



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
September 30, 2017 (unaudited)



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

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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: October 25, 2017

SUBJECT: Monthly Financial Report for the Period Ended September 30, 2017

This report, which includes unaudited information for the fiscal year through September 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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Financial Summaries by Fund	Page 12
Budget Adjustments by Fund Schedule	Page 54
Investment Update as of June 30, 2017	Page 67

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 September and early October, including the continuation of fiscal year 2018 budget preparation. Highlights from this activity, 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 and a budget adjustments schedule for both revenues and appropriations. This report concludes with an investment update as of June 30, 2017.

Highlights

Hotel-motel tax revenue in the Tourism Fund is up approximately \$483,300, or 7.5 percent, compared to this same time last year. According to the Gwinnett Convention and Visitors Bureau, the year-over-year increase in hotel-motel tax revenue is driven by several factors: 1) maintaining and slightly increasing occupancy rates; 2) increasing average daily room rates, as a large number of full-service and business class hotels in the County have renovated and increased their pricing structure; and 3) the diversity of Gwinnett's hotel customer market—the County does not depend solely on one or two markets for its customer base. Over the last three years, Gwinnett County has led the metro/regional area in hotel occupancy, usually coming in first or second place.

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 October 16, 2017, 69.9 percent of the appeals have been settled.

2018 Budget Preparation

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

The Chairman's 2018 proposed budget will be presented to the district commissioners and made available to the public on November 28. A budget public hearing will follow on December

4. By county ordinance, the Board of Commissioners must adopt an annual budget during its first meeting in January.

Recurring Monthly Financial Trends

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

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

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

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

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

Transportation expenses in the Local Transit Operating Fund reflect an increase of approximately \$2.6 million compared to this same time last year. This is primarily due to transfers to the Renewal and Extension capital fund made in 2017 that were not made in 2016. In 2017, the fund has made contributions of approximately \$1.3 million to the Renewal and Extension capital fund for future capital needs. Additionally, professional services are up \$1.2 million compared to this same time last year due to the timing of payments to a vendor.

Charges for services revenues in the Local Transit Operating Fund are down approximately \$163,900 compared to this same time last year due to a decline in transit system ridership, particularly for Express routes. Despite the overall decrease in charges for services, local route fare box revenues reflect an increase over last year of approximately \$249,200.

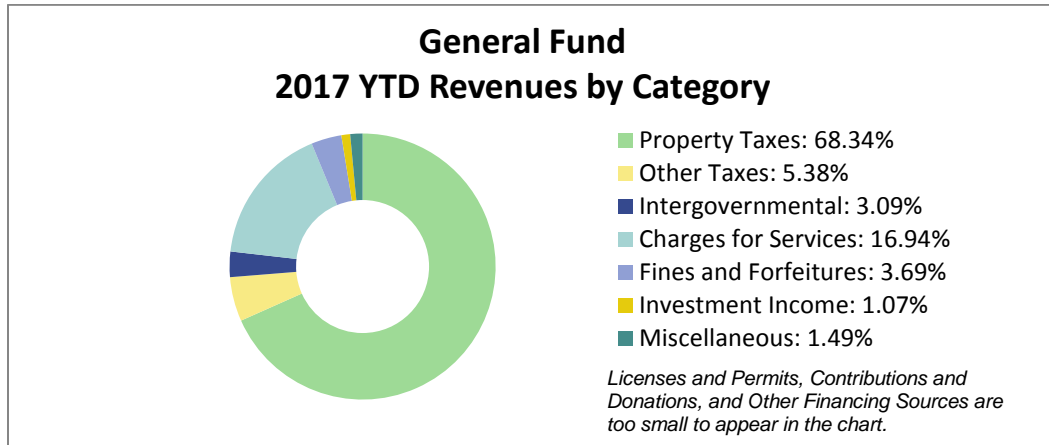
Miscellaneous revenues in the Local Transit Operating Fund are approximately \$243,100 lower than this same time last year, primarily due to a Compressed Natural Gas Fuel Tax Refund that was received in April last year. The Department of Transportation is not expecting to receive this refund in 2017.

Expenses in the Stormwater Operating Fund reflect a year-over-year increase of approximately \$17.0 million, which is primarily due to a procedural change in the way contributions to the Renewal and Extension Fund are handled. In 2016, a \$20.2 million transfer to the Renewal and Extension Fund was made in the fourth quarter as a single transfer. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

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

General Fund (page 12)

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

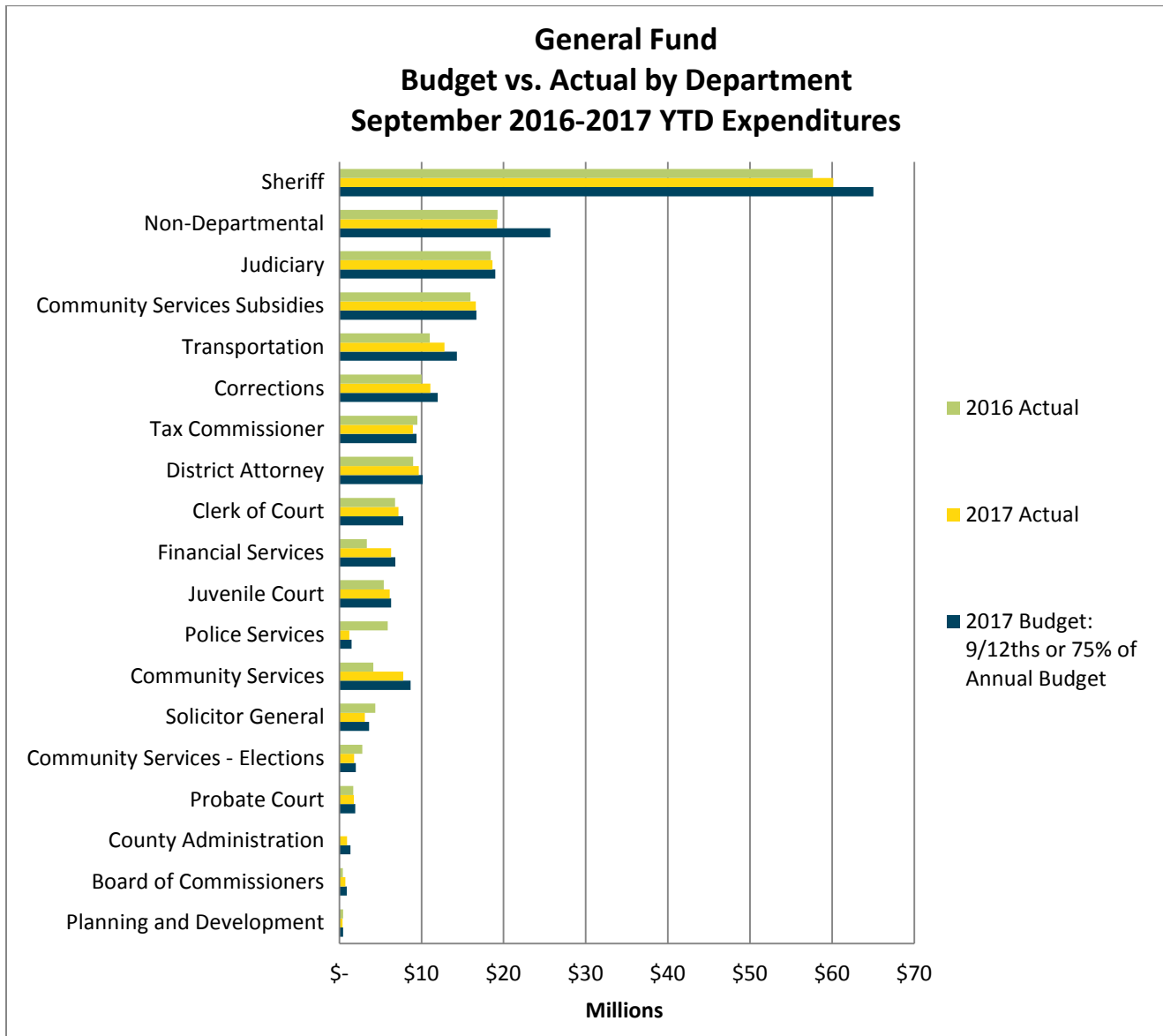


Property taxes, including motor vehicle taxes, make up approximately 68 percent of year-to-date revenues in the General Fund. This percentage is expected to increase as the October 15 property tax bill due date approaches. Current year real and personal property taxes make up the largest percentage of the fund's budget.

Tax collections in the General Fund are up approximately \$2.2 million, or 3.8 percent, compared to this same time last year. The year-over-year increase is primarily attributable to the following:

- A \$3.4 million increase in real property taxes due to a small increase in the millage rate and a \$545,000 settlement from a public utility company.
- A \$1.3 million decrease in motor vehicle ad valorem taxes and a \$765,100 increase in title fees 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 more automobiles transition to the new method, motor vehicle ad valorem taxes decrease and title fees increase. TAVT revenues help offset the loss in motor vehicle ad valorem taxes.
- A \$506,100 decrease in real property penalties and interest. The decrease is due to the implementation of House Bill 960 which reduced penalties for late tax payments, replacing a 10 percent penalty after 90 days with a 5 percent penalty after 120 days. The penalty increases by 5 percent every 120 days until reaching a maximum of 20 percent.
- A \$168,600 decrease in financial institution taxes. Financial institution taxes are paid by financial institutions having an office located within the County. In 2016, the County received unexpected, one-time financial institution tax revenues resulting from an audit of a bank located within the County.

Charges for services revenues in the General Fund are approximately \$1.1 million higher than this same time last year, primarily due to a \$571,200 increase in judicial revenues resulting from more civil suits being filed this year compared to last year. Also contributing to the variance is a contribution from the Department of Water Resources for programs such as Adopt-A-Stream.

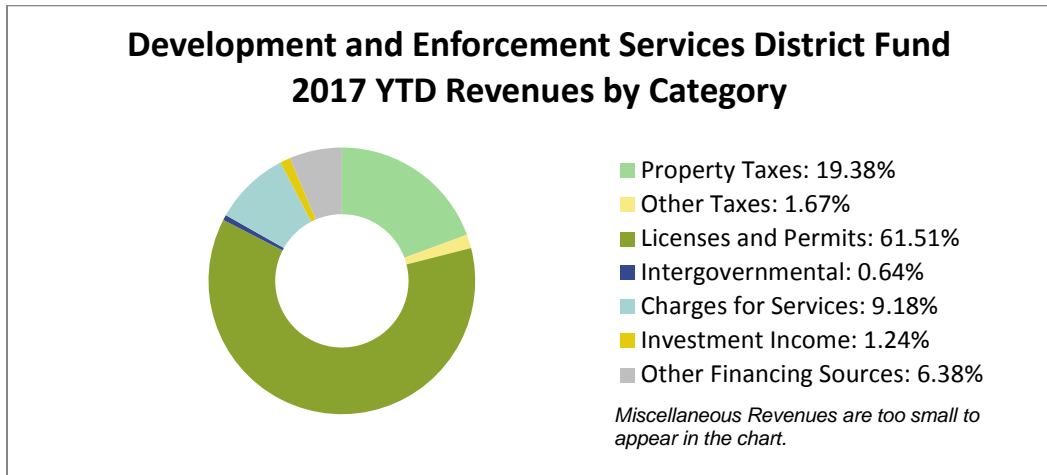


Police Services expenditures in the General Fund reflect a year-over-year decrease, and Community Services expenditures reflect a year-over-year increase. These variances are primarily attributable to the reassignment of animal welfare from Police Services to Community Services on April 1, 2017. When the change was made, year-to-date Animal Welfare expenditures were transferred from Police Services to Community Services. A one-time transfer to capital vehicles in 2016 also contributed to the year-over-year decline in Police Services expenditures.

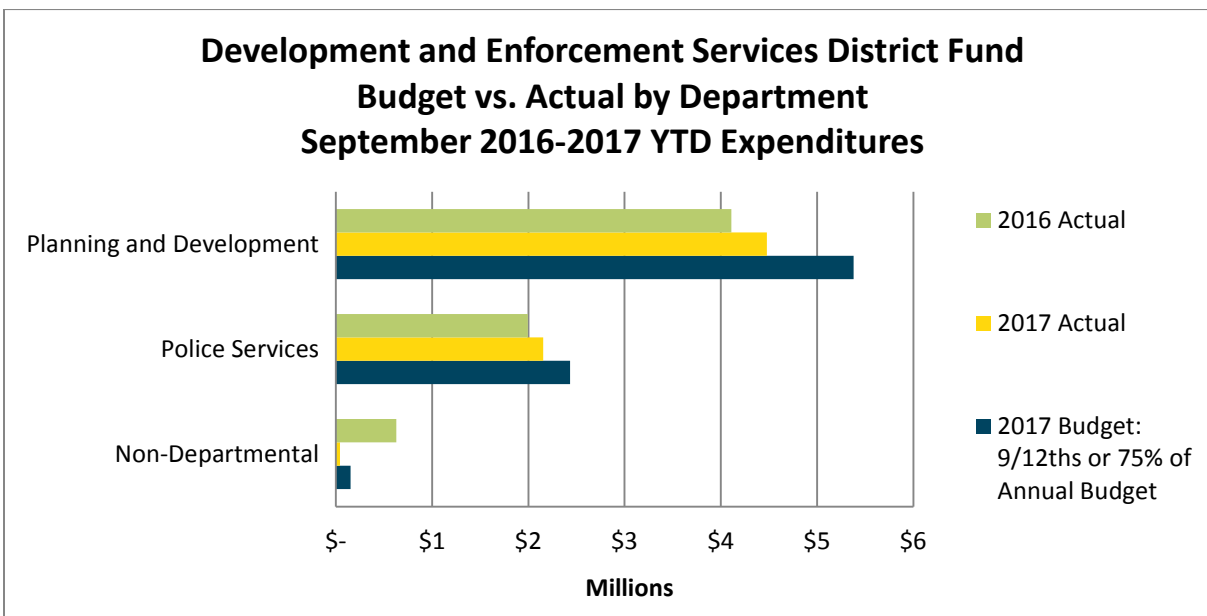
Board of Commissioners expenditures increased approximately \$313,800, or 75.2 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 affecting the funding source of some positions.

Development and Enforcement Services District Fund (page 15)

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

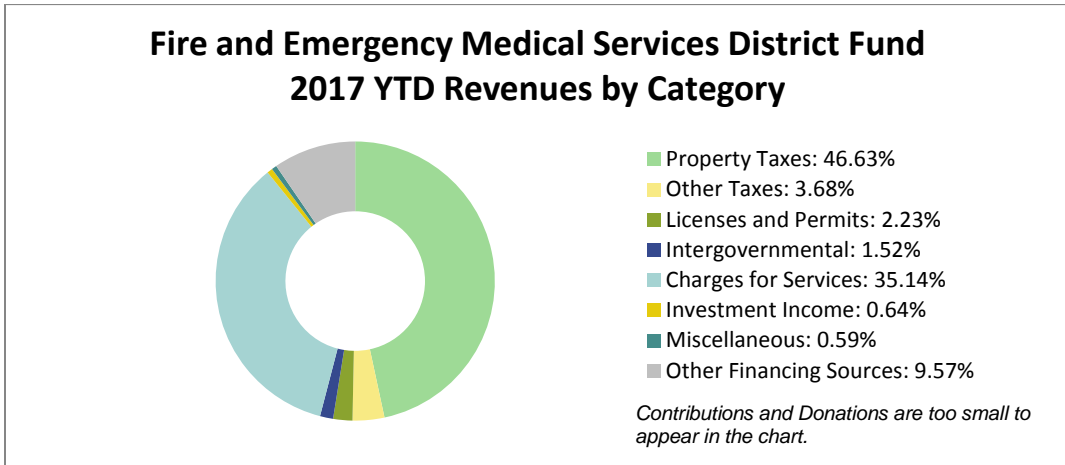


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes as the October 15 property tax bill due date approaches. Property taxes represent approximately 54 percent of the fund's annual budget.

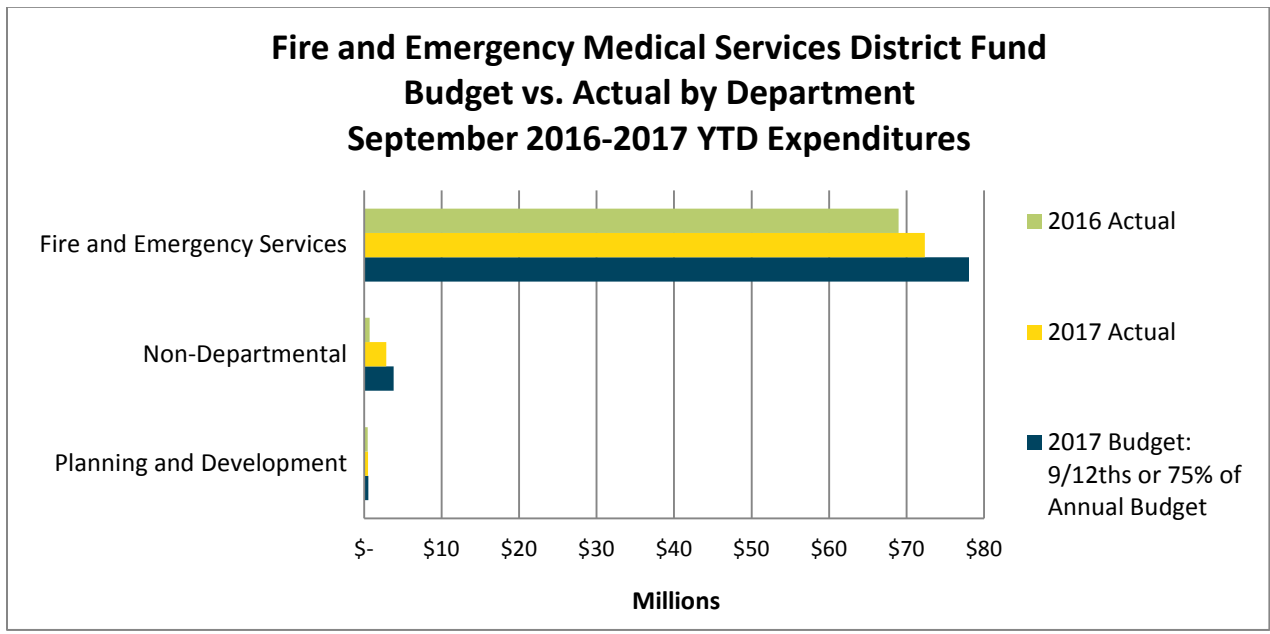


Fire and Emergency Medical Services District Fund (page 16)

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.

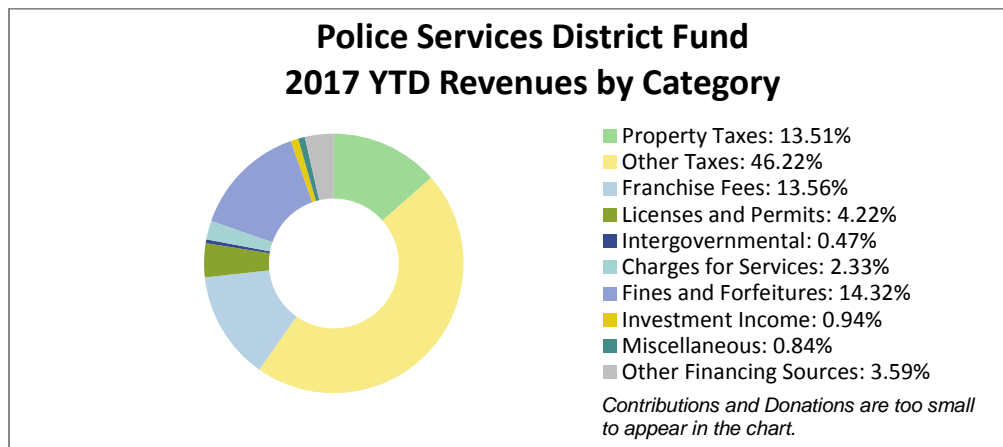


Property taxes make up approximately 47 percent of year-to-date revenues in the Fire and Emergency Medical Services District Fund, as shown in the chart above. This percentage is expected to increase as the October 15 property tax bill due date approaches. Property taxes represent approximately 76 percent of the fund's annual budget.



Police Services District Fund (page 18)

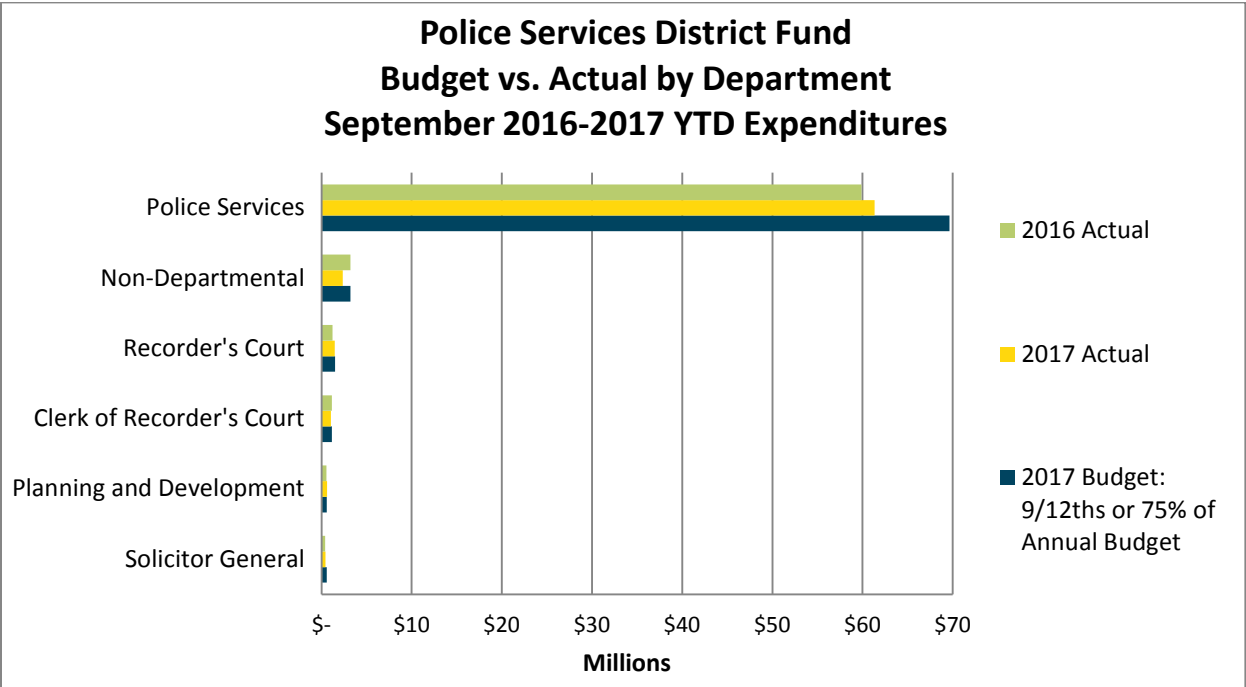
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree 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 the chart above shows approximately 46 percent of current year-to-date revenues collected are from other taxes, the main revenue sources will shift to property taxes and insurance premium taxes as the October 15 property tax bill due date approaches. Property taxes and insurance premium taxes represent approximately 60 percent of the fund's annual budget.

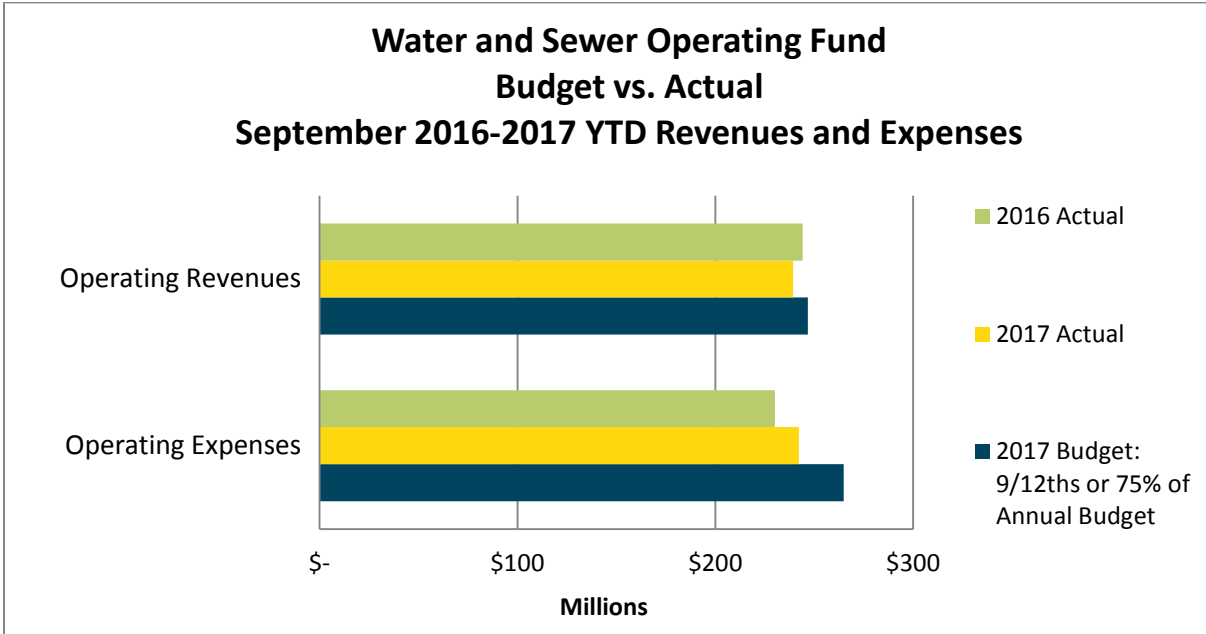
Fines and forfeiture revenues in the Police Services District Fund are approximately \$820,100 lower than this same time last year, primarily due to a \$590,900 decline in Recorder's Court fines, a \$118,900 decline in school bus camera citations, and a \$105,000 decrease in traffic light camera citations due to the removal of the program.



Planning and Development expenditures in the Police Services District Fund are approximately \$72,000 higher than this same time last year, and they are slightly over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the costs associated with retaining temporary workers. Staff will continue to monitor the fund throughout the year to determine if a budget adjustment will be necessary.

Water and Sewer Operating Fund (page 47)

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



Revenues in the Water and Sewer Operating Fund are down approximately \$4.9 million, or 2.0 percent, compared to this same time last year. This is primarily attributable to an 8.2 percent decline in water consumption due to the heavy rainfall Gwinnett County has experienced this year. As construction activity levels off, system development charge revenues are also coming in lower than last year. Several revenue increase drivers are partially offsetting the declines, including the planned increase in rates that occurred in January and strong collection rates.

Revenues are approximately \$7.4 million, or 3.0 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 are approximately \$12.2 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 \$22.6 million, or 8.5 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services, personnel services, and contracted repair and maintenance services.

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 150,006,962	\$ 150,006,962	\$ 150,006,962			
Revenues:						
Taxes	\$ 222,176,456	\$ 222,176,456	\$ 59,126,105	26.61%	\$ 56,963,173	25.65%
Licenses and Permits	30,000	270,225	174,869	64.71%	-	-
Intergovernmental	3,436,572	3,511,593	2,478,580	70.58%	2,393,383	70.70%
Charges for Services	24,831,112	24,889,352	13,590,120	54.60%	12,472,696	51.14%
Fines and Forfeitures	3,950,375	3,950,375	2,956,288	74.84%	2,803,105	62.35%
Investment Income	606,001	606,001	856,704	141.37%	674,754	123.28%
Contributions and Donations	4,000	132,168	14,046	10.63%	5,318	19.13%
Miscellaneous	984,678	1,006,994	1,195,129	118.68%	1,377,601	112.19%
Other Financing Sources	165,000	220,800	182,010	82.43%	231,707	140.43%
Revenues without Use of Fund Balance	256,184,194	256,763,964	80,573,851	31.38%	76,921,737	30.01%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	19,036,397	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 284,661,878	\$ 284,800,361	\$ 80,573,851	28.29%	\$ 76,921,737	28.23%
Appropriations:						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ 731,177	60.22%	\$ 417,419	66.24%
County Administration	1,835,621	1,809,956	948,902	52.43%	45,784	30.27%
Financial Services	9,153,002	9,110,669	6,313,223	69.29%	5,398,613	67.19%
Tax Commissioner	12,515,052	12,515,052	8,936,108	71.40%	9,495,284	71.98%
Transportation	18,801,475	19,085,189	12,808,441	67.11%	11,013,115	64.99%
Planning and Development	648,933	635,388	402,433	63.34%	473,854	55.48%
Police Services	6,795,201	1,996,407	1,219,624	61.09%	4,141,945	65.03%
Corrections	15,977,143	15,957,147	11,086,839	69.48%	10,028,374	68.25%
Community Services	6,788,377	11,588,137	7,763,993	67.00%	4,386,591	69.87%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	966,810	725,108	75.00%	646,350	72.75%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	41,306	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	131,250	75.00%	87,938	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	710,510	710,510	446,052	62.78%	441,998	55.88%
Library Subsidy	16,950,800	16,950,800	12,713,100	75.00%	12,338,093	75.00%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	22,186,827	22,265,232	16,614,269	74.62%	15,978,128	74.21%
Community Services - Elections	2,691,744	2,684,327	1,813,039	67.54%	3,347,432	36.90%
Juvenile Court	7,624,313	8,418,213	6,115,074	72.64%	5,882,153	71.16%
Sheriff	85,817,230	86,658,330	60,123,363	69.38%	57,612,019	71.83%
Clerk of Court	10,379,273	10,379,273	7,210,466	69.47%	6,787,738	68.26%

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Judiciary	19,838,709	25,328,446	18,644,638	73.61%	18,430,089	74.02%
Probate Court	2,440,370	2,568,370	1,765,607	68.74%	1,689,924	70.96%
District Attorney	13,525,865	13,525,865	9,685,488	71.61%	8,995,946	71.97%
Solicitor General	4,805,173	4,813,173	3,123,325	64.89%	2,807,134	67.48%
Non-Departmental:						
Compensation Reserve	450,000	434,431	-	0.00%	-	0.00%
Contingency	1,200,000	1,121,595	-	0.00%	-	0.00%
Contribution to Capital	4,553,170	4,584,654	3,435,867	74.94%	4,533,868	75.00%
Contribution to Capital Vehicles	-	-	-	-	100,076	98.89%
Contribution to Local Transit	8,122,040	8,122,040	6,091,530	75.00%	4,762,929	75.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	985,900	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	992,853	72.68%	1,081,772	78.91%
Other Miscellaneous	120,773	136,342	81,456	59.74%	69,433	57.49%
Pauper Burial	205,000	205,000	72,632	35.43%	76,214	37.18%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	105,000	105,000	-	0.00%	-	0.00%
Indigent Defense Reserve	5,500,000	1,510,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	473,800	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	205,800	-	0.00%	-	0.00%
Motor Vehicle Contribution	9,575,086	9,575,086	4,570,822	47.74%	4,439,917	56.86%
800 MHZ Maintenance	2,920,046	2,920,046	2,074,460	71.04%	2,629,772	90.93%
Other Governmental Agencies	500,955	500,955	463,313	92.49%	183,298	29.34%
Total Non-Departmental	41,608,170	34,246,949	19,182,933	56.01%	19,277,279	59.48%
TOTAL APPROPRIATIONS	\$ 284,661,878	\$ 284,800,361	\$ 194,488,942	68.29%	\$ 186,208,821	68.33%

Projected Fund Balance December 31

\$ 121,529,278 **\$ 121,970,565**

Fund Balance as of Report Date

\$ 36,091,871

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 610,269	1,114.22%	\$ 1,405,029	21.39%
Intergovernmental	40,154	40,154	33,847	84.29%	32,679	113.92%
Investment Income	-	-	94,599	-	24,133	-
Revenues without Use of Fund Balance	94,925	94,925	738,715	778.21%	1,461,841	22.15%
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>\$ 738,715</u>	17.32%	<u>\$ 1,461,841</u>	22.15%
Appropriations:						
Debt Service	\$ 4,261,788	\$ 4,265,721	\$ 4,265,621	100.00%	\$ 4,187,675	99.93%
TOTAL APPROPRIATIONS	<u>\$ 4,261,788</u>	<u>\$ 4,265,721</u>	<u>\$ 4,265,621</u>	100.00%	<u>\$ 4,187,675</u>	63.46%
Projected Fund Balance December 31	\$ 15,057,831	\$ 15,053,898				
Fund Balance as of Report Date			\$ 15,697,788			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,383,725	\$ 1,052,271	16.48%	\$ 1,055,487	17.19%
Licenses and Permits	3,975,900	3,975,900	3,076,058	77.37%	3,286,376	99.28%
Intergovernmental	40,309	40,309	32,129	79.71%	32,678	114.66%
Charges for Services	518,135	518,135	459,300	88.64%	518,283	104.15%
Investment Income	36,000	36,000	61,911	171.98%	51,645	160.08%
Miscellaneous	-	-	6,736	-	12,530	-
Other Financing Sources	668,029	668,029	318,895	47.74%	309,762	56.86%
TOTAL REVENUES	\$ 11,622,098	\$ 11,622,098	\$ 5,007,300	43.08%	\$ 5,266,761	49.90%
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,173,739	\$ 4,476,981	62.41%	\$ 4,107,623	64.04%
Police Services	3,243,225	3,243,225	2,155,099	66.45%	1,993,281	66.96%
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	41,891	29.25%	626,125	68.03%
Total Non-Departmental	183,466	200,216	41,891	20.92%	626,125	64.53%
Appropriations without Contribution to Fund Balance	10,676,589	10,617,180	6,673,971	62.86%	6,727,029	64.93%
Contribution to Fund Balance	945,509	1,004,918	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,622,098	\$ 11,622,098	\$ 6,673,971	57.42%	\$ 6,727,029	63.74%
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,220,647				
Fund Balance as of Report Date			\$ 7,549,058			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
Revenues:						
Taxes	\$ 84,894,109	\$ 84,894,109	\$ 14,896,452	17.55%	\$ 14,529,928	17.91%
Licenses and Permits	900,896	900,896	659,801	73.24%	715,683	90.43%
Intergovernmental	534,059	534,059	449,439	84.16%	537,231	110.97%
Charges for Services	15,495,100	15,495,100	10,403,985	67.14%	10,244,985	65.78%
Investment Income	130,000	130,000	188,114	144.70%	124,402	98.75%
Contributions and Donations	-	-	107	-	2,225	890.00%
Miscellaneous	1,500	4,492	175,586	3,908.86%	73,968	231.37%
Other Financing Sources	5,938,036	5,938,036	2,834,618	47.74%	2,753,437	56.86%
Revenues without Use of Fund Balance	107,893,700	107,896,692	29,608,102	27.44%	28,981,859	28.14%
Use of Fund Balance	3,112,356	2,049,722	-	0.00%	-	-
TOTAL REVENUES	\$ 111,006,056	\$ 109,946,414	\$ 29,608,102	26.93%	\$ 28,981,859	28.14%
Appropriations:						
Planning and Development	\$ 762,979	\$ 757,333	\$ 518,249	68.43%	\$ 460,511	70.47%
Fire and Emergency Services	105,145,447	104,091,451	72,346,365	69.50%	68,961,472	69.92%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	160,000	160,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	4,737,630	4,737,630	2,863,073	60.43%	699,096	37.74%
Total Non-Departmental	5,097,630	5,097,630	2,863,073	56.16%	699,096	34.06%
TOTAL APPROPRIATIONS	\$ 111,006,056	\$ 109,946,414	\$ 75,727,687	68.88%	\$ 70,121,079	68.09%
Projected Fund Balance December 31	\$ 44,431,107	\$ 45,493,741				
Fund Balance as of Report Date			\$ 1,423,878			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 4,312	109.64%	\$ 3,835	95.78%
Revenues without Use of Fund Balance	3,933	3,933	4,312	109.64%	3,835	95.78%
Use of Fund Balance	41,245	41,245	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 45,178</u>	<u>\$ 45,178</u>	<u>\$ 4,312</u>	9.54%	<u>\$ 3,835</u>	8.97%
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 27,502	60.87%	\$ 19,087	44.62%
TOTAL APPROPRIATIONS	<u>\$ 45,178</u>	<u>\$ 45,178</u>	<u>\$ 27,502</u>	60.87%	<u>\$ 19,087</u>	44.62%
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Fund Balance as of Report Date			\$ 741,126			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
Revenues:						
Taxes	\$ 58,665,793	\$ 58,665,793	\$ 28,937,433	49.33%	\$ 28,533,464	51.02%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,194,288	4,194,288	1,665,750	39.71%	1,708,495	42.53%
Intergovernmental	222,073	222,073	184,328	83.00%	181,074	112.91%
Charges for Services	1,020,437	1,020,437	921,718	90.33%	1,000,694	81.84%
Fines and Forfeitures	9,100,304	9,100,304	5,656,002	62.15%	6,476,058	59.49%
Investment Income	200,000	200,000	370,460	185.23%	237,151	119.66%
Contributions and Donations	-	17,500	17,500	100.00%	12,095	100.79%
Miscellaneous	273,462	287,562	331,203	115.18%	282,014	83.06%
Other Financing Sources	2,969,018	2,969,018	1,417,309	47.74%	1,376,718	56.86%
TOTAL REVENUES	\$ 106,936,498	\$ 106,968,098	\$ 39,501,703	36.93%	\$ 39,807,763	38.47%
Appropriations:						
Planning and Development	\$ 791,982	\$ 791,982	\$ 601,687	75.97%	\$ 529,691	73.39%
Police Services	94,013,317	92,846,759	61,346,816	66.07%	59,881,515	66.71%
Recorder's Court	1,902,622	2,005,322	1,477,764	73.69%	1,225,290	73.83%
Solicitor General	761,700	761,700	435,852	57.22%	413,812	63.63%
Clerk of Recorder's Court	1,532,639	1,532,639	1,045,239	68.20%	1,155,621	69.83%
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	3,703,652	2,218,202	59.89%	3,072,021	65.49%
Total Non-Departmental	4,473,488	4,272,288	2,338,838	54.74%	3,192,657	63.71%
Appropriations without Contribution to Fund Balance	103,475,748	102,210,690	67,246,196	65.79%	66,398,586	66.75%
Contribution to Fund Balance	3,460,750	4,757,408	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 106,936,498	\$ 106,968,098	\$ 67,246,196	62.87%	\$ 66,398,586	64.17%
Projected Fund Balance December 31	\$ 54,840,318	\$ 56,136,976				
Fund Balance as of Report Date			\$ 23,635,075			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
Revenues:						
Taxes	\$ 27,540,995	\$ 27,540,995	\$ 5,734,604	20.82%	\$ 5,492,458	21.13%
Intergovernmental	158,953	158,953	133,981	84.29%	129,360	106.74%
Charges for Services	4,498,597	4,498,597	3,621,718	80.51%	3,622,238	87.01%
Investment Income	58,522	58,522	92,260	157.65%	62,914	111.48%
Contributions and Donations	48,300	48,300	260	0.54%	8,620	11.85%
Miscellaneous	2,342,342	2,342,572	1,939,026	82.77%	1,947,883	89.55%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	34,674,639	34,674,869	11,521,849	33.23%	11,263,473	34.54%
Use of Fund Balance	1,320,192	1,203,933	-	0.00%	-	-
TOTAL REVENUES	\$ 35,994,831	\$ 35,878,802	\$ 11,521,849	32.11%	\$ 11,263,473	34.54%
Appropriations:						
Community Services	\$ 34,202,461	\$ 34,086,432	\$ 23,085,225	67.73%	\$ 22,481,759	70.48%
Support Services	175,360	175,360	116,880	66.65%	111,856	74.84%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	15,000	15,000	-	0.00%	-	-
Non-Departmental Recreation Fund	1,552,010	1,552,010	1,152,757	74.28%	924	5.69%
Total Non-Departmental	1,617,010	1,617,010	1,152,757	71.29%	924	1.40%
TOTAL APPROPRIATIONS	\$ 35,994,831	\$ 35,878,802	\$ 24,354,862	67.88%	\$ 22,594,539	69.28%
Projected Fund Balance December 31	\$ 15,937,903	\$ 16,054,162				
Fund Balance as of Report Date			\$ 4,425,082			

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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 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
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 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 108,567	-	\$ 39,196	-
TOTAL REVENUES	\$ -	\$ -	\$ 108,567	-	\$ 39,196	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 421,805	\$ 421,805				
Fund Balance as of Report Date			\$ 530,372			

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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 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 249,294	-	\$ 189,422	-
TOTAL REVENUES	\$ -	\$ -	\$ 249,294	-	\$ 189,422	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Fund Balance as of Report Date			\$ 1,969,583			

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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 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 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 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 16,025	-	\$ 7,304	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,025</u>	-	<u>\$ 7,304</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>\$ 82,913</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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 14,441	12.37%	\$ 15,038	13.06%
Investment Income	6,294	6,294	6,499	103.26%	7,493	121.86%
Revenues without Use of Fund Balance	123,044	123,044	20,940	17.02%	22,531	18.58%
Use of Fund Balance	37,171	37,171	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 160,215	\$ 160,215	\$ 20,940	13.07%	\$ 22,531	18.53%
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 67,619	42.21%	\$ 89,579	73.67%
TOTAL APPROPRIATIONS	\$ 160,215	\$ 160,215	\$ 67,619	42.21%	\$ 89,579	73.67%
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Fund Balance as of Report Date			\$ 1,235,880			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,257,773	\$ 780,442	10.75%	\$ 798,734	11.33%
Investment Income	3,546	3,546	4,653	131.22%	5,625	80.28%
Miscellaneous	-	-	-	-	78,610	-
Revenues without Use of Fund Balance	7,253,546	7,261,319	785,095	10.81%	882,969	12.51%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,455,115	\$ 7,462,888	\$ 785,095	10.52%	\$ 882,969	11.41%
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,462,888	\$ 4,815,393	64.52%	\$ 4,834,354	62.44%
TOTAL APPROPRIATIONS	\$ 7,455,115	\$ 7,462,888	\$ 4,815,393	64.52%	\$ 4,834,354	62.44%
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Fund Balance as of Report Date			\$ (1,894,013)			

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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			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 470,540	76.58%	\$ 477,728	76.57%
Investment Income	2,194	2,194	1,741	79.35%	1,749	70.95%
Revenues without Use of Fund Balance	616,676	616,676	472,281	76.58%	479,477	76.54%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 472,281	49.20%	\$ 479,477	49.95%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 598,868	62.38%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 598,868	62.38%
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Fund Balance as of Report Date			\$ 2,587,258			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 72,424	83.25%	\$ 64,274	83.47%
Miscellaneous	8,000	8,000	7,561	94.51%	6,331	105.52%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 79,985</u>	84.19%	<u>\$ 70,605</u>	85.07%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 8,126	42.07%	\$ 24,867	40.95%
Appropriations without Contribution to Fund Balance	19,315	19,315	8,126	42.07%	24,867	40.95%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 8,126</u>	8.55%	<u>\$ 24,867</u>	29.96%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Fund Balance as of Report Date			\$ 286,909			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 491,877	62.51%	\$ 585,859	69.50%
Investment Income	-	-	6,426	-	2,862	-
Miscellaneous	-	-	1,930	-	1,742	-
Revenues without Use of Fund Balance	786,852	786,852	500,233	63.57%	590,463	70.05%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,292,004	\$ 1,292,004	\$ 500,233	38.72%	\$ 590,463	52.30%
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 322,995	68.80%	\$ 322,572	72.40%
Solicitor General	822,565	822,565	452,738	55.04%	414,755	60.69%
TOTAL APPROPRIATIONS	\$ 1,292,004	\$ 1,292,004	\$ 775,733	60.04%	\$ 737,327	65.31%
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Fund Balance as of Report Date			\$ 877,230			

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DA Federal Justice Asset Sharing Fund (080)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Fines and Forfeitures	\$ -	\$ 113,821	\$ 104,802	92.08%	\$ 22,216	100.00%
Investment Income	-	-	65	-	189	-
Revenues without Use of Fund Balance	-	113,821	104,867	92.13%	22,405	100.85%
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 140,785</u>	<u>\$ 254,606</u>	<u>\$ 104,867</u>	41.19%	<u>\$ 22,405</u>	13.36%
Appropriations:						
District Attorney	\$ 140,785	\$ 254,606	\$ 47,102	18.50%	\$ 37,881	22.58%
TOTAL APPROPRIATIONS	<u>\$ 140,785</u>	<u>\$ 254,606</u>	<u>\$ 47,102</u>	18.50%	<u>\$ 37,881</u>	22.58%
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Fund Balance as of Report Date			\$ 328,178			

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DA Federal Treasury Asset Sharing Fund (082)

The District Attorney Federal Treasury Asset Sharing Fund (082) accounts for revenues received from an equitable sharing agreement between the Department of Treasury and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Fines and Forfeitures	\$ -	\$ 27,647	\$ 36,666	132.62%	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 27,647</u>	<u>\$ 36,666</u>	132.62%	<u>\$ -</u>	-
Appropriations:						
District Attorney	\$ -	\$ 27,647	\$ -	0.00%	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ 27,647</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 36,666			

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E-911 Fund (095)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 12,402,267	77.07%	\$ 12,093,004	76.26%
Investment Income	129,642	129,642	205,893	158.82%	170,759	130.43%
Miscellaneous	-	-	9,063	-	2,620	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	12,617,223	77.78%	12,266,383	76.72%
Use of Fund Balance	6,069,594	5,818,857	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 22,291,477	\$ 22,040,740	\$ 12,617,223	57.25%	\$ 12,266,383	60.80%
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,192,719	\$ 10,729,962	58.98%	\$ 10,579,932	65.92%
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	\$ 22,040,740	\$ 14,257,983	64.69%	\$ 14,383,420	71.30%
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,847,289				
Fund Balance as of Report Date			\$ 24,025,386			

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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 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 47,232	90.20%	\$ 51,017	98.72%
TOTAL REVENUES	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 47,232</u>	90.20%	<u>\$ 51,017</u>	98.72%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 43,889	92.16%	\$ 39,489	81.74%
Appropriations without Contribution to Fund Balance	47,623	47,623	43,889	92.16%	39,489	81.74%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 43,889</u>	83.82%	<u>\$ 39,489</u>	76.41%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Fund Balance as of Report Date			\$ 117,949			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,075	\$ 35,505	98.42%	\$ 81,236	100.00%
Miscellaneous	-	-	750	-	-	-
Revenues without Use of Fund Balance	-	36,075	36,255	100.50%	81,236	100.00%
Use of Fund Balance	713,259	677,184	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 713,259	\$ 713,259	\$ 36,255	5.08%	\$ 81,236	5.20%
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 300,721	42.16%	\$ 874,495	55.93%
TOTAL APPROPRIATIONS	\$ 713,259	\$ 713,259	\$ 300,721	42.16%	\$ 874,495	55.93%
Projected Fund Balance December 31	\$ 505,343	\$ 541,418				
Fund Balance as of Report Date			\$ 954,136			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 433,562	\$ 441,788	101.90%	\$ 324,896	100.00%
Miscellaneous	-	-	1,700	-	136	-
Revenues without Use of Fund Balance	-	433,562	443,488	102.29%	325,032	100.04%
Use of Fund Balance	609,180	175,618	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 443,488</u>	72.80%	<u>\$ 325,032</u>	45.90%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 271,366	44.55%	\$ 323,949	45.75%
TOTAL APPROPRIATIONS	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 271,366</u>	44.55%	<u>\$ 323,949</u>	45.75%
Projected Fund Balance December 31	\$ 1,904,356	\$ 2,337,918				
Fund Balance as of Report Date			\$ 2,685,658			

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Sheriff Inmate Fund (090)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 570,511	86.91%	\$ 475,603	73.97%
Revenues without Use of Fund Balance	656,447	656,447	570,511	86.91%	475,603	73.97%
Use of Fund Balance	113,153	113,153	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 769,600</u>	<u>\$ 769,600</u>	<u>\$ 570,511</u>	74.13%	<u>\$ 475,603</u>	64.84%
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 404,036	52.50%	\$ 421,943	57.53%
TOTAL APPROPRIATIONS	<u>\$ 769,600</u>	<u>\$ 769,600</u>	<u>\$ 404,036</u>	52.50%	<u>\$ 421,943</u>	57.53%
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Fund Balance as of Report Date			\$ 2,987,202			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 59,267	\$ 59,267	100.00%	\$ 124,890	86.27%
Investment Income	-	-	13	-	241	-
Revenues without Use of Fund Balance	-	59,267	59,280	100.02%	125,131	86.43%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 159,267</u>	<u>\$ 59,280</u>	37.22%	<u>\$ 125,131</u>	45.50%
Appropriations:						
Sheriff	\$ 100,000	\$ 159,267	\$ 25,000	15.70%	\$ 25,000	9.09%
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>	<u>\$ 159,267</u>	<u>\$ 25,000</u>	15.70%	<u>\$ 25,000</u>	9.09%
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Fund Balance as of Report Date			\$ 309,779			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ 208,102	\$ 208,102	100.00%	\$ 40,601	100.00%
Investment Income	-	-	19	-	304	-
Revenues without Use of Fund Balance	-	208,102	208,121	100.01%	40,905	100.75%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 358,102</u>	<u>\$ 208,121</u>	58.12%	<u>\$ 40,905</u>	21.46%
Appropriations:						
Sheriff	\$ 150,000	\$ 358,102	\$ 115,407	32.23%	\$ 97,922	51.38%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 358,102</u>	<u>\$ 115,407</u>	32.23%	<u>\$ 97,922</u>	51.38%
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Fund Balance as of Report Date			\$ 488,006			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 81,079	\$ 81,079	100.00%	\$ 76,011	100.00%
Investment Income	-	-	166	-	105	-
Revenues without Use of Fund Balance	-	81,079	81,245	100.20%	76,116	100.14%
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 73,670	\$ 154,749	\$ 81,245	52.50%	\$ 76,116	55.96%
Appropriations:						
Sheriff	\$ 73,670	\$ 154,749	\$ 17,949	11.60%	\$ 58,462	42.98%
TOTAL APPROPRIATIONS	\$ 73,670	\$ 154,749	\$ 17,949	11.60%	\$ 58,462	42.98%
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Fund Balance as of Report Date			\$ 291,653			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 670,184	76.59%	\$ 594,298	67.92%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,040,201	1,040,201	470,873	45.27%	473,670	46.35%
Other Financing Sources	400,000	1,990,613	1,990,613	100.00%	400,000	100.00%
TOTAL REVENUES	\$ 2,715,201	\$ 4,305,814	\$ 3,531,670	82.02%	\$ 1,867,968	69.25%
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 4,134,297	96.66%	\$ 2,688,331	99.66%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	4,134,297	96.66%	2,688,331	99.66%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 2,715,201	\$ 4,305,814	\$ 4,134,297	96.02%	\$ 2,688,331	99.66%
Projected Fund Balance December 31	\$ 1,117,466	\$ 1,126,654				
Fund Balance as of Report Date			\$ 495,483			

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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 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ 45,232	565.40%	\$ 10,016	100.16%
TOTAL REVENUES	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 45,232</u>	565.40%	<u>\$ 10,016</u>	100.16%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 247,083	\$ 247,083				
Fund Balance as of Report Date			\$ 292,315			

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Tourism Fund (050)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Fund Balance January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 6,920,922	76.56%	\$ 6,437,578	74.68%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	28,934	-	12,887	859.13%
Revenues without Use of Fund Balance	9,040,157	9,040,157	6,949,856	76.88%	6,450,465	74.82%
Use of Fund Balance	-	960,358	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 6,949,856</u>	69.49%	<u>\$ 6,450,465</u>	74.82%
Appropriations:						
Facility Debt	\$ 4,923,605	\$ 4,923,605	\$ 4,923,605	100.00%	\$ 4,922,805	100.00%
Tourism	3,479,630	5,076,910	4,113,787	81.03%	2,542,665	74.01%
Appropriations without Contribution to Fund Balance	8,403,235	10,000,515	9,037,392	90.37%	7,465,470	89.32%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 9,037,392</u>	90.37%	<u>\$ 7,465,470</u>	86.59%
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,875,740				
Fund Balance as of Report Date			\$ 7,748,562			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 142,256	92.67%	\$ 126,241	82.24%
Miscellaneous	770,000	770,000	600,392	77.97%	608,332	79.00%
Revenues without Use of Net Position	923,500	923,500	742,648	80.42%	734,573	79.54%
Use of Net Position	387,310	387,310	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,310,810	\$ 1,310,810	\$ 742,648	56.66%	\$ 734,573	75.21%
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 918,195	70.10%	\$ 639,049	65.43%
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	\$ 918,195	70.05%	\$ 639,049	65.43%
Projected Net Position December 31	\$ 605,976	\$ 605,976				
Net Position as of Report Date			\$ 817,739			

* 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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 2,188,403	77.02%	\$ 2,352,331	67.00%
Investment Income	22,000	22,000	39,052	177.51%	24,522	85.76%
Miscellaneous	22,000	22,000	13,672	62.15%	256,800	1,167.27%
Other Financing Sources	8,122,040	8,122,040	6,091,530	75.00%	4,762,929	75.00%
Revenues without Use of Net Position	11,007,257	11,007,257	8,332,657	75.70%	7,396,582	74.62%
Use of Net Position	1,382,119	1,376,555	-	0.00%	-	-
TOTAL REVENUES	\$ 12,389,376	\$ 12,383,812	\$ 8,332,657	67.29%	\$ 7,396,582	74.62%
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 31,328	40.53%	\$ 43,836	62.68%
Transportation	12,312,083	12,306,519	6,490,803	52.74%	3,875,898	40.57%
TOTAL APPROPRIATIONS	\$ 12,389,376	\$ 12,383,812	\$ 6,522,131	52.67%	\$ 3,919,734	39.54%
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Net Position as of Report Date			\$ 6,042,356			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 398,063	56.87%	\$ 361,630	48.22%
Charges for Services	45,274,798	45,274,798	32,964,453	72.81%	32,579,261	75.42%
Investment Income	221,968	221,968	374,288	168.62%	268,147	125.10%
Miscellaneous	50	50	1,024	2,048.00%	447	894.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 33,737,828</u>	73.03%	<u>\$ 33,209,485</u>	75.20%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 27,802,233	62.48%	\$ 27,455,190	64.49%
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	27,802,233	62.47%	27,455,190	64.47%
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>\$ 27,802,233</u>	60.18%	<u>\$ 27,455,190</u>	62.17%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Net Position as of Report Date			\$ 22,105,886			

* 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			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017		Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 4,677,039	14.83%	\$ 4,714,673	15.10%
Investment Income	120,000	120,000	170,389	141.99%	173,835	163.46%
Miscellaneous	13,000	13,000	6,672	51.32%	2,173	10.78%
Revenues without Use of Net Position	31,671,521	31,671,521	4,854,100	15.33%	4,890,681	15.60%
Use of Net Position	464,320	347,297	-	0.00%	-	-
TOTAL REVENUES	\$ 32,135,841	\$ 32,018,818	\$ 4,854,100	15.16%	\$ 4,890,681	15.60%
Appropriations:						
Planning and Development	\$ 733,683	\$ 707,074	\$ 392,119	55.46%	\$ 281,108	64.11%
Water Resources*	31,312,158	31,221,744	22,317,474	71.48%	5,458,181	18.64%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	10,000	10,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,135,841	\$ 32,018,818	\$ 22,709,593	70.93%	\$ 5,739,289	18.30%
Projected Net Position December 31	\$ 27,641,617	\$ 27,758,640				
Net Position as of Report Date			\$ 10,250,444			

* 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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 221,167,361	70.90%	\$ 225,629,926	74.86%
Investment Income	440,000	440,000	1,349,827	306.78%	850,170	184.82%
Contributions and Donations	16,527,438	16,527,438	16,450,347	99.53%	17,460,732	104.47%
Miscellaneous	-	-	333,724	-	221,158	91.55%
Other Financing Sources	-	-	-	-	52,502	-
Revenues without Use of Net Position	328,911,806	328,911,806	239,301,259	72.76%	244,214,488	76.60%
Use of Net Position	25,173,886	24,290,959	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 354,085,692	\$ 353,202,765	\$ 239,301,259	67.75%	\$ 244,214,488	73.96%
Appropriations:						
Planning and Development	\$ 918,054	\$ 895,407	\$ 534,453	59.69%	\$ 651,957	70.05%
Water Resources*	353,002,638	352,142,358	241,729,357	68.65%	229,460,407	69.71%
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	\$ 353,202,765	\$ 242,263,810	68.59%	\$ 230,112,364	69.69%
Projected Net Position December 31	\$ 130,042,686	\$ 130,925,613				
Net Position as of Report Date			\$ 152,254,021			

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

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Administrative Support Fund (665)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
Revenues:						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 41,130,497	71.80%	\$ 36,751,732	67.42%
Investment Income	56,976	56,976	102,777	180.39%	31,714	35.90%
Miscellaneous	919,405	919,405	1,145,026	124.54%	1,115,424	75.32%
Revenues without Use of Net Position	58,262,505	58,262,505	42,378,300	72.74%	37,898,870	67.58%
Use of Net Position	1,794,062	1,181,549	-	0.00%	-	-
TOTAL REVENUES	\$ 60,056,567	\$ 59,444,054	\$ 42,378,300	71.29%	\$ 37,898,870	67.58%
Appropriations:						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 2,647,014	65.04%	\$ 2,974,348	62.84%
Financial Services	9,484,620	9,420,902	6,176,836	65.57%	5,827,472	71.28%
Human Resources	3,631,591	3,595,689	2,480,014	68.97%	2,312,762	67.81%
Information Technology Services	28,222,732	27,829,748	18,164,668	65.27%	17,159,610	68.19%
Law	2,317,029	2,317,029	1,688,699	72.88%	1,630,614	73.44%
Support Services	11,070,310	10,985,572	7,763,038	70.67%	7,232,987	71.43%
Non-Departmental:						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	389,909	31.92%	383,040	53.09%
Total Non-Departmental	1,225,500	1,225,500	389,909	31.82%	383,040	53.09%
TOTAL APPROPRIATIONS	\$ 60,056,567	\$ 59,444,054	\$ 39,310,178	66.13%	\$ 37,520,833	66.91%
Projected Net Position December 31	\$ 7,011,183	\$ 7,623,696				
Net Position as of Report Date			\$ 11,873,367			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 3,015,722	\$ 3,015,722	\$ 3,015,722			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 600,001	75.00%	\$ 749,954	75.00%
Investment Income	14,537	14,537	15,305	105.28%	12,853	116.85%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	615,491	75.56%	762,807	75.45%
Use of Net Position	218,678	968,678	-	0.00%	-	-
TOTAL REVENUES	\$ 1,033,215	\$ 1,783,215	\$ 615,491	34.52%	\$ 762,807	75.45%
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,783,215	\$ 1,421,160	79.70%	\$ 267,370	26.56%
TOTAL APPROPRIATIONS	\$ 1,033,215	\$ 1,783,215	\$ 1,421,160	79.70%	\$ 267,370	26.45%
Projected Net Position December 31	\$ 2,797,044	\$ 2,047,044				
Net Position as of Report Date			\$ 2,210,053			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 4,188,322	73.04%	\$ 3,498,053	55.95%
Miscellaneous	270,700	270,700	280,472	103.61%	277,398	80.32%
Revenues without Use of Net Position	6,004,729	6,004,729	4,468,794	74.42%	3,775,451	57.22%
Use of Net Position	473,727	437,019	-	0.00%	-	-
TOTAL REVENUES	\$ 6,478,456	\$ 6,441,748	\$ 4,468,794	69.37%	\$ 3,775,451	57.22%
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,427,748	\$ 4,556,610	70.89%	\$ 4,320,017	66.64%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,478,456	\$ 6,441,748	\$ 4,556,610	70.74%	\$ 4,320,017	65.48%
Projected Net Position December 31	\$ 1,003,586	\$ 1,040,294				
Net Position as of Report Date			\$ 1,389,497			

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Group Self-Insurance Fund (605)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 40,260,785	77.58%	\$ 38,599,190	79.56%
Investment Income	175,000	175,000	282,675	161.53%	205,736	125.63%
Miscellaneous	-	-	111,842	-	975,466	-
Revenues without Use of Net Position	52,072,239	52,072,239	40,655,302	78.07%	39,780,392	81.72%
Use of Net Position	3,005,215	2,982,076	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 55,077,454	\$ 55,054,315	\$ 40,655,302	73.85%	\$ 39,780,392	79.51%
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,044,315	\$ 40,165,902	72.97%	\$ 38,437,748	76.85%
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	\$ 40,165,902	72.96%	\$ 38,437,748	76.83%
Projected Net Position December 31	\$ 27,030,877	\$ 27,054,016				
Net Position as of Report Date			\$ 30,525,492			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 10,142,582	\$ 10,142,582	\$ 10,142,582			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 3,374,999	75.00%	\$ 3,749,015	74.98%
Investment Income	75,000	75,000	95,155	126.87%	76,045	79.21%
Miscellaneous	-	-	438,845	-	12,877	-
Revenues without Use of Net Position	4,575,000	4,575,000	3,908,999	85.44%	3,837,937	75.31%
Use of Net Position	2,677,948	2,677,948	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,252,948	\$ 7,252,948	\$ 3,908,999	53.90%	\$ 3,837,937	53.94%
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 5,130,037	70.83%	\$ 4,415,314	62.14%
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	\$ 5,130,037	70.73%	\$ 4,415,314	62.05%
Projected Net Position December 31	\$ 7,464,634	\$ 7,464,634				
Net Position as of Report Date			\$ 8,921,544			

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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 09/30/2017	Actuals YTD as of 09/30/2017	% Actual to Current Budget	Actuals YTD as of 09/30/2016	% Actual to 09/30/2016 Budget
Net Position January 1	\$ 9,587,387	\$ 9,587,387	\$ 9,587,387			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,874,712	74.99%	\$ 2,624,761	74.99%
Investment Income	50,000	50,000	120,196	240.39%	101,109	252.77%
Miscellaneous	-	-	31,664	-	4,008	-
Revenues without Use of Net Position	2,550,000	2,550,000	2,026,572	79.47%	2,729,878	77.12%
Use of Net Position	835,707	835,707	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 3,385,707	\$ 3,385,707	\$ 2,026,572	59.86%	\$ 2,729,878	62.86%
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 2,662,310	78.87%	\$ 2,173,609	50.17%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 3,385,707	\$ 3,385,707	\$ 2,662,310	78.63%	\$ 2,173,609	50.05%
Projected Net Position December 31	\$ 8,751,680	\$ 8,751,680				
Net Position as of Report Date			\$ 8,951,649			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 09/30/2017

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

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	19,477,684	19,036,397	(441,287)	To adjust budget for 90 day job vacancies.	(7,928)	(407,434)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	127,503
				GCID20170354 Approval to grant easements on parcel R1001 432 to Atlanta Gas Light Co. including a 2.466 acre permanent distribution easement and a .588 acre permanent construction easement for \$52,300 and a .721 acre temporary construction easement for \$3,500.	-	(55,800)
				GCID20170366 Approval to execute an amendment to agreement with the Georgia Department of Corrections for the purpose of housing up to 222 state inmates from May 1, 2017 to June 30, 2017.	-	(58,240)
				GCID20161025 Approval to execute Intergovernmental Agreement with GA Dept. of Corrections related to educational incentive plan for offenders who do not have a high school diploma or GED.	-	(25,000)
				GCID20170487 Approval to execute quitclaim for four drainage systems and one access easement, two drainage/construction easements, and five driveway easements at Pleasant Hill and Sunset Street.	-	(22,316)
				Total: Use of Fund Balance	(7,928)	(441,287)
				Total: General Fund		
2003 General Obligation Bond Debt Fund (951)						
Use of Fund Balance	4,166,863	4,170,796	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,933
Total: General Obligation Bond Debt Fund			3,933		-	3,933
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	1,500	4,492	2,992	GCID20170699 Approval/authorization to accept the 2017 Chesney Fallen Firefighters Memorial Grant Award from the Georgia Firefighters Burn Foundation to purchase smoke and carbon monoxide alarms.	-	2,992
Use of Fund Balance	3,112,356	2,049,722	(1,062,634)	To adjust budget for 90 day job vacancies.	(58,222)	(1,062,634)
Total: Fire and Emergency Medical Services District Fund			(1,059,642)		(58,222)	(1,059,642)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Contributions and Donations	-	17,500	17,500	GCID20170329 Approval to accept a donation of \$17,500 for purchase and training of one Police K-9 by K. Gestar, founder of Cody Fund through the Community Foundation for Northeast Georgia.	-	17,500
Miscellaneous	273,462	287,562	14,100	GCID20170488 Approval to execute a Tall Structure Lease Agreement with Verizon Wireless to allow collocation and installation of site equipment on a Gwinnett County owned tower at 4663 Anderson-Livsey Lane.	-	14,100
<i>Total: Police Services District Fund</i>			31,600		-	31,600
Recreation Fund (105)						
Miscellaneous	2,342,342	2,342,572	230	GCID20175188 Approval for Chairman to execute documents necessary to grant 1,493 square feet of easement on tax parcel R6089004 to Atlanta Gas Light Company.	230	230
Use of Fund Balance	1,320,192	1,203,933	(116,259)	To adjust budget for 90 day job vacancies.	(27,360)	(116,029)
				GCID20175188 Approval for Chairman to execute documents necessary to grant 1,493 square feet of easement on tax parcel R6089004 to Atlanta Gas Light Company.	(230)	(230)
				Total: Use of Fund Balance	(27,590)	(116,259)
<i>Total: Recreation Fund</i>			(116,029)		(27,360)	(116,029)
Street Lighting Fund (002)						
Charges for Services	7,250,000	7,257,773	7,773	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	-	675
				GCID20170567 Approval to execute Third Amendment to the Corporation Agreement with Gwinnett Place Community Improvement District for Street Light Improvement at Shackelford Road.	-	4,932
				GCID20170504 Approval of incorporation into the Gwinnett County Street Light Program Perrin Springs.	-	1,005
				GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,161.	-	1,161
<i>Total: Street Lighting Fund</i>			7,773		-	7,773
District Attorney Federal Justice Asset Sharing Fund (080)						
Fines and Forfeitures	-	113,821	113,821	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,345	137,149
				GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	(23,328)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			113,821		3,345	113,821

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Treasury Asset Sharing Fund (082)						
Fines and Forfeitures	-	27,647	27,647	GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	23,328
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,319	4,319
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			27,647		4,319	27,647
E-911 Fund (095)						
Use of Fund Balance	6,069,594	5,818,857	(250,737)	To adjust budget for 90 day job vacancies.	(70,172)	(262,728)
				GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.	-	11,991
<i>Total: E-911 Fund</i>			(250,737)		(70,172)	(250,737)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	36,075	36,075	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,960	36,075
Use of Fund Balance	713,259	677,184	(36,075)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(4,960)	(36,075)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	433,562	433,562	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	36,096	433,562
Use of Fund Balance	609,180	175,618	(433,562)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(36,096)	(433,562)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	59,267	59,267	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	59,267
<i>Total: Sheriff Special Justice Fund</i>			59,267		-	59,267
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	208,102	208,102	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	208,102
<i>Total: Sheriff Special Treasury Fund</i>			208,102		-	208,102

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	81,079	81,079	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,634	81,079
<i>Total: Sheriff Special State Fund</i>			81,079		5,634	81,079
Stadium Fund (055)						
Other Financing Sources	400,000	1,990,613	1,590,613	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613
Tourism Fund (050)						
Use of Fund Balance	-	960,358	960,358	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	953,691
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
<i>Total: Tourism Fund</i>			960,358		-	960,358
Local Transit Operating Fund (515)						
Use of Net Position	1,382,119	1,376,555	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)
Stormwater Operating Fund (590)						
Use of Net Position	464,320	347,297	(117,023)	To adjust budget for 90 day job vacancies.	-	(117,023)
<i>Total: Stormwater Operating Fund</i>			(117,023)		-	(117,023)
Water and Sewer Operating Fund (501)						
Use of Net Position	25,173,886	24,290,959	(882,927)	To adjust budget for 90 day job vacancies.	(24,901)	(882,927)
<i>Total: Water and Sewer Operating Fund</i>			(882,927)		(24,901)	(882,927)
Administrative Support Fund (665)						
Use of Net Position	1,794,062	1,181,549	(612,513)	To adjust budget for 90 day job vacancies.	(69,913)	(612,513)
<i>Total: Administrative Support Fund</i>			(612,513)		(69,913)	(612,513)
Auto Liability Fund (606)						
Use of Net Position	218,678	968,678	750,000	GCID20170389 Approval of 4/30/17 Monthly Financial Status Report and ratification of all budget adjustments. Approval to amend the 2017 budget to reflect adjustments to revenues and appropriations.	-	750,000
<i>Total: Auto Liability Fund</i>			750,000		-	750,000

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management Fund (610)						
Use of Net Position	473,727	437,019	(36,708)	To adjust budget for 90 day job vacancies.	-	(36,708)
<i>Total: Fleet Management Fund</i>			(36,708)		-	(36,708)
Group Self-Insurance Fund (605)						
Use of Net Position	3,005,215	2,982,076	(23,139)	To adjust budget for 90 day job vacancies.	-	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		-	(23,139)
Total Revenue Budget Adjustments			\$ 868,394		\$ (245,198)	\$ 868,394

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 09/30/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ (15,162)	To adjust budget for 90 day job vacancies.	\$ -	\$ (15,162)
County Administration	1,835,621	1,809,956	(25,665)	To adjust budget for 90 day job vacancies.	-	(25,665)
Financial Services	9,153,002	9,110,669	(42,333)	To adjust budget for 90 day job vacancies.	-	(42,333)
Transportation	18,801,475	19,085,189	283,714	To adjust budget for 90 day job vacancies.	(7,928)	(84,014)
				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	(7,928)	283,714
Planning and Development	648,933	635,388	(13,545)	To adjust budget for 90 day job vacancies.	-	(13,545)
Police Services	6,795,201	1,996,407	(4,798,794)	To adjust budget for 90 day job vacancies.	-	(27,523)
				GCID20170389 Transfer Animal Control to Community Services.	-	(4,771,271)
				Total: Police Services	-	(4,798,794)
Corrections	15,977,143	15,957,147	(19,996)	To adjust budget for 90 day job vacancies.	-	(92,096)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	72,100
				Total: Corrections	-	(19,996)
Community Services	6,788,377	11,588,137	4,799,760	To adjust budget for 90 day job vacancies.	-	(99,679)
				GCID20170389 Transfer Animal Control to Community Services.	-	4,771,271
				GCID20170431 Approval to accept and appropriate first quarter donations made to Parks and Recreation and Animal Welfare and Enforcement in amount of \$23,012.51 of which \$18,704.80 is in-kind.	-	4,308
				GCID20170450 Approval to accept a \$120,000 donation and execute an Agreement with Friends of Gwinnett County Senior Services, Inc. d/b/a Friends of Gwinnett Seniors to provide transportation and meals to seniors and support to older adults living in the County through the Community Living Program.	-	120,000
				GCID20170770 Approval to accept and appropriate donations made to Parks and Recreation, Animal Welfare and Enforcement, Health and Human Services, Senior Services, and the Environmental and Heritage Center for period April 1 through July 26.	-	3,860
				Total: Community Services	-	4,799,760

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services Subsidies: Atlanta Regional Commission	888,405	966,810	78,405	Transfer from Contingency.	78,405	78,405
Community Services - Elections	2,691,744	2,684,327	(7,417)	To adjust budget for 90 day job vacancies.	-	(7,417)
Juvenile Court	7,624,313	8,418,213	793,900	Transfer from Non-Departmental: Court Reporters Reserve.	-	184,200
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	516,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	92,700
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	900
				Total: Juvenile Court	-	793,900
Sheriff	85,817,230	86,658,330	841,100	Transfer from Non-Departmental Inmate Medical Reserve.	-	841,100
Judiciary	19,838,709	25,328,446	5,489,737	Transfer from Non-Departmental: Indigent Defense Reserve.	-	3,348,300
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	388,900
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,734,000
				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	-	5,489,737
Probate Court	2,440,370	2,568,370	128,000	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	2,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	125,400
				Total: Probate Court	-	128,000
Solicitor General	4,805,173	4,813,173	8,000	Transfer from Non-Departmental: Court Reporters Reserve.	-	8,000
Non-Departmental:						
Compensation Reserve	450,000	434,431	(15,569)	Transfer to Other Miscellaneous.	-	(15,569)
Contingency	1,200,000	1,121,595	(78,405)	Transfer to Community Services Subsidies: Atlanta Regional Commission.	(78,405)	(78,405)
Contribution to Capital	4,553,170	4,584,654	31,484	GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	31,484
Prisoner Medical Reserve	1,900,000	985,900	(914,100)	Transfer to Corrections.	-	(72,100)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	-	(841,100)
				Total: Prisoner Medical Reserve	-	(914,100)
Other Miscellaneous	120,773	136,342	15,569	Transfer from Compensation Reserve.	-	15,569
Indigent Defense Reserve	5,500,000	1,510,200	(3,989,800)	Transfer to Juvenile Court.	-	(516,100)
				Transfer to Judiciary.	-	(3,348,300)
				Transfer to Probate Court.	-	(125,400)
				Total: Indigent Defense Reserve	-	(3,989,800)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Court Reporter's Reserve	2,400,000	473,800	(1,926,200)	Transfer to Juvenile Court.	-	(184,200)
				Transfer to Judiciary.	-	(1,734,000)
				Transfer to Solicitor General.	-	(8,000)
				Total: Court Reporter's Reserve	-	(1,926,200)
Court Interpreter's Reserve	690,000	205,800	(484,200)	Transfer to Juvenile Court.	-	(92,700)
				Transfer to Judiciary.	-	(388,900)
				Transfer to Probate Court.	-	(2,600)
				Total: Court Interpreter's Reserve	-	(484,200)
Total Non-Departmental			(7,361,221)		(78,405)	(7,361,221)
Total: General Fund			138,483		(7,928)	138,483
2003 General Obligation Bond Debt Fund (951)						
Debt Service	4,261,788	4,265,721	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,933
Total: General Obligation Bond Debt Fund			3,933		-	3,933
Development and Enforcement Services District Fund (104)						
Planning and Development	7,249,898	7,173,739	(76,159)	To adjust budget for 90 day job vacancies.	-	(59,409)
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	(16,750)
				Total: Planning and Development	-	(76,159)
Non-Departmental	183,466	200,216	16,750	To adjust budget for 90 day job vacancies.	-	-
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	16,750
				Total: Planning and Development	-	16,750
Contribution to Fund Balance	945,509	1,004,918	59,409	To adjust budget for 90 day job vacancies.	-	59,409
Total: Development and Enforcement Services District Fund			-		-	-
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	104,091,451	(1,053,996)	To adjust budget for 90 day job vacancies.	(58,222)	(1,056,988)
				GCID20170699 Approval/authorization to accept the 2017 Chesney Fallen Firefighters Memorial Grant Award from the Georgia Firefighters Burn Foundation to purchase smoke and carbon monoxide alarms.	-	2,992
				Total: Fire and Emergency Services	(58,222)	(1,053,996)
Total: Fire and Emergency Services District Fund			(1,059,642)		(58,222)	(1,059,642)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	94,013,317	92,846,759	(1,166,558)	To adjust budget for 90 day job vacancies.	(73,197)	(1,282,558)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	98,500
				GCID20170329 Approval to accept a donation of \$17,500 for purchase and training of one Police K-9 by K. Gestar, founder of Cody Fund through the Community Foundation for Northeast Georgia.	-	17,500
				Total: Police Services	(73,197)	(1,166,558)
Recorder's Court	1,902,622	2,005,322	102,700	Transfer from Non-Departmental: Indigent Defense Reserve.	12,000	34,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	68,300
				Total: Recorder's Court	12,000	102,700
Non-Departmental	4,473,488	4,272,288	(201,200)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(12,000)	(34,400)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(68,300)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(98,500)
				Total: Non-Departmental	(12,000)	(201,200)
Contribution to Fund Balance	3,460,750	4,757,408	1,296,658	To adjust budget for 90 day job vacancies.	73,197	1,282,558
				GCID20170488 Approval to execute a Tall Structure Lease Agreement with Verizon Wireless to allow collocation and installation of site equipment on a Gwinnett County owned tower at 4663 Anderson-Livsey Lane.	-	14,100
				Total: Contribution to Fund Balance	73,197	1,296,658
<i>Total: Police Services District Fund</i>			31,600		-	31,600
Recreation Fund (105)						
Community Services	34,202,461	34,086,432	(116,029)	To adjust budget for 90 day job vacancies.	(27,360)	(116,029)
<i>Total: Recreation Fund</i>			(116,029)		(27,360)	(116,029)
Street Lighting Fund (002)						
Transportation	7,455,115	7,462,888	7,773	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	-	675
				GCID20170567 Approval to execute Third Amendment to the Corporation Agreement with Gwinnett Place Community Improvement District for Street Light Improvement at Shackelford Road.	-	4,932
				GCID20170504 Approval of incorporation into the Gwinnett County Street Light Program Perrin Springs.	-	1,005
				GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,161.	-	1,161
<i>Total: Street Lighting Fund</i>			7,773		-	7,773

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Justice Asset Sharing Fund (080)						
District Attorney	140,785	254,606	113,821	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,345	137,149
				GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	(23,328)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			113,821		3,345	113,821
District Attorney Federal Treasury Asset Sharing Fund (082)						
District Attorney	-	27,647	27,647	GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	23,328
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,319	4,319
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			27,647		4,319	27,647
E-911 Fund (095)						
Police Services	18,443,456	18,192,719	(250,737)	To adjust budget for 90 day job vacancies.	(70,172)	(262,728)
				GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.	-	11,991
<i>Total: E-911 Fund</i>			(250,737)		(70,172)	(250,737)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	100,000	159,267	59,267	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	59,267
<i>Total: Sheriff Special Justice Fund</i>			59,267		-	59,267
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	358,102	208,102	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	208,102
<i>Total: Sheriff Special Treasury Fund</i>			208,102		-	208,102
Sheriff Special State Fund (067)						
Sheriff Special Operations	73,670	154,749	81,079	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,634	81,079
<i>Total: Sheriff Special State Fund</i>			81,079		5,634	81,079

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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
Tourism Fund (050)						
Tourism	3,479,630	5,076,910	1,597,280	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
				Total: Tourism	-	1,597,280
Contributions to Fund Balance	636,922	-	(636,922)	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	(636,922)
<i>Total: Tourism Fund</i>			960,358		-	960,358
Local Transit Operating Fund (515)						
Transportation	12,312,083	12,306,519	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)
Solid Waste Operating Fund (595)						
Support Services	44,507,304	44,497,284	(10,020)	To adjust budget for 90 day job vacancies.	-	(10,020)
Working Capital Reserve	1,679,512	1,689,532	10,020	To adjust budget for 90 day job vacancies.	-	10,020
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	733,683	707,074	(26,609)	To adjust budget for 90 day job vacancies.	-	(26,609)
Water Resources	31,312,158	31,221,744	(90,414)	To adjust budget for 90 day job vacancies.	-	(90,414)
<i>Total: Stormwater Operating Fund</i>			(117,023)		-	(117,023)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	352,142,358	(860,280)	To adjust budget for 90 day job vacancies.	(24,901)	(860,280)
<i>Total: Water and Sewer Operating Fund</i>			(882,927)		(24,901)	(882,927)
Administrative Support Fund (665)						
County Administration	4,104,785	4,069,614	(35,171)	To adjust budget for 90 day job vacancies.	-	(35,171)
Financial Services	9,484,620	9,420,902	(63,718)	To adjust budget for 90 day job vacancies.	-	(63,718)
Human Resources	3,631,591	3,595,689	(35,902)	To adjust budget for 90 day job vacancies.	-	(35,902)
Information Technology	28,222,732	27,829,748	(392,984)	To adjust budget for 90 day job vacancies.	(69,913)	(392,984)
Support Services	11,070,310	10,985,572	(84,738)	To adjust budget for 90 day job vacancies.	-	(84,738)
<i>Total: Administrative Support Fund</i>			(612,513)		(69,913)	(612,513)
Auto Liability Fund (606)						
Financial Services	1,033,215	1,783,215	750,000	GCID20170389 Approval of 4/30/17 Monthly Financial Status Report and ratification of all budget adjustments. Approval to amend the 2017 budget to reflect adjustments to revenues and appropriations.	-	750,000
<i>Total: Auto Liability Fund</i>			750,000		-	750,000
Fleet Management Fund (610)						
Support Services	6,464,456	6,427,748	(36,708)	To adjust budget for 90 day job vacancies.	-	(36,708)
<i>Total: Fleet Management Fund</i>			(36,708)		-	(36,708)
Group Self-Insurance Fund (605)						
Human Resources	55,067,454	55,044,315	(23,139)	To adjust budget for 90 day job vacancies.	-	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		-	(23,139)
Total Appropriation Budget Adjustments			\$ 868,394		\$ (245,198)	\$ 868,394

GWINNETT COUNTY, GEORGIA

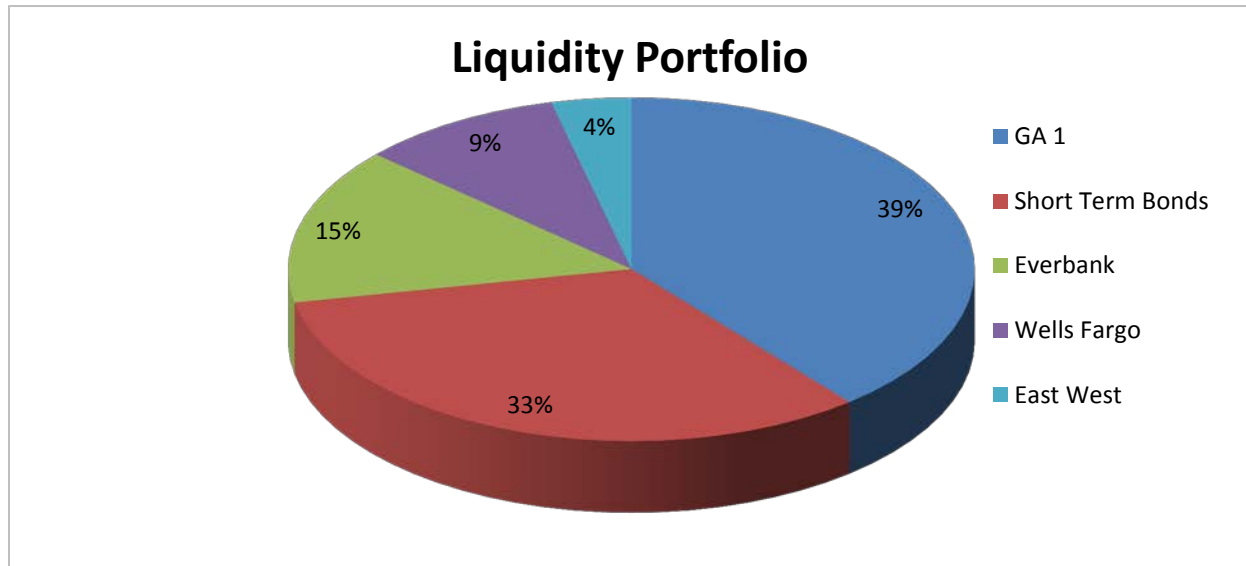
*Investment Update as of
June 30, 2017*

Financial Position as of June 30, 2017

As of the report date, the County is managing \$1,379,004,332 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at June 30 were:

Liquidity Portfolio		
Interest Bearing	\$ 459,701,584	33.34%
Bonds (Maturity <1yr)	261,886,427	18.98%
Non-Interest Bearing	76,606,645	5.56%
Bond Portfolio	71,365,017	5.18%
Investment Portfolio (Maturity >1yr)	509,444,659	36.94%
Total	\$ 1,379,004,332	100.00%

Liquidity Portfolio



Liquidity balances include interest bearing accounts at the State Local Government Investment Pool (GA1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDARS) network.

GWINNETT COUNTY, GEORGIA

Investment Update as of

June 30, 2017

6/30/2017	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
GA1	39.06	311,736,730	0.94
Short Term Bonds	32.80	261,886,427	1.26
Certificates of Deposit	14.76	117,812,048	1.17
Non-Interest Bearing (WF)	9.60	76,606,645	0.00
Money Market, Interest Bearing	3.78	30,152,805	0.95
Total	100.00	798,194,655	1.09 *

*Excludes non-interest bearing from the yield calculation

At June 30, 2017, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was 1.09% compared to .43% at June 30, 2016.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of June 30, the WAC [1.09%] exceeded the S&P GIP Gov benchmark [.85%] by 24 basis points [.24%]. The WAC [1.09%] exceeded the GA1 benchmark [1.04%] by 5 basis points [.05%].

At June 30, 2017, bank deposits held by EverBank, East West Bank, and Wells Fargo Bank (WF) totaled \$106,759,449. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

At June 30, 2017, bank deposits totaling \$105,132,697 required pledged collateral of \$115,645,967. As of June 30, 2017, collateral across all accounts totaled \$140,037,551.

In 2016, the Georgia General Assembly passed a bill (SB0283) which allows banks to use a pooled approach to managing public fund deposit collateralization. The program has been titled the Secure Deposit Program. The bill amended O.C.G.A. 45-8-13 and O.C.G.A. 45-8-1. As of July 1, 2017, Wells Fargo is participating in the State's Secure Deposit Program. East West Bank has chosen to maintain dedicated collateral through the Federal Home Loan Bank of San Francisco.

At June 30, 2017, the County held \$261,886,427 in short-term bonds with final maturities of less than 1 year. \$137,956,641 were in Operating Funds, \$60,175,842 in 2009 Sales Tax and \$63,753,944 in 2014 Sales Tax. At June 30, 2017, these bonds had a weighted average maturity of 146 days.

[Bond Portfolio](#)

Balances in the Bond Portfolio increased slightly to \$71,365,017 at June 30, 2017, from \$69,936,525 at June 30, 2016. The Bond Portfolio represented 5.18% of the Total Portfolio at June 30, 2017. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

GWINNETT COUNTY, GEORGIA

Investment Update as of June 30, 2017

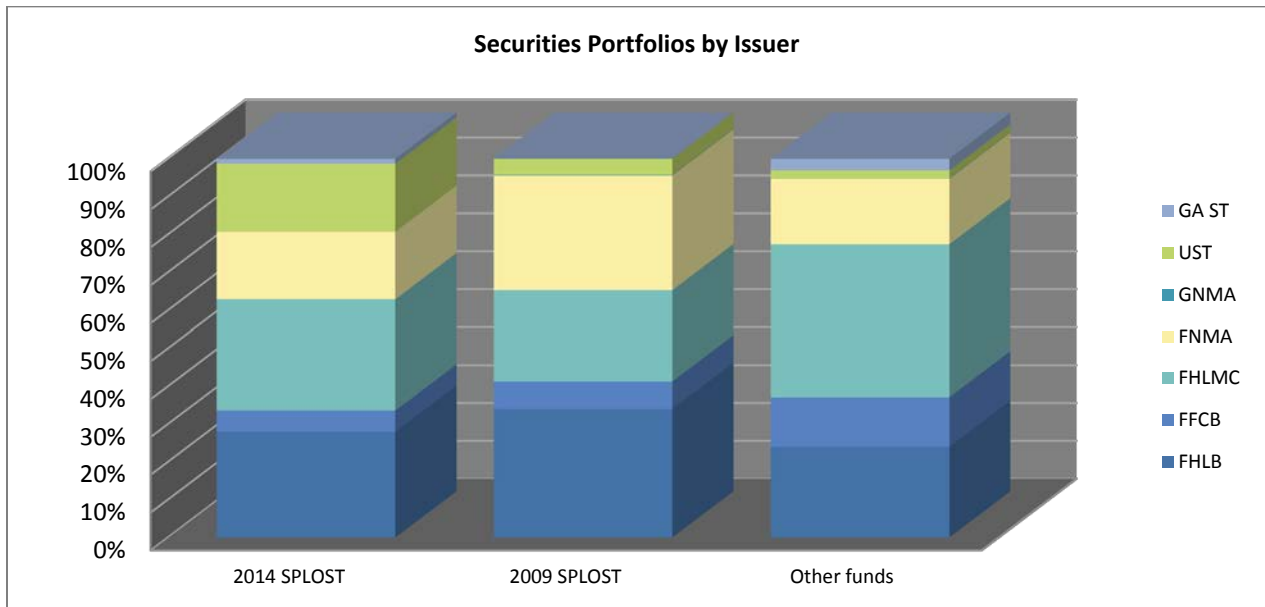
Investment Portfolio

The nominal value of Long-Term Investment Securities at June 30, 2017 was \$509,444,659 compared to \$527,404,549 at June 30, 2016.

Investment securities held for Operating Funds, 2009 Sales Tax, and 2014 Sales Tax Funds represented 36.94% of the Total Portfolio at June 30, 2017, compared to 40.43% at June 30, 2016.

For the period ended June 30, 2017, bank and investment income earned among all funds totaled \$6,697,569, and of this total, Sales Tax Funds earned \$1,787,028. For the same period 2016, bank and investment income earned among all funds totaled \$4,860,488, and of this total, Sales Tax Funds earned \$1,454,958.

Securities Portfolios



At June 30, 2017, the market value of the total Securities Portfolio totaled \$766,986,443 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Public Trust Advisors. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009 and 2014 Sales Tax Portfolios with a total market value of \$147,281,723. Public Trust Advisors, LLC manages a portion of the Sales Tax 2014 Portfolio with a total market value of \$37,541,664.

GWINNETT COUNTY, GEORGIA

Investment Update as of

June 30, 2017

Portfolio	2017 YTD Market Value	2017 YTD Nominal Values	Weighted Average Maturity	Yield to Maturity
Operating	\$491,103,448	\$495,156,046	2.1 years	1.3%
Operating (ACM Managed)	48,598,318	48,299,789	0.9 years	1.1%
Operating (Internally Managed)	442,505,130	446,856,257	2.3 years	1.3%
2009 Sales Tax – Total	\$116,947,175	\$116,922,375	0.9 years	1.0%
2009 Sales Tax (ACM Managed)	57,835,676	57,652,375	1.5 years	1.0%
2009 Sales Tax (Internally Managed)	59,111,499	59,270,000	0.4 years	1.1%
2014 Sales Tax - Total	\$158,935,820	\$159,252,664	1.5 years	1.2%
2014 Sales Tax (ACM Managed)	40,847,729	40,576,664	1.5 years	1.2%
2014 Sales Tax (PT Managed)	37,541,664	37,630,000	1.4 years	1.0%
2014 Sales Tax (Internally Managed)	80,546,427	81,046,000	1.5 years	1.3%
Total	\$766,986,443	\$771,331,085		

The securities portfolio is in compliance with all policy diversification requirements.

Agency	Amount Held (Nominal Value in Millions)	% of Total Portfolio	Policy Limit - % of Total Portfolio
FHLMC	\$274.7	19.9%	35%
FHLB	\$202.9	14.7%	35%
FNMA	\$149.6	10.9%	35%
FFCB	\$ 81.8	5.9%	35%
UST	\$ 43.6	3.2%	100%
GA State	\$ 18.4	1.3%	25%
GNMA	\$ 0.4	0.0%	35%

MBS - Subclass of Agencies	Amount Held (Millions)	% of Total Portfolio – Up to 25% Total
FHLMC MBS	\$82.4	6.0%
FNMA MBS	\$62.8	4.6%
GNMA MBS	\$ 0.4	0.0%

State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$311,736,730 and bond funds totaling \$71,365,017 representing a total of \$383,101,747 invested with GA1 managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett's share of this pool accounts for 3.2% of the \$12 billion

GWINNETT COUNTY, GEORGIA

Investment Update as of

June 30, 2017

managed by OTFS. The current yield at June 30, 2017, was 0.94%, compared to 0.40% at June 30, 2016.

Future Actions

Public Trust Advisors and Atlanta Capital Management have been approved for the purchase of up to \$2.5 million per month in the 2017 Sales Tax Portfolio. Atlanta Capital Management has been instructed not to reinvest matured principal amounts for the 2009 Sales Tax Portfolio. Effective March 2017, Atlanta Capital Management and Public Trust Advisors have been instructed not to reinvest matured principal amounts for the 2014 Sales Tax Portfolio.

In spite of a very fast rise in interest rates during the last 6 months in which the Federal Reserve Bank has raised interest rates 3 times, the portfolios have been able to maintain their target of duration under 3 years. The market anticipates that rates will continue to rise, although at a slower rate than was anticipated in December, and so staff will actively look for replacement securities to keep the portfolio short. Staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

