	-
TOTAL REVENUES	\$ 32,135,841	\$ 32,055,272	\$ 429,997	1.34%	\$ 441,020	1.41%
Appropriations:						
Planning and Development	\$ 733,683	\$ 733,683	\$ 221,445	30.18%	\$ 154,937	32.85%
Water Resources*	31,312,158	31,231,589	12,372,949	39.62%	3,112,215	10.60%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	10,000	10,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,135,841	\$ 32,055,272	\$ 12,594,394	39.29%	\$ 3,267,152	10.42%
Projected Net Position December 31	\$ 27,641,617	\$ 27,722,186				
Net Position as of Report Date			\$ 15,941,540			

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

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Water and Sewer Operating Fund (501)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 112,373,979	36.02%	\$ 109,402,919	36.30%
Investment Income	440,000	440,000	658,962	149.76%	440,452	95.75%
Contributions and Donations	16,527,438	16,527,438	9,592,375	58.04%	10,133,711	60.63%
Miscellaneous	-	-	266,339	-	108,387	45.16%
Revenues without Use of Net Position	328,911,806	328,911,806	122,891,655	37.36%	120,085,469	37.67%
Use of Net Position	25,173,886	24,740,973	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 354,085,692	\$ 353,652,779	\$ 122,891,655	34.75%	\$ 120,085,469	36.34%
Appropriations:						
Planning and Development	\$ 918,054	\$ 895,407	\$ 288,857	32.26%	\$ 345,652	37.14%
Water Resources*	353,002,638	352,592,372	132,468,503	37.57%	125,753,913	38.17%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	65,000	65,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 354,085,692	\$ 353,652,779	\$ 132,757,360	37.54%	\$ 126,099,565	38.16%
Projected Net Position December 31	\$ 130,042,686	\$ 130,475,599				
Net Position as of Report Date			\$ 145,350,867			

* 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			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
Revenues:						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 22,848,894	39.89%	\$ 20,417,984	37.46%
Investment Income	56,976	56,976	49,560	86.98%	14,970	16.94%
Miscellaneous	919,405	919,405	646,649	70.33%	611,763	41.31%
Revenues without Use of Net Position	58,262,505	58,262,505	23,545,103	40.41%	21,044,717	37.53%
Use of Net Position	1,794,062	1,435,550	-	0.00%	-	-
TOTAL REVENUES	\$ 60,056,567	\$ 59,698,055	\$ 23,545,103	39.44%	\$ 21,044,717	37.53%
Appropriations:						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 1,453,159	35.71%	\$ 1,630,752	34.45%
Financial Services	9,484,620	9,420,902	3,348,414	35.54%	3,165,636	38.47%
Human Resources	3,631,591	3,607,675	1,353,592	37.52%	1,239,824	36.05%
Information Technology Services	28,222,732	28,033,933	10,005,019	35.69%	9,883,023	39.14%
Law	2,317,029	2,317,029	924,056	39.88%	900,080	40.54%
Support Services	11,070,310	11,023,402	4,140,230	37.56%	3,737,653	36.62%
Non-Departmental:						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	155,913	12.76%	138,944	19.26%
Total Non-Departmental	1,225,500	1,225,500	155,913	12.72%	138,944	19.26%
TOTAL APPROPRIATIONS	\$ 60,056,567	\$ 59,698,055	\$ 21,380,383	35.81%	\$ 20,695,912	36.91%
Projected Net Position December 31	\$ 7,011,183	\$ 7,369,695				
Net Position as of Report Date			\$ 10,969,965			

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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 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 3,015,722	\$ 3,015,722	\$ 3,015,722			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 333,334	41.67%	\$ 416,641	41.66%
Investment Income	14,537	14,537	8,134	55.95%	6,212	56.47%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	341,653	41.94%	422,853	41.83%
Use of Net Position	218,678	218,678	-	0.00%	-	-
TOTAL REVENUES	\$ 1,033,215	\$ 1,033,215	\$ 341,653	33.07%	\$ 422,853	41.83%
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,033,215	\$ 964,384	93.34%	\$ 116,757	11.60%
TOTAL APPROPRIATIONS	\$ 1,033,215	\$ 1,033,215	\$ 964,384	93.34%	\$ 116,757	11.55%
Projected Net Position December 31	\$ 2,797,044	\$ 2,797,044				
Net Position as of Report Date			\$ 2,392,991			

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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 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 2,471,636	43.10%	\$ 2,078,322	33.24%
Miscellaneous	270,700	270,700	279,876	103.39%	275,748	79.85%
Revenues without Use of Net Position	6,004,729	6,004,729	2,751,512	45.82%	2,354,070	35.68%
Use of Net Position	473,727	459,820	-	0.00%	-	-
TOTAL REVENUES	\$ 6,478,456	\$ 6,464,549	\$ 2,751,512	42.56%	\$ 2,354,070	35.68%
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,450,549	\$ 2,495,996	38.69%	\$ 2,357,302	36.30%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,478,456	\$ 6,464,549	\$ 2,495,996	38.61%	\$ 2,357,302	35.73%
Projected Net Position December 31	\$ 1,003,586	\$ 1,017,493				
Net Position as of Report Date			\$ 1,732,829			

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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 05/31/2017	Actuals YTD as of 05/31/2017		Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 22,286,792	42.94%	\$ 21,299,136	43.90%
Investment Income	175,000	175,000	154,156	88.09%	97,306	59.42%
Miscellaneous	-	-	84,654	-	537,545	-
Revenues without Use of Net Position	52,072,239	52,072,239	22,525,602	43.26%	21,933,987	45.06%
Use of Net Position	3,005,215	2,982,076	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,077,454	\$ 55,054,315	\$ 22,525,602	40.92%	\$ 21,933,987	43.84%
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,044,315	\$ 22,502,828	40.88%	\$ 19,860,644	39.71%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 55,077,454	\$ 55,054,315	\$ 22,502,828	40.87%	\$ 19,860,644	39.70%
Projected Net Position December 31	\$ 27,030,877	\$ 27,054,016				
Net Position as of Report Date			\$ 30,058,866			

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Risk Management Fund (602)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 10,142,582	\$ 10,142,582	\$ 10,142,582			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 1,875,000	41.67%	\$ 2,082,786	41.66%
Investment Income	75,000	75,000	50,512	67.35%	41,317	43.04%
Miscellaneous	-	-	389,405	-	12,037	-
Revenues without Use of Net Position	4,575,000	4,575,000	2,314,917	50.60%	2,136,140	41.92%
Use of Net Position	2,677,948	2,677,948	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,252,948	\$ 7,252,948	\$ 2,314,917	31.92%	\$ 2,136,140	30.02%
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 4,081,554	56.35%	\$ 3,669,122	51.64%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,252,948	\$ 7,252,948	\$ 4,081,554	56.27%	\$ 3,669,122	51.57%
Projected Net Position December 31	\$ 7,464,634	\$ 7,464,634				
Net Position as of Report Date			\$ 8,375,945			

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Workers' Compensation Fund (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 05/31/2017	Actuals YTD as of 05/31/2017	% Actual to Current Budget	Actuals YTD as of 05/31/2016	% Actual to 05/31/2016 Budget
Net Position January 1	\$ 9,587,387	\$ 9,587,387	\$ 9,587,387			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,041,667	41.67%	\$ 1,458,200	41.66%
Investment Income	50,000	50,000	64,080	128.16%	54,326	135.82%
Miscellaneous	-	-	18,982	-	321	-
Revenues without Use of Net Position	2,550,000	2,550,000	1,124,729	44.11%	1,512,847	42.74%
Use of Net Position	835,707	835,707	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,385,707	\$ 3,385,707	\$ 1,124,729	33.22%	\$ 1,512,847	34.84%
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 1,537,944	45.56%	\$ 1,074,679	24.80%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,385,707	\$ 3,385,707	\$ 1,537,944	45.42%	\$ 1,074,679	24.75%
Projected Net Position December 31	\$ 8,751,680	\$ 8,751,680				
Net Position as of Report Date			\$ 9,174,172			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 05/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Licenses and Permits	\$ 30,000	\$ 270,225	\$ 240,225	GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	\$ -	\$ 240,225
Intergovernmental	3,436,572	3,486,593	50,021	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
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	58,240
Contributions and Donations	4,000	128,308	124,308	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	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	120,000
				Total: Contributions and Donations	124,308	124,308
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	55,800

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	19,477,684	19,243,566	(234,118)	To adjust budget for 90 day job vacancies.	(27,788)	(247,581)
				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)	(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)	(58,240)
				Total: Use of Fund Balance	(141,828)	(234,118)
<i>Total: General Fund</i>			294,476		96,520	294,476
2003 General Obligation Bond Debt Fund (951)						
Use of Fund Balance	4,166,863	4,170,796	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	600	3,933
<i>Total: General Obligation Bond Debt Fund</i>			3,933		600	3,933
Fire and Emergency Medical Services District Fund (102)						
Use of Fund Balance	3,112,356	2,360,275	(752,081)	To adjust budget for 90 day job vacancies.	(147,067)	(752,081)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(752,081)		(147,067)	(752,081)
Police Services District Fund (106)						
Contributions and Donations	-	17,500	17,500	GCID20170329 Approval to accept a donation of \$17,500 for purchase and training of one Police K-9 by K. Gestar, founder of Cody Fund through the Community Foundation for Northeast Georgia.	17,500	17,500
<i>Total: Police Services District Fund</i>			17,500		17,500	17,500

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Use of Fund Balance	1,320,192	1,247,092	(73,100)	To adjust budget for 90 day job vacancies.	(13,185)	(73,100)
<i>Total: Recreation Fund</i>			(73,100)		(13,185)	(73,100)
Street Lighting Fund (002)						
Charges for Services	7,250,000	7,250,675	675	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	675	675
<i>Total: Street Lighting Fund</i>			675		675	675
District Attorney Federal Asset Sharing Fund (080)						
Fines and Forfeitures	-	110,190	110,190	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	80,706	110,190
<i>Total: District Attorney Federal Asset Sharing Fund</i>			110,190		80,706	110,190
E-911 Fund (095)						
Use of Fund Balance	6,069,594	5,979,114	(90,480)	To adjust budget for 90 day job vacancies.	(12,021)	(90,480)
<i>Total: E-911 Fund</i>			(90,480)		(12,021)	(90,480)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	21,731	21,731	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,839	21,731
Use of Fund Balance	713,259	691,528	(21,731)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(3,839)	(21,731)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	132,693	132,693	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	23,342	132,693
Use of Fund Balance	609,180	476,487	(132,693)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(23,342)	(132,693)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	58,981	58,981	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,445	58,981
<i>Total: Sheriff Special Justice Fund</i>			58,981		30,445	58,981
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	167,517	167,517	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	167,517
<i>Total: Sheriff Special Treasury Fund</i>			167,517		-	167,517
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	33,154	33,154	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	33,154
<i>Total: Sheriff Special State Fund</i>			33,154		-	33,154
Stadium Fund (055)						
Other Financing Sources	400,000	1,990,613	1,590,613	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613
Tourism Fund (050)						
Use of Fund Balance	-	960,358	960,358	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	953,691
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
<i>Total: Tourism Fund</i>			960,358		-	960,358

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Local Transit Operating Fund (515)						
Use of Net Position	1,382,119	1,376,555	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)
Stormwater Operating Fund (590)						
Use of Net Position	464,320	383,751	(80,569)	To adjust budget for 90 day job vacancies.	(11,259)	(80,569)
<i>Total: Stormwater Operating Fund</i>			(80,569)		(11,259)	(80,569)
Water and Sewer Operating Fund (501)						
Use of Net Position	25,173,886	24,740,973	(432,913)	To adjust budget for 90 day job vacancies.	(17,195)	(432,913)
<i>Total: Water and Sewer Operating Fund</i>			(432,913)		(17,195)	(432,913)
Administrative Support Fund (665)						
Use of Net Position	1,794,062	1,435,550	(358,512)	To adjust budget for 90 day job vacancies.	(57,719)	(358,512)
<i>Total: Administrative Support Fund</i>			(358,512)		(57,719)	(358,512)
Fleet Management Fund (610)						
Use of Net Position	473,727	459,820	(13,907)	To adjust budget for 90 day job vacancies.	-	(13,907)
<i>Total: Fleet Management Fund</i>			(13,907)		-	(13,907)
Group Self-Insurance Fund (605)						
Use of Net Position	3,005,215	2,982,076	(23,139)	To adjust budget for 90 day job vacancies.	-	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		-	(23,139)
Total Revenue Budget Adjustments			\$ 1,407,132		\$ (32,000)	\$ 1,407,132

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 05/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ (15,162)	To adjust budget for 90 day job vacancies.	\$ -	\$ (15,162)
Financial Services	9,153,002	9,124,243	(28,759)	To adjust budget for 90 day job vacancies.	-	(28,759)
Transportation	18,801,475	19,114,755	313,280	To adjust budget for 90 day job vacancies.	(19,926)	(54,448)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	367,728
				Total: Transportation	(19,926)	313,280
Planning and Development	648,933	635,388	(13,545)	To adjust budget for 90 day job vacancies.	-	(13,545)
Police Services	6,795,201	1,996,407	(4,798,794)	To adjust budget for 90 day job vacancies.	-	(27,523)
				GCID20170389 Transfer Animal Control to Community Services.	-	(4,771,271)
				Total: Police Services	-	(4,798,794)
Corrections	15,977,143	15,985,192	8,049	To adjust budget for 90 day job vacancies.	-	(64,051)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	72,100
				Total: Corrections	-	8,049
Community Services	6,788,377	11,639,863	4,851,486	To adjust budget for 90 day job vacancies.	(7,862)	(44,093)
				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	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	120,000
				Total: Community Services	116,446	4,851,486

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court	7,624,313	8,211,413	587,100	Transfer from Non-Departmental: Court Reporters Reserve.	-	140,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	376,900
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	69,300
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	900
				Total: Juvenile Court	-	587,100
Sheriff	85,817,230	86,557,430	740,200	Transfer from Non-Departmental Inmate Medical Reserve.	-	740,200
Judiciary	19,838,709	23,995,446	4,156,737	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,582,800
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	274,700
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,280,700
				GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	-	50,021
				GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	(31,484)
				Total: Judiciary	-	4,156,737
Probate Court	2,440,370	2,499,570	59,200	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	2,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	56,600
				Total: Probate Court	-	59,200
Solicitor General	4,805,173	4,810,373	5,200	Transfer from Non-Departmental: Court Reporters Reserve.	-	5,200

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contribution to Capital	4,553,170	4,584,654	31,484	GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	31,484
Prisoner Medical Reserve	1,900,000	1,086,800	(813,200)	Transfer to Corrections.	-	(72,100)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	-	(740,200)
				Total: Prisoner Medical Reserve	-	(813,200)
Indigent Defense Reserve	5,500,000	2,483,700	(3,016,300)	Transfer to Juvenile Court.	-	(376,900)
				Transfer to Judiciary.	-	(2,582,800)
				Transfer to Probate Court.	-	(56,600)
				Total: Indigent Defense Reserve	-	(3,016,300)
Court Reporter's Reserve	2,400,000	974,100	(1,425,900)	Transfer to Juvenile Court.	-	(140,000)
				Transfer to Judiciary.	-	(1,280,700)
				Transfer to Solicitor General.	-	(5,200)
				Total: Court Reporter's Reserve	-	(1,425,900)
Court Interpreter's Reserve	690,000	343,400	(346,600)	Transfer to Juvenile Court.	-	(69,300)
				Transfer to Judiciary.	-	(274,700)
				Transfer to Probate Court.	-	(2,600)
				Total: Court Interpreter's Reserve	-	(346,600)
Total Non-Departmental			(5,570,516)		-	(5,570,516)
<i>Total: General Fund</i>			294,476		96,520	294,476
2003 General Obligation Bond Debt Fund (951)						
Debt Service	4,261,788	4,265,721	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	600	3,933
<i>Total: General Obligation Bond Debt Fund</i>			3,933		600	3,933
Development and Enforcement Services District Fund (104)						
Planning and Development	7,249,898	7,173,739	(76,159)	To adjust budget for 90 day job vacancies.	(21,202)	(59,409)
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	(16,750)
				Total: Planning and Development	(21,202)	(76,159)
Non-Departmental	183,466	200,216	16,750	To adjust budget for 90 day job vacancies.	-	-
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	16,750
				Total: Non-Departmental	-	16,750
Contribution to Fund Balance	945,509	1,004,918	59,409	To adjust budget for 90 day job vacancies.	21,202	59,409
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	762,979	757,333	(5,646)	To adjust budget for 90 day job vacancies.	-	(5,646)
Fire and Emergency Services	105,145,447	104,399,012	(746,435)	To adjust budget for 90 day job vacancies.	(147,067)	(746,435)
<i>Total: Fire and Emergency Services District Fund</i>			(752,081)		(147,067)	(752,081)
Police Services District Fund (106)						
Police Services	94,013,317	93,382,492	(630,825)	To adjust budget for 90 day job vacancies.	(226,366)	(699,825)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	51,500
				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	17,500
				Total: Police Services	(208,866)	(630,825)
Recorder's Court	1,902,622	1,953,022	50,400	Transfer from Non-Departmental: Indigent Defense Reserve.	-	16,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	34,300
				Total: Recorder's Court	-	50,400
Non-Departmental	4,473,488	4,371,588	(101,900)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(16,100)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(34,300)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(51,500)
				Total: Non-Departmental	-	(101,900)
Contribution to Fund Balance	3,460,750	4,160,575	699,825	To adjust budget for 90 day job vacancies.	226,366	699,825
<i>Total: Police Services District Fund</i>			17,500		17,500	17,500
Recreation Fund (105)						
Community Services	34,202,461	34,129,361	(73,100)	To adjust budget for 90 day job vacancies.	(13,185)	(73,100)
<i>Total: Recreation Fund</i>			(73,100)		(13,185)	(73,100)
Street Lighting Fund (002)						
Transportation	7,455,115	7,455,790	675	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	675	675
<i>Total: Street Lighting Fund</i>			675		675	675

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Asset Sharing Fund (080)						
District Attorney	140,785	250,975	110,190	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	80,706	110,190
<i>Total: District Attorney Federal Asset Sharing</i>			110,190		80,706	110,190
E-911 Fund (095)						
Police Services	18,443,456	18,352,976	(90,480)	To adjust budget for 90 day job vacancies.	(12,021)	(90,480)
<i>Total: E-911 Fund</i>			(90,480)		(12,021)	(90,480)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	158,981	58,981	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,445	58,981
<i>Total: Sheriff Special Justice Fund</i>			58,981		30,445	58,981
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	317,517	167,517	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	167,517
<i>Total: Sheriff Special Treasury Fund</i>			167,517		-	167,517
Sheriff Special State Fund (067)						
Sheriff Special Operations	73,670	106,824	33,154	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	33,154
<i>Total: Sheriff Special State Fund</i>			33,154		-	33,154
Stadium Fund (055)						
Stadium Operations	2,695,845	4,277,270	1,581,425	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,581,425
Contributions to Fund Balance	19,356	28,544	9,188	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	9,188
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Tourism Fund (050)						
Tourism	3,479,630	5,076,910	1,597,280	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
				Total: Tourism	-	1,597,280
Contributions to Fund Balance	636,922	-	(636,922)	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	(636,922)
<i>Total: Tourism Fund</i>			960,358		-	960,358
Local Transit Operating Fund (515)						
Transportation	12,312,083	12,306,519	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)
Solid Waste Operating Fund (595)						
Support Services	44,507,304	44,497,284	(10,020)	To adjust budget for 90 day job vacancies.	-	(10,020)
Working Capital Reserve	1,679,512	1,689,532	10,020	To adjust budget for 90 day job vacancies.	-	10,020
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Water Resources	31,312,158	31,231,589	(80,569)	To adjust budget for 90 day job vacancies.	(11,259)	(80,569)
<i>Total: Stormwater Operating Fund</i>			(80,569)		(11,259)	(80,569)
Water and Sewer Operating Fund (501)						
Planning and Development	918,054	895,407	(22,647)	To adjust budget for 90 day job vacancies.	-	(22,647)
Water Resources	353,002,638	352,592,372	(410,266)	To adjust budget for 90 day job vacancies.	(17,195)	(410,266)
<i>Total: Water and Sewer Operating Fund</i>			(432,913)		(17,195)	(432,913)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
County Administration	4,104,785	4,069,614	(35,171)	To adjust budget for 90 day job vacancies.	-	(35,171)
Financial Services	9,484,620	9,420,902	(63,718)	To adjust budget for 90 day job vacancies.	-	(63,718)
Human Resources	3,631,591	3,607,675	(23,916)	To adjust budget for 90 day job vacancies.	-	(23,916)
Information Technology	28,222,732	28,033,933	(188,799)	To adjust budget for 90 day job vacancies.	(45,404)	(188,799)
Support Services	11,070,310	11,023,402	(46,908)	To adjust budget for 90 day job vacancies.	(12,315)	(46,908)
<i>Total: Administrative Support Fund</i>			(358,512)		(57,719)	(358,512)
Fleet Management (610)						
Support Services	6,464,456	6,450,549	(13,907)	To adjust budget for 90 day job vacancies.	-	(13,907)
<i>Total: Fleet Management Fund</i>			(13,907)		-	(13,907)
Group Self-Insurance Fund (605)						
Human Resources	55,067,454	55,044,315	(23,139)	To adjust budget for 90 day job vacancies.	-	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		-	(23,139)
Total Appropriation Budget Adjustments			\$ 1,407,132		\$ (32,000)	\$ 1,407,132