



gwinnettcounty



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



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

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

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

**DATE:** April 19, 2017

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

This report, which includes unaudited information for the fiscal year through March 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 11
Budget Adjustments by Fund Schedule	Page 52
Investment Update as of December 31, 2016	Page 60
2016 E-911 Reimbursement Reconciliation Report & 2017 Payments	Page 65

# Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in March and early April including: 1) annual E-911 payments to cities; 2) the completion of the 2017 Budget Document; 3) the mailing of annual assessment notices; and 4) the continuation of fiscal year 2018 budget preparation. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 4 – 10, followed by financial summaries for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations. An investment update as of December 31, 2016 is also presented. This report concludes with a summary of 2016 and 2017 payments to cities for E-911 expenses.

## Highlights

Expenses for other governmental agencies in the E-911 Fund are approximately \$3.2 million higher than this same time last year. This is due to the timing of payments to cities for E-911 expenses. These payments were made in March this year, but they were made in April last year. Additional information about this year's payments is discussed below.

Expenses in the Auto Liability, Risk Management, and Workers' Compensation Funds are trending higher than this same time last year due to increases in claims activity. Staff will continue to monitor these funds throughout the year to determine if budget adjustments will be necessary.

Charges for services revenues in the Group Self-Insurance Fund reflect a \$3.4 million increase over last year, primarily due to increases in employee and employer contributions resulting from one additional payroll period in the first quarter of 2017 compared to 2016. There were seven biweekly payroll periods in the first quarter of this year, but there were only six biweekly payroll periods in the first quarter of last year.

## Annual E-911 Payments to Cities

In accordance with the Service Delivery Strategy (SDS) agreement, payments to cities providing E-911 dispatch services were made in March in the amount of \$3.5 million. This is shown as a non-departmental expenditure in the financial summary for the E-911 Fund on page 30.

The 2016 reconciliation of payments to the cities and 2017 payments to cities are included on page 65 of this report. While the 2016 activity was accounted for in the prior fiscal year, we are providing this final summary to close out this activity after the cities' 2016 expenses were audited.

## 2017 Budget Document

The 2017 Budget Document was completed in late March and is available on the County's website at [www.gwinnettbudget.com](http://www.gwinnettbudget.com). The document serves as a policy document, an operations guide, a financial plan, and a communications device.

## Assessment Notices

In accordance with state law, the Gwinnett County Board of Assessors mailed annual notices of current assessment to residential and commercial property owners on April 7, 2017. The notices include estimated taxes that are based on the previous year's millage rate and the current year's value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill a property owner receives will be based on the tax rates set by the Board of Commissioners and the Board of Education later this year.

Property owners have 45 days from the date of the notice to file an appeal. For information about the appeals process, visit [www.gwinnett-assessor.com](http://www.gwinnett-assessor.com).

Notices of assessment for personal property consisting of boats, airplanes, and business equipment will be distributed in May.

## 2018 Budget Preparation

As part of the fiscal year 2018 budget process, departments have submitted their technology requests. Departments are expected to submit their Capital Improvement Plan (CIP) budgets in April.

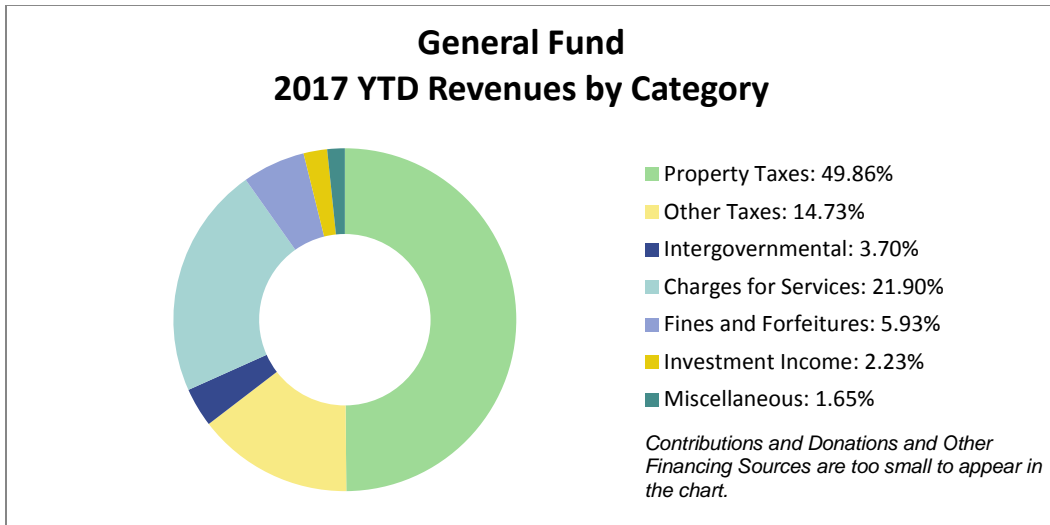
## Recurring Monthly Financial Trends

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.

Expenses in the Stormwater Operating Fund reflect a \$5.6 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 lump payment. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

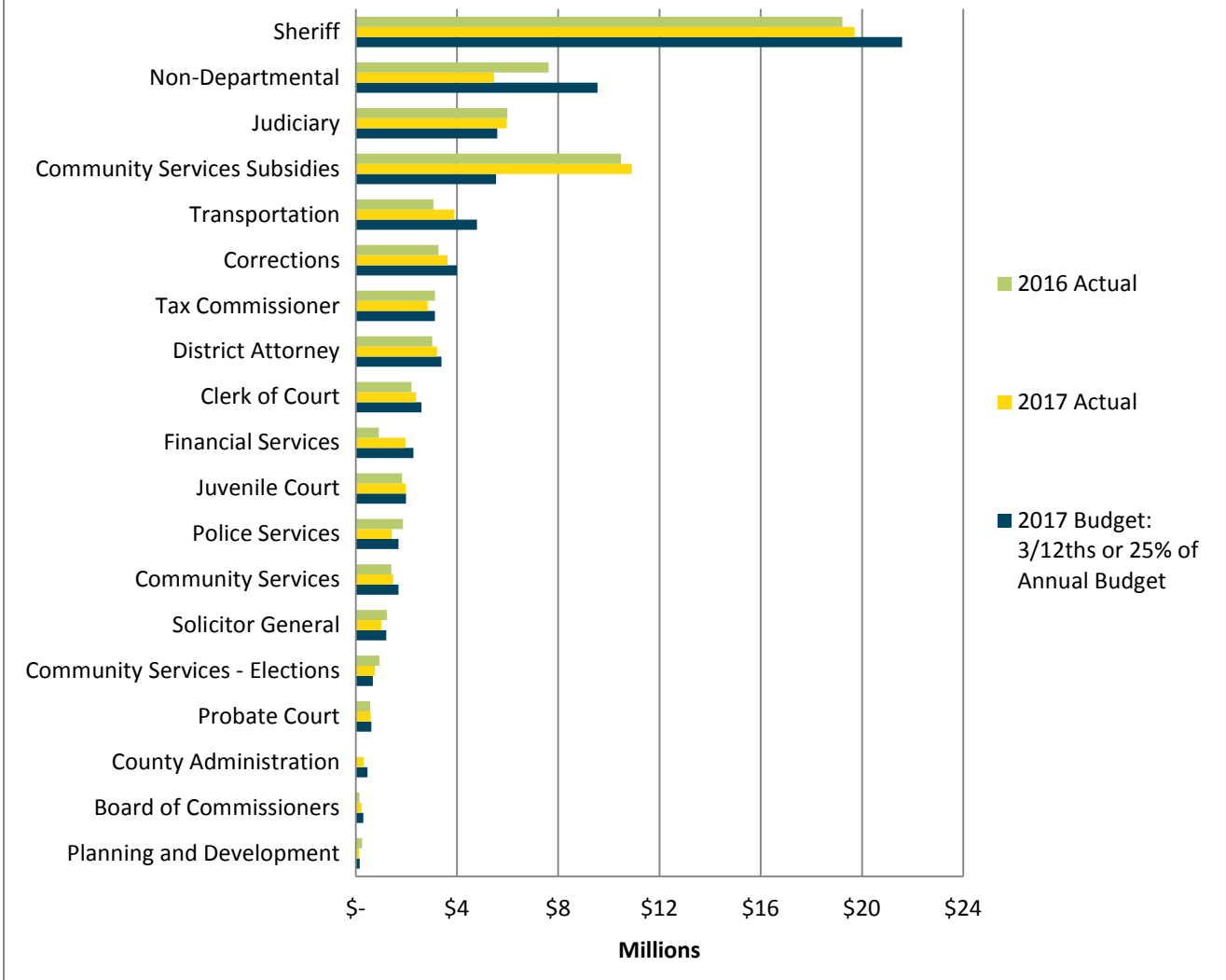
## General Fund (page 11)

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



Current year motor vehicle taxes and prior year property taxes make up approximately 50 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

**General Fund  
Budget vs. Actual by Department  
March 2016-2017 YTD Expenditures**



Non-departmental expenditures are approximately \$2.2 million, or 28 percent, less than this same time last year, primarily due to a procedural change in the way annual prepaid license and support agreements are reported, as well as the timing of a payment to Partnership Gwinnett. In 2016, a \$2.5 million payment for the maintenance of our 800 MHZ radio system was recorded in February when it was paid; in 2017, this payment is being spread out across the year in equal monthly increments. A \$400,000 payment to Partnership Gwinnett that was made in March last year has not yet occurred this year due to the timing of contract approval and execution. In 2017, approval of the Partnership Gwinnett contract is expected in the coming weeks.

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

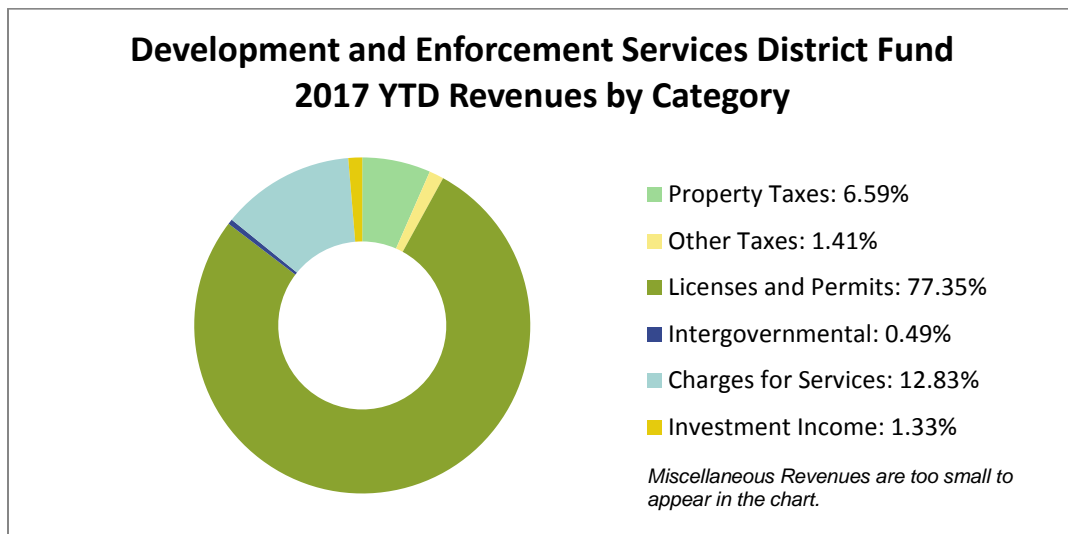
Community Services subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report,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

Community Services Elections expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a large annual maintenance service payment for the elections system that was made in January.

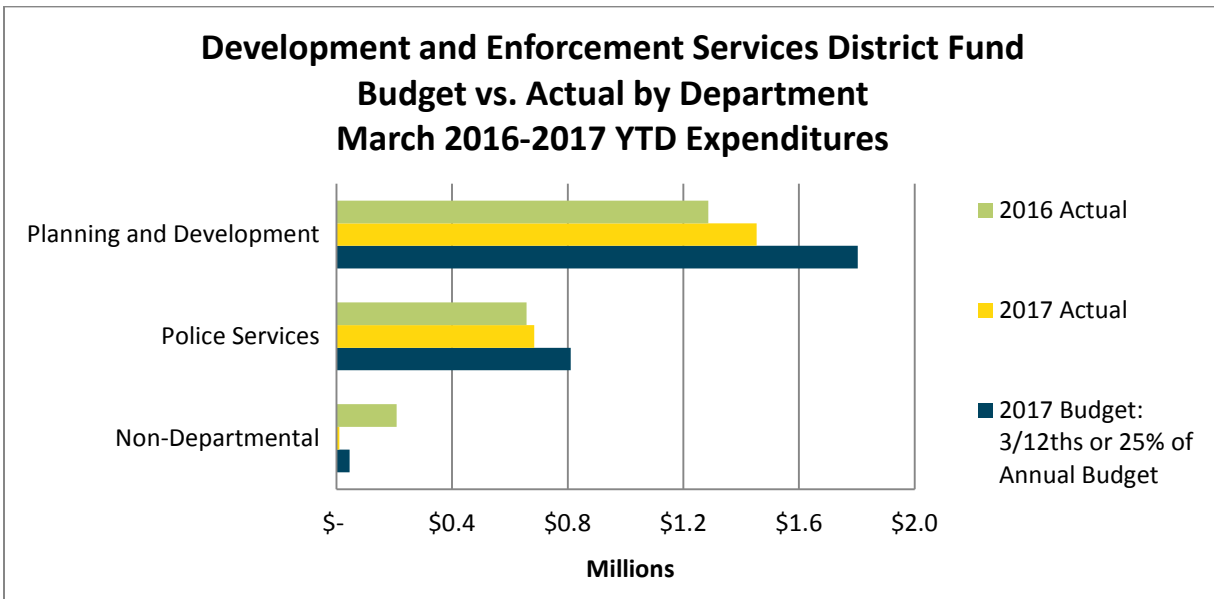
Board of Commissioners expenditures increased approximately \$90,200, or 63 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 that affected the funding source of some positions.

## Development and Enforcement Services District Fund (page 14)

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

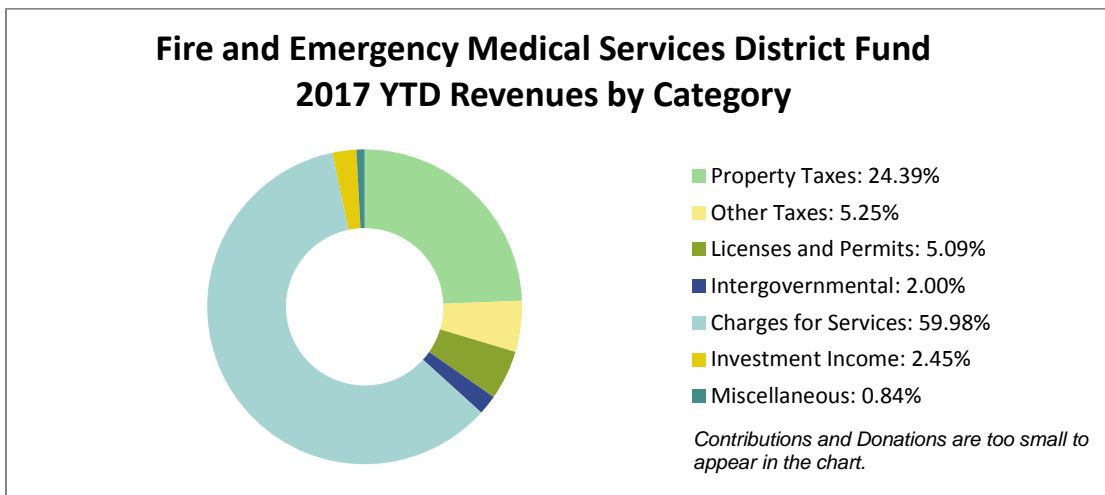


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 54 percent of the fund's annual budget.



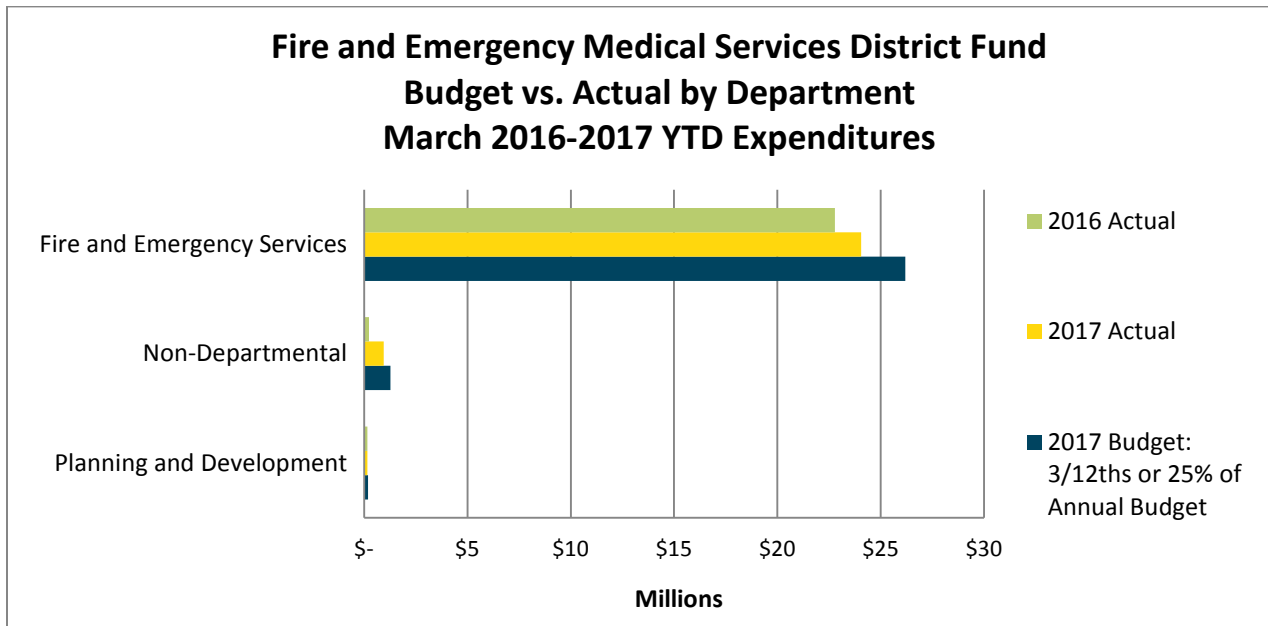
## Fire and Emergency Medical Services District Fund (page 15)

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



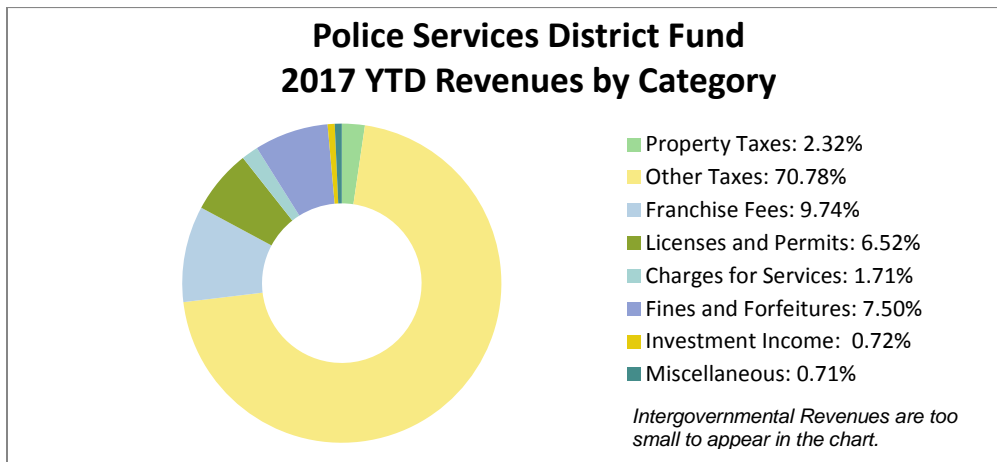
Although the chart above shows the largest portion of year-to-date revenues collected are from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 77 percent of the fund's annual budget.





## Police Services District Fund (page 17)

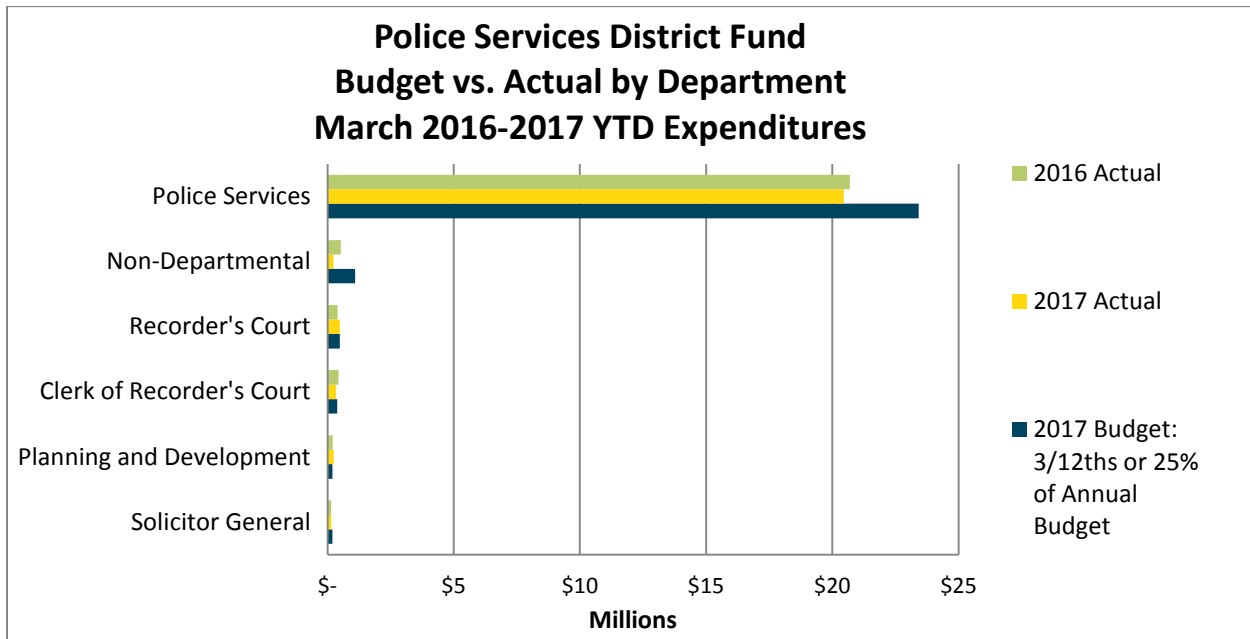
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

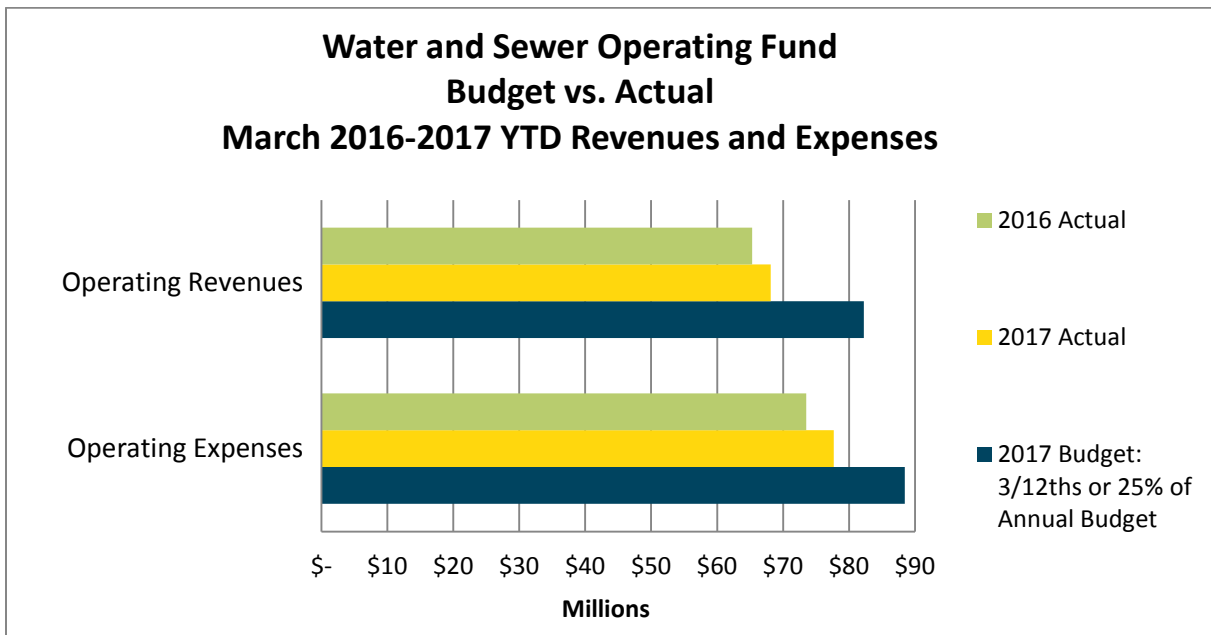
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately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

The Police Services District Fund reflects a year-over-year increase in taxes of approximately 15 percent and a year-over-year increase in licenses and permits of approximately 9 percent. The increases are primarily attributable to the implementation of a new billing system in 2017 which reports revenues at the time of billing rather than when they are collected.



## Water and Sewer Operating Fund (page 45)

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



Year-to-date Water and Sewer Operating Fund revenues through March 2017 are approximately \$2.9 million, or 4.4 percent, higher than this time last year. This is primarily attributable to an 8.9 percent increase in water consumption this year over last year.

Although revenues are higher than this time last year, they are approximately \$14.1 million, or 17.1 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 March 2017 are approximately \$4.2 million, or 5.7 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 \$10.8 million, or 12.2 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

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## General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 150,006,962	\$ 150,006,962	\$ 150,006,962			
<b>Revenues:</b>						
Taxes	\$ 222,176,456	\$ 222,176,456	\$ 9,755,237	4.39%	\$ 9,541,761	4.30%
Licenses and Permits	30,000	270,225	-	0.00%	-	-
Intergovernmental	3,436,572	3,436,572	558,335	16.25%	500,635	14.79%
Charges for Services	24,831,112	24,831,112	3,307,813	13.32%	2,823,114	11.61%
Fines and Forfeitures	3,950,375	3,950,375	895,296	22.66%	632,875	14.08%
Investment Income	606,001	606,001	336,486	55.53%	315,678	57.67%
Contributions and Donations	4,000	4,000	4,588	114.70%	2,288	17.33%
Miscellaneous	984,678	984,678	249,299	25.32%	437,067	38.57%
Other Financing Sources	165,000	165,000	41,250	25.00%	136,250	82.58%
Revenues without Use of Fund Balance	256,184,194	256,424,419	15,148,304	5.91%	14,389,668	5.62%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	19,471,449	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 284,661,878</b>	<b>\$ 284,895,868</b>	<b>\$ 15,148,304</b>	<b>5.32%</b>	<b>\$ 14,389,668</b>	<b>5.28%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,229,400	\$ 1,214,238	\$ 233,335	19.22%	\$ 143,102	22.71%
County Administration	1,835,621	1,835,621	319,883	17.43%	-	-
Financial Services	9,153,002	9,133,023	1,958,409	21.44%	1,825,448	22.70%
Tax Commissioner	12,515,052	12,515,052	2,841,481	22.70%	3,130,468	23.73%
Transportation	18,801,475	19,162,787	3,890,760	20.30%	3,069,490	17.97%
Planning and Development	648,933	635,388	133,588	21.02%	252,343	29.60%
Police Services	6,795,201	6,767,678	1,425,134	21.06%	1,410,734	21.86%
Corrections	15,977,143	15,994,108	3,624,823	22.66%	3,263,426	22.19%
Community Services	6,788,377	6,763,699	1,472,950	21.78%	1,235,801	19.61%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	888,405	888,405	483,405	54.41%	430,900	48.50%
Board of Health	1,564,391	1,564,391	782,196	50.00%	782,196	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	27,537	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	87,500	50.00%	58,625	50.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	710,510	710,510	123,989	17.45%	125,665	15.94%
Library Subsidy	16,950,800	16,950,800	8,475,400	50.00%	8,225,396	50.00%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Total Community Services Subsidies	22,186,827	22,186,827	10,905,700	49.15%	10,485,985	48.71%
Community Services - Elections	2,691,744	2,691,744	760,089	28.24%	909,331	10.00%
Juvenile Court	7,624,313	7,954,813	1,971,100	24.78%	1,862,571	23.78%
Sheriff	85,817,230	86,319,930	19,711,848	22.84%	19,225,975	24.05%
Clerk of Court	10,379,273	10,379,273	2,389,322	23.02%	2,192,818	22.05%

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## General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Judiciary	19,838,709	22,348,409	5,965,934	26.70%	5,990,580	27.04%
Probate Court	2,440,370	2,470,570	592,261	23.97%	568,209	25.00%
District Attorney	13,525,865	13,525,865	3,204,695	23.69%	3,017,700	24.14%
Solicitor General	4,805,173	4,810,373	1,000,784	20.80%	938,849	22.61%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	4,553,170	4,553,170	1,138,292	25.00%	1,511,315	25.00%
Contribution to Capital Vehicles	-	-	-	-	80,589	79.63%
Contribution to Local Transit	8,122,040	8,122,040	2,030,510	25.00%	1,587,643	25.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,353,000	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	432,275	31.64%	432,275	31.53%
Other Miscellaneous	120,773	120,773	29,913	24.77%	14,674	12.15%
Pauper Burial	205,000	205,000	31,200	15.22%	14,080	6.87%
Partnership Gwinnett	500,000	500,000	-	0.00%	400,000	80.00%
Fuel/Parts Reserve	105,000	105,000	-	0.00%	-	0.00%
Indigent Defense Reserve	5,500,000	3,670,300	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	1,554,300	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	490,700	-	0.00%	-	0.00%
Motor Vehicle Contribution	9,575,086	9,575,086	-	0.00%	-	0.00%
800 MHZ Maintenance	2,920,046	2,920,046	778,626	26.66%	2,496,696	86.33%
Other Governmental Agencies	500,955	500,955	14,953	2.98%	80,790	11.54%
Total Non-Departmental	41,608,170	38,186,470	5,455,769	14.29%	7,618,062	21.15%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 284,661,878</b>	<b>\$ 284,895,868</b>	<b>\$ 67,857,865</b>	<b>23.82%</b>	<b>\$ 67,140,892</b>	<b>24.62%</b>

Projected Fund Balance December 31 \$ 121,529,278 \$ 121,535,513

Estimated Fund Balance as of Report Date \$ 97,297,401

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## 2003 G.O. Bond Debt Service Fund (951)

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Principal and interest are paid in January and interest only is paid again in July.

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 171,229	312.63%	\$ 174,280	2.65%
Intergovernmental	40,154	40,154	6,535	16.27%	6,295	21.94%
Investment Income	-	-	22,250	-	6,289	-
Revenues without Use of Fund Balance	94,925	94,925	200,014	210.71%	186,864	2.83%
Use of Fund Balance	4,166,863	4,170,196	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 4,261,788</u>	<u>\$ 4,265,121</u>	<u>\$ 200,014</u>	4.69%	<u>\$ 186,864</u>	2.83%
Appropriations:						
Debt Service	\$ 4,261,788	\$ 4,265,121	\$ 4,081,921	95.70%	\$ 3,975,738	94.88%
TOTAL APPROPRIATIONS	<u>\$ 4,261,788</u>	<u>\$ 4,265,121</u>	<u>\$ 4,081,921</u>	95.70%	<u>\$ 3,975,738</u>	60.25%
Projected Fund Balance December 31	\$ 15,057,831	\$ 15,054,498				
Estimated Fund Balance as of Report Date			\$ 15,342,787			

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## Development & Enforcement District Fund (104)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,383,725	\$ 99,660	1.56%	\$ 105,146	1.71%
Licenses and Permits	3,975,900	3,975,900	964,498	24.26%	1,056,886	31.93%
Intergovernmental	40,309	40,309	6,141	15.23%	6,032	21.17%
Charges for Services	518,135	518,135	159,951	30.87%	145,214	29.18%
Investment Income	36,000	36,000	16,613	46.15%	18,078	56.03%
Miscellaneous	-	-	31	-	876	-
Other Financing Sources	668,029	668,029	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 11,622,098</b>	<b>\$ 11,622,098</b>	<b>\$ 1,246,894</b>	<b>10.73%</b>	<b>\$ 1,332,232</b>	<b>12.62%</b>
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,211,691	\$ 1,453,725	20.16%	\$ 1,286,876	19.79%
Police Services	3,243,225	3,243,225	684,577	21.11%	657,559	22.09%
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	126,466	10,241	8.10%	208,708	22.68%
Total Non-Departmental	183,466	183,466	10,241	5.58%	208,708	21.46%
Appropriations without Contribution to Fund Balance	10,676,589	10,638,382	2,148,543	20.20%	2,153,143	20.60%
Contribution to Fund Balance	945,509	983,716	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,622,098</b>	<b>\$ 11,622,098</b>	<b>\$ 2,148,543</b>	<b>18.49%</b>	<b>\$ 2,153,143</b>	<b>20.40%</b>
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,199,445				
Estimated Fund Balance as of Report Date			\$ 8,314,080			

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## Fire and EMS District Fund (102)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
<b>Revenues:</b>						
Taxes	\$ 84,894,109	\$ 84,894,109	\$ 1,284,092	1.51%	\$ 1,372,441	1.69%
Licenses and Permits	900,896	900,896	220,558	24.48%	241,034	30.46%
Intergovernmental	534,059	534,059	86,871	16.27%	83,714	21.95%
Charges for Services	15,495,100	15,495,100	2,599,114	16.77%	2,263,351	14.53%
Investment Income	130,000	130,000	106,266	81.74%	63,410	50.33%
Contributions and Donations	-	-	100	-	250	100.00%
Miscellaneous	1,500	1,500	36,384	2,425.60%	40,678	133.20%
Other Financing Sources	5,938,036	5,938,036	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	107,893,700	107,893,700	4,333,385	4.02%	4,064,878	3.95%
Use of Fund Balance	3,112,356	2,703,195	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 111,006,056</b>	<b>\$ 110,596,895</b>	<b>\$ 4,333,385</b>	<b>3.92%</b>	<b>\$ 4,064,878</b>	<b>3.95%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 762,979	\$ 757,333	\$ 159,389	21.05%	\$ 158,445	24.25%
Fire and Emergency Services	105,145,447	104,741,932	24,054,327	22.97%	22,786,405	23.05%
<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	954,358	20.14%	233,032	12.58%
Total Non-Departmental	5,097,630	5,097,630	954,358	18.72%	233,032	11.27%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 111,006,056</b>	<b>\$ 110,596,895</b>	<b>\$ 25,168,074</b>	<b>22.76%</b>	<b>\$ 23,177,882</b>	<b>22.53%</b>
Projected Fund Balance December 31	\$ 44,431,107	\$ 44,840,268				
Estimated Fund Balance as of Report Date			\$ 26,708,774			



# 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			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 1,288	32.75%	\$ 1,199	29.95%
Revenues without Use of Fund Balance	3,933	3,933	1,288	32.75%	1,199	29.95%
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>\$ 1,288</b>	<b>2.85%</b>	<b>\$ 1,199</b>	<b>2.80%</b>
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 1,277	2.83%	\$ 567	1.33%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,178</b>	<b>\$ 45,178</b>	<b>\$ 1,277</b>	<b>2.83%</b>	<b>\$ 567</b>	<b>1.33%</b>
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Estimated Fund Balance as of Report Date			\$ 764,327			

# 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
<b>Revenues:</b>						
Taxes	\$ 58,665,793	\$ 58,665,793	\$ 15,306,764	26.09%	\$ 13,334,151	23.84%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,194,288	4,194,288	1,205,780	28.75%	1,107,887	27.58%
Intergovernmental	222,073	222,073	35,261	15.88%	33,380	20.81%
Charges for Services	1,020,437	1,020,437	315,231	30.89%	331,675	27.13%
Fines and Forfeitures	9,100,304	9,100,304	1,386,029	15.23%	1,568,086	14.41%
Investment Income	200,000	200,000	132,386	66.19%	95,165	48.02%
Miscellaneous	273,462	273,462	130,693	47.79%	86,592	25.56%
Other Financing Sources	2,969,018	2,969,018	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 106,936,498</b>	<b>\$ 106,936,498</b>	<b>\$ 18,512,144</b>	<b>17.31%</b>	<b>\$ 16,556,936</b>	<b>16.00%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 791,982	\$ 791,982	\$ 244,201	30.83%	\$ 204,121	28.28%
Police Services	94,013,317	93,670,676	20,447,606	21.83%	20,687,908	22.82%
Recorder's Court	1,902,622	1,952,822	492,072	25.20%	402,137	25.15%
Solicitor General	761,700	761,700	141,229	18.54%	141,566	21.77%
Clerk of Recorder's Court	1,532,639	1,532,639	337,382	22.01%	440,616	26.62%
<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	-	0.00%	-	0.00%
Non-Departmental Police	3,904,852	3,814,952	239,401	6.28%	524,007	10.87%
Total Non-Departmental	4,473,488	4,383,588	239,401	5.46%	524,007	10.15%
Appropriations without Contribution to Fund Balance	103,475,748	103,093,407	21,901,891	21.24%	22,400,355	22.30%
Contribution to Fund Balance	3,460,750	3,843,091	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 106,936,498</b>	<b>\$ 106,936,498</b>	<b>\$ 21,901,891</b>	<b>20.48%</b>	<b>\$ 22,400,355</b>	<b>21.65%</b>
Projected Fund Balance December 31	\$ 54,840,318	\$ 55,222,659				
Estimated Fund Balance as of Report Date			\$ 47,989,821			

# 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
<b>Revenues:</b>						
Taxes	\$ 27,540,995	\$ 27,540,995	\$ 674,449	2.45%	\$ 684,438	2.63%
Intergovernmental	158,953	158,953	25,871	16.28%	24,920	20.56%
Charges for Services	4,498,597	4,498,597	751,933	16.71%	765,496	18.39%
Investment Income	58,522	58,522	38,985	66.62%	30,443	53.94%
Contributions and Donations	48,300	48,300	-	0.00%	1,170	1.63%
Miscellaneous	2,342,342	2,342,342	586,208	25.03%	641,910	29.64%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	34,674,639	34,674,639	2,077,446	5.99%	2,148,377	6.59%
Use of Fund Balance	1,320,192	1,280,432	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 35,994,831</b>	<b>\$ 35,955,071</b>	<b>\$ 2,077,446</b>	<b>5.78%</b>	<b>\$ 2,148,377</b>	<b>6.59%</b>
<b>Appropriations:</b>						
Community Services	\$ 34,202,461	\$ 34,162,701	\$ 6,716,657	19.66%	\$ 6,538,196	20.38%
Support Services	175,360	175,360	28,522	16.26%	38,963	26.07%
<b>Non-Departmental:</b>						
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	384,252	24.76%	308	1.90%
Total Non-Departmental	1,617,010	1,617,010	384,252	23.76%	308	0.45%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 35,994,831</b>	<b>\$ 35,955,071</b>	<b>\$ 7,129,431</b>	<b>19.83%</b>	<b>\$ 6,577,467</b>	<b>20.17%</b>
Projected Fund Balance December 31	\$ 15,937,903	\$ 15,977,663				
Estimated Fund Balance as of Report Date			\$ 12,206,110			

# 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 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of 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	\$ -	\$ -				
Estimated 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 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,238	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,238</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 421,805	\$ 421,805				
Estimated Fund Balance as of Report Date			\$ 424,043			

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## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,152	-	\$ 2,125	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,152</u>	-	<u>\$ 2,125</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Estimated Fund Balance as of Report Date			\$ 1,724,441			

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## Lake Lucerne TAD Fund (164)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of 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	\$ -	\$ -				
Estimated 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 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 328	-	\$ 290	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328</u>	-	<u>\$ 290</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 66,888	\$ 66,888				
Estimated Fund Balance as of Report Date			\$ 67,216			



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## Speed Hump Fund (003)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 675	0.58%	\$ 860	0.75%
Investment Income	6,294	6,294	1,941	30.84%	1,807	29.39%
Revenues without Use of Fund Balance	123,044	123,044	2,616	2.13%	2,667	2.20%
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>\$ 2,616</b>	<b>1.63%</b>	<b>\$ 2,667</b>	<b>2.19%</b>
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 5,166	3.22%	\$ 1,525	1.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 160,215</b>	<b>\$ 160,215</b>	<b>\$ 5,166</b>	<b>3.22%</b>	<b>\$ 1,525</b>	<b>1.25%</b>
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Estimated Fund Balance as of Report Date			\$ 1,280,009			

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## Street Lighting Fund (002)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,250,000	\$ 35,805	0.49%	\$ 29,711	0.43%
Investment Income	3,546	3,546	4,649	131.11%	3,818	54.49%
Miscellaneous	-	-	-	-	52,481	-
Revenues without Use of Fund Balance	7,253,546	7,253,546	40,454	0.56%	86,010	1.23%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,455,115</b>	<b>\$ 7,455,115</b>	<b>\$ 40,454</b>	<b>0.54%</b>	<b>\$ 86,010</b>	<b>1.12%</b>
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,455,115	\$ 1,195,021	16.03%	\$ 1,220,248	15.91%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,455,115</b>	<b>\$ 7,455,115</b>	<b>\$ 1,195,021</b>	<b>16.03%</b>	<b>\$ 1,220,248</b>	<b>15.91%</b>
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Estimated Fund Balance as of Report Date			\$ 981,718			

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## Authority Imaging Fund (020)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 140,329	22.84%	\$ 146,416	23.47%
Investment Income	2,194	2,194	534	24.34%	593	24.06%
Revenues without Use of Fund Balance	616,676	616,676	140,863	22.84%	147,009	23.47%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 140,863</b>	<b>14.67%</b>	<b>\$ 147,009</b>	<b>15.31%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 184,790	19.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 184,790</b>	<b>19.25%</b>
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Estimated Fund Balance as of Report Date			\$ 2,255,840			

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## Corrections Inmate Welfare Fund (085)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 21,678	24.92%	\$ 22,744	29.54%
Miscellaneous	8,000	8,000	2,749	34.36%	2,297	38.28%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 24,427</u>	25.71%	<u>\$ 25,041</u>	30.17%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 1,414	7.32%	\$ 8,294	13.66%
Appropriations without Contribution to Fund Balance	19,315	19,315	1,414	7.32%	8,294	13.66%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 1,414</u>	1.49%	<u>\$ 8,294</u>	9.99%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Estimated Fund Balance as of Report Date			\$ 238,063			

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## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 117,096	14.88%	\$ 137,628	16.33%
Investment Income	-	-	1,486	-	836	-
Miscellaneous	-	-	-	-	508	-
Revenues without Use of Fund Balance	786,852	786,852	118,582	15.07%	138,972	16.49%
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>\$ 118,582</b>	<b>9.18%</b>	<b>\$ 138,972</b>	<b>12.31%</b>
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 111,907	23.84%	\$ 112,046	25.15%
Solicitor General	822,565	822,565	139,899	17.01%	139,068	20.35%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,292,004</b>	<b>\$ 1,292,004</b>	<b>\$ 251,806</b>	<b>19.49%</b>	<b>\$ 251,114</b>	<b>22.24%</b>
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Estimated Fund Balance as of Report Date			\$ 1,019,506			

# YTD financial report 2017 gwinnettcountry

## DA Federal Asset Sharing Fund (080)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Fines and Forfeitures	\$ -	\$ 293	\$ 2,863	977.13%	\$ -	-
Investment Income	-	-	1	-	46	-
Revenues without Use of Fund Balance	-	293	2,864	977.47%	46	-
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,785</b>	<b>\$ 141,078</b>	<b>\$ 2,864</b>	<b>2.03%</b>	<b>\$ 46</b>	<b>0.03%</b>
Appropriations:						
District Attorney	\$ 140,785	\$ 141,078	\$ 2,514	1.78%	\$ 6,691	4.60%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,785</b>	<b>\$ 141,078</b>	<b>\$ 2,514</b>	<b>1.78%</b>	<b>\$ 6,691</b>	<b>4.60%</b>
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Estimated Fund Balance as of Report Date			\$ 270,763			

# YTD financial report 2017 gwinnettcountry

## 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 4,110,204	25.54%	\$ 4,008,238	25.28%
Investment Income	129,642	129,642	64,475	49.73%	52,768	40.30%
Miscellaneous	-	-	-	-	798	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	4,174,679	25.73%	4,061,804	25.40%
Use of Fund Balance	6,069,594	6,001,762	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,291,477</b>	<b>\$ 22,223,645</b>	<b>\$ 4,174,679</b>	<b>18.78%</b>	<b>\$ 4,061,804</b>	<b>19.84%</b>
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,375,624	\$ 3,583,500	19.50%	\$ 3,461,609	21.18%
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%	291,536	7.66%
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%	291,536	7.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,291,477</b>	<b>\$ 22,223,645</b>	<b>\$ 7,111,521</b>	<b>32.00%</b>	<b>\$ 3,753,145</b>	<b>18.33%</b>
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,664,384				
Estimated Fund Balance as of Report Date			\$ 22,729,304			

# YTD financial report 2017 gwinnettcountry

## Juvenile Court Supervision Fund (030)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 16,658	31.81%	\$ 17,032	32.96%
<b>TOTAL REVENUES</b>	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 16,658</u>	31.81%	<u>\$ 17,032</u>	32.96%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 15,656	32.87%	\$ 14,713	30.45%
Appropriations without Contribution to Fund Balance	47,623	47,623	15,656	32.87%	14,713	30.45%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 15,656</u>	29.90%	<u>\$ 14,713</u>	28.47%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Estimated Fund Balance as of Report Date			\$ 115,608			



# 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 15,190	-	\$ -	-
Revenues without Use of Fund Balance	-	-	15,190	-	-	-
Use of Fund Balance	713,259	713,259	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 713,259</b>	<b>\$ 713,259</b>	<b>\$ 15,190</b>	<b>2.13%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 57,020	7.99%	\$ 109,489	7.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 713,259</b>	<b>\$ 713,259</b>	<b>\$ 57,020</b>	<b>7.99%</b>	<b>\$ 109,489</b>	<b>7.00%</b>
Projected Fund Balance December 31	\$ 505,343	\$ 505,343				
Estimated Fund Balance as of Report Date			\$ 1,176,772			

# YTD financial report 2017 gwinnettcouuty

## 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 65,054	\$ 65,054	100.00%	\$ 230,221	100.11%
Miscellaneous	-	-	-	-	136	-
Revenues without Use of Fund Balance	-	65,054	65,054	100.00%	230,357	100.17%
Use of Fund Balance	609,180	544,126	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 65,054</u>	10.68%	<u>\$ 230,357</u>	32.53%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 85,275	14.00%	\$ 140,416	19.83%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 85,275</u>	14.00%	<u>\$ 140,416</u>	19.83%
Projected Fund Balance December 31	\$ 1,904,356	\$ 1,969,410				
Estimated Fund Balance as of Report Date			\$ 2,493,315			

# 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 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 178,592	27.21%	\$ 90,665	14.10%
Revenues without Use of Fund Balance	656,447	656,447	178,592	27.21%	90,665	14.10%
Use of Fund Balance	113,153	113,153	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 769,600</b>	<b>\$ 769,600</b>	<b>\$ 178,592</b>	<b>23.21%</b>	<b>\$ 90,665</b>	<b>12.36%</b>
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 46,494	6.04%	\$ 55,079	7.51%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 769,600</b>	<b>\$ 769,600</b>	<b>\$ 46,494</b>	<b>6.04%</b>	<b>\$ 55,079</b>	<b>7.51%</b>
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Estimated Fund Balance as of Report Date			\$ 2,952,825			

# 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 21,325	\$ 24,328	114.08%	\$ -	-
Investment Income	-	-	13	-	48	-
Revenues without Use of Fund Balance	-	21,325	24,341	114.14%	48	-
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 121,325</b>	<b>\$ 24,341</b>	<b>20.06%</b>	<b>\$ 48</b>	<b>0.06%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 121,325	\$ 25,000	20.61%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 121,325</b>	<b>\$ 25,000</b>	<b>20.61%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Estimated Fund Balance as of Report Date			\$ 274,840			

# 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ 18,914	\$ 167,517	885.68%	\$ 5,013	100.00%
Investment Income	-	-	19	-	79	-
Revenues without Use of Fund Balance	-	18,914	167,536	885.78%	5,092	101.58%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 150,000</u>	<u>\$ 168,914</u>	<u>\$ 167,536</u>	99.18%	<u>\$ 5,092</u>	3.28%
Appropriations:						
Sheriff	\$ 150,000	\$ 168,914	\$ 41,508	24.57%	\$ 5,030	3.24%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 150,000</u>	<u>\$ 168,914</u>	<u>\$ 41,508</u>	24.57%	<u>\$ 5,030</u>	3.24%
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Estimated Fund Balance as of Report Date			\$ 521,320			

# 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 23,342	\$ 23,342	100.00%	\$ 22,698	100.00%
Investment Income	-	-	38	-	25	-
Revenues without Use of Fund Balance	-	23,342	23,380	100.16%	22,723	100.11%
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 73,670</u>	<u>\$ 97,012</u>	<u>\$ 23,380</u>	24.10%	<u>\$ 22,723</u>	27.48%
Appropriations:						
Sheriff	\$ 73,670	\$ 97,012	\$ 12,949	13.35%	\$ 272	0.33%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 73,670</u>	<u>\$ 97,012</u>	<u>\$ 12,949</u>	13.35%	<u>\$ 272</u>	0.33%
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Estimated Fund Balance as of Report Date			\$ 238,788			

# YTD financial report 2017 gwinnettcouuty

## 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 119,438	13.65%	\$ 149,084	17.04%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,040,201	1,040,201	130,942	12.59%	130,942	12.81%
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>\$ 2,640,993</b>	<b>61.34%</b>	<b>\$ 1,080,026</b>	<b>40.04%</b>
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 3,700,569	86.52%	\$ 1,669,425	61.89%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	3,700,569	86.52%	1,669,425	61.89%
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>\$ 3,700,569</b>	<b>85.94%</b>	<b>\$ 1,669,425</b>	<b>61.89%</b>
Projected Fund Balance December 31	\$ 1,117,466	\$ 1,126,654				
Estimated Fund Balance as of Report Date			\$ 38,534			

# YTD financial report 2017 gwinnettcountry

## Tree Bank Fund (040)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ 1,760	17.60%
<b>TOTAL REVENUES</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ 1,760</u>	17.60%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
<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				
Estimated 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				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Fund Balance as of January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 1,538,890	17.02%	\$ 1,417,701	16.45%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	-	-	6,691	-	3,766	251.07%
Revenues without Use of Fund Balance	9,040,157	9,040,157	1,545,581	17.10%	1,421,467	16.49%
Use of Fund Balance	-	960,358	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,040,157</b>	<b>\$ 10,000,515</b>	<b>\$ 1,545,581</b>	<b>15.46%</b>	<b>\$ 1,421,467</b>	<b>16.49%</b>
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	2,702,025	53.22%	1,112,962	32.39%
Appropriations without Contribution to Fund Balance	8,403,235	10,000,515	3,876,328	38.76%	2,339,365	27.99%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,040,157</b>	<b>\$ 10,000,515</b>	<b>\$ 3,876,328</b>	<b>38.76%</b>	<b>\$ 2,339,365</b>	<b>27.13%</b>
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,875,740				
Estimated Fund Balance as of Report Date			\$ 7,505,351			

# 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 55,831	36.37%	\$ 45,289	29.50%
Miscellaneous	770,000	770,000	266,302	34.58%	209,372	27.19%
Revenues without Use of Net Position	923,500	923,500	322,133	34.88%	254,661	27.58%
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>\$ 322,133</b>	<b>24.58%</b>	<b>\$ 254,661</b>	<b>26.12%</b>
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 262,648	20.05%	\$ 172,509	17.70%
Non-Departmental:						
Fuel/Parts Reserve	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,310,810</b>	<b>\$ 1,310,810</b>	<b>\$ 262,648</b>	<b>20.04%</b>	<b>\$ 172,509</b>	<b>17.69%</b>
Projected Net Position December 31	\$ 605,976	\$ 605,976				
Estimated Net Position as of Report Date			\$ 1,052,771			

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

# YTD financial report 2017 gwinnettcouy

## 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 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 759,892	26.75%	\$ 874,451	24.91%
Investment Income	22,000	22,000	8,972	40.78%	3,628	12.69%
Miscellaneous	22,000	22,000	3,060	13.91%	2,507	11.40%
Other Financing Sources	8,122,040	8,122,040	2,030,510	25.00%	1,587,643	25.00%
Revenues without Use of Net Position	11,007,257	11,007,257	2,802,434	25.46%	2,468,229	24.90%
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>\$ 2,802,434</b>	<b>22.63%</b>	<b>\$ 2,468,229</b>	<b>24.90%</b>
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 18,741	24.25%	\$ 12,748	18.23%
Transportation	12,312,083	12,306,519	1,654,633	13.45%	1,233,454	12.91%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,389,376</b>	<b>\$ 12,383,812</b>	<b>\$ 1,673,374</b>	<b>13.51%</b>	<b>\$ 1,246,202</b>	<b>12.57%</b>
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Estimated Net Position as of Report Date			\$ 5,360,890			

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## Solid Waste Operating Fund (595)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 30	0.00%	\$ -	0.00%
Charges for Services	45,274,798	45,274,798	11,200,422	24.74%	11,079,207	25.65%
Investment Income	221,968	221,968	122,602	55.23%	100,779	47.02%
Miscellaneous	50	50	47	94.00%	56	112.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 11,323,101</u>	24.51%	<u>\$ 11,180,042</u>	25.32%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 6,991,302	15.71%	\$ 6,885,534	16.16%
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	6,991,302	15.71%	6,885,534	16.16%
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>\$ 6,991,302</u>	15.13%	<u>\$ 6,885,534</u>	15.59%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Estimated Net Position as of Report Date			\$ 20,502,090			

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

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

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## Stormwater Operating Fund (590)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 169,218	0.54%	\$ 163,274	0.52%
Investment Income	120,000	120,000	63,622	53.02%	60,470	56.86%
Miscellaneous	13,000	13,000	-	0.00%	572	2.84%
Revenues without Use of Net Position	31,671,521	31,671,521	232,840	0.74%	224,316	0.72%
Use of Net Position	464,320	438,874	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 32,135,841</b>	<b>\$ 32,110,395</b>	<b>\$ 232,840</b>	<b>0.73%</b>	<b>\$ 224,316</b>	<b>0.72%</b>
Appropriations:						
Planning and Development	\$ 733,683	\$ 733,683	\$ 129,259	17.62%	\$ 85,984	18.31%
Water Resources*	31,312,158	31,286,712	7,392,222	23.63%	1,875,357	6.39%
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>\$ 32,110,395</b>	<b>\$ 7,521,481</b>	<b>23.42%</b>	<b>\$ 1,961,341</b>	<b>6.26%</b>
Projected Net Position December 31	\$ 27,641,617	\$ 27,667,063				
Estimated Net Position as of Report Date			\$ 20,817,296			

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

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## Water and Sewer Operating Fund (501)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 62,075,442	19.90%	\$ 58,977,758	19.57%
Investment Income	440,000	440,000	401,949	91.35%	262,676	57.10%
Contributions and Donations	16,527,438	16,527,438	5,554,187	33.61%	5,963,996	35.68%
Miscellaneous	-	-	116,714	-	88,998	37.08%
Revenues without Use of Net Position	328,911,806	328,911,806	68,148,292	20.72%	65,293,428	20.48%
Use of Net Position	25,173,886	24,928,067	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 354,085,692</b>	<b>\$ 353,839,873</b>	<b>\$ 68,148,292</b>	<b>19.26%</b>	<b>\$ 65,293,428</b>	<b>19.74%</b>
Appropriations:						
Planning and Development	\$ 918,054	\$ 895,407	\$ 174,524	19.49%	\$ 204,066	21.93%
Water Resources*	353,002,638	352,779,466	77,517,965	21.97%	73,303,664	22.24%
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>\$ 353,839,873</b>	<b>\$ 77,692,489</b>	<b>21.96%</b>	<b>\$ 73,507,730</b>	<b>22.23%</b>
Projected Net Position December 31	\$ 130,042,686	\$ 130,288,505				
Estimated Net Position as of Report Date			\$ 145,672,375			

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

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## Administrative Support Fund (665)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017		Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
<b>Revenues:</b>						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 13,710,677	23.93%	\$ 12,248,672	22.47%
Investment Income	56,976	56,976	18,551	32.56%	7,112	8.05%
Miscellaneous	919,405	919,405	349,920	38.06%	374,309	25.27%
Revenues without Use of Net Position	58,262,505	58,262,505	14,079,148	24.17%	12,630,093	22.52%
Use of Net Position	1,794,062	1,522,253	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 60,056,567</b>	<b>\$ 59,784,758</b>	<b>\$ 14,079,148</b>	<b>23.55%</b>	<b>\$ 12,630,093</b>	<b>22.52%</b>
<b>Appropriations:</b>						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 862,869	21.20%	\$ 933,514	19.72%
Financial Services	9,484,620	9,436,148	1,965,807	20.83%	1,868,446	22.66%
Human Resources	3,631,591	3,621,413	773,998	21.37%	735,667	21.41%
Information Technology Services	28,222,732	28,079,337	6,621,018	23.58%	6,475,418	25.56%
Law	2,317,029	2,317,029	548,050	23.65%	539,199	24.29%
Support Services	11,070,310	11,035,717	2,375,572	21.53%	2,022,445	19.83%
<b>Non-Departmental:</b>						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	90,787	7.43%	76,001	10.53%
Total Non-Departmental	1,225,500	1,225,500	90,787	7.41%	76,001	10.46%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 60,056,567</b>	<b>\$ 59,784,758</b>	<b>\$ 13,238,101</b>	<b>22.14%</b>	<b>\$ 12,650,690</b>	<b>22.56%</b>
Projected Net Position December 31	\$ 7,011,183	\$ 7,282,992				
Estimated Net Position as of Report Date			\$ 9,646,292			

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## Auto Liability Fund (606)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 3,239,844	\$ 3,239,844	\$ 3,239,844			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 200,000	25.00%	\$ 249,985	25.00%
Investment Income	14,537	14,537	4,733	32.56%	3,609	32.81%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	204,918	25.16%	253,594	25.08%
Use of Net Position	218,678	218,678	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,033,215</b>	<b>\$ 1,033,215</b>	<b>\$ 204,918</b>	<b>19.83%</b>	<b>\$ 253,594</b>	<b>25.08%</b>
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,033,215	\$ 250,303	24.23%	\$ 82,386	8.18%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,033,215</b>	<b>\$ 1,033,215</b>	<b>\$ 250,303</b>	<b>24.23%</b>	<b>\$ 82,386</b>	<b>8.15%</b>
Projected Net Position December 31	\$ 3,021,166	\$ 3,021,166				
Estimated Net Position as of Report Date			\$ 3,194,459			



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## Fleet Management Fund (610)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 1,342,408	23.41%	\$ 1,206,716	19.30%
Miscellaneous	270,700	270,700	275,210	101.67%	275,036	79.64%
Revenues without Use of Net Position	6,004,729	6,004,729	1,617,618	26.94%	1,481,752	22.46%
Use of Net Position	473,727	473,727	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 6,478,456</b>	<b>\$ 6,478,456</b>	<b>\$ 1,617,618</b>	<b>24.97%</b>	<b>\$ 1,481,752</b>	<b>22.46%</b>
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,464,456	\$ 1,431,764	22.15%	\$ 1,385,671	21.12%
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>\$ 6,478,456</b>	<b>\$ 1,431,764</b>	<b>22.10%</b>	<b>\$ 1,385,671</b>	<b>21.00%</b>
Projected Net Position December 31	\$ 1,003,586	\$ 1,003,586				
Estimated Net Position as of Report Date			\$ 1,663,167			

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## Group Self-Insurance Fund (605)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 14,159,823	27.28%	\$ 10,757,365	22.17%
Investment Income	175,000	175,000	89,397	51.08%	56,742	34.65%
Miscellaneous	-	-	73,846	-	41,105	-
Revenues without Use of Net Position	52,072,239	52,072,239	14,323,066	27.51%	10,855,212	22.30%
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>\$ 14,323,066</b>	<b>26.02%</b>	<b>\$ 10,855,212</b>	<b>21.70%</b>
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,044,315	\$ 12,930,151	23.49%	\$ 11,809,276	23.61%
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>\$ 12,930,151</b>	<b>23.49%</b>	<b>\$ 11,809,276</b>	<b>23.60%</b>
Projected Net Position December 31	\$ 27,030,877	\$ 27,054,016				
Estimated Net Position as of Report Date			\$ 31,429,007			

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## Risk Management Fund (602)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 10,548,505	\$ 10,548,505	\$ 10,548,505			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 1,125,000	25.00%	\$ 1,249,672	24.99%
Investment Income	75,000	75,000	30,319	40.43%	24,919	25.96%
Miscellaneous	-	-	351,637	-	9,375	-
Revenues without Use of Net Position	4,575,000	4,575,000	1,506,956	32.94%	1,283,966	25.20%
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>\$ 1,506,956</b>	<b>20.78%</b>	<b>\$ 1,283,966</b>	<b>18.04%</b>
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 3,377,572	46.63%	\$ 3,283,426	46.21%
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>\$ 7,252,948</b>	<b>\$ 7,252,948</b>	<b>\$ 3,377,572</b>	<b>46.57%</b>	<b>\$ 3,283,426</b>	<b>46.15%</b>
Projected Net Position December 31	\$ 7,870,557	\$ 7,870,557				
Estimated Net Position as of Report Date			\$ 8,677,889			

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## Workers' Compensation Fund (604)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 03/31/2017	Actuals YTD as of 03/31/2017	% Actual to Current Budget	Actuals YTD as of 03/31/2016	% Actual to 03/31/2016 Budget
Estimated Net Position January 1	\$ 12,374,411	\$ 12,374,411	\$ 12,374,411			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 625,000	25.00%	\$ 874,920	25.00%
Investment Income	50,000	50,000	35,730	71.46%	32,470	81.18%
Miscellaneous	-	-	2,877	-	321	-
Revenues without Use of Net Position	2,550,000	2,550,000	663,607	26.02%	907,711	25.64%
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>\$ 663,607</b>	<b>19.60%</b>	<b>\$ 907,711</b>	<b>20.90%</b>
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 952,432	28.21%	\$ 739,294	17.06%
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>\$ 952,432</b>	<b>28.13%</b>	<b>\$ 739,294</b>	<b>17.02%</b>
Projected Net Position December 31	\$ 11,538,704	\$ 11,538,704				
Estimated Net Position as of Report Date			\$ 12,085,586			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 03/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - March	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	\$ 240,225
Use of Fund Balance	19,477,684	19,471,449	(6,235)	To adjust budget for 90 day job vacancies.	(44,571)	(133,738)
				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	127,503
<i>Total: General Fund</i>			233,990		323,157	233,990
<b>2003 General Obligation Bond Debt Fund (951)</b>						
Use of Fund Balance	4,166,863	4,170,196	3,333	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related servcies for certain outstanding bond issues and the Devlpmnt Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	3,333	3,333
<i>Total: General Obligation Bond Debt Fund</i>			3,333		3,333	3,333
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	3,112,356	2,703,195	(409,161)	To adjust budget for 90 day job vacancies.	(112,148)	(409,161)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(409,161)		(112,148)	(409,161)
<b>Recreation Fund (105)</b>						
Use of Fund Balance	1,320,192	1,280,432	(39,760)	To adjust budget for 90 day job vacancies.	-	(39,760)
<i>Total: Recreation Fund</i>			(39,760)		-	(39,760)
<b>District Attorney Federal Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	293	293	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	293	293
<i>Total: District Attorney Federal Asset Sharing Fund</i>			293		293	293

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>E-911 Fund (095)</b>						
Use of Fund Balance	6,069,594	6,001,762	(67,832)	To adjust budget for 90 day job vacancies.	(38,480)	(67,832)
<i>Total: E-911 Fund</i>			(67,832)		(38,480)	(67,832)
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	65,054	65,054	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	52,787	65,054
Use of Fund Balance	609,180	544,126	(65,054)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(52,787)	(65,054)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	21,325	21,325	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,361	21,325
<i>Total: Sheriff Special Justice Fund</i>			21,325		10,361	21,325
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	18,914	18,914	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	18,914	18,914
<i>Total: Sheriff Special Treasury Fund</i>			18,914		18,914	18,914
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	23,342	23,342	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	22,419	23,342
<i>Total: Sheriff Special State Fund</i>			23,342		22,419	23,342
<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

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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
				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	6,667
<i>Total: Tourism Fund</i>			960,358		6,667	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)
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	464,320	438,874	(25,446)	To adjust budget for 90 day job vacancies.	-	(25,446)
<i>Total: Stormwater Operating Fund</i>			(25,446)		-	(25,446)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	25,173,886	24,928,067	(245,819)	To adjust budget for 90 day job vacancies.	(34,974)	(245,819)
<i>Total: Water and Sewer Operating Fund</i>			(245,819)		(34,974)	(245,819)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	1,794,062	1,522,253	(271,809)	To adjust budget for 90 day job vacancies.	(11,864)	(271,809)
<i>Total: Administrative Support Fund</i>			(271,809)		(11,864)	(271,809)
<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.	(4,607)	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		(4,607)	(23,139)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 1,763,638</b>		<b>\$ 183,071</b>	<b>\$ 1,763,638</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 03/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - March	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	9,133,023	(19,979)	To adjust budget for 90 day job vacancies.	-	(19,979)
Transportation	18,801,475	19,162,787	361,312	To adjust budget for 90 day job vacancies.	-	(6,416)
				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	367,728
				<b>Total: Transportation</b>	<b>367,728</b>	<b>361,312</b>
Planning and Development	648,933	635,388	(13,545)	To adjust budget for 90 day job vacancies.	(13,545)	(13,545)
Police Services	6,795,201	6,767,678	(27,523)	To adjust budget for 90 day job vacancies.	(11,667)	(27,523)
Corrections	15,977,143	15,994,108	16,965	To adjust budget for 90 day job vacancies.	(10,145)	(26,435)
				Transfer from Non-Departmental: Inmate Medical Reserve.	10,500	43,400
				<b>Total: Corrections</b>	<b>355</b>	<b>16,965</b>
Community Services	6,788,377	6,763,699	(24,678)	To adjust budget for 90 day job vacancies.	(9,214)	(24,678)
Juvenile Court	7,624,313	7,954,813	330,500	Transfer from Non-Departmental: Court Reporters Reserve.	-	75,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	216,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	38,000
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	900
				<b>Total: Juvenile Court</b>	<b>-</b>	<b>330,500</b>
Sheriff	85,817,230	86,319,930	502,700.00	Transfer from Non-Departmental Inmate Medical Reserve.	-	502,700
Judiciary	19,838,709	22,348,409	2,509,700	Transfer from Non-Departmental: Indigent Defense Reserve.	-	1,586,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	158,700
				Transfer from Non-Departmental: Court Reporters Reserve.	-	764,900
				<b>Total: Judiciary</b>	<b>-</b>	<b>2,509,700</b>
Probate Court	2,440,370	2,470,570	30,200	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	2,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	27,600
				<b>Total: Probate Court</b>	<b>-</b>	<b>30,200</b>



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Solicitor General	4,805,173	4,810,373	5,200	Transfer from Non-Departmental: Court Reporters Reserve.	-	5,200
<b>Non-Departmental:</b>						
Prisoner Medical Reserve	1,900,000	1,353,000	(547,000)	Transfer to Corrections.	(10,500)	(43,400)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	-	(502,700)
				<b>Total: Prisoner Medical Reserve</b>	<b>(10,500)</b>	<b>(547,000)</b>
Indigent Defense Reserve	5,500,000	3,670,300	(1,829,700)	Transfer to Juvenile Court.	-	(216,000)
				Transfer to Judiciary.	-	(1,586,100)
				Transfer to Probate Court.	-	(27,600)
				<b>Total: Indigent Defense Reserve</b>	<b>-</b>	<b>(1,829,700)</b>
Court Reporter's Reserve	2,400,000	1,554,300	(845,700)	Transfer to Juvenile Court.	-	(75,600)
				Transfer to Judiciary.	-	(764,900)
				Transfer to Solicitor General.	-	(5,200)
				<b>Total: Court Reporter's Reserve</b>	<b>-</b>	<b>(845,700)</b>
Court Interpreter's Reserve	690,000	490,700	(199,300)	Transfer to Juvenile Court.	-	(38,000)
				Transfer to Judiciary.	-	(158,700)
				Transfer to Probate Court.	-	(2,600)
				<b>Total: Court Interpreter's Reserve</b>	<b>-</b>	<b>(199,300)</b>
<b>Total Non-Departmental</b>			<b>(3,421,700)</b>		<b>(10,500)</b>	<b>(3,421,700)</b>
<b>Total: General Fund</b>			<b>233,990</b>		<b>323,157</b>	<b>233,990</b>
<b>2003 General Obligation Bond Debt Fund (951)</b>						
Debt Service	4,261,788	4,265,121	3,333	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Devlpmnt Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	3,333	3,333
<b>Total: General Obligation Bond Debt Fund</b>			<b>3,333</b>		<b>3,333</b>	<b>3,333</b>
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,249,898	7,211,691	(38,207)	To adjust budget for 90 day job vacancies.	(16,258)	(38,207)
Contribution to Fund Balance	945,509	983,716	38,207	To adjust budget for 90 day job vacancies.	16,258	38,207
<b>Total: Development and Enforcement Services District Fund</b>			<b>-</b>		<b>-</b>	<b>-</b>
<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	104,741,932	(403,515)	To adjust budget for 90 day job vacancies.	(112,148)	(403,515)
<b>Total: Fire and Emergency Services District Fund</b>			<b>(409,161)</b>		<b>(112,148)</b>	<b>(409,161)</b>

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	94,013,317	93,670,676	(342,641)	To adjust budget for 90 day job vacancies.	(42,280)	(382,341)
				Transfer from Non-Departmental: Inmate Medical Reserve.	21,000	39,700
				Total: Police Services	(21,280)	(342,641)
Recorder's Court	1,902,622	1,952,822	50,200	Transfer from Non-Departmental: Indigent Defense Reserve.	10,000	16,100
				Transfer from Non-Departmental: Court Interpreter's Reserve.	20,000	34,100
				Total: Recorder's Court	30,000	50,200
Non-Departmental	4,473,488	4,383,588	(89,900)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(10,000)	(16,100)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	(20,000)	(34,100)
				Transfer to Police Services - From Inmate Medical Reserve.	(21,000)	(39,700)
				Total: Non-Departmental	(51,000)	(89,900)
Contribution to Fund Balance	3,460,750	3,843,091	382,341	To adjust budget for 90 day job vacancies.	42,280	382,341
<i>Total: Police Services District Fund</i>			-		-	-
<b>Recreation Fund (105)</b>						
Community Services	34,202,461	34,162,701	(39,760)	To adjust budget for 90 day job vacancies.	-	(39,760)
<i>Total: Recreation Fund</i>			(39,760)		-	(39,760)
<b>District Attorney Federal Asset Sharing (080)</b>						
District Attorney	140,785	141,078	293	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	293	293
<i>Subtotal</i>			293		293	293
<b>E-911 Fund (095)</b>						
Police Services	18,443,456	18,375,624	(67,832)	To adjust budget for 90 day job vacancies.	(38,480)	(67,832)
<i>Total: E-911 Fund</i>			(67,832)		(38,480)	(67,832)
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	121,325	21,325	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	10,361	21,325
<i>Total: Sheriff Special Justice Fund</i>			21,325		10,361	21,325

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Treasruy Fund (066)</b>						
Sheriff Special Operations	150,000	168,914	18,914	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	18,914	18,914
<i>Total: Sheriff Special Treasury Fund</i>			18,914		18,914	18,914
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	73,670	97,012	23,342	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	22,419	23,342
<i>Total: Sheriff Special State Fund</i>			23,342		22,419	23,342
<b>Stadium Fund (055)</b>						
Stadium Opeations	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 servcies for certain outstanding bond issues and the Devlpmnt Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	6,667	6,667
				Total: Tourism	6,667	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		6,667	960,358

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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)
<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)	(10,020)
Working Capital Reserve	1,679,512	1,689,532	10,020	To adjust budget for 90 day job vacancies.	10,020	10,020
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Water Resources	31,312,158	31,286,712	(25,446)	To adjust budget for 90 day job vacancies.	-	(25,446)
<i>Total: Stormwater Operating Fund</i>			(25,446)		-	(25,446)
<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.	(16,539)	(22,647)
Water Resources	353,002,638	352,779,466	(223,172)	To adjust budget for 90 day job vacancies.	(18,435)	(223,172)
<i>Total: Water and Sewer Operating Fund</i>			(245,819)		(34,974)	(245,819)
<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	9,436,148	(48,472)	To adjust budget for 90 day job vacancies.	-	(48,472)
Human Resources	3,631,591	3,621,413	(10,178)	To adjust budget for 90 day job vacancies.	-	(10,178)
Information Technology	28,222,732	28,079,337	(143,395)	To adjust budget for 90 day job vacancies.	(11,864)	(143,395)
Support Services	11,070,310	11,035,717	(34,593)	To adjust budget for 90 day job vacancies.	-	(34,593)
<i>Total: Administrative Support Fund</i>			(271,809)		(11,864)	(271,809)
<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.	(4,607)	(23,139)
<i>Total: Group Self-Insurance Fund</i>			(23,139)		(4,607)	(23,139)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 1,763,638</b>		<b>\$ 183,071</b>	<b>\$ 1,763,638</b>

# GWINNETT COUNTY, GEORGIA

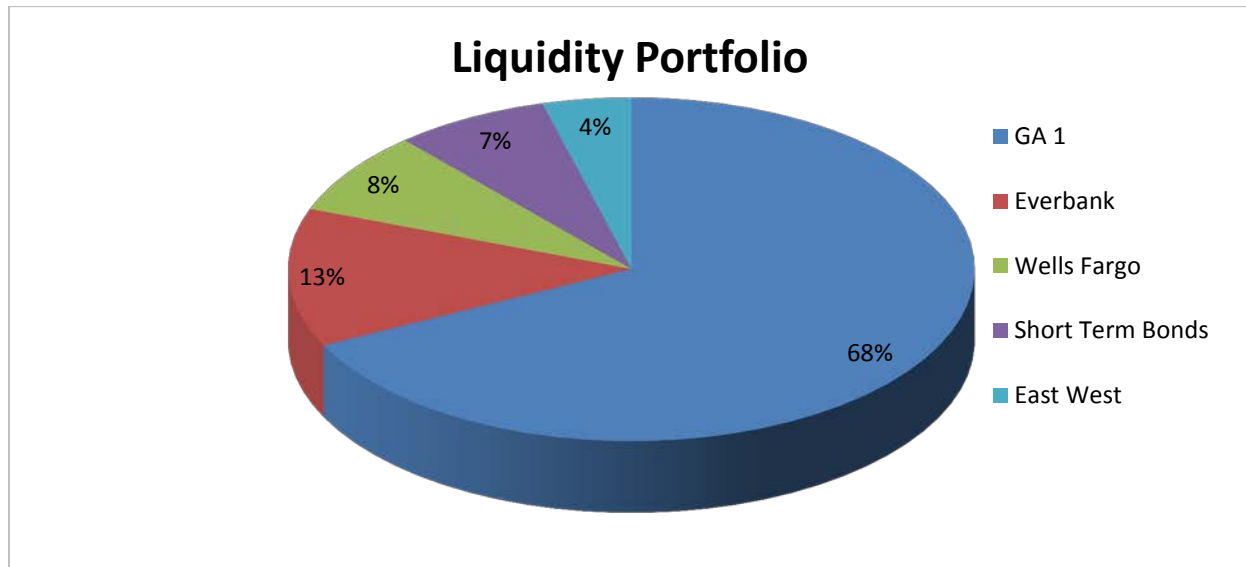
*Investment Update as of  
December 31, 2016*

## *Financial Position as of December 31, 2016*

As of the report date, the County is managing \$1,525,608,709 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond, and Investment. The nominal values at December 31 were:

Liquidity Portfolio		
Interest Bearing	\$ 809,215,095	53.04%
Non-Interest Bearing	74,548,293	4.89%
Bonds (Maturity <1yr)	68,475,352	4.49%
Bond Portfolio	37,267,484	2.44%
Investment Portfolio (Maturity >1yr)	536,102,485	35.14%
Total	\$ 1,525,608,709	100.00%

## Liquidity Portfolio



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

# GWINNETT COUNTY, GEORGIA

*Investment Update as of*

*December 31, 2016*

<b>12/31/2016</b>	<b>% Liquidity Portfolio</b>	<b>\$ Liquidity Portfolio</b>	<b>Average Yield %</b>
Money Market, Interest Bearing	4.20	39,961,177	0.59
GA1	67.74	645,037,490	0.47
Certificates of Deposit	13.04	124,216,428	1.02
Non-Interest Bearing (WF)	7.83	74,548,293	0.00
Short Term Bonds	7.19	68,475,352	0.88
Total	100.00	952,238,740	0.59 *

\*Excludes non-interest bearing from the yield calculation

At December 31, 2016, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .59% compared to .39% at December 31, 2015.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and GA1 + 10 basis points. As of December 31, the WAC [.59%] exceeded the S&P GIP Gov benchmark [.49%] by 10 basis points [.10%]. The WAC [.59%] exceeded the GA1 benchmark [.57%] by 2 basis points [.02%]. The average return in excess of these two benchmarks equaled \$582,053 on an annualized basis.

At December 31, 2016, bank deposits held by EverBank, East West Bank, and Wells Fargo Bank (WF) totaled \$114,452,049. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

At December 31, 2016, bank deposits totaling \$112,952,049 required pledged collateral of \$124,247,253. As of December 31, 2016, collateral across all accounts totaled \$148,380,720.

At December 31, 2016, the County held \$68,475,352 in short-term bonds with final maturities of less than 1 year. \$35,384,810 was in Operating Funds, \$10,501,249 was in the 2009 Sales Tax Fund, and \$22,589,293 was in the 2014 Sales Tax Fund. At December 31, 2016, these bonds had a weighted average maturity of 197 days.

## Bond Portfolio

Balances in the Bond Portfolio decreased slightly to \$37,267,484 at December 31, 2016, from \$39,517,844 at December 31, 2015. This decrease is due to Water and Sewerage bond refundings that have reduced the County's debt service. The Bond Portfolio represented 2.4% of the Total Portfolio at December 31, 2016. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

## Investment Portfolio

The nominal value of Long-Term Investment Securities at December 31, 2016 was \$536,102,485 compared to \$570,630,998 at December 31, 2015.

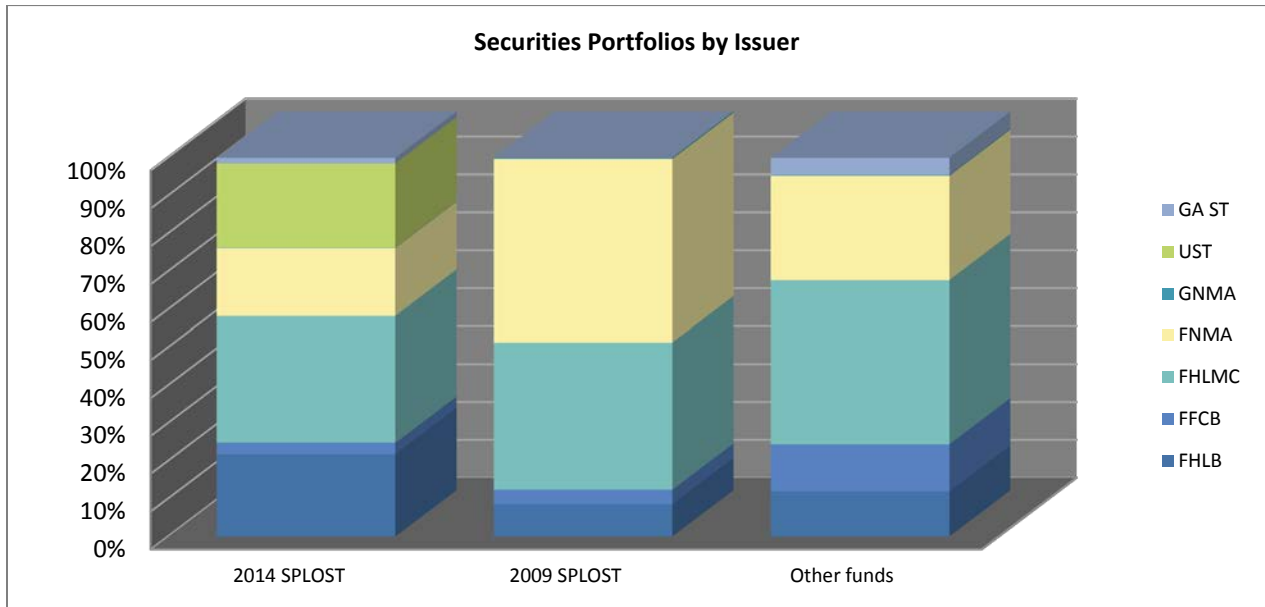
# GWINNETT COUNTY, GEORGIA

## Investment Update as of December 31, 2016

Investment securities held for Operating Funds, the 2009 Sales Tax Fund, and the 2014 Sales Tax Fund represented 35.1% of the Total Portfolio at December 31, 2016, compared to 39.4% at December 31, 2015.

For the period ended December 31, 2016, bank and investment income earned among all funds totaled \$10,109,152, and of this total, Sales Tax Funds earned \$3,075,257. For the same period 2015, bank and investment income earned among all funds totaled \$8,204,379, and of this total, Sales Tax Funds earned \$2,831,402.

### Securities Portfolios



At December 31, 2016, the market value of the total Securities Portfolio totaled \$600,153,600 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Public Trust Advisors. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009 and 2014 Sales Tax Portfolios, which have a total market value of \$172,150,958. Public Trust Advisors, LLC manages a portion of the Sales Tax 2014 Portfolio, which has a total market value of \$47,118,965.

# GWINNETT COUNTY, GEORGIA

*Investment Update as of*

*December 31, 2016*

Portfolio	2016 YTD Market Value	2016 YTD Nominal Values	Weighted Average Maturity	Yield to Maturity
Operating	\$373,423,312	\$378,297,273	2.8 years	1.2%
Operating (ACM Managed)	47,540,470	47,135,273	0.9 years	0.73%
Operating (Internally Managed)	325,882,842	331,162,000	3.1 years	1.32%
2009 Sales Tax – Total	\$ 93,329,940	\$ 92,746,158	1.5 years	0.94%
2009 Sales Tax (ACM Managed)	78,828,950	78,246,158	1.6 years	0.96%
2009 Sales Tax (Internally Managed)	14,500,990	14,500,000	0.8 years	0.79%
2014 Sales Tax - Total	\$133,400,348	\$133,534,407	2.0 years	1.10%
2014 Sales Tax (ACM Managed)	45,781,538	45,319,407	1.6 years	1.14%
2014 Sales Tax (PT Managed)	47,118,965	47,105,000	1.6 years	0.94%
2014 Sales Tax (Internally Managed)	40,499,845	41,110,000	2.8 years	1.30%
<b>Total</b>	<b>\$600,153,600</b>	<b>\$604,577,838</b>		

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

Agency	Amount Held (Nominal Value in Millions)	% of Total Portfolio	Policy Limit - % of Total Portfolio
FHLMC	\$244.7	16.0%	35%
FNMA	\$172.7	11.3%	35%
FHLB	\$82.0	5.4%	35%
UST	\$29.6	1.9%	100%
FFCB	\$54.7	3.6%	35%
GNMA	\$1.4	0.1%	35%
GA State	\$19.4	1.3%	25%

MBS - Subclass of Agencies	Amount Held (Millions)	% of Total Portfolio – Up to 25% Total
FHLMC MBS	\$89.9	5.9%
FNMA MBS	\$76.8	5.0%
GNMA MBS	\$1.4	0.1%

## State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$645,037,490 and bond funds totaling \$37,267,484 representing a total of \$682,304,974 invested with GA1 managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett's share of this pool accounts for 5.3% of the \$12.8 billion



# GWINNETT COUNTY, GEORGIA

## Investment Update as of December 31, 2016

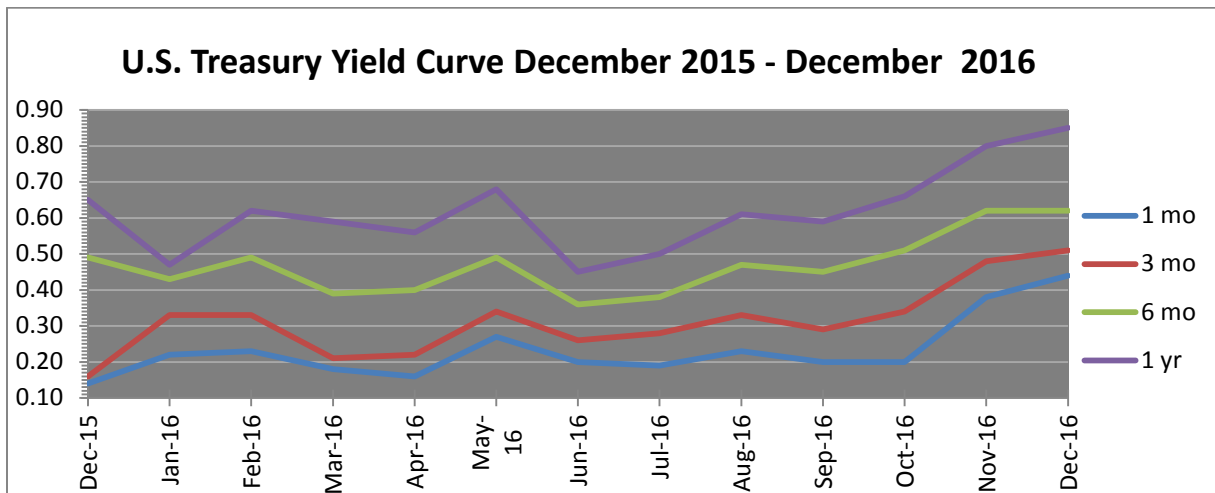
managed by OTFS. The current yield at December 31, 2016, was 0.47%, compared to 0.23% at December 31, 2015.

### Future Actions

Public Trust Advisors and Atlanta Capital Management have been approved for the purchase of up to \$2.5 million per month in the 2014 Sales Tax Portfolio. Atlanta Capital Management has filled their allocated \$50 million portfolio in Operating funds, and Public Trust Advisors has filled their allocated \$50 million in the 2014 Sales Tax Portfolio. Effective June 2016, Atlanta Capital Management has been instructed not to reinvest matured principal amounts for the 2009 Sales Tax Portfolio. In the next few months, County staff will plan for the investment of 2017 Sales Tax proceeds and determine manager allocations.

In spite of a very fast rise in interest rates during the 4<sup>th</sup> quarter of 2016, the portfolios have been able to maintain their target duration of under 3 years. The market anticipates that rates will continue to rise in the short term, so staff will actively look for replacement securities to shorten the portfolio. Staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

In 2016, the Georgia General Assembly passed a bill (SB0283) which allows banks to use a pooled approach to managing public fund deposit collateralization. The bill amended O.C.G.A. 45-8-13 and O.C.G.A. 45-8-1. The bill requires a pooled collateralization for banks in the State of Georgia whose asset size exceeds \$50 billion and will be optional to all other banks. Banks with assets of less than \$50 billion will still be allowed to collateralize directly under O.C.G.A. 45-8-12. Since Wells Fargo is one of the 10 largest banks in Georgia, County funds will no longer be directly collateralized by bank assets. Instead collateralization will be in a pool managed by the State Treasurer's Office. East West Bank does not qualify as one of the top ten banks and will have the option to participate in the pool or continue dedicated collateralization. The County will receive monthly statements from the State confirming collateral coverage. Similar legislation has already been enacted in Florida, Alabama, Mississippi, Tennessee, Virginia, Oregon, Washington, Connecticut, New Jersey, and Ohio. Banks are required to participate in the pooled collateral by July 2017.



# 2016 E-911 Reimbursement Reconciliation Report & 2017 Payments

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Gwinnett County receives revenue from subscriber fees of wired and wireless telecommunication providers and uses this revenue to provide Emergency 911 (E-911) dispatch services across the County.

The cities of Duluth, Lawrenceville, Norcross, Snellville and Suwanee maintain their own E-911 dispatch service for their respective cities. As a part of the Service Delivery Strategy (SDS) agreement, a 911 Advisory Committee was established, and Gwinnett County reimburses the cities for all approved expenses to provide the dispatch services.

## 2016 and 2017 Payments to Cities for E-911 Expenses

2016	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2016	758,844	954,424	686,342	609,550	794,328	3,803,488
Cities' Audited Actual Expenses Incurred in 2016	781,368	883,102	722,196	949,606	856,107	4,192,379
Additional Payments to (from) Cities	22,524	(71,322)	35,854	340,056	61,779	388,891
<b>Total Payments to Cities for 2016 Expenses</b>	<b>\$781,368</b>	<b>\$883,102</b>	<b>\$722,196</b>	<b>\$949,606</b>	<b>\$856,107</b>	<b>\$4,192,379</b>

2017	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budget for 2017 Payments to Cities						\$3,828,021
2017 Budget requests submitted by Cities	\$775,838	\$872,368	\$675,572	\$746,240	\$458,003	\$3,528,021

During 2016, the County disbursed \$3.8 million to the cities for E-911 related expenses. The amount was based on budget submissions and approved by the E-911 Advisory Committee. After the County's 2016 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2016. Based on the cities' audited expenses, nearly \$390,000 was reimbursed by the County to the cities. The County added additional monies with the true-up resolution budget in 2016 to make these payments.

As part of the County's annual budget process in the summer of 2016, the cities submitted their 2017 E-911 budgets, and the E-911 Advisory Committee approved approximately \$3.5 million in 2017 payments to the cities. The County's 2017 E-911 budget was prepared with appropriations of approximately \$3.8 million to ensure that adequate budget, if needed, is available for E-911 true-up payments to the cities. These annual budget payments were processed in March.