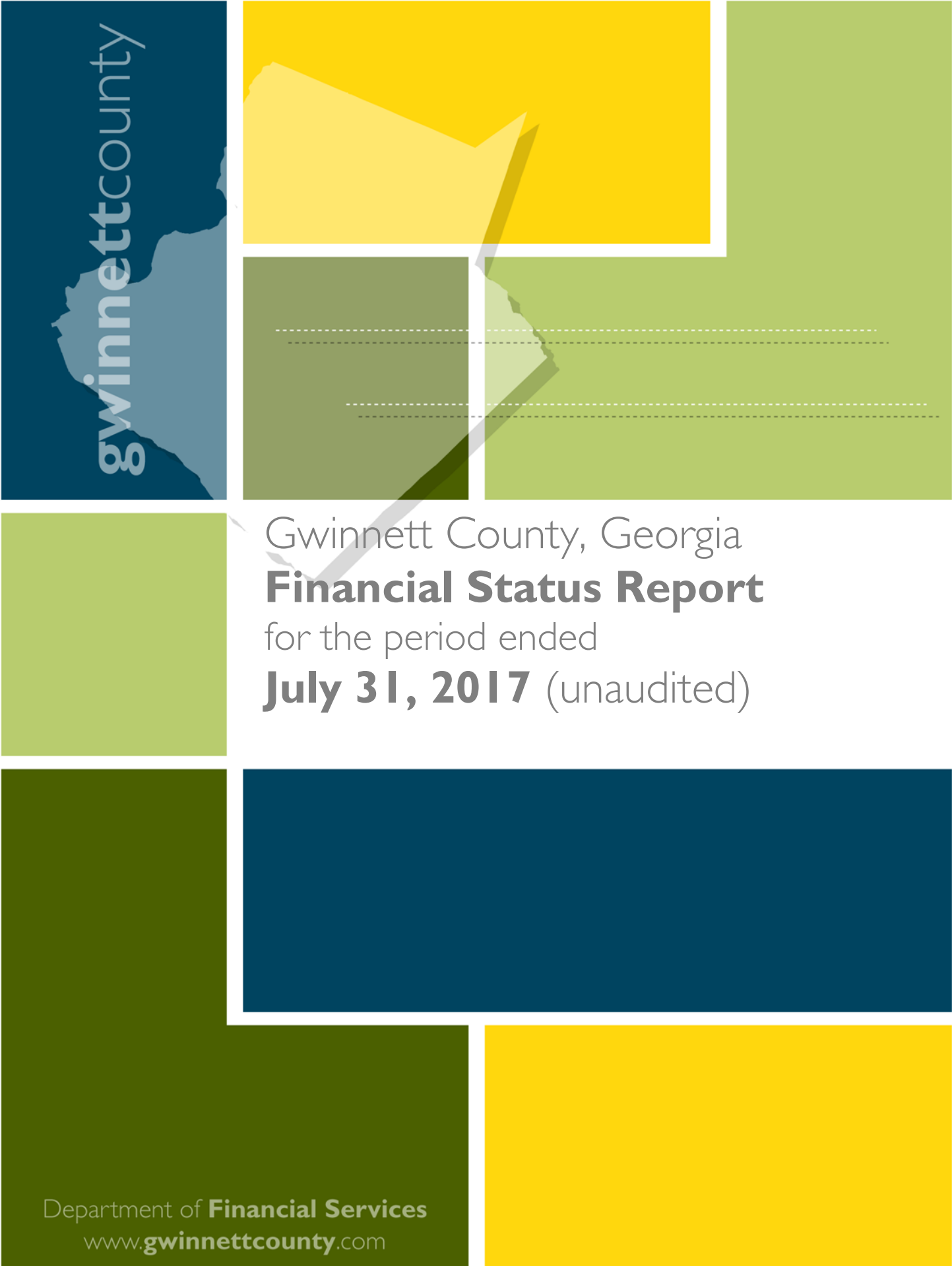




gwinnettcounty



Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**July 31, 2017** (unaudited)



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

gwinnettcounty

**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:** August 23, 2017

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

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

This report includes:

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

# Executive Summary

This report begins with a discussion of notable events that occurred in July and early August including: 1) the state of Georgia's approval of the property tax digest, 2) the Purchasing Division's receipt of the *Achievement of Excellence in Procurement Award*, and 3) the continuation of fiscal year 2018 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below. A summary of recurring monthly financial trends is also presented.

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

## **State's Approval of Property Tax Digest**

On July 18, 2017, the Gwinnett County Board of Commissioners adopted 2017 millage rates to fund the services provided by county government. The 2017 total countywide millage rate has been set at 13.51 mills, which reflects a modest increase of 0.334 mills from the 2016 total millage rate 13.176 mills. The net increase results from an increase in the County M&O (General Fund) rate of 0.574 mills and a reduction of 0.24 mills in the millage for bond debt. Click [here](#) to view a table detailing 2017 millage rates in different areas of the county. The [2017 tax digest and five year history table](#) is also available on Gwinnett County's website.

The 2017 digest was approved by the state on July 20. Property tax bills were mailed by August 15 and have a single due date of October 15, 2017.

## ***Achievement of Excellence in Procurement Award***

In July, Gwinnett County's Purchasing Division received the *Achievement of Excellence in Procurement Award* for 2017 from the National Purchasing Institute. This award recognizes public and non-profit organizations that obtain high marks in the areas of innovation, professionalism, e-procurement, productivity, and leadership. Gwinnett County's Purchasing Division has received this prestigious award since 1999.

## **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 August 16, 2017, 35.2 percent of the appeals have been settled.

## 2018 Budget Preparation

The fiscal year 2018 budget planning process continues. As of the date of this report, departments and elected officials have submitted their technology, capital, and operating budget requests including revenue estimates and decision package proposals. In late August, departments and elected officials will present their business plans to the Chairman's Budget Review Team for consideration.

## Recurring Monthly Financial Trends

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

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

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

Revenues related to development and construction reflect slight decreases when compared to this same time last year. Specifically, the revenues showing modest 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 Fund, and contributions and donations in the Water and Sewer Operating Fund.

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

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

Transportation expenses in the Local Transit Operating Fund reflect an increase of approximately \$1.3 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 \$1.1 million to the Renewal and Extension Fund for future capital needs.

Charges for services revenues in the Local Transit Operating Fund are down approximately \$178,300 compared to this same time last year due a decline in transit system ridership, particularly for Express routes. Despite the overall decrease in charges for services, local route fare box revenues reflect an increase over last year of approximately \$191,200.

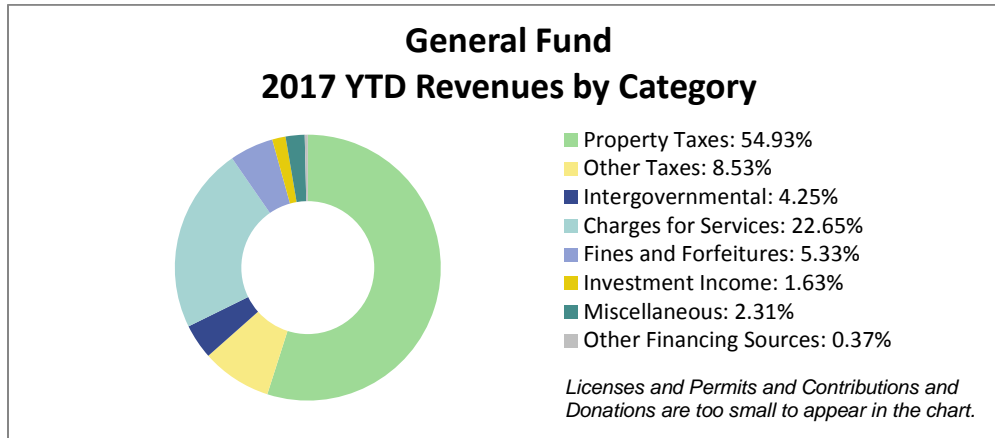
Miscellaneous revenues in the Local Transit Operating Fund are approximately \$249,500 lower than this same time last year, primarily due to a Compressed Natural Gas Fuel Tax Refund that was received in April last year. The Department of Transportation is not expecting to receive this refund in 2017.

Expenses in the Stormwater Operating Fund reflect a \$13.2 million year-over-year increase, which is primarily due to a procedural change in the way contributions to the Renewal and Extension Fund are handled. In 2016, a \$20.2 million transfer to the Renewal and Extension Fund was made in the fourth quarter as a single transfer. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

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

## General Fund (page 12)

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



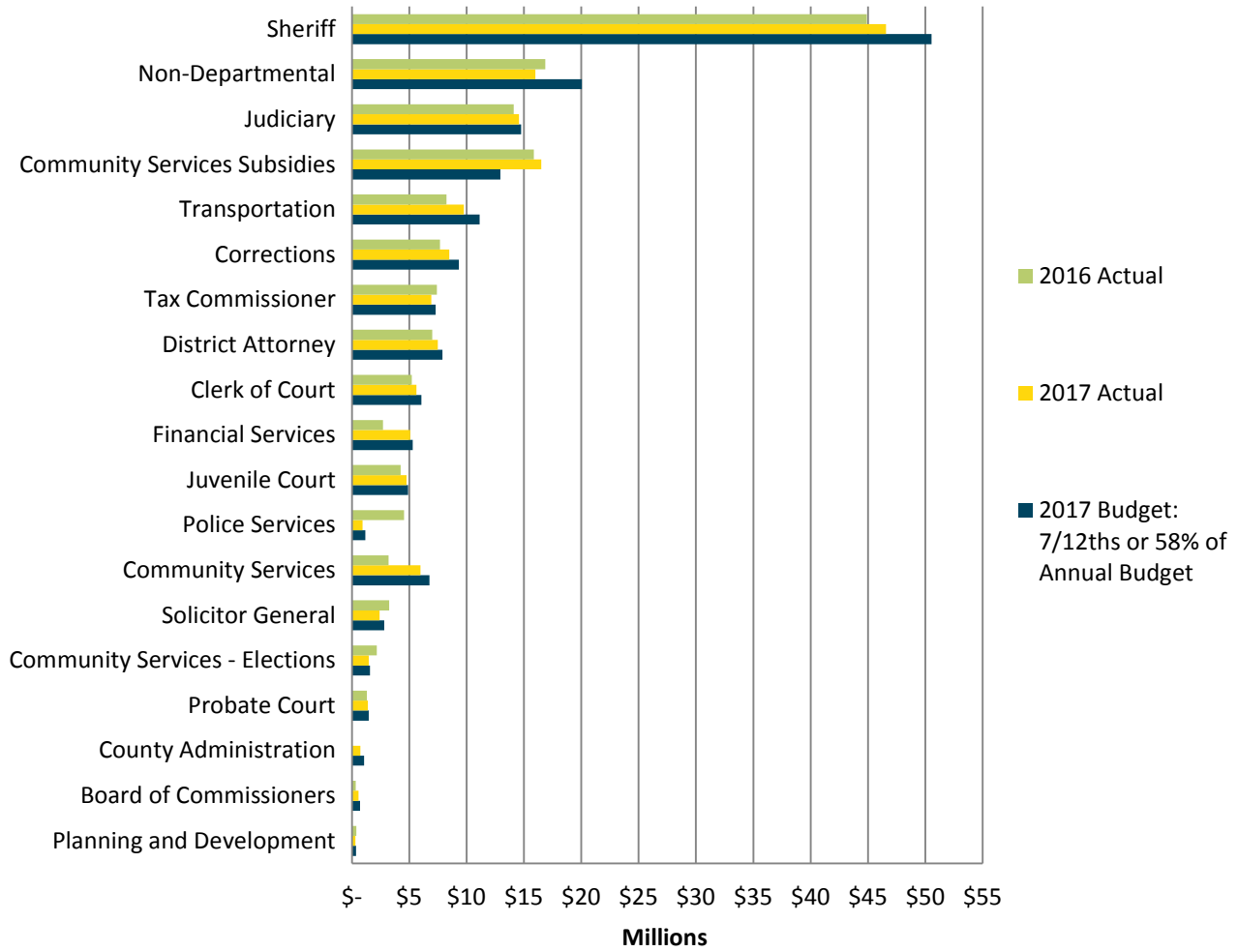
Current year motor vehicle taxes and prior year property taxes make up approximately 55 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, have been billed and are due October 15, 2017.

Tax collections in the General Fund are down approximately \$860,000, or 3.1 percent, compared to this same time last year. The year-over-year decrease is primarily attributable to the following:

- A \$938,000 decrease in motor vehicle ad valorem taxes and a \$166,500 decrease in title fees. These declines are due to House Bill 386, which removed the sales tax and the annual ad valorem tax ("birthday tax") on vehicles and replaced them with a new title ad valorem tax (TAVT) in 2013. As a result, motor vehicle ad valorem tax continues to decrease as automobiles transition to the new method. TAVT revenues help offset the loss in motor vehicle ad valorem taxes.
- A \$330,800 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 business license taxes paid by financial institutions having an office located within the County. In 2016, the County received unexpected, one-time financial institution tax revenues resulting from an audit of a bank located within the County.

The decreases listed above are partially offset by an increase in public utility taxes due to a \$545,000 settlement from a public utility company.

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



Non-departmental expenditures are approximately \$869,800, or 5.2 percent, lower than this same time last year, primarily due to a procedural change in the way annual prepaid license and support agreements are reported. In 2016, a \$2.5 million payment for the maintenance of our 800 MHz radio system was recorded as an expenditure in February when it was paid; in 2017, this payment is being spread out across the year in equal monthly increments.

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

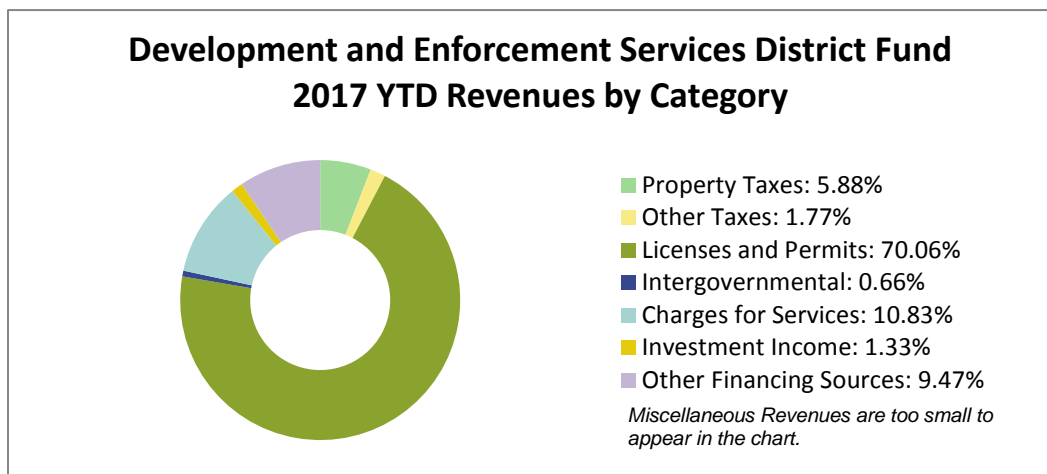
Police Services expenditures in the General Fund reflect a year-over-year decrease, and Community Services expenditures reflect a year-over-year increase. These variances are

primarily attributable to the reassignment of animal welfare from Police Services to Community Services on April 1, 2017. When the change was made, year-to-date animal welfare expenditures were transferred from Police Services to Community Services. A one-time transfer to capital vehicles in 2016 also contributed to the year-over-year decline in Police Services expenditures.

Board of Commissioners expenditures increased approximately \$241,400, or 74.3 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 affecting the funding source of some positions.

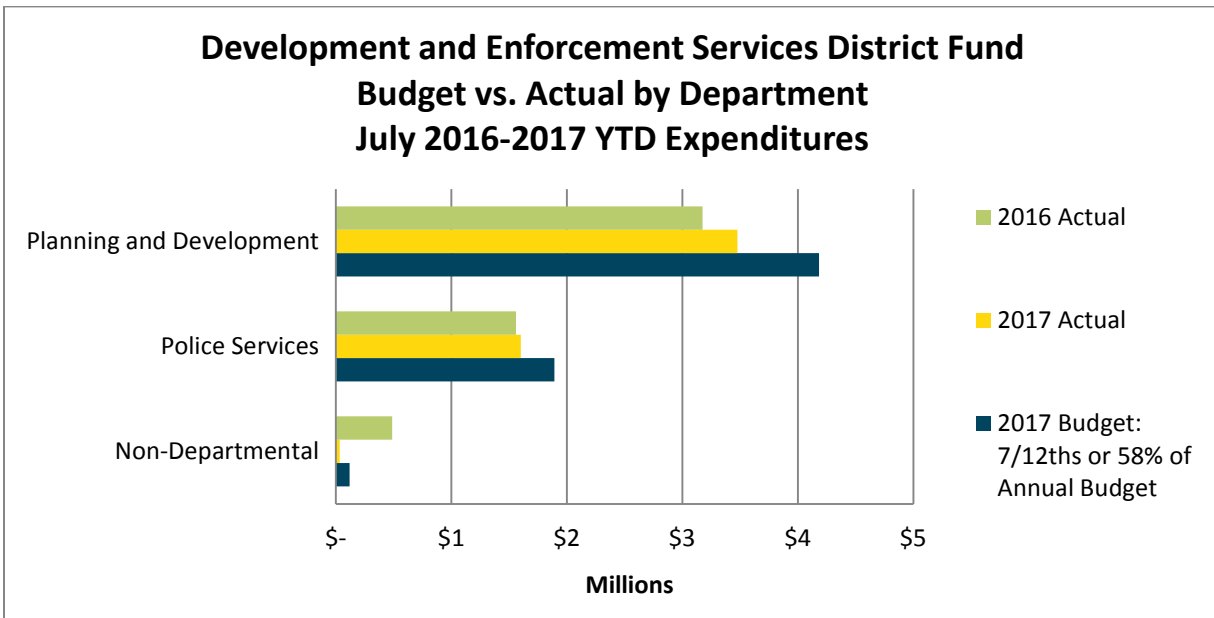
## Development and Enforcement Services District Fund (page 15)

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



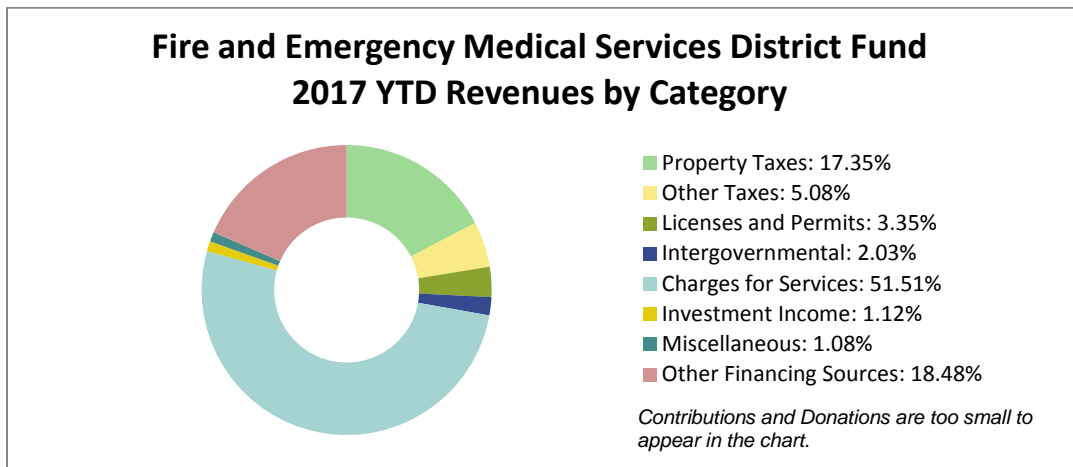
Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes in the coming months as they are collected. Property taxes represent approximately 54 percent of the fund's annual budget.



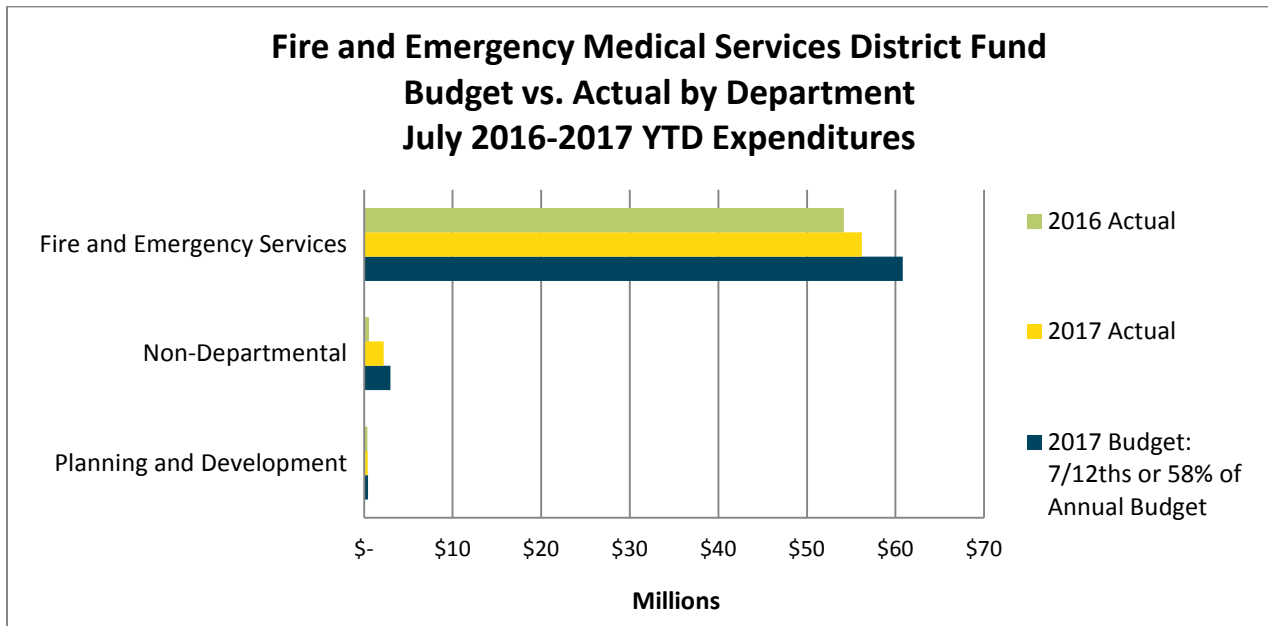


## Fire and Emergency Medical Services District Fund (page 16)

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

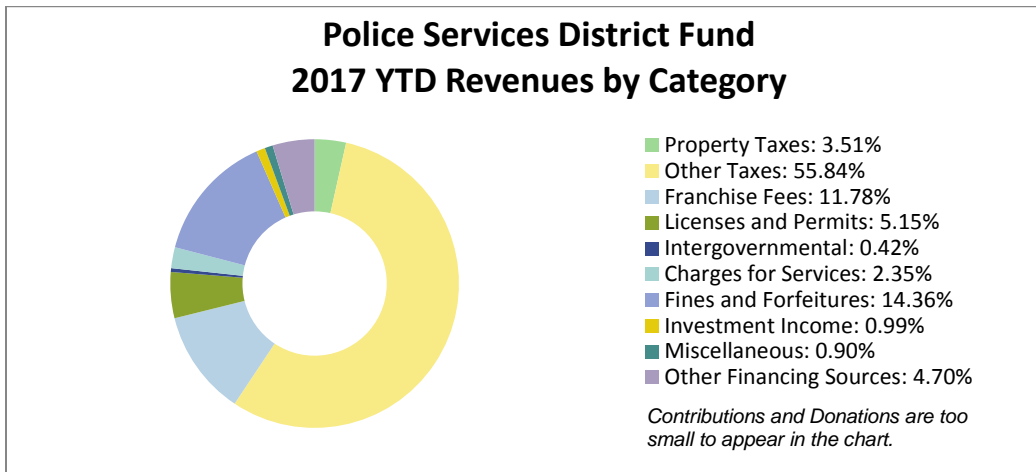


Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes in the coming months as they are collected. Property taxes represent approximately 76 percent of the fund’s annual budget.



## Police Services District Fund (page 18)

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

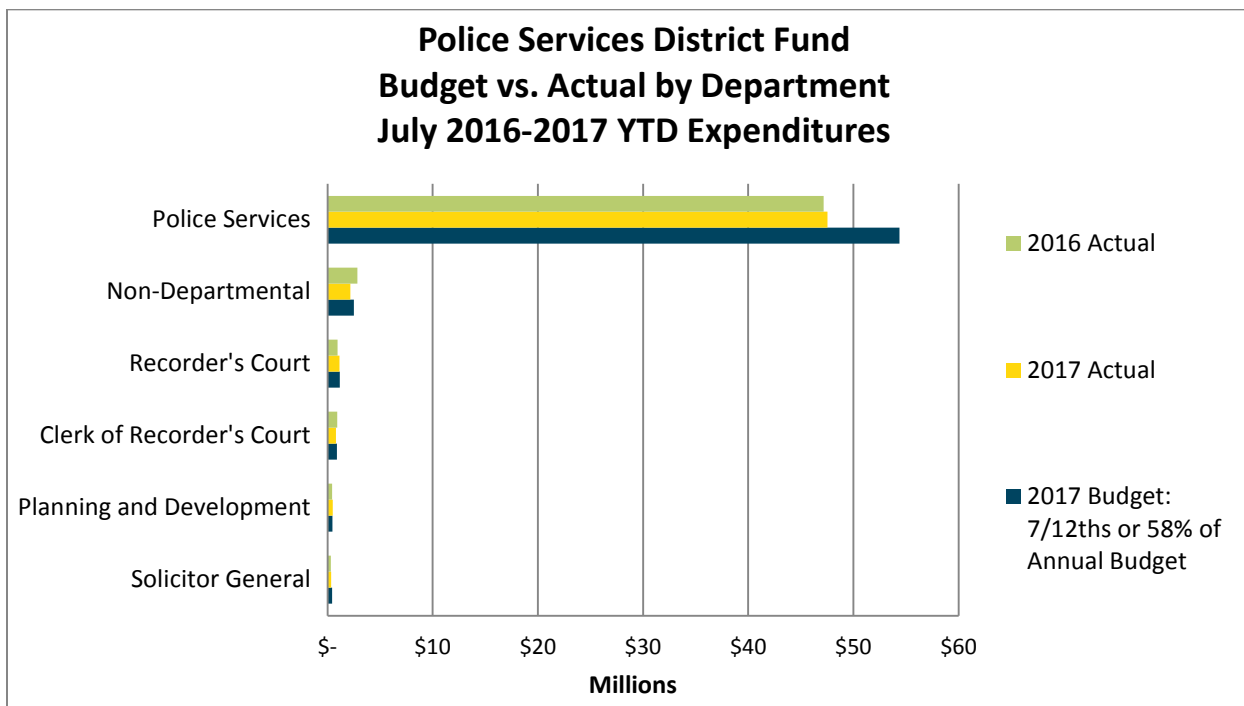


*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes in the coming months as they are collected. Property taxes and insurance premium taxes represent approximately 60 percent of the fund's annual budget.

Tax revenues in the Police Services District Fund are down approximately \$1.05 million compared to this same time last year. This is primarily attributable to a \$1.6 million decrease in franchise fees, offset by a \$524,000 increase in occupation taxes. Franchise fees are down due to the timing of quarterly payments from cable providers; last year the second quarter payments posted in July, but this year they will be recorded in August. Occupation taxes are up due to an increase in business license permits. There have been 15,812 permits issued through July 2017, a 5.2 percent increase over the 15,032 permits issued through July 2016.

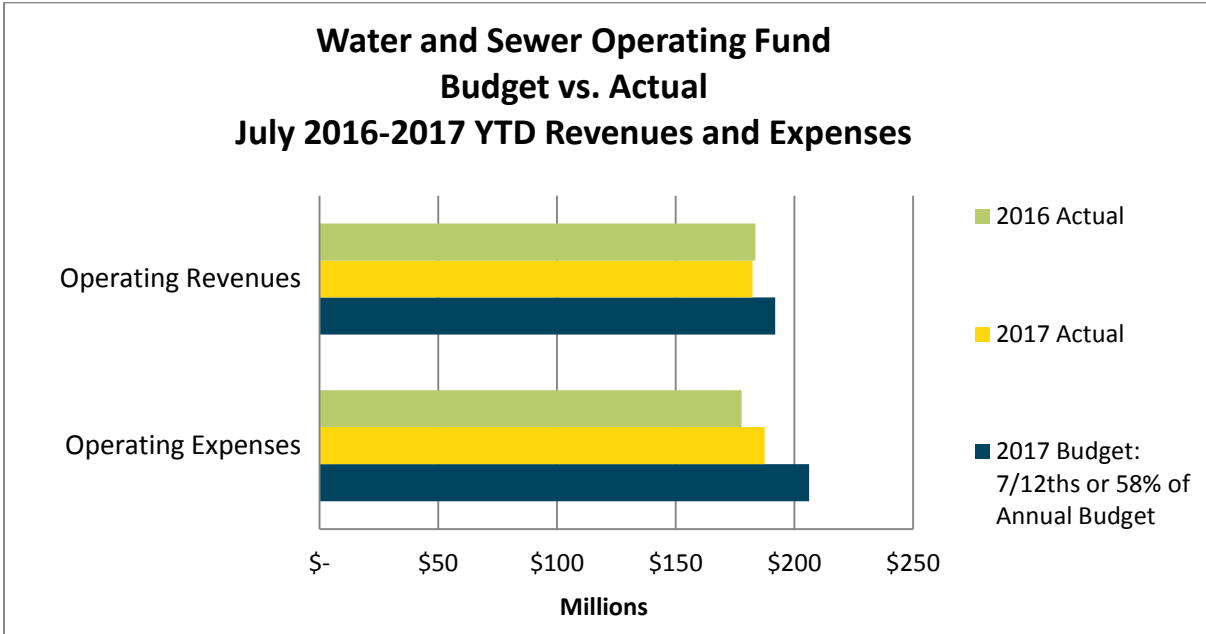
Fines and forfeiture revenues in the Police Services District Fund are approximately \$497,800 lower than this same time last year, primarily due to declines in Recorder’s Court fines and traffic light camera citations. Traffic light camera citations generated approximately \$105,000 in revenues in 2016 prior to the discontinuation of the program.



Planning and Development expenditures in the Police Services District Fund are approximately \$62,800 higher than this same time last year, and they are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the costs associated with retaining temporary workers who are expected to work through the end of the year. Staff will continue to monitor the fund throughout the year to determine if a budget adjustment will be necessary.

## Water and Sewer Operating Fund (page 47)

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



Revenues in the Water and Sewer Operating Fund are down approximately \$1.3 million, or 0.7 percent, compared to this same time last year. This is primarily attributable to a 6.3 percent decline in water consumption due to the heavy rainfall Gwinnett County has recently experienced. As construction activity continues to grow at a slower rate than last year, 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 \$9.6 million, or 5.0 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 through July 2017 are approximately \$9.8 million, or 5.5 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 \$18.7 million, or 9.0 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services, personnel services, and contracted repair and maintenance services.

# YTD financial report 2017 gwinnettcountry

## General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 150,006,962	\$ 150,006,962	\$ 150,006,962			
Revenues:						
Taxes	\$ 222,176,456	\$ 222,176,456	\$ 26,533,715	11.94%	\$ 27,393,729	12.34%
Licenses and Permits	30,000	270,225	127,425	47.16%	-	-
Intergovernmental	3,436,572	3,511,593	1,778,244	50.64%	1,744,824	51.54%
Charges for Services	24,831,112	24,889,352	9,469,286	38.05%	8,516,835	34.92%
Fines and Forfeitures	3,950,375	3,950,375	2,228,163	56.40%	2,120,575	47.17%
Investment Income	606,001	606,001	680,616	112.31%	577,016	105.42%
Contributions and Donations	4,000	128,308	12,435	9.69%	4,173	15.81%
Miscellaneous	984,678	1,006,994	966,902	96.02%	1,097,872	89.41%
Other Financing Sources	165,000	220,800	154,510	69.98%	204,122	123.71%
Revenues without Use of Fund Balance	256,184,194	256,760,104	41,951,296	16.34%	41,659,146	16.25%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	19,072,604	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 284,661,878</b>	<b>\$ 284,832,708</b>	<b>\$ 41,951,296</b>	<b>14.73%</b>	<b>\$ 41,659,146</b>	<b>15.28%</b>
Appropriations:						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ 566,450	46.65%	\$ 325,060	51.58%
County Administration	1,835,621	1,835,621	751,944	40.96%	13,506	13.34%
Financial Services	9,153,002	9,110,669	5,079,240	55.75%	4,246,830	52.78%
Tax Commissioner	12,515,052	12,515,052	6,910,753	55.22%	7,404,660	56.13%
Transportation	18,801,475	19,093,117	9,755,219	51.09%	8,260,251	48.67%
Planning and Development	648,933	635,388	306,058	48.17%	401,452	47.01%
Police Services	6,795,201	1,996,407	937,574	46.96%	3,187,978	49.83%
Corrections	15,977,143	15,971,586	8,478,192	53.08%	7,674,995	52.12%
Community Services	6,788,377	11,592,205	5,966,895	51.47%	3,245,229	51.45%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	725,108	81.62%	646,350	72.75%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	235,088	235,088	176,316	75.00%	41,306	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	495,479	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	131,250	75.00%	87,938	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	710,510	710,510	352,879	49.67%	335,803	42.45%
Library Subsidy	16,950,800	16,950,800	12,713,100	75.00%	12,338,093	75.00%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	22,186,827	22,186,827	16,521,096	74.46%	15,871,933	73.72%
Community Services - Elections	2,691,744	2,691,744	1,456,386	54.11%	2,705,722	29.79%
Juvenile Court	7,624,313	8,418,213	4,776,039	56.73%	4,551,594	55.06%
Sheriff	85,817,230	86,658,330	46,559,120	53.73%	44,884,226	55.96%
Clerk of Court	10,379,273	10,365,916	5,630,465	54.32%	5,232,987	52.62%

# YTD financial report 2017 gwinnettcountry

## General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Judiciary	19,838,709	25,314,633	14,553,365	57.49%	14,100,235	56.63%
Probate Court	2,440,370	2,523,370	1,381,598	54.75%	1,314,782	55.21%
District Attorney	13,525,865	13,525,865	7,500,325	55.45%	7,002,668	56.03%
Solicitor General	4,805,173	4,813,173	2,416,263	50.20%	2,162,883	51.99%
Non-Departmental:						
Compensation Reserve	450,000	434,431	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	4,553,170	4,584,654	2,670,009	58.24%	3,526,272	58.33%
Contribution to Capital Vehicles	-	-	-	-	99,700	98.51%
Contribution to Local Transit	8,122,040	8,122,040	4,737,857	58.33%	3,704,500	58.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
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	776,562	56.85%	865,634	63.15%
Other Miscellaneous	120,773	136,342	74,130	54.37%	53,410	44.22%
Pauper Burial	205,000	205,000	65,830	32.11%	58,625	28.60%
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	1,555,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	473,800	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	205,800	-	0.00%	-	0.00%
Motor Vehicle Contribution	9,575,086	9,575,086	4,570,822	47.74%	4,439,917	56.86%
800 MHZ Maintenance	2,920,046	2,920,046	1,646,640	56.39%	2,560,613	88.54%
Other Governmental Agencies	500,955	500,955	44,704	8.92%	147,638	23.63%
Total Non-Departmental	41,608,170	34,370,354	15,986,554	46.51%	16,856,309	52.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 284,661,878</b>	<b>\$ 284,832,708</b>	<b>\$ 155,533,536</b>	<b>54.61%</b>	<b>\$ 149,443,300</b>	<b>54.82%</b>

Projected Fund Balance December 31

**\$ 121,529,278**    **\$ 121,934,358**

Fund Balance as of Report Date

**\$ 36,424,722**

# YTD financial report 2017 gwinnettcouuty

## 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 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 479,495	875.45%	\$ 443,203	6.75%
Intergovernmental	40,154	40,154	23,451	58.40%	23,424	81.65%
Investment Income	-	-	67,706	-	17,989	-
Revenues without Use of Fund Balance	94,925	94,925	570,652	601.16%	484,616	7.34%
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>\$ 570,652</u>	13.38%	<u>\$ 484,616</u>	7.34%
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			\$ 15,529,725			

# YTD financial report 2017 gwinnettcountry

## 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 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,383,725	\$ 257,694	4.04%	\$ 252,505	4.11%
Licenses and Permits	3,975,900	3,975,900	2,360,231	59.36%	2,564,430	77.47%
Intergovernmental	40,309	40,309	22,318	55.37%	23,514	82.51%
Charges for Services	518,135	518,135	364,809	70.41%	392,601	78.90%
Investment Income	36,000	36,000	44,947	124.85%	34,765	107.76%
Miscellaneous	-	-	6,736	-	11,632	-
Other Financing Sources	668,029	668,029	318,895	47.74%	309,762	56.86%
<b>TOTAL REVENUES</b>	<b>\$ 11,622,098</b>	<b>\$ 11,622,098</b>	<b>\$ 3,375,630</b>	<b>29.04%</b>	<b>\$ 3,589,209</b>	<b>34.01%</b>
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,173,739	\$ 3,475,799	48.45%	\$ 3,175,729	49.00%
Police Services	3,243,225	3,243,225	1,600,416	49.35%	1,559,788	52.40%
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	31,341	21.88%	486,986	52.91%
Total Non-Departmental	183,466	200,216	31,341	15.65%	486,986	50.19%
Appropriations without Contribution to Fund Balance	10,676,589	10,617,180	5,107,556	48.11%	5,222,503	50.08%
Contribution to Fund Balance	945,509	1,004,918	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,622,098</b>	<b>\$ 11,622,098</b>	<b>\$ 5,107,556</b>	<b>43.95%</b>	<b>\$ 5,222,503</b>	<b>49.48%</b>
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,220,647				
Fund Balance as of Report Date			\$ 7,483,803			



# YTD financial report 2017 gwinnettcountry

## Fire and EMS District Fund (102)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
<b>Revenues:</b>						
Taxes	\$ 84,894,109	\$ 84,894,109	\$ 3,440,942	4.05%	\$ 3,259,628	4.02%
Licenses and Permits	900,896	900,896	514,430	57.10%	549,644	69.45%
Intergovernmental	534,059	534,059	311,088	58.25%	414,311	85.58%
Charges for Services	15,495,100	15,495,100	7,902,896	51.00%	7,514,257	48.25%
Investment Income	130,000	130,000	171,609	132.01%	118,028	93.69%
Contributions and Donations	-	-	100	-	1,225	490.00%
Miscellaneous	1,500	1,500	165,517	11,034.47%	64,812	211.71%
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	107,893,700	15,341,200	14.22%	14,675,342	14.25%
Use of Fund Balance	3,112,356	2,222,853	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 111,006,056</b>	<b>\$ 110,116,553</b>	<b>\$ 15,341,200</b>	<b>13.93%</b>	<b>\$ 14,675,342</b>	<b>14.25%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 762,979	\$ 757,333	\$ 394,929	52.15%	\$ 358,316	54.83%
Fire and Emergency Services	105,145,447	104,261,590	56,199,139	53.90%	54,188,205	54.83%
<b>Non-Departmental:</b>						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	160,000	160,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	4,737,630	4,737,630	2,226,834	47.00%	543,741	29.35%
Total Non-Departmental	5,097,630	5,097,630	2,226,834	43.68%	543,741	26.49%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 111,006,056</b>	<b>\$ 110,116,553</b>	<b>\$ 58,820,902</b>	<b>53.42%</b>	<b>\$ 55,090,262</b>	<b>53.49%</b>
Projected Fund Balance December 31	\$ 44,431,107	\$ 45,320,610				
Fund Balance as of Report Date			\$ 4,063,761			

# YTD financial report 2017 gwinnettcountry

## Loganville EMS District Fund (103)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 3,239	82.35%	\$ 2,947	73.60%
Revenues without Use of Fund Balance	3,933	3,933	3,239	82.35%	2,947	73.60%
Use of Fund Balance	41,245	41,245	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 45,178</b>	<b>\$ 45,178</b>	<b>\$ 3,239</b>	<b>7.17%</b>	<b>\$ 2,947</b>	<b>6.89%</b>
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 26,723	59.15%	\$ 18,680	43.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,178</b>	<b>\$ 45,178</b>	<b>\$ 26,723</b>	<b>59.15%</b>	<b>\$ 18,680</b>	<b>43.67%</b>
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Fund Balance as of Report Date			\$ 740,832			

# YTD financial report 2017 gwinnettcountry

## Police Services District Fund (106)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
<b>Revenues:</b>						
Taxes	\$ 58,665,793	\$ 58,665,793	\$ 21,456,892	36.57%	\$ 22,508,253	40.25%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,194,288	4,194,288	1,553,335	37.03%	1,619,722	40.32%
Intergovernmental	222,073	222,073	127,634	57.47%	129,543	80.78%
Charges for Services	1,020,437	1,020,437	707,716	69.35%	732,323	59.89%
Fines and Forfeitures	9,100,304	9,100,304	4,332,498	47.61%	4,830,250	44.37%
Investment Income	200,000	200,000	297,628	148.81%	196,059	98.93%
Contributions and Donations	-	17,500	17,500	100.00%	-	-
Miscellaneous	273,462	287,562	272,355	94.71%	205,941	60.79%
Other Financing Sources	2,969,018	2,969,018	1,417,309	47.74%	1,376,718	56.86%
<b>TOTAL REVENUES</b>	<b>\$ 106,936,498</b>	<b>\$ 106,968,098</b>	<b>\$ 30,182,867</b>	<b>28.22%</b>	<b>\$ 31,598,809</b>	<b>30.54%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 791,982	\$ 791,982	\$ 500,123	63.15%	\$ 437,306	60.59%
Police Services	94,013,317	93,234,851	47,541,200	50.99%	47,153,889	52.30%
Recorder's Court	1,902,622	1,993,322	1,150,044	57.69%	955,489	57.57%
Solicitor General	761,700	761,700	334,652	43.93%	324,894	49.96%
Clerk of Recorder's Court	1,532,639	1,532,639	811,707	52.96%	918,237	55.49%
<b>Non-Departmental:</b>						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	248,000	248,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	3,904,852	3,715,652	2,058,601	55.40%	2,722,683	58.04%
Total Non-Departmental	4,473,488	4,284,288	2,179,237	50.87%	2,843,319	56.73%
Appropriations without Contribution to Fund Balance	103,475,748	102,598,782	52,516,963	51.19%	52,633,134	52.71%
Contribution to Fund Balance	3,460,750	4,369,316	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 106,936,498</b>	<b>\$ 106,968,098</b>	<b>\$ 52,516,963</b>	<b>49.10%</b>	<b>\$ 52,633,134</b>	<b>50.88%</b>
Projected Fund Balance December 31	\$ 54,840,318	\$ 55,748,884				
Fund Balance as of Report Date			\$ 29,045,472			

# YTD financial report 2017 gwinnettcountry

## Recreation Fund (105)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
Revenues:						
Taxes	\$ 27,540,995	\$ 27,540,995	\$ 1,950,313	7.08%	\$ 1,791,763	6.89%
Intergovernmental	158,953	158,953	92,830	58.40%	92,723	76.51%
Charges for Services	4,498,597	4,498,597	3,048,322	67.76%	3,025,843	72.68%
Investment Income	58,522	58,522	78,822	134.69%	55,543	98.42%
Contributions and Donations	48,300	48,300	260	0.54%	8,620	11.85%
Miscellaneous	2,342,342	2,342,342	1,524,886	65.10%	1,607,024	73.88%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	34,674,639	34,674,639	6,695,433	19.31%	6,581,516	20.18%
Use of Fund Balance	1,320,192	1,239,003	-	0.00%	-	-
TOTAL REVENUES	\$ 35,994,831	\$ 35,913,642	\$ 6,695,433	18.64%	\$ 6,581,516	20.18%
Appropriations:						
Community Services	\$ 34,202,461	\$ 34,121,272	\$ 17,566,402	51.48%	\$ 17,314,445	54.13%
Support Services	175,360	175,360	92,186	52.57%	95,950	64.20%
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	896,589	57.77%	719	4.43%
Total Non-Departmental	1,617,010	1,617,010	896,589	55.45%	719	1.09%
TOTAL APPROPRIATIONS	\$ 35,994,831	\$ 35,913,642	\$ 18,555,177	51.67%	\$ 17,411,114	53.39%
Projected Fund Balance December 31	\$ 15,937,903	\$ 16,019,092				
Fund Balance as of Report Date			\$ 5,398,351			

# YTD financial report 2017 gwinnettcountry

## Gwinnett Place TAD Fund (165)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2017 gwinnettcountry

## Indian Trail TAD Fund (162)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,141	-	\$ 3,435	-
TOTAL REVENUES	\$ -	\$ -	\$ 4,141	-	\$ 3,435	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 421,805	\$ 421,805				
Fund Balance as of Report Date			\$ 425,946			

# YTD financial report 2017 gwinnettcountry

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,773	-	\$ 2,435	-
TOTAL REVENUES	\$ -	\$ -	\$ 4,773	-	\$ 2,435	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Fund Balance as of Report Date			\$ 1,725,062			

# YTD financial report 2017 gwinnettcountry

## Lake Lucerne TAD Fund (164)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			



# YTD financial report 2017 gwinnettcountry

## Park Place TAD Fund (163)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,141	-	\$ 435	-
TOTAL REVENUES	\$ -	\$ -	\$ 2,141	-	\$ 435	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 66,888	\$ 66,888				
Fund Balance as of Report Date			\$ 69,029			

# YTD financial report 2017 gwinnettcountry

## Speed Hump Fund (003)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 2,098	1.80%	\$ 1,827	1.59%
Investment Income	6,294	6,294	4,882	77.57%	5,297	86.14%
Revenues without Use of Fund Balance	123,044	123,044	6,980	5.67%	7,124	5.87%
Use of Fund Balance	37,171	37,171	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 160,215</b>	<b>\$ 160,215</b>	<b>\$ 6,980</b>	<b>4.36%</b>	<b>\$ 7,124</b>	<b>5.86%</b>
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 66,092	41.25%	\$ 64,213	52.81%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 160,215</b>	<b>\$ 160,215</b>	<b>\$ 66,092</b>	<b>41.25%</b>	<b>\$ 64,213</b>	<b>52.81%</b>
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Fund Balance as of Report Date			\$ 1,223,447			

# YTD financial report 2017 gwinnettcountry

## Street Lighting Fund (002)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,256,612	\$ 89,856	1.24%	\$ 63,993	0.91%
Investment Income	3,546	3,546	4,651	131.16%	5,083	72.54%
Miscellaneous	-	-	-	-	78,610	-
Revenues without Use of Fund Balance	7,253,546	7,260,158	94,507	1.30%	147,686	2.09%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,455,115</b>	<b>\$ 7,461,727</b>	<b>\$ 94,507</b>	<b>1.27%</b>	<b>\$ 147,686</b>	<b>1.91%</b>
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,461,727	\$ 3,596,408	48.20%	\$ 3,629,055	46.90%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,455,115</b>	<b>\$ 7,461,727</b>	<b>\$ 3,596,408</b>	<b>48.20%</b>	<b>\$ 3,629,055</b>	<b>46.90%</b>
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Fund Balance as of Report Date			\$ (1,365,616)			

# YTD financial report 2017 gwinnettcountry

## Authority Imaging Fund (020)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 362,109	58.93%	\$ 363,830	58.31%
Investment Income	2,194	2,194	1,320	60.16%	1,371	55.62%
Revenues without Use of Fund Balance	616,676	616,676	363,429	58.93%	365,201	58.30%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 363,429</u>	37.86%	<u>\$ 365,201</u>	38.04%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 505,310	52.64%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ -</u>	0.00%	<u>\$ 505,310</u>	52.64%
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Fund Balance as of Report Date			\$ 2,478,406			

# YTD financial report 2017 gwinnettcountry

## Corrections Inmate Welfare Fund (085)

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

	FY 2017			FY 2016		
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 54,646	62.81%	\$ 51,861	67.35%
Miscellaneous	8,000	8,000	5,673	70.91%	4,911	81.85%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 60,319</u>	63.49%	<u>\$ 56,772</u>	68.40%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 3,624	18.76%	\$ 19,458	32.04%
Appropriations without Contribution to Fund Balance	19,315	19,315	3,624	18.76%	19,458	32.04%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 3,624</u>	3.81%	<u>\$ 19,458</u>	23.44%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Fund Balance as of Report Date			\$ 271,745			

# YTD financial report 2017 gwinnettcountry

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 371,207	47.18%	\$ 445,868	52.89%
Investment Income	-	-	4,590	-	2,165	-
Miscellaneous	-	-	1,930	-	1,294	-
Revenues without Use of Fund Balance	786,852	786,852	377,727	48.00%	449,327	53.30%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,292,004</b>	<b>\$ 1,292,004</b>	<b>\$ 377,727</b>	<b>29.24%</b>	<b>\$ 449,327</b>	<b>39.80%</b>
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 254,182	54.15%	\$ 247,942	55.65%
Solicitor General	822,565	822,565	344,425	41.87%	319,372	46.73%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,292,004</b>	<b>\$ 1,292,004</b>	<b>\$ 598,607</b>	<b>46.33%</b>	<b>\$ 567,314</b>	<b>50.25%</b>
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Fund Balance as of Report Date			\$ 931,850			

# YTD financial report 2017 gwinnettcountry

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Fines and Forfeitures	\$ -	\$ 110,476	\$ 88,144	79.79%	\$ 22,216	100.00%
Investment Income	-	-	65	-	140	-
Revenues without Use of Fund Balance	-	110,476	88,209	79.84%	22,356	100.63%
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,785</b>	<b>\$ 251,261</b>	<b>\$ 88,209</b>	<b>35.11%</b>	<b>\$ 22,356</b>	<b>13.33%</b>
Appropriations:						
District Attorney	\$ 140,785	\$ 251,261	\$ 30,893	12.30%	\$ 9,091	5.42%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,785</b>	<b>\$ 251,261</b>	<b>\$ 30,893</b>	<b>12.30%</b>	<b>\$ 9,091</b>	<b>5.42%</b>
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Fund Balance as of Report Date			\$ 327,729			

# YTD financial report 2017 gwinnettcountry

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Fines and Forfeitures	\$ -	\$ 23,328	\$ 22,415	96.09%	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 23,328</u>	<u>\$ 22,415</u>	96.09%	<u>\$ -</u>	-
Appropriations:						
District Attorney	\$ -	\$ 23,328	\$ -	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 23,328</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 22,415			



# YTD financial report 2017 gwinnettcouuty

## E-911 Fund (095)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 10,979,572	68.23%	\$ 10,587,975	66.77%
Investment Income	129,642	129,642	156,709	120.88%	128,747	98.34%
Miscellaneous	-	-	9,063	-	1,944	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	11,145,344	68.71%	10,718,666	67.04%
Use of Fund Balance	6,069,594	5,912,131	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,291,477</b>	<b>\$ 22,134,014</b>	<b>\$ 11,145,344</b>	<b>50.35%</b>	<b>\$ 10,718,666</b>	<b>52.78%</b>
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,285,993	\$ 8,506,673	46.52%	\$ 8,070,220	49.86%
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%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,291,477</b>	<b>\$ 22,134,014</b>	<b>\$ 12,034,694</b>	<b>54.37%</b>	<b>\$ 11,873,708</b>	<b>58.47%</b>
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,754,015				
Fund Balance as of Report Date			\$ 24,776,796			

# YTD financial report 2017 gwinnettcouuty

## Juvenile Court Supervision Fund (030)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 37,458	71.54%	\$ 39,894	77.20%
TOTAL REVENUES	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 37,458</u>	71.54%	<u>\$ 39,894</u>	77.20%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 35,328	74.18%	\$ 28,466	58.92%
Appropriations without Contribution to Fund Balance	47,623	47,623	35,328	74.18%	28,466	58.92%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 35,328</u>	67.47%	<u>\$ 28,466</u>	55.08%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Fund Balance as of Report Date			\$ 116,736			

# YTD financial report 2017 gwinnettcountry

## Police Special Justice Fund (070)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Fines and Forfeitures	\$ -	\$ 29,587	\$ 29,587	100.00%	\$ 58,969	110.50%
Revenues without Use of Fund Balance	-	29,587	29,587	100.00%	58,969	110.50%
Use of Fund Balance	713,259	683,672	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 713,259	\$ 713,259	\$ 29,587	4.15%	\$ 58,969	3.77%
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 192,760	27.03%	\$ 742,792	47.51%
TOTAL APPROPRIATIONS	\$ 713,259	\$ 713,259	\$ 192,760	27.03%	\$ 742,792	47.51%
Projected Fund Balance December 31	\$ 505,343	\$ 534,930				
Fund Balance as of Report Date			\$ 1,055,429			

# YTD financial report 2017 gwinnettcountry

## Police Special State Fund (072)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 264,238	\$ 266,541	100.87%	\$ 304,425	100.15%
Miscellaneous	-	-	1,700	-	136	-
Revenues without Use of Fund Balance	-	264,238	268,241	101.51%	304,561	100.20%
Use of Fund Balance	609,180	344,942	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 268,241</u>	44.03%	<u>\$ 304,561</u>	43.01%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 220,366	36.17%	\$ 271,509	38.35%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 220,366</u>	36.17%	<u>\$ 271,509</u>	38.35%
Projected Fund Balance December 31	\$ 1,904,356	\$ 2,168,594				
Fund Balance as of Report Date			\$ 2,561,411			

# YTD financial report 2017 gwinnettcountry

## Sheriff Inmate Fund (090)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 296,263	45.13%	\$ 258,572	40.22%
Revenues without Use of Fund Balance	656,447	656,447	296,263	45.13%	258,572	40.22%
Use of Fund Balance	113,153	113,153	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 769,600</u>	<u>\$ 769,600</u>	<u>\$ 296,263</u>	38.50%	<u>\$ 258,572</u>	35.25%
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 353,244	45.90%	\$ 382,272	52.12%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 769,600</u>	<u>\$ 769,600</u>	<u>\$ 353,244</u>	45.90%	<u>\$ 382,272</u>	52.12%
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Fund Balance as of Report Date			\$ 2,763,746			

# YTD financial report 2017 gwinnettcountry

## Sheriff Special Justice Fund (065)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 59,267	\$ 59,267	100.00%	\$ 144,772	102.78%
Investment Income	-	-	13	-	171	-
Revenues without Use of Fund Balance	-	59,267	59,280	100.02%	144,943	102.90%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 159,267</b>	<b>\$ 59,280</b>	<b>37.22%</b>	<b>\$ 144,943</b>	<b>67.15%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 159,267	\$ 25,000	15.70%	\$ 25,000	11.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 159,267</b>	<b>\$ 25,000</b>	<b>15.70%</b>	<b>\$ 25,000</b>	<b>11.58%</b>
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Fund Balance as of Report Date			\$ 309,779			

# YTD financial report 2017 gwinnettcountry

## Sheriff Special Treasury Fund (066)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ 167,517	\$ 167,517	100.00%	\$ 12,671	100.00%
Investment Income	-	-	19	-	232	-
Revenues without Use of Fund Balance	-	167,517	167,536	100.01%	12,903	101.83%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 317,517</b>	<b>\$ 167,536</b>	<b>52.76%</b>	<b>\$ 12,903</b>	<b>7.93%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 317,517	\$ 55,436	17.46%	\$ 65,271	40.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 317,517</b>	<b>\$ 55,436</b>	<b>17.46%</b>	<b>\$ 65,271</b>	<b>40.12%</b>
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Fund Balance as of Report Date			\$ 507,392			

# YTD financial report 2017 gwinnettcountry

## Sheriff Special State Fund (067)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 33,154	\$ 70,972	214.07%	\$ 76,011	100.00%
Investment Income	-	-	122	-	77	-
Revenues without Use of Fund Balance	-	33,154	71,094	214.44%	76,088	100.10%
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 73,670</b>	<b>\$ 106,824</b>	<b>\$ 71,094</b>	<b>66.55%</b>	<b>\$ 76,088</b>	<b>55.94%</b>
Appropriations:						
Sheriff	\$ 73,670	\$ 106,824	\$ 17,949	16.80%	\$ 48,975	36.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 73,670</b>	<b>\$ 106,824</b>	<b>\$ 17,949</b>	<b>16.80%</b>	<b>\$ 48,975</b>	<b>36.01%</b>
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Fund Balance as of Report Date			\$ 281,502			



# YTD financial report 2017 gwinnettcountry

## Stadium Fund (055)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 452,729	51.74%	\$ 441,450	50.45%
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%
<b>TOTAL REVENUES</b>	<b>\$ 2,715,201</b>	<b>\$ 4,305,814</b>	<b>\$ 3,314,215</b>	<b>76.97%</b>	<b>\$ 1,715,120</b>	<b>63.58%</b>
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 4,128,869	96.53%	\$ 2,682,277	99.44%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	4,128,869	96.53%	2,682,277	99.44%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,715,201</b>	<b>\$ 4,305,814</b>	<b>\$ 4,128,869</b>	<b>95.89%</b>	<b>\$ 2,682,277</b>	<b>99.44%</b>
Projected Fund Balance December 31	\$ 1,117,466	\$ 1,126,654				
Fund Balance as of Report Date			\$ 283,456			

# YTD financial report 2017 gwinnettcountry

## Tree Bank Fund (040)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ 10,016	100.16%
<b>TOTAL REVENUES</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ 10,016</u>	100.16%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 247,083	\$ 247,083				
Fund Balance as of Report Date			\$ 247,083			

# YTD financial report 2017 gwinnettcountry

## Tourism Fund (050)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Fund Balance January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 5,097,702	56.39%	\$ 4,728,998	54.86%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	20,666	-	9,747	649.80%
Revenues without Use of Fund Balance	9,040,157	9,040,157	5,118,368	56.62%	4,738,745	54.96%
Use of Fund Balance	-	960,358	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 5,118,368</u>	51.18%	<u>\$ 4,738,745</u>	54.96%
Appropriations:						
Facility Debt	\$ 4,923,605	\$ 4,923,605	\$ 1,174,303	23.85%	\$ 1,226,403	24.91%
Tourism	3,479,630	5,076,910	4,083,210	80.43%	2,512,061	73.12%
Appropriations without Contribution to Fund Balance	8,403,235	10,000,515	5,257,513	52.57%	3,738,464	44.73%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 5,257,513</u>	52.57%	<u>\$ 3,738,464</u>	43.36%
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,875,740				
Fund Balance as of Report Date			\$ 9,696,953			

# YTD financial report 2017 gwinnettcountry

## Airport Operating Fund (520)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 110,979	72.30%	\$ 110,059	71.70%
Miscellaneous	770,000	770,000	467,057	60.66%	473,262	61.46%
Revenues without Use of Net Position	923,500	923,500	578,036	62.59%	583,321	63.16%
Use of Net Position	387,310	387,310	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,310,810</b>	<b>\$ 1,310,810</b>	<b>\$ 578,036</b>	<b>44.10%</b>	<b>\$ 583,321</b>	<b>59.72%</b>
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 650,371	49.65%	\$ 432,303	44.26%
Non-Departmental:						
Fuel/Parts Reserve	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	1,000	1,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,310,810</b>	<b>\$ 1,310,810</b>	<b>\$ 650,371</b>	<b>49.62%</b>	<b>\$ 432,303</b>	<b>44.26%</b>
Projected Net Position December 31	\$ 605,976	\$ 605,976				
Net Position as of Report Date			\$ 920,951			

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

# YTD financial report 2017 gwinnettcountry

## Local Transit Operating Fund (515)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 1,695,621	59.68%	\$ 1,873,958	53.37%
Investment Income	22,000	22,000	28,330	128.77%	16,732	58.51%
Miscellaneous	22,000	22,000	7,331	33.32%	256,800	1,167.27%
Other Financing Sources	8,122,040	8,122,040	4,737,857	58.33%	3,704,500	58.33%
Revenues without Use of Net Position	11,007,257	11,007,257	6,469,139	58.77%	5,851,990	59.04%
Use of Net Position	1,382,119	1,376,555	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 12,389,376</b>	<b>\$ 12,383,812</b>	<b>\$ 6,469,139</b>	<b>52.24%</b>	<b>\$ 5,851,990</b>	<b>59.04%</b>
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 29,291	37.90%	\$ 31,517	45.07%
Transportation	12,312,083	12,306,519	4,939,352	40.14%	3,657,165	38.29%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,389,376</b>	<b>\$ 12,383,812</b>	<b>\$ 4,968,643</b>	<b>40.12%</b>	<b>\$ 3,688,682</b>	<b>37.21%</b>
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Net Position as of Report Date			\$ 5,732,326			

# YTD financial report 2017 gwinnettcountry

## Solid Waste Operating Fund (595)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 395,859	56.55%	\$ 361,630	48.22%
Charges for Services	45,274,798	45,274,798	25,834,531	57.06%	25,481,885	58.99%
Investment Income	221,968	221,968	300,848	135.54%	214,656	100.15%
Miscellaneous	50	50	1,024	2,048.00%	307	614.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 26,532,262</u>	57.43%	<u>\$ 26,058,478</u>	59.01%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 20,850,648	46.86%	\$ 20,620,183	48.40%
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	20,850,648	46.85%	20,620,183	48.38%
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>\$ 20,850,648</u>	45.13%	<u>\$ 20,620,183</u>	46.69%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Net Position as of Report Date			\$ 21,851,905			

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

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

# YTD financial report 2017 gwinnettcountry

## Stormwater Operating Fund (590)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 442,376	1.40%	\$ 398,881	1.28%
Investment Income	120,000	120,000	143,944	119.95%	136,686	128.53%
Miscellaneous	13,000	13,000	6,672	51.32%	1,593	7.91%
Revenues without Use of Net Position	31,671,521	31,671,521	592,992	1.87%	537,160	1.71%
Use of Net Position	464,320	355,642	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 32,135,841</b>	<b>\$ 32,027,163</b>	<b>\$ 592,992</b>	<b>1.85%</b>	<b>\$ 537,160</b>	<b>1.71%</b>
Appropriations:						
Planning and Development	\$ 733,683	\$ 715,419	\$ 306,084	42.78%	\$ 215,998	46.66%
Water Resources*	31,312,158	31,221,744	17,303,421	55.42%	4,235,357	14.46%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	10,000	10,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 32,135,841</b>	<b>\$ 32,027,163</b>	<b>\$ 17,609,505</b>	<b>54.98%</b>	<b>\$ 4,451,355</b>	<b>14.20%</b>
Projected Net Position December 31	\$ 27,641,617	\$ 27,750,295				
Net Position as of Report Date			\$ 11,089,424			

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

# YTD financial report 2017 gwinnettcountry

## Water and Sewer Operating Fund (501)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 168,201,103	53.92%	\$ 168,887,442	56.03%
Investment Income	440,000	440,000	990,357	225.08%	640,754	139.29%
Contributions and Donations	16,527,438	16,527,438	12,792,284	77.40%	13,874,890	83.01%
Miscellaneous	-	-	313,123	-	159,148	65.88%
Revenues without Use of Net Position	328,911,806	328,911,806	182,296,867	55.42%	183,562,234	57.58%
Use of Net Position	25,173,886	24,423,329	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 354,085,692</b>	<b>\$ 353,335,135</b>	<b>\$ 182,296,867</b>	<b>51.59%</b>	<b>\$ 183,562,234</b>	<b>55.57%</b>
Appropriations:						
Planning and Development	\$ 918,054	\$ 895,407	\$ 413,087	46.13%	\$ 499,109	53.63%
Water Resources*	353,002,638	352,274,728	187,022,495	53.09%	177,180,671	53.81%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	65,000	65,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 354,085,692</b>	<b>\$ 353,335,135</b>	<b>\$ 187,435,582</b>	<b>53.05%</b>	<b>\$ 177,679,780</b>	<b>53.79%</b>
Projected Net Position December 31	\$ 130,042,686	\$ 130,793,243				
Net Position as of Report Date			\$ 150,077,857			

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



# YTD financial report 2017 gwinnettcountry

## Administrative Support Fund (665)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017		Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
Revenues:						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 31,990,929	55.84%	\$ 28,585,144	52.44%
Investment Income	56,976	56,976	77,212	135.52%	21,528	24.37%
Miscellaneous	919,405	919,405	896,543	97.51%	865,469	58.44%
Revenues without Use of Net Position	58,262,505	58,262,505	32,964,684	56.58%	29,472,141	52.56%
Use of Net Position	1,794,062	1,324,099	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 60,056,567</b>	<b>\$ 59,586,604</b>	<b>\$ 32,964,684</b>	<b>55.32%</b>	<b>\$ 29,472,141</b>	<b>52.56%</b>
Appropriations:						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 2,039,229	50.11%	\$ 2,288,381	48.35%
Financial Services	9,484,620	9,420,902	4,762,818	50.56%	4,483,545	54.58%
Human Resources	3,631,591	3,607,675	1,907,121	52.86%	1,788,335	52.00%
Information Technology Services	28,222,732	27,946,724	13,814,928	49.43%	13,805,109	54.77%
Law	2,317,029	2,317,029	1,317,036	56.84%	1,269,798	57.19%
Support Services	11,070,310	10,999,160	6,085,199	55.32%	5,384,508	52.89%
Non-Departmental:						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	283,986	23.25%	326,258	45.22%
Total Non-Departmental	1,225,500	1,225,500	283,986	23.17%	326,258	45.22%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 60,056,567</b>	<b>\$ 59,586,604</b>	<b>\$ 30,210,317</b>	<b>50.70%</b>	<b>\$ 29,345,934</b>	<b>52.33%</b>
Projected Net Position December 31	\$ 7,011,183	\$ 7,481,146				
Net Position as of Report Date			\$ 11,559,612			

# YTD financial report 2017 gwinnettcouuty

## 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 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 3,015,722	\$ 3,015,722	\$ 3,015,722			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 466,667	58.33%	\$ 583,298	58.33%
Investment Income	14,537	14,537	11,660	80.21%	9,493	86.30%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	478,512	58.75%	592,791	58.63%
Use of Net Position	218,678	968,678	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,033,215</b>	<b>\$ 1,783,215</b>	<b>\$ 478,512</b>	<b>26.83%</b>	<b>\$ 592,791</b>	<b>58.63%</b>
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,783,215	\$ 1,332,112	74.70%	\$ 209,696	20.83%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,033,215</b>	<b>\$ 1,783,215</b>	<b>\$ 1,332,112</b>	<b>74.70%</b>	<b>\$ 209,696</b>	<b>20.74%</b>
Projected Net Position December 31	\$ 2,797,044	\$ 2,047,044				
Net Position as of Report Date			\$ 2,162,122			

# YTD financial report 2017 gwinnettcountry

## Fleet Management Fund (610)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 3,153,323	54.99%	\$ 2,865,500	45.83%
Miscellaneous	270,700	270,700	279,876	103.39%	276,671	80.11%
Revenues without Use of Net Position	6,004,729	6,004,729	3,433,199	57.17%	3,142,171	47.63%
Use of Net Position	473,727	459,820	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 6,478,456</b>	<b>\$ 6,464,549</b>	<b>\$ 3,433,199</b>	<b>53.11%</b>	<b>\$ 3,142,171</b>	<b>47.63%</b>
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,450,549	\$ 3,466,076	53.73%	\$ 3,270,602	50.45%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Total Non-Departmental	14,000	14,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,478,456</b>	<b>\$ 6,464,549</b>	<b>\$ 3,466,076</b>	<b>53.62%</b>	<b>\$ 3,270,602</b>	<b>49.57%</b>
Projected Net Position December 31	\$ 1,003,586	\$ 1,017,493				
Net Position as of Report Date			\$ 1,444,436			

# YTD financial report 2017 gwinnettcountry

## Group Self-Insurance Fund (605)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 30,310,788	58.41%	\$ 29,038,703	59.85%
Investment Income	175,000	175,000	212,916	121.67%	146,662	89.56%
Miscellaneous	-	-	109,082	-	736,397	-
Revenues without Use of Net Position	52,072,239	52,072,239	30,632,786	58.83%	29,921,762	61.47%
Use of Net Position	3,005,215	2,982,076	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 55,077,454</b>	<b>\$ 55,054,315</b>	<b>\$ 30,632,786</b>	<b>55.64%</b>	<b>\$ 29,921,762</b>	<b>59.81%</b>
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,044,315	\$ 30,650,074	55.68%	\$ 29,003,950	57.99%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,077,454</b>	<b>\$ 55,054,315</b>	<b>\$ 30,650,074</b>	<b>55.67%</b>	<b>\$ 29,003,950</b>	<b>57.97%</b>
Projected Net Position December 31	\$ 27,030,877	\$ 27,054,016				
Net Position as of Report Date			\$ 30,018,804			

# YTD financial report 2017 gwinnettcountry

## Risk Management Fund (602)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 10,142,582	\$ 10,142,582	\$ 10,142,582			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 2,624,999	58.33%	\$ 2,915,901	58.32%
Investment Income	75,000	75,000	71,531	95.37%	58,058	60.48%
Miscellaneous	-	-	438,453	-	12,405	-
Revenues without Use of Net Position	4,575,000	4,575,000	3,134,983	68.52%	2,986,364	58.60%
Use of Net Position	2,677,948	2,677,948	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,252,948</b>	<b>\$ 7,252,948</b>	<b>\$ 3,134,983</b>	<b>43.22%</b>	<b>\$ 2,986,364</b>	<b>41.97%</b>
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 4,562,082	62.99%	\$ 4,069,540	57.27%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,252,948</b>	<b>\$ 7,252,948</b>	<b>\$ 4,562,082</b>	<b>62.90%</b>	<b>\$ 4,069,540</b>	<b>57.19%</b>
Projected Net Position December 31	\$ 7,464,634	\$ 7,464,634				
Net Position as of Report Date			\$ 8,715,483			

# YTD financial report 2017 gwinnettcouuty

## 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 07/31/2017	Actuals YTD as of 07/31/2017	% Actual to Current Budget	Actuals YTD as of 07/31/2016	% Actual to 07/31/2016 Budget
Net Position January 1	\$ 9,587,387	\$ 9,587,387	\$ 9,587,387			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 1,458,334	58.33%	\$ 2,041,480	58.33%
Investment Income	50,000	50,000	93,694	187.39%	77,938	194.85%
Miscellaneous	-	-	21,178	-	321	-
Revenues without Use of Net Position	2,550,000	2,550,000	1,573,206	61.69%	2,119,739	59.88%
Use of Net Position	835,707	835,707	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,385,707</b>	<b>\$ 3,385,707</b>	<b>\$ 1,573,206</b>	<b>46.47%</b>	<b>\$ 2,119,739</b>	<b>48.81%</b>
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 2,448,895	72.54%	\$ 1,568,876	36.21%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,385,707</b>	<b>\$ 3,385,707</b>	<b>\$ 2,448,895</b>	<b>72.33%</b>	<b>\$ 1,568,876</b>	<b>36.13%</b>
Projected Net Position December 31	\$ 8,751,680	\$ 8,751,680				
Net Position as of Report Date			\$ 8,711,698			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 07/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
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	128,308	124,308	GCID20170431 Approval to accept and appropriate first quarter donations made to Parks and Recreation and Animal Welfare and Enforcement in amount of \$23,012.51 of which \$18,704.80 is in-kind.	-	4,308
				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
				Total: Contributions and Donations	-	124,308
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 - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	19,477,684	19,072,604	(405,080)	To adjust budget for 90 day job vacancies.	(47,789)	(371,227)
				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	(47,789)	(405,080)
<b>Total: General Fund</b>			<b>170,830</b>		<b>(47,789)</b>	<b>170,830</b>
<b>2003 General Obligation Bond Debt Fund (951)</b>						
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
<b>Total: General Obligation Bond Debt Fund</b>			<b>3,933</b>		<b>-</b>	<b>3,933</b>
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	3,112,356	2,222,853	(889,503)	To adjust budget for 90 day job vacancies.	(94,444)	(889,503)
<b>Total: Fire and Emergency Medical Services District Fund</b>			<b>(889,503)</b>		<b>(94,444)</b>	<b>(889,503)</b>
<b>Police Services District Fund (106)</b>						
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
<b>Total: Police Services District Fund</b>			<b>31,600</b>		<b>-</b>	<b>31,600</b>



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Use of Fund Balance	1,320,192	1,239,003	(81,189)	To adjust budget for 90 day job vacancies.	-	(81,189)
<i>Total: Recreation Fund</i>			(81,189)		-	(81,189)
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,250,000	7,256,612	6,612	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
<i>Total: Street Lighting Fund</i>			6,612		-	6,612
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	110,476	110,476	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,804
				GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	(23,328)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			110,476		-	110,476
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
Fines and Forfeitures	-	23,328	23,328	GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	23,328
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			23,328		-	23,328
<b>E-911 Fund (095)</b>						
Use of Fund Balance	6,069,594	5,912,131	(157,463)	To adjust budget for 90 day job vacancies.	(49,107)	(169,454)
				GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.	11,991	11,991
<i>Total: E-911 Fund</i>			(157,463)		(37,116)	(157,463)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	29,587	29,587	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,127	29,587
Use of Fund Balance	713,259	683,672	(29,587)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(3,127)	(29,587)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	264,238	264,238	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	114,948	264,238
Use of Fund Balance	609,180	344,942	(264,238)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(114,948)	(264,238)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
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
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	167,517	167,517	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	167,517
<i>Total: Sheriff Special Treasury Fund</i>			167,517		-	167,517
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	33,154	33,154	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	33,154
<i>Total: Sheriff Special State Fund</i>			33,154		-	33,154
<b>Stadium Fund (055)</b>						
Other Financing Sources	400,000	1,990,613	1,590,613	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613
<b>Tourism Fund (050)</b>						
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
<b>Local Transit Operating Fund (515)</b>						
Use of Net Position	1,382,119	1,376,555	(5,564)	To adjust budget for 90 day job vacancies.	-	(5,564)
<i>Total: Local Transit Operating Fund</i>			(5,564)		-	(5,564)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	464,320	355,642	(108,678)	To adjust budget for 90 day job vacancies.	(18,977)	(108,678)
<i>Total: Stormwater Operating Fund</i>			(108,678)		(18,977)	(108,678)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	25,173,886	24,423,329	(750,557)	To adjust budget for 90 day job vacancies.	(183,942)	(750,557)
<i>Total: Water and Sewer Operating Fund</i>			(750,557)		(183,942)	(750,557)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	1,794,062	1,324,099	(469,963)	To adjust budget for 90 day job vacancies.	(59,808)	(469,963)
<i>Total: Administrative Support Fund</i>			(469,963)		(59,808)	(469,963)
<b>Auto Liability Fund (606)</b>						
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
<b>Fleet Management Fund (610)</b>						
Use of Net Position	473,727	459,820	(13,907)	To adjust budget for 90 day job vacancies.	-	(13,907)
<i>Total: Fleet Management Fund</i>			(13,907)		-	(13,907)
<b>Group Self-Insurance Fund (605)</b>						
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)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 1,407,725</b>		<b>\$ (442,076)</b>	<b>\$ 1,407,725</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 07/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ (15,162)	To adjust budget for 90 day job vacancies.	\$ -	\$ (15,162)
Financial Services	9,153,002	9,110,669	(42,333)	To adjust budget for 90 day job vacancies.	(13,574)	(42,333)
Transportation	18,801,475	19,093,117	291,642	To adjust budget for 90 day job vacancies.	(10,819)	(76,086)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	367,728
				<b>Total: Transportation</b>	<b>(10,819)</b>	<b>291,642</b>
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)
				<b>Total: Police Services</b>	<b>-</b>	<b>(4,798,794)</b>
Corrections	15,977,143	15,971,586	(5,557)	To adjust budget for 90 day job vacancies.	-	(77,657)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	72,100
				<b>Total: Corrections</b>	<b>-</b>	<b>(5,557)</b>
Community Services	6,788,377	11,592,205	4,803,828	To adjust budget for 90 day job vacancies.	(23,396)	(91,751)
				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
				<b>Total: Community Services</b>	<b>(23,396)</b>	<b>4,803,828</b>
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
				<b>Total: Juvenile Court</b>	<b>-</b>	<b>793,900</b>

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	85,817,230	86,658,330	841,100	Transfer from Non-Departmental Inmate Medical Reserve.	-	841,100
Clerk of Court	10,379,273	10,365,916	(13,357)	To adjust budget for 90 day job vacancies.	-	(13,357)
Judiciary	19,838,709	25,314,633	5,475,924	Transfer from Non-Departmental: Indigent Defense Reserve.	-	3,348,300
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	388,900
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,734,000
				To adjust budget for 90 day job vacancies.	-	(13,813)
				GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	-	50,021
				GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	(31,484)
				Total: Judiciary	-	5,475,924
Probate Court	2,440,370	2,523,370	83,000	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	2,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,400
				Total: Probate Court	-	83,000
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)	(15,569)
Contribution to Capital	4,553,170	4,584,654	31,484	GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	31,484
Prisoner Medical Reserve	1,900,000	985,900	(914,100)	Transfer to Corrections.	-	(72,100)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	-	(841,100)
				Total: Prisoner Medical Reserve	-	(914,100)
Other Miscellaneous	120,773	136,342	15,569	Transfer from Compensation Reserve.	15,569	15,569
Indigent Defense Reserve	5,500,000	1,555,200	(3,944,800)	Transfer to Juvenile Court.	-	(516,100)
				Transfer to Judiciary.	-	(3,348,300)
				Transfer to Probate Court.	-	(80,400)
				Total: Indigent Defense Reserve	-	(3,944,800)
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			(7,237,816)		-	(7,237,816)
Total: General Fund			170,830		(47,789)	170,830

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>2003 General Obligation Bond Debt Fund (951)</b>						
Debt Service	4,261,788	4,265,721	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,933
<i>Total: General Obligation Bond Debt Fund</i>			3,933		-	3,933
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,249,898	7,173,739	(76,159)	To adjust budget for 90 day job vacancies.	-	(59,409)
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	(16,750)
				Total: Planning and Development	-	(76,159)
Non-Departmental	183,466	200,216	16,750	To adjust budget for 90 day job vacancies.	-	-
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	16,750
				Total: Planning and Development	-	16,750
Contribution to Fund Balance	945,509	1,004,918	59,409	To adjust budget for 90 day job vacancies.	-	59,409
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
<b>Fire and Emergency Medical Services District Fund (102)</b>						
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	104,261,590	(883,857)	To adjust budget for 90 day job vacancies.	(94,444)	(883,857)
<i>Total: Fire and Emergency Services District Fund</i>			(889,503)		(94,444)	(889,503)
<b>Police Services District Fund (106)</b>						
Police Services	94,013,317	93,234,851	(778,466)	To adjust budget for 90 day job vacancies.	(116,860)	(894,466)
				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	(116,860)	(778,466)
Recorder's Court	1,902,622	1,993,322	90,700	Transfer from Non-Departmental: Indigent Defense Reserve.	-	22,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	68,300
				Total: Recorder's Court	-	90,700
Non-Departmental	4,473,488	4,284,288	(189,200)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(22,400)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(68,300)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(98,500)
				Total: Non-Departmental	-	(189,200)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Fund Balance	3,460,750	4,369,316	908,566	To adjust budget for 90 day job vacancies.	116,860	894,466
				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	116,860	908,566
<i>Total: Police Services District Fund</i>			31,600		-	31,600
<b>Recreation Fund (105)</b>						
Community Services	34,202,461	34,121,272	(81,189)	To adjust budget for 90 day job vacancies.	-	(81,189)
<i>Total: Recreation Fund</i>			(81,189)		-	(81,189)
<b>Street Lighting Fund (002)</b>						
Transportation	7,455,115	7,461,727	6,612	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
<i>Total: Street Lighting Fund</i>			6,612		-	6,612
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	140,785	251,261	110,476	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	133,804
				GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	(23,328)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			110,476		-	110,476
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
District Attorney	-	23,328	23,328	GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	23,328
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			23,328		-	23,328
<b>E-911 Fund (095)</b>						
Police Services	18,443,456	18,285,993	(157,463)	To adjust budget for 90 day job vacancies.	(49,107)	(169,454)
				GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.	11,991	11,991
<i>Total: E-911 Fund</i>			(157,463)		(37,116)	(157,463)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
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
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	317,517	167,517	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	167,517
<i>Total: Sheriff Special Treasury Fund</i>			167,517		-	167,517
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	73,670	106,824	33,154	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	33,154
<i>Total: Sheriff Special State Fund</i>			33,154		-	33,154
<b>Stadium Fund (055)</b>						
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
<b>Tourism Fund (050)</b>						
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
				<b>Total: Tourism</b>	-	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
<b>Local Transit Operating Fund (515)</b>						
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)



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Solid Waste Operating Fund (595)</b>						
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>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	733,683	715,419	(18,264)	To adjust budget for 90 day job vacancies.	(9,132)	(18,264)
Water Resources	31,312,158	31,221,744	(90,414)	To adjust budget for 90 day job vacancies.	(9,845)	(90,414)
<i>Total: Stormwater Operating Fund</i>			(108,678)		(18,977)	(108,678)
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	918,054	895,407	(22,647)	To adjust budget for 90 day job vacancies.	-	(22,647)
Water Resources	353,002,638	352,274,728	(727,910)	To adjust budget for 90 day job vacancies.	(183,942)	(727,910)
<i>Total: Water and Sewer Operating Fund</i>			(750,557)		(183,942)	(750,557)
<b>Administrative Support Fund (665)</b>						
County Administration	4,104,785	4,069,614	(35,171)	To adjust budget for 90 day job vacancies.	-	(35,171)
Financial Services	9,484,620	9,420,902	(63,718)	To adjust budget for 90 day job vacancies.	-	(63,718)
Human Resources	3,631,591	3,607,675	(23,916)	To adjust budget for 90 day job vacancies.	-	(23,916)
Information Technology	28,222,732	27,946,724	(276,008)	To adjust budget for 90 day job vacancies.	(35,566)	(276,008)
Support Services	11,070,310	10,999,160	(71,150)	To adjust budget for 90 day job vacancies.	(24,242)	(71,150)
<i>Total: Administrative Support Fund</i>			(469,963)		(59,808)	(469,963)
<b>Auto Liability Fund (606)</b>						
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
<b>Fleet Management Fund (610)</b>						
Support Services	6,464,456	6,450,549	(13,907)	To adjust budget for 90 day job vacancies.	-	(13,907)
<i>Total: Fleet Management Fund</i>			(13,907)		-	(13,907)
<b>Group Self-Insurance Fund (605)</b>						
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)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 1,407,725</b>		<b>\$ (442,076)</b>	<b>\$ 1,407,725</b>